

Frontier Central Schools



Budget Presentation #2

March 5th, 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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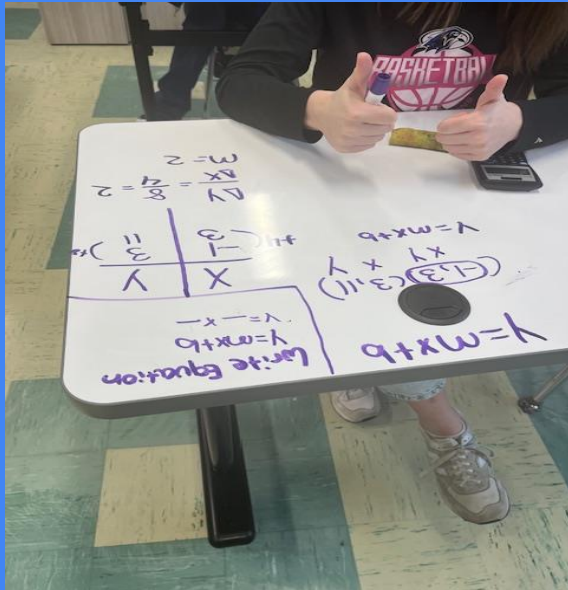
Projected Budget Appropriations

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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Projected 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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Projected Revenues TBD –

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



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	49,686,648
State Aid & Federal Aid	46,876,730	47,499,243	48,515,727
Eric County Sales Tax	7,385,514	5,650,000	5,650,000
Miscellaneous	3,034,332	1,268,115	1,868,115
Appropriated Fund Balance	2,680,924	2,867,749	2,867,749
Total Estimated Revenues	107,003,007	105,985,296	108,588,239
Tax Cap %	2.81%	3.95%	3.59%

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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.

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**EVERY MOVE
YOU MAKE**



**WE'LL BE
WATCHING
YOU**



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.

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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

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Next Steps

Awaiting Legislative Budget

BOCES Budget Finalization

Finalize Tax Cap



Questions/Feedback?

Thank you very much for your
support.

