

Special Budget Issue 2026

THE PANTHER PRESS

A NEWSLETTER OF THE GOWANDA CENTRAL SCHOOL DISTRICT



From Gowanda to the World: 50 Years of Stage Magic

The curtain has officially closed on a historic milestone for Gowanda Middle School. This March, students brought the Jungle of Nool to life with two spectacular, record-breaking, sold out performances of Seussical Jr., marking the 50th anniversary of the GMS musical. This production was more than just a show; it was a celebration of a local legacy that changed the face of theater worldwide. "We are still buzzing from the energy our students brought to the stage," says director Mr. Adam Bett. "To see them honor a 50 year tradition with such dedication is something the entire Panther community should be proud of."

A Global Legacy: The GMS stage holds a unique place in history. Former GMS teacher Cindy Ripley was instrumental in creating the "Broadway Junior" phenomenon. She helped adapt Annie into the very first Broadway Junior production, which premiered right here in Gowanda. Today, over 36 million people enjoy these shows globally, all based on the "Gowanda Model."



2026-27 Proposed Budget

\$40,655,630

VOTE!

Tuesday, May 19, 2026

Middle School Library

8:00 am to 8:00 pm

Budget Documents Available

www.gowcsd.org/businessoffice

Superintendent Message



Dear Community Members,

Spring is a wonderful time in our school community, as we come together to celebrate the academic and personal achievements of our students in all grade levels and to reflect on the collective work that makes those successes possible. We are especially proud of the Class of 2026 and look forward to honoring their accomplishments.

This year marked the 50th anniversary of our middle school musical, a milestone we are proud to celebrate with a special production of *Seussical, Jr.* This tradition highlights our long-standing commitment to the arts and to providing rich, creative experiences that build confidence and community. Beyond our classrooms and stages, our Travel Club's recent trip to Greece offered students a powerful global learning opportunity that deepens their understanding of history, culture, and citizenship in ways that extend far beyond the textbook.

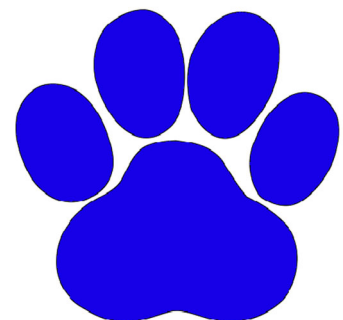
As many of you are aware, the March storm caused damage to portions of our campus and across the community. Thanks to the quick work of our staff we were able to address safety concerns promptly and maintain our instructional programs with minimal disruption. We continue to work with insurance representatives and engineers to complete necessary repairs at the highest safety and quality standards.

The 2026-27 proposed budget is designed to support our mission of preparing students for a changing world while maintaining fiscal stability and being mindful of our responsibility to taxpayers. The budget process involved close collaboration between the Board of Education, district leadership, and department heads to address student needs, mandated services, and long-range planning. Our priorities included maintaining high-quality academic programs and supporting student well-being, including counseling, mental health and extracurricular opportunities. The arts, music, and athletics are integral to a well-rounded education. As investing in instructional technology and materials that enhance teaching and learning, and preserving reasonable class sizes to support personalized instruction.

Our financial picture remains stable with approximately 70% of the General Fund supported by State Aid. Foundation Aid is projected at about \$20.0 million out of a total of approximately \$27.4 million in state aid. The Governor's proposal suggests an increase in Foundation Aid over the previous year, helping us sustain core instructional programs. Approximately \$1.1 million in federal grants is projected to fund the equivalent of 10 full-time positions and a range of student services, including support in special education, academic intervention, and social-emotional learning. While this funding remains stable for now, we continue to monitor federal policy changes closely. The district continues to responsibly use reserves and fund balance to address potential future funding concerns and unplanned expenditures, including possible shifts in federal or state aid.

We are profoundly grateful to our entire school community for your ongoing commitment to our schools. Your support through budget votes, volunteerism, attendance at events, and daily engagement makes it possible for us to offer the rich array of opportunities our students experience each day.

Warm regards,
Robert B. Anderson, Ed.D.
Superintendent of Schools
Gowanda Central School District



Opportunities & Contacts

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Employment

Call Valerie Bentley

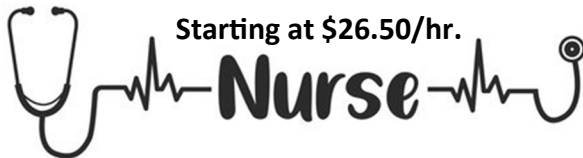
716-532-3325 ext. 6305

- Bus Drivers
- Substitute Teachers
- Substitute Cleaners
- Monitors

Join Our Team!

Summer School RN needed,

Starting at \$26.50/hr.



Phone Directory

716-532-3325

Extensions

Elementary School Main Office....	4005
ES Nurse.....	4003
Middle School Main Office.....	5003
MS Nurse.....	5146
High School Main Office.....	6004
HS Nurse.....	6144
HS Counseling.....	6014
Bus Garage.....	6600
District Office.....	6300
Business Office.....	6310
School Tax Collector.....	6307
Student Registration.....	6018

Stay Connected

Visit our school website at:

www.gowcsd.com

Check us out on Facebook



Weathering the Storm: Panther Resilience

The storm that rolled through our region recently was unlike anything we've seen in years, bringing extreme hail that caused broken glass and water damage across our three main buildings. In the face of this challenge, the strength of our community proved even more powerful. We are incredibly grateful to report the most important update of all: every student and staff member remained safe throughout the event.

The recovery began before the clouds even cleared. Our maintenance teams, faculty, and staff jumped into action—demonstrating Communication and Collaboration at its finest—to secure our hallways and begin the cleanup. This quick response is a true reflection of "The Gowanda Experience." We thank our Panther families for their patience and resilience as we worked to get our classrooms back in action. In Gowanda, we don't just weather the storm; we come out stronger on the other side.



Graduating Class of 2026 Top Ten

Congratulations to these students on this remarkable academic achievement! This honor reflects years of consistent hard work, late-night studying and commitment to their growth and education.



- 1: Maddison Smith - Valedictorian
- 2: Addison Kota - Salutatorian
- 3: Helena Wallschlaeger
- 4: Isabelle Graham
- 5: Marcus Gamble
- 6: Darcy Kennedy
- 7: Hayleigh Hooper
- 8: Patricia Griffith
- 9: Noah Lauer
- 10: Santino Jefferlone



Board of Education Candidates

Meet the Candidates

All qualified voters may vote on the two (2) available seats. All seats are for three (3) year terms commencing on July 1, 2026 and expiring on June 30, 2029.

Voters may write-in the name(s) of any candidate(s) who is not listed on the ballot.

Zachary Nobles has resided in the district with his wife Kimberly and their two children for 15 years. He is an employee of BECC Electric as an EHS Officer and People & Culture Coordinator. Zachary has served the community with The Kiwanis and as a Board of Education Member for the past 3 years. He would like to see the pride that is exhibited by the graduates of Gowanda continue to lift up our community. He values respect and working together towards what is in everyone's best interest. He is always willing to fight for what he believe is the right thing to do for our students and community.

Brandon Newell, a father of two boys and husband to Rebekah, has been a resident of Gowanda for the past four years. He serves in the Army National Guard and is on the Board of Directors for the Gowanda American Legion Post 409. Brandon would like teachers to have the best tools to provide students in the district with all the things necessary to succeed and live their dreams. He would also love to see our amazing sports program continue to succeed. In Brandon's experience as a board member he feels he has shown strong leadership, integrity and responsibility. He is looking forward to the district being better at communication and transparency.

Aimee Gernatt, with her husband Chad and three boys, has lived in the district for 13 years. As an active member of the community she is involved with the Gowanda Boosters, has coached, and helps organize the local 5k scholarship race. She is always ready to support local events that benefits the students. As Principal Account Clerk at North Collins CSD she has over 10 years of experience within a school district. She brings a strong understanding of how decisions at the board level impact both the system as a whole and the people within it. She values listening, asking thoughtful questions and making fair, well-informed decisions that move the district forward. Aimee believes all board members are invested and that diverse perspectives strengthen decision making by bringing multiple points of view to the table. She would like to see continued commitment to students, along with the cultivation of a supportive and connected school community. She leads by example and strives to be someone our community can trust and feel comfortable with.

Lifelong Learning: Spring & Summer Community Ed

Discover your next passion right here on campus! Registration for our Spring and Summer Community Education sessions is now officially open, and spots are filling up fast. Whether you're looking to get moving with Zumba, Yoga, or Pickleball, or use of the High School Open Weight Room there is something for every interest level.

Our facilities are your facilities. We are committed to providing valuable opportunities for our adult residents to grow, sweat, and succeed together. Don't wait until the first day of class—secure your spot today. Let's make this season about more than just the weather; let's make it about "The Gowanda Experience" for everyone.

Contact: Jennifer Gernatt at (716) 860-8782 or MsJGernatt@gcslearn.org

Note: All participants must be 18+ and have a signed liability waiver on file



For More Information and to register:
gowcsd.org/community-education



Proposed Budget

General Support

The General Support category of the operating budget covers managerial functions for the entire District. Included are funds for the Board of Education and the Superintendent of Schools to carry out required responsibilities. Also included in this category are funds for strictly regulated and mandated financial operations of the District; funds for operation and maintenance of the school buildings and grounds (including utilities); liability insurances, personnel management, legal affairs, public information expenses, SRO, and BOCES administrative charges.

Instruction

Instruction is the core of the school budget. This category covers salaries for administrators, teachers, nurses, assistants, related instructional personnel (library media specialists, counselors, psychologists, and social workers) and all materials, supplies, and equipment necessary to support the educational environment. Summer school, co-curricular, and interscholastic athletic activities, including the athletic trainer are also included in this general area.

Pupil Transportation

The District currently utilizes its own employees to provide regular transportation within and outside of the District for all students and for co-curricular and interscholastic athletic activities at other locations, as well as for instructional-related field trips. Contracted buses are utilized to transport students to placements outside the district when necessary. Currently, the District transports to 15 different schools, agencies, and BOCES locations in addition to the regular home to school routes.

Employee Benefits

This category includes a variety of District fringe benefit costs including required contributions to the two State Retirement Systems and the District's share of Social Security, Workers' Compensation, Unemployment, Health Insurance, and other contractual benefits.

Debts & Interfund Transfers

This category includes long term debt payments (funded by Building Aid). It also includes transfers to the Special Projects Fund for the District's share of certain grants; the Food Service Fund to support operations, and the Capital Project Fund for a \$100,000 capital outlay project.

Expenditure Category	2025-26		2026-27	
	Adopted		Proposed	
General Support				
Board of Education	\$	49,250	\$	49,250
Chief School Administrator	\$	314,112	\$	333,765
Finance	\$	461,609	\$	478,630
Staff	\$	240,370	\$	250,351
Central Services	\$	3,440,857	\$	3,797,922
Special Items	\$	433,912	\$	468,310
Total General Support		\$4,940,110		\$5,378,228
Instruction				
Administration and Improvement	\$	1,544,490	\$	1,575,733
Teaching-Regular School	\$	9,481,557	\$	8,921,952
Programs for Students with Disabilities	\$	5,910,712	\$	6,517,212
Occupational Education	\$	887,395	\$	943,045
Teaching Special Schools	\$	219,320	\$	269,600
Instructional Media	\$	992,943	\$	1,018,580
Pupil Personnel Services	\$	1,378,391	\$	1,421,491
Co-Curricular Activities	\$	128,532	\$	137,747
Interscholastic Athletics	\$	503,313	\$	685,746
Total Instruction		\$21,046,653		\$21,491,106
Pupil Transportation				
District Transportation Services	\$	1,201,006	\$	1,639,097
Garage Building	\$	37,300	\$	42,000
Contract Transportation	\$	1,360,000	\$	1,360,000
Total Pupil Transportation		\$2,598,306		\$3,041,097
Employee Benefits				
Employees' State Retirement	\$	650,436	\$	700,000
Teachers' State Retirement	\$	1,390,370	\$	1,200,000
Social Security	\$	1,425,136	\$	1,470,000
Workers' Compensation	\$	162,951	\$	162,951
Unemployment Insurance	\$	5,000	\$	5,000
Hospital, Medical, Dental Insurance	\$	3,857,185	\$	4,430,185
Union Contractual Benefits	\$	237,500	\$	236,300
Retirement Awards	\$	220,000	\$	153,500
Total Employee Benefits		\$7,948,578		\$8,357,936
Operating Budget before Debt & Transfers		\$36,533,647		\$38,268,367
Debt Service & Interfund Transfers				
Debt Service	\$	2,202,169	\$	2,167,263
Interfund Transfers	\$	305,000	\$	220,000
Total Debt Service & Interfund Transfers		\$2,507,169		\$2,387,263
Grand Total		\$39,040,816		\$40,655,630

Propositions

Proposition No. 1 - 2026-27 Basic Budget

Authorizes the Gowanda Central School District to expend **\$40,655,630** for the 2026-27 fiscal year and to levy and collect the necessary real property taxes on taxable property in the District.

Proposition No. 2 – Purchase of Four Buses

Authorizes the purchase four (4) sixty-six (66) passenger school buses at an estimated maximum cost of \$694,747.16 for use in the transportation program with such cost to be funded through the expenditure or application (during the current fiscal year of the District) of monies from the District's Vehicle Purchase Reserve Fund, without creating the need to borrow.

This purchase shall have NO effect on the District's tax rate for the 2026-27 school year.

Proposition No. 3 – Establishment of a Capital Improvements Reserve Fund

Authorizes Gowanda Central School District to establish a capital improvements reserve fund pursuant to Section 3651 of the Education Law of the State of New York. The Fund shall be established for the purpose of financing, in whole or in part, the acquisition, construction, reconstruction, expansion, renovation, alteration, and improvement of buildings, facilities, sites, and real property by the District. The Fund shall be not greater than \$10,000,000 (plus interest earned thereon); that the probable term of the Fund shall be not longer than ten (10) years. The permissible sources from which the Board is authorized to appropriate monies to the Fund from time to time shall be (A) amounts applied thereto from budgetary appropriations of the District; (B) unappropriated fund balance of the District as directed by the Board; (C) State aid received as reimbursement for expenditures by the District in connection with District capital improvements (whether or not such expenditures were financed in whole or in part from the Fund); (D) the proceeds from the sale of unneeded real or personal property owned by the District, if permitted by law and if so directed by the Board; (E) one or more other reserve funds of the District; and/or (F) such other sources as the Board or the voters of the District may direct from time to time, all as may be permitted by law.

Proposition No. 4—Local Library Appropriation

Authorizes the annual appropriation for the operation of the Gowanda Free Library be increased by 5% from \$61,383.60 to \$64,452.78 and that the Board of Education of the Gowanda Central School District, Cattaraugus, Chautauqua and Erie Counties, New York, be authorized to levy the necessary taxes thereof.

This increase shall have NO effect on the District's tax rate for the 2026-27 school year.

The Library Tax is a separate tax and the District acts as a pass through agency.

Revenues & Explanations: Changes Over \$50,000

Property Taxes: A property tax increase of 1.2% is included in the proposed budget, which is a total of \$65,080. The proposed increase is well below the allowable calculated tax cap, which totaled an increase of 3.96% (\$214,713). Using the True Value Tax Rate, the 1.2% tax increase equates to an annual increase of \$11.25 to the homeowner of a home assessed at \$100,000.

Reserves/Fund Balance: The District intends to utilize a combined total of \$1,854,509 in unassigned fund balance and reserves. There is an increase of \$130,000 in the planned use of reserves, to pay for related expenditures. The total use of reserves is \$635,000 broken down as follows: Employee Benefit Liability - \$330,000; Teacher Retirement System - \$200,000; Employees Retirement System - \$100,000; Unemployment - \$5,000. That leaves \$1,219,509 of unassigned fund balance in the category. The actual use of reserves and fund balance will be dependent on the financial activity for the year.

State Aid: Gowanda CSD is considered a high need, rural District by the State Education Department, which leads to higher percentages of reimbursement and funding from the state in the various aid to education categories. State aid represents our largest funding source at 69% of the General Fund Budget. As of the preparation of the newsletter, the state budget has not been approved. The state aid figures in the budget based on a combination of the Governor’s budget and updated projections based on the current formulas and law. A total increase of \$839,000 is projected. Foundation Aid which totals \$20,403,000, our largest category of state aid, only increased \$386,000 (1.93%). Considering that Health Insurance alone is increasing \$573,000 such a small increase is very concerning. The remaining increase of \$453,000 is a net increase across several expense-based aids; which means the aid is essentially spoken for, as it is paying for specific increases in expenditures.

Federal Aid: Federal Aid is comprised of Impact Aid (\$1,340,000) which is a reimbursement to the District for having students living on nontaxable Federal property (Cattaraugus Territory) and Medicaid (\$90,000) reimbursements for eligible services provided to students with disabilities. The increase of \$300,000 is expected in Impact Aid based on the historical trend.

All Other Sources: This category is comprised of several smaller accounts. The increase of \$203,000 is due to a projected increase in interest earnings based on the trend.

Regular Building Aid: The District receives Building Aid for the debt service that was issued for capital construction projects. There is a decrease of \$156,656 due to a decline in both the debt service and the aid ratio.

Revenue by Category	2025-26	2026-27	Change
Real Property Taxes	\$5,423,318	\$5,488,398	\$65,080
Reserves/Fund Balance	\$1,539,851	\$1,854,509	\$314,658
Erie County Sales Tax	\$850,000	\$900,000	\$50,000
Native American Tuition from NYS	\$2,307,500	\$2,307,500	\$0
State Aid -Other Than Building Aid	\$24,777,815	\$25,616,348	\$838,533
Federal Aid (Impact Aid & Medicaid)	\$1,130,000	\$1,430,000	\$300,000
All Other Sources	\$372,320	\$575,519	\$203,199
Subtotal Before Building Aid	\$36,400,804	\$38,172,274	\$1,771,470
Regular Building Aid (State)	\$2,640,012	\$2,483,356	\$(156,656)
Total General Fund	\$39,040,816	\$40,655,630	\$1,614,814



2026-27 Estimated Revenue Budget

- State Aid (Regular & Building) 69%
- Real Property Taxes 13%
- Native American Tuition from NYS 6%
- Reserves/Fund Balance 5%
- Erie County Sales Tax 2%
- Federal Aid (Impact Aid & Medicaid) 4%
- All Other Sources 1%

Expenditures & Explanations: Significant Changes

Instructional Salaries: The salaries are expected to decrease \$256,000 primarily due to staff retirements and eliminating the multi-age classrooms which resulted in four less teachers being replaced in the Elementary School.

Non-Instructional Salaries: This category is increasing \$337,000 due to contractual increases, increased summer laborers and hopefully more bus drivers.

Employee Benefits: Health insurance rates rose between 11.5% and 13% this year and we have more employees on the plan than in prior years. Grants funding has not kept pace with wages over the past few years, so the General Fund has to pay for the benefits of grant funded positions. The total increase in health insurance benefits is \$573,000. That increase is offset by the Teachers Retirement System rates and Instructional Salaries (which drive the total cost) both decreasing. The total decrease is \$190,000. Various other changes contributed to a total increase in this category of \$409,000.

All Other – Supplies, Utilities, Contractual, Equipment: This category is a conglomeration of several smaller accounts or categories that, by themselves, do not reach a material threshold for reporting purposes. The increase of \$599,000 is due to several increases, primarily beyond the District’s control, and items that every resident is likely dealing with. These include significant increases in electricity rates, general insurance, fuel and cleaning supplies. Additionally, we have budgeted to purchase two zero-emission bus chargers at a net cost of \$185,000 as we move forward with the mandated requirement to transition the entire bus fleet. This purchase will be paid back at approximately 90% the following year. We plan to replace sidewalks at a cost of \$120,000 and we are required to perform a Building Condition Survey at a cost of \$70,000 which we will receive building aid for the following year.

BOCES Services Excluding Student Tuition: This category is increasing by \$173,000 primarily due to costs for the JCC advanced courses offered at the high school and an increase of students that transferred in to the P-Tech program.

BOCES and SPED Tuition: This category is increasing by \$473,000 due to an increase of students with special needs that will require a placement outside of the School District.

State Expenditure by Category	2025-26	2026-27	Change
Instructional Staff Salaries	\$14,233,626	\$13,977,270	(\$256,356)
Non-Instructional Staff Salaries	\$3,901,175	\$4,237,832	\$336,657
Employee Benefits	\$7,948,578	\$8,357,936	\$409,358
Contract Transportation	\$1,360,000	\$1,360,000	\$0
BOCES Services Excluding Student Tuition	\$3,022,258	\$3,195,196	\$172,938
BOCES & Other Special Education Tuition	\$2,569,135	\$3,041,747	\$472,612
Other Supplies, Utilities, Equipment, Contractual	\$3,498,875	\$4,098,386	\$599,511
Debt Principal and Interest	\$2,202,169	\$2,167,263	(\$34,906)
Interfund Transfers	\$305,000	\$220,000	(\$85,000)
Total General Fund Budget	\$39,040,816	\$40,655,630	\$1,614,814



2026-27 Proposed Expenditure Budget

- Instructional Staff Salaries 34%
- Non-Instructional Staff Salaries 11%
- Employee Benefits 21%
- Contact Transportation 3%
- BOCES & SPED Tuition 15%
- Debt Principal & Interest 5%
- Interfund Transfers 1%
- All Other—Supplies, Utilities, Equipment 10%

Component (Three Part) Budget

Beginning in 1997, New York State laws require public school districts to present the proposed budget in three parts, or components. Therefore, the descriptions below are aligned with these requirements.

Program Component: \$30,188,161

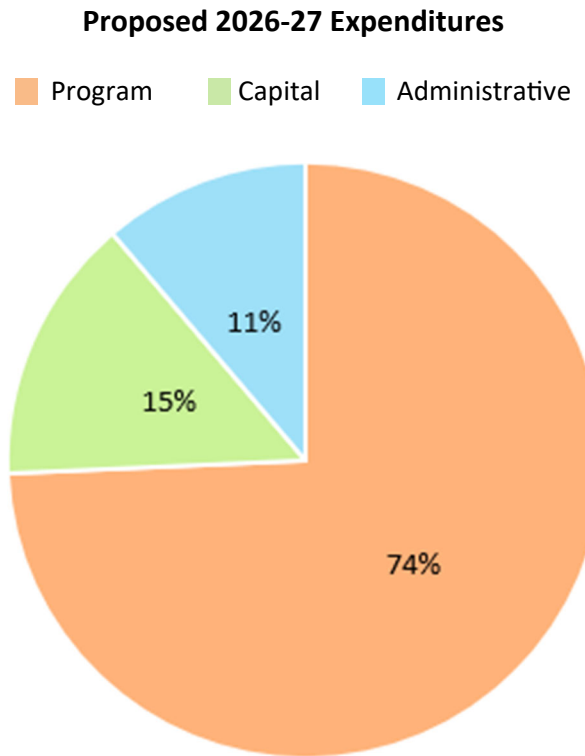
The Program Component represents the largest portion of budgeted expenditures. It includes all program costs including the salaries and benefits for instructional staff and support services for students. It also includes costs for transportation, co-curricular, and athletic activities.

Capital Component: \$5,890,199

The Capital Component includes costs associated with the operation and maintenance of District facilities, including utilities, building equipment and repairs, and ground maintenance. It also includes principal and interest on outstanding bonds and transfers to the Capital Projects Fund.

Administrative Component \$4,577,270

The Administrative Component includes costs for the Board of Education, Superintendent, and general support of the entire district. It also includes Salaries and Benefits for certified school administrators and BOCES administrative and capital charges.



Building Our Future: Capital Project Milestones

Following the community’s overwhelming support, Gowanda CSD is officially moving forward with our transformative \$44.5 million capital project. This district-wide investment is designed to modernize our facilities and enhance student safety all with zero additional tax impact on our residents. We are currently in the detailed design phase, working to turn these blueprints into a reality for our Panthers. "This project is a physical manifestation of our promise: High Expectations, Every Panther, Every Day," says Superintendent Dr. Robert Anderson. By leveraging state aid and strategic reserves, we are maximizing every dollar to protect the community’s investment in our schools.



Middle/High School (\$32M): Highlights include a new multi-purpose turf field with stadium lights, a complete overhaul of the auditorium, and a modernized lobby for community gatherings.

Elementary School (\$12.5M): Focus areas include a vibrant new library, a redesigned (and safer) student drop-off loop, and cafeteria upgrades.

Essential Infrastructure: Vital work on HVAC systems, roofing, and security ensures our buildings remain "warm, safe, and dry" for decades to come.

School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2025-26 School Year	Budget Proposed for the 2026-27 School Year	Contingency Budget for the 2026-27 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$39,040,816	\$40,655,630	\$40,334,169
Increase/Decrease for the 2026-27 School Year		\$1,614,814	\$1,293,353
Percentage Increase/Decrease in Proposed Budget		4.14%	3.31%
Change in Customer Price Index		2.63%	
A. Proposed Levy to Support the Total Budgeted Amount			
	\$5,423,318	\$5,488,398	
B. Levy to Support Library Debt, if Applicable			
	\$0	\$0	
C. Levy for Non-Excludable Propositions, if Applicable **			
	\$0	\$0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy			
	\$0	\$0	
E. Total Proposed School Year Tax Levy (A + B + C - D)			
	\$5,423,318	\$5,488,398	\$5,359,010
F. Total Permissible Exclusions			
	\$0	\$0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions			
	\$5,567,833	\$5,638,031	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)			
	\$5,423,318	\$5,488,398	
I. Difference: G - H (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **			
	\$144,515	\$149,633	
Administrative Component			
	\$4,370,112	\$4,577,270	\$4,497,809
Program Component			
	\$29,162,153	\$30,188,161	\$30,090,936
Capital Component			
	\$5,508,551	\$5,890,199	\$5,745,424

* Provide a statement of assumptions made in projecting a contingency budget for the 2026-27 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.

Should the District need to operate on a contingency budget, the assumption is that there would not be any transfers to the Capital Projects funds to pay for the capital outlay project. There would also be a reduction in equipment and hardware purchases above state aidable amounts and that are not health or safety related. The tax levy would remain at the 2025-26 level.

** List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)

Description	Amount
None	N/A

	Under the Budget Proposed for the 2026-27 School Year
Estimated Basic STAR Exemption Savings ¹	\$253

The annual budget vote for the fiscal year 2026-27 by the qualified voters of the Gowanda Central School District, Cattaraugus County, New York, will be held at the Middle School Library in said district on Tuesday, May 19, 2026 between the hours of 8:00am and 8:00pm, prevailing time, at which time the polls will be open to vote by voting ballot or machine.

1. The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.

Property Tax Facts

Individual tax bills are affected by:

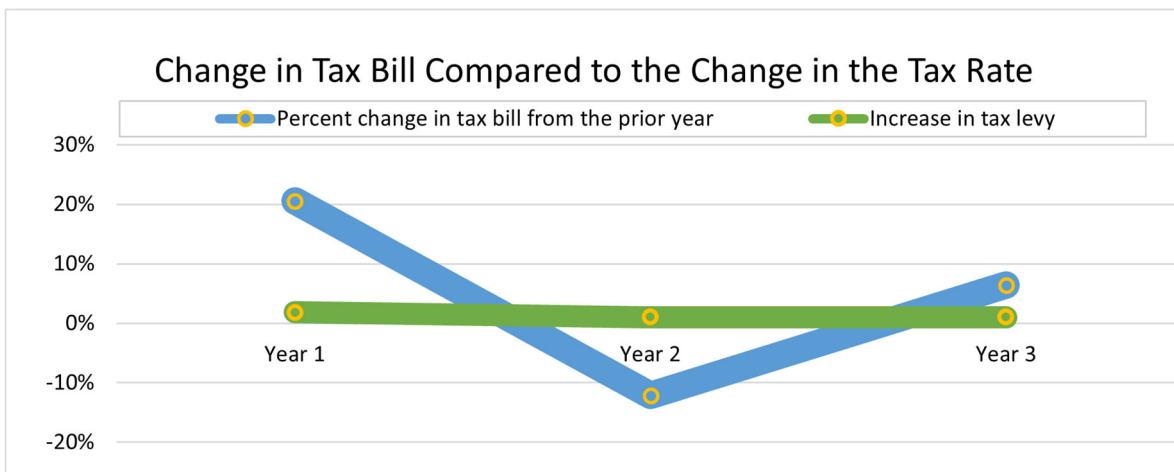
- * Total Assessed Value of Township (Units of Value assigned by Town Assessors)
- * Equalization Rate (Set by NYS Department of Taxation)
- * Exemptions (Shifts the tax levy to those without the exemption)
- * Omitted Taxes (Cattaraugus County only)
- * Lastly, the amount to be raised by the school district

Individual tax bills can change (up or down) if any of the first 4 change, regardless if the school levy changes or not.

Gowanda CSD has six different townships (two have a very small percentage of the levy and are excluded below) and three counties it collects school taxes from. Changes in one township can positively or negatively impact the other townships' total levy, which ultimately affects individual taxpayers. These changes are not due to anything under the District's control. For the past few years there have been significant shifts between townships, primarily due to the equalization rates and increased assessments. These were demonstrated in prior newsletters and at public meetings.

If you focus on the bottom two rows of the example you can see there is no real correlation between the District's tax levy increase and the change in this homes tax bill. The tax levy increase next year is 1.2%, a total of \$65,080. For the household above, if nothing changed for all townships, their tax bill would increase \$11.25 for the year.

Sample Tax Bills for a Single Home with Changing Equalization Rates and Assessments			
	Year 1	Year 2	Year 3
Equalization Rate	50%	100%	100%
Assessed Valuation	\$50,000	\$100,000	\$110,000
Exemptions	\$8,000	\$12,000	\$12,000
Taxable value	\$42,000	\$88,000	\$98,000
Tax Rate/Thousand	\$26.769126	\$11.227522	\$10.726028
Tax Bill (Before STAR)	\$1,124.30	\$988.02	\$1,051.15
Percentage change in tax bill from the prior year	21%	-12%	6%
Increase in tax levy	1.85%	1.00%	1.2%



2026-27 School Tax Collection Information

School tax bills will be mailed out September 11, 2026.

Tax payments can NOT be accepted at the school.

Make checks payable to: Gowanda CSD - School Tax Collector

To Pay By Mail:

Gowanda CSD-School Tax Collector
PO Box 346
Gowanda, NY 14070

To Pay In Person:

Community Bank, NA
76 W. Main St.
Gowanda, NY 14070

Collection Dates:

Cattaraugus and Chautauqua Counties

September 15—October 15: no penalty

October 16—November 17: 2% penalty

Erie County

September 15—October 15: no penalty

October 16— November 2: 7.5% penalty

November 3—December 1: 9% penalty

All unpaid taxes are returned to their respective counties to be re-levied on the Town and County Tax Bill.

Ribbon Skirts: A Handmade Tradition

Ribbon skirts serve as a powerful, modern, and traditional expression of Native women. Heather Rydzik's High School Art class and Lea Golden, Director of the Title VI Ögwe'ö:weh Education Program, work together to guide these students in designing and creating their own skirts to carry on the traditions of generations.

Handmade ribbon skirts honor indigenous culture, tradition and symbolize resilience. With the trading of fabric, beads and ribbons Indigenous nations began to incorporate and replace traditional materials. Ribbon skirts are created and are worn with pride everyday along with powwows, ceremonies and other special events. Each skirt is one of a kind, made with colorful fabric and satin ribbons. The patterns, colors, and designs can represent specific tribes, family, or personal stories.



New Student Registration

Contact **Charla Zaccardo**

Call 716-532-3325 ext. 6018

Email mszaccardo@gcslearn.org

Visit www.gowcsd.org

for printable registration packet.

Future Leaders in the Making

Mrs. Puntillo's third graders recently transformed their classroom into a buzzing legislative floor. Our young lawmakers drafted original "bills," such as The Snack Attack and The Comfy, Cozy, and Fun Act, before presenting them to a guest Congress of GES teachers. From persuasive writing to confident public speaking, these Panthers showed incredible heart and hard work. We are so proud of our students for learning how to use their voices to make Gowanda Elementary an even better place to learn!



Parents & Guardians of Incoming Kindergarteners:

Call 716-532-3328
to schedule a screening

Kindergarten screening, by appointment only, will take approximately 1 (one) hour. Aims Web Plus that measures for pre-reading and pre-math skills will be administered, as well as a vision and hearing screening performed by our school nurse.



Pre-K at Gowanda Elementary Full Day Program

Drop off at 9 am
Pick up at 2:30 pm

Children must be 4 years old on or before December 1, 2026. Photo ID, proof of residency, and student's birth certificate must be provided to complete the registration process.

First come first served; space is limited.

Camp Invention Summer Program at GES

Curious kids grades K-6 enjoy in hands-on STEM adventures designed to spark creativity, build confidence and ignite a love for learning.

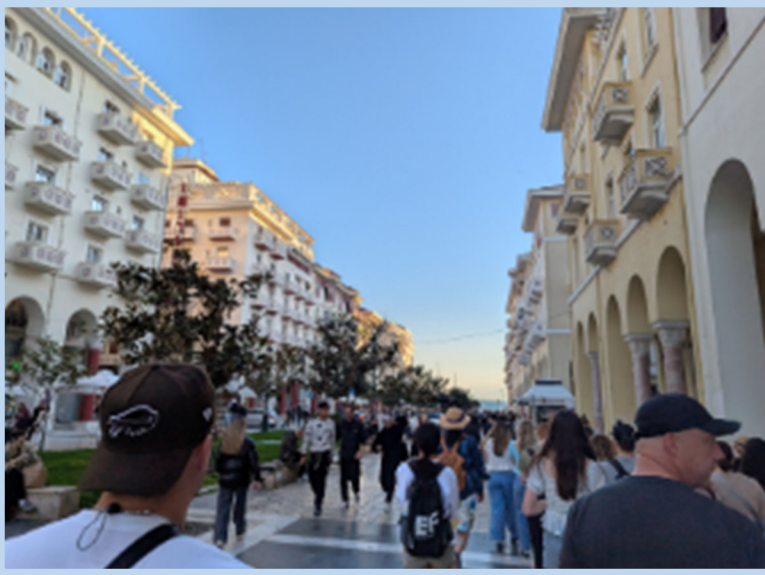
Monday to Friday, July 13-July 17, 2026

Cost - \$285 per child

Register - invent.org/camp or call 800-968-4332,
camp director - Kim Nobles
at msnobles@gcslearn.org

Panther Pride Global: The Greece Expedition

At Gowanda Central School District, we believe education should never be confined to the four walls of a classroom. This April, the Gowanda Travel Club—led by Art Department Chairperson Heather Rydzik—embarked on the pinnacle of "The Gowanda Experience." From scaling the heights of the Acropolis to exploring the underground Royal Tombs of Vergina, our Panthers weren't just tourists; they were global learners immersing themselves in the history and culture of the Mediterranean. By connecting ancient landmarks to modern-day Critical Thinking, our students turned centuries of history into a living, breathing reality.



The journey was a masterclass in the Four Cs, as students collaborated to navigate international travel and used their creativity to capture the art of the ancient world. Whether they were reflecting on resilience at the statue of Leonidas or celebrating a grand finale with traditional Greek dancing and plate-breaking, these students represented the very best of Gowanda. "They didn't just read about history; they climbed it," says Mrs. Rydzik. Our Panthers return home with more than just souvenirs—they bring back a global perspective and memories that will last a lifetime.



Gowanda Central School District

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Gowanda, NY 14070

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Superintendent of Schools

Dr. Robert B. Anderson

Business Administrator

Ms. Barbara J. Smith

Voter Registration

Qualified voters of the Gowanda Central School District shall be entitled to vote at said annual vote and election. A qualified voter is one who is (1) a citizen of the United States of America, (2) eighteen years of age or older, and (3) a resident within the Gowanda Central School District for a period of thirty (30) days preceding the annual vote and election. The Gowanda Central School District may require all persons voting at the budget vote and election to provide one form of proof of residency pursuant to Education Law §2018-c. Such form may include a driver's license, a non-driver identification card, a utility bill, or a voter registration card. Upon offer of proof of residency, the School District may also require all persons offering to vote to provide their signature, printed name, and address.



VOTE!

Tuesday, May 19, 2026
8:00 am to 8:00 pm
Middle School Library



Absentee Ballots

Special regulations govern absentee ballots and may be requested by any qualified voter.

Kathy Ferneza

msferneza@gcslearn.org

716-532-3325 ext. 6300

May 13 Deadline for absentee ballot applications if ballot is to be mailed to the voter.

May 19 Deadline for absentee ballot applications if ballot is to be picked up by the voter.

May 19, 5:00 PM Deadline for absentee ballots to be received by the District Clerk.