

GOWANDA CSD

2026-27 PROPOSED EXPENDITURE BUDGET - SUMMARY LEVEL

Budget Account - State Functions Only	2025-26 Budget	2026-27 Draft Budget	Variance	% Change	Notes
GENERAL SUPPORT					
10 Board of Education					
1010 Board Of Education	32,450	32,450	-	0.0%	
1040 District Clerk	5,300	5,300	-	0.0%	
1060 District Meeting	11,500	11,500	-	0.0%	
Subtotal of 10 Board of Education	49,250	49,250	-	0.0%	
12 Central Administration					
1240 Chief School Administrator	314,112	333,765	19,653	6.3%	Increases for salaries and inflationary increases trainings and memberships.
Subtotal of 12 Central Administration	314,112	333,765	19,653	6.3%	
13 Finance					
1310 Business Administration	339,658	363,535	23,877	7.0%	Increases for salaries and inflationary increases for trainings and supplies and the movement of a BOCES service to this function.
1320 Auditing	24,300	23,900	(400)	(1.6%)	
1325 Treasurer	81,006	74,340	(6,666)	(8.2%)	Had an overlap of Treasurers this year.
1330 Tax Collector	14,325	14,425	100	0.7%	
1345 Purchasing	2,320	2,430	110	4.7%	
Subtotal of 13 Finance	461,609	478,630	17,021	3.7%	
14 Staff					
1420 Legal	58,000	58,000	-	0.0%	
1430 Personnel	91,130	97,130	6,000	6.6%	Utilization of BOCES for expiring contracts.
1460 Records Management Officer	1,250	1,850	600	48.0%	
1480 Public Information and Services	89,990	93,371	3,381	3.8%	BOCES Public Relations Service; increase set by them.
Subtotal of 14 Staff	240,370	250,351	9,981	4.2%	
16 Central Services					
1620 Operation of Plant	2,041,894	2,187,995	146,101	7.2%	Custodial & cleaning staff, utilities, replacement of locks eligible for building aid
1621 Maintenance of Plant	853,638	1,021,602	167,964	19.7%	Maintenance costs, equipment, inflationary increases and sidewalk repairs, building condition survey
1670 Central Printing & Mailing	46,200	51,200	5,000	10.8%	Postage increase
1680 Central Data Processing	499,125	537,125	38,000	7.6%	All paid to BOCES for all supporting technology systems and software. Increased need for additional equipment.
Subtotal of 16 Central Services	3,440,857	3,797,922	357,065	10.4%	
19 Special Items (Contractual Expense)					
1910 Unallocated Insurance	170,100	198,100	28,000	16.5%	Insurance not allocated to Transportation (for Aid). Nationwide increases in insurance continues.
1964 Refund on Real Property Taxes	1,000	1,000	-	0.0%	
1981 BOCES Administrative Costs	119,701	124,752	5,051	4.2%	Required payments to BOCES
1983 BOCES Capital Expenses	143,111	144,458	1,347	0.9%	Required payments to BOCES
Subtotal of 19 Special Items (Contractual Expense)	433,912	468,310	34,398	7.9%	
TOTAL GENERAL SUPPORT	4,940,110	5,378,228	438,118	8.9%	
INSTRUCTION					
20 Administration and Improvement					
2010 Curriculum Develop and Supervision	422,405	352,516	(69,889)	(16.5%)	Reduction of a TOSA for the Full Time Athletic Director.
2020 Supervision-Regular School	904,337	950,209	45,872	5.1%	
2060 Research, Planning & Evaluation	66,848	81,848	15,000	22.4%	Increase in BOCES consultant staff.
2070 In-service Training-Instruction	150,900	191,160	40,260	26.7%	Increase in staff training costs.
Subtotal of 20 Administration and Improvement	1,544,490	1,575,733	31,243	2.0%	
21-23 Teaching					
2110 Teaching-Regular School	9,481,557	8,921,952	(559,605)	(5.9%)	Salaries, stipends, substitutes, textbooks, Alternative Ed tuition to BOCES.
2250 Programs for Students with Disabilities	5,901,162	6,507,184	606,022	10.3%	Large influx of students with disabilities in Kindergarten.
2259 ELL Services	9,550	10,028	478	5.0%	BOCES services for bilingual student.
2280 Occupational Education(Grades 9-12)	887,395	943,045	55,650	6.3%	All Paid to BOCES, includes P-Tech and CTE tuition; increase in P-Tech students that transferred in.
2330 Teaching-Special Schools	219,320	269,600	50,280	22.9%	Summer school and extended day programs increasing.
Subtotal of 21-23 Teaching	16,498,984	16,651,809	152,825	0.9%	

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26 Instructional Media					
2610 School Library & AV	354,457	372,644	18,187	5.1%	Salaries, Materials, BOCES services.
2630 Computer Assisted Instruction	638,486	645,936	7,450	1.2%	Salaries, State aided Software & Hardware, BOCES services.
Subtotal of 26 Instructional Media	992,943	1,018,580	25,637	2.6%	
28 Pupil Services					
2805 Attendance-Regular School	42,013	47,987	5,974	14.2%	
2810 Guidance-Regular School	640,099	704,279	64,180	10.0%	Added a School Counselor that was previously grant funded.
2815 Health Services-Regular School	235,024	221,473	(13,551)	(5.8%)	
2820 Psychological Services Regular School	280,000	258,452	(21,548)	(7.7%)	
2825 Social Work Services-Regular School	181,255	189,300	8,045	4.4%	
2850 Co-Curricular Activities Regular School	128,532	137,747	9,215	7.2%	
2855 Interscholastic Athletics-Reg School	503,313	685,746	182,433	36.2%	Added a Girls Wrestling Coach and the Athletic Director will be changed to Full Time and a few other Assistant Coaches.
Subtotal of 28 Pupil Services	2,010,236	2,244,984	234,748	11.7%	
TOTAL INSTRUCTION	21,046,653	21,491,106	444,453	2.1%	
TRANSPORTATION					Approximately 25% of transportation costs are paid for in the Grants fund for Native American Transportation.
55 Pupil Transportation					
5510 District Transportation Services	1,201,006	1,639,097	438,091	36.5%	Salaries, Equipment, Repairs, Bus Fuel, Tires and Insurance. Additionally budgeting for two charges and installation of them as we move toward compliance with the ZEV legislation.
5530 Garage Building	37,300	42,000	4,700	12.6%	
5540 Contract Transportation	1,360,000	1,360,000	-	0.0%	Contract buses for special education and special programs; current year we anticipate spending ~\$1.1 million total.
Subtotal of 55 Pupil Transportation	2,598,306	3,041,097	442,791	17.0%	
TOTAL TRANSPORTATION	2,598,306	3,041,097	442,791	17.0%	
EMPLOYEE BENEFITS					
90 Employee Benefits					
9010 State Retirement	650,436	700,000	49,564	7.6%	Rates set by the NYS Employees Retirement System increasing 7%.
9020 Teachers' Retirement	1,390,370	1,200,000	(190,370)	(13.7%)	Rates set by the NYS Teachers Retirement System decreasing 14%.
9030 Social Security	1,425,136	1,470,000	44,864	3.1%	
9040 Workers' Compensation	162,951	162,951	-	0.0%	
9050 Unemployment Insurance	5,000	5,000	-	0.0%	
9060 Hospital, Medical Insurance	3,857,185	4,430,185	573,000	14.9%	Rates are increasing 11.5%-13% and we have more employees on the plan, including grant funded positions because the grants cannot support the cost of insurance.
9070 Union Welfare Benefits	237,500	236,300	(1,200)	(0.5%)	Attendance Incentives, Vacation Buy Back, Health Insurance Buyouts
9089 Other	220,000	153,500	(66,500)	(30.2%)	Retirement Awards (Incentives and Paid Days). We will use the reserve to pay for a portion of these.
Subtotal of 90 Employee Benefits	7,948,578	8,357,936	409,358	5.2%	
TOTAL EMPLOYEE BENEFITS	7,948,578	8,357,936	409,358	5.2%	
DEBT & TRANSFERS					
97 Debt Service					
9711 Serial Bonds-School Construction	2,202,169	2,167,263	(34,906)	(1.6%)	Based on debt service schedules for capital projects. We receive building aid for these payments.
Subtotal of 97 Debt Service	2,202,169	2,167,263	(34,906)	(1.6%)	
99 Interfund Transfers					
9901 Transfer to Other Funds	205,000	120,000	(85,000)	(41.5%)	Local Share of Grants and Food Service Fund.
9950 Transfer to Capital Fund	100,000	100,000	-	0.0%	This is for the Capital Outlay project which is flooring replacement at the ES.
Subtotal of 99 Interfund Transfers	305,000	220,000	(85,000)	(27.9%)	
TOTAL DEBT AND TRANSFERS	2,507,169	2,387,263	(119,906)	(4.8%)	
Total GENERAL FUND	\$ 39,040,816	\$ 40,655,630	\$ 1,614,814	4.1%	