

GOWANDA CSD

Budget Development Detail

Fiscal Year: 2027

Fund: A GENERAL FUND

Budget Account	Description	2025-2026 Adopted Budget	2026-2027 Proposed Budget	Dollar Change
GENERAL SUPPORT				
Board of Education				
1010-400-00-0000	CONTR BOE	24,000	24,000	0
1010-400-00-0476	CONF & TRAVEL BOE	7,200	7,200	0
1010-450-00-0000	M&S BOE	1,250	1,250	0
	1010 Function Subtotal	32,450	32,450	0
1040-400-00-0000	LEGAL NOTICES DIST CLERK	2,300	2,300	0
1040-400-00-0476	CONF & TRAVEL DIST CLERK	2,500	2,500	0
1040-450-00-0000	M&S DIST CLERK	500	500	0
	1040 Function Subtotal	5,300	5,300	0
1060-400-00-0000	CONTR DIST MEETING	5,500	5,500	0
1060-450-00-0000	M&S DIST MEETING	6,000	6,000	0
	1060 Function Subtotal	11,500	11,500	0
	Board of Education Subtotal	49,250	49,250	0
Central Administration				
1240-150-00-0000	CHIEF ADMIN SALARY	162,000	175,000	13,000
1240-160-00-0000	CLERICAL SALARY CHIEF ADM	118,962	122,665	3,703
1240-400-00-0000	CONTR CHIEF ADMIN	19,150	20,350	1,200
1240-400-00-0476	CONF & TRAVEL CHIEF ADMIN	10,000	11,750	1,750
1240-450-00-0000	M&S CHIEF ADMIN	4,000	4,000	0
	1240 Function Subtotal	314,112	333,765	19,653
	Central Administration Subtotal	314,112	333,765	19,653
Finance				
1310-150-00-0000	BUSINESS ADMIN SALARY	146,500	153,825	7,325
1310-160-00-0000	SUPPORT STAFF SALARY BA	151,158	158,480	7,322
1310-400-00-0000	CONTR BUSINESS ADMIN	24,500	24,500	0
1310-400-00-0476	CONF& TRAVEL BUS ADMIN	10,000	13,000	3,000
	Notes: INCREASES ARE FOR INFLATION AND NEWER STAFF TAKING ADDITIONAL TRAININGS.			
1310-450-00-0000	M&S BUSINESS ADMIN	7,500	10,000	2,500
1310-490-00-0000	BOCES BUSINESS ADMIN	0	3,730	3,730
	Notes: BOCES MOVED THE PAYMENT FOR QUESTAR SERVICES TO THIS CODE			
	1310 Function Subtotal	339,658	363,535	23,877
1320-160-00-0011	CLAIMS AUDITOR SALARY	3,700	3,700	0
1320-400-00-0122	EXTERNAL AUDITOR CONTR	20,200	20,200	0
1320-400-00-0476	CONF & TRAVEL AUDITING	400	0	-400
	1320 Function Subtotal	24,300	23,900	-400
1325-160-00-0000	TREASURER SALARY	78,406	70,040	-8,366
1325-400-00-0476	CONF & TRAVEL TREASURER	2,100	3,800	1,700
	Notes: INCREASES FOR INFLATION AND THE NEW TREASURER TAKING MORE TRAININGS THAN THE PREVIOUS TREASURER.			
1325-450-00-0000	M&S TREASURER	500	500	0
	1325 Function Subtotal	81,006	74,340	-6,666
1330-160-00-0000	TAX COLLECTOR SALARY	2,800	2,900	100
1330-400-00-0000	CONTR TAX COLLECTOR	11,400	11,400	0
1330-450-00-0000	M&S TAX COLLECTOR	125	125	0

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Finance				
	1330 Function Subtotal	14,325	14,425	100
1345-490-00-0000	COOPERATIVE BIDDING	2,320	2,430	110
	1345 Function Subtotal	2,320	2,430	110
	Finance Subtotal	461,609	478,630	17,021
Staff				
1420-400-00-0000	CONTR LEGAL	40,000	40,000	0
1420-400-00-0001	PERSONNEL/NEGOT LEGAL	18,000	18,000	0
	1420 Function Subtotal	58,000	58,000	0
1430-400-00-0000	CONTR PERSONNEL	39,000	39,000	0
1430-400-00-0476	CONF& TRAVEL PERSONNEL	0	4,000	4,000
	Notes: FOR HUMAN RESOURCES CONFERENCES, TRAININGS AND MEMBERSHIPS. THESE WERE PREVIOUSLY PAID OUT OF OTHER INDIVIDUAL ACCOUNTS FOR GRANTS.			
1430-450-00-0000	M&S PERSONNEL	300	300	0
1430-490-00-0000	BOCES LABOR RELATION SERV	51,830	53,830	2,000
	1430 Function Subtotal	91,130	97,130	6,000
1460-400-00-0000	CONTR RECORDS MANAGEMENT	250	350	100
1460-450-00-0000	M&S RECORDS MANAGEMENT	1,000	1,500	500
	1460 Function Subtotal	1,250	1,850	600
1480-400-00-0000	CONTR PUBLIC INFO	5,000	5,000	0
1480-450-00-0000	M&S PUBLIC INFO	450	450	0
1480-490-00-0000	BOCES SRVCS - PUBLIC INFO	84,540	87,921	3,381
	1480 Function Subtotal	89,990	93,371	3,381
	Staff Subtotal	240,370	250,351	9,981
Central Services				
1620-160-00-0000	CUSTODIAL SALARIES	786,384	873,747	87,363
1620-161-00-0000	CUSTODIAL OT	28,000	30,000	2,000
1620-162-00-0000	SUBSTITUTES CUSTODIAL	35,000	36,000	1,000
1620-163-00-0000	SUMMER LABOR CUSTODIAL	65,000	85,000	20,000
	Notes: HIRING LOCAL SUMMER CUSTODIAL AND IT LABORERS HAS BEEN VERY BENEFICIAL TO THE DISTRICT AND WE ANTICIPATE A COST INCREASE.			
1620-200-00-0000	EQUIPMENT CUSTODIAL	5,000	5,000	0
1620-200-00-0901	EQUIPMENT SAFETY	0	80,000	80,000
	Notes: BUDGETING TO RETROFIT 18 MORE DOORS WITH ELECTRONIC CARD ACCESS. WE HAVE BEEN DOING SOME EVERY YEAR AND RECEIVE BUILDING AID VIA THE SAFE ACT. THIS WAS PREVIOUSLY BUDGETED IN TWO DIFFERENT ACCOUNTS - CONTRACTUAL SAFETY AND SAFETY SUPPLIES BELOW.			
1620-400-00-0000	CONTRACTUAL	0	5,000	5,000
1620-400-00-0078	TELECOMMUNICATIONS	4,900	4,900	0
1620-400-00-0476	CONF & TRAVEL CUST & MAIN	1,100	1,500	400
1620-400-00-0900	CONTRACTUAL - SAFETY	30,000	0	-30,000
	Notes: BUDGETED THIS ABOVE IN EQUIPMENT.			
1620-400-00-0901	SRO CONTR	303,700	310,700	7,000
	Notes: INCREASES BASED ON COUNTY ESTIMATES FOR SALARIES, BENEFITS AND OTHER CONTRACUAL ITEMS.			
1620-400-01-0022	GAS HEATING - ES	62,000	32,000	-30,000
	Notes: NATURAL GAS RATES ARE MORE FAVORABLE THAN ORIGINALLY ANTICIPATED FOR THIS YEAR. THESE AMOUNTS ARE PROJECTED BASED ON THE CONSULTANT FOR THE CONSORTIUM.			

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GENERAL SUPPORT				
Central Services				
1620-400-01-0026	WATER & SEWER - ES	11,000	16,000	5,000
1620-400-01-0077	ELECTRIC - ES	91,500	101,500	10,000
	Notes: WHILE NATURAL GAS RATES ARE DECREASING, ELECTRIC RATES ARE INCREASING.			
1620-400-06-0022	GAS HEATING - MS/HS	117,500	95,500	-22,000
1620-400-06-0026	WATER & SEWER - MS/HS	31,900	37,000	5,100
1620-400-06-0077	ELECTRIC - MS/HS	280,730	330,730	50,000
1620-450-00-0006	BLDG M&S NA	3,500	3,500	0
1620-450-00-0053	BLDG M&S CUSTODIAL	16,960	0	-16,960
	Notes: MERGING THIS ACCOUNT WITH -0054 BELOW.			
1620-450-00-0054	CLEANING M&S CUSTODIAL	80,750	106,366	25,616
	Notes: PROJECTED INCREASE FOR CLEANING SUPPLIES IS 8%. ALSO MERGED -0053 WITH THIS ACCOUNT.			
1620-450-00-0055	M&S BOILER	2,000	2,500	500
1620-450-00-0063	M&S LAUNDRY	1,500	1,000	-500
1620-450-00-0064	M&S POOL	6,000	8,000	2,000
1620-450-00-0900	SAFETY MAT'LS & SUPPLIES	61,200	5,000	-56,200
	Notes: PREVIOUSLY HAD THE CARD READERS BUDGETED HERE.			
1620-490-00-0000	BOCES SERV	16,270	17,052	782
	1620 Function Subtotal	2,041,894	2,187,995	146,101
1621-160-00-0000	MAINTENANCE SALARY	313,638	320,602	6,964
1621-161-00-0000	MAINTENANCE OT	7,500	15,000	7,500
	Notes: INCREASE IS BASED ON THE TREAD AND NEED FOR ADDITIONAL WORK.			
1621-200-00-0000	EQUIPMENT MAINTENANCE	10,000	15,000	5,000
1621-400-00-0000	CONTR MAINTENANCE	150,000	150,000	0
1621-400-00-0050	CONTR BLDING CON SURVEY	0	70,000	70,000
	Notes: DISTRICTS ARE REQUIRED TO HAVE A BUILDING CONDITION SURVEY EVERY FIVE YEARS. WE RECEIVE BUILDING AID FOR THE COST THE FOLLOWING YEAR.			
1621-400-00-0065	CONTR REPAIR	120,000	130,000	10,000
	Notes: INCREASED COSTS FOR CONTRACTORS TO MAKE REPAIRS (HOURLY RATES AND PARTS COSTS).			
1621-400-00-0165	BOILER REPAIR	7,000	7,000	0
1621-400-00-0476	CONF & TRAVEL MAINTAINANC	3,000	3,000	0
1621-400-08-0000	CONTR CAP PROJECT	20,000	20,000	0
1621-450-00-0000	M&S MAINTENANCE	92,500	96,000	3,500
	Notes: 5% INCREASE ANTICIPATED FOR ALL MATERIALS AND SUPPLIES.			
1621-450-00-0054	IMPROVEMENT TO BUILDINGS	130,000	195,000	65,000
	Notes: BUDGETING FOR \$120,000 IN SIDEWALK REPAIRS/REPLACEMENT THAT IS OUTSIDE THE SCOPE OF THE CAPITAL PROJECT. ALSO NEED TO REPLACE THE FIRE ALARM PANELS AT HILLS AND THE BUS GARAGE (\$19,000).			
	1621 Function Subtotal	853,638	1,021,602	167,964
1670-400-00-0000	CONTR CENTRAL MAIL	41,000	46,000	5,000
1670-400-00-0068	CENTRAL MAIL-LEASED EQUIP	4,000	4,000	0
1670-450-00-0000	M&S CENTRAL MAIL	1,200	1,200	0
	1670 Function Subtotal	46,200	51,200	5,000
1680-490-00-0000	BOCES CENTRAL DATA PROC	499,125	537,125	38,000
	Notes: INCREASED TECHNOLOGY NEEDS AND UPDATING OLDER EQUIPMENT AT RISK OF FAILURE.			
	1680 Function Subtotal	499,125	537,125	38,000
	Central Services Subtotal	3,440,857	3,797,922	357,065
Special Items (Contractual Expense)				
1910-400-00-0000	GEN LIAB & STUDENT INSURA	170,100	198,100	28,000
	Notes: OVERALL INCREASES IN INSURANCE CONTINUE AND A CYBER SECURITY POLICY WAS ADDED.			

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GENERAL SUPPORT				
Special Items (Contractual Expense)				
	1910 Function Subtotal	170,100	198,100	28,000
1964-400-00-0000	REFUND OF SCHOOL TAX	1,000	1,000	0
	1964 Function Subtotal	1,000	1,000	0
1981-490-00-0000	BOCES ADMIN	119,701	124,752	5,051
	Notes: THESE THREE BOCES CHARGES ARE NOT OPTIONAL AND ARE SET BY THEM.			
	1981 Function Subtotal	119,701	124,752	5,051
1983-490-00-0000	BOCES CAPITAL RENT	70,403	71,685	1,282
1983-491-00-0000	BOCES CAPITAL CHARGE	72,708	72,773	65
	1983 Function Subtotal	143,111	144,458	1,347
	Special Items (Contractual Expense) Subtotal	433,912	468,310	34,398
	GENERAL SUPPORT Subtotal	4,940,110	5,378,228	438,118
INSTRUCTION				
Administration and Improvement				
2010-150-00-0000	CURRICULUM & ASSESSMENT	332,455	262,566	-69,889
	Notes: REDUCTION OF ONE TOSA TO BECOME FULL TIME ATHLETIC DIRECTOR.			
2010-400-00-0000	CONTR CURR DEV	1,500	1,500	0
2010-400-00-0476	CONF & TRAVEL CURR DEV	6,000	6,000	0
2010-450-00-0000	M&S CURR DEV	750	750	0
2010-490-00-0000	BOCES SERV CURR DEV	81,700	81,700	0
	2010 Function Subtotal	422,405	352,516	-69,889
2020-150-01-0000	PRINC AND AP SALARY ELEM	202,174	165,680	-36,494
	Notes: 15% OF SALARIES ARE COVERED BY THE UPK GRANT.			
2020-150-05-0000	PRINC -AP-DOS- SALARY MS	204,909	210,000	5,091
	Notes: ADDED .5 DEAN OF STUDENTS AND INCLUDES .5 OF AN AP (BOTH ARE SHARED WITH THE HS) AND 2 MONTHS SHARE OF CURRENT AP. THE SAME IS TRUE OF THE HS ACCOUNT BELOW.			
2020-150-06-0000	PRINC- AP- DOS SALARY HS	171,001	213,751	42,750
2020-160-01-0000	CLERICAL SALARY ELEM	77,074	83,047	5,973
2020-160-05-0000	CLERICAL SALARY MS	97,074	101,677	4,603
2020-160-06-0000	CLERICAL SALARY HS	95,995	100,544	4,549
2020-162-01-0000	SUBSTITUTES CLERICAL ES	1,500	2,000	500
2020-162-05-0000	SUBSTITUTES CLERICAL MS	1,500	2,000	500
2020-162-06-0000	SUBSTITUTES CLERICAL HS	1,500	2,000	500
2020-400-01-0000	CONTR - ES	1,500	1,500	0
2020-400-01-0476	CONF & TRAVEL - ES	1,500	1,500	0
2020-400-05-0000	CONTR - MS	0	1,000	1,000
2020-400-05-0476	CONF & TRAVEL - MS	800	6,000	5,200
2020-400-06-0000	CONTR - HS	1,000	2,400	1,400
2020-400-06-0476	CONF & TRAVEL - HS	5,000	8,000	3,000
	Notes: ADDITIONAL TRAINING FOR NEW AP.			
2020-450-01-0000	M&S - ES	1,500	1,500	0
2020-450-05-0000	M&S - MS	2,000	6,500	4,500
2020-450-06-0000	M&S - HS	3,500	3,500	0
2020-490-00-0000	BOCES CERT & RESOURCES	34,810	37,610	2,800
	2020 Function Subtotal	904,337	950,209	45,872

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INSTRUCTION				
Administration and Improvement				
2060-490-00-0000	BOCES RESEARCH PLAN/EVAL Notes: INCREASE FOR BLUE PRINT CONSULTANTS AND LEADERSHIP SUPPORT.	66,848	81,848	15,000
2060 Function Subtotal		66,848	81,848	15,000
2070-140-00-0426	SUBSTITUTE GCN TRAINING Notes: WE STARTED SEPARATELY TRACKING THE COST OF PAYING FOR NEW EMPLOYEES, SUBS, COACHES FOR GCN TRAININGS.	0	7,000	7,000
2070-150-00-0000	INSTR SALARY INSERVICE/TR Notes: WE STARTED SEPARATELY TRACKING SUMMER PLC TRAINING.	0	15,000	15,000
2070-150-01-0000	INSTR INSRV/TRNG ES Notes: LETRS TRAINING CONTINUES.	32,000	35,000	3,000
2070-150-05-0000	INSTR INSRV/TRNG MS Notes: MS HAS IDENTIFIED ADDITIONAL NEEDED TRAININGS.	5,000	10,000	5,000
2070-150-06-0000	INSTR INSRV/TRNG HS	5,000	5,000	0
2070-400-00-0000	CONTR INSERVICE TRAINING	7,500	7,500	0
2070-400-00-0476	PLANNING CONF AND TRAVEL	9,900	9,900	0
2070-490-00-0000	BOCES TRAINING SERVICES	91,500	101,760	10,260
2070 Function Subtotal		150,900	191,160	40,260
Administration and Improvement Subtotal		1,544,490	1,575,733	31,243
Teaching				
2110-120-01-0000	INSTRUCTIONAL SALARY K-3 Notes: SALARIES ARE LOWER DUE TO RETIREMENTS AND NOT FILLING MULTI-AGE CLASSROOM POSITIONS.	2,185,687	1,663,464	-522,223
2110-120-01-0152	INST SALARY MISC K-3	3,000	3,000	0
2110-120-01-0154	MENTOR STIPEND K-3	8,864	3,453	-5,411
2110-120-01-0290	TUTOR SALARY K-3	6,000	6,000	0
2110-126-01-0000	INSTRUCTIONAL SALARY GR4 Notes: GRADE 4 IS A LARGE CLASS SO ONE TEACHER WILL BE MOVING TO 5TH GRADE.	561,121	508,446	-52,675
2110-126-01-0154	MENTOR STIPEND GR4	4,000	4,000	0
2110-126-05-0000	INSTRUCTIONAL SALARY G5-6 Notes: MOVED A 4TH GRADE TEACHER TO 5TH GRADE BASED ON ENROLLMENT.	1,074,074	1,030,403	-43,671
2110-126-05-0154	MENTOR STIPEND GR 5-6	3,453	3,453	0
2110-130-05-0000	INSTRUCTIONAL SALARY 7-8	1,202,795	1,335,839	133,044
2110-130-05-0012	TUTOR SALARY MS	5,000	5,000	0
2110-130-05-0154	MENTOR STIPEND 7-8	4,000	4,000	0
2110-130-06-0000	INSTRUCTIONAL SALARY 9-12 Notes: NOT REPLACING ONE RETIRING FOREIGN LANGUAGE TEACHER.	2,786,233	2,751,345	-34,888
2110-130-06-0012	TUTOR SALARY HS	5,000	5,000	0
2110-130-06-0154	MENTOR STIPEND 9-12	4,000	4,000	0
2110-130-06-0399	INSTR SAL SENECA LNG 9-12	60,273	64,450	4,177
2110-140-01-0162	SUBSTITUTE TEACHER K-4	115,000	120,000	5,000
2110-140-05-0162	SUBSTITUTE TEACHER 5-8	85,000	85,000	0
2110-140-06-0162	SUBSTITUTE TEACHER 9-12	100,000	105,000	5,000
2110-151-01-0000	TEACHING ASSIST K-4	103,972	68,360	-35,612
2110-151-05-0000	TEACHING ASSIST 5-8	5,472	5,746	274
2110-160-01-0000	NON-INSTR SALARY K-4 Notes: ONE MONITOR MOVED TO THE MS TO COVER A RETIREMENT.	66,715	44,216	-22,499
2110-160-01-0399	NON INST. NA SUPPLEMENTAL	9,294	11,966	2,672
2110-160-05-0000	NON-INSTR SALARY 5-8	87,656	111,164	23,508
2110-160-05-0399	NON-INSTR SAL NA SUPPLEME	20,446	21,059	613
2110-160-06-0000	NON-INSTR SALARY 9-12	76,253	80,059	3,806
2110-162-01-0000	SUBS NON INSTR K-4	11,000	2,000	-9,000
2110-162-05-0000	SUBS NON INSTR 5-8	7,500	5,000	-2,500

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INSTRUCTION				
Teaching				
2110-162-06-0000	SUBS NON INSTR 9-12	5,000	3,500	-1,500
2110-200-06-0000	EQUIPMENT INSTR - HS	1,000	1,000	0
2110-400-01-0000	CONTR - ES	4,000	4,000	0
2110-400-01-0300	CONTR - ES MUSIC	250	250	0
2110-400-01-0476	CONF & TRAVEL - ES	3,000	3,000	0
2110-400-05-0000	CONTR - MS	5,000	5,000	0
2110-400-05-0065	CONTR REPAIR - MS	6,000	6,000	0
2110-400-05-0300	CONTR - MS MUSIC	4,750	5,275	525
2110-400-05-0350	CONTR - MS SCIENCE	1,250	1,500	250
2110-400-05-0352	CONTR - MS FACS	1,000	1,000	0
2110-400-05-0476	CONF & TRAVEL - MS	3,000	6,000	3,000
	Notes: ADDITIONAL PLC AND OTHER INSTRUCTIONAL TRAININGS FOR STAFF.			
2110-400-06-0000	CONTR - HS	1,000	1,000	0
2110-400-06-0300	CONTR - HS MUSIC	7,000	8,350	1,350
2110-400-06-0310	CONTR - HS ART	1,800	0	-1,800
2110-400-06-0332	CONTR - HS BUSINESS	400	0	-400
2110-400-06-0350	CONTR - HS SCIENCE	300	300	0
2110-400-06-0399	CONTRACTUAL - NAT AMER	1,500	4,500	3,000
	Notes: NATIVE AMERICAN ARTISTS ARE PAID TO COME IN FOR CLASSES.			
2110-400-06-0476	CONF & TRAVEL - HS	4,200	4,200	0
2110-450-00-0502	PAPER, COPY SUPPLIES	28,200	28,200	0
2110-450-01-0000	INSTR M&S - ES	30,000	30,500	500
2110-450-01-0300	INSTR M&S - ES MUSIC	1,500	1,500	0
2110-450-01-0310	INSTR M&S - ES ART	2,500	4,000	1,500
2110-450-01-0315	CLSSRM SEATG/ SUPPLIES ES	1,500	1,500	0
2110-450-01-0355	INSTR M&S-COMPTR-STEM	1,500	1,500	0
2110-450-01-0370	INSTR M&S - ES PHYS ED	2,500	0	-2,500
2110-450-01-0502	PAPER, COPY SUPPLIES ES	1,500	1,500	0
2110-450-05-0000	INSTR M&S - MS	6,000	8,250	2,250
2110-450-05-0126	AIS INSTR M&S - MS	800	1,000	200
2110-450-05-0300	INSTR M&S - MS MUSIC	3,500	3,500	0
2110-450-05-0310	INSTR M&S - MS ART	2,900	3,300	400
2110-450-05-0315	CLSSRM SEATG/ SUPPLIES MS	6,000	6,000	0
2110-450-05-0320	INSTR M&S - MS CTE/SHOP	9,700	4,000	-5,700
2110-450-05-0330	INSTR M&S - MS MATH	500	1,000	500
2110-450-05-0340	INSTR M&S - MS ELA	300	2,000	1,700
2110-450-05-0342	INSTR M&S - LOTE MS	100	200	100
2110-450-05-0350	INSTR M&S - MS SCIENCE	3,000	5,000	2,000
2110-450-05-0352	INSTR M&S - FACS MS	6,000	6,000	0
2110-450-05-0355	INSTR M&S-COMPTR-STEM	5,300	5,300	0
2110-450-05-0360	INSTR M&S -MS SOC STUDIES	400	700	300
2110-450-05-0370	INSTR M&S - MS PHYS ED	2,500	4,900	2,400
	Notes: ADDITIONAL SUPPLIES IF TENNIS COURTS ARE NOT USABLE.			
2110-450-05-0502	PAPER, COPY SUPPLIES MS	1,500	1,500	0
2110-450-06-0000	INSTR M&S - HS	2,500	2,500	0
2110-450-06-0300	INSTR M&S - HS MUSIC	6,500	7,125	625
2110-450-06-0310	INSTR M&S - HS ART	6,920	7,700	780
2110-450-06-0315	CLSSRM SEATG/ SUPPLIES HS	1,500	1,500	0
2110-450-06-0320	INSTR M&S - HS CTE/SHOP	4,000	5,000	1,000
2110-450-06-0330	INSTR M&S - HS MATH	3,500	2,000	-1,500
2110-450-06-0332	INSTR M&S - BUSINESS HS	2,400	1,200	-1,200
2110-450-06-0340	INSTR M&S - HS ELA	1,000	2,000	1,000
2110-450-06-0342	INSTR M&S - LOTE HS	800	800	0
2110-450-06-0350	INSTR M&S - HS SCIENCE	4,000	4,500	500
2110-450-06-0360	INSTR M&S -HS SOC STUDIES	1,000	1,500	500

Budget Development Detail

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Fund: A GENERAL FUND

Budget Account	Description	2025-2026 Adopted Budget	2026-2027 Proposed Budget	Dollar Change
INSTRUCTION				
Teaching				
2110-450-06-0365	INSTR M&S -HS HEALTH DEPT	400	400	0
2110-450-06-0370	INSTR M&S - HS PHYS ED	2,750	3,000	250
2110-450-06-0399	INSTR M&S - HS- NAT AMER	2,500	2,500	0
2110-450-06-0502	PAPER, COPY SUPPLIES HS	500	500	0
2110-471-00-0000	TUITION, PUBLIC DISTRICTS	12,000	12,000	0
2110-473-00-0000	TUITION, CHARTER SCHOOLS	60,000	12,000	-48,000
2110-480-01-0000	TEXTBOOKS - ES	42,850	42,850	0
2110-480-05-0000	TEXTBOOKS - MS	22,650	22,650	0
2110-480-06-0000	TEXTBOOKS - HS	22,000	22,000	0
2110-490-00-0000	BOCES INSTRUCTIONAL SERV	511,829	540,579	28,750
	Notes: ALTERNATIVE ED STUDENTS, INSTRUCTIONAL MATERIALS AND COURSEWARE AND COSTS FOR JCC TUITION (INCREASING \$25K)			
2110 Function Subtotal		9,481,557	8,921,952	-559,605
2250-150-01-0000	INSTR SAL SPEC ED K-4	668,978	742,201	73,223
	Notes: GENERAL STATEMENT FOR SPED SALARIES: THERE ARE SOME LOWER SALARIES DUE TO THE REPLACEMENT OF RETIREES WITH NEW STAFF. THERE ALSO TENDS TO BE SHIFTS BETWEEN AIDES AND ASSISTANTS AND STAFF AND SERVICES BETWEEN BUILDINGS.			
2250-150-01-0154	MENTOR STIPEND ES	6,953	8,000	1,047
2250-150-01-0155	INSTR SAL SPED K-4 SPEECH	273,231	312,156	38,925
2250-150-01-0157	CSE/CPSE MEETING HRLY ES	2,000	2,000	0
2250-150-05-0000	INSTR SAL SPEC ED 5-8	553,399	514,075	-39,324
2250-150-05-0154	MENTOR STIPEND MS	3,453	3,453	0
2250-150-05-0155	INSTR SAL SPED 5-8 SPEECH	77,400	87,550	10,150
2250-150-05-0157	CSE/CPSE MEETING HRLY MS	300	300	0
2250-150-06-0000	INSTR SAL SPEC ED 9-12	537,025	480,638	-56,387
2250-150-06-0154	MENTOR STIPEND HS	3,500	7,000	3,500
2250-150-06-0155	INST SAL SPED 9-12 SPEECH	56,085	29,943	-26,142
2250-150-06-0157	CSE/CPSE MEETING HRLY HS	300	300	0
2250-151-01-0000	TEACHING ASSIST SALARY ES	240,142	270,376	30,234
2250-151-01-0162	SUBSTITUTES TA ES	25,000	25,000	0
2250-151-05-0000	TEACHING ASSIST SALARY MS	181,735	198,818	17,083
2250-151-05-0162	SUBSTITUTES TA MS	7,000	7,000	0
2250-151-06-0000	TEACHING ASSIST SALARY HS	66,825	51,670	-15,155
2250-151-06-0162	SUBSTITUTES TA HS	6,000	6,000	0
2250-160-01-0000	NON-INSTRUCTIONAL SAL ES	163,760	193,229	29,469
2250-160-01-0163	OCCUPATIONAL THERAPIST ES	97,497	102,366	4,869
2250-160-01-0164	PHYSICAL THERAPIST ES	95,019	99,775	4,756
2250-160-05-0000	NON-INSTRUCTIONAL SAL MS	50,709	76,297	25,588
2250-160-05-0163	OCCUPATIONAL THERAPIST MS	5,417	5,687	270
2250-160-05-0164	PHYSICAL THERAPIST MS	11,179	11,739	560
2250-160-06-0000	NON-INSTRUCTIONAL SAL HS	48,013	30,207	-17,806
2250-160-06-0163	OCCUPATIONAL THERAPIST HS	5,417	5,687	270
2250-160-06-0164	PHYSICAL THERAPIST HS	5,590	5,870	280
2250-400-01-0000	CONTR SPECIAL ED ES	145,000	145,000	0
2250-400-01-0476	CONF & TRAVEL SPEC ED ES	4,000	4,000	0
2250-400-05-0000	CONTR SPECIAL ED MS	7,000	7,000	0
2250-400-05-0476	CONF & TRAVEL SPEC ED MS	1,200	1,200	0
2250-400-06-0000	CONTR SPECIAL ED HS	4,000	4,000	0
2250-400-06-0476	CONF & TRAVEL SPEC ED HS	3,000	3,000	0
2250-450-00-0000	M&S SPECIAL ED	20,000	20,000	0
2250-450-01-0000	M&S SPECIAL ED ES	8,900	8,900	0
2250-450-01-0163	MATERIALS & SUPPLY OT ES	400	400	0
2250-450-01-0164	MATERIALS & SUPPLY PT ES	550	550	0
2250-450-05-0000	M&S SPECIAL ED MS	10,000	10,000	0
2250-450-05-0163	MATERIALS & SUPPLY OT MS	250	250	0

GOWANDA CSD

Budget Development Detail

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Fund: A GENERAL FUND

Budget Account	Description	2025-2026	2026-2027	Dollar Change
		Adopted Budget	Proposed Budget	
INSTRUCTION				
Teaching				
2250-450-05-0164	MATERIALS & SUPPLY PT MS	200	200	0
2250-450-06-0000	M&S SPECIAL ED HS	7,000	7,000	0
2250-450-06-0163	MATERIALS & SUPPLY OT HS	300	300	0
2250-450-06-0164	MATERIALS & SUPPLY PT HS	300	300	0
2250-471-00-0000	SPECIAL ED TUITION PUBLIC	48,000	48,000	0
	Notes: WE DO HAVE A STUDENT ATTENDING ANOTHER SCHOOL DISTRICT THIS YEAR WHO IS AWAITING A BOCES PLACEMENT.			
2250-472-00-0000	SPECIAL ED TUITION OTHER	847,245	930,000	82,755
	Notes: THERE ARE CURRENTLY 11 STUDENTS PRIVATELY PLACED WITH TUITIONS RANGING FROM \$45K-\$75k PER YEAR. 1 IS AWAITING A PLACEMENT AND WE ANTICIPATE ADDITIONAL STUDENTS WILL NEED PLACEMENTS NEXT YEAR.			
2250-490-00-0000	BOCES SPECIAL ED SERV	1,601,890	2,039,747	437,857
	Notes: STUDENTS NEEDING PLACEMENTS CONTINUES TO INCREASE. WE CURRENTLY HAVE 3 ES STUDENTS AWAITING BOCES PLACEMENTS AND WILL HAVE AT LEAST 3 INCOMING KINDERGARTENERS REQUIRING PLACEMENTS ALONG WITH OTHER POSSIBLE ADDITIONS.			
	2250 Function Subtotal	5,901,162	6,507,184	606,022
2259-490-00-0000	BOCES ELL SERVICES	9,550	10,028	478
	2259 Function Subtotal	9,550	10,028	478
2280-490-00-0000	BOCES OCCUPATIONAL ED	887,395	943,045	55,650
	Notes: THE PROJECTION FOR THIS YEAR IS \$921K, LARGELY DUE TO THE INCREASE IN P-TECH DUE TO STUDENTS THAT TRANSFERRED IN.			
	2280 Function Subtotal	887,395	943,045	55,650
2330-150-00-0000	INSTR SALARY ADULT ED	5,000	5,000	0
2330-150-01-0201	INSTR SALARY SUMMER-ES	61,200	70,000	8,800
2330-150-05-0201	INSTR SALARY SUMMER-MS	24,000	30,000	6,000
2330-150-06-0201	INSTR SALARY SUMMER-HS	60,000	45,000	-15,000
2330-150-10-0106	INSTR SALARY EXT 4-6	13,760	45,000	31,240
2330-150-10-0112	INSTR SALARY EXT 7-12	18,760	20,000	1,240
2330-151-20-0200	TA SALARY SUMMER SCHOOL	8,000	10,000	2,000
2330-160-00-0000	NON-INSTR SALARY - AD ED	10,000	25,000	15,000
2330-160-10-0100	NON-INSTR SALARY-EXT DAY	2,000	2,000	0
2330-160-20-0200	NON INSTR SALARY SUMMER	5,000	6,000	1,000
2330-400-00-0000	CONTR ADULT ED	8,100	8,100	0
2330-450-00-0000	M&S ADULT ED	3,000	3,000	0
2330-450-20-0200	M&S SUMMER SCHOOL	500	500	0
	2330 Function Subtotal	219,320	269,600	50,280
	Teaching Subtotal	16,498,984	16,651,809	152,825
Instructional Media				
2610-150-01-0000	INSTR SALARY LIBRARY ES	121,062	126,771	5,709
2610-150-05-0000	INSTR SALARY LIBRARY MS	59,390	63,462	4,072
2610-150-06-0000	INSTR SALARY LIBRARY HS	120,269	126,876	6,607
2610-400-06-0476	CONF & TRAVEL LIBRARY HS	300	300	0
2610-450-01-0000	M&S LIBRARY - ES	1,500	1,500	0
2610-450-05-0000	M&S LIBRARY - MS	2,500	2,500	0
2610-450-06-0000	M&S LIBRARY - HS	1,000	1,000	0
2610-460-01-0000	LIBRARY AV/LOAN PROG - ES	5,000	5,000	0
2610-460-05-0000	LIBRARY AV/LOAN PROG - MS	4,500	4,500	0
2610-460-06-0000	LIBRARY AV/LOAN PROG - HS	4,500	5,000	500
2610-490-00-0000	BOCES INSTRUCTIONAL MEDIA	34,436	35,735	1,299

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INSTRUCTION				
Instructional Media				
	2610 Function Subtotal	354,457	372,644	18,187
2630-160-00-0000	NON-INSTR SALARY COMP	201,718	204,868	3,150
2630-220-00-0000	COMP HARDWARE STATE AID	34,000	34,000	0
2630-400-00-0000	CONTR COMPUTER	500	500	0
2630-400-00-0476	CONF & TRAVEL COMPUTER	1,500	1,500	0
2630-450-00-0000	M&S COMPUTER	3,000	3,000	0
2630-450-00-0001	M&S COMP TECH OFFICE	125	125	0
2630-460-00-0000	COMP SOFTWARE STATE AID	27,500	27,500	0
2630-490-00-0000	BOCES COMPUTER ASSIST	370,143	374,443	4,300
	2630 Function Subtotal	638,486	645,936	7,450
	Instructional Media Subtotal	992,943	1,018,580	25,637
Pupil Services				
2805-160-01-0000	ATTENDCE NON-INSTR SAL ES	16,605	19,935	3,330
2805-160-05-0000	ATTENDCE NON-INSTR SAL MS	12,454	13,076	622
2805-160-06-0000	ATTENDCE NON-INSTR SAL HS	12,454	13,076	622
2805-400-00-0476	CONF & TRAVEL ATTENDANCE	400	400	0
2805-450-00-0000	M&S ATTENDANCE	100	1,500	1,400
	2805 Function Subtotal	42,013	47,987	5,974
2810-150-01-0000	GUIDANCE COUNSELOR SAL ES Notes: KEEPING THE COUNSELOR THAT WAS PREVIOUSLY GRANT FUNDED.	101,780	141,882	40,102
2810-150-05-0000	GUIDANCE COUNSELOR SAL MS	215,071	227,752	12,681
2810-150-06-0000	GUIDANCE COUNSELOR SAL HS	238,503	244,385	5,882
2810-160-05-0000	CLERICAL SAL GUIDANCE MS	12,519	13,145	626
2810-160-06-0000	CLERICAL SAL GUIDANCE HS	62,776	65,915	3,139
2810-400-01-0476	CONF & TRAVEL GUID - ES	200	200	0
2810-400-05-0476	CONF & TRAVEL GUID - MS	1,200	1,200	0
2810-400-06-0000	CONTR GUIDANCE HS	2,000	2,000	0
2810-400-06-0476	CONF & TRAVEL GUID - HS	1,200	2,500	1,300
2810-450-01-0000	M&S GUIDANCE - ES	250	400	150
2810-450-05-0000	M&S GUIDANCE - MS	3,400	3,400	0
2810-450-06-0000	M&S GUIDANCE - HS	1,200	1,500	300
	2810 Function Subtotal	640,099	704,279	64,180
2815-160-01-0000	NURSE SALARY ES	44,143	44,106	-37
2815-160-01-0162	SUBSTITUTES-NURSE ES	10,000	5,000	-5,000
2815-160-05-0000	NURSE SALARY MS	46,249	46,316	67
2815-160-05-0162	SUBSTITUTES-NURSE MS	5,000	3,000	-2,000
2815-160-06-0000	NURSE SALARY HS	50,367	47,486	-2,881
2815-160-06-0162	SUBSTITUTES-NURSE HS	5,000	3,000	-2,000
2815-400-00-0000	CONTR HEALTH	35,000	35,000	0
2815-400-01-0000	CONTR HEALTH - ES	13,200	13,200	0
2815-400-01-0476	CONF & TRAVEL HEALTH - ES	250	250	0
2815-400-05-0000	CONTR HEALTH - MS	9,250	9,250	0
2815-400-05-0476	CONF & TRAVEL HEALTH - MS	315	315	0
2815-400-06-0000	CONTR HEALTH - HS	8,000	8,000	0
2815-400-06-0476	CONF & TRAVEL HEALTH - HS	250	250	0
2815-450-00-0001	M&S AED Notes: THE AED MACHINES ARE MAINTAINED BY BUILDINGS AND GROUNDS.	1,700	0	-1,700
2815-450-01-0000	M&S HEALTH - ES	2,500	2,500	0

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INSTRUCTION				
Pupil Services				
2815-450-05-0000	M&S HEALTH - MS	1,600	1,600	0
2815-450-06-0000	M&S HEALTH - HS	2,200	2,200	0
2815 Function Subtotal		235,024	221,473	-13,551
2820-150-01-0000	PSYCHOLOGIST SALARY ES	152,437	126,337	-26,100
2820-150-05-0000	PSYCHOLOGIST SALARY MS	61,219	63,495	2,276
2820-150-06-0000	PSYCHOLOGIST SALARY HS	61,219	63,495	2,276
2820-400-01-0476	CONF & TRAV PSYCHOLOGI ES	400	400	0
2820-400-05-0476	CONF & TRAV PSYCHOLOGI MS	250	250	0
2820-400-06-0476	CONF & TRAV PSYCHOLOGI HS	225	225	0
2820-450-01-0000	M&S PSYCHOLOGIST ES	2,500	2,500	0
2820-450-05-0000	M&S PSYCHOLOGIST MS	1,000	1,000	0
2820-450-06-0000	M&S PSYCHOLOGIST HS	750	750	0
2820 Function Subtotal		280,000	258,452	-21,548
2825-150-01-0000	SOCIAL WORKER SALARY ES	53,823	54,450	627
2825-150-05-0000	SOCIAL WORKER SALARY MS	64,556	68,559	4,003
2825-150-06-0000	SOCIAL WORKER SALARY HS	59,751	63,541	3,790
2825-400-01-0476	CONF & TRVL SOCIAL WKR ES	500	500	0
2825-400-05-0476	CONF & TRVL SOCIAL WKR MS	1,000	1,000	0
2825-400-06-0476	CONF & TRVL SOCIAL WKR HS	500	500	0
2825-450-01-0000	M & S SOCIAL WORKER ES	700	325	-375
2825-450-05-0000	M & S SOCIAL WORKER MS	250	250	0
2825-450-06-0000	M & S SOCIAL WORKER HS	175	175	0
2825 Function Subtotal		181,255	189,300	8,045
2850-150-01-0000	CO-CURRICULAR SALARY ES	4,523	4,533	10
2850-150-05-0000	CO-CURRICULAR SALARY MS	11,104	19,890	8,786
2850-150-05-0305	CO-CURR SAL MS MUSICAL	8,476	9,844	1,368
2850-150-05-0399	CO-CURR SAL MS NA YTH ORG	311	311	0
2850-150-06-0000	CO-CURRICULAR SALARY HS	39,343	36,494	-2,849
2850-150-06-0305	CO-CURR SAL HS MUSICAL	10,137	10,817	680
2850-150-06-0306	CO-CURR SAL HS PLAY	2,473	2,613	140
2850-150-06-0399	CO-CURR SAL HS NA YTH ORG	1,695	1,595	-100
2850-160-01-0000	CHAPERONE CO-CURRIC ES	1,020	1,200	180
2850-160-01-0399	CHAPERONE- NA PROGRAMMING	500	500	0
2850-160-05-0000	CHAPERONE CO-CURRIC MS	2,500	3,500	1,000
2850-160-06-0000	CHAPERONE CO-CURRIC HS	12,000	12,000	0
2850-400-05-0305	CONTR CO-CURR - MS MUSICA	10,000	10,000	0
2850-400-06-0000	CONTR CO-CURR - HS	650	650	0
2850-400-06-0305	CONTR CO-CURR - HS MUSICA	12,000	12,000	0
2850-400-06-0306	CONTR CO-CURR - HS PLAY	1,800	1,800	0
2850-450-06-0375	M&S CO-CURR - HS TRAP	10,000	10,000	0
2850 Function Subtotal		128,532	137,747	9,215
2855-150-05-0000	ATHLETIC COACH SALRY MS Notes: ADDED A GIRLS WRESTLING COACH AND CHANGED THE ATHLETIC DIRECTOR TO FULL TIME FOR BOTH THE MS AND HS.	91,740	144,947	53,207
2855-150-06-0000	ATHLETIC COACH SALRY HS	204,923	306,849	101,926
2855-160-05-0000	CHAPERONE, ATHLETICS MS	6,000	8,000	2,000
2855-160-06-0000	CHAPERONE, ATHLETICS HS	22,000	22,000	0
2855-400-05-0000	CONTRACTUAL ATHLETIC MS	14,000	14,000	0
2855-400-05-0019	OFFICLS ATHLETIC EVENT MS	20,000	20,000	0
2855-400-05-0065	REPAIR ATHLETIC MS	2,500	2,800	300

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Budget Account	Description	2025-2026 Adopted Budget	2026-2027 Proposed Budget	Dollar Change
INSTRUCTION				
Pupil Services				
2855-400-05-0476	CONF & TRAVEL ATHLETIC MS	1,800	3,000	1,200
2855-400-06-0000	CONTRACTUAL ATHLETIC HS	20,000	32,000	12,000
2855-400-06-0019	OFFICLS ATHLETIC EVENT HS	36,000	40,000	4,000
2855-400-06-0065	REPAIR ATHLETIC HS	4,000	5,000	1,000
2855-400-06-0476	CONF & TRAVEL ATHLETIC HS	3,200	4,000	800
2855-450-05-0000	M&S ATHLETIC MS	13,000	13,000	0
2855-450-05-0001	ATHLETIC UNIFORMS MS	4,000	5,000	1,000
2855-450-06-0000	M&S ATHLETIC HS	30,000	30,000	0
2855-450-06-0001	ATHLETIC UNIFORMS HS	16,000	21,000	5,000
2855-490-00-0000	BOCES ATHLETIC SERV	14,150	14,150	0
2855 Function Subtotal		503,313	685,746	182,433
Pupil Services Subtotal		2,010,236	2,244,984	234,748
INSTRUCTION Subtotal		21,046,653	21,491,106	444,453
PUPIL TRANSPORTATION				
Pupil Transportation				
5510-150-04-0000	TRANSP SUPERVISOR SALARY	65,792	68,111	2,319
5510-160-01-0075	BUS DRIVER SAL FLD TP ES	3,500	3,500	0
5510-160-04-0000	BUS DRIVER SALARY	438,519	530,434	91,915
5510-160-04-0071	BUS DRIVER SALARY ATHLET	25,000	25,000	0
5510-160-04-0073	BUS DRIVER SALARY EXT DAY	8,000	5,000	-3,000
5510-160-04-0075	BUS DRIVER SALARY FIELD T	3,000	4,000	1,000
5510-160-04-0200	BUS DRIVER SALARY SUMMER	15,000	25,000	10,000
5510-160-04-6400	BUS MONITOR SALARY	35,950	37,745	1,795
5510-160-04-6462	BUS MONITOR SUBSTITUTE	2,000	1,000	-1,000
5510-160-04-6500	TRANPS CLERICAL SALARY	41,210	43,271	2,061
5510-160-04-6600	TRANSP MECHANIC SALARY	124,035	136,236	12,201
5510-160-05-0075	BUS DRIVER SAL FLD TP MS	3,000	3,000	0
5510-160-06-0075	BUS DRIVER SAL FLD TP HS	3,000	3,000	0
5510-161-04-6600	TRANSP MECHANIC OVERTIME	4,000	4,300	300
5510-162-04-0000	BUS DRIVER SUBSTITUTES	18,000	33,000	15,000
5510-200-04-0000	TRANSP EQUIPMENT	10,000	80,000	70,000
	Notes: WE HAVE BUDGETED FOR TWO ELECTRIC BUS CHARGERS (\$100K EACH) LESS THE REBATE (\$65K EACH) ASSUMING A VOTE IN THE FALL TO PURCHASE TWO FOR A PILOT.			
5510-210-04-0000	TRANSP EQUIP - BUSES	20,000	20,000	0
	Notes: BUSES ARE PAID FOR OUT OF THIS BUDGET LINE BUT ARE PAID FOR BY THE RESERVE FUNDS SO THEY ARE NOT BUDGETED HERE.			
5510-400-04-0000	CONTR TRANSP	25,000	210,000	185,000
	Notes: THIS INCREASE IS FOR THE COST TO INSTALL TWO CHARGERS FOR THE PILOT IF TWO ELECTRIC BUSES ARE APPROVED FOR PURCHASE IN THE FALL.			
5510-400-04-0002	INS, VEHICLE LIAB, FIRE	50,000	63,000	13,000
5510-400-04-0004	LEGAL NOTICE & PUBS	500	500	0
5510-400-04-0008	EMPLOYEE PHYSICALS & TEST	6,000	6,000	0
5510-400-04-0011	TRAVEL, MILEAGE & TOLLS	1,000	1,000	0
5510-400-04-0065	MAINTENANCE REPAIR	20,000	20,000	0
5510-400-04-0476	CONF & TRAVEL TRANSP	1,500	3,500	2,000
5510-450-04-0000	M&S TRANSP OFFICE	3,000	3,000	0
5510-450-04-0001	BUS PARTS & MATERIALS	46,000	46,000	0
5510-450-04-0003	FUEL & ADDITIVES	168,000	200,000	32,000
	Notes: WITH SIGNIFICANT INCREASES IN FUEL COSTS, WE HAVE ADDED 20% TO THIS LINE.			
5510-450-04-0005	OILS & LUBRICANTS	7,000	10,500	3,500
5510-450-04-0007	TIRES & CHAINS	50,000	50,000	0

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PUPIL TRANSPORTATION				
Pupil Transportation				
5510-490-00-0000	BOCES TRANSPORTATION SERV	3,000	3,000	0
	5510 Function Subtotal	1,201,006	1,639,097	438,091
5530-160-04-0000	MAINTENANCE SALARY	5,000	5,000	0
5530-400-04-0000	CONTR GARAGE BLDG	6,500	6,500	0
5530-400-04-0022	GAS HEATING	5,500	5,500	0
5530-400-04-0026	WATER & SEWER	2,900	0	-2,900
5530-400-04-0065	GARAGE BUILDING REPAIR	6,500	6,500	0
5530-400-04-0077	ELECTRIC	8,400	16,000	7,600
5530-400-04-0078	TELECOMMUNICATIONS	700	700	0
5530-450-04-0000	M&S GARAGE MAINTAINANCE	1,000	1,000	0
5530-450-04-0054	M&S GARAGE CLEANNG	800	800	0
	5530 Function Subtotal	37,300	42,000	4,700
5540-400-04-0000	CONTRACT TRANSPORTATION	1,360,000	1,360,000	0
	Notes: WE CURRENTLY HAVE \$1.06M IN CONTRACTED TRANSPORTATION AT AN AVERAGE DAILY RATE OF \$813, APPROXIMATELY 20% WILL BE COVERED BY THE NATIVE AMERICAN TRANSPORTATION CONTRACT. THEREFORE WE BELIEVE THE CURRENT BUDGET CAN ABSORB SOME ADDITIONAL COSTS NEXT YEAR.			
	5540 Function Subtotal	1,360,000	1,360,000	0
	Pupil Transportation Subtotal	2,598,306	3,041,097	442,791
	PUPIL TRANSPORTATION Subtotal	2,598,306	3,041,097	442,791
UNDISTRIBUTED				
Employee Benefits				
9010-800-00-0000	NYS EMPLOYEE RETIREMENT	650,436	700,000	49,564
	Notes: ERS RATES ARE INCREASING 7%.			
	9010 Function Subtotal	650,436	700,000	49,564
9020-800-00-0000	NYS TEACHER RETIREMENT	1,390,370	1,200,000	-190,370
	Notes: TRS RATES ARE DECREASING 14 PERCENT.			
	9020 Function Subtotal	1,390,370	1,200,000	-190,370
9030-800-00-0000	SOCIAL SECURITY	1,425,136	1,470,000	44,864
	9030 Function Subtotal	1,425,136	1,470,000	44,864
9040-800-00-0000	WORKERS COMP EMP BENEFITS	162,951	162,951	0
	9040 Function Subtotal	162,951	162,951	0
9050-800-00-0000	UNEMPLOYMENT BENEFITS	5,000	5,000	0
	9050 Function Subtotal	5,000	5,000	0
9060-800-00-0000	HEALTH INSURANCE	3,842,185	4,412,185	570,000
	Notes: HEALTH INSURANCE RATES ARE INCREASING BETWEEN 11.5%-13% AND THERE ARE CURRENTLY SIX MORE PLANS THAN LAST YEAR. A FAMILY PLAN IS NOW ALMOST \$36K. ADDITIONALLY WITH GRANTS BEING PINCHED WITH HIGHER SALARIES, THE GENERAL FUND HAS PICKED UP THE HEALTH INSURANCE FOR MOST GRANT FUNDED POSITIONS.			
9060-800-00-0602	105(H) CONTRIBUTIONS	9,000	9,000	0
9060-800-00-0603	FLEX BENEFITS ADMIN FEES	6,000	9,000	3,000
	9060 Function Subtotal	3,857,185	4,430,185	573,000

GOWANDA CSD

Budget Development Detail

Fiscal Year: 2027

Fund: A GENERAL FUND

Budget Account	Description	2025-2026 Adopted Budget	2026-2027 Proposed Budget	Dollar Change
UNDISTRIBUTED				
Employee Benefits				
9070-800-00-0000	ATTENDANCE AWARDS	15,000	15,000	0
9070-800-00-0701	VACATION BUY BACK	55,000	55,000	0
9070-800-00-0702	CONTR BENEFITS MISC	167,500	166,300	-1,200
	Notes: LONGEVITY FOR NON-TEACHING GROUP AND HEALTH INSURANCE BUYOUT FOR ALL GROUPS.			
9070 Function Subtotal		237,500	236,300	-1,200
9089-800-00-0000	INSTR RETIREMENT AWARD	150,000	100,000	-50,000
	Notes: WE WILL FUND A PORTION OF THE FULL COST OF THIS WITH THE EBLAR RESERVE.			
9089-800-00-0891	NON-INSTR RETIRE AWARD	70,000	50,000	-20,000
9089-800-00-0892	ADMIN RETIREMENT AWARD	0	3,500	3,500
	Notes: THIS IS THE NON-SICK LEAVE PORTION OF THE RETIRING AP. THE SICK LEAVE PORTION WILL BE FUNDED BY THE EBLAR RESERVE (\$37K).			
9089 Function Subtotal		220,000	153,500	-66,500
Employee Benefits Subtotal		7,948,578	8,357,936	409,358
Debt Service				
9711-600-00-0000	SERIAL BOND - PRINCIPAL	1,395,000	1,420,000	25,000
9711-700-00-0000	SERIAL BOND - INTEREST	807,169	747,263	-59,906
9711 Function Subtotal		2,202,169	2,167,263	-34,906
Debt Service Subtotal		2,202,169	2,167,263	-34,906
Interfund Transfers				
9901-930-00-0000	TRANSFER TO SCHOOL LUNCH	80,000	40,000	-40,000
	Notes: LAST YEAR WE WERE CONCERNED ABOUT THE FUNDING OF SCHOOL MEALS; HOWEVER THE REIMBURSEMENTS HAVE CONTINUED AND ARE EXPECTED TO SO WE HOPEFULLY DO NOT NEED TO TRANSFER FUNDS TO LUNCH FUND.			
9901-950-00-0000	TRANSFER TO SPEC AID FUND	125,000	80,000	-45,000
	Notes: THIS TRANSFER IS FOR THE LOCAL SHARE OF THE SCHOOL FO THE BLIND TUITION AND THE SUMMER HANDICAPPED PROGRAM. IT IS DIFFICULT TO PREDICT BECAUSE THE REVENUES ARE SPORATIC FROM THE STATE.			
9901 Function Subtotal		205,000	120,000	-85,000
9950-900-00-0000	TRANSFER TO CAPITAL FUND	100,000	100,000	0
	Notes: THIS IS FOR THE ANNUAL CAPITAL OUTLAY PROJECT AND THE BUILDING AID IS RECEIVED THE SUBSEQUENT YEAR.			
9950 Function Subtotal		100,000	100,000	0
Interfund Transfers Subtotal		305,000	220,000	-85,000
UNDISTRIBUTED Subtotal		10,455,747	10,745,199	289,452
Total GENERAL FUND		39,040,816	40,655,630	1,614,814

Selection Criteria