

Orchard Park Central School District Proposed 2025-2026 Budget

**Public Budget Hearing
Tuesday, May 6, 2025
7 p.m.
Orchard Park Middle School
60 South Lincoln Avenue**

**Annual School Vote & Board Election
Tuesday, May 20, 2025
7 a.m. to 9 p.m.
Orchard Park High School
4040 Baker Road**

Board of Education Members
Dr. Jennifer Rogers, President
Mr. Ryan Anderson, Vice President
Mr. Steven Comeau
Mr. Ed Draves
Mr. Tom Provost
Mr. Ty Romanello
Mrs. Karen Sreniawski
Mr. Luke Lippitt, Student Ex-Officio

ORCHARD PARK CENTRAL SCHOOL DISTRICT
Proposed 2025-2026 Budget Highlights

The following are highlights of the Proposed 2025-2026 Budget and accompanying propositions.

PROPOSITION NO.1: 2025-26 Basic Budget

Proposition No. 1 seeks approval for the total 2025-2026 Budget for the school district. Details regarding the Proposed 2025-2026 Budget can be found on the following sheets:

The label on the voting machine will read:

PROPOSITION NO. 1 -
2025-2026 BASIC BUDGET

Shall the following resolution be adopted, to wit:

RESOLVED, that the basic budget for the Orchard Park Central School District (the "District"), Erie County, New York for the fiscal year commencing July 1, 2025 and ending June 30, 2026, as presented by the Board of Education, in the amount of \$126,697,638, is hereby approved and adopted and the required funds therefor are hereby appropriated and the necessary real property taxes required shall be raised by a tax on the taxable property in the District to be levied and collected as required by law.

**PROPOSITION NO. 2: Purchase and Financing of Vehicles,
Related Equipment and Supplies**

Proposition No. 2 seeks approval to purchase six (6) seventy-seven (77)-passenger school buses to continue with our 10 year replacement plan for District buses. The majority of the expense is reimbursed from the state through state Transportation Aid. The buses will be purchased from NYS contract for school buses with all options competitively priced.

The label on the voting machine will read:

PROPOSITION NO. 2-

**PURCHASE AND FINANCING OF BUSES,
RELATED EQUIPMENT AND SUPPLIES**

Shall the following resolution be adopted, to wit:

RESOLVED, that the Board of Education (the "Board") of the Orchard Park Central School District (the "District") is hereby authorized to purchase school buses (and related equipment and supplies) for use in the transportation program of the District, including: five (5) seventy-seven (77)-passenger school buses at an estimated maximum cost of \$195,000 each; and one (1) seventy-seven (77)-passenger school buses at an estimated maximum cost of \$210,000; that the sum of \$1,185,000 (which includes certain up-front financing costs and is the total of the aforesaid estimated maximum costs), plus an amount for interest thereon, shall be funded by the imposition of a tax which is hereby authorized to be levied and collected in installments in such years and in such amounts as shall be determined by the Board and, in anticipation of such tax, (a) bonds or other obligations of the District are hereby authorized to be issued in an aggregate principal amount not to exceed \$1,185,000 and (b) the District shall be authorized to enter into lease or lease/purchase arrangements in an aggregate principal amount not to exceed \$1,185,000 if approved by the Board in accordance with applicable statutes and regulations; and New York State Transportation Aid funds expected to be received by the District are anticipated to offset a substantial part of the cost of the buses hereby authorized, and such funds shall, to the extent received, be applied to offset and reduce the amount of taxed herein authorized to be levied.

SCHOOL REPORT CARD



Orchard Park Central School District

Inter-school Communication

Office of Curriculum & Pupil Services

TO: David Lilleck, Superintendent of Schools

FROM: Sarah M. Hornung
Assistant Superintendent for Curriculum, Innovation & Pupil Services

RE: Student Academic Performance Summary

DATE: April 22, 2025

The following is a summary report on the academic achievement levels for the school year and graduation rates attained by Orchard Park Central School District students during the 2024-2025 school year.

The New York State (NYS) assessment program is a learning standards-based system, with standards-based assessments. Performance on the assessments in English Language Arts (ELA), mathematics, and science at the elementary and middle levels is reported as a percentage of tested students scoring at or above level 1, level 2, level 3, or level 4. Student performance is evaluated using a four-level scoring scale, which is determined by the degree of success in achieving the learning standards. The levels are listed here for reference:

- Level 4 – Exceeds proficiency standard
- Level 3 – Meets proficiency standard
- Level 2 – Partially proficient
- Level 1 – Below proficiency standard

The District has a number of families and/or students who refuse to participate in the NYS assessment program. The number of students who refused, or whose parents wrote to the District indicating their child(ren) would not be participating in the NYS assessments, is reflected in the “refused” column.

Notably, the number of students who participated in the 8th grade mathematics and 8th grade science assessments is significantly less than the number of students in the grade level. All of our accelerated 8th grade students who are taking Algebra I and/or Earth Science in 8th grade are exempt from taking the 8th grade mathematics and science assessments.

At the high school or commencement level, the Regents examination program is used to determine the degree of academic success. The performance of Regents examinations is summarized by the percentage of students scoring at or above 55%, 65%, and 85%.

This report concludes with a summary of the 2024 High School Cohort Completion Rates, detailing the number of graduates, and those students obtaining Regents Diplomas, Regents Diplomas with Advanced Designation, and Local Diplomas.

2024 NYS 3rd - 8th Grade Spring Performance

	Total # Tested	Refused	% Level 1	% Level 2	% Level 3	% Level 4
Grade 3 ELA	337	26	12%	26%	42%	20%
Grade 4 ELA	328	59	9%	27%	39%	25%
Grade 5 ELA	311	43	13%	29%	41%	18%
Grade 6 ELA	307	67	13%	25%	43%	19%
Grade 7 ELA	249	89	10%	31%	38%	21%
Grade 8 ELA	225	109	10%	31%	40%	20%
Grade 3 Math	342	21	3%	18%	56%	23%
Grade 4 Math	341	50	4%	16%	58%	22%
Grade 5 Math	316	39	11%	23%	52%	14%
Grade 6 Math	298	75	6%	15%	60%	19%
Grade 7 Math	252	86	6%	27%	37%	30%
Grade 8 Math **	150	96	18%	34%	45%	3%
Grade 5 Science	311	43	11%	44%	42%	3%
Grade 8 Science ***	161	108	6%	35%	50%	9%

** 89 students took the Algebra 1 Regents

*** 64 students took the Earth Science Reg

8 students absent entire ELA test

94 students absent entire Math test

High School Regents Examinations - June 2024

	2024 # Tested	Level 1-% Scored below 55	Level 2-% Scored 55-64	Level 3-% Scored 65-84	Level 4-% Scored 85-100**
Living Environment	318	4%	4%	32%	60%
Chemistry	179	1%	6%	61%	32%
Earth Science *	303	1%	5%	43%	50%
Physics	74	7%	3%	36%	54%

* Data includes 8th grade Accelerated Students

** Score Ranges - Regents Assessments based on 2005 learning standards have 4 Performance Levels

High School Regents Examinations - June 2024

	2024 # Tested	Level 1-% Scored below 55	Level 2-% Scored 55-64	Level 3-% Scored 65-84	Level 4-% Scored 85-100**	Level 5-% Scored 85-100 **
Algebra 1 CC *	363	5%	7%	31%	37%	20%
Algebra II	222	0%		16%	38%	45%
E L A CC	357	2%	5%	13%	24%	56%
Geometry	260	2%	3%	43%	21%	32%
Global History	330	3%	5%	30%	22%	40%
US History&Gov't	355	2%	4%	16%	39%	39%

* Data includes 8th grade Accelerated Students

** Score Ranges - Regents Assessments based on Common Core Learning Standards have 5 performance levels, Assessments based on 2005 learning standards have 4.

Regents - Common Core Learning Standards	Performance Level
<i>English, Algebra I, Geometry, & Algebra II (0-54)</i>	1
<i>English, Algebra I, Geometry & Algebra II (55-64)</i>	2
<i>English (65-78) Algebra I & Geometry (65-79) Algebra II (65-77)</i>	3
<i>English (79-84) Algebra I & Geometry (80-84) Algebra II (78-84)</i>	4
<i>English, Algebra I, Geometry, Algebra II (85-100)</i>	5

High School Cohort Completion Rates - 2024

	Number	% of Graduates
Graduates	347	97%
Regents Diplomas w/Advanced Designation	209	60%
Regents Diplomas	135	39%
Regents Diplomas w/CTE	52	15%
Local Diploma	3	1%
Total Non-Completers	11	3%

**FINANCIAL
TRANSPARENCY
REPORT**

ORCHARD PARK CSD

2022-23 School Year Financial Transparency Report

The tables below display per pupil expenditures for charter schools, traditional public schools, as well as district averages that may be higher or lower than an individual school.

All amounts shown on this report (except exclusions) are per pupil of the entire school or district, unless otherwise noted.

| Business Rules

Economic and Student Characteristics

DISTRICT P-12 ENROLLMENT



4,748

NEEDS RESOURCE CATEGORY



Low Need

DISTRICT ABILITY TO RAISE LOCAL FUNDS IS



significantly more than the average district in the state

DISTRICT STUDENT NEEDS ARE



significantly less than the state average

Student Demographics

Enrollment	ORCHARD PARK CSD
All Students	4,622
Economically Disadvantaged	20%
Students with Disabilities	15%
English Language Learners	1%
➤ Race/Ethnicity	

Staffing Profile	ORCHARD PARK CSD
Student-to-Teacher Ratio	11
Teachers with Fewer than 4 years of Experience %	17%
Teachers with 4-20 Years of Experience %	39%
Teachers with 21+ Years of Experience %	44%

Comparison: How do per pupil expenditures compare?

THIS SCHOOL ▼	DISTRICT OR DISTRICT OF LOCATION ▼	COUNTY AVERAGE ▼	STATEWIDE AVERAGE ▼
N/A	\$21,178.00	\$23,426.01	\$26,857.07

Report View One: How Much is Being Spent on Instruction and Administration?

For traditional school districts, school level data (entries A through D) represent the average per pupil school level expenditures for all schools in the district. For charter schools, these entries reflect school level expenditures for the particular charter school only. Entries E through H reflect central expenditures.

Total spending (entry I) represents all non-excluded per pupil expenditures. For traditional school districts, this represents the average per pupil expenditures of all schools in the district. For charter schools, this represents per pupil school level expenditures.

School Cost(A-D) Central Cost(E-H) Combined Cost(I)

Report View One Per Pupil Expenditure Categories	ORCHARD PARK CSD
➤ A. Instruction (A1 + A2 + A3 + A4)	\$12,311.58

Report View One Per Pupil Expenditure Categories	ORCHARD PARK CSD
» B. Administration (B1 + B2 + B3)	\$637.42
» C. All Other Spending (C1 + C2 + C3)	\$2,709.15
D. Total School Level (A + B + C)	\$15,658.15
» E. Central Instruction (E1 + E2 + E3 + E4)	\$386.57
» F. Central Administration (F1 + F2 + F3)	\$2,339.72
» G. All Other Central Spending (G1 + G2 + G3)	\$2,793.11
H. Total Central Costs	\$5,519.39
I. Total Spending (D + H)	\$21,177.54

Report View Two: How are the Local/State and Federal Funds Spent?

Report View Two presents the same expenditures reported in View One, but disaggregates that spending by local/state/federal/other revenue source.

For traditional school districts, school level data (entries J and K) represent the average per pupil school level expenditures for all schools in the district. For charter schools, these entries reflect school level expenditures for the charter school. Entries L and M reflect central expenditures.

Total spending (entry N) represents all non-excluded per pupil expenditures. For traditional school districts, this represents the average per pupil expenditures of all schools in the district. For charter schools, this represents per pupil school level expenditures.

School Cost(Pre-J—K)

Central Cost(Pre-L—M)

Combined Cost(N)

Report View Two Per Pupil Expenditure Categories	ORCHARD PARK CSD
J. Total School Level Local/State Spending	\$14,654.24
» K. Total School Level Federal Spending	\$1,003.90
L. Total Central Level Local/State Spending	\$5,333.93
M. Total Central Level Federal Spending	\$185.47
N. Total Spending (J + K + L + M)	\$21,177.54

Detailed Spending: How Much is Spent Per Pupil in Selected Program Areas?

Program Area Details in entries O through Z represent subsets of spending in Report View One and Report View Two. Five program areas are broken out. To calculate per pupil expenditures P-12 enrollment is used for pupil services, community schools programs, and BOCES services. Enrollments for the program areas are used for special education, ELL services, and prekindergarten.

Entries O through T represent school level expenditures. For charter schools, data represents per pupil expenditures in each of category in the selected school. For traditional school districts, data under the district column represent the district average of all schools in each of these categories.

Entries U through Z represent central expenditures.

School Cost(O-T)

Central Cost(U-Z)

»	Program Detail Areas
	Program areas are included within the above School Level Expenditures (Row D) and Central Costs (Row H)

Exclusions: What Other Spending is not Included in the Per Pupil Amounts Shown Above?

The final section represents total expenditures, with the following exclusions that were not included in the per pupil expenditure calculations above: transportation, tuition, debt service, and other.

“Other Exclusions” include expenditures such as tuition for students attending BOCES full-time, services provided to nonpublic or charter schools, prekindergarten payments to community-based organizations, and community services.

Central Cost(1-5 & Percent Excluded from Total)

Combined Cost(Total Expenditures)

Excluded Expenditures	ORCHARD PARK CSD
1. Transportation	\$5,623,439.00
2. Charter School Tuition	\$158,304.00
3. Other Tuition	\$1,767,738.00

Excluded Expenditures	ORCHARD PARK CSD
4. Debt Service	\$7,855,805.00
5. Other	\$8,345,052.00
Percent Excluded from Total	19%
Total Expenditures	\$124,301,298.00

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THIS DOCUMENT WAS CREATED ON: APRIL 21, 2025, 9:56 AM EST

COMPENSATION DISCLOSURE

**ORCHARD PARK CENTRAL SCHOOL DISTRICT
COMPENSATION DISCLOSURE 2025-26**

Chapter 474 of the Laws of 1996 require public disclosure of the compensation for certain administrative staff. The statute requires that a disclosure statement be appended to the budget for the ensuing school year and that such information be transmitted to the Commissioner of Education.

The following pages meet the requirements of Chapter 474 of the Laws of 1996.

SUPERINTENDENT OF SCHOOLS

 \$232,000 Annual Salary/Compensation:
 232,000 Annual Salary

 69,570 Annualized Benefits:
 22,345 Mandatory TRS Contribution 9.59%
 17,825 Required Social Security Contributions 7.65%
 19,200 District Contribution to Health Insurance 80%
 1,500 District Contribution to Group Life Insurance
 5,500 Flexible Benefit Contribution (105h)
 3,200 403(b) Plan

 4,500 Other Benefits:
 1,500 Professional Dues
 3,000 Professional Expenses

ASSISTANT SUPERINTENDENT – BUSINESS & SUPPORT SERVICES

 \$206,026 Annual Salary/Compensation:
 206,026 Annual Salary

 62,839 Annualized Benefits:
 19,758 Mandatory TRS Contribution 9.59%
 15,761 Required Social Security Contributions 7.65%
 19,920 District Contribution to Health Insurance 83%
 400 District Contribution to Group Life Insurance
 7,000 Flexible Benefit Contribution (105h) or 403(b) Plan

 18,952 Other Benefits:
 15,452 Payment for Fifteen Additional Duty Days
 1,000 Professional Dues
 2,500 Professional Expenses

ASSISTANT SUPERINTENDENT – PERSONNEL & PUPIL SERVICES

___\$173,466_ Annual Salary/Compensation:
 173,466 Annual Salary

___57,225_ Annualized Benefits:
 16,635 Mandatory TRS Contribution 9.59%
 13,270 Required Social Security Contributions 7.65%
 19,920 District Contribution to Health Insurance 83%
 400 District Contribution to Group Life Insurance
 7,000 Flexible Benefit Contribution (105h) or 403(b) Plan

___16,510_ Other Benefits:
 13,010 Payment for Fifteen Additional Duty Days
 1,000 Professional Dues
 2,500 Professional Expenses

ASSISTANT SUPERINTENDENT – CURRICULUM & INNOVATION

___\$166,238_ Annual Salary/Compensation:
 166,238 Annual Salary

___55,979_ Annualized Benefits:
 15,942 Mandatory TRS Contribution 9.59%
 12,717 Required Social Security Contributions 7.65%
 19,920 District Contribution to Health Insurance 83%
 400 District Contribution to Group Life Insurance
 7,000 Flexible Benefit Contribution (105h) or 403(b) Plan

___15,968_ Other Benefits:
 12,468 Payment for Fifteen Additional Duty Days
 1,000 Professional Dues
 2,500 Professional Expenses

COMPENSATION DISCLOSURE

The following individuals receive a total salary/compensation amount of \$174,000 or greater which is required by Law to be disclosed as a part of the budget process:

None

PROPERTY TAX REPORT CARD

Property Tax Report Card
142301 - ORCHARD PARK CSD

2024-2025 - Page 1
Official - as of 04/10/2025 11:29 AM

****Please use Chrome or Firefox browsers when entering the Business Portal to complete the PTRC. Internet Explorer is NOT recommended.****

Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website:
<http://www.p12.nysed.gov/mgtserv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2025-26 Budget Notice to: emscmgts@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Notice: The Enacted Budget allows school districts to establish a reserve fund for NYS Teachers' Retirement System Contributions, effective immediately. This reserve, if applicable, should be reported in the Schedule of Reserves under 'Other Reserve' and with a description that says: "To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS.)"

Form Due - April 28, 2025

Form Preparer Name:
Preparer's Telephone Number:

<u>Shaded Fields Will Calculate</u>	Budgeted 2024-25 (A)	Proposed Budget 2025-26 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	<input type="text" value="124,126,680"/>	<input type="text" value="126,697,638"/>	<input type="text" value="2.07"/> %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	<input type="text" value="72,048,709"/>	<input type="text" value="75,362,950"/>	
B. Tax Levy to Support Library Debt, if Applicable	<input type="text" value="0"/>	<input type="text" value="0"/>	
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	<input type="text" value="0"/>	<input type="text" value="0"/>	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	<input type="text" value="0"/>	<input type="text" value="0"/>	
E. Total Proposed School Year Tax Levy (A+B+C-D)	<input type="text" value="72,048,709"/>	<input type="text" value="75,362,950"/>	<input type="text" value="4.60"/> %
F. Permissible Exclusions to the School Tax Levy Limit	<input type="text" value="3,603,204"/>	<input type="text" value="5,722,917"/>	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	<input type="text" value="68,445,505"/>	<input type="text" value="70,838,065"/>	
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)	<input type="text" value="68,445,505"/>	<input type="text" value="69,640,033"/>	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	<input type="text" value="0"/>	<input type="text" value="1,198,032"/>	
Public School Enrollment	<input type="text" value="5,026"/>	<input type="text" value="5,072"/>	<input type="text" value="0.92"/> %
Consumer Price Index			<input type="text" value="2.95"/> %

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 2025-26, includes any carryover from 2024-25 and excludes any tax levy for library debt or prior year reserve for

excess tax levy, including interest.

	Actual 2024-25 (D)	Estimated 2025-26 (E)
Adjusted Restricted Fund Balance	9,525,932	6,269,359
Assigned Appropriated Fund Balance	5,900,000	5,700,000
Adjusted Unrestricted Fund Balance	4,803,732	3,252,082
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.87 %	2.57 %

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/25 Actual Balance	6/30/25 Estimated Ending Balance	Intended Use of the Reserve in the 2025-26 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	CAPITAL IMPROVEMENT RESERVE	For the cost of any object or purpose for which bonds may be issued.	691,421	698,335	No planned use in 2025-26
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation		For self-insured Workers Compensation and benefits.			
Unemployment Insurance	RESERVE FOR UNEMPLOYMENT	For reimbursement to the State Unemployment Insurance Fund.	957,334	966,907	No planned use in 2025-26
Reserve for Tax Reduction	RESERVE FOR TAX REDUCTION	For the gradual use of the proceeds of the sale of school district real property.	1,156,573	0	Balance was used in 2024-25
Mandatory Reserve for Debt Service	RESERVE FOR DEBT SERVICE	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	3,173,599	2,599,335	Will Use \$1,000,000 in 2025-26
Insurance		For liability, casualty, and other types of uninsured losses.			
Property Loss + (add)		To cover property loss.			

Liability To cover incurred liability claims.

Tax Certiorari RESERVE FOR TAX CERTIORARI For tax certiorari settlements. No planned use in 2025-26

Reserve for Insurance Recoveries For unexpended proceeds of insurance recoveries at fiscal year end.

Employee Benefit Accrued Liability RESERVE FOR EMPLOYEE BENEFIT ACCRUED LIABILITY For accrued employee benefits due to employees upon termination of service. Will Use \$700,000 in 2025-26

Retirement Contribution For employer retirement contributions to the State and Local Employees' Retirement System.

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 + (add)

* **NYSED Reserve Guidance:**
http://www.p12.nysed.gov/mgtserv/accounting/docs/reserve_funds.pdf

OSC Reserve Guidance: <http://osc.state.ny.us/localgov/pubs/listacctg.htm#reservefunds>

****Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2025-26. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

REVENUE

ORCHARD PARK CENTRAL SCHOOL DISTRICT
 PROJECTED GENERAL FUND REVENUES
 2025-26 SCHOOL YEAR

4/8/2025

ADOPTED BUDGET

SOURCE OF REVENUE	ACCOUNT CODE	2022-23 Final	2023-24 Final	2024-25 Budget	2024-25 Estimated	2025-26 Budget	Tax Levy Cap Increase
PROPERTY TAX LEVY	1001	65,604,322	66,012,903	68,548,709	68,914,256	72,362,950	
STAR	1001	4,231,738	3,865,919	3,500,000	3,134,453	3,000,000	3,314.241
Total Property Tax:		\$69,836,060	\$69,878,822	\$72,048,709	\$72,048,709	\$75,362,950	4.60%
OTHER PAYMENTS IN LIEU OF	1081	596,885	622,893	600,000	669,605	650,000	
INTEREST & PENALTIES ON	1090	6,765	5,642	5,000	3,819	5,000	
NON-PROPERTY TAX DISTRIB.	1120	7,533,412	7,741,542	7,300,000	8,000,000	7,500,000	
COMMUNITY ED. TUITION	1315	144,598	133,452	125,000	135,000	125,000	
TEXTBOOK CHARGES	1330	429	524	1,000	500	1,000	
ADMISSIONS	1410	0	0	0	0	0	
OTHER CHARGES FOR SERVICES	1489	4,505	7,145	5,000	5,000	5,000	
DAY SCHOOL TUITION	2230	110,891	284,705	100,000	250,000	150,000	
HEALTH SERVICES - OTHER DIST.	2280	116,068	94,931	80,000	80,000	80,000	
TRANSPORT FOR OTHER DIST.	2304	0	0	0	0	0	
INTEREST AND EARNINGS	2401	906,813	1,608,878	700,000	1,200,000	800,000	
RENTAL OF PROPERTY - (Individ.)	2410	11,000	9,000	0	5,000	35,000	
RENTAL OF PROPERTY - (BOCES)	2413	12,736	12,928	12,000	13,000	12,000	
RENTAL OF EQUIPMENT - INDIVID.	2414	5,600	0	5,000	0	5,000	
COMMISSIONS	2450	347	491	0	1,045	0	
SALE OF REAL PROPERTY	2660	0	0	0	0	0	
SALE OF EQUIPMENT	2665	0	0	0	44,302	0	
INSURANCE RECOVERIES	2680	0	2,000	0	0	0	
REFUNDS - PRIOR YR. EXPENSES	2700	170,094	118,855	0	123,608	50,000	
REFUNDS - PRIOR YR. BOCES	2701	431,637	118,046	200,000	379,526	200,000	
PREMIUM ON BONDS	2710	0	109,834	0	116,450	0	
UNCLASSIFIED	2770	34,580	24,987	30,000	28,406	20,000	
INTERFUND TRANSFERS	5031	0	0	0	0	0	
LEASE PROCEEDS	5710	0	421,249	0	420,000	0	
TURF PROJECT RESERVE	9090	35,200	35,200	0	0	0	
PLAYGROUND RESERVE	9090	10,640	10,640	0	0	0	
FROM RESERVES	9090	0	0	1,700,000	0	1,700,000	
CAPITAL RESERVE (Bank St.)	9090	0	0	1,500,000	0	0	
APPROPRIATED FUND BALANCE	9090	0	0	5,900,000	0	5,700,000	
Total Other Local Share:		\$10,132,200	\$11,362,942	\$18,263,000	\$11,475,261	\$17,038,000	
STATE AID							
FOUNDATION AID		18,008,839	22,192,759	21,852,282	22,149,557	22,649,834	
EXCESS COST/PRIVATE & HIGH COST		1,409,524	1,407,583	1,570,702	1,406,595	1,349,197	
BOCES		2,678,674	3,097,190	2,833,364	2,934,294	2,847,796	
BUILDING AID (W/EXCEL AID)		3,922,741	4,024,167	2,868,735	2,736,588	2,521,413	
TRANSPORTATION		3,619,103	3,829,395	4,101,351	3,725,191	4,237,903	
TEXTBOOK/SOFT/HARD/LIBRARY/AV		482,651	487,391	488,537	480,185	490,545	
OTHER STATE AID (DASNY & Homeless Aid)		124,247	67,963	0	606,300	100,000	
FEDERAL AID							
FEDERAL CARES RESTORATION	4286	19,774	0	0	0	0	
FEDERAL CARES Act (from Erie County)	4286	0	0	0	0	0	
MEDICAID REIMBURSEMENT	4601	136,905	97,493	100,000	75,000	100,000	
Total State & Federal Aid:		\$30,402,458	\$35,203,941	\$33,814,971	\$34,113,710	\$34,296,688	\$481,717 1.42%
TOTAL ANTICIPATED REVENUE		\$110,370,718	\$116,445,705	\$124,126,680	\$117,637,680	\$126,697,638	\$2,570,958 2.07%

BUDGET SUMMARY

**Orchard Park Central School District
2025-26 3-Part Budget**

Budget Description	Budget 2024-25	Estimated Expense 2024-25	Adopted Budget 2025-26	% of Total Budget 2024-25	% of Total Budget 2025-26
ADMINISTRATIVE	13,708,280	13,584,426	12,696,909	11.04%	10.02%
PROGRAM	92,018,730	91,213,808	93,820,632	74.13%	74.05%
CAPITAL	18,399,670	17,712,669	20,180,097	14.82%	15.93%
GRAND TOTAL	124,126,680	122,510,903	126,697,638	100.00%	100.00%
BUDGET INCREASE			2,570,958 2.07%		

ADMINISTRATIVE BUDGET

**Orchard Park Central School District
2025-26 Administrative Budget**

F	O	L	P	Budget Description	Budget 2024-25	Estimated Expense 2024-25	Adopted Budget 2025-26	Change in Budget
				Board of Education				
1010	400	01	0100	Bd of Ed - Contractual	7,000	7,000	7,000	
1010	450	01	0100	Bd of Ed - Supplies	2,500	2,500	2,500	
				Board of Education	9,500	9,500	9,500	\$0 0.00%
				Distict Clerk				
1040	400	01	0100	District Clerk - Contractual	0	0	0	
1040	450	01	0100	District Clerk - Supplies	200	200	200	
				Distict Clerk	200	200	200	\$0 0.00%
				Distict Meeting				
1060	400	01	0100	District Meeting - Contractual	20,000	2,500	20,000	
				Distict Meeting	20,000	2,500	20,000	\$0 0.00%
				Chief School Administrator				
1240	150	00	0000	Ch Sch Admin - Supt. Salary Base	212,000	225,916	233,000	
1240	150	00	0055	Ch Sch Admin - Supt Salary Other	16,000	26,240	16,000	
1240	160	00	0000	Ch Sch Admin - Supt./Secretary	90,000	88,615	92,000	
1240	160	00	0055	Ch Sch Admin - Secretary Other	20,000	17,000	20,000	
1240	200	02	0100	Ch Sch Admin - Equipment	0	0	0	
1240	400	02	0100	Ch Sch Admin - Contractual	1,200	1,200	1,200	
1240	410	02	0100	Ch Sch Admin - Conf/Travel	16,000	12,000	16,000	
1240	411	02	0100	Ch Sch Admin - Prof. Expenses	13,000	13,000	13,000	
1240	450	02	0100	Ch Sch Admin - Supplies	1,900	2,200	1,900	
				Chief School Administrator	370,100	386,171	393,100	\$23,000 6.21%
				Business Administration				
1310	150	00	0000	Bus Adm - Asst. Supt. Salary Base	200,220	200,220	206,026	

Orchard Park Central School District
2025-26 Administrative Budget

F	O	L	P	Budget Description	Budget 2024-25	Estimated Expense 2024-25	Adopted Budget 2025-26	Change in Budget
1310	150	00	0055	Bus Adm - Asst. Supt. Other	40,045	40,044	41,205	
1310	160	00	0000	Bus Adm - Cler. Salaries Base	390,000	370,000	395,000	
1310	160	00	0055	Bus Adm - Cler. Salaries Other	60,000	60,000	62,000	
1310	200	03	0100	Bus Adm - Equipment	0	5,000	0	
1310	400	03	0100	Bus Adm - Contractual	30,000	18,000	30,000	
1310	410	03	0100	Bus Adm - Conf/Travel	5,000	4,500	5,000	
1310	411	03	0100	Bus Adm - Prof Expenses	2,500	1,279	2,500	
1310	450	03	0100	Bus Adm - Supplies	2,300	2,300	2,300	
1310	490	03	0100	Bus Adm - BOCES Service	2,240	2,240	2,307	
				Business Administration	732,305	703,583	746,338	\$14,033 1.92%
				Total Auditing				
1320	400	03	0100	Auditing - Contractual	36,000	46,000	37,000	
				Total Auditing	36,000	46,000	37,000	\$1,000 2.78%
				Treasurer				
1325	450	03	0100	Treasurer - Supplies	300	300	300	
				Treasurer	300	300	300	\$0 0.00%
				Tax Collector				
1330	400	03	0100	Tax Collect - Contractual	21,000	20,000	22,000	
				Tax Collector	21,000	20,000	22,000	\$1,000 4.76%
				Fiscal Agent Fees				
1380	400	03	0100	Fiscal Agent - Contractual	3,200	2,250	3,000	
				Fiscal Agent Fees	3,200	2,250	3,000	-\$200 -6.25%
				Legal				
1420	400	03	0100	Legal Serv. - Contractual	400,000	250,000	350,000	

Orchard Park Central School District
2025-26 Administrative Budget

F O L P		Budget Description	Budget 2024-25	Estimated Expense 2024-25	Adopted Budget 2025-26	Change in Budget
		Legal	400,000	250,000	350,000	-\$50,000 -12.50%
		Personnel				
1430	150	00	0000		174,000	
				168,577		
1430	150	00	0055	32,686	30,000	
				19,386		
1430	160	00	0000	150,000	135,000	
				130,000		
1430	160	00	0055	35,000	40,000	
				45,000		
1430	200	04	0100	0	0	
				0		
1430	400	04	0100	14,500	14,500	
				2,000		
1430	410	04	0100	10,000	10,000	
				10,000		
1430	411	04	0100	5,000	5,000	
				15,000		
1430	450	04	0100	4,000	4,000	
				4,000		
1430	490	04	0100	38,940	60,000	
				70,000		
		Personnel	453,558	463,963	472,500	\$18,942 4.18%
		Public Information And Service				
1480	160	00	0000	74,000	94,000	
				91,000		
1480	160	00	0055	3,000	5,000	
				4,000		
1480	200	05	0100	1,000	1,000	
				0		
1480	400	05	0100	45,000	45,000	
				45,000		
1480	410	05	0100	400	400	
				400		
1480	411	05	0100	630	650	
				640		
1480	450	05	0100	450	450	
				450		
		Public Information And Service	124,480	141,490	146,500	\$22,020 17.69%
		Central Printing & Mailing				
1670	400	00	0100	60,000	60,000	
				30,000		
1670	450	00	0100	150,000	150,000	
				150,000		
		Central Printing & Mailing	210,000	180,000	210,000	\$0 0.00%

Orchard Park Central School District
2025-26 Administrative Budget

F O L P		Budget Description	Budget 2024-25	Estimated Expense 2024-25	Adopted Budget 2025-26	Change in Budget
1910	420 03 0100	Unallocated Insurance				
		Spec Items - Insurance	320,000	331,929	350,000	
		Unallocated Insurance	320,000	331,929	350,000	\$30,000 9.38%
1920	400 03 0100	School Association Dues				
		Spec Items - Sch. Assoc. Dues	30,000	23,171	30,000	
		School Association Dues	30,000	23,171	30,000	\$0 0.00%
1940	400 00 0100	Property Purchase				
		Spec Items - Property Purchase	1,500,000	1,482,581	0	
		Property Purchase	1,500,000	1,482,581	0	-\$1,500,000 100.00%
1950	400 03 0100	Assessments on School Property				
		Spec Items - Assess. Sch. Prop.	45,000	47,000	50,000	
		Assessments on School Property	45,000	47,000	50,000	\$5,000 11.11%
1964	400 03 0100	Refund on Real Property Taxes				
		Spec Items - Real Property Tax	32,000	50,000	50,000	
		Refund on Real Property Taxes	32,000	50,000	50,000	\$18,000 56.25%
1981	490 03 0100	Admin Charge - BOCES				
		Spec Items - BOCES Adm.	551,134	551,134	554,809	
		Admin Charge - BOCES	551,134	551,134	554,809	\$3,675 0.67%
1983	490 03 0100	BOCES Capital Exp				
		Spec Items - BOCES Cap. Rent	325,452	325,452	326,313	
		Spec Items - BOCES Cap. Exp.	341,151	341,151	336,998	
		Spec Items - BOCES Cap. Project	0	0	0	

Orchard Park Central School District
2025-26 Administrative Budget

F O L P		Budget Description	Budget 2024-25	Estimated Expense 2024-25	Adopted Budget 2025-26	Change in Budget
		BOCES Capital Exp	666,603	666,603	663,311	-\$3,292 -0.49%
		Curriculum Development and Sup				
2010	150	00	0000	786,000	810,000	
				110,000	130,000	
				425,000	436,000	
				20,000	25,000	
				0	0	
				90,000	95,000	
				10,000	10,000	
				2,500	6,000	
				213,898	170,000	
				46,576	46,451	
		Curriculum Development and Sup	1,642,000	1,703,974	1,728,451	\$86,451 5.26%
		Supervision - Reg Sch				
2020	150	00	0000	1,526,000	1,600,000	
				170,000	170,000	
				767,000	790,000	
				75,000	75,000	
		Build Adm - Salaries (Sub-Total)	2,390,000	2,538,000	2,635,000	\$245,000 10.25%
2020	200	08	0100	0	0	
				0	0	
				0	0	
				0	0	
				0	0	
				0	0	
		Build Adm - Equipment (Sub-Total)	0	0	0	\$0 0.00%
2020	400	08	0100	25,000	25,000	
				3,000	3,000	
				0	0	

**Orchard Park Central School District
2025-26 Administrative Budget**

F O L P		Budget Description	Budget 2024-25	Estimated Expense 2024-25	Adopted Budget 2025-26	Change in Budget
		<i>Build Adm - Contractual (Sub-Total)</i>	28,000	25,000	28,000	\$0 0.00%
2020	410 08 0100	Build Adm - Conf/Travel (HS)	1,000	2,000	1,000	
2020	410 09 0100	Build Adm - Conf/Travel (MS)	1,000	2,000	1,000	
2020	410 10 0100	Build Adm - Conf/Travel (EG)	750	2,000	750	
2020	410 11 0100	Build Adm - Conf/Travel (EL)	750	2,000	750	
2020	410 12 0100	Build Adm - Conf/Travel (SD)	750	2,000	750	
2020	410 13 0100	Build Adm - Conf/Travel (WI)	750	2,000	750	
		<i>Build Adm - Conf/Travel (Sub-Total)</i>	5,000	12,000	5,000	\$0 0.00%
2020	411 00 0100	Build Adm - Prof. Expense	35,000	28,000	35,000	
		<i>Build Adm - Prof. Exp. (Sub-Total)</i>	35,000	28,000	35,000	\$0 0.00%
2020	450 08 0100	Build Adm - Supplies (HS)	6,000	6,000	6,000	
2020	450 09 0100	Build Adm - Supplies (MS)	2,000	0	2,000	
2020	450 10 0100	Build Adm - Supplies (EG)	500	500	500	
2020	450 11 0100	Build Adm - Supplies (EL)	500	500	500	
2020	450 12 0100	Build Adm - Supplies (SD)	500	500	500	
2020	450 13 0100	Build Adm - Supplies (WI)	500	500	500	
		<i>Build Adm - Supplies (Sub-Total)</i>	10,000	8,000	10,000	\$0 0.00%
2020	490 00 0100	Build Adm - BOCES	129,000	109,938	115,000	
		<i>Build Adm - BOCES (Sub-Total)</i>	129,000	109,938	115,000	-\$14,000 -10.85%
		Supervision - Reg Sch	2,597,000	2,720,938	2,828,000	\$231,000 8.69%
		Research, Planning & Evaluation				
2060	151 00 0000	Inservice - Teach Salaries	0	0	0	
2060	400 00 0100	Inservice - Contractual	140,000	120,000	140,000	
2060	410 00 0100	Inservice - Conf/Travel	5,400	5,000	5,400	
2060	450 00 0100	Inservice - Supplies	5,000	5,000	5,000	
2060	490 00 0100	Inservice - BOCES	290,000	335,442	326,000	
		Research, Planning & Evaluation	440,400	465,442	476,400	\$36,000 8.17%

Orchard Park Central School District
2025-26 Administrative Budget

F O L P		Budget Description	Budget 2024-25	Estimated Expense 2024-25	Adopted Budget 2025-26	Change in Budget
Computer Assisted Instruction						
2630	150 00 0000	CAI - Admin Salary Base	192,000	102,000	122,000	
2630	150 00 0055	CAI - Admin Salary Other	25,000	47,000	49,000	
		CAI - Salaries (Sub-Total)	217,000	149,000	171,000	-\$46,000 -21.20%
		Computer Assisted Instruction	217,000	149,000	171,000	-\$46,000 -21.20%
State Retirement						
9010	800 00 0100	Emp Benefits - Emp. Retirement	264,000	240,500	284,000	
		State Retirement	264,000	240,500	284,000	\$20,000 7.58%
Teacher Retirement						
9020	800 00 0100	Emp Benefits - Teach. Retirement	500,000	463,200	490,000	
		Teacher Retirement	500,000	463,200	490,000	-\$10,000 -2.00%
Social Security						
9030	800 00 0100	Emp Benefits - Soc. Security	498,000	472,000	501,000	
		Social Security	498,000	472,000	501,000	\$3,000 0.60%
Worker Compensation						
9040	800 00 0100	Emp Benefits - Worker Comp.	70,000	66,837	70,000	
		Worker Compensation	70,000	66,837	70,000	\$0 0.00%
Life Insurance						
9045	800 00 0100	Emp Benefits - Life Insurance	4,500	3,700	4,500	
		Life Insurance	4,500	3,700	4,500	\$0 0.00%

Orchard Park Central School District
2025-26 Administrative Budget

F O L P		Budget Description	Budget 2024-25	Estimated Expense 2024-25	Adopted Budget 2025-26	Change in Budget
		Hospital, Medical Insurance				
9060	800 00 0100	Emp Benefits - Med. Insurance	1,850,000	1,750,000	1,935,000	
9060	801 00 0100	Emp Benefits - Dental Ins.	0	0	0	
		Hospital, Medical Insurance	1,850,000	1,750,000	1,935,000	\$85,000 4.59%
		Other Employee Benefits				
9089	800 00 0100	Emp Benefits	100,000	190,460	100,000	
		Other Employee Benefits	100,000	190,460	100,000	\$0 0.00%
		GRAND TOTAL (ADMIN)	13,708,280	13,584,426	12,696,909	-\$1,011,371 -7.38%

PROGRAM BUDGET

Orchard Park Central School District
2025-26 Program Budget

F O L P		Budget Description	Budget 2024-25	Estimated Expense 2023-24	Adopted Budget 2024-25	Change in Budget	
Teaching - Reg Sch							
2110	120	00	0000	Teaching - K-6 Teach Salaries Base	15,856,500	15,600,000	
2110	120	00	0055	Teaching - K-6 Teach Salaries Other	475,000	550,000	
2110	130	00	0000	Teaching - 7-12 Teach Sal. Base	14,956,000	14,517,000	
2110	130	00	0008	Teaching - Home Instruction	160,000	95,000	
2110	130	00	0055	Teaching - 7-12 Teach Sal. Other	475,000	600,000	
2110	140	00	0009	Teaching - Substitute Salaries	875,000	950,000	
2110	160	00	0000	Teaching - Teach. Aide Sal. Base	1,350,000	2,195,000	
2110	160	00	0055	Teaching - Teach. Aide Sal. Other	320,000	350,000	
				<i>Teaching - Salaries (Sub-Total)</i>	34,467,500	34,857,000	\$1,831,500
2110	200	00	0200	Teaching - Equipment (HS/MS Calculators)	65,000	48,200	
2110	200	08	0200	Teaching - Equipment (HS)	1,000	1,000	
2110	200	09	0200	Teaching - Equipment (MS)	750	750	
2110	200	10	0200	Teaching - Equipment (EG)	500	6,670	
2110	200	11	0200	Teaching - Equipment (EL)	500	500	
2110	200	12	0200	Teaching - Equipment (SD)	500	500	
2110	200	13	0200	Teaching - Equipment (WI)	500	1,103	
2110	200	19	0200	Teaching - Equipment (G&T)	0	0	
2110	200	24	0200	Teaching - Equipment (Music)	51,500	56,300	
2110	200	25	0200	Teaching - Equipment (Security)	0	0	
				<i>Teaching - Equipment (Sub-Total)</i>	120,250	115,023	\$0
2110	400	08	0200	Teaching - Contractual (HS)	3,400	3,400	
2110	400	09	0200	Teaching - Contractual (MS)	2,000	0	
2110	400	10	0200	Teaching - Contractual (EG)	500	0	
2110	400	11	0200	Teaching - Contractual (EL)	500	0	
2110	400	12	0200	Teaching - Contractual (SD)	500	300	
2110	400	13	0200	Teaching - Contractual (WI)	500	100	
2110	400	19	0200	Teaching - Contractual (G&T)	0	0	
2110	400	24	0200	Teaching - Contractual (Music)	20,600	15,800	
2110	400	25	0200	Teaching - Contractual (Security)	650,000	650,000	

**Orchard Park Central School District
2025-26 Program Budget**

F O L P		Budget Description	Budget 2024-25	Estimated Expense 2023-24	Adopted Budget 2024-25	Change in Budget
		<i>Teaching - Contractual (Sub-Total)</i>	678,000	669,600	678,000	\$0 0.00%
2110 401 08 0200		Teaching - Field Trips (HS)	20,715	19,000	20,715	
2110 401 09 0200		Teaching - Field Trips (MS)	15,765	7,500	15,765	
2110 401 10 0200		Teaching - Field Trips (EG)	9,060	8,000	9,060	
2110 401 11 0200		Teaching - Field Trips (EL)	10,800	9,000	10,800	
2110 401 12 0200		Teaching - Field Trips (SD)	5,850	5,850	5,850	
2110 401 13 0200		Teaching - Field Trips (VI)	9,150	8,500	9,150	
		<i>Teaching - Field Trips (Sub-Total)</i>	71,340	57,850	71,340	\$0 100.00%
2110 410 08 0200		Teaching - Conf/Travel (HS)	5,000	3,000	5,000	
2110 410 09 0200		Teaching - Conf/Travel (MS)	3,000	2,000	3,000	
2110 410 10 0200		Teaching - Conf/Travel (EG)	2,000	500	2,000	
2110 410 11 0200		Teaching - Conf/Travel (EL)	2,000	1,000	2,000	
2110 410 12 0200		Teaching - Conf/Travel (SD)	2,000	2,000	2,000	
2110 410 13 0200		Teaching - Conf/Travel (WI)	2,000	2,000	2,000	
2110 410 19 0200		Teaching - Conf/Travel (G&T)	10,300	9,500	10,300	
2110 410 23 0200		Teaching - Conf/Travel (ESL)	2,000	500	2,000	
		<i>Teaching - Conf/Travel (Sub-Total)</i>	28,300	20,500	28,300	\$0 0.00%
2110 411 00 0200		Teaching - Prof. Expenses	15,000	40,000	25,000	
2110 412 24 0200		Teaching - Instr Repair (Music)	42,000	42,000	42,000	
2110 414 19 0200		Teaching - O&M Comp. (G&T)	8,500	8,500	8,500	
		<i>Teaching - Misc. Exp. (Sub-Total)</i>	65,500	90,500	75,500	\$10,000 15.27%
2110 440 00 0200		Teaching - Copier Maint	0	0	0	
		<i>Teaching - Copier Maint. (Sub-Total)</i>	0	0	0	\$0 #DIV/0!
2110 450 08 0200		Teaching - Supplies (HS)	103,575	103,575	91,589	
2110 450 09 0200		Teaching - Supplies (MS)	78,825	78,825	72,829	
2110 450 10 0200		Teaching - Supplies (EG)	45,300	45,300	39,865	
2110 450 11 0200		Teaching - Supplies (EL)	54,000	54,000	48,441	
2110 450 12 0200		Teaching - Supplies (SD)	29,250	29,250	25,326	
2110 450 13 0200		Teaching - Supplies (VI)	45,750	45,750	41,473	

**Orchard Park Central School District
2025-26 Program Budget**

F O L P		Budget Description	Budget 2024-25	Estimated Expense 2023-24	Adopted Budget 2024-25	Change in Budget	
2110	450	19	0200	Teaching - Supplies (G&T)	1,000	1,000	
2110	450	23	0200	Teaching - Supplies (ESL)	2,500	2,500	
2110	450	24	0200	Teaching - Supplies (Elem Science)	8,500	8,500	
				<i>Teaching - Supplies (Sub-Total)</i>	368,700	331,523	-\$37,177 -10.08%
2110	470	00	0200	Teaching - Tuition Pub. Sch.	240,000	240,000	
				<i>Teaching - Tuition Pub. (Sub-Total)</i>	240,000	240,000	\$0 0.00%
2110	480	08	0200	Teaching - Textbooks (HS)	80,443	79,628	
2110	480	09	0200	Teaching - Textbooks (MS)	61,221	63,318	
2110	480	10	0200	Teaching - Textbooks (EG)	35,183	34,659	
2110	480	11	0200	Teaching - Textbooks (EL)	41,940	42,115	
2110	480	12	0200	Teaching - Textbooks (SD)	22,718	22,019	
2110	480	13	0200	Teaching - Textbooks (WI)	35,533	36,057	
2110	480	14	0200	Textbooks (BOCES - Private)	40,000	40,000	
2110	480	15	0200	Teaching - Textbooks (SWD)	2,000	2,000	
				<i>Teaching - Textbooks (Sub-Total)</i>	319,038	319,796	\$758 0.24%
2110	490	00	0200	Teaching - BOCES Service	726,676	581,742	
				<i>Teaching - BOCES (Sub-Total)</i>	726,676	581,742	-\$144,934 -19.94%
				Teaching - Reg Sch	37,085,304	38,745,451	\$1,660,147 4.48%
				Prog for Students w/Dis-Med			
2250	150	00	0000	Spec. Ed. Teacher Salaries Base	5,829,000	5,725,000	
2250	150	00	0055	Spec. Ed. Teacher Salaries Other	177,000	180,000	
2250	157	00	0000	Spec. Ed. Teach Speech Ther. Base	400,000	500,000	
2250	157	00	0055	Spec. Ed. Teach Speech Ther. Other	8,000	15,000	
				<i>Spec. Ed - Teach Salaries (Sub-Total)</i>	6,414,000	6,420,000	\$6,000 0.09%
2250	160	00	0000	Spec Ed Teacher Aide Sal. Base	1,375,000	1,490,000	
2250	160	00	0055	Spec Ed Teacher Aide Sal. Other	125,000	140,000	
2250	167	00	0000	Spec Ed - Therapy Aide Salary Base	815,000	860,000	

Orchard Park Central School District
2025-26 Program Budget

F O L P	Budget Description	Budget 2024-25	Estimated Expense 2023-24	Adopted Budget 2024-25	Change in Budget
2250 167 00 0055	Spec Ed - Therapy Aide Salary Other <i>Spec. Ed - Non-Cert. Salaries (Sub-Total)</i>	25,000	25,000	25,000	\$175,000 7.48%
2250 200 15 0200	Spec Ed - Equipment <i>Spec. Ed - Equipment (Sub-Total)</i>	10,000	33,162	10,000	\$0 0.00%
2250 400 15 0200	Spec Ed - Contractual <i>Spec. Ed - Contractual (Sub-Total)</i>	770,000	320,000	600,000	-170,000 -22.08%
2250 410 15 0200	Spec Ed - Conf/Travel <i>Spec. Ed - Conf/Travel (Sub-Total)</i>	7,000	8,000	7,000	\$0 0.00%
2250 450 15 0200	Spec Ed - Supplies <i>Spec. Ed - Supplies (Sub-Total)</i>	38,000	38,000	38,000	\$0 0.00%
2250 471 15 0200	Spec Ed - Public School Tuition	450,000	300,000	450,000	
2250 472 15 0200	Spec Ed - Private School Tuition <i>Spec. Ed - Tuition (Sub-Total)</i>	1,700,000	1,300,000	1,650,000	-50,000 -2.33%
2250 490 15 0200	Spec Ed Prog - BOCES Service <i>Spec. Ed - BOCES (Sub-Total)</i>	3,380,000	2,858,651	2,850,000	-530,000 -15.68%
Prog for Students w/Dis-Med		15,109,000	13,459,813	14,540,000	-\$569,000 -3.77%
Occupational Education					
2280 490 00 0200	Occ Education - BOCES Service	1,702,380	1,732,981	1,835,000	
Occupational Education		1,702,380	1,732,981	1,835,000	\$132,620 7.79%
Teaching - Spec School					
2330 150 00 0000	Cont Ed - Teach Salary	105,000	70,000	100,000	
2330 151 00 0000	Summer Read/Camp - Teach Salary	0	3,600	60,000	
2330 153 00 0000	MS Summer Program - Teach Salary	0	0	0	

**Orchard Park Central School District
2025-26 Program Budget**

F	O	L	P	Budget Description	Budget 2024-25	Estimated Expense 2023-24	Adopted Budget 2024-25	Change in Budget
2330	160	00	0000	Cont Ed - Non-Teach Salary	500	0	500	
2330	161	00	0000	Summer Read/Camp - Non-Teach Salary	0	0	0	
2330	163	00	0000	MS Summer Program - Non-Teach Salary	0	0	0	
2330	162	00	0000	Cont Ed - Cler. Salary Base	64,000	64,000	66,000	
2330	162	00	0055	Cont Ed - Cler. Salary Other	4,500	5,200	5,500	
2330	400	20	0200	Cont Ed - Contractual	40,000	40,000	40,000	
2330	400	21	0200	Summer Reading/Camp - Contractual	0	0	0	
2330	450	20	0200	Cont Ed - Supplies	5,200	3,000	5,200	
2330	450	21	0200	Summer Reading/Camp - Supplies	0	0	0	
Teaching - Spec School					219,200	185,800	277,200	\$58,000 26.46%
School Library & Audiovisual								
2610	150	00	0000	Library/AV - Lib. Salary Base	320,000	317,000	280,000	
2610	150	00	0055	Library/AV - Lib. Salary Other	15,000	14,000	15,000	
<i>Library/AV - Salaries (Sub-Total)</i>					<i>335,000</i>	<i>331,000</i>	<i>295,000</i>	<i>-\$40,000 -11.94%</i>
2610	200	08	0200	Library/AV - Equipment (HS)	0	0	0	
2610	200	09	0200	Library/AV - Equipment (MS)	0	0	0	
<i>Library/AV - Equipment (Sub-Total)</i>					<i>0</i>	<i>0</i>	<i>0</i>	<i>\$0 0.00%</i>
2610	400	08	0200	Library/AV - Contractual (HS)	0	0	0	
2610	400	09	0200	Library/AV - Contractual (MS)	0	0	0	
2610	400	10	0200	Library/AV - Contractual (EG)	0	0	0	
2610	400	11	0200	Library/AV - Contractual (EL)	0	0	0	
2610	400	12	0200	Library/AV - Contractual (SD)	0	0	0	
2610	400	13	0200	Library/AV - Contractual (WI)	0	0	0	
<i>Library/AV - Contractual (Sub-Total)</i>					<i>0</i>	<i>0</i>	<i>0</i>	<i>\$0 0.00%</i>
2610	450	08	0200	Library/AV - Supplies (HS)	12,429	12,429	12,303	
2610	450	09	0200	Library/AV - Supplies (MS)	9,459	9,459	9,783	
2610	450	10	0200	Library/AV - Supplies (EG)	5,436	5,436	5,355	
2610	450	11	0200	Library/AV - Supplies (EL)	6,480	6,480	6,507	
2610	450	12	0200	Library/AV - Supplies (SD)	3,510	17	3,402	

**Orchard Park Central School District
2025-26 Program Budget**

F O L P		Budget Description	Budget 2024-25	Estimated Expense 2023-24	Adopted Budget 2024-25	Change in Budget		
2610	450	13	0200	Library/AV - Supplies (WI)	5,490	5,490	\$117	0.27%
				<i>Library/AV - Supplies (Sub-Total)</i>	42,804	39,311		
2610	460	08	0200	Library/AV - SA Library Materials (HS)	8,631	8,631		
2610	460	09	0200	Library/AV - SA Library Materials (MS)	6,569	6,569		
2610	460	10	0200	Library/AV - SA Library Materials (EG)	3,775	3,775		
2610	460	11	0200	Library/AV - SA Library Materials (EL)	4,500	4,500		
2610	460	12	0200	Library/AV - SA Library Materials (SD)	2,438	5,948		
2610	460	13	0200	Library/AV - SA Library Materials (WI)	3,813	3,813		
2610	460	14	0200	Library/AV - SA Library Materials (Private)	4,188	4,188		
				<i>Library/AV - SA Library Materials (Sub-Total)</i>	33,914	37,424	\$82	0.24%
2610	490	00	0200	Library/AV - BOCES	5,936	5,936		
				<i>Library/AV - BOCES (Sub-Total)</i>	5,936	5,936	\$179	3.02%
				School Library & Audiovisual	417,654	413,671	-\$39,622	-9.49%
				Computer Assisted Instruction				
2630	120	00	0000	CAI - K-6 Teacher Salary Base	117,000	114,000		
2630	120	00	0055	CAI - K-6 Teacher Salary Other	8,000	7,000		
2630	130	00	0000	CAI - 7-12 Teacher Salary Base	0	82,000		
2630	130	00	0055	CAI - 7-12 Teacher Salary Other	0	0		
2630	160	00	0000	CAI - Tech Salary Base	660,000	727,000		
2630	160	00	0055	CAI - Tech Salary Other	40,000	40,000		
				<i>CAI - Salaries (Sub-Total)</i>	825,000	970,000	\$104,000	12.61%
2630	200	00	0200	Safety/Security Equipment & Training	80,000	110,187		
2630	201	00	0200	Hardware & Equipment (Non-Aided Erate)	0	0		
				<i>CAI - Equipment (Sub-Total)</i>	80,000	110,187	\$0	0.00%
2630	220	14	0200	CAI - SA Hardware (Parochial)	12,500	10,000		
2630	220	16	0200	CAI - SA Hardware (Instr)	100,000	115,294		
				<i>CAI - SA Hardware (Sub-Total)</i>	112,500	125,294	\$0	0.00%

Orchard Park Central School District
2025-26 Program Budget

F O L P		Budget Description	Budget 2024-25	Estimated Expense 2023-24	Adopted Budget 2024-25	Change in Budget			
2630	400	16	0200	CAI - Contractual	10,000	10,000	\$0	0.00%	
				CAI - Contractual (Sub-Total)	10,000	10,000	\$0	0.00%	
2630	410	16	0200	CAI - Conf/Travel (Instr)	30,000	17,000	30,000	0.00%	
				CAI - Conf/Travel (Sub-Total)	30,000	17,000	30,000	0.00%	
2630	450	16	0200	CAI - Supplies (Instr)	100,000	102,400	100,000	0.00%	
				CAI - Supplies (Sub-Total)	100,000	102,400	100,000	0.00%	
2630	460	08	0200	CAI - SA Software (HS)	20,687	19,062	20,478		
2630	460	09	0200	CAI - SA Software (MS)	15,744	12,951	16,283		
2630	460	10	0200	CAI - SA Software (EG)	9,048	5,156	8,913		
2630	460	11	0200	CAI - SA Software (EL)	10,786	6,709	10,831		
2630	460	12	0200	CAI - SA Software (SD)	5,842	5,058	5,662		
2630	460	13	0200	CAI - SA Software (WI)	9,138	5,365	9,273		
2630	460	14	0200	CAI - SA Software (Private)	10,037	5,000	10,037		
				CAI - SA Software (Sub-Total)	81,282	59,301	81,477	\$195	0.24%
2630	490	16	0200	CAI - BOCES Services	2,265,000	2,082,523	2,265,000		
				CAI - BOCES (Sub-Total)	2,265,000	2,082,523	2,265,000	\$0	0.00%
Computer Assisted Instruction					3,503,782	3,476,705	3,607,977	\$104,195	2.97%
Guidance - Reg Sch									
2810	150	00	0000	Guidance - Couns. Salaries Base	1,160,000	1,133,000	1,160,000		
2810	150	00	0055	Guidance - Couns. Salaries Other	175,000	187,000	190,000		
2810	160	00	0000	Guidance - Cler. Salaries Base	45,000	0	0		
2810	160	00	0055	Guidance - Cler. Salaries Other	8,000	6,000	6,000		
				Guidance - Salaries (Sub-Total)	1,388,000	1,326,000	1,356,000	-\$32,000	-2.31%
2810	200	09	0200	Guidance - Equipment (MS)	0	0	0		
				Guidance - Equipment (Sub-Total)	0	0	0	\$0	0.00%

Orchard Park Central School District
2025-26 Program Budget

F O L P		Budget Description	Budget 2024-25	Estimated Expense 2023-24	Adopted Budget 2024-25	Change in Budget
2810 400 08 0200		Guidance - Contractual (HS)	1,400	1,400	1,400	
2810 400 09 0200		Guidance - Contractual (MS)	0	0	0	
		<i>Guidance - Contractual (Sub-Total)</i>	1,400	1,400	1,400	\$0 0.00%
2810 410 08 0200		Guidance - Conf/Travel (HS)	1,000	1,000	1,000	
2810 410 09 0200		Guidance - Conf/Travel (MS)	150	150	150	
		<i>Guidance - Conf/Travel (Sub-Total)</i>	1,150	1,150	1,150	\$0 0.00%
2810 450 08 0200		Guidance - Supplies (HS)	2,500	0	2,500	
2810 450 09 0200		Guidance - Supplies (MS)	350	350	350	
		<i>Guidance - Supplies (Sub-Total)</i>	2,850	350	2,850	\$0 0.00%
2810 490 00 0200		Guidance - BOCES Services	0	0	0	
		<i>Guidance - BOCES (Sub-Total)</i>	0	0	0	\$0 0.00%
		Guidance - Reg Sch	1,393,400	1,328,900	1,361,400	-\$32,000 -2.30%
		Health Services - Reg Sch				
2815 160 00 0000		Health Services - Nurse Sal. Base	410,000	395,000	406,000	
2815 160 00 0055		Health Services - Nurse Sal. Other	85,000	75,000	85,000	
		<i>Health Service - Salaries (Sub-Total)</i>	495,000	470,000	491,000	-\$4,000 -0.81%
2815 200 09 0200		Health Service - Equipment (MS)	0	0	0	
		<i>Health Serv. - Contractual (Sub-Total)</i>	0	0	0	\$0 0.00%
2815 400 14 0200		Health Service - Contractual (Private)	360,000	660,000	360,000	
		<i>Health Serv. - Contractual (Sub-Total)</i>	360,000	660,000	360,000	\$0 0.00%
2815 410 08 0200		Health Service - Conf/Travel (HS)	250	250	250	
2815 410 09 0200		Health Service - Conf/Travel (MS)	50	50	50	
2815 410 10 0200		Health Service - Conf/Travel (EG)	50	50	50	
2815 410 11 0200		Health Service - Conf/Travel (EL)	50	50	50	

Orchard Park Central School District
2025-26 Program Budget

F O L P		Budget Description	Budget 2024-25	Estimated Expense 2023-24	Adopted Budget 2024-25	Change in Budget
2815	410	12	0200	Health Service - Conf/Travel (SD)	50	
2815	410	13	0200	Health Service - Conf/Travel (WI)	50	
				<i>Health Service - Cont Exp (Sub-Total)</i>	500	\$0 0.00%
2815	450	08	0200	Health Service - Supplies (HS)	1,381	
2815	450	09	0200	Health Service - Supplies (MS)	1,051	
2815	450	10	0200	Health Service - Supplies (EG)	604	
2815	450	11	0200	Health Service - Supplies (EL)	720	
2815	450	12	0200	Health Service - Supplies (SD)	390	
2815	450	13	0200	Health Service - Supplies (WI)	610	
2815	450	14	0200	Health Service - Supplies (Private)	1,000	
2815	450	17	0200	Health Service - Supplies (AED's)	8,000	
				<i>Health Service - Supplies (Sub-Total)</i>	15,919	\$13 0.08%
				Health Services - Reg Sch	871,406	1,136,256
					867,419	-\$3,987 -0.46%
				Psychological Services - Reg Sch		
2820	150	00	0000	Psych Service - Psy. Sal. Base	300,000	226,000
2820	150	00	0055	Psych Service - Psy. Sal. Other	110,000	116,000
2820	410	22	0200	Psych Service - Conf/Travel	1,500	0
2820	450	22	0200	Psych Service - Supplies	12,500	3,000
				Psychological Services - Reg Sch	424,000	345,000
					365,000	-\$59,000 -13.92%
				Social Work Svcs - Reg Sch		
2825	150	00	0000	Social Wk Service - Soc. Wk. Sal. Base	590,000	715,000
2825	150	00	0055	Social Wk Service - Soc. Wk. Sal. Other	100,000	117,000
2825	410	22	0200	Social Wk Service - Conf/Travel	1,600	1,600
2825	450	22	0200	Social Wk Service - Supplies	1,800	1,930
				Social Work Svcs - Reg Sch	693,400	835,530
					866,400	\$173,000 24.95%
				CoCurric Activities - Reg Sch		

Orchard Park Central School District
2025-26 Program Budget

F	O	L	P	Budget Description	Budget 2024-25	Estimated Expense 2023-24	Adopted Budget 2024-25	Change in Budget
2850	150	00	0085	Co Curr Act - Adv. & Chap. Salaries	485,000	485,000	500,000	
2850	200	21	0200	Co Curr Act - Equip/Unif (March Band)	0	0	0	
2850	400	21	0200	Co Curr Act - Contractual (March Band)	3,500	3,500	3,500	
2850	410	08	0200	Co Curr Act - Conf/Travel (Music)	0	0	0	
2850	450	08	0200	Co Curr Act - Supplies (HS)	5,500	5,500	5,500	
2850	450	21	0200	Co Curr Act - Supplies (March Band)	15,500	15,500	15,500	
CoCurric Activities - Reg Sch					509,500	509,500	524,500	\$15,000 2.94%
Intersch Athletics - Reg Sch								
2855	150	17	0055	Int Athletics - Coach/Chap. Salaries	620,000	650,000	660,000	
2855	200	17	0200	Int Athletics - Equipment	20,000	20,000	20,000	
2855	400	17	0200	Int Athletics - Contractual	195,000	198,000	195,000	
2855	409	17	0200	Int Athletics - Competition Exp.	85,000	86,841	85,000	
2855	410	17	0200	Int Athletics - Conf/Travel	15,000	10,000	15,000	
2855	450	17	0200	Int Athletics - Supplies	95,000	100,000	95,000	
2855	490	17	0200	Int Athletics - BOCES Service	24,588	25,479	26,243	
Intersch Athletics - Reg Sch					1,054,588	1,090,320	1,096,243	\$41,655 3.95%
Dist Transportation Services								
5510	160	00	0000	Transport - Driver Salaries Base	2,232,000	2,100,000	2,440,000	
5510	160	00	0055	Transport - Driver Salaries Other	620,000	550,000	600,000	
5510	200	18	0200	Transport - Equipment	405,000	600,000	405,000	
5510	400	18	0200	Transport - Contractual	120,000	120,000	120,000	
5510	410	18	0200	Transport - Conf/Travel	4,500	4,500	4,500	
5510	411	18	0200	Transport - Prof. Expenses	3,700	3,700	3,700	
5510	420	18	0200	Transport - Insurance	98,700	109,411	120,000	
5510	454	18	0200	Transport - Acc. & Parts	270,000	235,000	270,000	
5510	455	18	0200	Transport - Fuel	550,000	470,000	550,000	
5510	456	18	0200	Transport - Oil	18,000	12,000	18,000	
5510	457	18	0200	Transport - Tires	77,500	62,000	77,500	
5510	490	18	0200	Transport - BOCES Service	3,116	3,300	3,210	
Dist Transportation Services					4,402,516	4,269,911	4,611,910	\$209,394 4.76%

Orchard Park Central School District
2025-26 Program Budget

F O L P		Budget Description	Budget 2024-25	Estimated Expense 2023-24	Adopted Budget 2024-25	Change in Budget
Garage Building						
5530	400	18	0200	Garage - Contractual	19,100	9,000
5530	443	18	0200	Garage - Natural Gas	10,000	5,000
5530	444	18	0200	Garage - Electric	13,000	11,000
5530	446	18	0200	Garage - Water & Sewer	3,000	3,500
5530	450	18	0200	Garage Supplies	3,500	3,500
				Garage Building	48,600	32,000
					\$0	0.00%
Contract Transportation						
5540	400	18	0200	Cont Transp - Contractual	1,240,000	900,000
				Contract Transportation	1,240,000	900,000
					-\$40,000	-3.23%
State Retirement						
9010	800	00	0200	Emp Benefits - Emp. Retirement	1,843,000	1,678,500
				State Retirement	1,843,000	1,678,500
					\$115,000	6.24%
Teacher Retirement						
9020	800	00	0200	Emp Benefits - Teach. Retirement	4,500,000	4,196,800
				Teacher Retirement	4,500,000	4,196,800
					-\$50,000	-1.11%
Social Security						
9030	800	00	0200	Emp Benefits - Soc. Security	3,726,000	3,545,000
				Social Security	3,726,000	3,545,000
					\$11,500	0.31%
Worker Compensation						
9040	800	00	0200	Emp Benefits - Worker Comp.	535,000	506,320
				Worker Compensation	535,000	506,320
					\$0	0.00%

Orchard Park Central School District
2025-26 Program Budget

F O L P	Budget Description	Budget 2024-25	Estimated Expense 2023-24	Adopted Budget 2024-25	Change in Budget
	Life Insurance				
9045 800 00 0200	Emp Benefits - Life Insurance	0	0	0	\$0 0.00%
	Life Insurance				
		0	0	0	\$0 0.00%
	Unemployment Insurance				
9050 800 00 0200	Emp Benefits - Unemp. Ins.	20,000	33,545	20,000	
	Unemployment Insurance	20,000	33,545	20,000	\$0 0.00%
	Hospital, Medical Insurance				
9060 800 00 0200	Emp Benefits - Med. Insurance	11,160,000	11,800,000	11,720,000	
9060 801 00 0200	Emp Benefits - Dental Ins.	360,000	351,578	360,000	
	Hospital, Medical Insurance	11,520,000	12,151,578	12,080,000	\$560,000 4.86%
	Other Employee Benefits				
9089 800 00 0200	Emp Benefits	1,000,000	1,820,828	500,000	
	Other Employee Benefits	1,000,000	1,820,828	500,000	-\$500,000 -50.00%
	Interfund Transfers				
9901 930 00 0200	Transfer to Café Fund - Unpaid Meals	0	0	0	
9901 950 00 0200	Trans Spec Aid - Summer Sp. Ed. Prog	200,000	213,000	215,000	
9901 953 00 0200	Trans Spec Aid - Universal Pre-K	0	0	0	
	Interfund Transfers	200,000	213,000	215,000	\$15,000 7.50%
	GRAND TOTAL (PROGRAM)	92,018,730	91,213,808	93,820,632	\$1,801,902 1.96%

CAPITAL BUDGET

Orchard Park Central School District
2025-26 Capital Budget

F O L P		Budget Description	Budget 2024-25	Estimated Expense 2023-24	Adopted Budget 2024-25	Change in Budget
Operation of Plant						
1620	160	00	0000		2,220,000	
				2,300,000		
1620	160	00	0055	310,000	350,000	
1620	200	06	0300	63,000	63,000	
1620	400	06	0300	200,000	300,000	
1620	410	06	0300	1,000	1,000	
1620	411	06	0300	800	800	
1620	443	06	0300	500,000	500,000	
1620	444	06	0300	700,000	720,000	
1620	445	06	0300	28,000	30,000	
1620	446	06	0300	55,000	65,000	
1620	450	06	0300	600	600	
1620	451	06	0300	250,000	250,000	
1620	490	06	0300	38,490	39,645	
			4,446,890	4,102,390	4,540,045	\$93,155
2.09%						
Maintenance of Plant						
1621	160	00	0000		1,910,000	
				1,860,000		
1621	160	00	0055	280,000	280,000	
1621	200	06	0300	201,000	201,000	
1621	400	06	0300	500,000	500,000	
1621	401	06	0300	0	0	
1621	402	06	0300	0	0	
1621	410	06	0300	3,000	4,000	
1621	413	06	0300	50,000	50,000	
1621	420	06	0300	56,000	60,000	
1621	452	06	0300	250,000	300,000	
1621	453	06	0300	100,000	100,000	
			3,285,000	3,391,663	3,405,000	\$120,000
3.65%						
State Retirement						

Orchard Park Central School District
2025-26 Capital Budget

F	O	L	P	Budget Description	Budget 2024-25	Estimated Expense 2023-24	Adopted Budget 2024-25	Change in Budget
9010	800	00	0300	Emp Benefits - Emp. Retirement	528,000	481,000	568,000	\$40,000
				State Retirement	528,000	481,000	568,000	7.58%
				Social Security				
9030	800	00	0300	Emp Benefits - Soc. Security	747,000	708,000	751,500	\$4,500
				Social Security	747,000	708,000	751,500	0.60%
				Worker Compensation				
9040	800	00	0300	Emp Benefits - Worker Comp.	70,000	66,836	70,000	\$0
				Worker Compensation	70,000	66,836	70,000	0.00%
				Life Insurance				
9045	800	00	0300	Emp Benefits - Life Insurance	0	0	0	\$0
				Life Insurance	0	0	0	#DIV/0!
				Hospital, Medical Insurance				
9060	800	00	0300	Emp Benefits - Med. Insurance	1,850,000	2,100,000	2,430,000	\$580,000
9060	801	00	0300	Emp Benefits - Dental Ins.	0	0	0	\$0
				Hospital, Medical Insurance	1,850,000	2,100,000	2,430,000	31.35%
				Other Employee Benefits				
9089	800	00	0300	Emp Benefits	0	0	0	\$0
				Other Employee Benefits	0	0	0	0.00%
				Serial Bonds - Sch Construction				
9711	600	00	0300	Serial Bonds - Principal	5,265,000	4,765,000	4,937,000	\$172,000
9711	700	00	0300	Serial Bonds - Interest	2,192,780	1,692,780	1,599,517	-\$921,263
				Serial Bonds - Sch Construction	7,457,780	6,457,780	6,536,517	-12.35%

Orchard Park Central School District
2025-26 Capital Budget

F O L P		Budget Description	Budget 2024-25	Estimated Expense 2023-24	Adopted Budget 2024-25	Change in Budget
Bond Anticipation Notes						
9731	600	00	0300	0	415,000	
9731	700	00	0300	405,000	1,449,035	
9731	600	00	0300	0	0	
9731	700	00	0300	0	0	
Bond Anticipation Notes			0	405,000	1,864,035	\$1,864,035
Revenue Anticipation Notes						
9770	700	00	0300	15,000	15,000	
Revenue Anticipation Notes			15,000	0	15,000	\$0
Installment Purchase - Perf Cont						
9785	600	00	0300	0	0	
9785	700	00	0300	0	0	
Installment Purchase - Perf Cont			0	0	0	\$0
Installment Purchase - Buses						
9787	600	00	0300	0	0	
9787	700	00	0300	0	0	
Installment Purchase - Buses			0	0	0	\$0
Transfer to Capital Funds						
9950	905	00	0300	0	0	
Transfer to Capital Funds			0	0	0	\$0
GRAND TOTAL (CAPITAL)			18,399,670	17,712,669	20,180,097	\$1,780,427
						9.68%

**PROPERTY
EXEMPTION
IMPACT REPORT**

Equalized Total Assessed Value 135,885,474

School District - 146001 Orchard Park Centra

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
14000	LOCAL AUTHORITIES SPECIFIED	RPTL 412	1	5,663,043	4.17
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	1	588,696	0.43
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	12	150,264	0.11
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	10	208,700	0.15
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	7	281,564	0.21
41800	PERSONS AGE 65 OR OVER	RPTL 467	12	1,761,928	1.30
41834	ENHANCED STAR	RPTL 425	43	3,760,080	2.77
41854	BASIC STAR 1999-2000	RPTL 425	50	1,565,200	1.15
41900	PHYSICALLY DISABLED	RPTL 459	1	25,217	0.02
Total Exemptions Exclusive of System Exemptions:				14,004,692	10.31
Total System Exemptions:				0	0.00
Totals:				14,004,692	10.31

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: 0

Equalized Total Assessed Value 243,939,529

School District - 146001 Orchard Park

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
13100	CO - GENERALLY	RPTL 406(1)	1	341,538	0.14
13500	TOWN - GENERALLY	RPTL 406(1)	4	170,193	0.07
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	407,692	0.17
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	1	309,231	0.13
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	1	130,769	0.05
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	2	125,770	0.05
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	28	384,468	0.16
41124	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	3	41,193	0.02
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	26	595,010	0.24
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	15	678,266	0.28
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	13	1,138,275	0.47
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	2	640,646	0.26
41805	PERSONS AGE 65 OR OVER	RPTL 467	21	2,266,201	0.93
41834	ENHANCED STAR	RPTL 425	103	9,880,653	4.05
41854	BASIC STAR 1999-2000	RPTL 425	185	6,350,495	2.60
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	3	297,031	0.12
Total Exemptions Exclusive of System Exemptions:				23,757,431	9.74
Total System Exemptions:				0	0.00
Totals:				23,757,431	9.74

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: 0

Equalized Total Assessed Value 49,571,333

School District - 146001 Orchard Park

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	1	22,222	0.04
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	5	62,220	0.13
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	6	124,446	0.25
41140	ALT VET EX-WAR PERIOD-DISABIL	RPTL 458-a	3	124,443	0.25
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	5	359,740	0.73
41805	PERSONS AGE 65 OR OVER	RPTL 467	1	200,000	0.40
41834	ENHANCED STAR	RPTL 425	21	1,827,777	3.69
41854	BASIC STAR 1999-2000	RPTL 425	41	1,305,932	2.63
41900	PHYSICALLY DISABLED	RPTL 459	1	305,185	0.62
Total Exemptions Exclusive of System Exemptions:				4,331,965	8.74
Total System Exemptions:				0	0.00
Totals:				4,331,965	8.74

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: 0

Equalized Total Assessed Value 439,642,754

School District - 146001 Orchard Park Centra

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	1	360,656	0.08
13100	CO - GENERALLY	RPTL 406(1)	9	83,269,018	18.94
13500	TOWN - GENERALLY	RPTL 406(1)	10	1,282,951	0.29
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	1	4,072,131	0.93
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	551,475	0.13
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	2	2,890,820	0.66
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	61	765,236	0.17
41124	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	1	12,590	0.00
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	38	797,392	0.18
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	3	62,952	0.01
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	27	1,059,028	0.24
41144	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	2	83,934	0.02
41400	CLERGY	RPTL 460	1	4,918	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	9	1,054,228	0.24
41805	PERSONS AGE 65 OR OVER	RPTL 467	24	2,429,441	0.55
41834	ENHANCED STAR	RPTL 425	210	18,301,905	4.16
41854	BASIC STAR 1999-2000	RPTL 425	332	10,754,476	2.45
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	2	234,098	0.05
41935	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	139,344	0.03
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	7	122,449	0.03

Total Exemptions Exclusive of System Exemptions:	742	128,249,042	29.17
Total System Exemptions:	0	0	0.00
Totals:	742	128,249,042	29.17

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: 0

Town of Orchard Park

Equalized Total Assessed Value 5,803,098,175

School District - 146001 Orchard Park Cntrl

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	11	2,163,441	0.04
13100	CO - GENERALLY	RPTL 406(1)	35	582,860,009	10.04
13500	TOWN - GENERALLY	RPTL 406(1)	98	46,230,680	0.80
13650	VG - GENERALLY	RPTL 406(1)	5	1,325,938	0.02
13800	SCHOOL DISTRICT	RPTL 408	7	93,735,002	1.62
14000	LOCAL AUTHORITIES SPECIFIED	RPTL 412	7	2,960,940	0.05
14110	USA - SPECIFIED USES	STATE L 54	1	4,239,063	0.07
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	6	60,732,501	1.05
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	2	590,000	0.01
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	27	79,536,883	1.37
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	4	500,626	0.01
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	2	7,476,875	0.13
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	6	15,075,827	0.26
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	5	5,839,064	0.10
25600	NONPROFIT HEALTH MAINTENANCE C	RPTL 486-a	1	20,745,313	0.36
26100	VETERANS ORGANIZATION	RPTL 452	1	500,000	0.01
26250	HISTORICAL SOCIETY	RPTL 444	2	236,875	0.00
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	7	8,891,564	0.15
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	13	1,968,751	0.03
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	470	5,992,500	0.10
41124	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	20	255,000	0.00
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	383	8,133,456	0.14
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	19	403,750	0.01
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	222	8,727,951	0.15
41144	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	13	490,594	0.01
41300	PARAPLEGIC VETS	RPTL 458(3)	4	3,147,501	0.05
41400	CLERGY	RPTL 460	10	46,880	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	3	223,751	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	30	6,512,188	0.11
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	14	2,845,091	0.05
41800	PERSONS AGE 65 OR OVER	RPTL 467	38	4,984,993	0.09
41804	PERSONS AGE 65 OR OVER	RPTL 467	2	62,097	0.00
41805	PERSONS AGE 65 OR OVER	RPTL 467	131	13,045,828	0.22

Equalized Total Assessed Value 5,803,098,175

Town of Orchard Park

School District - 146001 Orchard Park Cntrl

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41834	ENHANCED STAR	RPTL 425	1,281	113,974,428	1.96
41854	BASIC STAR 1999-2000	RPTL 425	2,454	79,831,074	1.38
41900	PHYSICALLY DISABLED	RPTL 459	17	2,112,456	0.04
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	4	396,876	0.01
41935	DISABILITIES AND LIMITED INCOM	RPTL 459-c	7	661,745	0.01
47470	CONS EASMT, 15-29 YR	RPTL 491-a,b	14	815,470	0.01
47480	CONS EASMT, 30-49 YR	RPTL 491-a,b	2	333,125	0.01
47490	CONS EASMT, 50-75 YR	RPTL 491-a,b	3	694,444	0.01
47500	CONS EASMT, PERPETUAL	RPTL 491-a,b	46	5,439,768	0.09
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	43	11,265,055	0.19
Total Exemptions Exclusive of System Exemptions:			5,470	1,206,005,373	20.78
Total System Exemptions:			0	0	0.00
Totals:			5,470	1,206,005,373	20.78

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: **669,605.34**

Equalized Total Assessed Value 450,958,480

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
13500	TOWN - GENERALLY	RPTL 406(1)	5	1,161,600	0.26
25500	NONPROF MED, DENTAL, HOSP SVCE	RPTL 486	1	14,768,000	3.27
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	63	786,240	0.17
41124	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	21	262,080	0.06
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	60	1,248,000	0.28
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	7	145,600	0.03
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	39	1,517,320	0.34
41144	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	5	208,000	0.05
41630	VOL/FIRE/AMB	RPTL 466-a	6	163,960	0.04
41635	VOL/FIRE/AMB	RPTL 466-a	1	26,720	0.01
41800	PERSONS AGE 65 OR OVER	RPTL 467	9	849,960	0.19
41805	PERSONS AGE 65 OR OVER	RPTL 467	20	1,615,140	0.36
41834	ENHANCED STAR	RPTL 425	243	20,752,400	4.60
41854	BASIC STAR 1999-2000	RPTL 425	426	13,768,320	3.05
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	118,000	0.03
41935	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	44,820	0.01
Total Exemptions Exclusive of System Exemptions:				57,436,160	12.74
Total System Exemptions:				0	0.00
Totals:				57,436,160	12.74

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: 0