

2026-27 Budget Development Calendar

Date:	Budgetary Action:
December 2, 2025	Meet with building administrators and department heads to discuss budget calendar, guidelines, possible program and/or staff changes.
December 10, 2025 Regular Meeting	Present and discuss budget calendar and development procedures with the Board of Education for adoption. Discuss budget priorities and the general process.
December 18, 2025	Building Administrators and Department Heads submit preliminary enrollment, staffing, significant budgetary changes from the current year, and potential program changes for discussion. Instructional building departments submit detailed budget requests to the Principals.
January 2026	Run preliminary budget projections based on current contracts and programs. Update 5 year projections.
January 1-16, 2026	Business administrator develops rollover budget. Administrators develop and discuss departmental budget requests with Superintendent and Business Administrator with supporting cost detail and justification for each budget area of responsibility.
January 9, 2026	Departments submit budget requests to Business Administrator.
January 14, 2026 Regular Meeting	General update on the Budget if applicable.
~ January 15, 2026	Governor's Budget released.
Mid-January to Mid-February 2026	Superintendent and School Business Administrator meet with administrators and department heads to review budget requests throughout the month as necessary.
February 11, 2026 Zoom 5:30 pm (6 pm Workshop followed by the Regular Meeting at 6:30 pm)	Zoom: Budget information and input session via Zoom and/or Facebook Live and in the HS Library. Link will be on the District's website and Facebook page. Workshop: Present revenues including tax levy & tax cap, general support, central operations, debt and transfers to the Board of Education for review and comment. Regular Meeting: Review the Property Tax Cap calculation in D&P that is due 3/1.
February 25, 2026 5:30 pm Workshop	Workshop: Present instructional department budgets, BOCES, transportation, and employee benefits to the Board of Education for review and comment.
Mid-Winter Recess: February 16-20	
~February 28, 2026	Preliminary Service Requests due to BOCES.
March 1, 2026	Submit 2026-27 calculation for tax levy limit to the Office of the State Comptroller. Petitions available for BOE Candidates from District Clerk.
March 10, 2026	Petitions relating to a proposition that must be included in the annual meeting notice due to the District Clerk by 5 pm. (Board Policy 1650)
March 11, 2026 (Regular Meeting)	Present complete 1 st draft of 2026-27 General Fund Budget Approve legal notice for school budget hearing and budget vote publication on April 4 April 18, April 25 and May 9. Must advertise four times within seven weeks of the vote with first publication at least 45 days before date of budget vote.
April 1, 2026 (Regular Meeting)	Board adopts the budget. Board adopts Real Property Tax Report Card Approve Election Inspectors and Chief Election Inspector.
April 2, 2026	Property Tax Report Card due to SED 24 hours after Board approval. (Cannot be later than April 27 th) Fax Property Tax Report Card to Observer and Gowanda Press.
April 3, 2026	First legal notice appears.
Spring Recess April 3-April 12	

April 17, 2026	Second legal notice appears.
April 20, 2026	Board candidate petitions due to District Clerk by 5 pm. Candidates to file first sworn statement of campaign contributions.
April 20, 2026	Propositions to be placed on the ballot, but not required to be included with annual meeting notice, due to District Clerk by 5 pm. (Board Policy 1650)
April 20 – May 12	Mail absentee ballots.
April 21, 2026	Candidates draw for position on ballot.
Tuesday April 28, 2026 (Regular Meeting)	BOCES component vote for administrative budget and board.
April 24, 2026	Third legal notice appears. Mail military ballots
~April 24, 2026	Estimated date for final BOCES Budget certification for 2026-27 services.
April 28, 2026	Budget statement and required attachments made available at each school building, district office, public library and District website. (Must occur at least 7 days before Budget Hearing and at least 14 days before Budget Vote.)
May 6, 2026 Public Hearing	Budget Hearing as required by statute. 6 PM High School Library.
May 7-12, 2026	Budget Newsletter (including Budget Notice) mailed to District Residents. (Budget notice must be mailed after the budget hearing but no later than six days prior to the vote.)
May 8, 2026	Fourth and final legal notice appears.
May 13-18, 2026	District Clerk must maintain a list of the names of individuals provided with absentee ballots. List is subject to public inspection and legal challenge until the day of election.
May 19, 2026 VOTE!	Statewide budget vote and board election day – 8 am to 8 pm in the MS Library
June 16, 2026	Statewide budget revote day.
July 1, 2026	Implement 2026-27 Budget.

Dates subject to change.

All regular meetings and Budget Workshops are currently scheduled in the High School Library. Workshops start at 5:30 pm or 6:00 pm. Regular Board meetings start at 6:30 pm. Meeting dates may be added and/or changed.

Please check District website at www.gowcsd.org