

Letchworth Central School District Proposed 2026-27 Budget



Together...We Build Legends

All budget materials, including the tri-part budget and required attachments are available in the District Office, the public libraries in the District and are posted on the District website:

<https://www.letchworth.k12.ny.us/depts/business-office/budget-information>

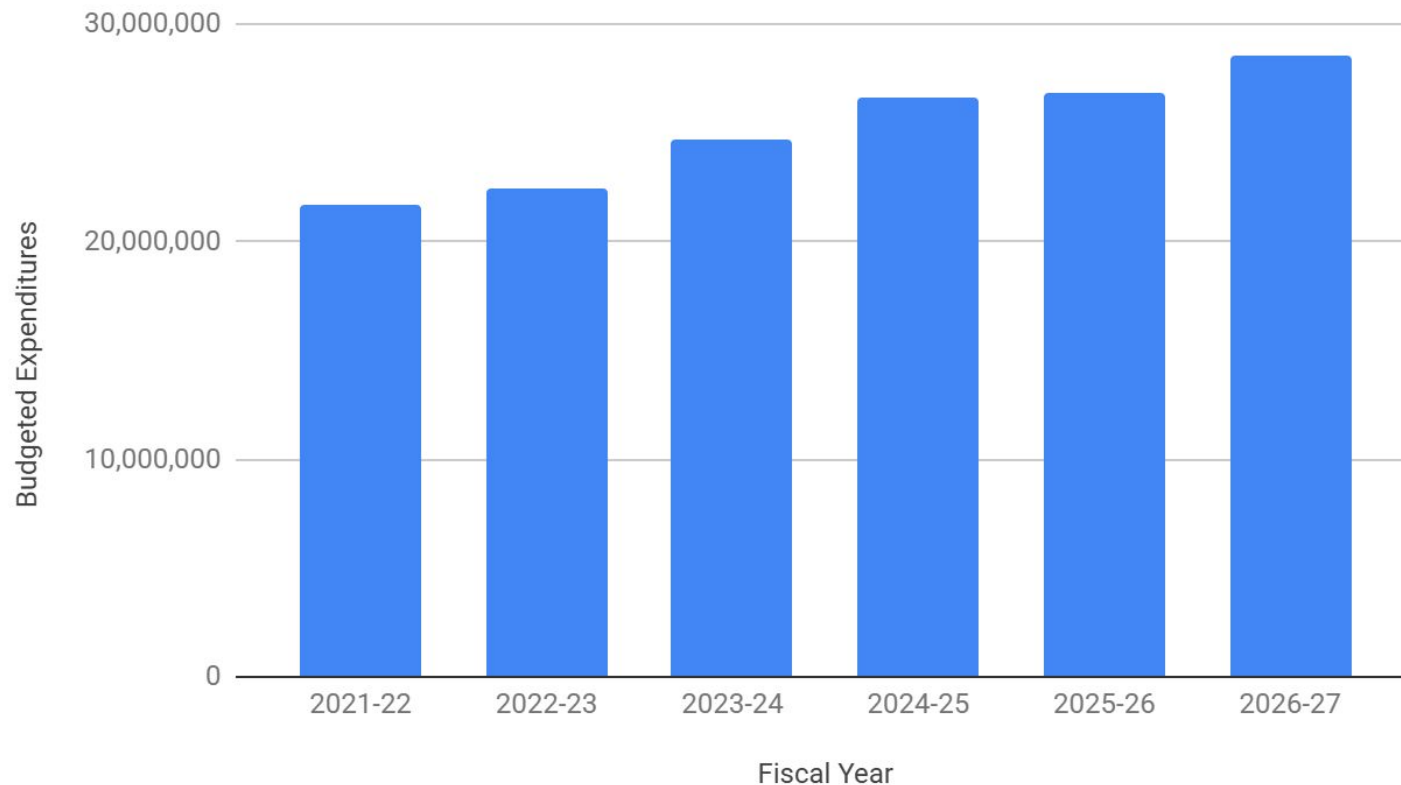
District Priorities



- Maintain qualified staffing levels to meet student needs
- Maintain strong elective, college & AP programs at the HS, local CTE credits
- Maintain appropriate class sizes K-12
- Stability with current educational program and extracurricular opportunities/ Innovation Center staffing (STEAM) / CTE credits
- Mental Health: 1 School Counselor @ Elem/MS and HS, 2 School Psychologists and School Social Worker
- Block schedule for grades 7-12 and 2 bus runs
- Maintain a full-time School Resource Officer

Total Proposed Expenditures

Total Expenditures: \$28,577,177,
an increase of 6.35% from 2025-26



Proposed Budget
2026-2027

	Budget 2025-2026	Proposed Budget 2026-2027	
General Support:			
Board of Education	41,636.00	42,342.00	
District Meeting	3,440.00	3,610.00	
Chief School Administrator	251,671.80	249,056.40	
Business Administration	306,944.90	318,782.30	
Auditing	25,000.00	25,000.00	
Treasurer	74,303.00	58,113.00	
Tax Collector	10,964.00	11,180.00	
Purchasing	6,396.70	6,785.00	
Fiscal Agent Fees	7,000.00	7,000.00	
Legal	98,975.00	99,975.00	
Personnel	14,801.27	15,019.95	
Public Information	14,860.00	14,860.00	
Operation of Plant	1,292,283.70	1,374,105.50	
Maintenance of Plant	763,865.50	785,629.85	
Security of Plant	95,775.00	102,624.00	
Central Storeroom	1,500.00	1,500.00	
Central Printing & Mailing	69,789.50	69,125.75	
Central Data Processing	449,762.62	461,858.48	
Unallocated Insurance	150,000.00	150,000.00	
School Association Dues	7,224.00	8,074.00	
Refund on Real Property Taxes	3,500.00	3,500.00	
BOCES Administrative Costs	273,507.00	294,690.00	
Total General Support	3,963,199.99	4,102,831.23	+3.523%

	Budget 2025-2026	Proposed Budget 2026-2027	
Instruction:			
Curriculum Development	302,137.19	438,734.30	
Supervision, Regular School	453,635.17	486,597.20	
Inservice Training, Instructional	25,575.00	82,906.50	
Teaching, Regular School	4,954,705.01	5,216,935.95	
Programs for Students w/Dis.	3,576,688.41	3,911,485.72	
Programs for Eng. Lang. Learn. (ELL)	32,914.20	93,791.00	
Occupational Education	672,158.48	676,206.25	
Teaching, Special Schools	22,709.00	24,560.00	
School Library	204,346.20	206,274.50	
Computer Assisted Instruction	611,151.17	681,063.97	
Attendance	8,800.00	8,800.00	
Guidance	209,626.30	212,643.80	
Health Services	118,982.00	123,369.00	
Psychological Services	167,749.10	122,950.80	
Social Work Services	7,440.00	15,360.00	
Co-Curricular Activities	51,843.00	56,041.00	
Interscholastic Athletics	389,308.57	408,668.87	
Total Instruction	11,809,768.80	12,766,388.86	+8.100%
Transportation:			
District Transportation	2,671,948.83	2,554,055.58	
Garage Building	87,301.25	89,960.00	
Contract Transport	5,000.00	5,000.00	
Transportation from BOCES	3,604.00	0.00	
Total Transportation	2,767,854.08	2,649,015.58	-4.293%

	Budget 2025-2026	Proposed Budget 2026-2027	Percent Change
Community Service:			
Adult Education & Recreation	7,628.00	7,628.00	
Total Community Service	7,628.00	7,628.00	0%
Employee Benefits:			
State Retirement	563,652.24	613,652.24	
Teachers' Retirement	727,940.18	632,800.99	
Social Security	871,445.44	877,931.69	
Workers' Compensation	95,000.00	105,000.00	
Unemployment Insurance	3,000.00	5,000.00	
Health Insurance	3,610,359.27	4,387,415.41	
Other-Benefits	91,100.00	91,100.00	
Total Employee Benefits	5,962,497.13	6,712,900.33	+12.585%
Debt Service:			
Serial Bonds - Principal	1,340,000.00	1,405,000.00	
Serial Bonds - Interest	844,088.00	783,413.00	
Total Debt Service	2,184,088.00	2,188,413.00	+0.198%
Interfund Transfer:			
Transfer to Special Aid Fund	75,000.00	50,000.00	
Transfer to Capital Fund	100,000.00	100,000.00	
Total Interfund Transfer:	175,000.00	150,000.00	-14.285%
Total General Fund:	26,870,036.00	28,577,177.00	+6.35%

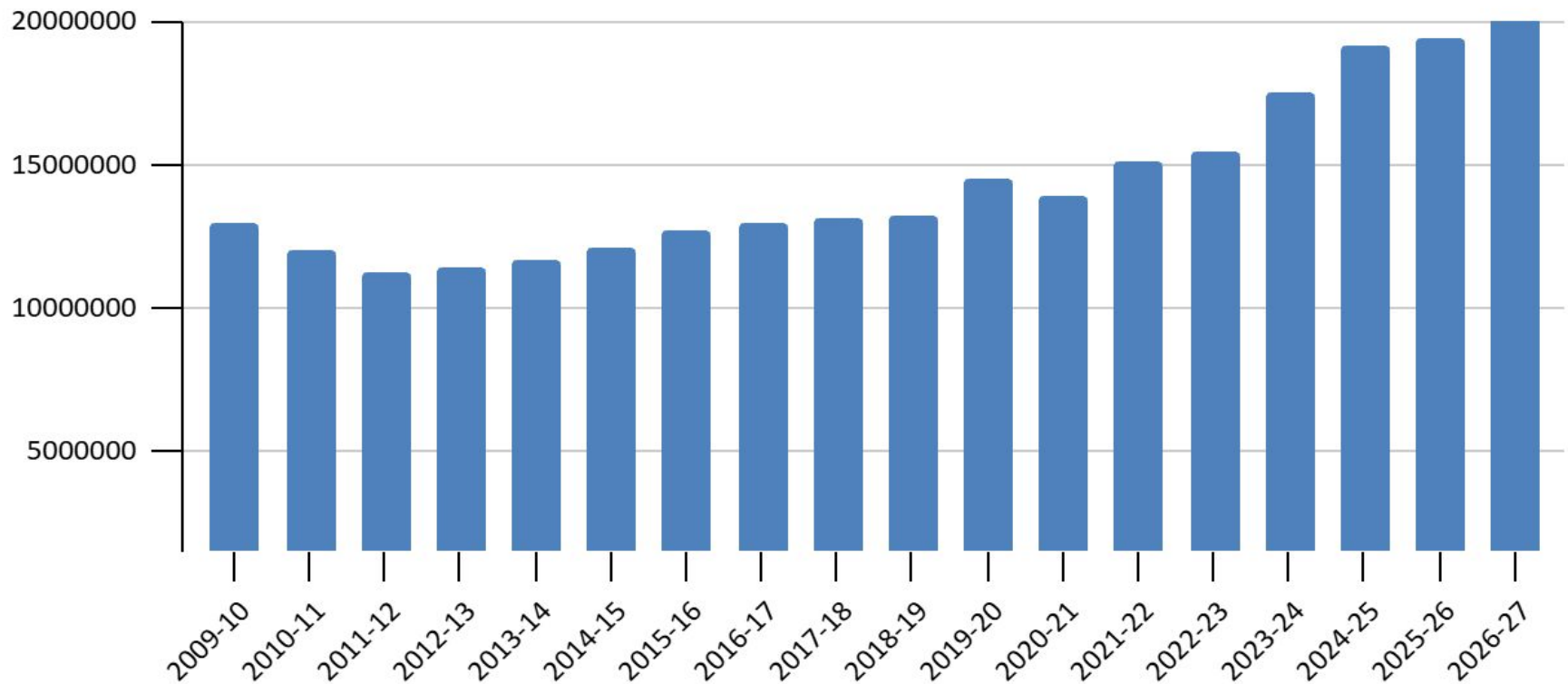
Revenues

	Budget 2025-2026	Proposed Budget 2026-2027	Percent Change
State Sources			
Foundation Aid & Excess Cost Aids	13,886,790	14,114,129	
State Expense Based Aids	5,428,727	5,966,618	
Instructional Materials Aids	83,086	79,950	
Total for State Sources	19,398,603	20,160,697	+3.93%
Property Tax & Star Payments	4,854,007	4,951,087	
Appropriated Fund Balance	0	905,464	
Appropriated Empl Contribution Reserve	300,000	53,436	
Appropriated Unemployment Reserve	15,784	6,170	
Appropriated Workers Comp Reserve	15,000	18,220	
Total Tax, Appropriated Fund Balance & Reserves	5,184,791	5,934,377	+14.46%
Local Sources			
Payment in lieu of tax	277,178	303,965	
Transportation for other districts	1,183,714	1,207,388	
Miscellaneous/Other revenues	720,750	845,750	
Total Other Local Sources	2,181,642	2,357,103	+8.04%
Other Revenues	0	0	
Interfund transfer – debt service	25,000	45,000	
Interfund transfer – school lunch	80,000	80,000	
Federal aid - Medicaid	105,000	125,000	
Total Other Revenues			
TOTAL REVENUES	26,870,036	28,577,177	+6.35%

Revenue - State Aid

Total Projected State Aid: \$20,160,697 (3.93% increase)

1% increase in Foundation Aid (hold harmless), 30% increase in BOCES Aid (expense based aid due to use of additional BOCES services such as Early College and Distance Learning co-sers)



Revenue - Property Tax

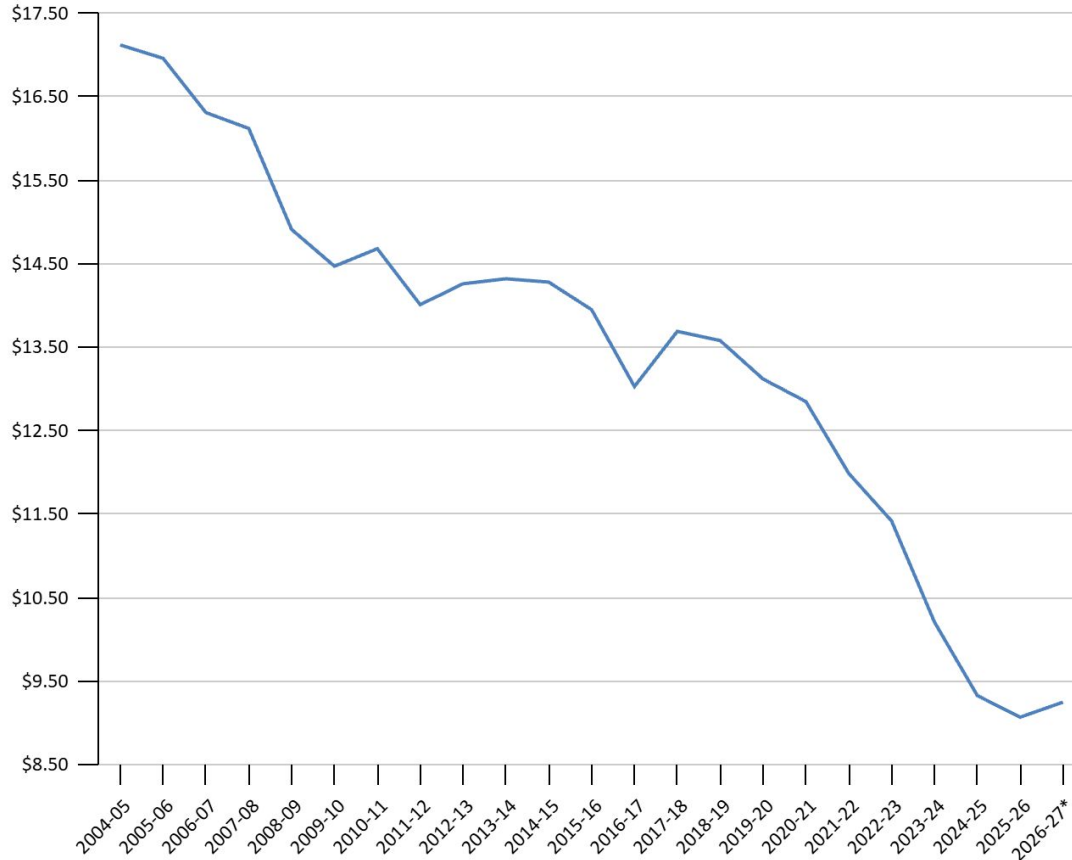
Property Tax: increase 2% on the levy (\$97,080), which is below the 3.9% cap (\$189,409)

Property Tax Rate continues to be the lowest in the GV BOCES Region

In 2025-26 the tax levy was 18.1% of the total budget

In 2026-27 the proposed tax levy would be 17.3% of the total budget

Lowest in GV BOCES Region (both years)



Estimated 2026-27 Tax Rate would Be \$9.25/thousand

*estimated

Revenue - Local Sources

2% increase in revenue for Transportation for Other Districts

\$20,000 Increase in revenue from Interfund Transfer - School Lunch (indirect costs)



Appropriated Reserves

1 time funding sources:

\$53,436 from ERS Reserve

\$6,170 from Unemployment Reserve

\$18,220 from Workers Compensation Reserve

\$905,464 - Appropriated Fund Balance



Debt Service Projection

	Vote: 10/29/13		Vote: 5/16/17		Vote: 12/15/20		
	\$3,225,000 Bond		\$7,000,000 Bond		\$12,520,000 Bond		
	Principal	Interest 2.1594%	Principal	Interest 2.7584%	Principal	Interest 3.8220%	Total Debt Service
2026-27	\$225,000	\$23,262.50	\$490,000	\$191,400	\$690,000	\$568,750	\$2,188,412.50
2027-28	\$230,000	\$18,481.25	\$515,000	\$166,900	\$720,000	\$534,250	\$2,184,631.25
2028-29	\$240,000	\$13,593.75	\$535,000	\$141,150	\$760,000	\$498,250	\$2,187,993.75
2029-30	\$245,000	\$8,193.75	\$560,000	\$114,400	\$795,000	\$460,250	\$2,182,843.75
2030-31	\$95,000	\$2,375.00	\$580,000	\$86,400	\$835,000	\$420,500	\$2,019,275.00
2031-32			\$525,000	\$69,000	\$880,000	\$378,750	\$1,852,750.00
2032-33			\$540,000	\$53,250	\$925,000	\$334,750	\$1,853,000.00
2033-34			\$525,000	\$26,250	\$970,000	\$288,500	\$1,809,750.00
2034-35					\$1,020,000	\$240,000	\$1,260,000.00
2035-36					\$1,070,000	\$189,000	\$1,259,000.00
2036-37					\$1,125,000	\$135,500	\$1,260,500.00
2037-38					\$1,175,000	\$79,250	\$1,254,250.00
2038-39					\$410,000	\$20,500	\$430,500.00
PAYMENT	\$1,035,000	\$65,906	\$4,270,000	\$848,750	\$11,375,000	\$4,148,250	\$21,742,906.25

2026-27 Property Tax Report Card

Form Due - April 25, 2026

Form Preparer Name:

D. TODD CAMPBELL, SUPERINTENDENT

Preparer's Telephone Number:

585-493-5450

Shaded Fields Will Calculate

	Budgeted 2025-26 (A)	Proposed Budget 2026-27 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	26,870,036	28,577,177	6.35 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	4,854,007	4,951,087	
B. Tax Levy to Support Library Debt, if Applicable			
C. Tax Levy for Non-Excludable Propositions, if Applicable ²			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable			
E. Total Proposed School Year Tax Levy (A+B+C-D)	4,854,007	4,951,087	2.00 %
F. Permissible Exclusions to the School Tax Levy Limit	0	0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	4,925,000	5,043,416	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	4,854,007	4,951,087	
I. Difference: (G-H); (negative value requires 60.0% voter approval) ²	70,993	92,329	
Public School Enrollment	813	807	-0.74 %
Consumer Price Index			2.63 %

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2026-27, includes any carryover from 2025-26 and excludes any tax levy for library debt or prior year reserve for

excess tax levy, including interest.

The School Budget and the New York State Tax Levy Limit:

New York has instituted a tax levy limit, commonly referred to as a "cap," that provides a state formula to establish a levy limit that determines if a simple majority or a super (60%) majority would be required for passage. The levy limit for Letchworth was calculated to be 3.9%. Since the proposed levy increase for the year is 2%, a simple majority will be required for passage.

2026-27 Property Tax Report Card - Continued

	Actual 2025-26 (D)	Estimated 2026-27 (E)
Adjusted Restricted Fund Balance	12,155,694	12,218,785
Assigned Appropriated Fund Balance	189,464	905,464
Adjusted Unrestricted Fund Balance	1,074,801	1,143,087
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00 %	4.00 %

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/26 Actual Balance	6/30/26 Estimated Ending Balance	Intended Use of the Reserve in the 2026-27 School Year (Limit 200 Characters)**
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Note: Be sure to click on the Save button at the bottom after each additional Reserve you add under Capital, Property Loss, Liability, or Other Reserve.

Capital	2019 BUILDING CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	958,763	967,153	no planned use in 2026-27
Capital	2022 BUILDING CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	4,297,281	4,334,888	no planned use in 2026-27
Capital	2023 TRANSPORTATION VEHICLE RESERVE	For the cost of any object or purpose for which bonds may be issued.	1,046,177	1,055,332	no planned use in 2026-27
Capital	2025 MAINTENANCE VEHICLE/EQUIPMENT RESERVE	For the cost of any object or purpose for which bonds may be issued.	764,515	771,205	no planned use in 2026-27
Capital	2025 TRANSPORTATION VEHICLE RESERVE	For the cost of any object or purpose for which bonds may be issued.	904,068	911,980	no planned use in 2026-27
Repair	REPAIR RESERVE	For the cost of repairs to capital improvements or equipment.	308,673	311,374	no pay for unexpected repairs to facilities or equipment
Workers Compensation	WORKERS' COMPENSATION RESERVE	For self-Insured Workers Compensation and benefits.	487,943	492,213	18,220 to support the 2026-27 budget

2026-27 Property Tax Report Card - Continued

Unemployment Insurance	UNEMPLOYMENT INSURANCE RESERVE	For reimbursement to the State Unemployment Insurance Fund.	154,837	156,192	6,170 to support the 2026-27 budget
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		For proceeds from the sale of district capital assets or improvement, restricted to debt service.			
Insurance	INSURANCE RESERVE	For liability, casualty, and other types of uninsured losses.	210,476	212,318	no planned use in 2026-27
Property Loss + (add)		To cover property loss.			
Liability + (add)	RESERVE FOR LIABILITY CLAIMS	To cover incurred liability claims.	270,919	273,290	no planned use in 2026-27
Tax Certiorari		For tax certiorari settlements.			
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	EMPLOYEE BENEFIT ACCRUED LIABILITY RESERVE	For accrued 'employee benefits' due to employees upon termination of service.	510,422	515,006	to cover accrued benefits for employees on termination
Retirement Contribution	RETIREMENT CONTRIBUTION RESERVE	For employer retirement contributions to the State and Local Employees' Retirement System.	1,431,294	1,443,820	53,436 to support the 2026-27 budget
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.			
Single Other Reserve	RESERVE FOR TEACHERS' RETIREMENT SYSTEM CONTRIBUTI	To fund employer retirement contributions to	767,299	774,014	no planned use in 2026-27

Expenditure Major Changes from 2025-26

- **1981: BOCES Administrative** - additional BOCES lease expenses
- **2010: Curriculum Development & Supervision, 2070: Inservice Training** - .4 FTE Behavior Specialist (aidable), additional LETRS training costs for teachers

Expenditure Major Changes from 2025-26

- **2110: Instructional Regular School** - not filling 2.0 FTE Elementary Education positions, 1.0 FTE Physical Education position, 1.0 FTE Clerical position; add Early College co-ser (tuition and related costs), add Distance Learning co-ser, additional alternative education placements, additional BOCES enrichment services
- **2250: Special Education** - add 3.0 FTE Teacher Aides per student IEPs, additional out of district placement tuition costs

Expenditure Major Changes from 2025-26

- **2259: English Language Learners** - add .5 FTE ELL Teacher contracted through BOCES (not aidable)
- **2630: Computer Assisted Instruction** - additional BOCES technology services and pass-through costs
- **2850 & 2855: Co-Curricular Activities and Interscholastic Athletics** - additional programs, sports and contractual increases

Expenditure Major Changes from 2025-26

- **9010: State Retirement** - increase in Employer Contribution Rate and number of positions
- **9020: Teachers' Retirement** - reduction in Employer Contribution Rate and number of positions
- **9040: Workers' Compensation** - increase in premium
- **9060: Health Insurance** - 30% increase in medical and prescription premiums



Staffing Levels

Not filling 2.0 FTE Elementary (K-6) Classroom teacher positions
due to declining enrollment

Not filling 1.0 FTE Physical Education teacher position
due to declining enrollment

Not filling 1.0 FTE Clerical position
due to declining enrollment

Add a .4 FTE Behavioral Specialist (contracted through BOCES)

Add a .5 FTE ELL Teacher (contracted through BOCES)

Add 3.0 FTE Teacher Aides per student IEPs

2026-27 Capital Outlay Project

- **9950: Transfer to Capital**

A \$100,000 capital outlay project to upgrade HVAC/Building Controls (*Capital Outlay Projects generate building aid in the following fiscal year.*)

Things to monitor:



- Declining Enrollment - K-12 (2018= 897 / 2025 = 792)
- Minimal Future Increases in Foundation Aid Projected
- Federal \$ (Title \$ and Free Meals)
- Rising benefits costs
- Labor Market Challenges- lack of certified staff applicants
- Future Capital Planning (EV buses, next capital project)
- Transportation costs (Merged sports teams)
- Bringing CSE students back to LCS when possible

Property Tax for the Public Libraries

as received from the Public Library boards

2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
\$30,000.00	\$140,000.00	\$147,000.00	\$154,350.00	\$162,067.50	\$170,170.00
2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
\$174,425.14	\$174,425.14	\$178,785.76	\$178,785.76	\$182,361.50	\$185,388.67
2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
\$188,280.70	\$189,655.18	\$194,396.59	\$198,283.51	\$202,249.18	\$205,909.89
2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
\$208,442.58	\$212,611.43	\$220,307.94	\$230,741.94	\$243,096.12	\$286,964.46



There are three (3) vacancies for the Board of Education for three year terms July 1, 2025 through June 30, 2028:

(VOTE FOR ANY THREE)

Robert Jines
Vanessa Karasiewicz
Shane Scott



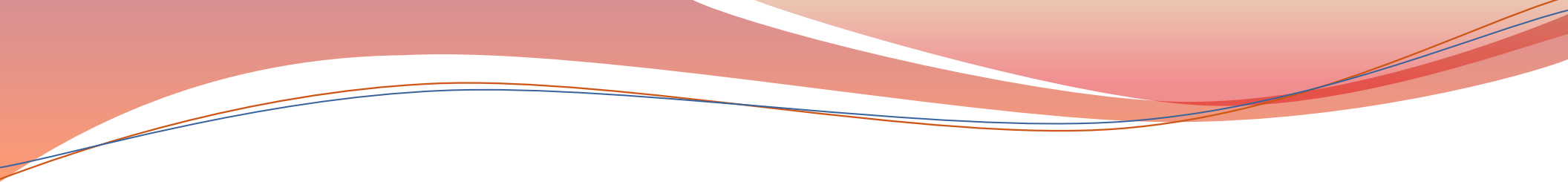
Proposition 1 - Budget \$28,577,177.00

The Board of Education of the Letchworth Central School District shall be authorized to expend the sum set forth in the proposed budget for the 2026-27 school year in the amount of \$28,577,177.00 and to levy the necessary tax therefore.



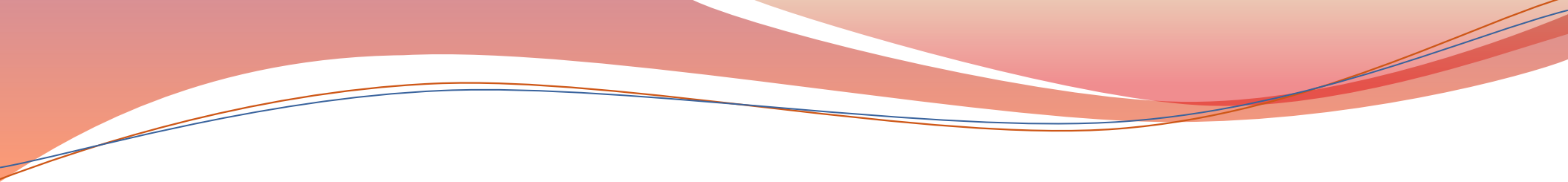
Proposition 2 - Library Funding - \$286,964.46
(As received from the libraries)

Shall the amount of funds raised by taxation to support the four public libraries in the Letchworth Central School District be increased from \$243,096.12 to \$286,964.46 the increased amount to be distributed as followed: \$36,822.18 to the Eagle Free Library, Bliss; \$114,026.00 to the Cordelia A. Greene Library, Castile; \$69,041.57 to the Gainesville Public Library, Silver Springs; and \$67,074.71 to the Pike Library Association, Pike.



Qualifications of a voter:

- A United States Citizen
- Eighteen Years of Age or older
- Resident of School District for 30 days prior to voting



VOTE!

Tuesday, May 19, 2026 12PM - 8PM

Art Show

FFA Plant Sale

Science Fair 5:30 - 7PM

Music Recital @ 7PM

**Junior Class Fundraiser -
Smoked Pulled Pork, Homemade
chips, Coleslaw, Water - \$12
(5PM -7PM)**