

2025-26

Proposed Budget

Frontier Central School District

Annual Public Budget Hearing
May 6, 2025 ~ 6:15 PM
5120 Orchard Ave., Hamburg, NY 14075

Link to Live Stream Information at
www.frontiercsd.org

Annual District Vote
Tuesday, May 20, 2025
Polls are open from
7:00 AM to 9:00 PM
Frontier Educational Center
5120 Orchard Avenue, Hamburg

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 2025-26



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May 20, 2025

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.

**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.

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 7/1/25 - 6/30/29.

- John Cordier
- Erin K. Oliver
- Robert Sank

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%
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

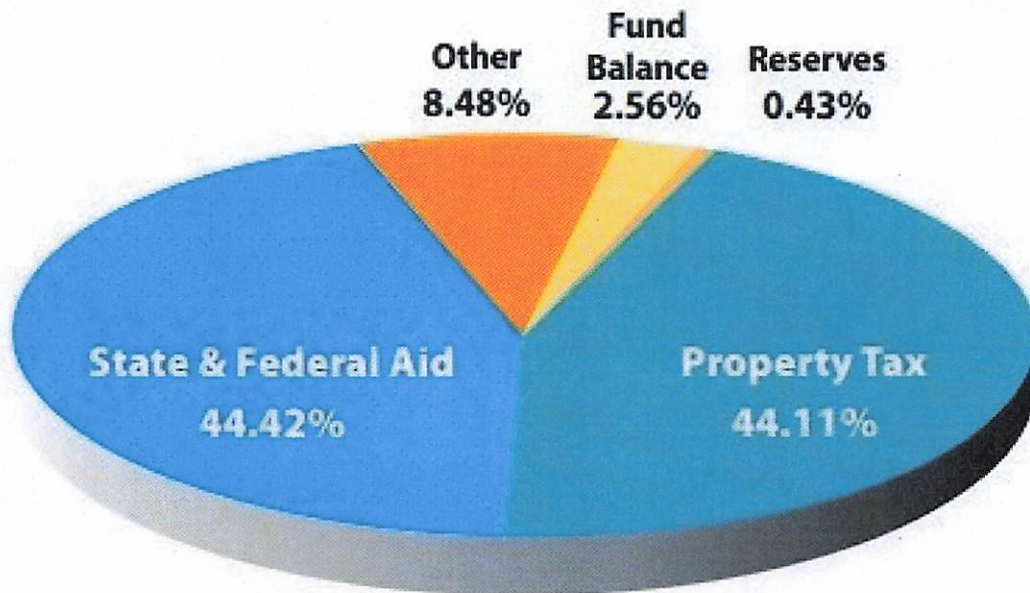
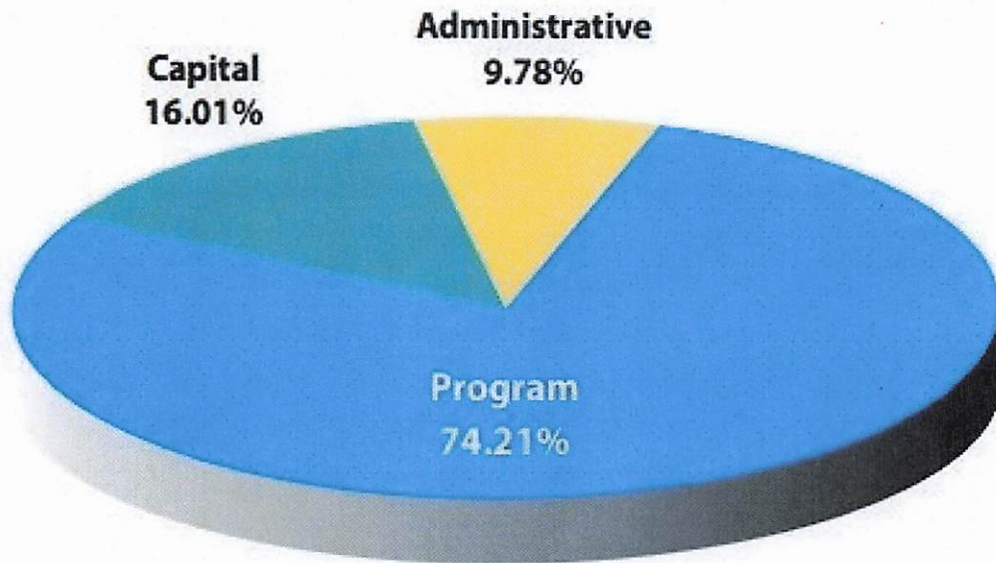
Facilities, Grounds & Maintenance	6,618,964	6,348,104	5.67%
Judgements, Claims & Tax Refunds	40,000	40,000	0.04%
Debt Service & Interfund Transfers	9,249,595	9,218,329	8.23%
Capital Fringe Benefits	1,787,720	2,317,685	2.07%
Total Capital Component	17,696,279	17,924,118	16.01%

TOTAL GENERAL FUND BUDGET	105,990,000	111,969,264	100.00%
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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%

**FRONTIER CENTRAL SCHOOL DISTRICT
2025-2026 PROPOSED BUDGET**



FRONTIER CSD Detailed Expenditure Budget 2025-2026					
Account	Description	2024 - 25 Budget	2025 - 26 Proposed Budget	Dollar Change	Percent Change
1010	BOARD OF EDUCATION *	37,971	34,500	(3,471)	-9.14%
1040	DISTRICT CLERK *	10,701	9,133	(1,568)	-14.65%
1060	DISTRICT MEETING *	7,200	9,700	2,500	34.72%
10	**	55,872	53,333	(2,539)	-4.54%
1240	CHIEF SCHOOL ADMINISTRATOR *	377,026	449,965	72,939	19.35%
12	**	377,026	449,965	72,939	19.35%
1310	BUSINESS ADMINISTRATION *	690,458	1,135,366	444,908	64.44%
1320	AUDITING *	40,250	71,000	30,750	76.40%
1325	TREASURER *	84,296	95,445	11,149	13.23%
1330	TAX COLLECTOR *	9,257	9,500	243	2.63%
13	**	824,261	1,311,311	487,050	59.09%
1420	LEGAL *	68,000	200,000	132,000	194.12%
1430	PERSONNEL *	655,893	867,608	211,715	32.28%
1460	RECORDS MANAGEMENT OFFICER *	-	-	(73,566)	-100.00%
1480	PUBLIC INFORMATION & SERVICES *	173,315	123,059	(50,256)	-29.00%
14	**	897,208	1,190,667	293,459	32.71%
1620	OPERATION OF PLANT *	4,228,621	4,586,271	357,650	8.46%
1621	MAINTENANCE OF PLANT *	1,500,308	1,761,833	261,525	17.43%
1660	CENTRAL STOREROOM *	41,079	42,871	1,792	4.36%
1670	CENTRAL PRINTING & MAILING *	110,096	140,635	30,539	27.74%
16	**	5,880,104	6,531,610	651,506	11.08%
1910	UNALLOCATED INSURANCE *	262,033	346,579	84,546	32.27%
1920	SCHOOL ASSOCIATION DUES *	22,000	22,006	6	0.03%
1930	JUDGMENTS & CLAIMS *	15,000	15,000	-	0.00%
1950	ASSESSMENTS ON SCHOOL PROPERTY *	64,025	64,025	-	0.00%
1964	REFUND ON REAL PROPERTY TAXES *	25,000	25,000	-	0.00%
1981	BOCES ADMINISTRATIVE COSTS *	890,035	603,982	(286,053)	-32.14%
19	**	1,278,093	1,076,592	(201,501)	-15.77%
1	***	9,312,565	10,613,478	1,300,913	13.97%
2010	CURRICULUM DEVEL & SUPERVISION *	656,223	670,995	14,772	2.25%
2020	SUPERVISION-REGULAR SCHOOL *	2,626,905	2,745,268	118,363	4.51%
2070	INSERVICE TRAINING-INSTRUCTION *	342,330	442,007	99,677	29.12%
20	**	3,625,458	3,858,270	232,812	6.42%
2110	TEACHING-REGULAR SCHOOL *	31,038,224	31,251,979	213,755	0.69%
2250	PROGRAMS-STUDENTS W/ DISABIL *	13,331,679	13,451,694	120,015	0.90%
2280	OCCUPATIONAL EDUCATION *	1,546,158	1,968,695	422,537	27.33%
2330	SUMMER SCH, COMM ED, B/A SCHOOL *	377,465	275,465	(102,000)	-27.02%
2610	SCHOOL LIBRARY & AUDIOVISUAL *	570,582	603,619	33,037	5.79%
2630	COMPUTER ASSISTED INSTRUCTION *	2,855,269	3,400,907	545,638	19.11%
2805	ATTENDANCE-REGULAR SCHOOL *	60,230	62,941	2,711	4.50%
2810	GUIDANCE-REGULAR SCHOOL *	1,246,526	1,258,753	12,227	0.98%
2815	HEALTH SERVICES-REGULAR SCHOOL *	996,586	1,175,270	178,684	17.93%
2820	PSYCHOLOGICAL SRVC-REG SCHOOL *	671,518	733,033	61,515	9.16%
2825	SOCIAL WORK SRVC-REG SCHOOL *	536,450	563,052	26,602	4.96%
2850	CO-CURRICULAR ACTIV-REG SCHL *	133,434	133,434	-	0.00%
2855	INTERSCHOL ATHLETICS-REG SCHL *	1,078,451	661,884	(416,567)	-38.63%
28	**	4,723,195	4,588,366	(134,829)	-2.86%
2	***	58,068,029	59,398,995	1,330,966	2.29%
5510	DISTRICT TRANSPORTATION *	4,410,612	5,809,371	1,398,759	31.71%
5530	GARAGE BUILDING *	450,186	354,681	(95,505)	-21.21%
55	**	4,860,798	6,164,052	1,303,254	26.81%
5	***	4,860,798	6,164,052	1,303,254	26.81%
9010	STATE RETIREMENT *	1,664,771	2,257,396	592,625	35.60%
9020	TEACHERS' RETIREMENT *	4,150,457	4,350,000	199,543	4.81%
9030	SOCIAL SECURITY *	4,093,833	4,431,591	337,758	8.25%
9040	WORKERS' COMPENSATION *	830,000	830,000	-	0.00%
9045	LIFE INSURANCE *	60,000	60,000	-	0.00%
9050	UNEMPLOYMENT INSURANCE *	30,000	34,500	4,500	15.00%
9060	HOSPITAL, MEDICAL & DENTAL INS *	13,080,204	13,514,983	434,779	3.32%
9089	COMPENSATED ABSENCES *	589,748	819,748	230,000	39.00%
90	**	24,499,013	26,298,218	1,799,205	7.34%
9711	SERIAL BONDS - SCHOOL CONSTRUCTION *	6,353,622	8,357,196	2,003,574	31.53%
9731	BAN - SCHOOL CONSTRUCTION *	1,652,500	-	(1,652,500)	-100.00%
9732	*	867,281	761,133	(106,148)	-12.24%
9901	TRANSFER TO SPECIAL AID *	276,192	276,192	-	0.00%
9950	TRANSFER TO CAPITAL *	100,000	100,000	-	0.00%
Fund A Totals		105,990,000	111,969,264	5,979,264	5.64%

2025-26 SCHOOL DISTRICT BUDGET NOTICE

OVERALL BUDGET PROPOSAL	Budget Adopted for the 2024-25 School Year	Budget Proposed for the 2025-26 School Year	Contingency Budget for the 2025-26 School Year*
Total Budgeted Amount, Not including Separate Propositions	\$ 105,990,000	\$ 111,969,264	\$ 108,937,169
Increased/Decrease for the 2025-26 School Year		\$ 5,979,264	\$ 2,947,169
Percentage Increase/Decrease in Proposed Budget		5.64%	2.78%
Change in the Consumer Price Index		4.12%	
A. Proposed Levy to Support the Total Budgeted Amount	\$ 47,885,189	\$ 49,393,572	
B. Levy to Support Library Debt. If Applicable	\$ -	\$ -	
C. Levy for Non-Excludable Propositions. If Applicable **	\$ -	\$ -	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$ -	\$ -	
E. Total Proposed School Year Tax Levy (A+B+C+D)	\$ 47,885,189	\$ 49,393,572	\$ 47,885,189
F. Total Permissible Exclusions	\$ 2,199,515	\$ 2,652,844	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	\$ 45,685,674	\$ 46,740,728	
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E-B-F+D)	\$ 45,685,674	\$ 46,740,728	
I Difference G-H (Negative value requires 60.0% Voter Approval- See Note Below Regarding Separate Propositions)**	\$ -	\$ -	
Administrative Component	\$ 8,645,890	\$ 10,945,420	\$ 9,127,841
Program Component	\$ 79,647,832	\$ 83,099,726	\$ 82,147,910
Capital Component	\$ 17,696,278	\$ 17,924,118	\$ 17,661,418
*Provide a statement of assumptions made in projecting a contingency budget for the 2025-26 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.			
1. Equipment appropriations will be eliminated except for State aided hardware, students with special education needs and equipment essential to maintain educational programs.			
2. The Tax Levy will remain flat at the 2024-25 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	
Proposition 2-		\$ 598,232	

		Under the Budget Proposed for the 2025-26 School Year
Estimated Basic STAR Exemption Savings 1	Town of Eden	\$ 326.00
Estimated Basic STAR Exemption Savings 1	Town of Hamburg	\$ 318.00

The annual budget vote for the fiscal year 2025-26 by the qualified voters of the Frontier Central School District, Erie County, New York will be held at the Frontier Educational Center, 5120 Orchard Ave., Hamburg, NY in said district on Tuesday May 20, 2025 between the hours of 7:00am 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.

Frontier CSD
Proposed Vs. Contingent
2025-2026

ADMINISTRATIVE COMPONENT	2025-2026	2025-2026 Contingent Budget	% of Contingent Budget
Frontier CSD	34,500	34,500	0.03%
Central Administration	468,798	468,798	0.43%
Business Administration	1,311,311	823,761	0.76%
All Other Administrative Activities	2,410,415	1,406,843	1.29%
Instructional Administration	3,858,270	3,624,607	3.33%
Administrative Fringe Benefits	2,862,127	2,769,333	2.54%
Total Administrative Component	10,945,420	9,127,841	8.38%
PROGRAM COMPONENT			
Regular Instruction	33,214,524	32,333,806	29.68%
Special Education	13,451,694	13,451,694	12.35%
Community Ed & Summer School	275,465	273,965	0.25%
All Other Program Activities	8,042,544	8,040,544	7.38%
Extra-curricular	794,818	754,218	0.69%
Pupil Transportation	6,164,052	6,137,052	5.63%
Program Fringe Benefits	21,156,628	21,156,631	19.42%
Total Program Component	83,099,726	82,147,910	75.40%
CAPITAL COMPONENT			
Facilities, Grounds & Maintenance	6,348,104	6,085,404	5.59%
Judgements, Claims & Tax Refunds	40,000	40,000	0.04%
Debt Svc. & Interfund Transfers	9,218,329	9,218,329	8.46%
Capital Fringe Benefits	2,317,685	2,317,685	2.13%
Total Capital Component	17,924,118	17,661,418	16.22%
TOTAL GENERAL FUND BUDGET	111,969,264	108,937,169	100.00%
REVENUE BUDGET			
Property Tax	49,393,572	48,700,189	44.70%
State & Federal	49,731,054	49,731,054	45.65%
Other Revenue	9,493,000	9,493,000	8.71%
Appropriated Fund Balance	2,867,749	1,012,926	0.94%
Appropriated Reserves	483,889	-	0.00%
Total Revenue	111,969,264	108,937,169	100.00%

Entity Name: FRONTIER CSD BEES Code: 141604 Class Year: 2024-2025 SET VALUES	 SAMS NEW YORK STATE EDUCATION DEPARTMENT STATE AID MANAGEMENT SYSTEM
Welcome Laura Feldman (School Entity User) COPE 09/28/2025 09:09 AM Home Issue Reporting Help Logout	
Entity Info Forms Activity Log Reports	

You Have Selected the 'Official' Data Area.

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District Name: FRONTIER CSD
 Contact Person: CHRISTOPHER THUMAN

District Code: 141604
 Telephone: (716) 926-1717
 Tel Extension:

Property Tax Report Card

****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/mgt/serv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2025-26 Budget Notice to: emscmgt@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 29, 2025

Form Preparer Name: LAURA FELDMAN
 Preparer's Telephone Number: 7169261717

Shaded Fields Will Calculate	Budgeted 2024-25 (A)	Proposed Budget 2025-26 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	105,990,000	111,969,264	5.64 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	47,885,189	49,393,572	
B. Tax Levy to Support Library Debt, if Applicable			
C. Tax Levy for Non-Excludable Propositions, if Applicable ²			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable			
E. Total Proposed School Year Tax Levy (A+B+C-D)	47,885,189	49,393,572	3.15 %
F. Permissible Exclusions to the School Tax Levy Limit	2,199,515	2,652,844	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	45,685,674	46,740,728	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	45,685,674	46,740,728	
I. Difference: (G-H); (negative value requires 60.0% voter approval) ²	0	0	
Public School Enrollment	4,517	4,435	-1.82 %
Consumer Price Index			4.12 %

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 2025-26, includes any carryover from 2024-25 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2024-25 (D)	Estimated 2025-26 (E)
Adjusted Restricted Fund Balance	27,611,460	27,423,053
Assigned Appropriated Fund Balance	2,849,640	2,867,749
Adjusted Unrestricted Fund Balance	4,153,947	4,449,543
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.92 %	3.97 %

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/25 Actual Balance	6/30/25 Estimated Ending Balance	Intended Use of the Reserve in the 2025-26 School Year (Limit 200 Characters)**
Capital + (add)	CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	6,121,552	6,187,027	0
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation	WORKER'S	For self-insured Workers Compensation and benefits.	4,302,486	4,348,545	0
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 Debt Service		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 + (add)		To cover incurred liability claims.			
Tax Certiorari	TAX CERTIORARI	For tax certiorari settlements.	389,129	393,302	0
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	EMPLOYEE RESERVE	For accrued 'employee benefits' due to employees upon termination of service.	9,666,687	9,770,124	0
Retirement Contribution	EMPLOYEE	For employer retirement contributions to the State and Local Employees' Retirement System.	7,131,606	7,207,944	483889
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/mgt/serv/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 2025-26. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.

Save

Reset

Save & Ready

Entity Name: FRONTIER CSD
BEDS Code: 141604
Claim Year: 2024-2025 SET VALUES

SAMS

NEW YORK STATE EDUCATION DEPARTMENT
STATE AID MANAGEMENT SYSTEM



Welcome Kyleen Young (School Entity User) CORE 04/07/2025 11:08 AM Home | Issue Reporting | Help | Logout

Entity Info | Forms | Claim Verifications | Activity Log | Reports |

You Have Selected the 'Official' Data Area.

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District Name: FRONTIER CSD
Contact Person: CHRISTOPHER THUMAN

District Code: 141604
Telephone: (716) 926-1717
Tel Extension:

School Administrator Salary Disclosure Form

Form Due May 12, 2025

2025-2026 Salary Threshold = \$174,000

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 2025-2026.

If you will be sharing a Superintendent, 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 EMSCMGTS@nysed.gov 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 2025-2026 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	252,963	37,703	10,000
Please list the district or districts with which you will be sharing a superintendent (if applicable):			
Associate, Assistant and Deputy Superintendents (Example Titles: Associate Superintendent for Instruction, Deputy Superintendent, Assistant Superintendent for Business, etc.)			
2. ASSISTANT SUPERINTENDENT FOR INSTRUCTION	183,590	49,019	7,750
3. ASSISTANT SUPERINTENDENT FOR HR	175,057	48,194	7,500
4. ASSISTANT SUPERINTEDENT FOR FINANCE	175,000	20,916	7,500
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Town of Hamburg

School District - 144804 Frontier Central #4

Equalized Total Assessed Value 5,576,509,856

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	26,367,869	0.47
13100	CO - GENERALLY	RPTL 406(1)	160	169,622,091	3.04
13500	TOWN - GENERALLY	RPTL 406(1)	144	10,822,957	0.19
13650	VG - GENERALLY	RPTL 406(1)	18	6,863,277	0.12
13800	SCHOOL DISTRICT	RPTL 408	21	100,884,589	1.81
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	3	228,525	0.00
14000	LOCAL AUTHORITIES SPECIFIED	RPTL 412	3	661,311	0.01
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	26	153,432,312	2.75
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	3	830,820	0.01
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	36	79,995,738	1.43
25120	NONPROF CORP - EDUC(CONST PRC	RPTL 420-a	6	50,313,797	0.90
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	4	4,982,623	0.09
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	20	23,877,378	0.43
25900	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	2	848,853	0.02
26100	VETERANS ORGANIZATION	RPTL 452	2	1,051,803	0.02
26250	HISTORICAL SOCIETY	RPTL 444	4	411,147	0.01
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	16	13,760,327	0.25
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	1	6,640,656	0.12
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	1	5,568,852	0.10
30300	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	3	345,573	0.01
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	111	696,779	0.01
41124	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	766	4,806,424	0.09
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	116	1,215,596	0.02
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	505	5,284,843	0.09
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	185	3,802,581	0.07
41144	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	291	5,848,944	0.10
41300	PARAPLEGIC VETS	RPTL 458(3)	1	409,836	0.01
41400	CLERGY	RPTL 460	6	29,508	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	4	199,475	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	18	1,950,262	0.03
41804	PERSONS AGE 65 OR OVER	RPTL 467	122	5,708,536	0.10
41834	ENHANCED STAR	RPTL 425	2,518	219,144,928	3.93
41854	BASIC STAR 1999-2000	RPTL 425	4,386	141,948,828	2.55

Equalized Total Assessed Value 5,576,509,856

Town of Hamburg

School District - 144804 Frontier Central #4

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41900	PHYSICALLY DISABLED	RPTL 459	1	9,836	0.00
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	8	564,573	0.01
41934	DISABILITIES AND LIMITED INCOM	RPTL 459-c	13	699,359	0.01
41935	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	109,836	0.00
41936	DISABILITIES AND LIMITED INCOM	RPTL 459-c	6	376,705	0.01
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	17	1,653,177	0.03
49530	INDUSTRIAL WASTE TREATMENT FAC	RPTL 477	1	2,360,656	0.04
Total Exemptions Exclusive of System Exemptions:			9,564	1,054,331,180	18.91
Total System Exemptions:			0	0	0.00
Totals:			9,564	1,054,331,180	18.91

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: _____

Town of Eden

School District - 144804 Frontier Central #4

Equalized Total Assessed Value 3,268,703

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	2	22,162	0.68
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	1	22,162	0.68
41834	ENHANCED STAR	RPTL 425	2	186,162	5.70
41854	BASIC STAR 1999-2000	RPTL 425	4	132,972	4.07
Total Exemptions Exclusive of System Exemptions:			9	363,458	11.12
Total System Exemptions:			0	0	0.00
Totals:			9	363,458	11.12

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: _____

FRONTIER CSD

2022-23 School Year Financial Transparency Report

FRONTIER SENIOR HIGH SCHOOL

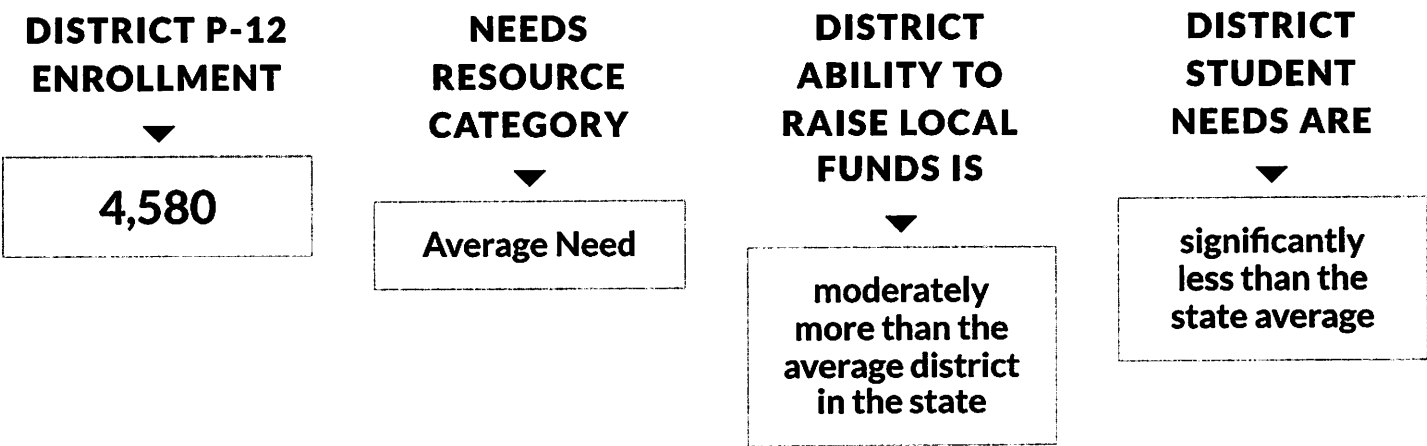
Type: Senior High

The tables below display per pupil expenditures for charter schools, traditional public 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

Economic and Student Characteristics



Student Demographics

Enrollment	FRONTIER CSD	FRONTIER SENIOR HIGH SCHOOL
All Students	4,473	1,350
Economically Disadvantaged	37%	35%
Students with Disabilities	18%	18%
English Language Learners	1%	1%
» Race/Ethnicity		

Staffing Profile	FRONTIER CSD	FRONTIER SENIOR HIGH SCHOOL
Student-to-Teacher Ratio	12	12
Teachers with Fewer than 4 years of Experience %	16%	17%
Teachers with 4-20 Years of Experience %	38%	25%
Teachers with 21+ Years of Experience %	46%	58%

Comparison: How do per pupil expenditures compare?

THIS SCHOOL ▼	DISTRICT OR DISTRICT OF LOCATION ▼	COUNTY AVERAGE ▼	STATEWIDE AVERAGE ▼
\$19,048.18	\$17,742.00	\$23,426.01	\$26,857.07

Report View One: How Much is Being Spent on Instruction and Administration?

For traditional school districts, school level data (entries A through D) represent the average per pupil school level expenditures for all schools in the district. For charter schools, these entries reflect school level expenditures for the particular charter school only. Entries E through H reflect central expenditures.

Total spending (entry I) represents all non-excluded per pupil expenditures. For traditional school districts, this represents the average per pupil expenditures of all schools in the district. For charter schools, this represents per pupil school level expenditures.

School Cost(A-D)

Central Cost(E-H)

Combined Cost(I)

Report View One Per Pupil Expenditure Categories	FRONTIER CSD	FRONTIER SENIOR HIGH SCHOOL
» A. Instruction (A1 + A2 + A3 + A4)	\$11,276.93	\$11,796.03
» B. Administration (B1 + B2 + B3)	\$340.93	\$388.80
» C. All Other Spending (C1 + C2 + C3)	\$1,636.92	\$2,376.55
D. Total School Level (A + B + C)	\$13,254.78	\$14,561.38
» E. Central Instruction (E1 + E2 + E3 + E4)	\$325.98	
» F. Central Administration (F1 + F2 + F3)	\$1,909.34	
» G. All Other Central Spending (G1 + G2 + G3)	\$2,251.48	
H. Total Central Costs	\$4,486.80	
I. Total Spending (D + H)	\$17,741.58	\$19,048.18

Report View Two: How are the Local/State and Federal Funds Spent?

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

For traditional school districts, school level data (entries J and K) represent the average per pupil school level expenditures for all schools in the district. For charter schools, these entries reflect school level expenditures for the charter school. Entries L and M reflect central expenditures.

Total spending (entry N) represents all non-excluded per pupil expenditures. For traditional school districts, this represents the average per pupil expenditures of all schools in the district. For charter schools, this represents per pupil school level expenditures.

School Cost(Pre-J—K)

Central Cost(Pre-L—M)

Combined Cost(N)

Report View Two Per Pupil Expenditure Categories	FRONTIER CSD	FRONTIER SENIOR HIGH SCHOOL
J. Total School Level Local/State Spending	\$11,888.72	\$13,572.12
» K. Total School Level Federal Spending	\$1,366.06	\$989.26
L. Total Central Level Local/State Spending	\$4,056.10	
M. Total Central Level Federal Spending	\$430.70	
N. Total Spending (J + K + L + M)	\$17,741.58	\$19,048.18

Detailed Spending: How Much is Spent Per Pupil in Selected Program Areas?

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 P-12 enrollment is used for pupil services, community schools programs, and BOCES services. Enrollments for the program areas are used for special education, ELL services, and prekindergarten.

Entries O through T represent school level expenditures. For charter schools, data represents per pupil expenditures in each of category in the selected school. For traditional school districts, data under the district column represent the district average of all schools in each of these categories.

Entries U through Z represent central expenditures.

School Cost(O-T)

Central Cost(U-Z)

»	Program Detail Areas
	Program areas are included within the above School Level Expenditures (Row D) and Central 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.

Central Cost(1-5 & Percent Excluded from Total)

Combined Cost(Total Expenditures)

Excluded Expenditures	FRONTIER CSD
1. Transportation	\$5,824,008.29
2. Charter School Tuition	\$434,884.75
3. Other Tuition	\$1,742,880.24
4. Debt Service	\$5,280,620.00
5. Other	\$23,536,124.04
Percent Excluded from Total	31%
Total Expenditures	\$118,074,970.00

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FRONTIER CSD - NEW YORK STATE REPORT CARD [2023 - 24]

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.

NATIONAL ASSESSMENT OF EDUCATION PROGRESS (NAEP) RESULTS (2024)

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

	READING				MATH			
SUBGROUP	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	41%	28%	22%	9%	28%	36%	29%	8%
Students with Disabilities	73%	18%	8%	1%	63%	28%	7%	2%
American Indian/Alaska Native	*	*	*	*	*	*	*	*
Asian/Pacific Islander	26%	25%	30%	19%	14%	26%	40%	20%
Black	55%	29%	13%	3%	44%	39%	15%	2%
Hispanic	51%	27%	16%	6%	39%	38%	20%	3%
White	32%	31%	26%	11%	19%	35%	36%	10%
Two or more races	39%	23%	25%	14%	12%	40%	33%	14%
English Language Learners	79%	17%	3%	0%	59%	29%	12%	1%
Economically Disadvantaged	52%	28%	16%	5%	39%	37%	20%	3%

NEW YORK STATE NAEP GRADE 8

	READING				MATH			
SUBGROUP	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	35%	34%	26%	5%	42%	31%	18%	8%
Students with Disabilities	65%	25%	10%	1%	73%	19%	6%	2%
American Indian/Alaska Native	*	*	*	*	*	*	*	*
Asian/Pacific Islander	17%	32%	38%	13%	19%	24%	30%	27%
Black	42%	37%	19%	2%	56%	28%	13%	2%
Hispanic	47%	32%	19%	2%	59%	29%	10%	2%
White	28%	36%	30%	7%	29%	36%	25%	10%
Two or more races	*	*	*	*	45%	32%	17%	6%
English Language Learners	85%	10%	4%	1%	83%	13%	4%	1%
Economically Disadvantaged	44%	34%	19%	3%	54%	29%	14%	4%

*Reporting standards not met.

NEW YORK STATE NAEP PARTICIPATION RATES

	Grade 4 Participation Rate		Grade 8 Participation Rate	
	READING	MATH	READING	MATH
All Students	89%	89%	79%	81%
Students with Disabilities	85%	91%	87%	93%
English Language Learners	83%	84%	78%	90%

Note: Group values may not sum to 100% due to rounding.

NATIONAL NAEP GRADE 4

	READING				MATH			
SUBGROUP	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	41%	29%	22%	8%	24%	36%	31%	9%
Students with Disabilities	72%	18%	8%	1%	53%	31%	13%	3%
American Indian/Alaska Native	59%	26%	13%	3%	43%	37%	18%	2%
Asian/Pacific Islander	23%	26%	31%	20%	12%	24%	39%	25%
Black	57%	27%	13%	3%	41%	40%	17%	2%
Hispanic	52%	27%	16%	4%	34%	39%	23%	4%
White	30%	31%	28%	11%	14%	35%	39%	12%
Two or more races	37%	29%	24%	10%	20%	36%	33%	11%
English Language Learners	71%	21%	7%	1%	48%	36%	14%	2%
Economically Disadvantaged	53%	28%	16%	4%	35%	40%	22%	3%

NATIONAL NAEP GRADE 8

	READING				MATH			
SUBGROUP	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	34%	37%	25%	4%	41%	32%	19%	8%
Students with Disabilities	67%	25%	8%	1%	75%	18%	5%	2%
American Indian/Alaska Native	45%	38%	16%	1%	60%	29%	9%	3%
Asian/Pacific Islander	17%	30%	40%	13%	18%	26%	28%	29%
Black	48%	36%	15%	1%	63%	27%	8%	2%
Hispanic	45%	36%	17%	1%	55%	30%	12%	2%
White	25%	39%	32%	5%	28%	36%	27%	10%
Two or more races	30%	36%	30%	4%	38%	33%	20%	9%
English Language Learners	71%	25%	5%	0%	77%	18%	4%	1%
Economically Disadvantaged	46%	37%	16%	1%	55%	31%	12%	3%

*Reporting standards not met.

NATIONAL NAEP PARTICIPATION RATES

	Grade 4 Participation Rate		Grade 8 Participation Rate	
	READING	MATH	READING	MATH
All Students	92%	92%	88%	89%
Students with Disabilities	89%	90%	89%	90%
English Language Learners	92%	93%	91%	92%

Note: Group values may not sum to 100% due to rounding.

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TOTAL COHORT GRADUATION RATE (2023-24)

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, ethnicity, and other student subgroups or by 5- and 6-year graduation rates.

Subgroup	Total Enrolled	GRAD RATE		REGENTS WITH ADVANCED DESIGNATION		REGENTS DIPLOMA		LOCAL DIPLOMA		NON DIPLOMA CRED		STILL ENROLLED		GED TRANSFER		DROPOUT	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
All Students	361	320	89%	197	55%	119	33%	4	1%	1	0%	15	4%	0	0%	25	7%
Female	181	169	93%	123	68%	43	24%	3	2%	1	1%	4	2%	0	0%	7	4%
Male	179	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Non-binary	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
General Education Students	294	278	95%	192	65%	85	29%	1	0%	0	0%	1	0%	0	0%	15	5%
Students with Disabilities	67	42	63%	5	7%	34	51%	3	4%	1	1%	14	21%	0	0%	10	15%
American Indian or Alaska Native	2	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Asian or Native Hawaiian/Other Pacific Islander	5	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Black or African American	6	4	67%	2	33%	2	33%	0	0%	0	0%	2	33%	0	0%	0	0%
Hispanic or Latino	25	20	80%	12	48%	8	32%	0	0%	0	0%	0	0%	0	0%	5	20%
White	309	278	90%	175	57%	99	32%	4	1%	1	0%	11	4%	0	0%	19	6%
Multiracial	14	11	79%	4	29%	7	50%	0	0%	0	0%	2	14%	0	0%	1	7%
Economically Disadvantaged	124	100	81%	36	29%	60	48%	4	3%	1	1%	9	7%	0	0%	14	11%
Not Economically Disadvantaged	237	220	93%	161	68%	59	25%	0	0%	0	0%	6	3%	0	0%	11	5%
English Language Learner	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Non-English Language Learner	360	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
In Foster Care	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Not in Foster Care	361	320	89%	197	55%	119	33%	4	1%	1	0%	15	4%	0	0%	25	7%

Subgroup	Total Enrolled	GRAD RATE		REGENTS WITH ADVANCED DESIGNATION		REGENTS DIPLOMA		LOCAL DIPLOMA		NON DIPLOMA CRED		STILL ENROLLED		GED TRANSFER		DROPOUT	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
Homeless	4	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Not Homeless	357	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Migrant	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Not Migrant	361	320	89%	197	55%	119	33%	4	1%	1	0%	15	4%	0	0%	25	7%
Parent in Armed Forces	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Parent Not in Armed Forces	361	320	89%	197	55%	119	33%	4	1%	1	0%	15	4%	0	0%	25	7%

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