

# Frontier Central Schools



Budget Presentation #5

May 6<sup>th</sup>, 2025

Dr. Christopher Thuman



# Frontier Central Schools Budget Presentation #5 May 6<sup>th</sup>, 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.

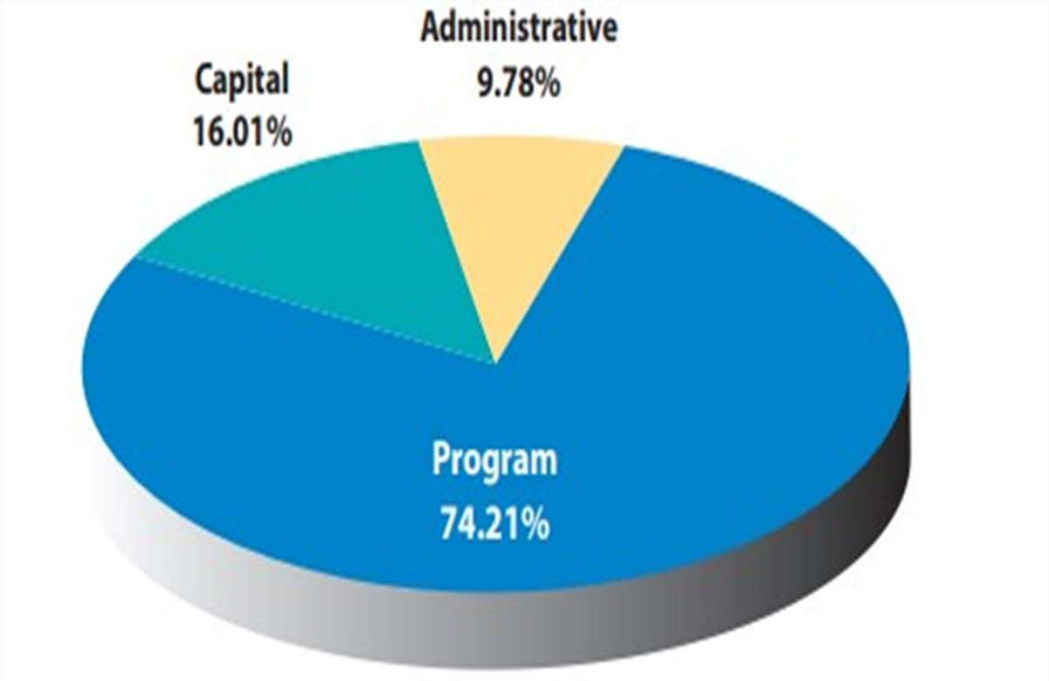
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## FRONTIER CENTRAL SCHOOL DISTRICT 2025-2026 Proposed Budget

<u>ADMINISTRATIVE COMPONENT</u>	<u>2024-2025</u>	<u>2025-2026</u>	<u>% of Budget</u>
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%
<b>Total Administrative Component</b>	<b>8,645,890</b>	<b>10,945,420</b>	<b>9.78%</b>
<b><u>PROGRAM COMPONENT</u></b>			
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%
<b>Total Program Component</b>	<b>79,647,832</b>	<b>83,099,726</b>	<b>74.21%</b>
<b><u>CAPITAL COMPONENT</u></b>			
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%
<b>Total Capital Component</b>	<b>17,696,279</b>	<b>17,924,118</b>	<b>16.01%</b>
<b>TOTAL GENERAL FUND BUDGET</b>	<b>105,990,000</b>	<b>111,969,264</b>	<b>100.00%</b>
<b><u>REVENUE BUDGET</u></b>			
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%
<b>Total Revenue</b>	<b>105,990,000</b>	<b>111,969,264</b>	<b>100.00%</b>

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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 6<sup>th</sup>, 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 20<sup>th</sup>, 2025

7:00am – 9:00pm

Frontier Educational Center  
5120 Orchard Ave.  
Hamburg, NY 14075

