

# Frontier Central Schools



Budget Presentation #2

March 5<sup>th</sup>, 2025

Dr. Christopher Thuman



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## Agenda

Budget Appropriations

Revenue Update

Capital Outlay Project

Security Camera Upgrades

Bus and Facilities Vehicle Purchase Proposition

Next Steps

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March 5<sup>th</sup>, 2025



## Projected Budget Appropriations

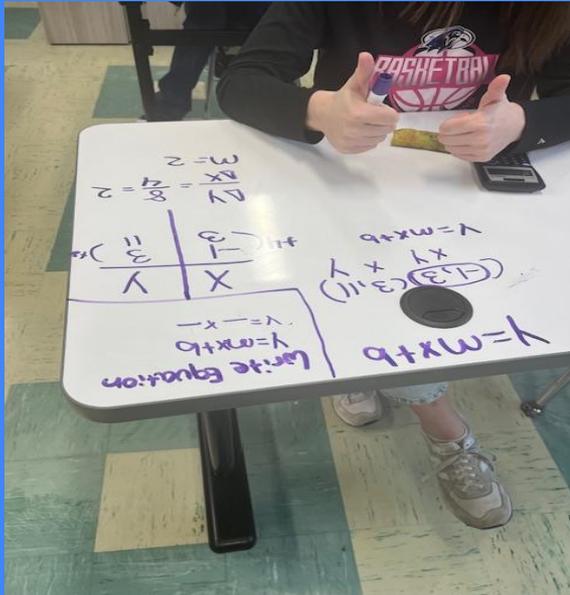
Salaries \$56 million (appx 4% increase from \$53.8 million)

Benefits \$26.5 million (appx 7.5% increase from \$24.5 million)

Appx 75% of appropriations relate to salaries and benefits

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March 5<sup>th</sup>, 2025



## Projected Budget Appropriations

Projected Appropriations 25-26			
	Audited	Budget	Proposed
	2023-24	2024-25	2025-26
<b>Salaries</b>	\$ 52,218,708	\$ 53,851,350	\$ 56,005,404
<b>Benefits</b>	\$ 23,789,710	\$ 24,499,013	\$ 26,336,439
<b>BOCES</b>	\$ 9,249,501	\$ 9,823,690	\$ 10,160,054
<b>Debt Service</b>	\$ 7,799,672	\$ 8,873,403	\$ 9,118,330
<b>Equipment/Supplies &amp; Contractual</b>	\$ 6,082,546	\$ 9,016,110	\$ 10,349,037
<b>Total Budget</b>	\$ 99,140,137	\$ 106,063,566	\$ 111,969,264

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March 5<sup>th</sup>, 2025

Projected Revenues TBD –

- Transportation Aid
- Sales Tax Adjustments
- Rx reimbursements  
(contracted/negotiated)
- Return of BOCES  
programs



## Revenue Outlook

<b>Revenue Estimates</b>	<b><u>2023 - 2024</u> <u>Actual</u></b>	<b><u>2024 - 2025</u> <u>Budget</u></b>	<b><u>2025 - 2026</u> <u>Estimated</u></b>
<b>Projected Property Tax (Including Pilots)</b>	47,025,507	48,700,189	49,686,648
<b>State Aid &amp; Federal Aid</b>	46,876,730	47,499,243	48,515,727
<b>Eric County Sales Tax</b>	7,385,514	5,650,000	5,650,000
<b>Miscellaneous</b>	3,034,332	1,268,115	1,868,115
<b>Appropriated Fund Balance</b>	2,680,924	2,867,749	2,867,749
<b>Total Estimated Revenues</b>	<b>107,003,007</b>	<b>105,985,296</b>	<b>108,588,239</b>
<b>Tax Cap %</b>	<b>2.81%</b>	<b>3.95%</b>	<b>3.59%</b>

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March 5<sup>th</sup>, 2025



## Capital Outlay Project

Districts may perform Capital Outlay Projects on 1 facility after approval from SED Facilities Planning. Expenditures are limited to \$100,000 and Building Aid is paid the following year instead of a 15-year term.

**Frontier Central Schools**  
**Budget Presentation #2**  
March 5<sup>th</sup>, 2025



**Security Camera Upgrades**

Districts may perform Security Camera upgrades throughout the district. Expenditures are limited to \$35,000 and aid is paid the following year instead of a 15-year term.

**EVERY MOVE  
YOU MAKE**



**WE'LL BE  
WATCHING  
YOU**

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**Budget Presentation #2**  
March 5<sup>th</sup>, 2025



2025-2026 Proposition

3 Diesel powered 65-passenger buses - \$477,240.75

2 electric powered facilities vehicle - \$60,495.43 each

Total Costs - \$598,231.61

# Frontier Central Schools Budget Presentation #2

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## Next Steps

Awaiting Legislative Budget

BOCES Budget Finalization

Finalize Tax Cap



Questions/Feedback?

Thank you very much for your support.

