

Orchard Park Central School District Proposed 2026-2027 Budget

Public Budget Hearing

Tuesday, May 5, 2026
7 p.m.

Annual School Vote & Board Election

Tuesday, May 19, 2026
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

Ms. Sydney Dobmeier, Student Ex-Officio

ORCHARD PARK CENTRAL SCHOOL DISTRICT
Proposed 2026-2027 Budget Highlights

The following are highlights of the Proposed 2026-2027 Budget and accompanying propositions.

PROPOSITION NO.1: 2026-27 Basic Budget

Proposition No. 1 seeks approval for the total 2026-2027 Budget for the school district. Details regarding the Proposed 2026-2027 Budget can be found on the following sheets:

The label on the voting machine will read:

PROPOSITION NO. 1 -

2026-2027 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, 2026 and ending June 30, 2027, as presented by the Board of Education, in the amount of \$131,659,368, 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 two (2) 77-passenger buses, four (4) 77 passenger freightliner school buses and two (2) thirty passenger school buses. The purchase, part of the district's long-range bus replacement schedule, will not add to the tax burden. The buses, at a cost of no more than \$1,400,000 will be financed similar to past bus purchases with the cost being paid in part from Transportation Aid and part from the District's annual savings due to contractual concessions from the SRP Unit.

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: two (2) seventy-seven (77)-passenger school buses at an estimated maximum cost of \$197,000 each; four (4) seventy-seven (77)-passenger freightliner school buses at an estimated maximum cost of \$200,000 each; and two (2) thirty (30)-passenger school buses at an estimated maximum cost of \$103,000 each; that the sum of \$1,400,000 (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 \$1,400,000 and (b) the District shall be authorized to enter into lease or lease/purchase arrangements in an aggregate principal amount not to exceed \$1,400,000 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



MEMORANDUM

From: Aaron Grupka, Director of Curriculum, Instruction, and Assessment
To: Jeffrey Petrus
CC: Melissa Vecere
Subject: 2025-2026 Budget Academic Performance Report
Date: April 16, 2026

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.

Report

The New York State (NYS) assessment program is aligned to the state's learning standards. Assessments in English Language Arts (ELA), mathematics, and science at the elementary and middle levels measure student progress toward meeting these standards. Student performance is reported as the percentage of tested students scoring at Levels 1 through 4. These levels reflect the degree to which students meet the learning standards.

It is important to note that participation in the 8th-grade mathematics and science assessments is lower than total grade-level enrollment. Students enrolled in Algebra I and/or Earth Science in 8th grade are exempt from these assessments.

At the high school (commencement) level, student achievement is measured through the Regents examination program. Performance on Regents examinations is reported as the percentage of students scoring at Levels 1 through 5, in some cases, Levels 1 through 4.

This report concludes with a summary of the 2025 High School Cohort Completion Rates, including the number of graduates and their diploma type.

Thank you,

Aaron Grupka
Director of Curriculum, Assessment, and Instruction



2025 Spring NYS 3-8 Assessment Performance

	# Tested	Level 1 Below proficiency	Level 2 Partially proficient	Level 3 Meets proficiency	Level 4 Exceeds proficiency
Grade 3 ELA	347	9%	23%	35%	33%
Grade 4 ELA	339	11%	25%	35%	29%
Grade 5 ELA	227	7%	25%	42%	26%
Grade 6 ELA	314	13%	28%	39%	20%
Grade 7 ELA	284	14%	27%	38%	20%
Grade 8 ELA	239	9%	36%	32%	24%
Math					
Grade 3 Math	347	2%	22%	49%	27%
Grade 4 Math	345	8%	21%	52%	19%
Grade 5 Math	324	8%	27%	43%	22%
Grade 6 Math	322	6%	23%	65%	6%
Grade 7 Math	281	4%	23%	42%	31%
Grade 8 Math*	145	20%	23%	55%	2%
Science					
Grade 5 Science	316	4%	42%	46%	8%
Grade 8 Science**	177	7%	28%	61%	4%

*106 students took the Algebra 1 Regents Exam

**70 students took the Earth Science Regents Exam



ORCHARD PARK

CENTRAL SCHOOL DISTRICT

June 2025 NYS Regents Exams

	# Tested	Level 1	Level 2	Level 3	Level 4	Level 5
Algebra I*	358	3%	11%	34%	30%	22%
CC Algebra II	197		1%	15%	38%	46%
CC ELA	315	6%	2%	20%	15%	57%
Geometry	265	2%	7%	36%	20%	35%
Living Environment	346	4%	3%	37%	56%	
Global History	351	6%	5%	31%	23%	35%
Physical Setting/Chemistry	161	1%	5%	52%	42%	
Physical Setting/Earth Science*	287	1%	5%	42%	52%	
Physical Setting/ Physics	58		9%	48%	43%	
U.S. History & Government	320	2%	6%	17%	32%	43%

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

If 5 performance levels, level 5 is mastery, and levels 3-5 are proficient.

If 4 performance levels, level 4 is mastery, and levels 3-4 are proficient.

*Includes 8th graders

2025 High School Cohort Completion

	# of Graduates	Graduation Rate
	354	98%
Diploma Types	# of Graduates	% of Graduates
Regents with Advanced Designation with Honors	56	16%
Regents with Advanced Designation	165	47%
Regents with Honors and Regents (combined)	119	34%
Local	14	4%

**FINANCIAL
TRANSPARENCY
REPORT**

ORCHARD PARK CSD

2023-24 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

Comparison: How do per pupil expenditures compare?

P-12 ENROLLMENT ▼	THIS SCHOOL ▼	DISTRICT OR DISTRICT OF LOCATION ▼
4,779	N/A	\$24,137.81

How Much is Being Spent on Instruction and Administration?

For school districts, entries 1 through 13 represent the average per pupil expenditures for all schools in the district. For schools (including charter schools), entries 1 through 13 represent the per pupil expenditures attributable to the school.

Total spending (entry 13) represents all non-excluded per pupil expenditures.

Current Operation Expenditures	ORCHARD PARK CSD
» 1. Instruction	\$16,450.33
» 2. Support Services, Pupils	\$914.39
» 3. Support Services, Instructional Staff	\$1,436.19

Current Operation Expenditures	ORCHARD PARK CSD
» 4. Support Services, General Admin	\$166.56
» 5. Support Services, School Admin	\$759.30
» 6. Support Services, Operation and Maintenance of Plant	\$1,983.64
» 7. Support Services, Student Transportation	\$1,173.71
» 8. Business/Central/Other Support Services	\$787.60
» 9. Food services	\$333.26
» 10. Enterprise operations	\$0.00
» 11. Other	\$22.07
» 12. Districtwide Current Operations (expenditures attributable to the school that are not reported separately in the categories described above)	\$110.75
13. Total Expenditures	\$24,137.81

Detailed Spending: How Much is Spent Per Pupil for Special Education and General Education?

The Special Education Detail below is a subset of spending. To calculate per pupil expenditures, enrollment for special education is used. The expenditure value reflects school and central level expenditures. For charter schools, data represents per pupil expenditures in the selected school.

The General Education Detail below reflects Total District Expenditures less Special Education Expenditures. To calculate per pupil expenditures, district PK-12 enrollment is used. Excluded expenditures are not included in Total Expenditures.

School and District Level Expenditures	ORCHARD PARK CSD
Special Education	\$24,581.42
General Education	\$20,393.24

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: 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(1-3 & Percent Excluded from Total)

Combined Cost(Total Expenditures)

Excluded Expenditures	ORCHARD PARK CSD
1. Charter School Tuition	\$0.00
2. Debt Service	\$8,048,684.00
3. Other	\$23,802,501.64
Percent Excluded from Total	22%
Total Expenditures and Exclusions	\$147,205,768.00

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COMPENSATION DISCLOSURE

ASSISTANT SUPERINTENDENT – PERSONNEL & PUPIL SERVICES

___\$183,874_ Annual Salary/Compensation:
 183,874 Annual Salary

___56,537_ Annualized Benefits:
 15,151 Mandatory TRS Contribution 8.24%
 14,066 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

___17,291_ Other Benefits:
 13,791 Payment for Fifteen Additional Duty Days
 1,000 Professional Dues
 2,500 Professional Expenses

ASSISTANT SUPERINTENDENT – CURRICULUM & INNOVATION

___\$176,212_ Annual Salary/Compensation:
 176,212 Annual Salary

___55,320_ Annualized Benefits:
 14,520 Mandatory TRS Contribution 8.24%
 13,480 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

___16,715_ Other Benefits:
 13,215 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

****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/mgt/serv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2026-27 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 25, 2026

Form Preparer Name: JEFFREY PETRUS
Preparer's Telephone Number: 716-209-6209

<u>Shaded Fields Will Calculate</u>	Budgeted 2025-26 (A)	Proposed Budget 2026-27 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	126,697,638	131,659,368	3.92 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	75,362,950	77,318,329	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0	
E. Total Proposed School Year Tax Levy (A+B+C-D)	75,362,950	77,318,329	2.59 %
F. Permissible Exclusions to the School Tax Levy Limit	5,722,917	5,333,890	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	70,838,065	71,984,439	
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)	69,640,033	71,984,439	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	1,198,032	0	
Public School Enrollment	5,072	5,007	-1.28 %
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.

Actual 2025-26 (D) Estimated 2026-27 (E)

Adjusted Restricted Fund Balance	7,133,252	5,433,252
Assigned Appropriated Fund Balance	5,700,000	5,700,000
Adjusted Unrestricted Fund Balance	2,854,226	3,732,831
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	2.25 %	2.84 %

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	CAPITAL IMPROVEMENT RESERVE	For the cost of any object or purpose for which bonds may be issued.	548,363	548,363	No planned use in 2026-27
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.	976,955	976,955	No planned use in 2026-27
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service	RESERVE FOR DEBT SERVICE	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	3,520,404	2,520,404	Plan to use \$1,000,000 in 2026-27
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.	397,406	397,406	No planned use in 2026-27

Reserve for Insurance Recoveries	For unexpended proceeds of insurance recoveries at fiscal year end.		
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Employee Benefit Liability	RESERVE FOR EMPLOYEE BENEFIT ACCRUED LIABILITY	For accrued 'employee benefits' due to employees upon termination of service.	1,620,250	1,620,250	No planned use in 2026-27
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Retirement Contribution	For employer retirement contributions to the State and Local Employees' Retirement System.		
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Reserve for Uncollected Taxes	For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.		
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Single Other Reserve + (add)		
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* **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#reservecfunds>

****Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2026-27. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

Save	Reset	Save & Ready
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REVENUE

ORCHARD PARK CENTRAL SCHOOL DISTRICT
PROJECTED GENERAL FUND REVENUES
2026-27 SCHOOL YEAR

4/1/2026

ADOPTED

SOURCE OF REVENUE	ACCOUNT CODE	2023-24 <i>Final</i>	2024-25 <i>Final</i>	2025-26 <i>Budget</i>	2025-26 <i>Estimated</i>	2026-27 <i>Budget</i>	Tax Levy Cap <i>Increase</i>
PROPERTY TAX LEVY	1001	66,012,903	68,914,256	72,362,950	72,174,429	74,318,329	
STAR	1001	3,865,919	3,134,453	3,000,000	3,202,062	3,000,000	1,955.379
Total Property Tax:		\$69,878,822	\$72,048,709	\$75,362,950	\$75,376,491	\$77,318,329	2.59%
OTHER PAYMENTS IN LIEU OF	1081	622,893	669,605	650,000	508,249	505,000	
INTEREST & PENALTIES ON	1090	5,642	3,819	5,000	6,746	5,000	
NON-PROPERTY TAX DISTRIB.	1120	7,741,542	8,057,365	7,500,000	8,500,000	8,400,000	
COMMUNITY ED. TUITION	1315	133,452	127,312	125,000	130,000	125,000	
TEXTBOOK CHARGES	1330	524	393	1,000	200	200	
ADMISSIONS	1410	0	0	0	0	0	
OTHER CHARGES FOR SERVICES	1489	7,145	7,770	5,000	5,000	5,000	
DAY SCHOOL TUITION	2230	284,705	103,467	150,000	100,000	100,000	
HEALTH SERVICES - OTHER DIST.	2280	94,931	100,305	80,000	100,000	90,000	
TRANSPORT FOR OTHER DIST.	2304	0	0	0	0	0	
INTEREST AND EARNINGS	2401	1,608,878	1,474,900	800,000	1,300,000	1,300,000	
RENTAL OF PROPERTY - (Individ.)	2410	9,000	1,200	35,000	1,200	0	
RENTAL OF PROPERTY - (BOCES)	2413	12,928	0	12,000	0	0	
RENTAL OF EQUIPMENT - INDIVID.	2414	0	0	5,000	0	0	
COMMISSIONS	2450	491	1,218	0	1,200	0	
SALE OF REAL PROPERTY	2660	0	75	0	0	0	
SALE OF EQUIPMENT	2665	0	44,302	0	50,000	40,000	
INSURANCE RECOVERIES	2680	2,000	0	0	0	0	
REFUNDS - PRIOR YR. EXPENSES	2700	118,855	193,913	50,000	142,772	100,000	
REFUNDS - PRIOR YR. BOCES	2701	118,046	379,526	200,000	217,136	200,000	
PREMIUM ON BONDS	2710	109,834	344,984	0	1,022,967	0	
UNCLASSIFIED	2770	24,987	31,555	20,000	46,745	25,000	
INTERFUND TRANSFERS	5031	0	0	0	0	0	
LEASE PROCEEDS	5710	421,249	426,464	0	420,000	420,000	
TURF PROJECT RESERVE	9090	35,200	0	0	0	0	
PLAYGROUND RESERVE	9090	10,640	0	0	0	0	
FROM RESERVES	9090	0	0	1,700,000	0	1,000,000	
APPROPRIATED FUND BALANCE	9090	0	0	5,700,000	0	5,700,000	
Total Other Local Share:		\$11,362,942	\$11,968,173	\$17,038,000	\$12,552,215	\$18,015,200	
STATE AID							
FOUNDATION AID		22,192,759	22,149,557	22,649,834	22,649,834	23,302,973	
EXCESS COST/PRIVATE & HIGH COST		1,407,583	1,117,644	1,349,197	908,752	1,032,046	
BOCES		3,097,190	3,298,923	2,847,796	3,006,624	3,432,797	
BUILDING AID (W/EXCEL AID)		4,024,167	2,736,588	2,521,413	3,499,202	3,636,932	
TRANSPORTATION		3,829,395	3,725,191	4,237,903	3,783,900	4,260,104	
TEXTBOOK/SOFT/HARD/LIBRARY/AV		487,391	480,185	490,545	404,605	470,987	
OTHER STATE AID (DASNY & Homeless Aid)		67,963	151,061	100,000	109,047	100,000	
FEDERAL AID							
MEDICAID REIMBURSEMENT	4601	97,493	76,575	100,000	75,000	90,000	
Total State & Federal Aid:		\$35,203,941	\$33,735,724	\$34,296,688	\$34,436,964	\$36,325,839	5.92%
TOTAL ANTICIPATED REVENUE		\$116,445,705	\$117,752,606	\$126,697,638	\$122,365,670	\$131,659,368	
						\$4,961,730	3.92%

BUDGET SUMMARY

**Orchard Park Central School District
2026-27 3-Part Budget**

Budget Description	Budget 2025-26	<i>Estimated Expense</i> 2025-26	Adopted Budget 2026-27	% of Total Budget 2025-26	% of Total Budget 2026-27
<i>ADMINISTRATIVE</i>	12,696,909	12,203,553	13,037,581	10.02%	9.90%
<i>PROGRAM</i>	93,820,632	89,211,501	96,467,313	74.05%	73.27%
<i>CAPITAL</i>	20,180,097	20,772,011	22,154,474	15.93%	16.83%
GRAND TOTAL	126,697,638	122,187,065	131,659,368	100.00%	100.00%
BUDGET INCREASE			4,961,730 3.92%		

ADMINISTRATIVE BUDGET

**Orchard Park Central School District
2026-27 Administrative Budget**

F O L P				Budget Description	Budget 2025-26	Estimated Expense 2025-26	Adopted Budget 2026-27	Change in Budget	
				Board of Education					
1010	400	01	0100	Bd of Ed - Contractual	7,000	2,000	7,000		
1010	450	01	0100	Bd of Ed - Supplies	2,500	1,600	2,500		
				Board of Education	9,500	3,600	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	7,000	20,000		
				Distict Meeting	20,000	7,000	20,000	\$0	0.00%
				Chief School Administrator					
1240	150	00	0000	Ch Sch Admin - Supt. Salary Base	233,000	233,192	241,000		
1240	150	00	0055	Ch Sch Admin - Supt Salary Other	16,000	29,149	31,000		
1240	160	00	0000	Ch Sch Admin - Supt./Secretary	92,000	96,048	99,000		
1240	160	00	0055	Ch Sch Admin - Secretary Other	20,000	17,500	20,000		
1240	200	02	0100	Ch Sch Admin - Equipment	0	0	0		
1240	400	02	0100	Ch Sch Admin - Contractual	1,200	3,000	1,800		
1240	410	02	0100	Ch Sch Admin - Conf/Travel	16,000	8,000	15,000		
1240	411	02	0100	Ch Sch Admin - Prof. Expenses	13,000	11,751	13,000		
1240	450	02	0100	Ch Sch Admin - Supplies	1,900	1,900	2,000		
				Chief School Administrator	393,100	400,540	422,800	\$29,700	7.56%
				Business Administration					
1310	150	00	0000	Bus Adm - Asst. Supt. Salary Base	206,026	206,026	218,388		

**Orchard Park Central School District
2026-27 Administrative Budget**

					Budget	Estimated	Adopted		
F	O	L	P	Budget Description	2025-26	Expense 2025-26	Budget 2026-27	Change in Budget	
1310	150	00	0055	Bus Adm - Asst. Supt. Other	41,205	41,205	43,678		
1310	160	00	0000	Bus Adm - Cler. Salaries Base	395,000	333,265	350,000		
1310	160	00	0055	Bus Adm - Cler. Salaries Other	62,000	48,000	62,000		
1310	200	03	0100	Bus Adm - Equipment	0	0	0		
1310	400	03	0100	Bus Adm - Contractual	30,000	19,000	30,000		
1310	410	03	0100	Bus Adm - Conf/Travel	5,000	4,000	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	2,000	2,400		
1310	490	03	0100	Bus Adm - BOCES Service	2,307	175,764	180,263		
Business Administration					746,338	830,539	894,229	\$147,891	19.82%
Total Auditing									
1320	400	03	0100	Auditing - Contractual	37,000	48,854	37,000		
Total Auditing					37,000	48,854	37,000	\$0	0.00%
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	22,000	22,750	23,000		
Tax Collector					22,000	22,750	23,000	\$1,000	4.55%
Fiscal Agent Fees									
1380	400	03	0100	Fiscal Agent - Contractual	3,000	2,250	3,000		
Fiscal Agent Fees					3,000	2,250	3,000	\$0	0.00%
Legal									
1420	400	03	0100	Legal Serv. - Contractual	350,000	190,000	300,000		

**Orchard Park Central School District
2026-27 Administrative Budget**

F O L P				Budget Description	Budget 2025-26	Estimated Expense 2025-26	Adopted Budget 2026-27	Change in Budget	
				Legal	350,000	190,000	300,000	-\$50,000	-14.29%
				Personnel					
1430	150	00	0000	Per Adm - Asst Supt. Salary Base	174,000	173,466	184,000		
1430	150	00	0055	Per Adm - Asst Supt. Other	30,000	35,000	37,000		
1430	160	00	0000	Per Adm - Cler. Salaries Base	135,000	144,881	150,000		
1430	160	00	0055	Per Adm - Cler. Salaries Other	40,000	20,000	40,000		
1430	200	04	0100	Per Adm - Equipment	0	0	0		
1430	400	04	0100	Per Adm - Contractual	14,500	3,000	14,500		
1430	410	04	0100	Per Adm - Conf/Travel	10,000	10,000	12,000		
1430	411	04	0100	Per Adm - Prof. Expenses	5,000	12,344	12,000		
1430	450	04	0100	Per Adm - Supplies	4,000	6,160	4,000		
1430	490	04	0100	Per Adm - BOCES Service	60,000	70,000	85,000		
				Personnel	472,500	474,851	538,500	\$66,000	13.97%
				Public Information And Service					
1480	160	00	0000	Pub Info Service - Salary Base	94,000	165,639	171,000		
1480	160	00	0055	Pub Info Service - Salary Other	5,000	3,000	5,000		
1480	200	05	0100	Pub Info Serv. - Equipment	1,000	500	1,000		
1480	400	05	0100	Pub Info Serv. - Contractual	45,000	30,000	45,000		
1480	410	05	0100	Pub Info Serv. - Conf/Travel	400	400	800		
1480	411	05	0100	Pub Info Serv. - Prof Expenses	650	387	700		
1480	450	05	0100	Pub Info Serv. - Supplies	450	450	500		
				Public Information And Service	146,500	200,376	224,000	\$77,500	52.90%
				Central Printing & Mailing					
1670	400	00	0100	Central Service - Contractual	60,000	50,000	60,000		
1670	450	00	0100	Central Service - Copying Supplies	150,000	134,000	140,000		
				Central Printing & Mailing	210,000	184,000	200,000	-\$10,000	-4.76%

**Orchard Park Central School District
2026-27 Administrative Budget**

F	O	L	P	Budget Description	Budget 2025-26	Estimated Expense 2025-26	Adopted Budget 2026-27	Change in Budget	
				Unallocated Insurance					
1910	420	03	0100	Spec Items - Insurance	350,000	396,109	416,000		
				Unallocated Insurance	350,000	396,109	416,000	\$66,000	18.86%
				School Association Dues					
1920	400	03	0100	Spec Items - Sch. Assoc. Dues	30,000	23,111	25,000		
				School Association Dues	30,000	23,111	25,000	-\$5,000	-16.67%
				Property Purchase					
1940	400	00	0100	Spec Items - Property Purchase	0	0	0		
				Property Purchase	0	0	0	\$0	100.00%
				Assessments on School Property					
1950	400	03	0100	Spec Items - Assess. Sch. Prop.	50,000	42,000	50,000		
				Assessments on School Property	50,000	42,000	50,000	\$0	0.00%
				Refund on Real Property Taxes					
1964	400	03	0100	Spec Items - Real Property Tax	50,000	55,000	55,000		
				Refund on Real Property Taxes	50,000	55,000	55,000	\$5,000	10.00%
				Admin Charge - BOCES					
1981	490	03	0100	Spec Items - BOCES Adm.	554,809	554,809	583,217		
				Admin Charge - BOCES	554,809	554,809	583,217	\$28,408	5.12%
				BOCES Capital Exp					
1983	490	03	0100	Spec Items - BOCES Cap. Rent	326,313	326,313	335,131		
1983	491	03	0100	Spec Items - BOCES Cap. Exp.	336,998	336,998	340,217		
1983	492	03	0100	Spec Items - BOCES Cap. Project	0	0	0		

**Orchard Park Central School District
2026-27 Administrative Budget**

F O L P				Budget Description	Budget 2025-26	Estimated Expense 2025-26	Adopted Budget 2026-27	Change in Budget	
				BOCES Capital Exp	663,311	663,311	675,348	\$12,037	1.81%
				Curriculum Development and Sup					
2010	150	00	0000	Curr Dev/Sup - Admin Salaries Base	810,000	833,633	864,000		
2010	150	00	0055	Curr Dev/Sup - Admin Salaries Other	130,000	120,000	135,000		
2010	160	00	0000	Curr Dev/Sup - Cler. Salaries Base	436,000	428,400	438,000		
2010	160	00	0055	Curr Dev/Sup - Cler. Salaries Other	25,000	35,000	30,000		
2010	200	07	0100	Curr Dev/Sup - Equipment	0	0	0		
2010	400	07	0100	Curr Dev/Sup - Tech. Training	95,000	90,000	223,000		
2010	410	07	0100	Curr Dev/Sup - Conf/Travel (Instr)	10,000	10,000	17,400		
2010	411	07	0100	Curr Dev/Sup - Prof Exp. (Instr)	6,000	3,000	5,000		
2010	450	07	0100	Curr Dev/Sup - Supplies (Instr)	170,000	120,000	183,500		
2010	490	07	0100	Curr Dev/Sup - BOCES Service	46,451	60,392	55,587		
				Curriculum Development and Sup	1,728,451	1,700,425	1,951,487	\$223,036	12.90%
				Supervision - Reg Sch					
2020	150	00	0000	Build Adm - Admin Salaries Base	1,600,000	1,548,313	1,645,000		
2020	150	00	0055	Build Adm - Admin Salaries Other	170,000	175,000	170,000		
2020	160	00	0000	Build Adm - Cler. Salaries Base	790,000	788,591	811,000		
2020	160	00	0055	Build Adm - Cler. Salaries Other	75,000	75,000	80,000		
				Build Adm - Salaries (Sub-Total)	2,635,000	2,586,904	2,706,000	\$71,000	2.69%
2020	200	08	0100	Build Adm - Equipment (HS)	0	0	0		
2020	200	09	0100	Build Adm - Equipment (MS)	0	0	0		
2020	200	10	0100	Build Adm - Equipment (EG)	0	0	0		
2020	200	11	0100	Build Adm - Equipment (EL)	0	0	0		
2020	200	12	0100	Build Adm - Equipment (SD)	0	0	0		
				Build Adm - Equipment (Sub-Total)	0	0	0	\$0	0.00%
2020	400	08	0100	Build Adm - Contractual (HS)	25,000	24,000	25,000		
2020	400	09	0100	Build Adm - Contractual (MS)	3,000	2,696	3,000		
2020	400	11	0100	Build Adm - Contractual (EL)	0	0	0		

**Orchard Park Central School District
2026-27 Administrative Budget**

F O L P				Budget Description	Budget 2025-26	Estimated Expense 2025-26	Adopted Budget 2026-27	Change in Budget	
				<i>Build Adm - Contractual (Sub-Total)</i>	28,000	26,696	28,000	\$0	0.00%
2020	410	08	0100	Build Adm - Conf/Travel (HS)	1,000	1,000	1,500		
2020	410	09	0100	Build Adm - Conf/Travel (MS)	1,000	1,300	1,000		
2020	410	10	0100	Build Adm - Conf/Travel (EG)	750	750	750		
2020	410	11	0100	Build Adm - Conf/Travel (EL)	750	1,450	750		
2020	410	12	0100	Build Adm - Conf/Travel (SD)	750	750	750		
2020	410	13	0100	Build Adm - Conf/Travel (WI)	750	750	750		
				<i>Build Adm - Conf/Travel (Sub-Total)</i>	5,000	6,000	5,500	\$500	10.00%
2020	411	00	0100	Build Adm - Prof. Expense	35,000	41,000	35,000		
				<i>Build Adm - Prof. Exp. (Sub-Total)</i>	35,000	41,000	35,000	\$0	0.00%
2020	450	08	0100	Build Adm - Supplies (HS)	6,000	3,000	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	5,000	10,000	\$0	0.00%
2020	490	00	0100	Build Adm - BOCES	115,000	106,356	106,000		
				<i>Build Adm - BOCES (Sub-Total)</i>	115,000	106,356	106,000	-\$9,000	-7.83%
				Supervision - Reg Sch	2,828,000	2,771,956	2,890,500	\$62,500	2.21%
				Research, Planning & Evaluation					
2060	400	00	0100	Inservice - Contractual	140,000	140,000	0		
2060	410	00	0100	Inservice - Conf/Travel	5,400	2,415	0		
2060	450	00	0100	Inservice - Supplies	5,000	3,054	0		
2060	490	00	0100	Inservice - BOCES	326,000	400,286	369,000		
				Research, Planning & Evaluation	476,400	545,755	369,000	-\$107,400	-22.54%

**Orchard Park Central School District
2026-27 Administrative Budget**

F	O	L	P	Budget Description	Budget 2025-26	Estimated Expense 2025-26	Adopted Budget 2026-27	Change in Budget	
				Computer Assisted Instruction					
2630	150	00	0000	CAI - Admin Salary Base	122,000	127,384	124,000		
2630	150	00	0055	CAI - Admin Salary Other	49,000	45,000	51,000		
<i>CAI - Salaries (Sub-Total)</i>					171,000	172,384	175,000	\$4,000	2.34%
Computer Assisted Instruction					171,000	172,384	175,000	\$4,000	2.34%
				State Retirement					
9010	800	00	0100	Emp Benefits - Emp. Retirement	284,000	285,000	400,000		
State Retirement					284,000	285,000	400,000	\$116,000	40.85%
				Teacher Retirement					
9020	800	00	0100	Emp Benefits - Teach. Retirement	490,000	450,000	420,000		
Teacher Retirement					490,000	450,000	420,000	-\$70,000	-14.29%
				Social Security					
9030	800	00	0100	Emp Benefits - Soc. Security	501,000	510,000	550,000		
Social Security					501,000	510,000	550,000	\$49,000	9.78%
				Worker Compensation					
9040	800	00	0100	Emp Benefits - Worker Comp.	70,000	37,027	50,000		
Worker Compensation					70,000	37,027	50,000	-\$20,000	-28.57%
				Life Insurance					
9045	800	00	0100	Emp Benefits - Life Insurance	4,500	4,500	4,500		
Life Insurance					4,500	4,500	4,500	\$0	0.00%

**Orchard Park Central School District
2026-27 Administrative Budget**

					Budget	Estimated	Adopted		
F	O	L	P	Budget Description	2025-26	Expense 2025-26	Budget 2026-27	Change in Budget	
				Hospital, Medical Insurance					
9060	800	00	0100	Emp Benefits - Med. Insurance	1,935,000	1,400,000	1,650,000		
9060	801	00	0100	Emp Benefits - Dental Ins.	0	0	0		
				Hospital, Medical Insurance	1,935,000	1,400,000	1,650,000	-\$285,000	-14.73%
				Other Employee Benefits					
9089	800	00	0100	Emp Benefits	100,000	226,906	100,000		
				Other Employee Benefits	100,000	226,906	100,000	\$0	0.00%
				GRAND TOTAL (ADMIN)	12,696,909	12,203,553	13,037,581	\$340,672	2.68%

PROGRAM BUDGET

**Orchard Park Central School District
2026-27 Program Budget**

F O L P				Budget Description	Budget 2025-26	Estimated Expense 2025-26	Adopted Budget 2026-27	Change in Budget	
				Teaching - Reg Sch					
2110	120	00	0000	Teaching - K-6 Teach Salaries Base	16,403,000	16,150,000	16,950,000		
2110	120	00	0055	Teaching - K-6 Teach Salaries Other	550,000	520,000	550,000		
2110	130	00	0000	Teaching - 7-12 Teach Sal. Base	14,996,000	14,821,686	15,270,000		
2110	130	00	0008	Teaching - Home Instruction	140,000	100,000	140,000		
2110	130	00	0055	Teaching - 7-12 Teach Sal. Other	600,000	530,000	600,000		
2110	140	00	0009	Teaching - Substitute Salaries	1,000,000	1,100,000	1,150,000		
2110	160	00	0000	Teaching - Teach. Aide Sal. Base	2,260,000	2,030,000	2,200,000		
2110	160	00	0055	Teaching - Teach. Aide Sal. Other	350,000	350,000	360,000		
Teaching - Salaries (Sub-Total)					36,299,000	35,601,686	37,220,000	\$921,000	2.54%
2110	200	00	0200	Teaching - Equipment (HS/MS Calculators)	65,000	69,204	65,000		
2110	200	08	0200	Teaching - Equipment (HS)	1,000	3,037	1,000		
2110	200	09	0200	Teaching - Equipment (MS)	750	462	750		
2110	200	10	0200	Teaching - Equipment (EG)	500	0	500		
2110	200	11	0200	Teaching - Equipment (EL)	500	489	500		
2110	200	12	0200	Teaching - Equipment (SD)	500	400	500		
2110	200	13	0200	Teaching - Equipment (WI)	500	468	500		
2110	200	19	0200	Teaching - Equipment (Inst Coach)	0	0	0		
2110	200	24	0200	Teaching - Equipment (Music)	51,500	51,500	51,500		
2110	200	25	0200	Teaching - Equipment (Security)	0	0	0		
Teaching - Equipment (Sub-Total)					120,250	125,560	120,250	\$0	0.00%
2110	400	08	0200	Teaching - Contractual (HS)	3,400	2,736	3,400		
2110	400	09	0200	Teaching - Contractual (MS)	2,000	360	2,000		
2110	400	10	0200	Teaching - Contractual (EG)	500	113	500		
2110	400	11	0200	Teaching - Contractual (EL)	500	0	500		
2110	400	12	0200	Teaching - Contractual (SD)	500	0	500		
2110	400	13	0200	Teaching - Contractual (WI)	500	0	500		
2110	400	19	0200	Teaching - Contractual (Inst Coach)	0	0	0		
2110	400	24	0200	Teaching - Contractual (Music)	20,600	19,220	20,600		
2110	400	25	0200	Teaching - Contractual (Security)	650,000	780,000	780,000		
Teaching - Contractual (Sub-Total)					678,000	802,429	808,000	\$130,000	19.17%

**Orchard Park Central School District
2026-27 Program Budget**

				Budget	Estimated	Adopted	Change in Budget	
F	O	L	P	2025-26	Expense 2025-26	Budget 2026-27		
2110	401	08	0200	Teaching - Field Trips (HS)	20,715	20,715	19,665	
2110	401	09	0200	Teaching - Field Trips (MS)	15,765	7,000	17,115	
2110	401	10	0200	Teaching - Field Trips (EG)	9,060	9,060	9,255	
2110	401	11	0200	Teaching - Field Trips (EL)	10,800	10,000	11,925	
2110	401	12	0200	Teaching - Field Trips (SD)	5,850	5,850	5,550	
2110	401	13	0200	Teaching - Field Trips (WI)	9,150	9,150	9,720	
				Teaching - Field Trips (Sub-Total)	71,340	61,775	73,230	\$1,890 100.00%
2110	410	08	0200	Teaching - Conf/Travel (HS)	5,000	3,000	5,000	
2110	410	09	0200	Teaching - Conf/Travel (MS)	3,000	1,000	3,000	
2110	410	10	0200	Teaching - Conf/Travel (EG)	2,000	1,000	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	1,500	2,000	
2110	410	13	0200	Teaching - Conf/Travel (WI)	2,000	1,000	2,000	
2110	410	19	0200	Teaching - Conf/Travel (Inst Coach)	10,300	7,000	10,300	
2110	410	23	0200	Teaching - Conf/Travel (ESL)	2,000	200	2,000	
2110	410	27	0200	Teaching - Conf/Travel (Author Visits)	0	0	12,000	
				Teaching - Conf/Travel (Sub-Total)	28,300	15,700	40,300	\$12,000 42.40%
2110	411	00	0200	Teaching - Prof. Expenses	25,000	90,000	80,000	
2110	412	24	0200	Teaching - Instr Repair (Music)	42,000	40,000	42,000	
2110	414	19	0200	Teaching - O&M Comp. (Instr Coach)	8,500	8,500	8,500	
				Teaching - Misc. Exp. (Sub-Total)	75,500	138,500	130,500	\$55,000 72.85%
2110	440	00	0200	Teaching - Copier Maint	0	0	0	
				Teaching - Copier Maint. (Sub-Total)	0	0	0	\$0 0.00%
2110	450	08	0200	Teaching - Supplies (HS)	91,589	104,000	91,770	
2110	450	09	0200	Teaching - Supplies (MS)	72,829	70,000	79,870	
2110	450	10	0200	Teaching - Supplies (EG)	39,865	45,837	43,190	
2110	450	11	0200	Teaching - Supplies (EL)	48,441	40,000	55,650	
2110	450	12	0200	Teaching - Supplies (SD)	25,326	23,000	25,900	
2110	450	13	0200	Teaching - Supplies (WI)	41,473	39,000	45,360	
2110	450	19	0200	Teaching - Supplies (Inst Coach)	1,000	942	1,000	
2110	450	23	0200	Teaching - Supplies (ESL)	2,500	2,500	2,500	

**Orchard Park Central School District
2026-27 Program Budget**

				Budget	Estimated	Adopted	Change in Budget		
F	O	L	P	2025-26	2025-26	Budget			
Budget Description						2026-27			
2110	450	24	0200	Teaching - Supplies (Elem Science)	8,500	6,156	0		
<i>Teaching - Supplies (Sub-Total)</i>				331,523	331,435	345,240	\$13,717	4.14%	
2110	470	00	0200	Teaching - Tuition Pub. Sch.	240,000	160,000	240,000		
<i>Teaching - Tuition Pub. (Sub-Total)</i>				240,000	160,000	240,000	\$0	0.00%	
2110	480	08	0200	Teaching - Textbooks (HS)	79,628	80,631	76,366		
2110	480	09	0200	Teaching - Textbooks (MS)	63,318	65,000	66,463		
2110	480	10	0200	Teaching - Textbooks (EG)	34,659	34,808	35,940		
2110	480	11	0200	Teaching - Textbooks (EL)	42,115	42,084	46,309		
2110	480	12	0200	Teaching - Textbooks (SD)	22,019	24,014	21,553		
2110	480	13	0200	Teaching - Textbooks (WI)	36,057	39,694	37,746		
2110	480	15	0200	Teaching - Textbooks (SWD)	2,000	2,000	2,000		
2110	480	26	0200	Textbooks (BOCES - Private)	40,000	40,000	40,000		
<i>Teaching - Textbooks (Sub-Total)</i>				319,796	328,231	326,377	\$6,581	2.06%	
2110	490	00	0200	Teaching - BOCES Service	581,742	725,768	728,000		
<i>Teaching - BOCES (Sub-Total)</i>				581,742	725,768	728,000	\$146,258	25.14%	
Teaching - Reg Sch				38,745,451	38,291,084	40,031,897	\$1,286,446	3.32%	
Prog for Students w/Dis-Med									
2250	150	00	0000	Spec. Ed. Teacher Salaries Base	5,725,000	4,964,520	5,400,000		
2250	150	00	0055	Spec. Ed. Teacher Salaries Other	180,000	185,000	188,000		
2250	157	00	0000	Spec. Ed. Teach Speech Ther. Base	500,000	468,434	460,000		
2250	157	00	0055	Spec. Ed. Teach Speech Ther. Other	15,000	12,000	20,000		
<i>Spec. Ed - Teach Salaries (Sub-Total)</i>				6,420,000	5,629,954	6,068,000	-\$352,000	-5.48%	
2250	160	00	0000	Spec Ed Teacher Aide Sal. Base	1,490,000	1,840,000	1,905,000		
2250	160	00	0055	Spec Ed Teacher Aide Sal. Other	140,000	230,000	220,000		
2250	167	00	0000	Spec Ed - Therapy Aide Salary Base	860,000	916,249	950,000		
2250	167	00	0055	Spec Ed - Therapy Aide Salary Other	25,000	18,000	20,000		
<i>Spec. Ed - Non-Cert. Salaries (Sub-Total)</i>				2,515,000	3,004,249	3,095,000	\$580,000	23.06%	

**Orchard Park Central School District
2026-27 Program Budget**

				Budget	Estimated	Adopted	Change in Budget		
F	O	L	P	2025-26	Expense 2025-26	Budget 2026-27			
2250	200	15	0200	Spec Ed - Equipment	10,000	20,000	10,000		
				<i>Spec. Ed - Equipment (Sub-Total)</i>	10,000	20,000	10,000	\$0	0.00%
2250	400	15	0200	Spec Ed - Contractual	600,000	440,000	600,000		
				<i>Spec. Ed - Contractual (Sub-Total)</i>	600,000	440,000	600,000	\$0	0.00%
2250	410	15	0200	Spec Ed - Conf/Travel	7,000	40,000	20,000		
				<i>Spec. Ed - Conf/Travel (Sub-Total)</i>	7,000	40,000	20,000	\$13,000	185.71%
2250	450	15	0200	Spec Ed - Supplies	38,000	30,000	38,000		
				<i>Spec. Ed - Supplies (Sub-Total)</i>	38,000	30,000	38,000	\$0	0.00%
2250	471	15	0200	Spec Ed - Public School Tuition	450,000	238,000	450,000		
2250	472	15	0200	Spec Ed - Private School Tuition	1,650,000	1,071,000	1,650,000		
				<i>Spec. Ed - Tuition (Sub-Total)</i>	2,100,000	1,309,000	2,100,000	\$0	0.00%
2250	490	15	0200	Spec Ed Prog - BOCES Service	2,850,000	2,715,000	3,000,000		
				<i>Spec. Ed - BOCES (Sub-Total)</i>	2,850,000	2,715,000	3,000,000	\$150,000	5.26%
				Prog for Students w/Dis-Med	14,540,000	13,188,203	14,931,000	\$391,000	2.69%
				Occupational Education					
2280	490	00	0200	Occ Education - BOCES Service	1,835,000	1,884,443	1,950,000		
				Occupational Education	1,835,000	1,884,443	1,950,000	\$115,000	6.27%
				Teaching - Spec School					
2330	150	00	0000	Cont Ed - Teach Salary	100,000	67,000	80,000		
2330	151	00	0000	Summer Read/Camp - Teach Salary	60,000	59,041	0		
2330	153	00	0000	MS Summer Program - Teach Salary	0	0	0		
2330	160	00	0000	Cont Ed - Non-Teach Salary	500	0	500		
2330	161	00	0000	Summer Read/Camp - Non-Teach Salary	0	1,455	0		
2330	163	00	0000	MS Summer Program - Non-Teach Salary	0	0	0		
2330	162	00	0000	Cont Ed - Cler. Salary Base	66,000	65,835	68,000		

**Orchard Park Central School District
2026-27 Program Budget**

					Budget	Estimated	Adopted		
F	O	L	P	Budget Description	2025-26	Expense 2025-26	Budget 2026-27	Change in Budget	
2330	162	00	0055	Cont Ed - Cler. Salary Other	5,500	5,000	5,500		
2330	400	20	0200	Cont Ed - Contractual	40,000	30,000	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	277,200	231,331	199,200	-\$78,000	-28.14%
				School Library & Audiovisual					
2610	150	00	0000	Library/AV - Lib. Salary Base	280,000	330,000	344,000		
2610	150	00	0055	Library/AV - Lib. Salary Other	15,000	10,000	15,000		
				<i>Library/AV - Salaries (Sub-Total)</i>	<i>295,000</i>	<i>340,000</i>	<i>359,000</i>	<i>\$64,000</i>	<i>21.69%</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</i>	<i>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</i>	<i>0.00%</i>
2610	450	08	0200	Library/AV - Supplies (HS)	12,303	9,741	11,799		
2610	450	09	0200	Library/AV - Supplies (MS)	9,783	7,711	10,269		
2610	450	10	0200	Library/AV - Supplies (EG)	5,355	5,194	5,553		
2610	450	11	0200	Library/AV - Supplies (EL)	6,507	8,459	7,155		
2610	450	12	0200	Library/AV - Supplies (SD)	3,402	0	3,330		
2610	450	13	0200	Library/AV - Supplies (WI)	5,571	4,927	5,832		
				<i>Library/AV - Supplies (Sub-Total)</i>	<i>42,921</i>	<i>36,032</i>	<i>43,938</i>	<i>\$1,017</i>	<i>2.37%</i>
2610	460	08	0200	Library/AV - SA Library Materials (HS)	8,544	8,544	8,194		
2610	460	09	0200	Library/AV - SA Library Materials (MS)	6,794	6,794	7,131		

**Orchard Park Central School District
2026-27 Program Budget**

					Budget 2025-26	Estimated Expense 2025-26	Adopted Budget 2026-27	Change in Budget	
F	O	L	P	Budget Description					
2610	460	10	0200	Library/AV - SA Library Materials (EG)	3,719	3,719	3,856		
2610	460	11	0200	Library/AV - SA Library Materials (EL)	4,519	4,519	4,969		
2610	460	12	0200	Library/AV - SA Library Materials (SD)	2,363	5,765	2,313		
2610	460	13	0200	Library/AV - SA Library Materials (WI)	3,869	3,869	4,050		
2610	460	14	0200	Library/AV - SA Library Materials (Private)	4,188	1,177	4,188		
<i>Library/AV - SA Library Materials (Sub-Total)</i>					33,996	34,387	34,701	\$705	2.07%
2610	490	00	0200	Library/AV - BOCES	6,115	7,081	7,404		
<i>Library/AV - BOCES (Sub-Total)</i>					6,115	7,081	7,404	\$1,289	21.08%
School Library & Audiovisual					378,032	417,500	445,043	\$67,011	17.73%
Computer Assisted Instruction									
2630	120	00	0000	CAI - K-6 Teacher Salary Base	120,000	115,588	121,000		
2630	120	00	0055	CAI - K-6 Teacher Salary Other	8,000	7,000	8,500		
2630	130	00	0000	CAI - 7-12 Teacher Salary Base	69,000	86,007	91,000		
2630	130	00	0055	CAI - 7-12 Teacher Salary Other	0	820	0		
2630	160	00	0000	CAI - Tech Salary Base	690,000	628,786	660,000		
2630	160	00	0055	CAI - Tech Salary Other	42,000	40,000	45,000		
<i>CAI - Salaries (Sub-Total)</i>					929,000	878,201	925,500	-\$3,500	-0.38%
2630	200	00	0200	Safety/Security Equipment & Training	80,000	80,000	80,000		
2630	201	00	0200	Hardware & Equipment (Non-Aided Erate)	0	3,497	0		
<i>CAI - Equipment (Sub-Total)</i>					80,000	83,497	80,000	\$0	0.00%
2630	220	14	0200	CAI - SA Hardware (Parochial)	12,500	4,277	12,500		
2630	220	16	0200	CAI - SA Hardware (Instr)	100,000	85,978	100,000		
<i>CAI - SA Hardware (Sub-Total)</i>					112,500	90,255	112,500	\$0	0.00%
2630	400	16	0200	CAI - Contractual	10,000	10,000	10,000		
<i>CAI - Contractual (Sub-Total)</i>					10,000	10,000	10,000	\$0	0.00%
2630	410	16	0200	CAI - Conf/Travel (Instr)	30,000	10,000	30,000		
<i>CAI - Conf/Travel (Sub-Total)</i>					30,000	10,000	30,000	\$0	0.00%

**Orchard Park Central School District
2026-27 Program Budget**

					Budget	Estimated	Adopted		
F	O	L	P	Budget Description	2025-26	Expense 2025-26	Budget 2026-27	Change in Budget	
2630	450	16	0200	CAI - Supplies (Instr)	100,000	101,000	105,000		
<i>CAI - Supplies (Sub-Total)</i>					100,000	101,000	105,000	\$5,000	5.00%
2630	460	08	0200	CAI - SA Software (HS)	20,478	21,593	0		
2630	460	09	0200	CAI - SA Software (MS)	16,283	16,283	0		
2630	460	10	0200	CAI - SA Software (EG)	8,913	8,913	0		
2630	460	11	0200	CAI - SA Software (EL)	10,831	10,831	0		
2630	460	12	0200	CAI - SA Software (SD)	5,662	5,662	0		
2630	460	13	0200	CAI - SA Software (WI)	9,273	9,273	0		
2630	460	16	0200	CAI - SA Software (Instructional)	0	0	73,133		
2630	460	26	0200	CAI - SA Software (Private)	10,037	8,585	10,037		
<i>CAI - SA Software (Sub-Total)</i>					81,477	81,140	83,170	\$1,693	2.08%
2630	490	16	0200	CAI - BOCES Services	2,265,000	2,260,000	2,300,000		
<i>CAI - BOCES (Sub-Total)</i>					2,265,000	2,260,000	2,300,000	\$35,000	1.55%
Computer Assisted Instruction					3,607,977	3,514,093	3,646,170	\$38,193	1.06%
Guidance - Reg Sch									
2810	150	00	0000	Guidance - Couns. Salaries Base	1,160,000	1,132,393	1,160,000		
2810	150	00	0055	Guidance - Couns. Salaries Other	190,000	198,000	200,000		
2810	160	00	0000	Guidance - Cler. Salaries Base	0	53,136	55,000		
2810	160	00	0055	Guidance - Cler. Salaries Other	6,000	2,200	6,000		
<i>Guidance - Salaries (Sub-Total)</i>					1,356,000	1,385,729	1,421,000	\$65,000	4.79%
2810	200	09	0200	Guidance - Equipment (MS)	0	0	0		
<i>Guidance - Equipment (Sub-Total)</i>					0	0	0	\$0	0.00%
2810	400	08	0200	Guidance - Contractual (HS)	1,400	530	1,400		
2810	400	09	0200	Guidance - Contractual (MS)	0	0	0		
<i>Guidance - Contractual (Sub-Total)</i>					1,400	530	1,400	\$0	0.00%
2810	410	08	0200	Guidance - Conf/Travel (HS)	1,000	600	1,000		

**Orchard Park Central School District
2026-27 Program Budget**

				Budget	Estimated	Adopted	Change in Budget		
F	O	L	P	2025-26	2025-26	Budget			
						2026-27			
2810	410	09	0200	Guidance - Conf/Travel (MS)	150	125	150		
				<i>Guidance - Conf/Travel (Sub-Total)</i>	1,150	725	1,150	\$0	0.00%
2810	450	08	0200	Guidance - Supplies (HS)	2,500	2,500	2,500		
2810	450	09	0200	Guidance - Supplies (MS)	350	200	350		
				<i>Guidance - Supplies (Sub-Total)</i>	2,850	2,700	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	1,361,400	1,389,684	1,426,400	\$65,000	4.77%
				Health Services - Reg Sch					
2815	160	00	0000	Health Services - Nurse Sal. Base	406,000	602,204	626,000		
2815	160	00	0055	Health Services - Nurse Sal. Other	85,000	50,000	85,000		
				<i>Health Service - Salaries (Sub-Total)</i>	491,000	652,204	711,000	\$220,000	44.81%
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	650,000	680,000		
				<i>Health Serv. - Contractual (Sub-Total)</i>	360,000	650,000	680,000	\$320,000	88.89%
2815	410	08	0200	Health Service - Conf/Travel (HS)	250	350	0		
2815	410	09	0200	Health Service - Conf/Travel (MS)	50	50	0		
2815	410	10	0200	Health Service - Conf/Travel (EG)	50	50	0		
2815	410	11	0200	Health Service - Conf/Travel (EL)	50	0	0		
2815	410	12	0200	Health Service - Conf/Travel (SD)	50	0	0		
2815	410	13	0200	Health Service - Conf/Travel (WI)	50	0	0		
2815	410	14	0200	Health Service - Conf/Travel (District Wide)	0	0	4,000		
				<i>Health Service - Cont Exp (Sub-Total)</i>	500	450	4,000	\$3,500	700.00%
2815	450	08	0200	Health Service - Supplies (HS)	1,367	1,357	0		
2815	450	09	0200	Health Service - Supplies (MS)	1,087	500	0		

**Orchard Park Central School District
2026-27 Program Budget**

					<i>Estimated</i>			
F	O	L	P	Budget Description	Budget 2025-26	Expense 2025-26	Adopted Budget 2026-27	Change in Budget
2815	450	10	0200	Health Service - Supplies (EG)	595	546	0	
2815	450	11	0200	Health Service - Supplies (EL)	723	723	0	
2815	450	12	0200	Health Service - Supplies (SD)	378	378	0	
2815	450	13	0200	Health Service - Supplies (WI)	619	619	0	
2815	450	14	0200	Health Service - Supplies (District Wide)	0	0	7,000	
2815	450	17	0200	Health Service - Supplies (AED's)	8,000	408	15,000	
2815	450	26	0200	Health Service - Supplies (Private)	3,150	1,000	3,150	
				<i>Health Service - Supplies (Sub-Total)</i>	15,919	5,531	25,150	\$9,231 57.99%
				Health Services - Reg Sch	867,419	1,308,185	1,420,150	\$552,731 63.72%
				Psychological Services - Reg Sch				
2820	150	00	0000	Psych Service - Psy. Sal. Base	235,000	291,907	305,000	
2820	150	00	0055	Psych Service - Psy. Sal. Other	116,000	110,000	120,000	
2820	410	22	0200	Psych Service - Conf/Travel	1,500	3,000	2,500	
2820	450	22	0200	Psych Service - Supplies	12,500	6,487	12,500	
				Psychological Services - Reg Sch	365,000	411,394	440,000	\$75,000 20.55%
				Social Work Svcs - Reg Sch				
2825	150	00	0000	Social Wk Service - Soc. Wk. Sal. Base	745,000	859,481	886,000	
2825	150	00	0055	Social Wk Service - Soc. Wk. Sal. Other	118,000	113,000	118,000	
2825	410	22	0200	Social Wk Service - Conf/Travel	1,600	2,300	1,600	
2825	450	22	0200	Social Wk Service - Supplies	1,800	541	1,800	
				Social Work Svcs - Reg Sch	866,400	975,322	1,007,400	\$141,000 16.27%
				CoCurric Activities - Reg Sch				
2850	150	00	0085	Co Curr Act - Adv. & Chap. Salaries	500,000	600,000	600,000	
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	

**Orchard Park Central School District
2026-27 Program Budget**

F O L P				Budget Description	Budget 2025-26	Estimated Expense 2025-26	Adopted Budget 2026-27	Change in Budget	
				CoCurric Activities - Reg Sch	524,500	624,500	624,500	\$100,000	19.07%
				Intersch Athletics - Reg Sch					
2855	150	17	0055	Int Athletics - Coach/Chap. Salaries	660,000	825,000	820,000		
2855	200	17	0200	Int Athletics - Equipment	20,000	20,000	20,000		
2855	400	17	0200	Int Athletics - Contractual	195,000	213,002	131,500		
2855	409	17	0200	Int Athletics - Competition Exp.	85,000	93,000	90,000		
2855	410	17	0200	Int Athletics - Conf/Travel	15,000	15,000	15,000		
2855	450	17	0200	Int Athletics - Supplies	95,000	95,000	100,000		
2855	490	17	0200	Int Athletics - BOCES Service	26,243	26,993	30,614		
				Intersch Athletics - Reg Sch	1,096,243	1,287,995	1,207,114	\$110,871	10.11%
				Leased Equipment					
2880	200	00	0200	Lease Equipment Expense	0	(115,000)	0		
				Leased Equipment	0	(115,000)	0	\$0	0.00%
				Dist Transportation Services					
5510	160	00	0000	Transport - Driver Salaries Base	2,440,000	2,450,000	2,710,500		
5510	160	00	0055	Transport - Driver Salaries Other	600,000	575,000	600,000		
5510	200	18	0200	Transport - Equipment	405,000	402,034	405,000		
5510	400	18	0200	Transport - Contractual	120,000	50,000	120,000		
5510	410	18	0200	Transport - Conf/Travel	4,500	10,000	4,500		
5510	411	18	0200	Transport - Prof. Expenses	3,700	4,500	3,700		
5510	420	18	0200	Transport - Insurance	120,000	124,541	130,000		
5510	454	18	0200	Transport - Acc. & Parts	270,000	275,000	270,000		
5510	455	18	0200	Transport - Fuel	550,000	390,000	550,000		
5510	456	18	0200	Transport - Oil	18,000	15,000	18,000		
5510	457	18	0200	Transport - Tires	77,500	60,000	77,500		
5510	490	18	0200	Transport - BOCES Service	3,210	4,809	3,639		
				Dist Transportation Services	4,611,910	4,360,884	4,892,839	\$280,929	6.09%

**Orchard Park Central School District
2026-27 Program Budget**

					Budget	Estimated	Adopted	Change in Budget	
F	O	L	P	Budget Description	2025-26	Expense 2025-26	Budget 2026-27		
				Garage Building					
5530	400	18	0200	Garage - Contractual	19,100	3,213	19,100		
5530	443	18	0200	Garage - Natural Gas	10,000	8,000	10,000		
5530	444	18	0200	Garage - Electric	13,000	18,000	15,000		
5530	446	18	0200	Garage - Water & Sewer	3,000	3,500	3,000		
5530	450	18	0200	Garage Supplies	3,500	3,100	3,500		
				Garage Building	48,600	35,813	50,600	\$2,000	4.12%
				Contract Transportation					
5540	400	18	0200	Cont Transp - Contractual	1,200,000	200,000	800,000		
				Contract Transportation	1,200,000	200,000	800,000	-\$400,000	-33.33%
				State Retirement					
9010	800	00	0200	Emp Benefits - Emp. Retirement	1,958,000	1,961,000	2,200,000		
				State Retirement	1,958,000	1,961,000	2,200,000	\$242,000	12.36%
				Teacher Retirement					
9020	800	00	0200	Emp Benefits - Teach. Retirement	4,450,000	4,080,000	3,900,000		
				Teacher Retirement	4,450,000	4,080,000	3,900,000	-\$550,000	-12.36%
				Social Security					
9030	800	00	0200	Emp Benefits - Soc. Security	3,737,500	3,695,000	3,900,000		
				Social Security	3,737,500	3,695,000	3,900,000	\$162,500	4.35%
				Worker Compensation					
9040	800	00	0200	Emp Benefits - Worker Comp.	535,000	269,370	400,000		
				Worker Compensation	535,000	269,370	400,000	-\$135,000	-25.23%
				Life Insurance					

Orchard Park Central School District
2026-27 Program Budget

				Budget 2025-26	Estimated Expense 2025-26	Adopted Budget 2026-27	Change in Budget	
F	O	L	P	Budget Description				
9045	800	00	0200	0	0	0		
				Life Insurance			\$0	0.00%
				Unemployment Insurance				
9050	800	00	0200	20,000	27,000	30,000		
				Unemployment Insurance			\$10,000	50.00%
				Hospital, Medical Insurance				
9060	800	00	0200	11,720,000	10,250,000	11,880,000		
9060	801	00	0200	360,000	353,988	360,000		
				Hospital, Medical Insurance			\$160,000	1.32%
				Other Employee Benefits				
9089	800	00	0200	500,000	336,575	500,000		
				Other Employee Benefits			\$0	0.00%
				Interfund Transfers				
9901	930	00	0200	0	0	10,000		
9901	950	00	0200	215,000	233,137	215,000		
9901	953	00	0200	0	0	0		
				Interfund Transfers			\$10,000	4.65%
				GRAND TOTAL (PROGRAM)			\$2,646,681	2.82%

CAPITAL BUDGET

**Orchard Park Central School District
2026-27 Capital Budget**

F O L P				Budget Description	Budget 2025-26	Estimated Expense 2025-26	Adopted Budget 2026-27	Change in Budget	
				Operation of Plant					
1620	160	00	0000	Operation - Cust. Salary Base	2,220,000	2,250,000	2,607,000		
1620	160	00	0055	Operation - Cust. Salary Other	350,000	300,000	320,000		
1620	200	06	0300	Operation - Cust. Equip.	63,000	63,000	63,000		
1620	400	06	0300	Operation - Contractual	300,000	295,000	300,000		
1620	410	06	0300	Operation - Conf/Travel	1,000	1,000	1,000		
1620	411	06	0300	Operation - Prof. Expenses	800	800	800		
1620	443	06	0300	Operation - Natural Gas	500,000	480,000	500,000		
1620	444	06	0300	Operation - Electric	720,000	800,000	900,000		
1620	445	06	0300	Operation - Telephone	30,000	30,000	30,000		
1620	446	06	0300	Operation - Water & Sewer	65,000	75,000	75,000		
1620	450	06	0300	Operation - Supplies	600	600	700		
1620	451	06	0300	Operation - Cust. Supplies	250,000	250,000	250,000		
1620	490	06	0300	Operation - BOCES	39,645	39,270	40,517		
				Operation of Plant	4,540,045	4,584,670	5,088,017	\$547,972	12.07%
				Maintenance of Plant					
1621	160	00	0000	Maintenance - Maint. Salary Base	1,910,000	2,200,000	2,190,000		
1621	160	00	0055	Maintenance - Maint. Salary Other	280,000	240,000	280,000		
1621	200	06	0300	Maintenance - Equipment	201,000	201,000	201,000		
1621	400	06	0300	Maintenance - Contractual	500,000	461,000	500,000		
1621	401	06	0300	Maintenance - Capital Outlay Project	0	0	0		
1621	402	06	0300	Maintenance - Building Condition Survey	0	0	0		
1621	410	06	0300	Maintenance - Conf/Travel	4,000	4,000	4,000		
1621	413	06	0300	Maintenance - Main Eq. Repair	50,000	50,000	50,000		
1621	420	06	0300	Maintenance - Insurance	60,000	69,401	73,000		
1621	452	06	0300	Maintenance - Main Supplies	300,000	339,000	300,000		
1621	453	06	0300	Maintenance - Ground Supplies	100,000	105,000	100,000		
				Maintenance of Plant	3,405,000	3,669,401	3,698,000	\$293,000	8.60%
				State Retirement					
9010	800	00	0300	Emp Benefits - Emp. Retirement	568,000	560,000	650,000		
				State Retirement	568,000	560,000	650,000	\$82,000	14.44%

Orchard Park Central School District
2026-27 Capital Budget

F	O	L	P	Budget Description	Budget 2025-26	Estimated Expense 2025-26	Adopted Budget 2026-27	Change in Budget	
				Social Security					
9030	800	00	0300	Emp Benefits - Soc. Security	751,500	710,000	800,000		
				Social Security	751,500	710,000	800,000	\$48,500	6.45%
				Worker Compensation					
9040	800	00	0300	Emp Benefits - Worker Comp.	70,000	37,027	50,000		
				Worker Compensation	70,000	37,027	50,000	-\$20,000	-28.57%
				Life Insurance					
9045	800	00	0300	Emp Benefits - Life Insurance	0	0	0		
				Life Insurance	0	0	0	\$0	#DIV/0!
				Hospital, Medical Insurance					
9060	800	00	0300	Emp Benefits - Med. Insurance	2,430,000	2,000,000	2,310,000		
9060	801	00	0300	Emp Benefits - Dental Ins.	0	0	0		
				Hospital, Medical Insurance	2,430,000	2,000,000	2,310,000	-\$120,000	-4.94%
				Other Employee Benefits					
9089	800	00	0300	Emp Benefits	0	0	0		
				Other Employee Benefits	0	0	0	\$0	0.00%
				Serial Bonds - Sch Construction					
9711	600	00	0300	Serial Bonds - Principal	4,937,000	4,962,000	4,990,000		
9711	700	00	0300	Serial Bonds - Interest	1,599,517	1,529,460	1,543,877		
				Serial Bonds - Sch Construction	6,536,517	6,491,460	6,533,877	-\$2,640	-0.04%
				Bond Anticipation Notes					
9731	600	00	0300	Bond Ant Notes - Principal	415,000	415,000	880,000		
9731	700	00	0300	Bond Ant Notes - Interest	1,449,035	1,759,453	2,129,580		
9731	600	00	0300	Bond Ant Notes - Principal (BOCES)	0	0	0		
9731	700	00	0300	Bond Ant Notes - Interest (BOCES)	0	0	0		

Orchard Park Central School District
2026-27 Capital Budget

F	O	L	P	Budget Description	Budget 2025-26	Estimated Expense 2025-26	Adopted Budget 2026-27	Change in Budget	
				Bond Anticipation Notes	1,864,035	2,174,453	3,009,580	\$1,145,545	0.00%
				Revenue Anticipation Notes					
9770	700	00	0300	Rev Ant Notes - Interest	15,000	0	15,000		
				Revenue Anticipation Notes	15,000	0	15,000	\$0	0.00%
				Installment Purchase - Perf Cont					
9785	600	00	0300	Installment Purchase - Principal	0	0	0		
9785	700	00	0300	Installment Purchase - Interest	0	0	0		
				Installment Purchase - Perf Cont	0	0	0	\$0	0.00%
				Installment Purchase - Buses					
9787	600	00	0300	Installment Purchase - Principal	0	0	0		
9787	700	00	0300	Installment Purchase - Interest	0	0	0		
				Installment Purchase - Buses	0	0	0	\$0	0.00%
				Lease Payments					
9795	600	00	0300	Lease Principal Payments	0	500,000	0		
9795	700	00	0300	Lease Interest Payments	0	45,000	0		
				Lease Payments	0	545,000	0	\$0	0.00%
				Transfer to Capital Funds					
9950	905	00	0300	Trans Cap Fund - Renovation Res.	0	0	0		
				Transfer to Capital Funds	0	0	0	\$0	0.00%
GRAND TOTAL (CAPITAL)					20,180,097	20,772,011	22,154,474	\$1,974,377	9.78%

**PROPERTY
EXEMPTION
IMPACT REPORT**

NYS - Real Property System
 County of Erie
 Town of Aurora
 SWIS Code - 142489

Assessor's Report - 2025 - Prior Year File
 S495 Exemption Impact Report
 School Detail Report

RPS221/V04/L001
 Date/Time - 4/15/2026 11:11:34
 Total Assessed Value 31,610,354
 Uniform Percentage 20.00

Equalized Total Assessed Value 158,051,770

School District - 146001 Orchard Park Central

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	6,512,500	4.12
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	1	677,000	0.43
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	11	151,800	0.10
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	10	230,000	0.15
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	7	311,800	0.20
41800	PERSONS AGE 65 OR OVER	RPTL 467	12	2,016,340	1.28
41834	ENHANCED STAR	RPTL 425	42	4,149,500	2.63
41854	BASIC STAR 1999-2000	RPTL 425	46	1,587,000	1.00
41900	PHYSICALLY DISABLED	RPTL 459	1	29,000	0.02
Total Exemptions Exclusive of System Exemptions:			131	15,664,940	9.91
Total System Exemptions:			0	0	0.00
Totals:			131	15,664,940	9.91

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

NYS - Real Property System
 County of Erie
 Town of Boston
 SWIS Code - 142600

Assessor's Report - 2025 - Prior Year File
 S495 Exemption Impact Report
 School Detail Report

RPS221/V04/L001
 Date/Time - 6/27/2025 14:26:17
 Total Assessed Value 127,117,664
 Uniform Percentage 50.00

Equalized Total Assessed Value 254,235,328

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	355,200	0.14
13500	TOWN - GENERALLY	RPTL 406(1)	4	177,000	0.07
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	424,000	0.17
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	1	321,600	0.13
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	1	136,000	0.05
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	2	130,800	0.05
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	28	349,440	0.14
41124	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	3	37,440	0.01
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	26	540,800	0.21
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	18	726,380	0.29
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	14	1,162,954	0.46
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	2	677,280	0.27
41805	PERSONS AGE 65 OR OVER	RPTL 467	15	1,491,030	0.59
41834	ENHANCED STAR	RPTL 425	106	9,491,240	3.73
41854	BASIC STAR 1999-2000	RPTL 425	172	5,466,160	2.15
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	3	308,912	0.12
Total Exemptions Exclusive of System Exemptions:			397	21,796,236	8.57
Total System Exemptions:			0	0	0.00
Totals:			397	21,796,236	8.57

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 52,068,269

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	23,077	0.04
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	4	49,848	0.10
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	6	124,614	0.24
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	3	124,614	0.24
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	5	375,077	0.72
41834	ENHANCED STAR	RPTL 425	22	1,963,082	3.77
41854	BASIC STAR 1999-2000	RPTL 425	35	1,090,390	2.09
41900	PHYSICALLY DISABLED	RPTL 459	1	316,923	0.61
Total Exemptions Exclusive of System Exemptions:			77	4,067,625	7.81
Total System Exemptions:			0	0	0.00
Totals:			77	4,067,625	7.81

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 456,136,172

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	379,310	0.08
13100	CO - GENERALLY	RPTL 406(1)	9	87,576,034	19.20
13500	TOWN - GENERALLY	RPTL 406(1)	10	1,349,311	0.30
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	1	4,282,759	0.94
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	580,000	0.13
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	2	3,040,345	0.67
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	60	754,984	0.17
41124	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	1	12,621	0.00
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	39	820,326	0.18
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	3	63,102	0.01
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	28	1,119,535	0.25
41144	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	2	84,138	0.02
41400	CLERGY	RPTL 460	1	5,172	0.00
41634	VOL/FIRE/AMB	RPTL 466-a	4	115,345	0.03
41800	PERSONS AGE 65 OR OVER	RPTL 467	6	696,792	0.15
41805	PERSONS AGE 65 OR OVER	RPTL 467	28	2,637,570	0.58
41834	ENHANCED STAR	RPTL 425	217	19,477,058	4.27
41854	BASIC STAR 1999-2000	RPTL 425	301	9,497,152	2.08
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	2	246,207	0.05
41935	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	146,552	0.03
Total Exemptions Exclusive of System Exemptions:			717	132,884,313	29.13
Total System Exemptions:			0	0	0.00
Totals:			717	132,884,313	29.13

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 7,120,844,747

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	2,307,666	0.03
13100	CO - GENERALLY	RPTL 406(1)	35	1,497,166,998	21.03
13500	TOWN - GENERALLY	RPTL 406(1)	98	49,274,035	0.69
13650	VG - GENERALLY	RPTL 406(1)	4	1,406,000	0.02
13800	SCHOOL DISTRICT	RPTL 408	8	100,836,000	1.42
14000	LOCAL AUTHORITIES SPECIFIED	RPTL 412	7	3,158,333	0.04
14110	USA - SPECIFIED USES	STATE L 54	1	4,521,667	0.06
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	4	48,786,000	0.69
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	2	629,333	0.01
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	27	84,839,335	1.19
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	4	956,334	0.01
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	2	7,975,334	0.11
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	6	16,080,879	0.23
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	5	6,228,334	0.09
25600	NONPROFIT HEALTH MAINTENANCE C	RPTL 486-a	1	22,128,333	0.31
26100	VETERANS ORGANIZATION	RPTL 452	1	533,333	0.01
26250	HISTORICAL SOCIETY	RPTL 444	2	252,667	0.00
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	7	9,484,333	0.13
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	13	2,099,999	0.03
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	453	5,798,400	0.08
41124	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	19	243,200	0.00
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	385	8,208,892	0.12
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	16	341,328	0.00
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	237	9,501,102	0.13
41144	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	13	498,270	0.01
41300	PARAPLEGIC VETS	RPTL 458(3)	4	3,357,334	0.05
41400	CLERGY	RPTL 460	8	40,000	0.00
41634	VOL/FIRE/AMB	RPTL 466-a	51	1,771,311	0.02
41700	AGRICULTURAL BUILDING	RPTL 483	3	238,667	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	34	7,237,270	0.10
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	13	2,922,764	0.04
41800	PERSONS AGE 65 OR OVER	RPTL 467	33	4,780,053	0.07
41804	PERSONS AGE 65 OR OVER	RPTL 467	2	59,220	0.00

Town of Orchard Park

Equalized Total Assessed Value 7,120,844,747

School District - 146001 Orchard Park Cntrl

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41805	PERSONS AGE 65 OR OVER	RPTL 467	126	12,986,300	0.18
41834	ENHANCED STAR	RPTL 425	1,271	116,465,077	1.64
41854	BASIC STAR 1999-2000	RPTL 425	2,242	71,744,000	1.01
41900	PHYSICALLY DISABLED	RPTL 459	17	2,253,283	0.03
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	3	296,167	0.00
41935	DISABILITIES AND LIMITED INCOM	RPTL 459-c	7	608,826	0.01
47470	CONS EASMT, 15-29 YR	RPTL 491-a,b	14	869,835	0.01
47480	CONS EASMT, 30-49 YR	RPTL 491-a,b	2	355,333	0.00
47490	CONS EASMT, 50-75 YR	RPTL 491-a,b	3	747,433	0.01
47500	CONS EASMT, PERPETUAL	RPTL 491-a,b	46	5,802,416	0.08
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	51	15,621,910	0.22
Total Exemptions Exclusive of System Exemptions:			5,291	2,131,413,304	29.93
Total System Exemptions:			0	0	0.00
Totals:			5,291	2,131,413,304	29.93

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: 508,248.66

Equalized Total Assessed Value 481,180,767

School District - 146001 Orchard Park Cntrl

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	1,209,999	0.25
25500	NONPROF MED, DENTAL, HOSP SVCE	RPTL 486	1	15,383,333	3.20
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	65	812,500	0.17
41124	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	21	262,500	0.05
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	58	1,208,314	0.25
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	6	124,998	0.03
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	39	1,559,345	0.32
41144	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	5	208,335	0.04
41830	VOL/FIRE/AMB	RPTL 468-a	7	208,418	0.04
41835	VOL/FIRE/AMB	RPTL 468-a	1	27,833	0.01
41800	PERSONS AGE 65 OR OVER	RPTL 467	8	897,709	0.19
41805	PERSONS AGE 65 OR OVER	RPTL 467	24	2,118,980	0.44
41834	ENHANCED STAR	RPTL 425	241	21,234,275	4.41
41854	BASIC STAR 1999-2000	RPTL 425	399	12,468,750	2.59
41830	DISABILITIES AND LIMITED INCOM	RPTL 469-c	1	122,917	0.03
41835	DISABILITIES AND LIMITED INCOM	RPTL 469-c	2	51,876	0.01
Total Exemptions Exclusive of System Exemptions:			883	57,896,063	12.03
Total System Exemptions:			0	0	0.00
Totals:			883	57,896,063	12.03

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