

Orchard Park Central School District Proposed 2024-2025 Budget

**Public Budget Hearing
Tuesday, May 7, 2024
7 p.m.
Orchard Park Middle School
60 South Lincoln Avenue**

**Annual School Vote & Board Election
Tuesday, May 21, 2024
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. Ryan Cimo
Mr. Steven Comeau
Mr. Ed Draves
Mr. Tom Provost
Mrs. Karen Sreniawski
Mr. Shane Brege, Student Ex-Officio

ORCHARD PARK CENTRAL SCHOOL DISTRICT
Proposed 2024-2025 Budget Highlights

The following are highlights of the Proposed 2024-2025 Budget and accompanying propositions.

PROPOSITION NO.1: 2024-25 Basic Budget

Proposition No. 1 seeks approval for the total 2024-2025 Budget for the school district. Details regarding the Proposed 2024-2025 Budget can be found on the following sheets:

The label on the voting machine will read:

PROPOSITION NO. 1 -

2024-2025 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, 2024 and ending June 30, 2025, as presented by the Board of Education, in the amount of \$122,626,680, 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 OF IMPROVED REAL PROPERTY

Proposition No. 2 seeks approval to purchase the property at 75 Bank Street, Orchard Park, NY for \$1,500,000 for the Family Solutions Center and the Buildings and Grounds Department. The district is currently leasing the property. The property purchase would be made from a capital reserve, which can only be used for future capital work/purchases and will not have an increase to the tax levy.

The label on the voting machine will read:

PROPOSITION NO. 2 -

PURCHASE OF IMPROVED REAL PROPERTY

Shall the following resolution be adopted, to wit:

RESOLVED, that the Board of Education (the “Board”) of the Orchard Park Central School District, Erie County, New York (the “District”) is hereby authorized to purchase a parcel of improved real property commonly known as 75 Bank Street, Orchard Park, New York, SBL No. 172.12-1-25.1 for the price of \$1,500,000, subject to certain conditions set forth in the purchase contract between the parties, and upon such other terms and conditions as the Board shall deem appropriate, to expend or apply toward the purchase, during the current fiscal year of the District, \$1,500,000 from the District’s Capital Improvements Reserve Fund that was established in May of 2017, without the necessity of borrowing.

**PROPOSITION NO. 3: Purchase and Financing of Vehicles,
Related Equipment and Supplies**

Proposition No. 3 seeks approval to purchase four (4) seventy-seven (77)-passenger buses and four (4) thirty-three (33)-passenger 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. 3-

**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: four (4) seventy-seven (77)-passenger school buses at an estimated maximum cost of \$186,000 each; and four (4) thirty-three (33)-passenger school buses at an estimated maximum cost of \$117,000 each, and be it further

RESOLVED, that the sum of \$1,212,000 (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, (i) bonds or other obligations of the District are hereby authorized to be issued and (ii) the District shall be authorized to enter into lease or lease/purchase arrangements (having a term of up to five years) if approved by the Board of Education in accordance with applicable statutes and regulations; and be it further

RESOLVED, that 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 taxes 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: February 27, 2024

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 2022-2023 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 2023 High School Cohort Completion Rates, detailing the number of graduates, and those students obtaining Regents Diplomas, Regents Diplomas with Advanced Designation, and Local Diplomas.

2023 NYS 3rd - 8th Grade Spring Performance

	Total # Tested	Refused	% Level 1	% Level 2	% Level 3	% Level 4
Grade 3 ELA	347	41	12%	30%	36%	22%
Grade 4 ELA	312	42	8%	22%	42%	28%
Grade 5 ELA	307	60	14%	28%	39%	18%
Grade 6 ELA	262	69	11%	31%	32%	26%
Grade 7 ELA	235	98	14%	28%	40%	18%
Grade 8 ELA	254	118	7%	22%	45%	26%
Grade 3 Math	355	35	4%	24%	48%	25%
Grade 4 Math	320	36	7%	18%	59%	16%
Grade 5 Math	300	66	10%	16%	48%	26%
Grade 6 Math	261	72	8%	19%	59%	15%
Grade 7 Math	243	100	4%	27%	45%	25%
Grade 8 Math **	172	102	17%	20%	57%	5%
Grade 8 Science ***	184	118	4%	14%	58%	24%

** 95 students took the Algebra 1 Regents

*** 67 students took the Earth Science Regents

* 29 students absent entire ELA test

* 14 students absent entire Math test

High School Regents Examinations - June 2023

	2023 # Tested	Level 1-% Scored below 55	Level 2-% Scored 55-64	Level 3-% Scored 65-84	Level 4-% Scored 85-100**
Living Environment	360	1%	3%	38%	57%
Chemistry	167		1%	59%	40%
Earth Science *	279	1%	3%	37%	60%
Physics	65	8%	2%	34%	57%

* Data includes 8th grade Accelerated Students

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

High School Regents Examinations - June 2023

	2023 # 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	3%	6%	36%	28%	27%
Algebra II	216		1%	20%	37%	41%
E L A CC	333	3%	3%	11%	15%	68%
Geometry	281	3%	8%	46%	16%	27%
Global History	361	5%	4%	30%	15%	47%
US History & Gov't	331	1%	5%	15%	32%	47%

* Data includes 8th grade Accelerated Students

** Score Ranges - Regents Assessments based on Common Core Learning Standards have 5 performance levels.

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

High School Cohort Completion Rates - 2023

	Number	% of Graduates
Graduates	342	98%
Regents Diplomas w/Advanced Designation	212	63%
Regents Diplomas	86	35%
Regents Diplomas w/CTE	36	10%
Local Diploma	8	2%
Total Non-Completers	10	3%

FINANCIAL TRANSPARENCY REPORT

ORCHARD PARK CSD

2021-22 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



4,707

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	4,597
Economically Disadvantaged	12%
Students with Disabilities	16%
English Language Learners	1%
» Race/Ethnicity	

Staffing Profile	ORCHARD PARK CSD
Student-to-Teacher Ratio	12
Teachers with Fewer than 4 years of Experience %	15%
Teachers with 4-20 Years of Experience %	42%
Teachers with 21+ Years of Experience %	42%

Comparison: How do per pupil expenditures compare?

THIS SCHOOL	DISTRICT OR DISTRICT OF LOCATION	COUNTY AVERAGE	STATEWIDE AVERAGE
▼	▼	▼	▼
N/A			
	\$19,803.00	\$20,131.14	\$25,870.33

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)		\$11,735.49
» B. Administration (B1 + B2 + B3)		\$612.19
» C. All Other Spending (C1 + C2 + C3)		\$2,244.42
D. Total School Level (A + B + C)		\$14,592.10
» E. Central Instruction (E1 + E2 + E3 + E4)		\$375.86
» F. Central Administration (F1 + F2 + F3)		\$2,127.90
» G. All Other Central Spending (G1 + G2 + G3)		\$2,707.38
H. Total Central Costs		\$5,211.14
I. Total Spending (D + H)		\$19,803.24

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	\$13,970.97
» K. Total School Level Federal Spending	\$621.13
L. Total Central Level Local/State Spending	\$5,086.47
M. Total Central Level Federal Spending	\$124.67
N. Total Spending (J + K + L + M)	\$19,803.24

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	\$5,308,806.00
2. Charter School Tuition	\$159,206.00
3. Other Tuition	\$1,937,911.00
4. Debt Service	\$8,238,616.00
5. Other	\$3,329,843.00
Percent Excluded from Total	17%
Total Expenditures	\$112,188,216.00

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THIS DOCUMENT WAS CREATED ON: APRIL 22, 2024, 10:46 AM EST

COMPENSATION DISCLOSURE

ORCHARD PARK CENTRAL SCHOOL DISTRICT COMPENSATION DISCLOSURE 2024-25

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

<u>\$209,916</u>	Annual Salary/Compensation:
<u>209,916</u>	Annual Salary
<u>66,493</u>	Annualized Benefits:
<u>21,034</u>	Mandatory TRS Contribution 10.02%
<u>16,059</u>	Required Social Security Contributions 7.65%
<u>19,200</u>	District Contribution to Health Insurance 80%
<u>1,500</u>	District Contribution to Group Life Insurance
<u>5,500</u>	Flexible Benefit Contribution (105h)
<u>3,200</u>	403(b) Plan
<u>4,500</u>	Other Benefits:
<u>1,500</u>	Professional Dues
<u>3,000</u>	Professional Expenses

ASSISTANT SUPERINTENDENT – BUSINESS & SUPPORT SERVICES

<u>\$200,220</u>	Annual Salary/Compensation:
<u>200,220</u>	Annual Salary
<u>62,699</u>	Annualized Benefits:
<u>20,062</u>	Mandatory TRS Contribution 10.02%
<u>15,317</u>	Required Social Security Contributions 7.65%
<u>19,920</u>	District Contribution to Health Insurance 83%
<u>400</u>	District Contribution to Group Life Insurance
<u>7,000</u>	Flexible Benefit Contribution (105h) or 403(b) Plan
<u>18,517</u>	Other Benefits:
<u>15,017</u>	Payment for Fifteen Additional Duty Days
<u>1,000</u>	Professional Dues
<u>2,500</u>	Professional Expenses

ASSISTANT SUPERINTENDENT – PERSONNEL & PUPIL SERVICES

___\$163,432_ Annual Salary/Compensation:
 ___163,432_ Annual Salary

___56,199_ Annualized Benefits:
 ___16,376_ Mandatory TRS Contribution 10.02%
 ___12,503_ 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

___15,757_ Other Benefits:
 ___12,257_ Payment for Fifteen Additional Duty Days
 ___1,000_ Professional Dues
 ___2,500_ Professional Expenses

ASSISTANT SUPERINTENDENT – CURRICULUM & INNOVATION

___\$161,553_ Annual Salary/Compensation:
 ___161,553_ Annual Salary

___55,867_ Annualized Benefits:
 ___16,188_ Mandatory TRS Contribution 10.02%
 ___12,359_ 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

___15,616_ Other Benefits:
 ___12,116_ 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 \$169,000 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

2023-2024 - Page 1
Official - as of 04/12/2024 08:47
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/mgtsserv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2024-25 Budget Notice to: emscmgt@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 29, 2024

Form Preparer Name:
Preparer's Telephone Number:

JEFFREY R. PETRUS
716-209-6209

Shaded Fields Will Calculate	Budgeted 2023-24 (A)	Proposed Budget 2024-25 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	119,841,109	122,626,680	2.32 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	69,826,734	72,048,709	
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)	69,826,734	72,048,709	3.18 %
F. Permissible Exclusions to the School Tax Levy Limit	3,604,137	3,603,204	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	66,222,597	68,445,505	
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)	66,222,597	68,445,505	
I. Difference: (G-H); (negative value requires 60.0% voter approval) ²	0	0	
Public School Enrollment	5,122	5,026	-1.87 %
Consumer Price Index			4.12 %

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 2024-25, includes any carryover from 2023-24 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

Actual 2023-24 (D)	Estimated 2024-25 (E)
-----------------------	--------------------------

Adjusted Restricted Fund Balance	9,370,871	9,400,000
Assigned Appropriated Fund Balance	5,900,000	5,900,000
Adjusted Unrestricted Fund Balance	5,756,787	4,240,944
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.80%	3.46%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/24 Actual Balance	6/30/24 Estimated Ending Balance	Intended Use of the Reserve in the 2024-25 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.	2,213,360	2,233,360	Will Use \$1,500,000 in 2024-25 for Property Purchase if proposition passes
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.	945,498	952,498	No planned use in 2024-25
Reserve for Tax Reduction	RESERVE FOR TAX REDUCTION	For the gradual use of the proceeds of the sale of school district real property.	1,142,274	1,152,274	Will Use Balance 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.	3,047,177	3,070,177	Will Use \$100,000 in 2024-25
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.	384,610	388,610	Will Use \$50,000 in 2024-25
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued	RESERVE FOR EMPLOYEE	For accrued 'employee benefits'	1,568,078	1,580,078	Will Use \$450,000 in 2024-25

Liability	BENEFIT ACCRUED LIABILITY	due to employees upon termination of service.		
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 2024-25.
Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

Save

Reset

Save & Ready

REVENUE

3/26/2024

ADOPTED BUDGET

Tax Levy
Increase

2,221,975
3.18%

BUDGET SUMMARY

**Orchard Park Central School District
2024-25 3-Part Budget**

Budget Description	Budget 2023-24	<i>Estimated Expense 2023-24</i>	Adopted Budget 2024-25	% of Total Budget 2023-24	% of Total Budget 2024-25
<i>ADMINISTRATIVE</i>	11,496,871	11,418,973	12,208,280	9.59%	9.96%
<i>PROGRAM</i>	89,181,989	86,721,145	92,018,730	74.42%	75.04%
<i>CAPITAL</i>	19,162,249	18,233,474	18,399,670	15.99%	15.00%
GRAND TOTAL	119,841,109	116,373,592	122,626,680	100.00%	100.00%
BUDGET INCREASE			2,785,571 2.32%		

ADMINISTRATIVE BUDGET

**Orchard Park Central School District
2024-25 Administrative Budget**

F O L P				Budget Description	Budget 2023-24	Estimated Expense 2023-24	Adopted Budget 2024-25	Change in Budget	
				Board of Education					
1010	400	01	0100	Bd of Ed - Contractual	7,000	6,000	7,000		
1010	450	01	0100	Bd of Ed - Supplies	2,500	2,500	2,500		
				Board of Education	9,500	8,500	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	12,000	20,000		
				Distict Meeting	20,000	12,000	20,000	\$0	0.00%
				Chief School Administrator					
1240	150	00	0000	Ch Sch Admin - Supt. Salary Base	206,000	205,800	212,000		
1240	150	00	0055	Ch Sch Admin - Supt Salary Other	15,852	15,852	16,000		
1240	160	00	0000	Ch Sch Admin - Supt./Secretary	87,700	86,026	90,000		
1240	160	00	0055	Ch Sch Admin - Secretary Other	20,000	16,000	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	15,000	15,000	16,000		
1240	411	02	0100	Ch Sch Admin - Prof. Expenses	12,000	12,000	13,000		
1240	450	02	0100	Ch Sch Admin - Supplies	1,800	1,800	1,900		
				Chief School Administrator	359,552	353,678	370,100	\$10,548	2.93%
				Business Administration					
1310	150	00	0000	Bus Adm - Asst. Supt. Salary Base	194,577	194,577	200,220		

**Orchard Park Central School District
2024-25 Administrative Budget**

F O L P				Budget Description	Budget 2023-24	Estimated Expense 2023-24	Adopted Budget 2024-25	Change in Budget	
1310	150	00	0055	Bus Adm - Asst. Supt. Other	38,916	38,916	40,045		
1310	160	00	0000	Bus Adm - Cler. Salaries Base	402,000	312,000	390,000		
1310	160	00	0055	Bus Adm - Cler. Salaries Other	40,000	60,000	60,000		
1310	200	03	0100	Bus Adm - Equipment	0	0	0		
1310	400	03	0100	Bus Adm - Contractual	30,000	20,000	30,000		
1310	410	03	0100	Bus Adm - Conf/Travel	5,000	5,000	5,000		
1310	411	03	0100	Bus Adm - Prof Expenses	2,500	2,000	2,500		
1310	450	03	0100	Bus Adm - Supplies	2,300	2,300	2,300		
1310	490	03	0100	Bus Adm - BOCES Service	2,175	2,175	2,240		
Business Administration					717,468	636,968	732,305	\$14,837	2.07%
Total Auditing									
1320	400	03	0100	Auditing - Contractual	35,000	35,000	36,000		
Total Auditing					35,000	35,000	36,000	\$1,000	2.86%
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	20,000	20,000	21,000		
Tax Collector					20,000	20,000	21,000	\$1,000	5.00%
Fiscal Agent Fees									
1380	400	03	0100	Fiscal Agent - Contractual	3,200	2,250	3,200		
Fiscal Agent Fees					3,200	2,250	3,200	\$0	0.00%
Legal									
1420	400	03	0100	Legal Serv. - Contractual	275,000	380,000	400,000		

Orchard Park Central School District
2024-25 Administrative Budget

F O L P				Budget Description	Budget 2023-24	Estimated Expense 2023-24	Adopted Budget 2024-25	Change in Budget	
				Legal	275,000	380,000	400,000	\$125,000	45.45%
				Personnel					
1430	150	00	0000	Per Adm - Asst Supt. Salary Base	158,826	158,826	163,432		
1430	150	00	0055	Per Adm - Asst Supt. Other	31,765	31,765	32,686		
1430	160	00	0000	Per Adm - Cler. Salaries Base	148,050	140,000	150,000		
1430	160	00	0055	Per Adm - Cler. Salaries Other	30,000	34,000	35,000		
1430	200	04	0100	Per Adm - Equipment	0	32,808	0		
1430	400	04	0100	Per Adm - Contractual	14,500	3,000	14,500		
1430	410	04	0100	Per Adm - Conf/Travel	7,000	9,000	10,000		
1430	411	04	0100	Per Adm - Prof. Expenses	3,000	3,000	5,000		
1430	450	04	0100	Per Adm - Supplies	4,000	4,000	4,000		
1430	490	04	0100	Per Adm - BOCES Service	42,688	38,101	38,940		
				Personnel	439,829	454,500	453,558	\$13,729	3.12%
				Public Information And Service					
1480	160	00	0000	Pub Info Service - Salary Base	74,000	70,000	74,000		
1480	160	00	0055	Pub Info Service - Salary Other	2,000	3,000	3,000		
1480	200	05	0100	Pub Info Serv. - Equipment	1,000	1,000	1,000		
1480	400	05	0100	Pub Info Serv. - Contractual	45,000	40,000	45,000		
1480	410	05	0100	Pub Info Serv. - Conf/Travel	400	0	400		
1480	411	05	0100	Pub Info Serv. - Prof Expenses	630	310	630		
1480	450	05	0100	Pub Info Serv. - Supplies	450	450	450		
				Public Information And Service	123,480	114,760	124,480	\$1,000	0.81%
				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	150,000	150,000		
				Central Printing & Mailing	210,000	200,000	210,000	\$0	0.00%

**Orchard Park Central School District
2024-25 Administrative Budget**

F O L P				Budget Description	Budget 2023-24	Estimated Expense 2023-24	Adopted Budget 2024-25	Change in Budget	
				<i>Unallocated Insurance</i>					
1910	420	03	0100	Spec Items - Insurance	285,000	304,100	320,000		
				<i>Unallocated Insurance</i>	285,000	304,100	320,000	\$35,000	12.28%
				<i>School Association Dues</i>					
1920	400	03	0100	Spec Items - Sch. Assoc. Dues	30,000	22,636	30,000		
				<i>School Association Dues</i>	30,000	22,636	30,000	\$0	0.00%
				<i>Assessments on School Property</i>					
1950	400	03	0100	Spec Items - Assess. Sch. Prop.	45,000	38,000	45,000		
				<i>Assessments on School Property</i>	45,000	38,000	45,000	\$0	0.00%
				<i>Refund on Real Property Taxes</i>					
1964	400	03	0100	Spec Items - Real Property Tax	32,000	32,000	32,000		
				<i>Refund on Real Property Taxes</i>	32,000	32,000	32,000	\$0	0.00%
				<i>Admin Charge - BOCES</i>					
1981	490	03	0100	Spec Items - BOCES Adm.	521,361	521,361	551,134		
				<i>Admin Charge - BOCES</i>	521,361	521,361	551,134	\$29,773	5.71%
				<i>BOCES Capital Exp</i>					
1983	490	03	0100	Spec Items - BOCES Cap. Rent	311,785	311,785	325,452		
1983	491	03	0100	Spec Items - BOCES Cap. Exp.	330,768	330,768	341,151		
1983	492	03	0100	Spec Items - BOCES Cap. Project	0	0	0		
				<i>BOCES Capital Exp</i>	642,553	642,553	666,603	\$24,050	3.74%
				<i>Curriculum Development and Sup</i>					
2010	150	00	0000	Curr Dev/Sup - Admin Salaries Base	645,000	650,000	790,000		

**Orchard Park Central School District
2024-25 Administrative Budget**

F O L P				Budget Description	Budget 2023-24	Estimated Expense 2023-24	Adopted Budget 2024-25	Change in Budget	
2010	150	00	0055	Curr Dev/Sup - Admin Salaries Other	100,000	150,000	120,000		
2010	160	00	0000	Curr Dev/Sup - Cler. Salaries Base	460,000	411,000	350,000		
2010	160	00	0055	Curr Dev/Sup - Cler. Salaries Other	40,000	20,000	25,000		
2010	200	07	0100	Curr Dev/Sup - Equipment	0	4,310	0		
2010	400	16	0100	Curr Dev/Sup - Tech. Training	95,000	85,000	95,000		
2010	410	07	0100	Curr Dev/Sup - Conf/Travel (Instr)	4,000	6,000	10,000		
2010	411	07	0100	Curr Dev/Sup - Prof Exp. (Instr)	5,500	5,500	6,000		
2010	450	07	0100	Curr Dev/Sup - Supplies (Instr)	190,000	190,000	200,000		
2010	490	07	0100	Curr Dev/Sup - BOCES Service	44,566	42,531	46,000		
Curriculum Development and Sup					1,584,066	1,564,341	1,642,000	\$57,934	3.66%
Supervision - Reg Sch									
2020	150	00	0000	Build Adm - Admin Salaries Base	1,420,000	1,310,000	1,445,000		
2020	150	00	0055	Build Adm - Admin Salaries Other	120,000	170,000	125,000		
2020	160	00	0000	Build Adm - Cler. Salaries Base	705,000	727,000	750,000		
2020	160	00	0055	Build Adm - Cler. Salaries Other	75,000	65,000	70,000		
Build Adm - Salaries (Sub-Total)					2,320,000	2,272,000	2,390,000	\$70,000	3.02%
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	20,000	25,000		
2020	400	09	0100	Build Adm - Contractual (MS)	3,000	3,000	3,000		
2020	400	11	0100	Build Adm - Contractual (EL)	0	0	0		
Build Adm - Contractual (Sub-Total)					28,000	23,000	28,000	\$0	0.00%
2020	410	08	0100	Build Adm - Conf/Travel (HS)	1,000	1,000	1,000		
2020	410	09	0100	Build Adm - Conf/Travel (MS)	1,000	1,000	1,000		
2020	410	10	0100	Build Adm - Conf/Travel (EG)	750	750	750		

**Orchard Park Central School District
2024-25 Administrative Budget**

F O L P				Budget Description	Budget 2023-24	Estimated Expense 2023-24	Adopted Budget 2024-25	Change in Budget
2020	410	11	0100	Build Adm - Conf/Travel (EL)	750	750	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	5,000	5,000	\$0 0.00%
2020	411	00	0100	Build Adm - Prof. Expense	35,000	20,000	35,000	
<i>Build Adm - Prof. Exp. (Sub-Total)</i>					35,000	20,000	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	2,000	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	10,000	10,000	\$0 0.00%
2020	490	00	0100	Build Adm - BOCES	124,619	127,905	129,000	
<i>Build Adm - BOCES (Sub-Total)</i>					124,619	127,905	129,000	\$4,381 3.52%
Supervision - Reg Sch					2,522,619	2,457,905	2,597,000	\$74,381 2.95%
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	3,900	5,400	
2060	450	00	0100	Inservice - Supplies	5,000	2,000	5,000	
2060	490	00	0100	Inservice - BOCES	280,343	305,485	290,000	
Research, Planning & Evaluation					430,743	431,385	440,400	\$9,657 2.24%
Computer Assisted Instruction								
2630	150	00	0000	CAI - Admin Salary Base	217,000	185,000	192,000	
2630	150	00	0055	CAI - Admin Salary Other	18,000	40,000	25,000	

**Orchard Park Central School District
2024-25 Administrative Budget**

F O L P				Budget Description	Budget 2023-24	Estimated Expense 2023-24	Adopted Budget 2024-25	Change in Budget	
				<i>CAI - Salaries (Sub-Total)</i>	235,000	225,000	217,000	-\$18,000	-7.66%
				Computer Assisted Instruction	235,000	225,000	217,000	-\$18,000	-7.66%
				State Retirement					
9010	800	00	0100	Emp Benefits - Emp. Retirement	225,000	200,000	264,000		
				State Retirement	225,000	200,000	264,000	\$39,000	17.33%
				Teacher Retirement					
9020	800	00	0100	Emp Benefits - Teach. Retirement	450,000	434,000	500,000		
				Teacher Retirement	450,000	434,000	500,000	\$50,000	11.11%
				Social Security					
9030	800	00	0100	Emp Benefits - Soc. Security	471,000	450,000	498,000		
				Social Security	471,000	450,000	498,000	\$27,000	5.73%
				Worker Compensation					
9040	800	00	0100	Emp Benefits - Worker Comp.	65,000	67,195	70,000		
				Worker Compensation	65,000	67,195	70,000	\$5,000	7.69%
				Life Insurance					
9045	800	00	0100	Emp Benefits - Life Insurance	4,000	4,500	4,500		
				Life Insurance	4,000	4,500	4,500	\$500	12.50%
				Hospital, Medical Insurance					
9060	800	00	0100	Emp Benefits - Med. Insurance	1,640,000	1,750,000	1,850,000		
9060	801	00	0100	Emp Benefits - Dental Ins.	0	0	0		
				Hospital, Medical Insurance	1,640,000	1,750,000	1,850,000	\$210,000	12.80%

Orchard Park Central School District
2024-25 Administrative Budget

F O L P				Budget Description	Budget 2023-24	Estimated Expense 2023-24	Adopted Budget 2024-25	Change in Budget	
9089	800	00	0100	Other Employee Benefits					
				Emp Benefits	100,000	55,841	100,000		
				Other Employee Benefits	100,000	55,841	100,000	\$0	0.00%
				GRAND TOTAL (ADMIN)	11,496,871	11,418,973	12,208,280	\$711,409	6.19%

PROGRAM BUDGET

**Orchard Park Central School District
2024-25 Program Budget**

F O L P				Budget Description	Budget 2023-24	Estimated Expense 2023-24	Adopted Budget 2024-25	Change in Budget
				Teaching - Reg Sch				
2110	120	00	0000	Teaching - K-6 Teach Salaries Base	15,450,000	15,250,000	15,856,500	
2110	120	00	0055	Teaching - K-6 Teach Salaries Other	365,000	450,000	475,000	
2110	130	00	0000	Teaching - 7-12 Teach Sal. Base	14,900,000	14,400,000	14,956,000	
2110	130	00	0008	Teaching - Home Instruction	150,000	140,000	160,000	
2110	130	00	0055	Teaching - 7-12 Teach Sal. Other	350,000	450,000	475,000	
2110	140	00	0000	Teaching - Substitute Salaries	820,000	850,000	875,000	
2110	160	00	0000	Teaching - Teach. Aide Sal. Base	2,616,000	2,450,000	1,350,000	
2110	160	00	0055	Teaching - Teach. Aide Sal. Other	260,000	300,000	320,000	
				Teaching - Salaries (Sub-Total)	34,911,000	34,290,000	34,467,500	-\$443,500 -1.27%
2110	200	00	0200	Teaching - Equipment (HS/MS Calculators)	65,000	60,500	65,000	
2110	200	08	0200	Teaching - Equipment (HS)	1,000	1,000	1,000	
2110	200	09	0200	Teaching - Equipment (MS)	750	750	750	
2110	200	10	0200	Teaching - Equipment (EG)	500	500	500	
2110	200	11	0200	Teaching - Equipment (EL)	500	500	500	
2110	200	12	0200	Teaching - Equipment (SD)	500	500	500	
2110	200	13	0200	Teaching - Equipment (WI)	500	500	500	
2110	200	19	0200	Teaching - Equipment (G&T)	0	0	0	
2110	200	24	0200	Teaching - Equipment (Music)	51,500	60,958	51,500	
2110	200	25	0200	Teaching - Equipment (Security)	0	0	0	
				Teaching - Equipment (Sub-Total)	120,250	125,208	120,250	\$0 0.00%
2110	400	08	0200	Teaching - Contractual (HS)	3,400	3,400	3,400	
2110	400	09	0200	Teaching - Contractual (MS)	2,000	2,000	2,000	
2110	400	10	0200	Teaching - Contractual (EG)	500	500	500	
2110	400	11	0200	Teaching - Contractual (EL)	500	500	500	
2110	400	12	0200	Teaching - Contractual (SD)	500	500	500	
2110	400	13	0200	Teaching - Contractual (WI)	500	500	500	
2110	400	19	0200	Teaching - Contractual (G&T)	0	0	0	
2110	400	19	0200	Teaching - Contractual (Music)	20,600	21,080	20,600	
2110	400	19	0200	Teaching - Contractual (Security)	450,000	400,000	650,000	

**Orchard Park Central School District
2024-25 Program Budget**

F O L P				Budget Description	Budget 2023-24	Estimated Expense 2023-24	Adopted Budget 2024-25	Change in Budget	
				<i>Teaching - Contractual (Sub-Total)</i>	478,000	428,480	678,000	\$200,000	41.84%
2110	401	08	0200	Teaching - Field Trips (HS)	20,685	15,000	20,715		
2110	401	09	0200	Teaching - Field Trips (MS)	15,855	10,000	15,765		
2110	401	10	0200	Teaching - Field Trips (EG)	8,970	8,970	9,060		
2110	401	11	0200	Teaching - Field Trips (EL)	10,500	7,500	10,800		
2110	401	12	0200	Teaching - Field Trips (SD)	6,000	6,000	5,850		
2110	401	13	0200	Teaching - Field Trips (WI)	9,150	9,150	9,150		
				<i>Teaching - Field Trips (Sub-Total)</i>	71,160	56,620	71,340	\$180	100.00%
2110	410	08	0200	Teaching - Conf/Travel (HS)	5,000	5,000	5,000		
2110	410	09	0200	Teaching - Conf/Travel (MS)	3,000	3,000	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	1,000	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	10,300	10,300		
2110	410	23	0200	Teaching - Conf/Travel (ESL)	2,000	500	2,000		
				<i>Teaching - Conf/Travel (Sub-Total)</i>	28,300	23,800	28,300	\$0	0.00%
2110	411	00	0200	Teaching - Prof. Expenses	5,000	15,000	15,000		
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>	55,500	65,500	65,500	\$10,000	18.02%
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)	106,000	106,000	103,575		
2110	450	09	0200	Teaching - Supplies (MS)	79,725	79,725	78,825		
2110	450	10	0200	Teaching - Supplies (EG)	44,850	44,850	45,300		
2110	450	11	0200	Teaching - Supplies (EL)	52,500	52,500	54,000		
2110	450	12	0200	Teaching - Supplies (SD)	30,000	30,000	29,250		
2110	450	13	0200	Teaching - Supplies (WI)	45,750	45,750	45,750		

**Orchard Park Central School District
2024-25 Program Budget**

F O L P				Budget Description	Budget 2023-24	Estimated Expense 2023-24	Adopted Budget 2024-25	Change in Budget	
2110	450	19	0200	Teaching - Supplies (G&T)	1,000	1,000	1,000		
2110	450	23	0200	Teaching - Supplies (ESL)	2,500	1,000	2,500		
2110	450	24	0200	Teaching - Supplies (Elem Science)	8,500	8,500	8,500		
<i>Teaching - Supplies (Sub-Total)</i>					370,825	369,325	368,700	-\$2,125	-0.57%
2110	470	00	0200	Teaching - Tuition Pub. Sch.	240,000	200,000	240,000		
<i>Teaching - Tuition Pub. (Sub-Total)</i>					240,000	200,000	240,000	\$0	0.00%
2110	480	08	0200	Teaching - Textbooks (HS)	80,327	64,587	80,443		
2110	480	09	0200	Teaching - Textbooks (MS)	61,571	73,126	61,221		
2110	480	10	0200	Teaching - Textbooks (EG)	34,834	34,834	35,183		
2110	480	11	0200	Teaching - Textbooks (EL)	40,775	42,235	41,940		
2110	480	12	0200	Teaching - Textbooks (SD)	23,300	23,322	22,718		
2110	480	13	0200	Teaching - Textbooks (WI)	35,533	35,533	35,533		
2110	480	14	0200	Textbooks (BOCES - Private)	40,000	40,000	40,000		
2110	480	15	0200	Teaching - Textbooks (SWD)	2,000	0	2,000		
<i>Teaching - Textbooks (Sub-Total)</i>					318,340	313,637	319,038	\$698	0.22%
2110	490	00	0200	Teaching - BOCES Service	899,449	946,997	726,676		
<i>Teaching - BOCES (Sub-Total)</i>					899,449	946,997	726,676	-\$172,773	-19.21%
Teaching - Reg Sch					37,492,824	36,819,567	37,085,304	-\$407,520	-1.09%
Prog for Students w/Dis-Med									
2250	150	00	0000	Spec. Ed. Teacher Salaries Base	5,260,000	5,330,000	5,829,000		
2250	150	00	0055	Spec. Ed. Teacher Salaries Other	145,000	175,000	177,000		
2250	157	00	0000	Spec. Ed. Teach Speech Ther. Base	430,000	375,000	400,000		
2250	157	00	0055	Spec. Ed. Teach Speech Ther. Other	8,000	8,000	8,000		
<i>Spec. Ed - Teach Salaries (Sub-Total)</i>					5,843,000	5,888,000	6,414,000	\$571,000	9.77%
2250	160	00	0000	Spec Ed Teacher Aide Sal. Base	1,320,000	1,335,000	1,375,000		
2250	160	00	0055	Spec Ed Teacher Aide Sal. Other	180,000	100,000	125,000		
2250	167	00	0000	Spec Ed - Therapy Aide Salary Base	820,000	790,000	815,000		

**Orchard Park Central School District
2024-25 Program Budget**

F O L P				Budget Description	Budget 2023-24	Estimated Expense 2023-24	Adopted Budget 2024-25	Change in Budget	
2250	167	00	0055	Spec Ed - Therapy Aide Salary Other	13,000	24,000	25,000		
				<i>Spec. Ed - Non-Cert. Salaries (Sub-Total)</i>	2,333,000	2,249,000	2,340,000	\$7,000	0.30%
2250	200	15	0200	Spec Ed - Equipment	10,000	10,000	10,000		
				<i>Spec. Ed - Equipment (Sub-Total)</i>	10,000	10,000	10,000	\$0	0.00%
2250	400	15	0200	Spec Ed - Contractual	770,000	475,000	770,000		
				<i>Spec. Ed - Contractual (Sub-Total)</i>	770,000	475,000	770,000	\$0	0.00%
2250	410	15	0200	Spec Ed - Conf/Travel	7,000	10,000	7,000		
				<i>Spec. Ed - Conf/Travel (Sub-Total)</i>	7,000	10,000	7,000	\$0	0.00%
2250	450	15	0200	Spec Ed - Supplies	38,000	25,000	38,000		
				<i>Spec. Ed - Supplies (Sub-Total)</i>	38,000	25,000	38,000	\$0	0.00%
2250	471	15	0200	Spec Ed - Public School Tuition	420,000	400,000	450,000		
2250	472	15	0200	Spec Ed - Private School Tuition	1,700,000	1,400,000	1,700,000		
				<i>Spec. Ed - Tuition (Sub-Total)</i>	2,120,000	1,800,000	2,150,000	\$30,000	1.42%
2250	490	15	0200	Spec Ed Prog - BOCES Service	4,400,000	3,275,361	3,380,000		
				<i>Spec. Ed - BOCES (Sub-Total)</i>	4,400,000	3,275,361	3,380,000	-\$1,020,000	-23.18%
				Prog for Students w/Dis-Med	15,521,000	13,732,361	15,109,000	-\$412,000	-2.65%
				Occupational Education					
2280	490	00	0200	Occ Education - BOCES Service	1,309,282	1,354,484	1,702,380		
				Occupational Education	1,309,282	1,354,484	1,702,380	\$393,098	30.02%
				Teaching - Spec School					
2330	150	00	0000	Cont Ed - Teach Salary	105,000	75,000	105,000		
2330	151	00	0000	Summer Read/Camp - Teach Salary	0	4,032	0		
2330	153	00	0000	MS Summer Program - Teach Salary	0	0	0		

**Orchard Park Central School District
2024-25 Program Budget**

F O L P				Budget Description	Budget 2023-24	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	62,000	64,000		
2330	162	00	0055	Cont Ed - Cler. Salary Other	4,500	3,500	4,500		
2330	400	20	0200	Cont Ed - Contractual	40,000	25,000	40,000		
2330	400	21	0200	Summer Reading/Camp - Contractual	0	0	0		
2330	450	20	0200	Cont Ed - Supplies	5,200	5,200	5,200		
2330	450	21	0200	Summer Reading/Camp - Supplies	0	0	0		
Teaching - Spec School					219,200	174,732	219,200	\$0	0.00%
School Library & Audiovisual									
2610	150	00	0000	Library/AV - Lib. Salary Base	405,000	295,000	320,000		
2610	150	00	0055	Library/AV - Lib. Salary Other	10,000	13,000	15,000		
Library/AV - Salaries (Sub-Total)					415,000	308,000	335,000	-\$80,000	-19.28%
2610	200	08	0200	Library/AV - Equipment (HS)	0	0	0		
2610	200	09	0200	Library/AV - Equipment (MS)	0	0	0		
Library/AV - Equipment (Sub-Total)					0	0	0	\$0	0.00%
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		
Library/AV - Contractual (Sub-Total)					0	0	0	\$0	0.00%
2610	450	08	0200	Library/AV - Supplies (HS)	12,411	12,671	12,429		
2610	450	09	0200	Library/AV - Supplies (MS)	9,513	12,943	9,459		
2610	450	10	0200	Library/AV - Supplies (EG)	5,382	5,382	5,436		
2610	450	11	0200	Library/AV - Supplies (EL)	6,300	6,300	6,480		
2610	450	12	0200	Library/AV - Supplies (SD)	3,600	0	3,510		

**Orchard Park Central School District
2024-25 Program Budget**

F O L P				Budget Description	Budget 2023-24	Estimated Expense 2023-24	Adopted Budget 2024-25	Change in Budget	
2610	450	13	0200	Library/AV - Supplies (WI)	5,490	5,493	5,490		
				<i>Library/AV - Supplies (Sub-Total)</i>	42,696	42,789	42,804	\$108	0.25%
2610	460	08	0200	Library/AV - SA Library Materials (HS)	8,619	13,419	8,631		
2610	460	09	0200	Library/AV - SA Library Materials (MS)	6,607	6,607	6,569		
2610	460	10	0200	Library/AV - SA Library Materials (EG)	3,738	3,738	3,775		
2610	460	11	0200	Library/AV - SA Library Materials (EL)	4,375	4,375	4,500		
2610	460	12	0200	Library/AV - SA Library Materials (SD)	2,500	6,100	2,438		
2610	460	13	0200	Library/AV - SA Library Materials (WI)	3,813	3,813	3,813		
2610	460	14	0200	Library/AV - SA Library Materials (Private)	4,188	3,000	4,188		
				<i>Library/AV - SA Library Materials (Sub-Total)</i>	33,840	41,052	33,914	\$74	0.22%
2610	490	00	0200	Library/AV - BOCES	5,880	6,098	5,936		
				<i>Library/AV - BOCES (Sub-Total)</i>	5,880	6,098	5,936	\$56	0.95%
School Library & Audiovisual					497,416	397,939	417,654	-\$79,762	-16.04%
Computer Assisted Instruction									
2630	120	00	0000	CAI - Teacher Salary Base	160,000	110,000	117,000		
2630	120	00	0055	CAI - Teacher Salary Other	8,000	5,000	8,000		
2630	160	00	0000	CAI - Tech Salary Base	610,000	670,000	660,000		
2630	160	00	0055	CAI - Tech Salary Other	36,000	36,000	40,000		
				<i>CAI - Salaries (Sub-Total)</i>	814,000	821,000	825,000	\$11,000	1.35%
2630	200	00	0200	Safety/Security Equipment & Training	50,000	96,503	80,000		
2630	201	00	0200	Hardware & Equipment (Non-Aided Erate)	0	357	0		
				<i>CAI - Equipment (Sub-Total)</i>	50,000	96,860	80,000	\$30,000	0.00%
2630	220	14	0200	CAI - SA Hardware (Parochial)	12,500	12,500	12,500		
2630	220	16	0200	CAI - SA Hardware (Instr)	100,000	120,000	100,000		
				<i>CAI - SA Hardware (Sub-Total)</i>	112,500	132,500	112,500	\$0	0.00%
2630	400	16	0200	CAI - Contractual	10,000	30,000	10,000		

**Orchard Park Central School District
2024-25 Program Budget**

F O L P				Budget Description	Budget 2023-24	Estimated Expense 2023-24	Adopted Budget 2024-25	Change in Budget	
				CAI - Contractual (Sub-Total)	10,000	30,000	10,000	\$0	0.00%
2630	410	16	0200	CAI - Conf/Travel (Instr)	10,000	30,000	30,000		
				CAI - Conf/Travel (Sub-Total)	10,000	30,000	30,000	\$20,000	200.00%
2630	450	16	0200	CAI - Supplies (Instr)	150,000	171,428	100,000		
				CAI - Supplies (Sub-Total)	150,000	171,428	100,000	-\$50,000	-33.33%
2630	460	08	0200	CAI - SA Software (HS)	20,657	36,654	20,687		
2630	460	09	0200	CAI - SA Software (MS)	15,834	15,834	15,744		
2630	460	10	0200	CAI - SA Software (EG)	8,958	8,458	9,048		
2630	460	11	0200	CAI - SA Software (EL)	10,486	10,486	10,786		
2630	460	12	0200	CAI - SA Software (SD)	5,992	5,492	5,842		
2630	460	13	0200	CAI - SA Software (WI)	9,138	9,138	9,138		
2630	460	14	0200	CAI - SA Software (Private)	10,037	5,000	10,037		
				CAI - SA Software (Sub-Total)	81,102	91,062	81,282	\$180	0.22%
2630	490	16	0200	CAI - BOCES Services	2,000,000	2,200,000	2,265,000		
				CAI - BOCES (Sub-Total)	2,000,000	2,200,000	2,265,000	\$265,000	13.25%
				Computer Assisted Instruction	3,227,602	3,572,850	3,503,782	\$276,180	8.56%
				Guidance - Reg Sch					
2810	150	00	0000	Guidance - Couns. Salaries Base	1,150,000	1,090,000	1,160,000		
2810	150	00	0055	Guidance - Couns. Salaries Other	150,000	170,000	175,000		
2810	160	00	0000	Guidance - Cler. Salaries Base	45,000	0	45,000		
2810	160	00	0055	Guidance - Cler. Salaries Other	7,000	8,000	8,000		
				Guidance - Salaries (Sub-Total)	1,352,000	1,268,000	1,388,000	\$36,000	2.66%
2810	200	09	0200	Guidance - Equipment (MS)	0	0	0		
				Guidance - Equipment (Sub-Total)	0	0	0	\$0	0.00%
2810	400	08	0200	Guidance - Contractual (HS)	1,400	1,400	1,400		

**Orchard Park Central School District
2024-25 Program Budget**

F O L P				Budget Description	Budget 2023-24	Estimated Expense 2023-24	Adopted Budget 2024-25	Change in Budget	
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	2,500	2,500		
2810	450	09	0200	Guidance - Supplies (MS)	350	350	350		
				<i>Guidance - Supplies (Sub-Total)</i>	2,850	2,850	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	1,357,400	1,273,400	1,393,400	\$36,000	2.65%
				Health Services - Reg Sch					
2815	160	00	0000	Health Services - Nurse Sal. Base	495,000	460,000	410,000		
2815	160	00	0055	Health Services - Nurse Sal. Other	85,000	70,000	85,000		
				<i>Health Service - Salaries (Sub-Total)</i>	580,000	530,000	495,000	-\$85,000	-14.66%
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)	350,000	340,000	360,000		
				<i>Health Serv. - Contractual (Sub-Total)</i>	350,000	340,000	360,000	\$10,000	2.86%
2815	410	08	0200	Health Service - Conf/Travel (HS)	50	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		
2815	410	12	0200	Health Service - Conf/Travel (SD)	50	50	50		
2815	410	13	0200	Health Service - Conf/Travel (WI)	50	50	50		

**Orchard Park Central School District
2024-25 Program Budget**

F O L P				Budget Description	Budget 2023-24	Estimated Expense 2023-24	Adopted Budget 2024-25	Change in Budget	
				<i>Health Service - Cont Exp (Sub-Total)</i>	300	500	500	\$200	66.67%
2815	450	08	0200	Health Service - Supplies (HS)	1,379	1,379	1,381		
2815	450	09	0200	Health Service - Supplies (MS)	1,057	1,057	1,051		
2815	450	10	0200	Health Service - Supplies (EG)	598	598	604		
2815	450	11	0200	Health Service - Supplies (EL)	700	700	720		
2815	450	12	0200	Health Service - Supplies (SD)	400	400	390		
2815	450	13	0200	Health Service - Supplies (WI)	610	610	610		
2815	450	14	0200	Health Service - Supplies (Private)	3,150	2,000	3,150		
2815	450	17	0200	Health Service - Supplies (AED's)	8,000	8,000	8,000		
				<i>Health Service - Supplies (Sub-Total)</i>	15,894	14,744	15,906	\$12	0.08%
				Health Services - Reg Sch	946,194	885,244	871,406	-\$74,788	-7.90%
				Psychological Services - Reg Sch					
2820	150	00	0000	Psych Service - Psy. Sal. Base	233,000	282,000	300,000		
2820	150	00	0055	Psych Service - Psy. Sal. Other	100,000	100,000	110,000		
2820	410	22	0200	Psych Service - Conf/Travel	2,100	1,000	1,500		
2820	450	22	0200	Psych Service - Supplies	12,500	10,000	12,500		
				Psychological Services - Reg Sch	347,600	393,000	424,000	\$76,400	21.98%
				Social Work Svcs - Reg Sch					
2825	150	00	0000	Social Wk Service - Soc. Wk. Sal. Base	620,000	552,000	590,000		
2825	150	00	0055	Social Wk Service - Soc. Wk. Sal. Other	65,000	100,000	100,000		
2825	410	22	0200	Social Wk Service - Conf/Travel	1,600	1,000	1,600		
2825	450	22	0200	Social Wk Service - Supplies	1,800	1,800	1,800		
				Social Work Svcs - Reg Sch	688,400	654,800	693,400	\$5,000	0.73%
				CoCurric Activities - Reg Sch					
2850	150	00	0200	Co Curr Act - Adv. & Chap. Salaries	440,000	480,000	485,000		
2850	200	21	0200	Co Curr Act - Equip/Unif (March Band)	0	0	0		

**Orchard Park Central School District
2024-25 Program Budget**

F O L P				Budget Description	Budget 2023-24	Estimated Expense 2023-24	Adopted Budget 2024-25	Change in Budget	
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					464,500	504,500	509,500	\$45,000	9.69%
Intersch Athletics - Reg Sch									
2855	150	00	0000	Int Athletics - Coach/Chap. Salaries	560,000	600,000	620,000		
2855	200	17	0200	Int Athletics - Equipment	20,000	20,000	20,000		
2855	400	17	0200	Int Athletics - Contractual	195,000	195,897	195,000		
2855	409	17	0200	Int Athletics - Competition Exp.	85,000	100,000	85,000		
2855	410	17	0200	Int Athletics - Conf/Travel	5,000	7,000	15,000		
2855	450	17	0200	Int Athletics - Supplies	95,000	100,000	95,000		
2855	490	17	0200	Int Athletics - BOCES Service	20,182	20,495	24,588		
Intersch Athletics - Reg Sch					980,182	1,043,392	1,054,588	\$74,406	7.59%
Dist Transportation Services									
5510	160	00	0000	Transport - Driver Salaries Base	2,220,000	2,100,000	2,232,000		
5510	160	00	0055	Transport - Driver Salaries Other	630,000	600,000	620,000		
5510	200	18	0200	Transport - Equipment	50,000	50,000	405,000		
5510	400	18	0200	Transport - Contractual	100,000	75,000	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	90,000	93,461	98,700		
5510	454	18	0200	Transport - Acc. & Parts	270,000	200,000	270,000		
5510	455	18	0200	Transport - Fuel	550,000	530,000	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	2,469	3,027	3,116		
Dist Transportation Services					4,016,169	3,734,688	4,402,516	\$386,347	9.62%

Orchard Park Central School District
2024-25 Program Budget

F O L P				Budget Description	Budget 2023-24	Estimated Expense 2023-24	Adopted Budget 2024-25	Change in Budget	
				Garage Building					
5530	400	18	0200	Garage - Contractual	19,100	17,000	19,100		
5530	443	18	0200	Garage - Natural Gas	8,000	9,000	10,000		
5530	444	18	0200	Garage - Electric	13,000	12,000	13,000		
5530	446	18	0200	Garage - Water & Sewer	3,000	3,000	3,000		
5530	450	18	0200	Garage Supplies	3,500	3,500	3,500		
				Garage Building	46,600	44,500	48,600	\$2,000	4.29%
				Contract Transportation					
5540	400	18	0200	Cont Transp - Contractual	1,240,120	950,000	1,240,000		
				Contract Transportation	1,240,120	950,000	1,240,000	-\$120	-0.01%
				State Retirement					
9010	800	00	0200	Emp Benefits - Emp. Retirement	1,575,000	1,500,000	1,843,000		
				State Retirement	1,575,000	1,500,000	1,843,000	\$268,000	17.02%
				Teacher Retirement					
9020	800	00	0200	Emp Benefits - Teach. Retirement	4,050,000	3,906,000	4,500,000		
				Teacher Retirement	4,050,000	3,906,000	4,500,000	\$450,000	11.11%
				Social Security					
9030	800	00	0200	Emp Benefits - Soc. Security	3,542,500	3,550,000	3,726,000		
				Social Security	3,542,500	3,550,000	3,726,000	\$183,500	5.18%
				Worker Compensation					
9040	800	00	0200	Emp Benefits - Worker Comp.	510,000	511,300	535,000		
				Worker Compensation	510,000	511,300	535,000	\$25,000	4.90%

Orchard Park Central School District
2024-25 Program Budget

F O L P				Budget Description	Budget 2023-24	Estimated Expense 2023-24	Adopted Budget 2024-25	Change in Budget	
				Life Insurance					
9045	800	00	0200	Emp Benefits - Life Insurance	0	0	0		
				Life Insurance	0	0	0	\$0	0.00%
				Unemployment Insurance					
9050	800	00	0200	Emp Benefits - Unemp. Ins.	20,000	15,000	20,000		
				Unemployment Insurance	20,000	15,000	20,000	\$0	0.00%
				Hospital, Medical Insurance					
9060	800	00	0200	Emp Benefits - Med. Insurance	10,070,000	10,650,000	11,160,000		
9060	801	00	0200	Emp Benefits - Dental Ins.	340,000	353,388	360,000		
				Hospital, Medical Insurance	10,410,000	11,003,388	11,520,000	\$1,110,000	10.66%
				Other Employee Benefits					
9089	800	00	0200	Emp Benefits	500,000	500,000	1,000,000		
				Other Employee Benefits	500,000	500,000	1,000,000	\$500,000	100.00%
				Interfund Transfers					
9901	930	00	0200	Transfer to Café Fund - Unpaid Meals	20,000	0	0		
9901	950	00	0200	Trans Spec Aid - Summer Sp. Ed. Prog	200,000	200,000	200,000		
9901	953	00	0200	Trans Spec Aid - Universal Pre-K	0		0		
				Interfund Transfers	220,000	200,000	200,000	-\$20,000	-9.09%
				GRAND TOTAL (PROGRAM)	89,181,989	86,721,145	92,018,730	\$2,836,741	3.18%

CAPITAL BUDGET

**Orchard Park Central School District
2024-25 Capital Budget**

F O L P				Budget Description	Budget 2023-24	Estimated Expense 2023-24	Adopted Budget 2024-25	Change in Budget	
				Operation of Plant					
1620	160	00	0000	Operation - Cust. Salary Base	2,525,000	2,300,000	2,300,000		
1620	160	00	0055	Operation - Cust. Salary Other	300,000	300,000	310,000		
1620	200	06	0300	Operation - Cust. Equip.	63,000	63,000	63,000		
1620	400	06	0300	Operation - Contractual	200,000	230,000	200,000		
1620	410	06	0300	Operation - Conf/Travel	1,000	1,000	1,000		
1620	411	06	0300	Operation - Prof. Expenses	800	0	800		
1620	443	06	0300	Operation - Natural Gas	550,000	320,000	500,000		
1620	444	06	0300	Operation - Electric	700,000	550,000	700,000		
1620	445	06	0300	Operation - Telephone	26,000	27,600	28,000		
1620	446	06	0300	Operation - Water & Sewer	53,000	53,000	55,000		
1620	450	06	0300	Operation - Supplies	600	600	600		
1620	451	06	0300	Operation - Cust. Supplies	200,000	200,000	250,000		
1620	490	06	0300	Operation - BOCES	38,110	38,110	38,490		
				Operation of Plant	4,657,510	4,083,310	4,446,890	-\$210,620	-4.52%
				Maintenance of Plant					
1621	160	00	0000	Maintenance - Maint. Salary Base	1,910,000	1,850,000	1,860,000		
1621	160	00	0055	Maintenance - Maint. Salary Other	260,000	260,000	265,000		
1621	200	06	0300	Maintenance - Equipment	201,000	201,000	201,000		
1621	400	06	0300	Maintenance - Contractual	450,000	457,570	500,000		
1621	401	06	0300	Maintenance - Capital Outlay Project	0	0	0		
1621	410	06	0300	Maintenance - Conf/Travel	3,000	3,000	3,000		
1621	413	06	0300	Maintenance - Main Eq. Repair	50,000	50,000	50,000		
1621	420	06	0300	Maintenance - Insurance	50,000	52,711	56,000		
1621	452	06	0300	Maintenance - Main Supplies	250,000	350,000	250,000		
1621	453	06	0300	Maintenance - Ground Supplies	100,000	100,000	100,000		
				Maintenance of Plant	3,274,000	3,324,281	3,285,000	\$11,000	0.34%
				State Retirement					
9010	800	00	0300	Emp Benefits - Emp. Retirement	450,000	360,000	528,000		

Orchard Park Central School District
2024-25 Capital Budget

F O L P				Budget Description	Budget 2023-24	Estimated Expense 2023-24	Adopted Budget 2024-25	Change in Budget	
				State Retirement	450,000	360,000	528,000	\$78,000	17.33%
				Social Security					
9030	800	00	0300	Emp Benefits - Soc. Security	706,500	600,000	747,000		
				Social Security	706,500	600,000	747,000	\$40,500	5.73%
				Worker Compensation					
9040	800	00	0300	Emp Benefits - Worker Comp.	65,000	67,195	70,000		
				Worker Compensation	65,000	67,195	70,000	\$5,000	7.69%
				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	1,650,000	1,750,000	1,850,000		
9060	801	00	0300	Emp Benefits - Dental Ins.	0	0	0		
				Hospital, Medical Insurance	1,650,000	1,750,000	1,850,000	\$200,000	12.12%
				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	6,227,873	6,010,000	5,265,000		
9711	700	00	0300	Serial Bonds - Interest	1,893,555	1,815,877	2,192,780		
				Serial Bonds - Sch Construction	8,121,428	7,825,877	7,457,780	-\$663,648	-8.17%

Orchard Park Central School District
2024-25 Capital Budget

F O L P				Budget Description	Budget 2023-24	Estimated Expense 2023-24	Adopted Budget 2024-25	Change in Budget	
				<i>Bond Anticipation Notes</i>					
9731	600	00	0300	Bond Ant Notes - Principal	0	0	0		
9731	700	00	0300	Bond Ant Notes - Interest	0	0	0		
9731	600	00	0300	Bond Ant Notes - Principal (BOCES)	0	0	0		
9731	700	00	0300	Bond Ant Notes - Interest (BOCES)	0	0	0		
				<i>Bond Anticipation Notes</i>	0	0	0	\$0	0.00%
				<i>Revenue Anticipation Notes</i>					
9770	700	00	0300	Rev Ant Notes - Interest	15,000	0	15,000		
				<i>Revenue Anticipation Notes</i>	15,000	0	15,000	\$0	0.00%
				<i>Installment Purchase - Perf Cont</i>					
9785	600	00	0300	Installment Purchase - Principal	217,873	217,873	0		
9785	700	00	0300	Installment Purchase - Interest	4,938	4,938	0		
				<i>Installment Purchase - Perf Cont</i>	222,811	222,811	0	-\$222,811	-100.00%
				<i>Installment Purchase - Buses</i>					
9787	600	00	0300	Installment Purchase - Principal	0	0	0		
9787	700	00	0300	Installment Purchase - Interest	0	0	0		
				<i>Installment Purchase - Buses</i>	0	0	0	\$0	0.00%
				<i>Transfer to Capital Funds</i>					
9950	905	00	0300	Trans Cap Fund - Renovation Res.	0	0	0		
				<i>Transfer to Capital Funds</i>	0	0	0	\$0	0.00%
				GRAND TOTAL (CAPITAL)	19,162,249	18,233,474	18,399,670	-\$762,579	-3.98%

PROPERTY EXEMPTION IMPACT REPORT

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

Assessor's Report - 2023 - Prior Year File
S495 Exemption Impact Report
School Detail Report

RPS221/V04/L001
Date/Time - 4/12/2024 09:25:05
Total Assessed Value 30,824,975
Uniform Percentage 24.00

Equalized Total Assessed Value 128,437,396

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	5,427,083	4.23
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	1	564,167	0.44
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	13	172,250	0.13
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	10	220,830	0.17
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	7	294,835	0.23
41800	PERSONS AGE 65 OR OVER	RPTL 467	11	1,602,283	1.25
41804	PERSONS AGE 65 OR OVER	RPTL 467	4	542,500	0.42
41834	ENHANCED STAR	RPTL 425	40	3,580,542	2.79
41854	BASIC STAR 1999-2000	RPTL 425	56	1,855,000	1.44
41900	PHYSICALLY DISABLED	RPTL 459	1	24,167	0.02
Total Exemptions Exclusive of System Exemptions:			144	14,283,657	11.12
Total System Exemptions:			0	0	0.00
Totals:			144	14,283,657	11.12

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 212,109,598

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	298,487	0.14
13500	TOWN - GENERALLY	RPTL 406(1)	4	148,738	0.07
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	356,303	0.17
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	1	270,252	0.13
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	1	114,286	0.05
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	2	109,916	0.05
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	27	359,397	0.17
41124	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	3	39,933	0.02
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	26	576,810	0.27
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	16	698,323	0.33
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	9	774,104	0.36
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	1	396,812	0.19
41804	PERSONS AGE 65 OR OVER	RPTL 467	11	922,236	0.43
41805	PERSONS AGE 65 OR OVER	RPTL 467	11	1,234,018	0.58
41834	ENHANCED STAR	RPTL 425	94	8,458,245	3.99
41854	BASIC STAR 1999-2000	RPTL 425	205	6,821,785	3.22
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	3	259,589	0.12
Total Exemptions Exclusive of System Exemptions:			416	21,839,234	10.30
Total System Exemptions:			0	0	0.00
Totals:			416	21,839,234	10.30

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 47,758,000

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	21,429	0.04
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	5	68,930	0.14
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	6	138,000	0.29
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	2	92,000	0.19
41700	AGRICULTURAL BUILDING	RPTL 483	1	110,714	0.23
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	6	501,928	1.05
41805	PERSONS AGE 65 OR OVER	RPTL 467	1	192,857	0.40
41834	ENHANCED STAR	RPTL 425	23	2,152,133	4.51
41854	BASIC STAR 1999-2000	RPTL 425	43	1,489,649	3.12
41900	PHYSICALLY DISABLED	RPTL 459	1	294,286	0.62
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	1	17,857	0.04
Total Exemptions Exclusive of System Exemptions:			90	5,079,783	10.64
Total System Exemptions:			0	0	0.00
Totals:			90	5,079,783	10.64

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 419,400,563

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	343,750	0.08
13100	CO - GENERALLY	RPTL 406(1)	9	79,365,784	18.92
13500	TOWN - GENERALLY	RPTL 406(1)	10	1,222,815	0.29
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	1	859,375	0.20
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	1	3,881,250	0.93
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	525,625	0.13
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	2	2,755,313	0.66
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	65	897,375	0.21
41124	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	1	13,875	0.00
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	38	878,750	0.21
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	3	69,375	0.02
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	24	994,019	0.24
41144	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	2	92,500	0.02
41400	CLERGY	RPTL 460	1	4,688	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	9	1,005,127	0.24
41804	PERSONS AGE 65 OR OVER	RPTL 467	9	659,320	0.16
41805	PERSONS AGE 65 OR OVER	RPTL 467	16	1,352,998	0.32
41834	ENHANCED STAR	RPTL 425	215	19,941,187	4.75
41854	BASIC STAR 1999-2000	RPTL 425	355	12,314,240	2.94
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	3	395,000	0.09
41935	DISABILITIES AND LIMITED INCOM	RPTL 459-c	2	289,063	0.07
Total Exemptions Exclusive of System Exemptions:			768	127,861,429	30.49
Total System Exemptions:			0	0	0.00
Totals:			768	127,861,429	30.49

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: 10,806.68

Equalized Total Assessed Value 5,417,988,626

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	2,036,176	0.04
13100	CO - GENERALLY	RPTL 406(1)	34	548,500,586	10.12
13500	TOWN - GENERALLY	RPTL 406(1)	95	43,512,380	0.80
13650	VG - GENERALLY	RPTL 406(1)	5	1,247,940	0.02
13800	SCHOOL DISTRICT	RPTL 408	7	88,221,175	1.63
14000	LOCAL AUTHORITIES SPECIFIED	RPTL 412	7	2,786,765	0.05
14110	USA - SPECIFIED USES	STATE L 54	1	3,989,706	0.07
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	9	63,751,407	1.18
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	2	555,294	0.01
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	28	75,947,352	1.40
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	1	72,059	0.00
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	2	7,037,059	0.13
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	6	14,189,012	0.26
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	5	5,495,588	0.10
25600	NONPROFIT HEALTH MAINTENANCE C	RPTL 486-a	1	19,525,000	0.36
26100	VETERANS ORGANIZATION	RPTL 452	1	470,588	0.01
26250	HISTORICAL SOCIETY	RPTL 444	2	221,765	0.00
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	7	7,920,882	0.15
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	13	1,852,940	0.03
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	479	6,593,435	0.12
41124	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	21	289,065	0.01
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	389	8,916,126	0.16
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	20	458,820	0.01
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	210	8,786,905	0.16
41144	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	13	510,482	0.01
41300	PARAPLEGIC VETS	RPTL 458(3)	4	2,962,353	0.05
41400	CLERGY	RPTL 460	10	44,120	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	3	210,588	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	31	6,322,403	0.12
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	16	2,983,219	0.06
41800	PERSONS AGE 65 OR OVER	RPTL 467	44	5,238,552	0.10
41804	PERSONS AGE 65 OR OVER	RPTL 467	58	5,080,090	0.09
41805	PERSONS AGE 65 OR OVER	RPTL 467	53	5,260,537	0.10

Equalized Total Assessed Value 5,417,988,626

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	1,284	119,380,408	2.20
41854	BASIC STAR 1999-2000	RPTL 425	2,704	93,050,048	1.72
41900	PHYSICALLY DISABLED	RPTL 459	17	1,988,190	0.04
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	4	373,530	0.01
41934	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	54,485	0.00
41935	DISABILITIES AND LIMITED INCOM	RPTL 459-c	7	673,199	0.01
47470	CONS EASMT, 15-29 YR	RPTL 491-a,b	13	752,352	0.01
47480	CONS EASMT, 30-49 YR	RPTL 491-a,b	2	313,529	0.01
47490	CONS EASMT, 50-75 YR	RPTL 491-a,b	3	659,500	0.01
47500	CONS EASMT, PERPETUAL	RPTL 491-a,b	46	5,119,779	0.09
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	48	14,992,180	0.28
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	6	603,528	0.01
Total Exemptions Exclusive of System Exemptions:			5,717	1,178,347,569	21.75
Total System Exemptions:			6	603,528	0.01
Totals:			5,723	1,178,951,097	21.76

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: 612,086.69

Equalized Total Assessed Value 424,049,746

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	1,116,924	0.26
25500	NONPROF MED, DENTAL, HOSP SVCE	RPTL 486	1	14,200,000	3.35
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	67	927,682	0.22
41124	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	22	304,612	0.07
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	56	1,292,312	0.30
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	7	161,539	0.04
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	34	1,437,428	0.34
41144	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	5	230,770	0.05
41800	PERSONS AGE 65 OR OVER	RPTL 467	4	420,385	0.10
41804	PERSONS AGE 65 OR OVER	RPTL 467	15	692,404	0.16
41805	PERSONS AGE 65 OR OVER	RPTL 467	9	539,306	0.13
41834	ENHANCED STAR	RPTL 425	243	22,431,904	5.29
41854	BASIC STAR 1999-2000	RPTL 425	459	16,029,657	3.78
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	113,462	0.03
41935	DISABILITIES AND LIMITED INCOM	RPTL 459-c	2	133,366	0.03
Total Exemptions Exclusive of System Exemptions:			930	60,031,751	14.16
Total System Exemptions:			0	0	0.00
Totals:			930	60,031,751	14.16

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