**Education Law §3614 School Funding Allocation Report**

**Part F - Narrative Description**

**(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).**

Gilbertsville-Mount Upton Central School District uses a zero-based budget approach to funding. Each year the administration team meets with the Superintendent and the Business Manager to define program requirements and goals and the funding necessary to achieve these objectives. In conjunction with this assessment, the Board of Education sets specific academic goals and objectives (ie. literacy improvement) for the academic school year. Within this framework each administrator is key to the development of their budget for the upcoming school year. The building principal and operational administrator (building and grounds, transportation, technology, CSE, business and finance, school cafeteria program are tasked with submission of their initial budget data/funding with the assumption all programs and services currently existing will be in place in the upcoming school year. Any new programs/initiatives that require additional funding are captured on a worksheet for future budget discussion and considerations. This process all takes place by the end of January. As the appropriation budget process continues, certain cost elements are able to be better defined (health insurance, retirement system costs, fuel costs) and the overall appropriation budget becomes clearer. During February to March, the superintendent, administration team, and the board of education continue to review both draft revenue and appropriation budgets, available reserves, tax cap calculations, prioritizes new initiatives and sets budget parameters and resources based on estimated projected state funding. Gilbertsville-Mount Upton CSD is a very high need/low wealth district. NYS aid funds 65-70% of the district budget and this becomes critical to defining available resources to all areas of the district and eventually the decision making and allocation of resources to fund programs and initiatives based on prioritization. The final NYS budget dictates the final decisions on funding the upcoming school year budget.

**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?**

You will notice larger funding per pupil at the Middle/High School. There are a couple of reasons for this. Special Education Program costs are higher as we utilize BOCES programs and supports more frequently at the Middle/High School level. In addition, enrollment in the Middle/High School is less than Elementary School. This increases the per pupil spending. We also have an in-house 12:1:1 in the Elementary School which keeps our Special Education costs lower at this level.

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

The timing of this transparency falls at a time where districts are extremely busy with year end audit reports, filing of the ST-3, the beginning of school start-up, and school tax collection. Moving the deadline of this transparency report to either October or November would be very helpful! Thank you for your consideration!

  