

**Part A - District-Level Information**

School District Name	Gilbertsville-Mount Upton
BEDS Code	470202
School Year	2021-22

**I) Contact Information**

		Mailing Address	
Contact First & Last Name	Dorothy Iannello	Street Address Line 1	693 State Highway 51
Title of Contact	District Treasurer	Street Address Line 2	
Email Address	diannello@gmucsd.org	City	Gilbertsville
Phone Number	6077832207	Zip Code	13776

**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	\$10,300,655	\$10,300,655	\$0
Special Aid Fund Total Expenditures & Transfers	\$815,800	\$0	\$815,800
School Food Services Fund Total Expenditures & Transfers	\$485,335	\$280,335	\$205,000
Debt Service Fund Total Expenditures & Transfers	\$0	\$0	\$0
<b>Total Major Operating Funds Spending</b>	<b>\$11,601,790</b>	<b>\$10,580,990</b>	<b>\$1,020,800</b>

  

B) Exclusions for Non-Instructional Costs	Funding Source		
	Total Spending	State/Local	Federal
Interfund Transfers	\$150,000	\$150,000	\$0
Debt Service	\$1,038,850	\$1,038,850	\$0
School Food Services Fund	\$485,335	\$280,335	\$205,000
Community Services	\$1,000	\$1,000	\$0
Adult/Continuing Education	\$0	\$0	\$0
Transportation	\$641,975	\$641,975	\$0
Employee Benefits Allocated to Above Purposes (see IV below)	\$225,476	\$225,476	\$0
<b>Total Non-Instructional Cost Exclusions</b>	<b>\$2,542,636</b>	<b>\$2,337,636</b>	<b>\$205,000</b>

  

C) Exclusions for Tuition/Payments to Non-District Schools	Funding Source			Total Pupils	Per Pupil
	Total Spending	State/Local	Federal		
Charter School Tuition	\$0	\$0	\$0	0	\$0.00
Services Provided to Charter Schools	\$0	\$0	\$0	0	\$0.00
Other School Districts (Excl. Special Act Districts)	\$356,000	\$356,000	\$0	7	\$50,857.14
Prekindergarten Community-Based Organizations	\$0	\$0	\$0	0	\$0.00
BOCES Instructional Programs (Full-time Only)	\$231,686	\$231,686	\$0	11	\$21,062.36
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	\$0	\$0	\$0	0	\$0.00
Services Provided to Nonpublic Schools	\$22,910	\$22,910	\$0	1	\$22,910.00
Other Expenses for Pupils in Non-Traditional Settings	\$0	\$0	\$0	0	\$0.00
Employee Benefits Allocated to Above Purposes (see IV below)	\$0	\$0	\$0		
<b>Total Tuition/Payments to Non-District Schools Exclusions</b>	<b>\$610,596</b>	<b>\$610,596</b>	<b>\$0</b>		

  

<b>Total Exclusions</b>	<b>\$3,153,232</b>	<b>\$2,948,232</b>	<b>\$205,000</b>
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D) Projected 2021-22 Enrollment	
Total District K-12 Enrollment	328
Total District Pre-K Enrollment	23
Total Preschool Special Education Enrollment	0
<b>Total District Enrollment</b>	<b>351</b>

  

<b>Total Funding Allocated to Individual Schools</b>	<b>\$8,448,558</b>	<b>\$7,632,758</b>	<b>\$815,800</b>
<b>Total Allocated Funding per Pupil</b>	<b>\$24,069.97</b>	<b>\$21,745.75</b>	<b>\$2,324.22</b>

**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	\$12,250	\$12,250	\$0	0.0	\$0.00
Central Personnel	\$534,235	\$534,235	\$0	4.0	\$133,558.75
Operation and Maintenance of Plant	\$642,700	\$642,700	\$0	7.0	\$91,814.29
Other Central Services	\$328,174	\$328,174	\$0	0.0	\$0.00
Employee Benefits for General Support Staff (see IV below)	\$302,076	\$302,076	\$0		
<b>Total General Support Costs</b>	<b>\$1,819,435</b>	<b>\$1,819,435</b>	<b>\$0</b>	<b>11.0</b>	
<b>Total General Support Costs per Pupil</b>	<b>\$5,183.58</b>	<b>\$5,183.58</b>	<b>\$0.00</b>		

  

B) District Academic Support Costs	Funding Source			Total Staff (FTE Basis)	Total FTE Spending
	Total Spending	State/Local	Federal		
Curriculum Development & Supervision	\$1,500	\$1,500	\$0	0.4	\$3,750.00
Research, Planning & Evaluation	\$0	\$0	\$0	0.0	\$0.00
In-Service Training	\$0	\$0	\$0	0.0	\$0.00
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	\$0	\$0	\$0	0.0	\$0.00
Employee Benefits for District Academic Support Staff (see IV below)	\$866	\$866	\$0		
<b>Total District Academic Support Costs</b>	<b>\$2,366</b>	<b>\$2,366</b>	<b>\$0</b>	<b>0.4</b>	
<b>Total District Academic Support Costs per Pupil</b>	<b>\$6.74</b>	<b>\$6.74</b>	<b>\$0.00</b>		

  

<b>C) Other Post-Employment Benefits (OPEB)</b>	<b>\$83,629</b>	<b>\$83,629</b>	<b>\$0</b>
<b>Total OPEB per Pupil</b>	<b>\$238.26</b>	<b>\$238.26</b>	<b>\$0.00</b>

  

<b>Total Central District Costs Included in School Allocations</b>	<b>\$1,905,430</b>	<b>\$1,905,430</b>	<b>\$0</b>
<b>Total Central District Costs per Pupil</b>	<b>\$5,428.58</b>	<b>\$5,428.58</b>	<b>\$0.00</b>

  

<b>Total Funding Allocated to Individual Schools excl. Central Costs</b>	<b>\$6,543,128</b>	<b>\$5,727,328</b>	<b>\$815,800</b>
<b>Total Allocated Funding per Pupil</b>	<b>\$18,641.39</b>		

**IV) District Average Fringe Rate for Allocation of Employee Benefits**

Total Employee Benefits in General Fund & Special Aid Fund	\$2,518,629
Other Post-Employment Benefits	\$83,629
Total Employee Benefits for Active Employees	\$2,435,000
Total Personal Service in General Fund & Special Aid Fund	\$4,216,721
<b>District Average Fringe Rate</b>	<b>57.746291490473%</b>

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 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
470202040002	GILBERTSVILLE-MOUNT UPTON ELEM SCH		Elementary School	K	6	Yes		No		175	23	0	118	0	42	1.0	16.0	12.0	1.0	4.0	4.5	38.5	17.0	21.5
470202040003	GILBERTSVILLE-MOUNT UPTON JR-SR HS		Junior-Senior High School	7	12	Yes		No		153	0	0	83	0	58	3.0	9.5	2.0	1.0	3.0	2.5	21.0	12.5	8.5
<b>District Total</b>										<b>328</b>	<b>23</b>	<b>0</b>	<b>201</b>	<b>0</b>	<b>100</b>	<b>4.0</b>	<b>25.5</b>	<b>14.0</b>	<b>2.0</b>	<b>7.0</b>	<b>7.0</b>	<b>59.5</b>	<b>29.5</b>	<b>30.0</b>

**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								
			Personal Service					General Education		Special Education		Instructional Support								Total School Allocation w/ Central District Costs	Total School Funding per Pupil			
BEDS Code	School Name	Local School Code	Classroom Teachers	All Other Salaries	Employee Benefits	BOCES Services	All Other	Total Allocation by Object	General Ed K-12	Pre-K	Special Ed K-12	Preschool	School Administration	Instructional Media	Pupil Support Services	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
470202040002	GILBERTSVILLE-MOUNT UPTON ELEM SCH		\$1,212,599	\$444,138	\$956,704	\$361,328	\$206,058	\$3,180,827	\$1,766,041	\$188,000	\$817,778	\$0	\$109,955	\$170,677	\$128,377	\$3,180,828	\$2,762,804	\$418,023	\$3,180,827	\$13,954	\$2,111	\$1,074,858	\$4,255,685	\$21,493
470202040003	GILBERTSVILLE-MOUNT UPTON JR-SR HS		\$1,123,639	\$521,277	\$949,878	\$531,239	\$236,268	\$3,362,301	\$2,120,805	\$0	\$648,438	\$0	\$110,952	\$170,675	\$311,430	\$3,362,300	\$2,964,524	\$397,777	\$3,362,301	\$19,376	\$2,600	\$830,572	\$4,192,873	\$27,404
<b>District Total</b>			<b>\$2,336,238</b>	<b>\$965,415</b>	<b>\$1,906,582</b>	<b>\$892,567</b>	<b>\$442,326</b>	<b>\$6,543,128</b>	<b>\$3,886,846</b>	<b>\$188,000</b>	<b>\$1,466,216</b>	<b>\$0</b>	<b>\$220,907</b>	<b>\$341,352</b>	<b>\$439,807</b>	<b>\$6,543,128</b>	<b>\$5,727,328</b>	<b>\$815,800</b>	<b>\$6,543,128</b>			<b>\$1,905,430</b>	<b>\$8,448,558</b>	

Part D - School-Level Spending on Prekindergarten and Community Schools Programming

					Prekindergarten Programs								Student, Family, and Community Schools Programs											
					Projected Pre-K Enrollment					Projected Pre-K Funding			Community Schools Site Coordinator (FTE Basis)	Spending by Purpose							Funding Source by Program			
BEDS Code	School Name	Local School Code	Does this school offer a Pre-K program? (Y/N)	Does this school offer student/family support or community schools services? (Y/N)	4-Year-Old Full-Day	4-Year-Old Half-Day	3-Year-Old Full-Day	3-Year-Old Half-Day	Total Pre-K Enrollment	State Universal Pre-K Grants (UPK)	Other State & Local Funding	Federal Funding		Total Pre-K Spending	Enriched Academic Services	Health, Mental Health/ Counseling, Dental Care	Nutrition Services	Legal Services	After-School Programs/ Extended Day Programs	All Other	Total Community Schools Spending	Foundation Aid Community Schools Set-Aside	Other State & Local Funding	Federal Funding
470202040002	GILBERTSVILLE-MOUNT UPTON ELEM SCH		Yes	No	23	0	0	0	23	\$188,000	\$0	\$0	\$188,000								\$0			
470202040003	GILBERTSVILLE-MOUNT UPTON JR-SR HS		No	No					0				\$0								\$0			
<b>Total in District Schools</b>					23	0	0	0	23	\$188,000	\$0	\$0	\$188,000	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

						Projected Pre-K CBO Enrollment					Projected Pre-K CBO Funding			
	# of CBO Sites	4-Year-Old Full-Day	4-Year-Old Half-Day	3-Year-Old Full-Day	3-Year-Old Half-Day	Total Pre-K Enrollment	State Universal Pre-K Grants (UPK)	Other State & Local Funding	Federal Funding	Total Pre-K Spending				
											Total in Prekindergarten Community-Based Organizations			
	0	0	0	0	0	0	\$0	\$0	\$0	\$0				
<b>District Total with CBOs</b>														
		23	0	0	0	23	\$188,000	\$0	\$0	\$188,000				

**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
470202040002	GILBERTSVILLE-MOUNT UPTON ELEM SCH								
470202040003	GILBERTSVILLE-MOUNT UPTON JR-SR HS								
<b>District Total</b>			\$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.

1. (B) Please also describe the role(s) of all relevant stakeholders in such budgetary processes and decision-making.

1. (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.

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?

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