

Frontier Central Schools



Budget Presentation #5

May 6th, 2025

Dr. Christopher Thuman



Frontier Central Schools Budget Presentation #5

May 6th, 2025



Agenda

Proposition #1

3-Part Budget

Assessed Valuation

Proposition #2

Contingency Budget

Budget Vote Information

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Proposition No. 1 – 2025-2026 Budget

Shall the following resolution be adopted, to wit:

RESOLVED, that the budget for the Frontier Central School District (the “District”) for the fiscal year commencing July 1, 2025 and ending June 30, 2026, in an amount not to exceed \$111,969,264 as presented by the Board of Education, is hereby approved and adopted, and the required funds therefore are hereby appropriated, and the necessary real property taxes required shall be raised by a tax on the taxable property in the District to be levied and collected as required by law.

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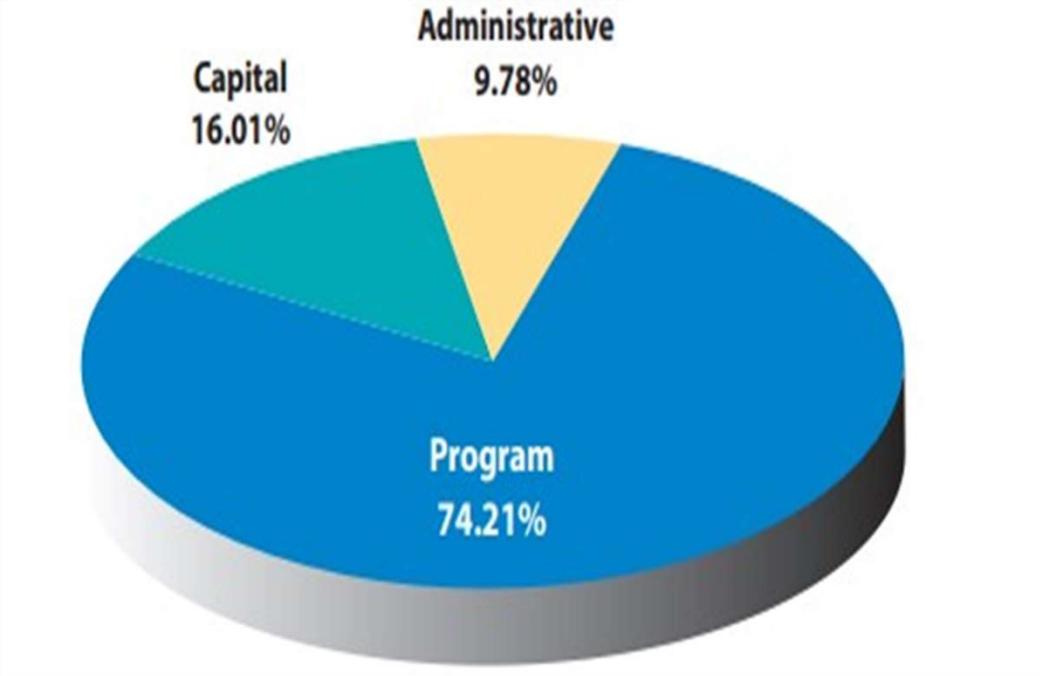
May 6th, 2025



FRONTIER CENTRAL SCHOOL DISTRICT 2025-2026 Proposed Budget

| ADMINISTRATIVE COMPONENT | 2024-2025 | 2025-2026 | % of Budget |
|---------------------------------------|--------------------|--------------------|----------------|
| Board of Education | 37,971 | 34,500 | 0.03% |
| Central Administration | 377,026 | 468,798 | 0.42% |
| Business Administration | 824,261 | 1,311,311 | 1.17% |
| All Other Administrative Activities | 1,414,343 | 2,410,415 | 2.15% |
| Instructional Administration | 3,625,458 | 3,858,271 | 3.45% |
| Administrative Fringe Benefits | 2,366,831 | 2,862,125 | 2.56% |
| Total Administrative Component | 8,645,890 | 10,945,420 | 9.78% |
| PROGRAM COMPONENT | | | |
| Regular Instruction | 35,439,651 | 33,214,525 | 29.65% |
| Special Education | 13,331,679 | 13,451,694 | 12.01% |
| Community Ed & Summer School | 377,465 | 275,465 | 0.25% |
| All Other Program Activities | 4,081,892 | 8,042,544 | 7.18% |
| Extra-curricular | 1,211,884 | 794,818 | 0.71% |
| Pupil Transportation | 4,860,798 | 6,164,052 | 5.51% |
| Program Fringe Benefits | 20,344,463 | 21,156,628 | 18.90% |
| Total Program Component | 79,647,832 | 83,099,726 | 74.21% |
| CAPITAL COMPONENT | | | |
| Facilities, Grounds & Maintenance | 6,618,964 | 6,348,104 | 5.67% |
| Judgements, Claims & Tax Refunds | 40,000 | 40,000 | 0.04% |
| Debt Service & Interfund Transfers | 9,249,595 | 9,218,329 | 8.23% |
| Capital Fringe Benefits | 1,787,720 | 2,317,685 | 2.07% |
| Total Capital Component | 17,696,279 | 17,924,118 | 16.01% |
| TOTAL GENERAL FUND BUDGET | 105,990,000 | 111,969,264 | 100.00% |
| REVENUE BUDGET | | | |
| Property Tax | 48,700,189 | 49,393,572 | 44.11% |
| State & Federal Aid | 46,849,243 | 49,731,054 | 44.42% |
| Other Revenue | 6,844,549 | 9,493,000 | 8.48% |
| Appropriated Fund Balance | 3,596,019 | 2,867,749 | 2.56% |
| Appropriated Reserves | - | 483,889 | 0.43% |
| Total Revenue | 105,990,000 | 111,969,264 | 100.00% |

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| Town | Home's Assessed Value | Est. School Tax | Increase from 2024-2025 |
|---------|-----------------------|-----------------|-------------------------|
| Hamburg | \$100,000 | \$3,317 | \$101 |
| Eden | \$100,000 | \$2,734 | \$83 |

*School tax bills are estimated based on 2024 assessment information and equalization rates.

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2025-2026 Proposition #2

3 Diesel powered 65-passenger buses - \$477,240

2 Electric powered facility vehicles - \$60,496 each

Total Costs - \$598,232

Frontier Central Schools Budget Presentation #5

May 6th, 2025



Proposition No. 2 - Purchase and Financing of School Buses and Similar Vehicles and Facilities Vehicles

Shall the following resolution be adopted, to wit:

RESOLVED, that the Board of Education of the Frontier School District (the "District"), is hereby authorized to purchase school buses and similar vehicles, for use in the transportation program of the District, at an estimated maximum cost of \$477,240 (with such estimated maximum cost reflecting the value of any trade-ins) and electric powered facilities vehicles, for use in the building and grounds department of the District, at an estimated maximum cost of \$120,992, all including equipment, machinery and apparatus used in connection therewith, and the sum of \$598,232, or so much thereof as may be necessary, shall be raised by the levy of a tax upon the taxable property of the District and all other eligible legal fund sources; and in anticipation of such tax, bonds or other obligations (including, without limitation, obligations arising under leases, lease/purchase contracts or installment purchase contracts) of the District are hereby authorized to be issued in an aggregate principal amount not to exceed \$598,232 and shall be issued or entered into in accordance with applicable provisions of New York State law, and that New York State Aid funds expected to be received by the District are anticipated to offset a substantial part of such costs, and such funds, to the extent received, shall be applied to offset and reduce the amount of taxes herein authorized to be levied.

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Whaaaaat?!



Contingency Budget

What is it? In New York State, a contingency school budget is a budget a school district must operate under if voters reject their proposed budget, limiting spending to "ordinary contingent expenses" necessary for maintaining the educational program, preserving property, and ensuring student and staff safety, with no increase in the tax levy over the prior year.

Proposed budget - \$111,969,264
Contingency Budget would be set at - \$108,937,169
A reduction of **\$3,032,095**

This could equate to an additional 12-15 FTEs in reduction for 25-26



Budget Vote Info

Tuesday May 20th, 2025

7:00am – 9:00pm

Frontier Educational Center
5120 Orchard Ave.
Hamburg, NY 14075

