

Frontier Central Schools



Budget Presentation #4

April 8th, 2025

Dr. Christopher Thuman



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Agenda

Revenue and Appropriation Projections

Proposed Tax Rate 2025-2026

Proposition #1 - Budget

Proposition #2 - Vehicle Purchases

Capital Outlay Project

Security Camera Upgrades

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Revenue Outlook

Revenue Estimates	<u>2023 - 2024</u> <u>Actual</u>	<u>2024 - 2025</u> <u>Budget</u>	<u>2025 - 2026</u> <u>Estimated</u>
Projected Property Tax (Including Pilots)	47,025,507	48,700,189	49,393,572
State Aid & Federal Aid	46,876,730	47,499,243	49,731,054
Eric County Sales Tax	7,385,514	5,650,000	6,825,000
Miscellaneous	3,034,332	1,268,115	2,668,000
Appropriated Fund Balance	2,680,924	2,867,749	2,867,749
Appropriated Reserves			483,889
Total Estimated Revenues	107,003,007	105,985,296	111,969,264

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Budget Appropriations

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

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Proposed Tax Rates 2025-2026

Tax Rates Estimates	<u>2023 - 2024</u> <u>Actual</u>	<u>2024 - 2025</u> <u>Actual</u>	<u>2025 - 2026</u> <u>Estimated</u>	<u>2025 - 2026 Change</u>
Tax Rate	\$31.52	\$32.16	\$33.17	\$1.01 (3.15%)
Assessed Value	\$100,000.00	\$100,000.00	\$100,000.00	
Tax Bill	\$3,152.00	\$3,216.00	\$3,317.00	\$101 (3.15%)
FYI - 2020 SOAR Project had an estimated Tax Levy limit projected in 2025 of 4.89% when originally approved				

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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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Whaaaaaf?!



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 **\$2,947,169**

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

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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

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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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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.

2025-2026 will be focused on Cloverbank ES with some building design and security upgrades, as well as a new marquee.

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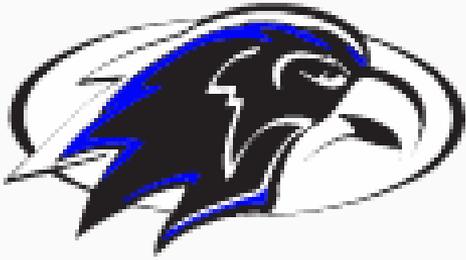
Security Camera Upgrades

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**



Questions/Feedback?

Thank you very much for your support.

