

CAMBRIDGE CENTRAL SCHOOL DISTRICT

2024-2025 PROPOSED BUDGET

March 14, 2024

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Cambridge Mission Statement

The mission of the Cambridge Central School District is to be "committed to helping each other realize passions, pursue purpose, and celebrate individuality."

2024-2025 Budget Overview

Introduction

This document presents the proposed budget for the 2024-2025 school year. This information is organized and formatted to promote the public's understanding of the budget.

In the proposed budget, the Board of Education is guided by the principle that high quality information is more important than quantity. The premise is that the public will become better informed by understanding the important aspects of the budget rather than focusing on volumes of detailed data.

Budget Presentation Format

- Display by major categories of expense and revenue, so that it will be more meaningful to see all the salary costs collected together rather than fragmented;
- Budget figures highlight the areas of the budget, which the public is most concerned about. These areas can be identified by showing items as a percentage of the total expenditures or total revenues and then focusing on the largest ones;
- Clearly show year-to-year dollar and percent changes for each category and item

Budget Goals

- To develop an overall budget that meets community expectations for fiscal responsibility and program excellence as per the mission statement.
- To develop community support through the budget development and presentation process
- To develop a budget that supports district goals.

Budget Highlights

The major impacts on this year's school budget include:

- The Tax Levy Limitation Calculation equates to a 1.9% tax levy increase
- The employer contribution rate for NYS TRS increases from 9.76% to an estimated 10.02%.
- The employer contribution rate for NYS ERS increases from 13.1% to 15.2%.

Review of the Budget Format

A. Summary Chart (Page 4)

The "A. Summary Chart" contains an "at-a-glance" summarized view of the entire budget (top part of chart) and revenues (bottom part of chart). The first column identifies the major budget or revenue category. The second column shows figures for the current year's adopted budget. The third column shows figures for the proposed budget, and the final column reports the differences from the previous year. In the case of the adopted and proposed columns, dollar amounts as well as the percentage of total of each category are indicated. The percentage of the total is used to point out the major line items within each category. Similarly, the percent change in the last column is used to indicate the line items with significant year-to-year changes

EXPENSE BUDGET (Spending)

The expense budget part of the Summary Chart represents the spending of the school district. It is subdivided into two major categories - operating expenses and capital expenses

Operating Expenses - Operating expenses consist of the money allocated and spent on the items that are necessary for the day-to-day operation of the schools including salaries, benefits, equipment, utilities, insurance, etc.

Capital Expenses - Capital expenses are incurred by the school district in paying off debt generated for capital projects such as building projects and bus purchases.

REVENUES BUDGET (Income)

The revenue part of the Summary Chart documents the major categories of income received by the school district.

B. Details Chart (Pages 5)

The format of the "B. Details Chart" is similar in structure to the "A. Summary Chart" e.g. the same columns are used. The difference in this chart from the "A. Summary Chart" is in the level of detail presented within each category. Also, the individual line items that significantly impact the spending or income, due to either their percentage of total, or percentage change from year-to-year are highlighted for your consideration.

C. Explanation of Changes (Pages 6,7)

In conjunction with the line items highlighted in "B. Details", the "C. Explanation of Changes" offers the specific reasons for those respective changes.

D. Staffing & Program Changes with Proposed Budget (Page 8)

In conjunction with the line items highlighted in "B. Details", the "D. Staffing & Program Changes" offers the specific list of staff and program changes to the current 2023-2024 programs, and additional items for the Board of Education to consider.

E. End of Year Estimates (Page 9)

The information provided in the "E. End-of-Year Estimates" chart presents the current year's expense and revenue budgets and projected expenses and revenues for the full school year, July 1 through June 30. The format used is the same as the "B. Details Chart". The bottom portion of highlights the changes in fund balance from June 30, 2022 to the anticipated June 30, 2023 balance. The unassigned fund balance percent calculation shows the percent of unassigned fund balance compared to the proposed total budget. This percent must be under 4%.

F. Tax Levy Limitation Calculation (Page 10)

This calculation is the maximum allowable tax levy that a school can propose as part of its annual budget for which only the approval of a simple majority of votes is required.

G. Budget Purchase Proposition (Page 11)

This chart summarizes the recommended bus purchase and the tax impact.

H. Enrollment Projections (Page 12)

This chart summarizes the number of students projected for 2024-2025

I. School Tax Rates (Page 13)

This summarizes why the district is unable to provide taxpayers with the impact the levy will have on each property owner.

J. Propositions for Vote (Page 14)

This summarizes the number of items voters will be voting on May 21, 2024.

K. Glossary (Page 15)

Definitions for key budget items.

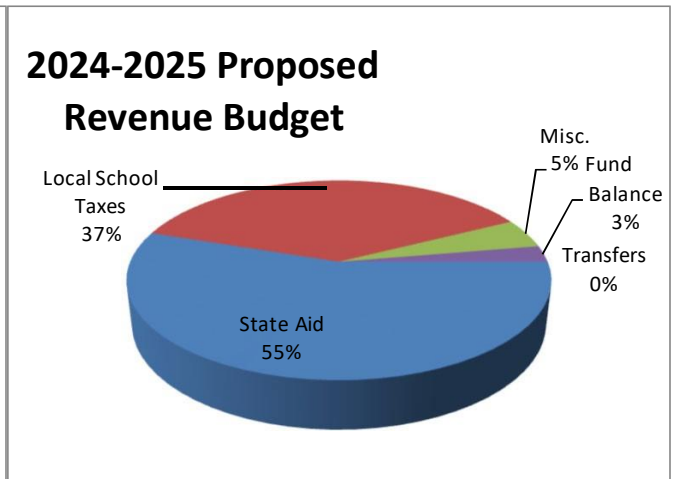
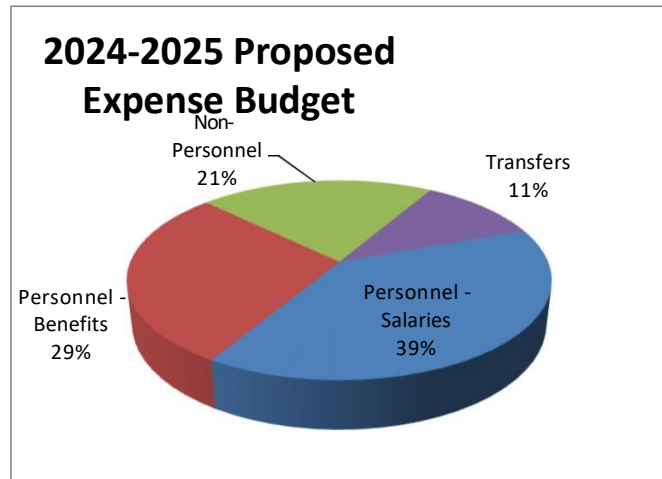
L. Calendar of Budget Presentations (Page 16)

Each public Board of Education presentation is listed, noting the specific portions of the budget, which will be presented in detail.

A. SUMMARY CHART

<u>EXPENSE BUDGET (Spending)</u>						
	<u>2023-2024 (adopted)</u>		<u>2024-2025 (proposed)</u>		<u>Difference from previous year</u>	
		% of total budget		% of total budget		% change
OPERATING EXPENSES						
Personnel - Salaries	10,335,734	41.7%	10,261,720	39.2%	(74,014)	-0.7%
Personnel - Benefits	6,321,050	25.5%	7,496,086	28.6%	1,175,036	18.6%
Non-Personnel	5,261,778	21.2%	5,561,947	21.2%	300,169	5.7%
Total Operating Expenses	21,918,562	88.4%	23,319,753	89.0%	1,401,191	6.4%
CAPITAL EXPENSES						
Debt Service	2,787,558	11.2%	2,788,134	10.6%	576	0.0%
Transfer to Capital Project	100,000	0.4%	100,000	0.4%	-	100.0%
Total Capital Expenses	2,887,558	11.6%	2,888,134	11.0%	576	0.0%
TOTAL SPENDING	24,806,120	100.0%	26,207,887	100.0%	1,401,767	5.7%

<u>REVENUES (Income)</u>						
	<u>2023-2024 (adopted)</u>		<u>2024-2025 (proposed)</u>		<u>Difference from previous year</u>	
		% of total		% of total		% change
State Aid - Operating Expenses	11,660,726	47.0%	12,161,754	46.4%	501,028	4.3%
Local School Taxes	9,654,988	38.9%	9,829,260	37.5%	174,272	1.80%
State Aid - Capital Expenses	2,287,647	9.2%	2,272,999	8.7%	(14,648)	-0.6%
Misc.	403,640	1.6%	1,243,874	4.7%	840,234	208.2%
Fund Balance	799,119	3.2%	700,000	2.7%	(99,119)	-12.4%
Transfers from Other Funds/Reserves	-	0.0%	-	0.0%	-	#DIV/0!
TOTAL REVENUES	24,806,120	100.0%	26,207,887	100.0%	1,401,767	5.7%



B. DETAILS CHART

EXPENSE BUDGET (Spending)							
	<u>2023-2024 (adopted)</u>		<u>2024-2025 (proposed)</u>		<u>Difference from previous year</u>		
		% of total operating budget		% of total operating budget		% change	
OPERATING EXPENSES							
Personnel - Salaries							
1	Teaching Staff	6,274,699	28.6%	6,118,200	26.2%	(156,499)	-2.5%
2	Staff for Support Services	3,246,492	14.8%	3,268,499	14.0%	22,007	0.7%
3	Administrators	814,543	3.7%	875,021	3.8%	60,478	7.4%
	Subtotal - Personnel - Salaries	10,335,734	47.2%	10,261,720	44.0%	(74,014)	-0.7%
Personnel - Benefits							
4	Health Insurance	4,422,000	20.2%	5,297,377	22.7%	875,377	19.8%
5	State and Federal Mandates	874,050	4.0%	974,619	4.2%	100,569	11.5%
6	Retirement	1,025,000	4.7%	1,224,090	5.2%	199,090	19.4%
	Subtotal - Personnel - Benefits	6,321,050	28.8%	7,496,086	32.1%	1,175,036	18.6%
	Total Personnel Expenses	16,656,784	76.0%	17,757,806	76.1%	1,101,022	6.6%
Non-Personnel							
7	Contractual	1,472,650	6.7%	1,506,250	6.5%	33,600	2.3%
8	Equipment	219,620	1.0%	286,660	1.2%	67,040	30.5%
9	Supplies	632,475	2.9%	696,775	3.0%	64,300	10.2%
10	BOCES	2,287,448	10.4%	2,248,762	9.6%	(38,686)	-1.7%
11	Utilities	347,160	1.6%	522,500	2.2%	175,340	50.5%
12	Insurance/Legal Fees	215,425	1.0%	214,000	0.9%	(1,425)	-0.7%
13	Interfund Transfers	87,000	0.4%	87,000	0.4%	-	0.0%
	Total Non-Personnel Expenses	5,261,778	24.0%	5,561,947	23.9%	300,169	5.7%
	Total Operating Expenses	21,918,562	100.0%	23,319,753	100.0%	1,401,191	6.4%
CAPITAL EXPENSES							
			% of total capital budget		% of total capital budget		% change
14	Debt Service	2,787,558	96.5%	2,788,134	96.5%	576	0.0%
15	Transfer to Capital Project	100,000	3.6%	100,000	3.5%	-	100.0%
	Total Capital Expenses	2,887,558	96.5%	2,888,134	100.0%	576	0.0%
	TOTAL SPENDING	24,806,120		26,207,887		1,401,767	5.7%
REVENUES (Income)							
	<u>2023-2024 (adopted)</u>		<u>2024-2025 (proposed)</u>		<u>Difference from previous year</u>		
		% of total revenue budget		% of total revenue budget		% change	
16	State Aid - Operating Expenses	11,660,726	47.0%	12,161,754	46.4%	501,028	4.3%
17	Local School Taxes	9,654,988	38.9%	9,829,260	37.5%	174,272	1.80%
18	State Aid - Capital Expenses	2,287,647	9.2%	2,272,999	8.7%	(14,648)	-0.6%
19	Misc.	403,640	1.6%	1,243,874	4.7%	840,234	208.2%
20	Fund Balance	799,119	3.2%	700,000	2.7%	(99,119)	-12.4%
21	Transfers from Other Funds/Reserves	-	0.0%	-	0.0%	-	#DIV/0!
	TOTAL REVENUES	24,806,120	100.0%	26,207,887	100.0%	1,401,767	5.7%

* NOTE: All increases and decreases in categories above are explained on page 6 & 7.

C. EXPLANATION OF CHANGES - Expense Budget

The previous summary and detail charts identify the year-to-year budget and revenue changes in each line item. The following information is provided as explanation of the budget and revenue items that are large contributors to the expense budget or revenue budget and have significant year-to-year changes.

Category Item	Year-to-Year Change (dollars)
(From "B. Details Chart" on page 5)	
1 Teaching Staff - 2.5% decrease This includes all classroom teachers, teaching assistants and aides. It includes the transfer of approx three teachers to the Federal fund under the Title I and II grants and approx. three teachers to the IDEA grants. It includes the retirement of two teachers not being replaced. It includes the removal of six teaching assistants. It includes a 2024-2025 replacement of one teacher who is retiring. It includes the addition of a kindergarten teacher.	\$ (156,499)
2 Staff and Support Service - 5.9% increase This includes all support services and support staff. This includes changes to the 2024-2025 salary schedule for CSEA members due to negotiations, a part time assistant transportation supervisor, and a microcomputer specialist. This includes the 2023-2024 retirement of four bus drivers, three to be replaced, one head mechanic to be replaced, and the removal of a part time assistant mechanic	\$ 22,007
3 Administrators - 7.4% increase This includes all administrators and their salary increases. It includes salaries for two new administrators - one superintendent and and one director of special education.	\$ 60,478
4 Health Insurance - 19.8% increase This increase includes the District's contribution toward health insurance premiums of active staff and retirees, and those opting for the health insurance buyout. Also includes health coverage for new employees.	\$ 875,377
5 State and Federal Mandates - 11.5% increase These mandates cover the district's share of Social Security, workers' compensation and unemployment premiums.	\$ 100,569
6 Retirement - 19.4% increase The NYS Employee's Retirement System contribution rate paid by the district increased from 13.1% to 15.2%. NYS Teacher Retirement System contribution rate increased from 9.76% to and an estimated 10.02%.	\$ 199,090
7 Contractual - 2.3% increase This includes building maintenance and repairs, transportation maintenance, repairs and diesel fuel, student services, staff training, special education services, and contractual services.	\$ 33,600
8 Equipment - 30.5% increase This includes equipment purchases for building and grounds, transportation, and instruction. Amount budgeted includes the purchase of two of our leased buses that are scheduled to be returned this year and a van to replace two that will be sent to Auctions International.	\$ 67,040

C. EXPLANATION OF CHANGES - Expense Budget

	Year-to-Year Change (dollars)
9 Supplies - 10.2% increase This includes building, classroom, and transportation supplies as well as all state aided supplies of textbooks, software, hardware, and library materials.	\$ 64,300
10 BOCES Educational Services - 1.7% decrease This includes testing services and students receiving Special Education services. Three additional students planned to be BOCES placed.	\$ (38,686)
11 Utilities - 50.5% increase This includes an increase for electricity and fuel oil. This account also includes telephone and garbage.	\$ 175,340
12 Insurance & Legal Fees - 0.7% decrease This includes an increase in insurance rates and legal fees.	\$ (1,425)
13 Interfund Transfers - 0.0% increase This includes the district's portion of the summer 4408 special education programs.	\$ -
Capital Expenses	
14 Transfer to Debt Service - (0% decrease) This transfer is state aid for building and bus debt received in the General Fund to be transferred to the Debt Service Fund along with the portion to be paid by the capital building and capital bus reserve. The payments for debt service will be made out of the Debt Service Fund as per the Office of the State Comptroller.	\$ 576
15 Transfer to Capital Project - 0%	\$ -
Total expense budget year-to-year changes	<u>\$ 1,401,767</u>

C. EXPLANATION OF CHANGES - Revenue Budget

15 State Aid - 4.3% increase The estimate includes a conservative estimate for State Aid and changes in expense driven aid categories.	\$ 501,028
16 Local School Taxes - 1.8% increase The school tax <u>levy</u> is estimated at a 1.8% increase. Tax <u>rates</u> will be calculated at a later date (August 2024).	\$ 174,272
17 State Aid - Capital Expenses - 0.6% decrease This represents building aid received for completed building projects. The final 1/2 year of building aid on the 2006 bond issuance will be received in 2023-2024.	\$ (14,648)
18 Misc. - 200% increase This represents a conservative estimate for miscellaneous revenues.	\$ 840,234
19 Fund Balance - 12.4% decrease This represents the amount of available fund balance to be used to offset taxes from the previous year.	\$ (99,119)
20 Transfers from Other Funds/Reserves - 0%	\$ -
Total revenue budget year-to-year changes	<u>\$ 1,401,767</u>

C. EXPLANATION OF CHANGES - Expense Budget

D. STAFFING AND PROGRAM CHANGES

The following program and staff changes **are included** in the proposed budget.

	Program Cost or Salary & <u>Benefits</u>	
Budget changes made in 2023-24 that were not included in adopted budget		
1		
Resignation of the Secretary to the Superintendent position, not replaced	\$ (29,408)	Decrease
2		
Retirement of one head mechanic, replaced by pt asst mechanic, pt asst not replaced	\$ (4,615)	Decrease
3		
Retirement of two bus drivers, one not replaced	\$ (15,623)	Decrease
4		
Resignation of aide, replaced with part time aide position	\$ (15,397)	Decrease
 Proposed budget changes for the 2024-25 budget		
5		
Decrease in out of district placements - Private and BOCES	\$ (100,000)	Decrease
6		
Hiring of one kindergarten teacher w/ benefits	\$ 80,000	Increase
7		
Retirement of four teaching positions, one being replaced	\$ (274,731)	Decrease
8		
Retirement of B&G employee, not replaced	\$ (28,674)	Decrease
9		
Move three faculty positions to State UPK fund	\$ (218,932)	Decrease
10		
Elimination of six teaching assistant positions, one through attrition	\$ (266,146)	Decrease
11		
Increase in overall cost of health/dental insurance	\$ 775,000	Increase
Total Staff and Program Additions/(Deletions)	\$ (98,526)	Increase
<i>Percentage of Tax Levy increase for Program Changes</i>	<i>-0.99%</i>	
 Proposed budget changes for the 2024-25 budget one-time expenses		
Sound reduction project for the cafeteria	\$ 100,000	Increase
Camera server upgrade	\$ 20,000	Increase
Campus license plate camera and line upgrade	\$ 15,000	Increase
Copier upgrade	\$ 20,000	Increase
Stem initiative start up costs	\$ 50,000	Increase
Literacy initiative start up costs	\$ 60,000	Increase
Total equipment and contractual one-time expenses	\$ 265,000	Increase
No tax levy increase as these items will be paid with state aid increase		

E. END-OF-YEAR ESTIMATES

	<u>2023-2024</u> <u>(adopted)</u>		<u>2023-2024</u> <u>(estimated actual)</u>		<u>(Savings) from</u> <u>budgeted amount</u>
<u>EXPENSES</u>		% of total budget		% of total	
Personnel - Salaries	10,335,734	42%	10,261,720	39%	(74,014)
Personnel - Benefits	6,321,050	25%	7,496,086	29%	1,175,036
Contractual	2,035,235	8%	2,242,750	9%	207,515
Equipment	219,620	1%	286,660	1%	67,040
BOCES	2,287,448	9%	2,248,762	9%	(38,686)
Supplies	632,475	3%	696,775	3%	64,300
Transfers	2,974,558	12%	2,975,134	11%	576
Total Expenses	24,806,120	100%	26,207,887	100%	1,401,767
<u>REVENUES (Income)</u>					<u>Over (Short) from</u> <u>budgeted amount</u>
State Aid - Operating Expenses	11,660,726	47%	12,161,754	46%	501,028
Local School Taxes	9,654,988	39%	9,829,260	38%	174,272
State Aid - Capital Expenses	2,287,647	9%	2,272,999	9%	(14,648)
Misc.	403,640	2%	1,243,874	5%	840,234
Fund Balance	799,119	3%	700,000	3%	(99,119)
Transfers from Other Funds/Reserves	-	0%	-	0%	-
Total Revenues	24,806,120	100%	26,207,887	100%	1,401,767
Fund Balance Available to carryover to 2024-2025 Budget					\$ -

<u>Fund Balance Breakdown</u>	<u>2/1/24 Balance</u>	<u>2023-2024</u> <u>Anticipated Usage</u>	<u>2023-2024</u> <u>Anticipated Funding</u>	<u>6/30/24</u> <u>Anticipated Balance</u>
Reserve funds				
Teacher Retirement Reserve	425,308	-	-	425,308
Capital Bus Reserve	-	-	250,000	250,000
Capital Building Reserve	1,379,184	-	-	1,379,184
Employee Benefit Accrued Liability Reserve	231,059	-	-	231,059
Debt Service Reserve	740,851	740,851	-	-
Tax Certiorari	91,393	-	-	91,393
Employee Retirement Reserve	415,394	-	-	415,394
Total Reserves	3,283,189	740,851	250,000	2,792,338

F. TAX LEVY LIMITATION CALCULATION

The Contingent Budget Calculation has been eliminated and replaced with the following Tax Levy Limitation Calculation:

Calculation of Maximum Allowable Tax Levy	
2024-2025 Tax Levy	\$ 9,654,988
X Tax Base Growth Factor	1.0089
	<hr/>
	\$ 9,740,917
Plus: PILOTS receivable FYE 6\30\2023	10,500
Less: Prior Year Exemption (capital levy)	(767,296)
	<hr/>
Adjusted Prior Year Levy	\$ 8,984,121
X Allowable Inflation Factor (lesser of CPI or 2%)	1.0200
	<hr/>
	\$ 9,163,804
Plus: Available carryover from 6\30\22	-
Less: PILOTS receivable FYE 6\30\2024	(500)
Plus : New Year Exemption (capital levy)	674,800
Plus: Pension Costs over 2% increase (None)	-
	<hr/>
Tax Levy Limit, Plus Exclusions	\$ 9,838,104
Tax Levy Limitation Percentage Increase	1.90%

In June 2011, state leaders enacting a law that places new restrictions on how school districts may increase their tax levies. Although the new law has been referred to as a "2 percent tax cap", it does not restrict any proposed tax levy increase to 2 percent.

The above calculation is the highest allowable tax levy that a school district can propose as part of its annual budget for which only the approval of a simple majority of voters (more than 50%) is required. Any proposed tax levy amount above this limit will require budget approval by a supermajority (60% or more) of voters.

The State has eliminated the tax freeze program that provided qualifying homeowners a property tax relief credit check if the District stayed within the tax cap.

G. BUS PURCHASE PROPOSITION

Replace:

Bus 150 - 2019, 70 passenger bus
Bus 151 - 2019, 70 passenger bus
Bus 152 - 2019, 70 passenger bus
Bus 119 - 2009, 8 passenger bus/van

Purchase:

2 - 2019, 70 passenger bus, not to exceed \$84,000
1 - 2024, 8 passenger bus/van, not to exceed \$60,000

Lease:

1 - 2024, 70 passenger bus, not to exceed \$153,615

The school bus lease will be made through a 5-year borrowing plan. The District will receive an estimated 84% in State Aid for this lease over a 5-year term. The purchases will also receive the same amount of aid and will be purchased through the general fund.

H. ENROLLMENT PROJECTIONS

	2023-24 Enrollment (12-02-2022)	2024-25 Enrollment Projection	increase/ (decrease)
UPK Enrollment	37	50	13
Elementary Enrollment			
Grade K	55	55	-
Grade 1	56	55	(1)
Grade 2	70	56	(14)
Grade 3	63	70	7
Grade 4	42	63	21
Grade 5	64	42	(22)
Grade 6	46	64	18
Total K-6	396	405	9
JR/SR School Enrollment			
Grade 7	60	50	(10)
Grade 8	67	60	(7)
Grade 9	64	67	3
Grade 10	63	64	1
Grade 11	54	63	9
Grade 12	65	54	(11)
Ungraded	-	-	-
Total 7-12	373	358	(15)
Total District Enrollment	806	813	7

I. SCHOOL TAX RATE

SCHOOL TAX RATE

The district is unable to provide taxpayers with the accurate impact the levy will make on each property owner because the district does not have the final assessment figures from the assessors, or the final equalization rates from NYS, when the budget must go to the voters in May.

STEPS TO SETTING SCHOOL TAX RATE

The following actions are occurring over the course of the budget year:

<u>County</u>	<u>State</u>	<u>School</u>
County receives updated assessments from each of our 5 town's assessors (finalized July 1, yearly)	Sets Equalization Rate, which determines each town's portion of the tax levy (August)	Determines Expense Budget and submits to voters (May). School finalizes tax levy in August.

From the above information, in **August** the school district calculates the tax rate per thousand and submits this information to the county, which in turn, calculates and prints the tax bills.

J. PROPOSITIONS FOR VOTE ON MAY 16, 2023

Budget Hearing
May 7, 2024 at 7:00 pm

Budget Vote
May 21, 2024 from 12 p.m. to 8:00 p.m.

- 1. Budget**
- 2. Bus Purchase**
- 3. Capital Reserve Proposition**
- 4. Library Proposition**
- 5. TWO Board Seat Vacancies**
TWO (2) - Three Year Terms

The following School Board Member's terms expire:

David Shay Price - effective 6/30/2024
Dillon Honyoust - effective 6/30/2024

Bus Lease/Purchase Proposition

Shall the Board of Education of the Cambridge Central School District be authorized to lease, for a term not to exceed five (5) years, one (1) 2024 70-passenger school buses, and to purchase two (2) 2019 70 passenger school buses and one (1) 2024 8 passenger school bus/van and expend therefore, including costs incidental thereto, an amount not to exceed the estimated maximum aggregate cost of Two Hundred Ninety-Seven Thousand Six Hundred and Fifteen Dollars (\$297,615)?

Capital Reserve Proposition

Shall the Board of Education of the Cambridge Central School District be authorized to establish a Capital Reserve Fund pursuant to Section 3651 of the New York Education Law to be known as the Cambridge Central School District Transportation Capital Reserve Fund, for a probable term of ten (10) years in an ultimate amount of two-hundred and fifty thousand (\$250,000), whose purpose shall be to fund, in whole or in part, purchasing vehicles used for pupil transportation services; and/or undertaking improvements, reconstruction, expansion, repairs, and/or renovations to existing infrastructure and facilities and/or constructing and/or installing new infrastructure and facilities related to the fueling and/or charging, maintaining, storing, repairing and/or safety of pupil transportation vehicles, including but not limited to electrical systems, fueling systems, charging stations, building systems, site work, piping or other infrastructure components, with such funds to be obtained from surplus monies remaining in the general fund, budgetary appropriations, and/or amounts from certain other reserve funds as authorized by law?

J. PROPOSITIONS FOR VOTE ON MAY 16, 2023

Library Proposition

Public Library Proposition-Shall an appropriation of \$75,000 be made in the 2024-2025 Budget for the Cambridge Public Library; this sum to be raised by the levy of a tax upon the taxable property of the Cambridge Central School District.

K. GLOSSARY

Teaching Staff - includes all classroom teachers from kindergarten to grade 12, including special education teachers and teaching assistants, music, art, phys. ed., library, reading, remedial, and technology teachers.

Staff for Support Services - support services includes all staff other than those listed as teaching staff above. Support services are the guidance and nursing departments, as well as aides, clerical support, and school monitors. This area includes all the staff in the transportation department and maintenance and grounds department. It also includes in-service training salaries for staff, curriculum development, adult education, morning child-care program and summer school program staff, district and finance staff, and census.

Administrators - includes district administrators, building principals and assistant principals, and the Director of Special Education.

State and Federal Mandates - includes Social Security, Workers' Compensation, Unemployment Insurance and Flexible Spending Plan fees.

Supplies - includes textbooks, software, aidable equipment hardware library materials, and student services. Supplies and materials are for building, classroom, and transportation.

Contractual- includes services by outside vendors. Special education, building and grounds, transportation, classroom, and general support services are included.

Transportation -includes diesel and gasoline, bus parts, repairs, tires, lubricants, equipment and equipment maintenance, supplies, materials, services, building utilities, and contract transportation.

Utilities - includes heating fuel, electric, refuse disposal and telephone for school buildings.

Insurance/Legal fees - includes legal fees, liability insurance, judgments and claims, and tax refunds.

Buildings and Grounds - includes building and equipment repairs and maintenance, supplies and materials, and services.

Interfund Transfers - includes the district's portion of the summer 4408 special education programs as required by the State Education Department, transfers to the Debt Service Fund to pay the current year portion of debt service payments, and transfers to other funds.

L. BUDGET PRESENTATIONS

January 11, 2024 @ 7:00 p.m.	Board of Education Meeting Budget Review of Elementary Programs, Secondary Programs, Special Education Programs, BOCES Services
February 8, 2024 @ 7:00 p.m.	Board of Education Budget Workshop Budget Review of Enrollment, Class Size, Athletics, and Technology, Buildings & Grounds, Transportation, and Debt Service
March 14, 2024 @ 7:00 p.m.	Board of Education Meeting Presentation of All Aspects of the 2024-25 Budget in New Document Format, Including Expenses, Revenues, Tax Cap, Propositions, Staffing, and Enrollment
April 11, 2024 @ 7:00 p.m.	Board of Education Meeting Budget Review Budget Adoption
May 7, 2024 @ 7:00 p.m.	Budget Hearing
May 21, 2024	Budget Vote, Bus Purchase Proposition, and Election of School Board Members Polls are open from 12:00 a.m. to 8:00 p.m.