

**Gowanda CSD
2026-27 Revenue Budget - Summary Level**

Revenue by Category	2025-26 Adopted Revenue	2026-27 Draft Proposed Revenue	Dollar Change	Percentage Change	Notes
Real Property Taxes	\$ 5,423,318	\$ 5,488,398	\$ 65,080	1.20%	A 1.2% levy increase equates to an increase of \$11.25/year on a home assessed at \$100,000 Full Value (includes Equalization Rates)
Appropriated Fund Balance (Unassigned)	\$ 1,034,851	\$ 1,219,509	\$ 184,658	17.84%	Unassigned fund balance is used to fund the difference in projected expenditures and revenues.
Appropriated Reserves	\$ 505,000	\$ 635,000	\$ 130,000	25.7%	We are planning the use of reserves of \$330,000 from EBLR (for retirements), \$200,000 from TRS, \$100,000 from ERS, and \$5,000 from unemployment.
Erie County Sales Tax	\$ 850,000	\$ 900,000	\$ 50,000	5.9%	Building Aid is used to fund Capital Debt in the Expenditure Budget and is a reimbursement for certain expenses from the prior year such as the Capital Outlay and Safe Act.
Native American Tuition from NYS	\$ 2,307,500	\$ 2,307,500	\$ -	0.0%	
State Aid -Other Than Building Aid	\$ 24,777,815	\$ 25,616,348	\$ 838,533	3.4%	Projections based on a combination of the Governor's budget and the February database and current law except for transportation and Excess Cost aids which were adjusted a net \$200k more than the Governor's budget. Foundation aid increase is only \$386k.
Federal Aid (Medicaid and Impact Aid)	\$ 1,130,000	\$ 1,430,000	\$ 300,000	26.5%	While Impact Aid fluctuates greatly from year to year; over the past 5 years, we have not received less than \$1.6m so we have increased the budget to \$1.3m to still be conservative.
All Other Sources	\$ 372,320	\$ 575,519	\$ 203,199	54.6%	Made some minor changes based on historical trend and increased interest earnings \$200k.
Subtotal Before Building Aids	\$ 36,400,804	\$ 38,172,274	\$ 1,771,470	4.9%	
State Building Aid	\$ 2,640,012	\$ 2,483,356	\$ (156,656)	-5.9%	Building Aid is used to fund Capital Debt in the Expenditure Budget and is a reimbursement for certain expenses from the prior year such as the Capital Outlay and Safe Act.
Total General Fund	\$ 39,040,816	\$ 40,655,630	\$ 1,614,814	4.1%	
Total State Aid	\$ 27,417,827	\$ 28,099,704	\$ 681,877	2.5%	