2021-22 Proposed Budget Frontier Central School District

Annual Public Budget Hearing
May 4, 2021 ~ 7:00 PM
Link to Live Stream Information at
www.frontiercsd.org

Questions submitted to BOEquestion@frontiercsd.org

Annual District Vote
Tuesday, May 18, 2021
Polls are open from
7:00 AM to 9:00 PM
Hamburg Senior Community Center
4540 Southwestern Blvd., Door #1

You can vote in the school election if:

You are a qualified voter of the School District in which you reside in that: On election day you are, 18 years of age or older; a citizen of the United States; a resident within the District for a period of thirty (30) days preceding the election, and you are not otherwise prohibited from voting pursuant to Election Law Section 5-106.

Frontier Central School District Proposed Budget 2021-22



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School Academic Report Card



May 18, 2021

Proposition No. 1 - 2021-22 Budget

Shall the following resolution be adopted, to wit:

approved and adopted, and the required funds therefore are hereby appropriated, and the necessary real property taxes required shall be raised by a RESOLVED, that the budget for the Frontier Central School District (the "School District") be authorized to expend an amount not to exceed \$93,039,035 for the fiscal year commencing July 1, 2021 and ending June 30, 2022, as presented by the Board of Education, is hereby tax on the taxable property in the School District to be levied and collected as required by law.

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

Shall the following resolution be adopted, to wit:

accessary), plus an amount sufficient to cover interest incurred, shall be raised by the levy of a tax upon the taxable property of the School District various school buses and similar vehicles for use in the transportation program of the School District, at an estimated maximum cost of \$882,113 and collected in annual installments as provided by Section 416 of the Education Law, and in anticipation of such tax, bonds or other obligations RESOLVED, that the Board of Education of the Frontier Central School District (the "School District") is hereby authorized to acquire of the School District (including, without limitation, obligations arising under leases, lease/purchase contracts or installment purchase contracts having a term of not more than five years) shall be issued or entered into in accordance with applicable provisions of New York State law. (after taking into account applicable trade in allowances), and that such estimated maximum cost thereof (or so much thereof as may be

VOTE FOR TWO (2) CANDIDATES

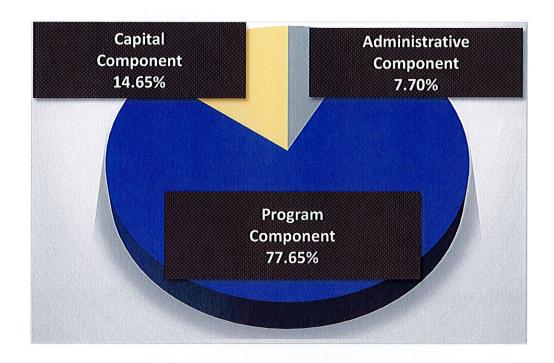
The two (2) candidates with the highest number of votes will each be elected to a four (4) year term from 7/1/21-6/30/25.

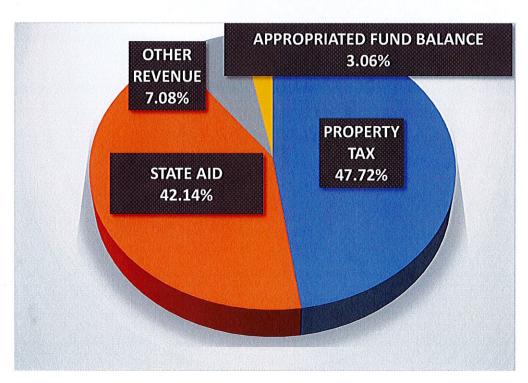
- Patrick Boyle
- John Cordier

FRONTIER CENTRAL SCHOOL DISTRICT 2021 - 2022 Proposed Budget

	2020 - 21	2021 - 22	% of Budget
ADMINISTRATIVE COMPONENT			
Central Administration	\$ 316,812	\$ 539,340	0.58%
Instructional Administration	\$ 2,832,036	\$ 2,993,037	3.22%
Business Administration	\$ 641,151	\$ 703,661	0.76%
Board of Education	\$ 35,250	\$ 37,971	0.04%
All Other Administrative Activities	\$ 1,507,766	\$ 1,090,119	1.17%
Administrative Fringe Benefits	\$ 1,634,425	\$ 1,893,171	2.03%
Total Administrative Component	\$ 6,967,440	\$ 7,257,299	7.80%
PROGRAM COMPONENT			
Regular Instruction	\$ 31,323,568	\$ 32,617,673	35.06%
Special Education	\$ 12,415,019	\$ 12,469,411	13.40%
Extra-curricular	\$ 871,347	\$ 978,111	1.05%
Community Ed & Summer School	\$ 557,921	\$ 377,465	0.41%
Pupil Transportation	\$ 3,717,957	\$ 3,791,883	4.08%
All Other Program Activities	\$ 2,722,033	\$ 2,765,112	2.97%
Program Fringe Benefits	\$ 18,664,504	\$ 18,963,101	20.38%
Total Program Component	\$ 70,272,349	\$ 71,962,756	77.35%
CAPITAL COMPONENT			
Facilities, Grounds & Maintenance	\$ 4,762,768	\$ 5,860,021	6.30%
Judgements, Claims & Tax Refunds	\$ 40,000	\$ 40,000	0.04%
Debt Service & Interfund Transfers	\$ 6,025,911	\$ 6,515,719	7.00%
Capital Fringe Benefits	\$ 1,418,124	\$ 1,403,240	1.51%
Total Capital Component	\$ 12,246,803	\$ 13,818,980	14.85%
TOTAL GENERAL FUND BUDGET	89,486,591	93,039,035	100.00%
REVENUE BUDGET	2020 - 21	2021 - 22	% of Budget
Property Tax	\$ 42,374,013	\$ 44,398,526	47.72%
State Aid	\$ 36,710,916	\$ 39,202,376	42.14%
Other Revenue	\$ 7,953,174	\$ 6,588,493	7.08%
Appropriated Fund Balance	\$ 1,948,488	\$ 2,849,640	3.06%
Appropriated Reserves	\$ 500,000	\$ -	0.00%
Total Revenue	\$ 89,486,591	\$ 93,039,035	100.00%

FRONTIER CENTRAL SCHOOL DISTRICT 2021-2022 PROPOSED BUDGET





FRONTIER CENTRAL SCHOOL DISTRICT Detailed Expenditure Budget

	2020-21	2021-22		
	Adopted	Proposed	\$ Increase	% Increase
ACCOUNT	Budget	Budget	(Decrease)	(Decrease)
A 1010 BOARD OF EDUCATION	35,250	37,971	2,721	7.72%
A 1040 DISTRICT CLERK	5,395	10,596	5,201	96.41%
A 1060 DISTRICT MEETING	7,200	7,200	-	0.00%
A 1240 CHIEF SCHOOL ADMINISTRATOR	304,217	521,544	217,327	71.44%
A 1310 BUSINESS ADMINISTRATION	518,824	586,717	67,892	13.09%
A 1320 AUDITING	47,585	40,250	(7,335)	-15.41%
A 1325 TREASURER	65,485	67,437	1,953	2.98%
A 1330 TAX COLLECTOR	9,257	9,257	-	0.00%
A 1420 LEGAL	68,000	68,000	-	0.00%
A 1430 PERSONNEL	462,892	504,722	41,830	9.04%
A 1480 PUBLIC INFORMATION & SERVICES	87,047	91,846	4,799	5.51%
A 1620 OPERATION OF PLANT	3,557,106	3,554,238	(2,869)	-0.08%
A 1621 MAINTENANCE OF PLANT	1,205,661	1,280,075	74,413	6.17%
A 1660 CENTRAL STOREROOM	33,005	33,959	954	2.89%
A 1670 CENTRAL PRINTING & MAILING	108,265	108,497	233	0.21%
A 1910 UNALLOCATED INSURANCE	231,070	231,070	-	0.00%
A 1920 SCHOOL ASSOCIATION DUES	22,000	22,000	-	0.00%
A 1930 JUDGMENTS & CLAIMS	15,000	15,000	-	0.00%
A 1950 ASSESSMENTS ON SCHOOL PROPERTY	64,025	64,025	-	0.00%
A 1964 REFUND ON REAL PROPERTY TAXES	25,000	25,000	-	0.00%
A 1981 BOCES ADMINISTRATIVE COSTS	465,462	1,025,709	560,247	120.36%
A 1000 GENERAL SUPPORT	7,337,746	8,305,113	967,367	13.18%
A 2010 CURRICULUM DEVEL & SUPERVISION	224,303	467,959	243,656	108.63%
A 2020 SUPERVISION-REGULAR SCHOOL	2,033,809	2,057,285	23,475	1.15%
A 2070 INSERVICE TRAINING-INSTRUCTION	284,742	285,471	729	0.26%
A 2110 TEACHING-REGULAR SCHOOL	26,965,982	28,226,980	1,260,997	4.68%
A 2250 PROGRAMS-STUDENTS W/ DISABIL	12,450,805	12,478,541	27,736	0.22%
A 2280 OCCUPATIONAL EDUCATION	1,524,944	1,596,158	71,214	4.67%
A 2330 SUMMER SCH, COMM ED, B/A SCHOOL	557,921	377,465	(180,456)	-32.34%
A 2610 SCHOOL LIBRARY & AUDIOVISUAL	584,517	583,827	(690)	-0.12%
A 2630 COMPUTER ASSISTED INSTRUCTION	2,431,187	2,345,709	(85,478)	-3.52%
A 2805 ATTENDANCE-REGULAR SCHOOL	42,919	44,207	1,288	3.00%
A 2810 GUIDANCE-REGULAR SCHOOL	879,386	871,101	(8,285)	-0.94%
A 2815 HEALTH SERVICES-REGULAR SCHOOL	594,507	672,614	78,107	13.14%
A 2820 PSYCHOLOGICAL SRVC-REG SCHOOL	583,213	546,383	(36,831)	-6.32%
A 2825 SOCIAL WORK SRVC-REG SCHOOL	371,790	387,122	15,331	4.12%
A 2850 CO-CURRICULAR ACTIV-REG SCHL	133,433	133,433	-	0.00%
A 2855 INTERSCHOL ATHLETICS-REG SCHL	824,463	892,554	68,091	8.26%
A 2000 INSTRUCTION-ADMIN & IMPROVEMENT	50,487,923	51,966,808	1,478,884	2.93%
A 5510 DISTRICT TRANSPORTATION	3,298,775	3,303,066	4,291	0.13%
A 5530 GARAGE BUILDING	419,182	488,817	69,636	16.61%
A 5000 PUPIL TRANSPORTATION	3,717,957	3,791,883	73,926	1.99%
A 9000 EMPLOYEE BENEFITS	21,717,054	22,259,512	542,458	2.50%
A 9700 DEBT PRINCIPAL AND INTEREST	5,925,911	6,415,719	489,808	8.27%
A 9900 INTERFUND TRANSFERS	300,000	300,000		0.00%
DEBT SERVICE AND INTERFUND TRANSFERS	6,225,911	6,715,719	489,808	7.87%
TOTAL	89,486,591	93,039,035	3,552,444	3.97%

FRONTIER CENTRAL SCHOOL DISTRICT 2021-2022 Proposed vs Contingent Budget

		Proposed 2021 - 22	Contingent 2021 - 22	% of Budget
ADMINISTRATIVE COMPONENT				
Central Administration	\$	539,340	\$ 539,340	
Instructional Administration	\$ \$ \$ \$	2,993,037	\$ 2,992,187	
Business Administration	\$	703,661	\$ 703,161	
Board of Education	\$	37,971	\$ 37,971	
All Other Administrative Activities		1,090,119	\$ 1,082,619	
Administrative Fringe Benefits	\$	1,893,171	\$ 1,893,171	
Other Reductions required			\$ (189,665)	
Total Administrative Component	\$	7,257,299	\$ 7,058,784	7.70%
PROGRAM COMPONENT				
Regular Instruction	\$	32,617,673	\$ 32,239,606	
Special Education	\$	12,469,411	\$ 12,466,611	
Extra-curricular	\$	978,111	\$ 926,096	
Community Ed & Summer School	\$	377,465	\$ 376,965	
Pupil Transportation	\$ \$ \$	3,791,883	\$ 3,731,783	
All Other Program Activities	\$	2,765,112	\$ 2,763,112	
Program Fringe Benefits	\$	18,963,101	\$ 18,963,101	
Other Reductions required			\$ (287,056)	
Total Program Component	\$	71,962,756	\$ 71,180,217	77.65%
CAPITAL COMPONENT				
Facilities, Grounds & Maintenance	\$	5,860,021	\$ 5,59 7,32 1	
Judgements, Claims & Tax Refunds	\$	40,000	\$ 40,000	
Debt Service & Interfund Transfers	\$	6,515,719	\$ 6,415,719	
Capital Fringe Benefits	\$	1,403,240	\$ 1,403,240	
Other Reductions required			\$ (23,046)	
Total Capital Component	\$	13,818,980	\$ 13,433,234	14.65%
TOTAL GENERAL FUND BUDGET	\$	93,039,035	91,672,236	100.00%
		Proposed	 Contingent	
REVENUE BUDGET		2021 - 22	2021 - 22	% of Budget
Property Tax	\$	44,398,526	\$ 43,192,585	47.12%
State Aid	\$	39,202,376	\$ 39,202,376	42.76%
Other Revenue	\$	6,588,493	\$ 6,588,493	7.19%
Appropriated Fund Balance	\$ \$	2,849,640	\$ 2,688,782	2.93%
Appropriated Reserves		-	\$ -	0.00%
Total Revenue	\$	93,039,035	\$ 91,672,236	100.00%

School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2020-21 School Year	Budget Proposed for the 2021-22 School Year	Contingency Budget for the 2021-22 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 89,486,591	\$93,039,035	\$91,672,236
Increase/Decrease for the 2021-22 School Year		\$3,552,444	\$2,185,645
Percentage Increase/Decrease in Proposed Budget		3.97%	2.44%
Change in the Consumer Price Index		1.23%	
A. Proposed Levy to Support the Total Budgeted Amount	\$42,374,013	\$43,579,954	
B. Levy to Support Library Debt, if Applicable	\$0	\$0	
C. Levy for Non-Excludable Propositions, if Applicable **	\$0	\$0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$0	\$0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$42,374,013	\$43,579,954	\$42,374,013
F. Total Permissible Exclusions	\$928,729	\$1,347,374	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	\$41,445,284	\$42,232,580	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions $(E - B - F + D)$	\$41,445,284	\$42,232,580	
Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$0	\$0	
Administrative Component	\$6,967,440	\$7,257,299	\$7,058,784
Program Component	\$70,272,349	\$71,962,756	\$71,180,217
Capital Component	\$12,246,803	\$13,818,980	\$13,433,234

Contingency Budget

Should the 2021-2022 budget be defeated, pursuant to Section 2023 of Education Law, the 2021-2022 Contingent Budget reflects the following preliminary assumptions:

- 1) Equipment appropriations will be eliminated except for State Aided Hardware, students with special needs equipment and equipment essential to maintain educational programs.
- 2) Costs for use of buildings by certain outside groups will be required to be offset by revenue charged to these groups.
- 3) The Tax Levy will remain flat at the 2021-2022 school year level as required by law

** List Separate Propositions that are not included in
the Total Budgeted Amount: (Tax Levy associated with
educational or transportation services propositions are
not eligible for exclusion and may affect voter approval
requirements)

Description	Amount
	\$
	\$
	\$
	\$

NOTE: Please submit an electronic version (Word or PDF) of this completed form to: emscmgts@nysed.gov	Under the Budget Proposed for the 2021-22 School Year
Estimated Basic STAR Exemption Savings ¹	\$418

The annual budget vote for the fiscal year 2021-22 by the qualified voters of the Frontier Central School District, Erie County, New York, will be held Hamburg Senior Community Center, 4540 Southwestern Blvd., Hamburg, NY, in said district on Tuesday, May 18, 2021, between the hours of 7:00 am and 9:00pm prevailing time, at which time the polls will be opened to vote by voting ballot or machine.

^{1.} The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.

Property Tax Report Card 141604 - FRONTIER CSD 2020-2021 - Page 1 Official - as of 04/22/2021 09:42 AM

****Please use Chrome or Firefox browsers when entering the Business Portal to complete the PTRC. Internet Explorer is NOT recommended.*****

Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website: http://www.p12.nysed.gov/mgtserv/propertytax/taxcap/.

Please also submit an electronic version (PDF or Word) of your school district's 2021-22 Budget Notice to: emscmgts@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Notice: The Enacted Budget allows school districts to establish a reserve fund for NYS Teachers' Retirement System Contributions, effective immediately. This reserve, if applicable, should be reported in the Schedule of Reserves under 'Other Reserve' and with a description that says: "To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS.)"

Form Due - April 26, 2021

Form Preparer Name:	WTHIEL	
Preparer's Telephone Number:	716-926-1717	

Shaded Fields Will Calculate	Budgeted 2020-21 (A)	Proposed Budget 2021-22 (B)	Percent Change (C)	
Total Budgeted Amount, not including Separate Propositions A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	89,486,591 42,374,013	93,039,035 43,579,954	3.97 %	
B. Tax Levy to Support Library Debt, if Applicable C. Tax Levy for Non-Excludable Propositions, if Applicable D. Total Tax Cap Reserve Amount Used to Reduce Current	0	0 0		
Year Levy, if Applicable	0	0		
E. Total Proposed School Year Tax Levy (A+B+C-D)	42,374,013	43,579,954	2.85 %	
F. Permissible Exclusions to the School Tax Levy Limit	928,729	1,347,374		
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³ H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u>	41,445,284	42,232,580		
Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	41,445,284	42,232,580		
Difference: (G-H);(negative value requires 60.0% voter	0	0		
Public School Enrollment	4,700	4,700	0.00 %	
Consumer Price Index			1.23	

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2021-22, includes any carryover from 2020-21 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2020-21 (D)	Estimated 2021-23 (E)
djusted Restricted Fund Balance	13,811,645	15,720,025
ssigned Appropriated Fund Balance	2,448,488	2,849,640
justed Unrestricted Fund Balance	3,581,857	3,721,561
justed Unrestricted Fund Balance as a	4.00	4.00
rcent of the Total Budget	%	%

Schedule of Reserve Funds

Reserve Type Reserve Name

Reserve Description 3/31/21 Actual Estimated 2021-22 School Year Ending Balance (Limit 200 Characters)**

Note: Be sure to click on the Save button at the bottom after each additional Reserve you add under Capital, Property Loss, Liability, or Other Reserve.

Ossital	CADITAL	For the east of east	5 222 222	0.000.000	DENDING
Capital	CAPITAL	For the cost of any object or purpose for which bonds may be issued.	2,629,803	2,629,803	PENDING REFERENDUM PASSAGE
Capital	CAPITAL 2019	For the cost of any object or purpose for which bonds may be issued.	685,547	2,385,547	PENDING REFERENDUM PASSAGE
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation	WORKERS COMP	For self-insured Workers Compensation and benefits.	2,089,818	2,089,818	NO USE INTENDED
Unemployment Insurance		For reimbursement to the State Unemployment Insurance Fund.			
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Deb Service	ot	For proceeds from the sale of district capital assets or improvement, restricted to debt service.			
Insurance		For liability, casualty, and other types of uninsured losses.			

Property Loss + (add)		To cover property loss.			
Liability		To cover incurred liability claims.]
Tax Certiorari	TAX CERT	For tax certiorari settlements.	350,854	500,854	NO INTENDED USE
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.	8		
Employee Benefit Accrued Liability	EBALR	For accrued 'employee benefits' due to employees upon termination of service.	2,764,037	2,764,037]NO INTENDED USE
Retirement Contribution	RETIREMENT RESERVE	For employer retirement contributions to the State and Local Employees' Retiremen System.	4,849,966 t	5,349,966	NO INTENDED USE
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.			
Single Other Reserve + (add)					

* NYSED Reserve Guidance: http://www.p12.nysed.gov/mgtserv/accounting/docs/reserve_funds.pdf

OSC Reserve Guidance: http://osc.state.ny.us/localgov/pubs/listacctg.htm#reservefunds

**Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2021-22. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.

Save Reset Save a ready	Save	Reset	Save & Ready
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NYS - Real Property System County of Erie county

Assessor's Report - 2021 - Current Year File S495 Exemption Impact Report School District Summary

1,663,281,260 Date/Time - 4/27/2021 10:52:38 RPS221/V04/L001

Total Assessed Value

Equalized Total Assessed Value 4,056,783,561

School District - 144804 Frontier Central #4

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	15	19,615,122	0.48
13100	CO - GENERALLY	RPTL 406(1)	160	126,182,356	3.11
13500	TOWN - GENERALLY	RPTL 406(1)	145	8,051,957	0.20
13650	VG - GENERALLY	RPTL 406(1)	18	5,105,608	0.13
13800	SCHOOL DISTRICT	RPTL 408	21	75,048,292	1.85
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	ന	170,000	00.00
14000	LOCAL AUTHORITIES SPECIFIED	RPTL 412	ന	491,951	0.01
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	33	128,476,720	3.17
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	ю	618,049	0.02
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	35	59,280,976	1.46
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	9	37,428,571	0.92
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	4	3,706,584	60.0
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	21	17,295,856	0.43
26100	VETERANS ORGANIZATION	RPTL 452	2	782,439	0.02
26250	HISTORICAL SOCIETY	RPTL 444	4	305,854	0.01
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	16	10,236,342	0.25
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	-	4,940,000	0.12
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422		4,142,683	0.10
30300	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	4	340,852	0.01
41120	- ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	85	546,569	0.01
41124	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	889	5,734,426	0.14
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	88	947,468	0.02
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	631	6,787,398	0.17
41140	ALT VET EX-WAR PERIOD-DISABILI	RPT. 458-a	144	2,946,342	20.0
41144	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	342	6,803,262	0.17
41300	PARAPLEGIC VETS	RPTL 458(3)	-	304,878	0.01
41400	CLERGY	RPTL 460	12	43,908	00'0
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	4	126,307	00:00
41800	PERSONS AGE 65 OR OVER	RPTL 467	38	3,003,605	0.07
41804	PERSONS AGE 65 OR OVER	RPTL 467	144	4,855,836	0.12
41805	PERSONS AGE 65 OR OVER	RPTL 467	14	971,267	0.02
41834	ENHANCED STAR	RPTL 425	2,464	184,091,603	4.54
41854	BASIC STAR 1989-2000	RPTL 425	5,568	180,088,537	4.44

NYS - Real Property System County of Erie county

Assessor's Report - 2021 - Current Year File \$496 Exemption Impact Report School District Summary

RPS221/V04/L001 Date/Time - 4/27/2021 10:52:38

1,663,281,260 Total Assessed Value

Equalized Total Assessed Value 4,056,783,561

School District - 144804 Frontier Central #4

PHYSICALLY DISABLED	Authority RPTI 459	Exemptions	of Exemptions	Fercent or value Exempted 0.00
DISABILITIES AND LIMITED INCOM	RPTL 459-c	· თ	365,318	0.01
DISABILITIES AND LIMITED INCOM	RPTL 459-c	22	588,771	0.01
DISABILITIES AND LIMITED INCOM	RPTL 459-c	ဖ	574,634	0.01
DISABILITIES AND LIMITED INCOM	RPTL 459-c	10	411,658	0.01
Mass Telecomm Ceiling	RPTL S499-qqqq	10	3,410,965	0.08
INDUSTRIAL WASTE TREATMENT FAC	RPTL 477	-	1,756,098	0.04
		10,978	906,587,379	22.35
		0	0	0.00
		10,978	906,587,379	22.35

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes:

NYS - Real Property System County of Erie

Assessor's Report - 2020 - Current Year File S496 Exemption Impact Report School District Summary

Date/Time - 5/18/2020 10:18:16 1,198,125 RPS221/V04/L001

Total Assessed Value

Equalized Total Assessed Value 2,280,613

School District - 144804 Frontler Central #4

Percent of Value Exempted	0.88 0.88 6.64 7.14	15.55 0.00 15.55
Total Equalized Value of Exemptions	20,000 20,000 150,150 161,320	351,470 0 351,470
Number of Exemptions	01 ← C1 40	<u>6</u> 0 1
Statutory Authority	RPTL 458-8 RPTL 458-8 RPTL 425 RPTL 426	
Exemption Name	ALT VET EX-WAR PERIOD-COMBAT ALT VET EX-WAR PERIOD-DISABILI ENHANCED STAR BASIC STAR 1999-2000	Total Exemptions Exclusive of System Exemptions: Total System Exemptions: Totals:
Exemption	41130 41140 41834 41854	Total Exemptions Exclusiv System Exemptions: Total System Exemptions: Totals:

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes:

Salary: Administrative Compensation Information

141604 - FRONTIER CSD

2020-2021 - Page 1 Official - as of 04/22/2021 09:46 ΔΜ

Form Due May 10, 2021

2021-2022 Salary Threshold = \$143,000

In response to legislative efforts to encourage greater cost sharing in service provision and local government administration, we now provide a section for districts that share administrative staff to highlight these efforts for the upcoming school year. Each sharing district should identify in the form the other district(s) with which they will be sharing administrative staff for school year 2021-2022.

If you will be sharing a <u>Superintendent</u>, list the other district (or districts) in the text box. If you will be sharing other administrative staff required to be reported, please send an email to <u>EMSCMGTS@nysed.gov</u> indicating the title of the staff persons(s) as well as the other district(s) involved in the cost-sharing.

The salaries, benefits and other compensation reported in the form should reflect only the financial support or commitment that your district will be making. They should **not** reflect the total amounts budgeted to be paid by all participating districts over the school year.

Report Estimated Salaries in the Budget for the 2021-2022 School Year

Sections 1608 and 1716 of the Education Law (Please read the instructions and definitions before completing this form.)

	Title	Salary	Employee Benefits	Other Remuneration
1.	Superintendent of Schools	180,000	51,755	7,250
	Please list the district or districts wit you will be sharing a superintendent applicable):			

Associate, Assistant and Deputy Superintendents

(Example Titles: Associate Superintendent for Instruction, Deputy Superintendent, Assistant Superintendent for Business, etc.)

ASSISTANT SUPERINTENDENT FOR PERSON	159,437
ASSISTANT SUPERINTENDENT FOR INSTRU	156,737
•	
· <u></u>	
	_

49,020	4,230
49,025 48,593	4,250
	-
	<u> </u>
	
-	
L	

4.250

49.025

FRONTIER CSD

2018-19 School Year Financial Transparency Report

The tables below display per pupil expenditures for individual schools, as well as district averages that may be higher or lower than an individual school.

All amounts shown on this report (except exclusions) are per pupil of the entire school or district, unless otherwise noted.

| Business Rules

What are the economic and student characteristics of this school district?

P-12 ENROLLMENT

4,802

NEEDS RESOURCE CATEGORY

Average Need

DISTRICT
ABILITY TO
RAISE LOCAL
FUNDS IS

slightly more than the average district in the state DISTRICT STUDENT NEEDS ARE

slightly less than the average district in the state

Student Demographics

Enrollment	FRONTIER CSD
All Students	4,802
Economically Disadvantaged	31%
Students with Disabilities	18%
English Language Learner	1%
» ⑦ Help	

Report View One: How Much is Being Spent on Instruction and Administration in this School and School District?

Data under the school column represent per pupil expenditures in each category for the individual school selected. School level data (entries A through D) under the district column represent the average per pupil school level expenditures for all schools in the district. Per pupil central district expenditures (entries E through H) are not attributed to any particular school within the district and are applied equally to all schools.

Total spending (entry I) represents all non-excluded per pupil expenditures. Data under the district column represent the average per pupil expenditures of all schools in the district. Data under the school column represent the sum of entry D for the school plus entry H for the district.

Report View One Per Pupil Expenditure Categories	FRONTIER CSD
★ A. Instruction (A1 + A2 + A3 + A4)	
A1. Classroom Salaries	\$6,444.64
A2. Other Instructional Salaries	\$425.23
A3. Instructional Benefits	\$2,616.08
A4. Professional Development	\$0.00
GROUP A TOTAL	\$9,485.95
>> B. Administration (B1 + B2 + B3)	\$585.80
>> C. All Other Spending (C1 + C2 + C3)	\$1,069.35
D. Total School Level (A + B + C)	\$11,141.10
>> E. Central District Instruction (E1 + E2 + E3 + E4)	\$335.55
>> F. Central District Administration (F1 + F2 + F3)	\$1,247.87
≫ G. All Other Central District Spending (G1 + G2 + G3)	\$1,553.96
H. Total Central District Costs	\$3,137.38
I. Total Spending (D + H)	\$14,278.47

Report View Two: How are the Local/State and Federal Funds Spent in this School and School District?

Report View Two presents the same expenditures reported in View One, but disaggregates that spending by local/state/federal revenue source.

Data under the school column represent per pupil expenditures in each category for the individual school selected. School level data (entries J and K) under the district column represent the average per pupil school level expenditures for all schools in the district. Per pupil central district expenditures (entries L and M) are not attributed to any particular school within the district and are applied equally to all schools.

Total spending (entry N) represents all non-excluded per pupil expenditures. Data under the district column represent the average per pupil expenditures of all schools in the district. Data under the school column represent the sum of entries J and K for the school plus entries L and M for the district.

Report View Two Per Pupil Expenditure Categories	FRONTIER CSD
J. Total School Level Local/State Spending	\$10,744.06
≫ K. Total School Level Federal Spending	\$397.03
L. Total Central District Level Local/State Spending	\$3,137.38
M. Total Central District Level Federal Spending	\$0.00
N. Total District and School Spending (J + K + L + M)	\$14,278.47

Detailed Spending: How Much is Spent Per Pupil in Selected Program Areas in This School and School District?

Program Area Details in entries O through Z represent subsets of spending in Report View One and Report View Two. Five program areas are broken out. To calculate per pupil expenditures enrollment of the entire district or school are used for pupil services, community schools programs, and BOCES services. Enrollments for the particular program areas are used for special education, ELL/MLL services, and prekindergarten.

Entries O through T represent school level expenditures. Data under the school column represent per pupil expenditures in each of category in the selected school. Data under the district column represent the district average of all schools in each of these categories.

Entries U through Z represent central district expenditures that are not attributable to a particular school. No data are reported under the school column.

	Program Detail Areas
>>	Program areas are included within the above School Level Expenditures (Row D) and Central District Costs (Row H)

Exclusions: What other spending is not included in the per pupil amounts shown above?

The final section represents total expenditures, with the following exclusions that were not included in the per pupil expenditure calculations above: transportation, tuition, debt service, and other.

"Other Exclusions" include expenditures such as tuition for students attending BOCES full-time, services provided to nonpublic or charter schools, prekindergarten payments to community-based organizations, and community services.

School districts reported expenditures for this report separately from the ST-3 report and may not match the ST-3 report.

District Expenditures Excluded	FRONTIER CSD
1. Transportation	\$4,741,862.77
2. Charter School Tuition	\$410,644.39
3. Other Tuition	\$1,572,088.85
4. Debt Service	\$4,347,708.30
5. Other	\$9,853,903.05
Percent Excluded from Total	23%
Total Expenditures	\$89,491,444.02

FRONTIER CSD - NEW YORK STATE REPORT CARD [2019 - 20]

The New York State Report Card is an important part of the Board of Regents' effort to create educational equity and raise learning standards for all students. Knowledge gained from the report card on a school's or district's strengths and weaknesses can be used to improve instruction and services to students. The report card provides information to the public on school/district staff, students, and measures of school and district performance as required by the Every Student Succeeds Act (ESSA). Fundamentally, ESSA is about creating a set of interlocking strategies to promote educational equity by providing support to districts and schools as they work to ensure that every student succeeds. New York State is committed to ensuring that all students succeed and thrive in school no matter who they are, where they live, where they go to school, or where they come from.

Due to COVID - 19 and resulting changes to New York State testing, accountability, and federal reporting requirements, 2020-21 district and school accountability statuses are the same as those assigned for the 2019-20 school year. For informational purposes, graduation rates for the Secondary Graduation Rate indicator using lagged 2018-19 data are reported. Spring 2020 standardized state assessments, including the June 2020 Regents examinations, were canceled and are, thus, not reported. For detailed information on requirement changes, please see the U.S. Department of Educationapproved waiver and the memorandum from the Office of Accountability entitled "2019-20 Accountability Implications to Address the COVID-19 Crisis."

2020-21 ACCOUNTABILITY STATUS BASED ON 2018-19 DATA

Per the U.S. Department of Education-approved waiver, districts and schools, including subgroups, will maintain in the 2020-21 school year the same accountability status assigned for the 2019-20 school year with no progress determinations. For more information, please see the memorandum from the Office of Accountability entitled, "2019-20 Accountability Implications to Address the COVID-19 Crisis." The 2020-21 Accountability status may differ from the 2019-20 status as a result of a school reconfiguration. Schools that newly opened for the 2020-21 school year will not be displayed.

GOOD STANDING

SECTION 1003 SCHOOL IMPROVEMENT FUNDS (2019-20)

The link below provides a list of all Local Education Agencies and public schools that received section 1003 school improvement funds, including the amount of funds each school received and the types of strategies implemented in each school with such funds.

Section 1003 School Improvement Funds Data (61.38 kilobytes)

For information on the use of Title I School Improvement funds, see:

- 2018-19 Title I SIG 1003 Basic Application and Addendum for 2019-20 Extension
- 2019-20 Title I SIG 1003 Basic Planning
- 2019-20 Title I School Improvement Grant 1003 Targeted Support Grant
- 2019-20 Title I School Improvement Grant 1003 ENHANCED Comprehensive Support and Improvement (CSI) Support Grant
- · 2019 NYSIP-PLC Phase II
- SIG Cohort 6 and 7 Schools Funded with SIGA in 2019-20

ELEMENTARY/MIDDLE STATUSES BY SUBGROUP

Per the U.S. Department of Education-approved waiver, districts and schools, including subgroups, will maintain in the I year the same accountability status assigned for the 2019-20 school year with no progress (?) Help

Subgroup	Status
All Students	Good Standing
Asian or Native Hawaiian/Other Pacific Islander	Good Standing
Black or African American	Good Standing
Hispanic or Latino	Good Standing
Multiracial	Good Standing
White	Good Standing
English Language Learners	Good Standing
Students with Disabilities	Good Standing
Economically Disadvantaged	Good Standing

SECONDARY STATUSES BY SUBGROUP

Per the U.S. Department of Education-approved waiver, districts and schools, including subgroups, will maintain in the 2020-21 school year the same accountability status assigned for the 2019-20 school year with no progress determinations.

Subgroup	Status
All Students	Good Standing
Hispanic or Latino	Good Standing
Multiracial	Good Standing
White	Good Standing
Students with Disabilities	Good Standing
Economically Disadvantaged	Good Standing

SECONDARY GRADUATION RATE

Accountability graduation rate data are provided for informational purposes only in 2019-20 and are not used to make district or school accountability status determinations for the 2020-21 school year. For more information, please see the memorandum from the Office of Accountability entitled, "2019-20 Accountability Implications to Address the COVID-19 Crisis."

Subgroup	Cohort	Number In Cohort	Grad Rate
	4-Year	361	90%
All Students	5-Year	393	90.8%
	6-Year	365	91.5%
	4-Year	3	_
American Indian or Alaska Native	5-Year	5	_
	6-Year	3	_
	4-Year	7	_
Asian or Native Hawaiian/Other Pacific Islander	5-Year	8	_
	6-Year	8	_
	4-Year	6	_
Black or African American	5-Year	5	_
	6-Year	9	_
	4-Year	29	
Hispanic or Latino	5-Year	29	_
	6-Year	30	100%
	4-Year	17	-
Multiracial	5-Year	15	_
	6-Year	11	-
	4-Year	333	90.7%
White	5-Year	359	90.8%
	6-Year	337	91.4%
	4-Year	4	
English Language Learners	5-Year	2	-
	6-Year	1	-
	4-Year	73	74%
Students with Disabilities	5-Year	64	67.2%
	6-Year	63	71.4%
	4-Year	95	80%
Economically Disadvantaged	5-Year	107	84.1%
	6-Year	93	80.6%

NATIONAL ASSESSMENT OF EDUCATION PROGRESS (NAEP) RESULTS (2018-19)

National Assessment of Education Progress (NAEP) are reported for statewide (New York State) and national results only. District- and school-level results are not reported for NAEP.

NEW YORK STATE NAEP GRADE 4

		F	READING			•	MATH	
SUBGROUP	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	34	31	26	8	24	40	29	8
Students with Disabilities	73	18	7	1	61	30	7	2
American Indian or Alaska Native	*	*	*	*	*	*	*	*
Asian	21	27	34	17	8	23	43	26
Native Hawaiian/Other Pacific Islander	*	*	*	*	*	*	*	*
Black or African American	53	31	14	2	43	40	16	1
Hispanic or Latino	45	32	19	4	33	45	19	2
White	24	32	33	11	14	39	38	9
Multiracial	24	23	35	18	15	42	31	12
Limited English Proficient	glish Proficient 78 17 4 *		*	51	40	8	1	
Economically Disadvantaged	omically Disadvantaged 49 31 17 3		3	33	43	21	3	

NEW YORK STATE NAEP GRADE 8

		F	READING				MATH	
SUBGROUP	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	30	38	28	4	34	32	22	11
Students with Disabilities	58	31	10	1	72	22	5	2
American Indian or Alaska Native	*	*	*	*	*	*	*	*
Asian	21	33	36	10	15	25	29	31
Native Hawaiian/Other Pacific Islander	*	*	*	*	*	*	*	*
Black or African American	43	38	17	1	55	30	12	3
Hispanic or Latino	41	38	19	2	49	35	14	3
White	20	39	35	6	23	33	29	15
Multiracial	*	*	*	*	*	*	*	*
Limited English Proficient	83	16	1	*	88	10	2	*
Economically Disadvantaged	40	38	20	2	47	32	16	5

NATIONAL NAEP GRADE 4

		F	EADING				MATH	
SUBGROUP	BELOW BASIC	I RASIC I PROFICIE		ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	35	31	26	9	20	40	32	9
Students with Disabilities	70	18	9	2	51	33	14	3
American Indian or Alaska Native	50	30	17	3	32	43	22	4
Asian	18	25	35	22	7	23	41	29
Native Hawaiian/Other Pacific Islander	45	31	20	4	30	40	24	5
Black or African American	53	30	15	3	35	45	18	2
Hispanic or Latino	46	31	19	4	27	45	24	3
White	24	31	32	12	12	36	40	12
Multiracial	28	32	29	11	17	40	34	10
Limited English Proficient	65	25	8	1	41	43	15	1
Economically Disadvantaged	48	31	18	3	29	45	23	3

NATIONAL NAEP GRADE 8

		. F	READING				MATH	
SUBGROUP	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	28	39	29	4	32	35	23	10
Students with Disabilities	64	27	8	1	68	23	7	2
American Indian or Alaska Native	40	41	19	1	48	37	13	3
Asian	13	30	43	13	12	24	31	33
Native Hawaiian/Other Pacific Islander	38	38	23	2	47	34	15	4
Black or African American	47	39	14	1	54	33	11	2
Hispanic or Latino	38	40	20	1	43	37	16	3
White	19	39	36	5	21	36	30	13
Multiracial	lultiracial 24		31	5	28	36	25	11
Limited English Proficient	English Proficient 73 24 3 *		*	73	22	4	1	
Economically Disadvantaged	40	40	18	1	46	36	15	3

^{*}There are not sufficient data for this subgroup.

EXPENDITURES PER PUPIL (2019-20)

For detailed information, please see Financial Transparency Report.

	Pupil	Fe	deral	State &	& Local	Total		
	Count	· 1		Expenditures	Expenditures Per Pupil	Expenditures	Expenditures Per Pupil	
This District	4,683	\$2,301,176	\$491	\$67,449,792	\$14,403	\$69,750,968	\$14,895	
Statewide	2,638,949	\$2,632,354,668	\$998	\$57,627,620,079	\$21,837	\$60,259,974,747	\$22,835	

STAFF QUALIFICATIONS (2019-20)

INEXPERIENCED TEACHERS AND PRINCIPALS

		TEACHERS			PRINCIPALS	
	Total	# Inexperienced	% Inexperienced	Total	# Inexperienced	% Inexperienced
THIS DISTRICT	351	24	7%	6	2	33%
STATEWIDE	TEWIDE 205,520 35,059		17%	4,784	1,237	26%
STATEWIDE HIGH- POVERTY SCHOOLS	46,266	13,190	29%	1,168	320	27%
STATEWIDE LOW- POVERTY SCHOOLS	61,131	5,677	9%	1,193	260	22%

Teacher and principal counts are as reported by schools and districts in the Student Information Repository System (SIRS).

TEACHERS TEACHING OUT OF THEIR SUBJECT OR FIELD OF CERTIFICATION

	Total	THEIRSU	TEACHING OUT OF JBJECT/FIELD OF RTIFICATION
		#	%
THIS DISTRICT	385	1	0%
STATEWIDE	216,218	20,182	9%
STATEWIDE HIGH-POVERTY SCHOOLS	46,676	9,564	20%
STATEWIDE LOW-POVERTY SCHOOLS	54,886	1,004	2%

Teacher counts are as reported in Teacher Access and Authorization (TAA).

GRADUATION RATE (2019-20)

Graduation Rate data are for students who first entered grade 9, four years prior to this reporting year. Graduates are as of August following the close of the reporting year. Click on High School Graduation Rate Data report to see district and state comparisons and to filter on gender and ethnicity student subgroups.

Subgroup	Total	GRA	D RATE	ADV/	REGENTS WITH ADVANCED DESIGNATION		GENTS LOMA		DCAL PLOMA	DIP	ION LOMA RED	1	TILL OLLED		GED NSFER	DROPOUT	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
All Students	345	313	91%	222	64%	85	25%	6	2%	3	1%	18	5%	0	0%	11	3%
Female	182	170	93%	128	70%	39	21%	3	2%	1	1%	6	3%	0	0%	5	3%
Male	163	143	88%	94	58%	46	28%	3	2%	2	1%	12	7%	0	0%	6	4%
Multiracial	7	7	100%	6	86%	1	14%	0	0%	0	0%	0	0%	0	0%	0	0%
American Indian or Alaska Native	О	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Asian or Native Hawaiian/Other Pacific Islander	3	_	_	_	_	_	_	_	_	-	_	_	_	_	-		_
White	319	289	91%	207	65%	76	24%	6	2%	3	1%	17	5%	0	0%	10	3%
Black or African American	2	-	_	_	_	-	_	_	_	_	_	_	_	_	-	_	_
Hispanic or Latino	14	12	86%	6	43%	6	43%	0	0%	0	0%	1	7%	0	0%	1	7%
General- Education Students	296	283	96%	219	74%	64	22%	0	0%	0	0%	6	2%	0	0%	7	2%
Students with Disabilities	49	30	61%	3	6%	21	43%	6	12%	3	6%	12	24%	0	0%	4	8%
Non-English Language Learners	345	313	91%	222	64%	85	25%	6	2%	3	1%	18	5%	0	0%	11	3%
English Language Learners	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Not Economically Disadvantaged	250	235	94%	182	73%	49	20%	4	2%	1	0%	8	3%	0	0%	6	2%
Economically Disadvantaged	95	78	82%	40	42%	36	38%	2	2%	2	2%	10	11%	0	0%	5	5%
Not Migrant	345	313	91%	222	64%	85	25%	6	2%	3	1%	18	5%	0	0%	11	3%
Migrant	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%

Subgroup Total		GRAD RATE		REGENTS WITH ADVANCED DESIGNATION		1	REGENTS DIPLOMA		LOCAL DIPLOMA		NON DIPLOMA CRED		STILL ENROLLED		GED TRANSFER		POUT
		#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
Parents not in Armed Forces	345	313	91%	222	64%	85	25%	6	2%	3	1%	18	5%	0	0%	11	3%
Parents in Armed Forces	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Not Homeless	343		_	_	_			-	_	-	_	_	_	_	_	_	
Homeless	2	_	_	_	_	_	-	_	-	-	_	_	_	_	_	_	-
Not in Foster Care	345	313	91%	222	64%	85	25%	6	2%	3	1%	18	5%	0	0%	11	3%
Foster Care	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%

CIVIL RIGHTS DATA COLLECTION (CRDC) (2017-18)

Civil Right Data Collection (CRDC) data are reported to the United States Department of Education by districts and include data on measures of school quality, climate, and safety as well as enrollment in preschool programs and accelerated coursework to earn postsecondary credit. For more information, visit the CRDC homepage.

CRDC Data (21.01 megabytes) CRDC Glossary and Guide

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