

Part A - District-Level Information

School District Name	Frontier
BEDS Code	141604
School Year	2020-21

I) Contact Information

	Mailing Address		
Contact First & Last Name	William Thiel	Street Address Line 1	Frontier Central School District
Title of Contact	Director of Finance	Street Address Line 2	5120 Orchard Ave
Email Address	wthiel@frontiercsd.org	City	Hamburg
Phone Number	7169261717	Zip Code	14075

II) Total Amount of District Spending Allocated to Individual Schools

A) Total Major Operating Funds Spending	Funding Source		
	Total Spending	State/Local	Federal
General Fund Total Expenditures & Transfers	\$89,544,872	\$89,544,872	\$0
Special Aid Fund Total Expenditures & Transfers	\$3,215,625	\$991,689	\$2,223,936
School Food Services Fund Total Expenditures & Transfers	\$1,637,871	\$902,871	\$735,000
Debt Service Fund Total Expenditures & Transfers	\$0	\$0	\$0
Total Major Operating Funds Spending	\$94,398,368	\$91,439,432	\$2,958,936

B) Exclusions for Non-Instructional Costs	Funding Source		
	Total Spending	State/Local	Federal
Interfund Transfers	\$300,000	\$300,000	\$0
Debt Service	\$5,925,911	\$5,925,911	\$0
School Food Services Fund	\$1,637,871	\$902,871	\$735,000
Community Services	\$0	\$0	\$0
Adult/Continuing Education	\$0	\$0	\$0
Transportation	\$3,937,957	\$3,937,957	\$0
Employee Benefits Allocated to Above Purposes (see IV below)	\$1,377,452	\$1,377,452	\$0
Total Non-Instructional Cost Exclusions	\$13,179,191	\$12,444,191	\$735,000

C) Exclusions for Tuition/Payments to Non-District Schools	Funding Source			Total Pupils	Per Pupil
	Total Spending	State/Local	Federal		
Charter School Tuition	\$276,475	\$276,475	\$0	13	\$21,267.31
Services Provided to Charter Schools	\$0	\$0	\$0	0	\$0.00
Other School Districts (Excl. Special Act Districts)	\$1,577,215	\$1,577,215	\$0	28	\$56,329.11
Prekindergarten Community-Based Organizations	\$194,400	\$194,400	\$0	72	\$2,700.00
BOCES Instructional Programs (Full-time Only)	\$3,419,830	\$3,419,830	\$0	35	\$97,709.43
SWD School Age-School Year Tuition	\$0	\$0	\$0	0	\$0.00
SWD Early Intervention Program Tuition	\$0	\$0	\$0	0	\$0.00
SWD - Preschool Education (\$4410) Tuition	\$0	\$0	\$0	0	\$0.00
SWD - Summer Education (\$4408) Tuition	\$0	\$0	\$0	0	\$0.00
State-Supported Schools for the Blind & Deaf (\$4201) Tuition	\$200,000	\$0	\$200,000	2	\$100,000.00
Services Provided to Nonpublic Schools	\$71,467	\$69,135	\$2,332	23	\$3,107.26
Other Expenses for Pupils in Non-Traditional Settings	\$0	\$0	\$0	0	\$0.00
Employee Benefits Allocated to Above Purposes (see IV below)	\$16,607	\$16,607	\$0		
Total Tuition/Payments to Non-District Schools Exclusions	\$5,755,994	\$5,553,662	\$202,332		

D) Projected 2020-21 Enrollment	Funding Source		
	Total Spending	State/Local	Federal
Total District K-12 Enrollment	4,629		
Total District Pre-K Enrollment	72		
Total Preschool Special Education Enrollment	0		
Total District Enrollment	4,701		

Total Funding Allocated to Individual Schools	\$75,463,183	\$73,441,579	\$2,021,604
Total Allocated Funding per Pupil	\$16,052.58	\$15,622.54	\$430.04

III) Central District Costs Included in School Allocations

A) General Support Costs	Funding Source			Total Staff (FTE Basis)	Total FTE Spending
	Total Spending	State/Local	Federal		
Board of Education	\$47,845	\$47,845	\$0	1.0	\$47,845.00
Central Personnel	\$1,563,306	\$1,563,306	\$0	16.0	\$97,706.63
Operation and Maintenance of Plant	\$4,762,768	\$4,762,768	\$0	85.0	\$56,032.56
Other Central Services	\$963,827	\$963,827	\$0	1.0	\$963,827.00
Employee Benefits for General Support Staff (see IV below)	\$1,847,319	\$1,847,319	\$0		
Total General Support Costs	\$9,185,065	\$9,185,065	\$0	103.0	
Total General Support Costs per Pupil	\$1,953.85	\$1,953.85	\$0.00		

B) District Academic Support Costs	Funding Source			Total Staff (FTE Basis)	Total FTE Spending
	Total Spending	State/Local	Federal		
Curriculum Development & Supervision	\$106,803	\$106,803	\$0	4.0	\$26,700.75
Research, Planning & Evaluation	\$0	\$0	\$0	0.0	\$0.00
In-Service Training	\$284,742	\$284,742	\$0	1.0	\$284,742.00
Committee on Special Education/Preschool Special Education	\$0	\$0	\$0	0.0	\$0.00
Summer Programming and Services	\$0	\$0	\$0	0.0	\$0.00
Other Districtwide Staff	\$202,500	\$202,500	\$0	2.0	\$101,250.00
Employee Benefits for District Academic Support Staff (see IV below)	\$185,965	\$185,965	\$0		
Total District Academic Support Costs	\$780,010	\$780,010	\$0	7.0	
Total District Academic Support Costs per Pupil	\$165.92	\$165.92	\$0.00		

C) Other Post-Employment Benefits (OPEB)	\$500,000	\$500,000	\$0		
Total OPEB per Pupil	\$106.36	\$106.36	\$0.00		

Total Central District Costs Included in School Allocations	\$10,465,075	\$10,465,075	\$0		
Total Central District Costs per Pupil	\$2,226.14	\$2,226.14	\$0.00		

Total Funding Allocated to Individual Schools excl. Central Costs	\$64,998,108	\$62,976,504	\$2,021,604		
Total Allocated Funding per Pupil	\$13,826.44				

IV) District Average Fringe Rate for Allocation of Employee Benefits

Total Employee Benefits in General Fund & Special Aid Fund	\$21,885,446
Other Post-Employment Benefits	\$500,000
Total Employee Benefits for Active Employees	\$21,385,446
Total Personal Service in General Fund & Special Aid Fund	\$48,056,389
District Average Fringe Rate	44.50%

Part B - Basic School-Level Information

BEDS Code	School Name	Local School Code	School Type	Grade Span		School Status				Projected Enrollment & Demographics						Projected Staffing (FTE Basis)								
				Lowest Grade	Highest Grade	Does this school serve its full planned grade span? (Y/N)	If no, is this school opening this school year? (Y/N)	Is the school scheduled to close? (Y/N)	If so, what year?	K-12 Enrollment	Pre-K Enrollment	Preschool Special Ed Enrollment	K-12 FRPL Count	K-12 ELL Count	K-12 SWD Count	Classroom Teachers w/ 0-3 Years Experience	Classroom Teachers w/ More than 3 Years Experience	Para-professional Classroom Staff	Principals & Other Admin Staff	Pupil Support Services Staff	All Remaining Staff	Total Staff	Total Classroom Teachers	Total Non Teaching Staff
141604060003	BIG TREE ELEMENTARY SCHOOL		Elementary School	K	5	Yes		No		511	0	0	176	0	66	1.0	45.2	10.0	1.0	7.0	3.0	67.2	46.2	21.0
141604060004	BLASDELL ELEMENTARY SCHOOL		Elementary School	K	5	Yes		No		471	36	0	244	0	111	5.0	42.0	11.0	1.0	7.0	3.0	69.0	47.0	22.0
141604060005	CLOVERBANK ELEMENTARY SCHOOL		Elementary School	K	5	Yes		No		562	36	0	162	0	66	6.0	40.9	10.0	1.0	6.0	3.0	66.9	46.9	20.0
141604060006	PINEHURST ELEMENTARY SCHOOL		Elementary School	K	5	Yes		No		609	0	0	90	0	56	4.0	40.6	2.0	1.0	6.0	4.0	57.6	44.6	13.0
141604060007	FRONTIER MIDDLE SCHOOL		Middle/Junior High School	6	8	Yes		No		1,091	0	0	376	0	207	13.0	76.0	8.0	3.0	11.0	6.0	117.0	89.0	28.0
141604060008	FRONTIER SENIOR HIGH SCHOOL		Senior High School	9	12	Yes		No		1,385	0	0	463	0	217	10.0	96.0	16.0	4.0	11.0	11.0	148.0	106.0	42.0
District Total										4,629	72	0	1,511	0	723	39.0	340.7	57.0	11.0	48.0	30.0	525.7	379.7	146.0

Part C - Basic School-Level Allocations

			School Allocation by Object (excl. Central Costs)						School Allocation by Purpose (excl. Central Costs)						Funding Source by School				Per Pupil Allocation					
BEDS Code	School Name	Local School Code	Personal Service			BOCES Services	All Other	Total Allocation by Object	General Education		Special Education		Instructional Support			Total Allocation by Purpose	State & Local Funding	Federal Funding	Total Funding Source by School	State & Local Funding per Pupil	Federal Funding per Pupil	Central District Costs	Total School Allocation w/ Central District Costs	Total School Funding per Pupil
			Classroom Teachers	All Other Salaries	Employee Benefits				General Ed K-12	Pre-K	Special Ed K-12	Preschool	School Administration	Instructional Media	Pupil Support Services									
141604060003	BIG TREE ELEMENTARY SCHOOL		\$3,530,039	\$902,693	\$1,972,566	\$284,026	\$237,907	\$6,927,231	\$4,318,653	\$0	\$1,483,874	\$0	\$300,255	\$401,694	\$422,755	\$6,927,231	\$6,641,346	\$285,885	\$6,927,231	\$12,997	\$559	\$1,137,557	\$8,064,788	\$15,782
141604060004	BLASDELL ELEMENTARY SCHOOL		\$3,449,019	\$911,716	\$1,940,527	\$268,832	\$221,515	\$6,791,609	\$3,474,877	\$101,144	\$2,210,203	\$0	\$310,710	\$349,717	\$344,958	\$6,791,609	\$6,144,460	\$647,149	\$6,791,609	\$12,119	\$1,276	\$1,128,652	\$7,920,261	\$15,622
141604060005	CLOVERBANK ELEMENTARY SCHOOL		\$3,870,647	\$960,371	\$2,149,803	\$306,367	\$261,680	\$7,548,868	\$4,444,413	\$101,144	\$1,943,822	\$0	\$303,119	\$400,139	\$356,231	\$7,548,868	\$7,371,218	\$177,650	\$7,548,868	\$12,326	\$297	\$1,331,231	\$8,880,099	\$14,850
141604060006	PINEHURST ELEMENTARY SCHOOL		\$3,618,453	\$731,635	\$1,935,789	\$333,169	\$289,134	\$6,908,180	\$4,749,354	\$0	\$1,010,200	\$0	\$322,250	\$522,171	\$304,205	\$6,908,180	\$6,702,289	\$205,893	\$6,908,180	\$11,005	\$338	\$1,355,718	\$8,263,900	\$13,570
141604060007	FRONTIER MIDDLE SCHOOL		\$7,769,652	\$1,951,805	\$4,326,048	\$664,768	\$667,921	\$15,380,194	\$9,756,716	\$0	\$2,812,630	\$0	\$635,034	\$796,368	\$1,379,446	\$15,380,194	\$14,802,533	\$577,661	\$15,380,194	\$13,568	\$529	\$2,428,717	\$17,808,911	\$16,323
141604060008	FRONTIER SENIOR HIGH SCHOOL		\$9,860,669	\$2,797,923	\$5,633,073	\$2,297,791	\$852,570	\$21,442,026	\$14,151,037	\$0	\$3,457,137	\$0	\$1,051,747	\$854,476	\$1,927,629	\$21,442,026	\$21,314,658	\$127,366	\$21,442,024	\$15,390	\$92	\$3,083,201	\$24,525,225	\$17,708
District Total			\$32,098,479	\$8,256,143	\$17,957,807	\$4,154,953	\$2,530,727	\$64,998,109	\$40,895,050	\$202,288	\$12,917,866	\$0	\$2,923,115	\$3,324,565	\$4,735,224	\$64,998,108	\$62,976,504	\$2,021,604	\$64,998,108			\$10,465,075	\$75,463,183	

Part E - Locally Implemented Funding Formula

Are schools allocated a sizeable portion of their funding via a locally implemented formula?

No

BEDS Code	School Name	Local School Code	Local Formula Allocation	Allocation If Local Formula Fully Funded	Difference	% Funded	Total Funding (See Part C)	Local Formula as % of Total Funding	Other Funding
141604060003	BIG TREE ELEMENTARY SCHOOL								
141604060004	BLASDELL ELEMENTARY SCHOOL								
141604060005	CLOVERBANK ELEMENTARY SCHOOL								
141604060006	PINEHURST ELEMENTARY SCHOOL								
141604060007	FRONTIER MIDDLE SCHOOL								
141604060008	FRONTIER SENIOR HIGH SCHOOL								
District Total				\$0	\$0	\$0	\$0		\$0

Education Law §3614 School Funding Allocation Report

Part F - Narrative Description

1. **(A) Describe the local methodology/approach used to allocate funds to each school in the district during the process of budget development and implementation. (B) Please also describe the role(s) of all relevant stakeholders in such budgetary processes and decision-making. (C) Finally, if schools are allocated a significant portion of their funds—either in part or in full—through a formula, outline the nature/mechanics of the formula and the elements impacting each school’s allocation.**

Specifically, the Division of Budget and the State Education Department would consider a complete response to this question to include explicit answers to the questions included in the rubric below, including a substantive discussion on the translation of students needs into the district's budget (at least 1 sentence per question, when applicable).

The District's budget process begins with the formulation of a Fund Balance and Reserve Plan for the current fiscal year in October, followed by an updated Budget Goals and Guidelines in November and review of the Long Range Financial Plan in December. A roll-over budget reflecting current staffing levels and programming is submitted as a baseline in January, with known changes incorporated.

Budget Goals and Guidelines continue to be developed and programming initiatives submitted during departmental meetings in December and January. As Staffing and Employee Benefits account for approximately 78% of budgeted funding, the focus is on meeting student need with efficient, effective staffing and benefit delivery. The Board of Education has established class size guidelines and throughout the budget process, enrollment data for each building and grade level is reviewed monthly and staffing adjusted. Special education self contained rooms required higher staffing levels and are allocated accordingly. Additional staffing required to meet individual building needs, such as Title I literacy and math supports, are established during this process.

Items such as, Instructional Hardware, Textbooks, Library Materials and Software, follow the NYS IMA formula and are allocated per building based on student enrollment. Spending in these categories beyond the formula, as well as supply and other contractual items are developed throughout the budget planning process and involve building leaders, curriculum management and central office staff based on both grade and district level initiatives.

Technology purchases may impact disproportionately grade level per student spending. The District is funding a 1:1 student device initiative and related infrastructure projects on a grade level basis. For budget 2020, 2,000 devices were purchased for grades 2 - 6. For budget 2021, an additional 2,000 devices will be purchased for grade levels 7 - 12. These initiatives are reviewed monthly by the

Board of Education's Finance and Budget Committee and are submitted to the full Board for further consideration.

Athletics and Community Service spending impact the Middle School and High School primarily given the range of sports and levels offered, combined with intramural activity.

2. **If applicable, is there anything unique about certain schools which explain why per pupil spending at these locations may be significantly higher/lower than the district average?**

Self contained special education classrooms are placed in all buildings, with the exception of Pinehurst Elementary School. Higher enrollment at Pinehurst has utilized available classroom space, and eliminated the option for self contained room assignment. As a result, Pinehurst has a lower cost per student than the remaining elementary schools.

Teacher movement between buildings and grade levels is governed by collective bargaining agreements and can impact school level funding data given the wide variances in salary dollars between newer staff and more seasoned colleagues.

3. **If applicable, describe any items which the district feels are anomalous in nature and require additional description.**