

TOWN OF ORCHARD PARK, NEW YORK



Comprehensive Annual Financial Report For the Fiscal Year Ended December 31, 2008

Supervisor:

Mary Travers Murphy

Councilmembers:

Nancy W. Ackerman

Mark C. Dietrick

Edward J. Graber, Jr.

David R. Kaczor

Town of Orchard Park, New York

Comprehensive Annual Financial Report

For the Fiscal Year Ended December 31, 2008

Prepared by:

Town of Orchard Park

Office of the Supervisor

Mary Travers Murphy

Supervisor

TOWN OF ORCHARD PARK, NEW YORK
 Comprehensive Annual Financial Report
 For the Fiscal Year Ended December 31, 2008

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INTRODUCTORY SECTION



TOWN OF ORCHARD PARK

S 4295 South Buffalo Street Orchard Park, New York 14127-2609

SUPERVISOR
MARY TRAVERS MURPHY

COUNCILMEMBERS
NANCY W. ACKERMAN
DAVID R. KACZOR
MARK C. DIETRICK
EDWARD J. GRABER, JR.

TOWN CLERK
JANIS A. COLARUSSO

TOWN ATTORNEY
LEONARD BERKOWITZ

TOWN JUSTICES
EDWARD A. PACE
DEBORAH A. CHIMES

SUPT. OF HIGHWAYS
FREDERICK J. PIASECKI, JR.

RECEIVER OF TAXES
CAROL R. HUTTON

CHIEF OF POLICE
ANDREW D. BENZ

BUILDING INSPECTOR
ANDREW GEIST

TOWN ASSESSOR
MILTON BRADSHAW
SCAA

TOWN ENGINEER
WAYNE L. BIELER, P.E.

RECREATION DIRECTOR
EDWARD J. LEAK, CPRP

PLANNING COORDINATOR
REMY C. ORFFEO

ANIMAL CONTROL OFFICER
DENNIS BUCZKOWSKI

SENIOR CENTER DIRECTOR
ANNA WILLEMS

April 24, 2009

To the Citizens of the Town of Orchard Park:

The comprehensive annual financial report of the Town of Orchard Park, New York (the "Town") for the fiscal year ended December 31, 2008, is hereby submitted.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based on a comprehensive framework of internal control that has been established by the Town for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Drescher & Malecki LLP, Certified Public Accountants, have audited the Town's financial statements for the year ended December 31, 2008 and have issued an unqualified opinion thereon. The independent auditors' report is located at the front of the financial section of this report.

Management's discussion and analysis ("MD&A") immediately follows the independent auditors' report and provides a narrative introduction, overview and analysis of the basic financial statements. The MD&A is intended to compliment this letter of transmittal and should be read in conjunction with it.

Profile of the government

The Town is one of several suburbs of Buffalo which collectively makes-up the area known as the Southtowns. The Town occupies approximately 40 square miles and serves a population of approximately 28,000. Known primarily for its handsomely designed residential neighborhoods, and as the home of the Buffalo Bills, the Town boasts a variety of businesses and industries in its three industrial parks. These businesses and industries range from light manufacturing to state-of-the-art electronics.

The region has many positive attributes and assets. Western New York is only hours by car from Toronto, Canada which is the center of Canadian commerce, industry and population. We are also close to the cities of Cleveland and Pittsburgh. We have Niagara Falls, major league football and hockey teams, a theater district in downtown Buffalo, and numerous other cultural and social activities. Additionally, the region has the Lake Erie waterfront, whose vast potential is yet to be tapped.

The Town Board, consisting of four elected Council Members and the Supervisor, is the legislative and policy making authority for the Town. The independently elected Town Supervisor serves as both the chief executive and chief financial officer. Both the Supervisor and Town Council Members are elected to four year terms. The Town is empowered to levy real property taxes on property within its boundaries and to issue debt.

The Town provides a full range of services including police protection; water and sanitation services; the construction and maintenance of highways, roads, and infrastructure; recreational activities and cultural events and general administration. Other separate units of government which operate within the boundaries of the Town are the County of Erie, the Village of Orchard Park, and the Orchard Park Fire Commission. In addition, portions of three school districts provide public education within the Town. None of these entities have met the established criteria for inclusion in the reporting entity, and, accordingly, are excluded from this report.

The Town Board is required to adopt a final budget by no later than November 20th for the next fiscal year beginning on January 1st. This annual budget serves as the foundation for the Town's financial planning and control.

Local economy

The region, which is commonly referred to as Western New York, has experienced a difficult time along with the rest of the nation as we face complicated social and economic times. However, the Town is slowly and cautiously expanding its base of light industrial and manufacturing and we have seen significant increase in retail business, with several national chains expanding into the Town.

The unemployment rate in the Buffalo-Niagara Falls region (as measured by the New York State Department of Labor) has increased significantly over the past year from a 2007 annual average of 5.4% to a 2008 annual average of 7.2%.

From a region-wide perspective, regionalization among surrounding areas is being investigated as a cost-saving plan which could help the area overall maintain fiscal stability, while continuing to provide the services to residents they have become accustomed to. Cooperation across municipal boundaries and with State and local development agencies have us acting for the good of the region, as opposed to, for the good of our separate entities.

We often hear that one of the major deterrents to doing business in New York State, and particularly Western New York, are the high taxes. However, Town tax rates (which include both General and Highway Fund taxes) have remained relatively stable over the last 10 years except in 2008 when there was an increase of 5% (see statistical tables titled "Property Tax Rates"). Over this same period, services and programs provided to our residents have been expanded and improved.

One of the main factors in our ability to maintain tax rates for over a decade is the growth in our assessment base. While we view this growth as positive, there is emphasis on enhancing the "quality of life" and maintaining "green space" within our Town. We must carefully balance growth and development with the open space attractiveness that defines our community.

Long-term financial planning

The Town's General Fund, unreserved, undesignated fund balance at December 31, 2008 represents approximately 35% of its annual appropriations. The Town Board feels this is a prudent level of fund balance as we continue to strive to provide excellent service to Town residents, while maintaining a stable tax rate. In addition, the Town has established reserves (which represent legal segregations) of fund balance for specific purposes and designation (which represent management's intent) of fund balance. One of the reserves is a tax stabilization account which was established years ago for the sole purpose of providing stabilization to the residents of the Town. The Town has approximately \$640,000 in the tax stabilization fund for use in maintaining a stable tax rate.

An important part of our planning process is our continual review and updating of our capital plan. Potential projects are discussed and evaluated as to their benefit to the community, as well as, funding alternatives and cost to taxpayers. This process has assisted in getting projects properly prioritized, planned, funded and constructed in an effective manner.

Relevant financial policies

The Town has adopted and follows a number of financial policies and procedures to provide structure and guidance to management in carrying out the Town's day-to-day financial activities. In many cases, such as for cash and investments and purchasing, the Town is subjected to New York State statutes, which are supplemented by Town policy.

Major initiatives

In 2007, the Town Board completed and approved a Comprehensive Plan aimed at moving forward and guiding future land use decisions as well as recreational and other development issues. In 2008, the Town Board appointed a 13-member committee charged with implementing, fine tuning, updating and making recommendations to the Comprehensive Plan.

During 2008, the Town continued to make strides in restoring and upgrading infrastructure as well as recreational facilities and also bankrolled energy-saving improvements to the town-owned library building. The Town also purchased additional land earmarked for public trails, drainage control, parkland and green space. The capital expenditures were supplemented with grant money.

The Town in late 2008, following recommendations in a State Comptroller's Energy Audit Report, agreed to appoint an Energy Conservation Board comprised of citizens with engineering background. The Board is charged with drafting an energy conservation policy for all municipal buildings and moving forward suggestions from the state aimed at shopping utility rates for both gas and electric.

In coming years, our capital plan will continue to focus on infrastructure and recreational needs. In 2009, the Town Board will again consider merging sewer districts with Erie County.

Awards and acknowledgements

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Town for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 2008. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR that satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not be possible without the assistance of the entire staff of the Supervisor's Office and the Town's department heads. I would like to thank all the employees who assisted in the preparation of this comprehensive annual financial report. Additionally, the Town Board must also be commended for their continued professionalism in maintaining the strong financial standing of the Town.

Respectfully submitted,



Mary Travers Murphy
Supervisor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Town of Orchard Park
New York

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2007

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

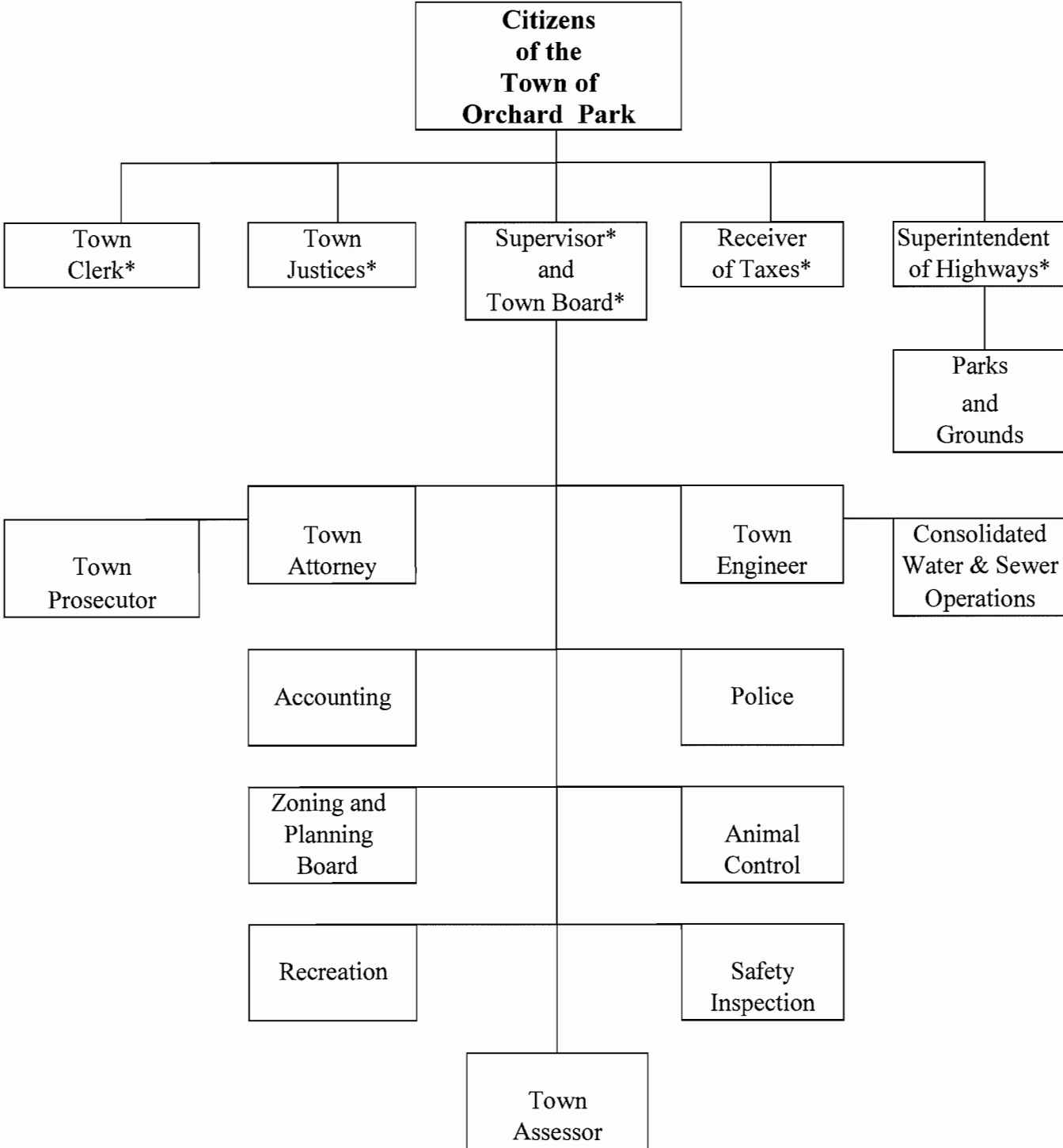
Executive Director

TOWN OF ORCHARD PARK, NEW YORK
Town Officials
Year Ended December 31, 2008

Name	Title
Elected:	
Mary Travers Murphy	Supervisor
Nancy W. Ackerman	Councilwoman
Mark C. Dietrick	Councilman
Edward J. Graber, Jr.	Councilman
David R. Kaczor	Councilman
Edward A. Pace	Town Justice
Deborah Chimes	Town Justice
Janis A. Colarusso	Town Clerk
Carol R. Hutton	Receiver of Taxes
Fredrick J. Piasecki, Jr.	Superintendent of Highways
Appointed:	
Milton Bradshaw	Town Assessor
Leonard Berkowitz	Town Attorney
Wayne L. Bieler	Town Engineer
Andrew Benz	Chief of Police
Andrew Geist	Building Inspector

TOWN OF ORCHARD PARK, NEW YORK

Organizational Chart



* Represents an independently elected official.

FINANCIAL SECTION

Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

Honorable Town Board
Town of Orchard Park, New York

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Town of Orchard Park, New York (the "Town") as of and for the year ended December 31, 2008, which collectively comprise the Town's basic financial statements as listed in the foregoing table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town as of December 31, 2008, and the respective changes in financial position thereof and the respective budgetary comparisons for the General, Highway, Sewer and Water Districts for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note 1 of the financial statements, during the year ended December 31, 2008, the Town adopted the provisions of Governmental Accounting Standards Board's Statement No. 45, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

The Management's Discussion and Analysis as listed in the foregoing table of contents is not a required part of the basic financial statements, but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit such information and we express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the respective financial statements that collectively comprise the Town's basic financial statements. The combining and individual fund financial statements and schedules listed in the foregoing table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements of the Town. Such additional information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects when considered in relation to the basic financial statements taken as a whole. The introductory and statistical sections as listed in the foregoing table of contents have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Drescher & Malecki LLP

April 24, 2009

TOWN OF ORCHARD PARK, NEW YORK
Management's Discussion and Analysis
Year Ended December 31, 2008

As management of the Town of Orchard Park, New York (the "Town"), we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the year ended December 31, 2008. This document should be read in conjunction with additional information that we have furnished in the Town's financial statements, which follow this narrative.

Financial Highlights

- ◆ The assets of the Town exceeded its liabilities at the close of the most recent fiscal year by \$62,420,165 (*net assets*). Of this amount, \$13,879,399 (*unrestricted net assets*) may be used to meet the Town's ongoing obligations to citizens and creditors.
- ◆ The Town's total net assets increased by \$2,483,220. The change is attributable to normal Town activities.
- ◆ At the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$18,877,933, a decrease of \$486,704 in comparison with the prior year. Approximately 78 percent of this total amount, \$14,638,643, is available for spending at the government's discretion (*unreserved, undesignated fund balance*).
- ◆ At the end of the current fiscal year, unreserved, undesignated fund balance for the General Fund was \$ 3,231,540, or 35 percent of total General Fund expenditures.
- ◆ The Town's total bonded debt decreased by \$940,000, or 9 percent during the current year. This decrease was due to scheduled principal payments being made.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide the reader with a broad overview of the Town's finances, similar in format to a financial statement of a private-sector business.

The *statement of net assets* presents information on all of the Town's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases and decreases in net assets may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The *statement of activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities include general government, public safety, highways and streets, sanitation, economic development, and culture and recreation. The Town does not have any business-type activities.

The government-wide financial statements can be found on pages immediately following this MD&A as the first two pages of the Basic Financial Statements.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into two categories: governmental funds, and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. Most of the Town services are reported in governmental funds, which focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Town maintains ten individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statements of revenues, expenditures, and changes in fund balances for the general fund, highway fund, sewer districts fund, water districts fund, capital projects fund, and the debt service fund, all of which are considered to be major funds. Data from the other four governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The Town adopts an annual budget for all governmental funds, except capital projects and the miscellaneous special revenue fund. A budgetary comparison statement has been provided for all major governmental funds to demonstrate compliance with their budgets.

The financial statements for governmental funds can be found in the fund financial statements, following the government-wide financial statements.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources are not available to support the Town's own programs. The accounting for fiduciary funds is much like that used for proprietary funds.

The fiduciary fund financial statements can be found in the fund financial statements section of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The notes to the financial statements can be found following the fund financial statements section of this report.

Other information. The financial statements include a section with combining statements that provide details about our non-major governmental funds, which are added together and presented in single columns in the basic financial statements.

The supplemental financial statements can be found following the notes to the financial statements of this report.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the Town, assets exceeded liabilities by \$62,420,165 at the close of the 2008 fiscal year.

By far the largest portion of the Town's net assets (77 percent) reflect its investment in capital assets (e.g. land, buildings, equipment and infrastructure), less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Table 1 - Net Assets

	Governmental Activities 2008	Governmental Activities 2007	Dollar Change
Current assets	\$ 21,056,020	\$ 21,386,522	\$ (330,502)
Capital assets	57,046,609	54,361,371	2,685,238
Total assets	78,102,629	75,747,893	2,354,736
Current liabilities	3,340,151	3,486,703	(146,552)
Long-term liabilities	12,322,038	12,324,245	(2,207)
Total liabilities	15,662,189	15,810,948	(148,759)
Net Assets			
Invested in capital assets, net of related debt	47,716,609	44,091,371	3,625,238
Restricted	824,157	2,022,289	(1,198,132)
Unrestricted	13,879,399	13,823,285	56,114
Total net assets	\$ 62,420,165	\$ 59,936,945	\$ 2,483,220

An additional portion of the Town's net assets (1 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets (22 percent) may be used to meet the Town's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the Town is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental activities. The same situation held true for the prior fiscal year.

The government's net assets increased \$2,483,220 during the current fiscal year. This increase is caused primarily by the additions of infrastructure in the Town during 2008.

A comparison of current assets as compared to current liabilities for the governmental activities follows:

Table 2 - Comparison of current assets and liabilities

	Governmental Activities 2008	Governmental Activities 2007
Current assets	\$ 21,056,020	\$ 21,386,522
Current liabilities	\$ 3,340,151	\$ 3,486,703
Ratio of current assets to current liabilities	6.30	6.13

Governmental Activities – Governmental activities increased the Town’s net assets by \$2,483,220. Table 3 shows the changes in net assets for the years ended December 31, 2008 and 2007.

Table 3 - Changes in Net Assets

	Governmental Activities 2008	Governmental Activities 2007	Dollar Change
Revenues:			
Program revenues:			
Charges for services	\$ 1,124,922	\$ 987,560	\$ 137,362
Operating grants and contributions	84,260	97,263	(13,003)
Capital grants and contributions	485,743	110,517	375,226
General revenues:			
Property and other taxes	15,054,734	14,480,310	574,424
Unrestricted investment earnings	1,076,128	1,369,273	(293,145)
Miscellaneous	329,560	480,262	(150,702)
Grants and entitlements	994,714	1,129,670	(134,956)
Total revenues	<u>19,150,061</u>	<u>18,654,855</u>	<u>495,206</u>
Program expenses:			
General government	3,526,637	3,504,573	22,064
Education	7,475	14,985	(7,510)
Public safety	4,210,883	4,007,594	203,289
Health	5,088	4,881	207
Transportation	3,293,455	2,898,454	395,001
Economic assistance	398	382	16
Culture and recreation	1,931,548	1,714,392	217,156
Home and community services	3,290,678	3,791,787	(501,109)
Interest and fiscal charges	400,679	383,329	17,350
Total expenses	<u>16,666,841</u>	<u>16,320,377</u>	<u>346,464</u>
Change in net assets	2,483,220	2,334,478	148,742
Net assets beginning of year	<u>59,936,945</u>	<u>57,602,467</u>	<u>2,334,478</u>
Net assets end of year	<u>\$ 62,420,165</u>	<u>\$ 59,936,945</u>	<u>\$ 2,483,220</u>

The Town’s net assets increased \$2,483,220 over prior year. Significant items are noted below.

- The most significant revenue is property and other taxes, which accounts for \$15,054,734, or 79 percent of total revenues. This category consists mainly of a real property tax levy and a share of sales tax receipts within Erie County. The increase from 2007 to 2008 is largely due to increases in both assessed valuation and the tax rate, and increased sales of products which increased sales taxes received.
- Unrestricted investment earnings revenue had the most unfavorable trend from 2007 to 2008, with revenues decreasing by \$293,145. The decrease was because interest rates were much lower in the year ended December 31, 2008 compared with 2007.

- The decrease in home and community expenditures of \$501,109 is due to less water improvements and composting work in 2008. In 2007, the Town did significantly more repair and operating work as a result of a storm that occurred late in 2006.
- The Town saw transportation expenditures increase by \$395,001 from 2007 to 2008. This increase is mainly due to higher fuel and employee costs, as well as, expenses recognized for the first time in 2008 as a result of implementation of Governmental Accounting Standards Board Statement No. 45.

When looking at the sources of income to support operations, it should be noted that charges for services are only 5.9 percent of governmental activities revenue, while approximately 79 percent of revenue is derived from property and other taxes. The Town relies on these taxes to furnish the quality of life to business and citizens that they and previous Boards have always had a commitment to.

Table 4 - Sources of Revenues - Primary Government

	<u>2008</u>		<u>2007</u>		<u>Dollar Change</u>
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	
Charges for services	\$ 1,124,922	5.9%	\$ 987,560	5.3%	\$ 137,362
Operating grants and contributions	84,260	0.4%	97,263	0.5%	(13,003)
Capital grants and contributions	485,743	2.5%	110,517	0.6%	375,226
Property and other taxes	15,054,734	78.6%	14,480,310	77.6%	574,424
Unrestricted investment earnings	1,076,128	5.6%	1,369,273	7.3%	(293,145)
Miscellaneous	329,560	1.7%	480,262	2.6%	(150,702)
Grants and entitlements	994,714	5.2%	1,129,670	6.1%	(134,956)
Total general revenues, net	<u>\$ 19,150,061</u>		<u>\$ 18,654,855</u>		<u>\$ 495,206</u>

Program expenses for 2008 and 2007 Governmental Activities were as follows:

Table 5 - Expense by Function

	<u>2008</u>		<u>2007</u>		<u>Dollar Change</u>
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	
General government	\$ 3,526,637	21.2%	\$ 3,504,573	21.5%	\$ 22,064
Education	7,475	0.0%	14,985	0.1%	(7,510)
Public safety	4,210,883	25.3%	4,007,594	24.6%	203,289
Health	5,088	0.0%	4,881	0.0%	207
Transportation	3,293,455	19.8%	2,898,454	17.8%	395,001
Economic assistance	398	0.0%	382	0.0%	16
Culture and recreation	1,931,548	11.6%	1,714,392	10.5%	217,156
Home and community services	3,290,678	19.7%	3,791,787	23.2%	(501,109)
Interest on long-term debt	400,679	2.4%	383,329	2.3%	17,350
Total program expenses	<u>\$ 16,666,841</u>		<u>\$ 16,320,377</u>		<u>\$ 346,464</u>

Financial Analysis of the Town's Funds

As noted earlier, The Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the Town's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$18,877,933, a decrease of \$486,704 in comparison with prior year. \$14,638,643 constitutes unreserved, undesignated fund balance, which is available for spending at the government's discretion. The remainder of the fund balance is reserved or designated to indicate that it is not available for new spending because it has already been committed 1) to liquidate contracts and purchase orders of the prior period (\$268,041), 2) to pay debt service (\$131,398), or 3) for a variety of other restricted purposes.

Table 6 - Analysis of changes in Major Fund Reserves and Designations

	2008	2007
	<u>Amount</u>	<u>Amount</u>
General Fund		
Reserved for:		
Encumbrances	\$ 18,901	\$ 4,228
Cemetery	20,968	21,324
D.A.R.E. program	8,038	4,484
Records management	15,225	26,643
Senior Center	1,272	1,272
Historic survey	2,100	-
Tax stabilization	645,156	821,896
Prepaid expenditures	134,453	165,940
Unreserved, designated for:		
Capital improvements	750,000	1,000,000
Insurance deductibles	345,320	317,168
Insurance workers compensation	717,860	698,104
Tree planting program	-	3,750
Town Historian	7,491	7,466
Subsequent year's expenditures	404,565	715,000
Highway Fund		
Reserved for:		
Encumbrances	-	79,655
Prepaid expenditures	39,706	33,375
Unreserved, designated for:		
Subsequent year's expenditures	130,000	180,000
Sewer District		
Reserved for:		
Unreserved, designated for:		
Subsequent year's expenditures	225,916	200,485
Water District		
Reserved for:		
Encumbrances	15,560	-
Prepaid expenditures	4,842	4,635
Unreserved, designated for:		
Subsequent year's expenditures	160,160	177,610
Capital Projects Fund		
Reserved for encumbrances	233,580	-
Debt Service		
Reserved for debt service	131,398	131,398

The General Fund is the chief operating fund of the Town. At the end of the current fiscal year, unreserved, undesignated fund balance of the General Fund was \$3,231,540, while total fund balance reached \$6,302,889. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved, undesignated fund balance represents 35 percent of total General Fund expenditures, while total fund balance represents 68 percent of that same amount.

The fund balance of the Town's General Fund decreased by \$75,155 during the current year. The key factor in this decrease is the transfer of money to the Capital fund during 2008 for various capital projects.

The fund balance of the Town's Highway Fund decreased by \$74,820 during the current year. The decrease is mainly due to increased costs for fuel, asphalt and other petroleum products.

The fund balance of the Town's Capital Fund decreased by \$567,784 during the current year. The decrease is mainly due to spending during the current year of bond proceeds received in prior years.

The fund balance of the Town's Debt Service Fund remained the same for both years ending December 31, 2007 and 2008.

The Town's other major funds (the Sewer District and Water District Funds) had positive net changes in fund balances.

General Fund Budgetary Highlights

Differences between the original budget and the final amended budget were relatively minor (approximately \$100,000 increase in appropriations) and can be briefly summarized as follows:

- ◆ A \$30,000 increase in gasoline expenditures due to the increased energy costs in 2008.
- ◆ A \$20,000 increase in police equipment purchases.
- ◆ A \$25,000 court assisted program expenditures which related to the grant received from the State of New York.
- ◆ Approximately \$30,000 increase for Records Management expenditures by the Town Clerk with funds that were previously reserved.

These increases were possible because of additional revenues actually received over those estimated in the original adopted budget.

Capital Asset and Debt Administration

Capital assets. The Town's investment in capital assets for its governmental activities as of December 31, 2008, amounted to \$57,046,609 (net of accumulated depreciation). This investment in capital assets includes land and land improvements, infrastructure, buildings and improvements, vehicles and equipment. The total increase in the Town's investment in capital assets for the current fiscal year was approximately 5 percent.

Major capital asset events during the current fiscal year included the following:

- Infrastructure – the Town added over \$950,000 to sewer and water infrastructure in the current year.
- Construction – the Town added approximately \$900,000 to capital assets in 2008. This relates to projects such as Highway Building Renovations, Compost Pole Barn and Library Energy upgrade.

All depreciable capital assets were depreciated from acquisition date to the end of the current year as outlined in the Town's capital asset policy.

Capital assets net of depreciation for the governmental and business-type activities are presented below:

Table 7 - Capital Assets (Net of Depreciation)

	Governmental Activities	
	2008	2007
Land	\$ 3,759,126	\$ 3,629,126
Works of art and historical treasure	50,700	-
Land improvements	2,278,667	2,373,914
Buildings	5,572,420	5,721,180
Building improvements	1,131,527	501,508
Machinery and equipment	2,448,305	2,215,521
Infrastructure	40,339,292	39,370,891
Construction in progress	1,466,572	549,231
Total	<u>\$ 57,046,609</u>	<u>\$ 54,361,371</u>

The Town's infrastructure assets are recorded at historical cost in the government-wide financial statements. The Town has elected to depreciate their infrastructure assets. Additional information on the Town's capital assets can be found in Note 7 of this report.

Debt. At December 31, 2008, the Town had total bonded debt outstanding of \$9,330,000 as compared to \$10,270,000 in the prior year. This debt is backed by the full faith and credit of the government.

New York State statutes limit the amount of general obligation debt a governmental entity may issue up to 7% of its five year valuation. The current debt-limitation for the Town is \$113,272,312, which is significantly in excess of the Town's outstanding general obligation debt.

The Town has a bond rating from Moody's Investor Service of A1. Additional information on the Town's long-term debt can be found in Note 9 of this report.

Economic Factors and Next Year's Budgets and Rates

Key economic factors include:

- The unemployment rate for the Buffalo-Niagara statistical area (which includes the Town) was 7.2% in December 2008, which is an increase from a rate of 5.6% a year ago. This is unfavorable in comparison with the New York State average of 6.6% and the national average of 5.8% in December 2008.
- Inflationary trends in the region (particularly in the real estate sector) are similar to national indices.
- Healthcare costs continue to increase at rates well above inflation.

All of these factors were considered in preparing the Town's budget for 2009.

The Town's 2009 budget includes the appropriation of \$404,565 of fund balance in the General Fund. The budget also includes a combined General and Highway Fund tax rate of \$5.23 (per \$1,000 of assessed valuation), which is a 1.6% increase over 2008.

Requests for Information

This financial report is designed to provide a general overview of the Town's finances for all those with interest in the Town's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Supervisor's Office, Town of Orchard Park, S4295 South Buffalo Street, Orchard Park, New York 14127.

BASIC FINANCIAL STATEMENTS

TOWN OF ORCHARD PARK, NEW YORK

Statement of Net Assets

December 31, 2008

	<u>Primary Government Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 19,496,002
Accounts receivable	76,376
Due from other governments	1,297,862
Prepaid expenses	185,780
Capital assets not being depreciated	5,276,398
Capital assets net of accumulated depreciation	<u>51,770,211</u>
Total assets	<u>78,102,629</u>
LIABILITIES	
Accrued liabilities	716,416
Accounts payable	831,506
Unearned revenue	20,275
Bond anticipation note payable	650,000
Non-current liabilities:	
Due within one year	1,142,229
Due within more than one year	<u>12,322,038</u>
Total liabilities	<u>15,682,464</u>
NET ASSETS	
Investment in capital assets, net of related debt	47,716,609
Restricted for:	
Tax stabilization	645,156
Debt service	131,398
Others	47,603
Unrestricted	<u>13,879,399</u>
Total net assets	<u>\$ 62,420,165</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF ORCHARD PARK, NEW YORK

Statement of Activities

Year Ended December 31, 2008

<u>Function/Program</u>	<u>Program Revenues</u>			<u>Net (Expense)</u> <u>Revenue and Changes</u> <u>in Net Assets</u>
	<u>Expenses</u>	<u>Charges for</u> <u>Services</u>	<u>Operating</u> <u>Grants and</u> <u>Contributions</u>	<u>Capital</u> <u>Grants and</u> <u>Contributions</u>
				<u>Primary Government</u> <u>Governmental</u> <u>Activities</u>
Primary Government:				
Governmental activities:				
General government support	\$ 3,526,637	\$ 573,551	\$ 28,630	\$ 45,835
Education	7,475	-	-	-
Public safety	4,210,883	-	45,306	52,000
Health	5,088	-	-	-
Transportation	3,293,455	93,978	-	220,868
Economic assistance and opportunity	398	-	-	-
Culture and recreation	1,931,548	271,284	8,520	167,040
Home and community services	3,290,678	186,109	1,804	-
Interest on long-term debt	400,679	-	-	-
Total primary government	\$ 16,666,841	\$ 1,124,922	\$ 84,260	\$ 485,743
General revenues:				
Property taxes				11,062,600
Other non-property taxes				3,992,134
Use of money and property				1,076,128
Miscellaneous				329,560
State support (unrestricted)				994,714
Total general revenues				17,455,136
Change in net assets				2,483,220
Net assets - beginning				59,936,945
Net assets - ending				\$ 62,420,165

The notes to the financial statements are an integral part of this statement.

TOWN OF ORCHARD PARK, NEW YORK

Balance Sheet - Governmental Funds
December 31, 2008

	General	Special Revenue			Debt Service	Other Governmental Funds	Total Governmental Funds
		Highway	Sewer Districts	Water Districts			
ASSETS							
Cash and cash equivalents	\$ 5,492,240	\$ 1,149,323	\$ 3,176,012	\$ 1,883,389	\$ 131,398	\$ 2,808,374	\$ 19,496,002
Accounts receivable	62,524	5,579	-	-	-	8,273	76,376
Due from other governments	1,297,862	-	-	-	-	-	1,297,862
Prepaid expenditures	134,453	39,706	-	4,842	-	6,779	185,780
Total assets	<u>\$ 6,987,079</u>	<u>\$ 1,194,608</u>	<u>\$ 3,176,012</u>	<u>\$ 1,888,231</u>	<u>\$ 131,398</u>	<u>\$ 2,823,426</u>	<u>\$ 21,056,020</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accrued liabilities	\$ 489,652	\$ 119,752	\$ 35,665	15,596	\$ -	\$ 15,641	\$ 676,306
Accounts payable	174,263	63,193	44,210	21,004	-	120,373	831,506
Deferred revenue	20,275	-	-	-	-	-	20,275
Bond anticipation note payable	-	-	-	-	-	-	650,000
Total liabilities	<u>684,190</u>	<u>182,945</u>	<u>79,875</u>	<u>36,600</u>	<u>-</u>	<u>136,014</u>	<u>2,178,087</u>
Fund balances:							
Reserved	846,113	39,706	-	20,402	131,398	6,779	1,277,978
Unreserved, designated, reported in:							
General Fund	2,225,236	-	-	-	-	-	2,225,236
Special Revenue Funds	-	130,000	225,916	160,160	-	220,000	736,076
Unreserved, undesignated, reported in:							
General Fund	3,231,540	-	-	-	-	-	3,231,540
Special Revenue Funds	-	841,957	2,870,221	1,671,069	-	2,460,633	7,843,880
Capital Projects Fund	-	-	-	-	-	-	3,563,223
Total fund balances	<u>6,302,889</u>	<u>1,011,663</u>	<u>3,096,137</u>	<u>1,851,631</u>	<u>131,398</u>	<u>2,687,412</u>	<u>18,877,933</u>
Total liabilities and fund balances	<u>\$ 6,987,079</u>	<u>\$ 1,194,608</u>	<u>\$ 3,176,012</u>	<u>\$ 1,888,231</u>	<u>\$ 131,398</u>	<u>\$ 2,823,426</u>	<u>\$ 21,056,020</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF ORCHARD PARK, NEW YORK
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Assets
December 31, 2008

Amounts reported for governmental activities in the statement of net assets are different because:

Total fund balance - governmental funds	\$ 18,877,933
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Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of the assets is \$92,567,761 and the accumulated depreciation is \$35,521,152.	57,046,609
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To recognize interest accrual on long term debt. Net accrued interest for general obligation bonds is \$40,110 at year end.	(40,110)
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Long-term liabilities, including bonds payable, compensated absences and other post-employment benefit obligation are not due and payable in the current period and therefore are not reported in the funds.

Bonds payable	(9,330,000)	
Compensated absences	(3,520,291)	
OPEB obligation	(613,976)	(13,464,267)

Total net assets - governmental activities	\$ 62,420,165
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The notes to the financial statements are an integral part of this statement.

TOWN OF ORCHARD PARK, NEW YORK
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
Year Ended December 31, 2008

	Special Revenue					Capital Projects	Debt Service	Other Governmental Funds	Total Governmental Funds
	General	Highway	Sewer Districts	Water Districts					
REVENUES									
Real property taxes	\$ 4,437,069	\$ 3,036,989	\$ 656,913	\$ 962,097	\$ -	\$ -	\$ -	\$ 1,775,430	\$ 10,868,498
Real property tax items	194,102	-	-	-	-	-	-	-	194,102
Non property tax items	3,542,629	230,000	-	-	-	-	-	219,505	3,992,134
Departmental income	330,738	-	6,253	11,692	-	-	-	309,976	658,659
Intergovernmental charges	1,070	93,978	-	-	-	-	-	-	95,048
Use of money and property	328,057	71,461	158,677	102,269	247,425	-	-	168,239	1,076,128
Licenses and permits	35,407	-	-	-	-	-	-	-	35,407
Fines and forfeitures	330,014	-	-	-	-	-	-	-	330,014
Miscellaneous	90,278	12,401	-	5,794	77,574	-	-	149,307	329,560
Interfund revenues	-	-	-	-	-	-	-	-	5,794
State aid	1,072,145	120,868	-	-	264,875	-	-	-	1,457,888
Federal aid	6,800	29	-	-	100,000	-	-	-	106,829
Total revenues	10,368,309	3,565,726	821,843	1,081,852	689,874	-	2,622,457	19,150,061	
EXPENDITURES									
Current:									
General government support	2,587,473	65,870	-	-	-	-	-	17,055	2,670,398
Education	5,639	-	-	-	-	-	-	-	5,639
Public safety	2,922,673	-	-	-	-	-	-	267,603	3,190,276
Health	-	-	-	-	-	-	-	3,838	3,838
Transportation	121,239	2,528,688	-	-	-	-	-	291,668	2,941,595
Economic assistance and opportunity	300	-	-	-	-	-	-	-	300
Culture and recreation	1,215,568	-	-	-	-	-	-	-	1,215,568
Home and community services	84,591	-	569,871	374,609	-	-	-	1,426,790	2,455,861
Employee benefits	2,377,160	677,291	135,271	126,400	-	-	-	133,754	3,449,876
Capital outlay:	-	-	-	-	2,361,842	-	-	-	2,361,842
Debt service:									
Principal	-	-	-	-	-	940,000	-	-	940,000
Interest	-	-	-	-	-	401,572	-	-	401,572
Total expenditures	9,314,643	3,271,849	705,142	501,009	2,361,842	1,341,572	2,140,708	19,636,765	
Excess (deficiency) of revenues over (under) expenditures	1,053,666	293,877	116,701	580,843	(1,671,968)	(1,341,572)	481,749	(486,704)	
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	-	1,249,425	-	-	-	2,590,997
Transfers out	(1,128,821)	(368,697)	(17,505)	(568,831)	(145,241)	-	(361,902)	(2,590,997)	
Total other financing sources (uses)	(1,128,821)	(368,697)	(17,505)	(568,831)	1,104,184	1,341,572	(361,902)	-	
Net change in fund balances	(75,155)	(74,820)	99,196	12,012	(567,784)	-	119,847	(486,704)	
Fund balances - beginning	6,378,044	1,086,483	2,996,941	1,839,619	4,364,587	131,398	2,567,565	19,364,637	
Fund balances - ending	6,302,889	1,011,663	3,096,137	1,851,631	3,796,803	131,398	2,687,412	18,877,933	

The notes to the financial statements are an integral part of this statement.

TOWN OF ORCHARD PARK, NEW YORK
Reconciliation of the Statement of Revenues, Expenditures and Changes in
Fund Balances of Governmental Funds to the Statement of Activities
Year Ended December 31, 2008

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances-total governmental funds	\$	(486,704)
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Governmental funds report capital outlays as expenditures. However, in the statement of activities, assets with an initial, individual cost of more than \$5,000 are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital asset additions and deletions, net	\$ 4,748,940		
Depreciation expense	<u>(2,063,702)</u>		2,685,238

The issuance of long-term debt (e.g. bonds, loans) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Repayment of serial bonds	940,000		
Repayment of other long term debt	13,758		
Change in accrued interest expense	<u>893</u>		954,651

In the statement of activities, certain operating expenses—compensated absences (vacation & sick leave)—are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). The net effect of these differences is as follows:

OPEB	(613,976)		
Compensated absences	<u>(55,989)</u>		(669,965)

Change in net assets of governmental activities	\$	<u><u>2,483,220</u></u>
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The notes to the financial statements are an integral part of this statement.

TOWN OF ORCHARD PARK, NEW YORK
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual
Year Ended December 31, 2008

	Budgeted Amounts		Budgetary Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Real property taxes	\$ 4,438,462	\$ 4,438,462	\$ 4,437,069	\$ (1,393)
Real property tax items	162,000	162,000	194,102	32,102
Non property tax items	3,215,000	3,250,000	3,542,629	292,629
Departmental income	303,000	303,000	330,738	27,738
Total intergovernmental	-	-	1,070	1,070
Use of money and property	148,400	148,400	328,057	179,657
Licenses and permits	25,500	25,500	35,407	9,907
Fines and forfeitures	320,000	320,000	330,014	10,014
Miscellaneous	11,000	11,000	90,278	79,278
State aid	1,026,359	1,054,566	1,072,145	17,579
Federal aid	6,500	6,500	6,800	300
Total revenues	<u>9,656,221</u>	<u>9,719,428</u>	<u>10,368,309</u>	<u>648,881</u>
EXPENDITURES				
Current:				
General government support	3,012,063	3,048,038	2,587,473	460,565
Education	2,000	7,150	5,639	1,511
Public safety	3,119,467	3,172,570	2,922,673	249,897
Transportation	127,060	128,727	121,239	7,488
Economic assistance and opportunity	1,300	1,300	300	1,000
Culture and recreation	1,265,008	1,268,601	1,215,568	53,033
Home and community services	101,402	101,402	84,591	16,811
Employee benefits	2,624,100	2,624,099	2,377,160	246,939
Total expenditures	<u>10,252,400</u>	<u>10,351,887</u>	<u>9,314,643</u>	<u>1,037,244</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(596,179)</u>	<u>(632,459)</u>	<u>1,053,666</u>	<u>1,686,125</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(318,821)</u>	<u>(1,153,821)</u>	<u>(1,128,821)</u>	<u>25,000</u>
Total other financing sources (uses)	<u>(318,821)</u>	<u>(1,153,821)</u>	<u>(1,128,821)</u>	<u>25,000</u>
Net change in fund balances	(915,000)	(1,786,280)	(75,155)	1,711,125
Fund balances - beginning	6,378,044	6,378,044	6,378,044	-
Fund balances - ending	<u>\$ 5,463,044</u>	<u>\$ 4,591,764</u>	<u>\$ 6,302,889</u>	<u>\$ 1,711,125</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF ORCHARD PARK, NEW YORK
Highway Fund
Statement of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual
Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		<u>Budgetary</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget- Positive (Negative)</u>
REVENUES				
Real property taxes	\$ 3,036,989	\$ 3,036,989	\$ 3,036,989	\$ -
Non property tax items	100,000	230,000	230,000	-
Intergovernmental charges	73,664	73,664	93,978	20,314
Use of money and property	75,000	75,000	71,461	(3,539)
Miscellaneous	5,000	5,000	12,401	7,401
State aid	99,358	120,868	120,868	-
Federal aid	-	-	29	29
Total revenues	<u>3,390,011</u>	<u>3,541,521</u>	<u>3,565,726</u>	<u>24,205</u>
EXPENDITURES				
Current:				
General government support	94,962	94,962	65,870	29,092
Transportation	2,394,884	2,636,204	2,528,688	107,516
Employee benefits	711,500	711,468	677,291	34,177
Total expenditures	<u>3,201,346</u>	<u>3,442,634</u>	<u>3,271,849</u>	<u>170,785</u>
Excess of revenues over expenditures	<u>188,665</u>	<u>98,887</u>	<u>293,877</u>	<u>194,990</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(368,665)</u>	<u>(368,697)</u>	<u>(368,697)</u>	<u>-</u>
Total other financing sources (uses)	<u>(368,665)</u>	<u>(368,697)</u>	<u>(368,697)</u>	<u>-</u>
Net change in fund balances	(180,000)	(269,810)	(74,820)	194,990
Fund balances - beginning	<u>1,086,483</u>	<u>1,086,483</u>	<u>1,086,483</u>	<u>-</u>
Fund balances - ending	<u>\$ 906,483</u>	<u>\$ 816,673</u>	<u>\$ 1,011,663</u>	<u>\$ 194,990</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF ORCHARD PARK, NEW YORK
Sewer Districts Fund
Statement of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual
Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		Budgetary Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Real property taxes	\$ 656,913	\$ 656,913	\$ 656,913	\$ -
Departmental income	8,253	8,253	6,253	(2,000)
Use of money and property	-	-	158,677	158,677
Total revenues	<u>665,166</u>	<u>665,166</u>	<u>821,843</u>	<u>156,677</u>
EXPENDITURES				
Current:				
Home and community services	1,145,601	1,145,601	569,871	575,730
Employee benefits	-	-	135,271	(135,271)
Total expenditures	<u>1,145,601</u>	<u>1,145,601</u>	<u>705,142</u>	<u>440,459</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(480,435)</u>	<u>(480,435)</u>	<u>116,701</u>	<u>597,136</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(4,371)	(4,371)	(17,505)	(13,134)
Total other financing sources (uses)	<u>(4,371)</u>	<u>(4,371)</u>	<u>(17,505)</u>	<u>(13,134)</u>
Net change in fund balances	(484,806)	(484,806)	99,196	584,002
Fund balances - beginning	2,996,941	2,996,941	2,996,941	-
Fund balances - ending	<u>\$ 2,512,135</u>	<u>\$ 2,512,135</u>	<u>\$ 3,096,137</u>	<u>\$ 584,002</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Statement of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual
Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		Budgetary Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Real property taxes	\$ 962,097	\$ 962,097	\$ 962,097	\$ -
Departmental income	5,894	5,894	11,692	5,798
Interfund revenues	-	-	5,794	5,794
Use of money and property	-	-	102,269	102,269
Total revenues	<u>967,991</u>	<u>967,991</u>	<u>1,081,852</u>	<u>113,861</u>
EXPENDITURES				
Current:				
Home and community services	1,145,601	1,145,601	374,609	770,992
Employee benefits	-	-	126,400	(126,400)
Total expenditures	<u>1,145,601</u>	<u>1,145,601</u>	<u>501,009</u>	<u>644,592</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(177,610)</u>	<u>(177,610)</u>	<u>580,843</u>	<u>758,453</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(556,617)</u>	<u>(556,617)</u>	<u>(568,831)</u>	<u>(12,214)</u>
Total other financing sources (uses)	<u>(556,617)</u>	<u>(556,617)</u>	<u>(568,831)</u>	<u>(12,214)</u>
Net change in fund balances	(734,227)	(734,227)	12,012	746,239
Fund balances - beginning	<u>1,839,619</u>	<u>1,839,619</u>	<u>1,839,619</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,105,392</u>	<u>\$ 1,105,392</u>	<u>\$ 1,851,631</u>	<u>\$ 746,239</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF ORCHARD PARK, NEW YORK

Statement of Fiduciary Net Assets

Fiduciary Fund

December 31, 2008

	Agency Fund
ASSETS	
Cash and cash equivalents	\$ 685,608
Total assets	<u>\$ 685,608</u>
LIABILITIES	
Agency liabilities	<u>\$ 685,608</u>
Total liabilities	<u>\$ 685,608</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF ORCHARD PARK, NEW YORK
Notes to the Financial Statements
December 31, 2008

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Orchard Park, New York (the “Town”) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the Town’s accounting policies are described below.

- a. **Reporting Entity**—The Town is a unit of local government created by the State of New York. The Town operates local government created by the State of New York. The Town operates under provisions of New York State law and various local laws. The five-member Town Board is the legislative body responsible for overall operations. The Supervisor serves as both Chief Executive Officer and Chief Fiscal Officer.

Independently elected officials of the Town include:

Supervisor	Town Clerk
Councilmembers (4)	Receiver of Taxes
Town Justices (2)	Superintendent of Highways

The financial reporting entity is in accordance with Government Accounting Standards No. 14, *The Financial Reporting Entity*.

Units of local government which operate within the boundaries of the Town are the County of Erie, the Village of Orchard Park and the Orchard Park Fire Commission. Public education is provided by three independent school districts within the Town.

- b. **Government-wide and Fund Financial Statements**—The government-wide financial statements (i.e. statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the primary government. Interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type* activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Indirect Expenses*, have been included as part of the program expenses reported for the various functional activities. *Program revenues* include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items are not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

- c. ***Measurement Focus, Basis of Accounting, and Financial Statement Presentation***—The government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when the underlying exchange transaction has occurred and the resources are available. For this purpose, the Town considers revenues to be available. For this purpose, the Town considers revenues to be available if the Town has collected the revenues in the current period or expects to collect them soon enough after the end of the period to use them to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due.

Property taxes, sales tax, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. There were no significant revenues considered as not subject to accrual.

The Town considers the following governmental funds as major funds:

- *General Fund*—This is the principal operating fund of the Town and includes all operations not required to be recorded in other funds.
- *Highway Fund*—This is used to record all revenues and expenditures related to road maintenance and construction throughout the Town.
- *Sewer Districts Fund*—This is used to record all revenues and expenditures related to operation and maintenance of the sewer district.
- *Water Districts Fund*—This is used to record all revenues and expenditures related to operation and maintenance of the water district.
- *Capital Projects Fund*—This fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.
- *Debt Service Fund*—This fund is used to account for the payment of principal and interest on serial bonds incurred in connection with all funds.

Fiduciary Funds are used to account for assets held by the local government in a trustee or custodial capacity:

- *Agency Fund*—The Agency Fund is used to account for assets held by the Town as an agent for individuals, other governments, or other funds. The Agency Fund is custodial in nature and does not involve measurement of results of operations. The Agency Fund accounts, such as payroll withholdings, are reported as liabilities.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this rule are payments and charges between the Town's water

and sewer and various other functions of the Town. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

- d. **Budgets**—Annual budgets for all governmental funds, except the Debt Service Fund, Capital Projects Fund and Miscellaneous Special Revenue Funds (within the Other Governmental Funds), are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Encumbrances outstanding at year-end are accounted for on the lapsing method, which reappropriates encumbrances in the subsequent years' budget. Accordingly, the Town reserves fund balance for all encumbrances it intends to honor in the subsequent period.

The Capital Projects Fund appropriations are not included in the Town's annual budget. Instead appropriations are approved through a Town Board resolution at the project's inception and lapse upon termination of the project.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of budgetary control in all governmental funds.

- e. **Cash and Cash Equivalents**—Cash and cash equivalents include cash on hand, demand deposits, time deposits and short-term, highly liquid investments which are readily convertible to known amounts of cash and have a maturity date within 90 days of the original purchase. The Town had no investments at December 31, 2008, however, when the Town does have investments they are recorded at quoted fair value.
- f. **Compensated Absences**—The Town labor agreements and Town Board rules and regulations provide for sick leave, vacations, and other miscellaneous paid absences. Upon retirement, certain eligible employees qualify for paid hospitalization insurance premiums and/or payment for fractional values of unused sick leave. These payments are budgeted annually without accrual.

Payment of sick leave and compensatory time is dependent upon many factors, therefore, timing of future payments is not readily determinable. However, management believes that sufficient resources will be made available for the payments of sick leave and compensatory time when such payment becomes due.

- g. **Capital Assets**— Capital assets, which include property, buildings, building improvements, equipment and infrastructure assets (e.g. roads, bridges, drainage systems and similar items) are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The Town has elected to retroactively report major infrastructure assets that were acquired prior to its GASB 34 implementation on January 1, 2003.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are incurred.

Property, plant, and equipment of the Town is depreciated using the straight line method over the following estimated useful lives:

Assets	Years
Buildings	40
Building Improvements	20
Land Improvements	20
Infrastructure:	
Dams and Drainage Systems	100
Water and Sewer Systems	50
Traffic Control Systems	40
Bridges and Culverts	30
Roads	10
Machinery and Equipment:	
Office Equipment and Furniture	7
Heavy Equipment	15
Other	5
Vehicles	8
Computers	3

- h. Prepaid Expenditures*—Payments to the NYS Retirement System which reflect costs applicable to future accounting periods and are recorded as prepaid items.
- i. Post Retirement Benefits*—In addition to providing pension benefits, the Town provides health insurance coverage and/or payments for fractional values of unused sick leave for certain retired employees at the time of retirement as discussed in Note 11.
- j. Estimates*—The preparation of the financial statements, in conformity with GAAP, requires management to make estimates and assumptions that affect the reported amounts of revenues, expenditures, assets, and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and during the reported period. Actual results could differ from those estimates.
- k. Future Impacts of Accounting Pronouncements*—The Town has not completed the process of evaluating the impact that will result from adopting Governmental Accounting Standards Board (“GASB”) Statement No. 52, *Land and Other Real Estate Held as Investments by Endowments*, which is effective for the year ending December 31, 2009; GASB Statement No. 51, *Accounting and Reporting for Intangible Assets* and GASB Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, which are effective for the year ending December 31, 2010; and GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which is effective for the year ending December 31, 2011. The Town is, therefore, unable to disclose the impact that adopting GASB Statements Nos. 51, 52, 53 and 54 will have on its financial position and results of operations when such statements are adopted.

The Town has completed the process of evaluating the impact that will result from adopting GASB Statement No. 45, *Accounting and Financial Reporting for Post Employment Benefits Other Than Pensions* (“OPEB”). The effect of adoption of this new pronouncement for the year ended December 31, 2008 is annual government-wide OPEB costs of \$1,100,907; employer

contributions of \$486,931; which results in recording additional expenses of \$613,976 that have not been recorded in prior years. The Town's unfunded actuarial accrued liability for post employment benefits of \$11,884,564 at December 31, 2008 will be amortized over the next twenty nine years.

Additionally, during the year ended December 31, 2008 the Town completed the process of evaluating the impact that will result from adopting GASB Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*, GASB Statement No. 50, *Pension Disclosures—an amendment of GASB Statements No. 25 and No. 27*, GASB Statement No. 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments* and GASB Statement No. 56, *Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards*. They did not have a material impact on the Town's financial position or results of operation.

2. LEGAL COMPLIANCE—BUDGETS

Budgets and Budgetary Accounting— The Town follows these procedures in establishing the budgetary data reflected in the financial statements:

- Prior to September 30, the Town Supervisor files a “tentative” budget with the Town Clerk for the following fiscal year to commence on January 1. This budget, which includes appropriations and estimated revenues, is then presented to the full Town Board by October 5th.
- The full Town Board reviews the tentative budget and may adjust same before approving a “preliminary” budget and calling for a public hearing, which is generally held in October.
- Following the public hearing, revisions may again be made by the Town Board before filing an adopted budget with Erie County by November 20th.
- Formal annual budgetary accounts are employed as a management control device for the General, Special Revenue, and Debt Service Funds.
- During the fiscal year, the Town Board can legally amend the operating budgets and is empowered to implement supplemental appropriations. Budget amendments are required for the departmental budgetary control. All budget amendments and budget transfers require Town Board approval. For the year ended December 31, 2008, supplemental appropriations of \$934,487 were approved in the General Fund.
- Annual budgets for governmental funds, except the Capital Project and Miscellaneous Special Revenue Funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America, except that encumbrances are treated as budgeted expenditures in the year of incurrence of the commitment to purchase. All unencumbered appropriations lapse at the end of the fiscal year. Budgetary comparisons presented in this report are on the budgetary basis and represent the budget as modified.
- The Capital Projects Fund appropriations are not included in the Town's annual budget. Instead appropriations are approved through a Town Board resolution at the project's inception and lapse upon termination of the project.
- Total expenditures for each object classification within a department may not legally exceed the total appropriations for that object classification.

3. PROPERTY TAX

The Erie County Legislature prepares the levy in late December of each year and jointly bills the Town levy and Erie County real property taxes. Property taxes are levied and become a lien as of January 1 based on assessed property values as of that date.

Tax payments are due January 1 to February 15 without penalty; February 16 to 28 a 1.5% penalty; March 1 to 15 a 3% penalty; March 16 to 31 a 4.5% penalty; April 1 to 17 a 6% penalty; April 18 to May 1 a 7.5% penalty; and 1.5% added each month thereafter.

The tax roll is returned to the Erie County Commissioner of Finance after June 30 at which time all unpaid taxes and penalties are payable to that office. The Town retains their full tax levies for all unpaid items that are returned to the County. Thus, the Town is assured of receiving 100% of its tax levy. The County enforces all liens.

The Town also bills and collects taxes for various school districts within Town limits. Collections of the school district taxes and remittances of them are accounted for by the Receiver of Taxes, independent of Town operations.

4. CASH, CASH EQUIVALENTS AND INVESTMENTS

The Town's investment policies are governed by State statutes. In addition, the Town has its own written investment policy. Town monies must be deposited in FDIC-insured commercial banks or trust companies located within the State. The Supervisor is authorized to use demand accounts and certificates of deposit. Permissible investments include obligations of the U.S. Treasury and U.S. Agencies, repurchase agreements, and obligations of New York State or its localities.

The written investment policy requires repurchase agreements to be purchased from banks located within the State and that underlying securities must be obligations of the Federal government. No investments were held by the Town at December 31, 2008.

Total cash and cash equivalents reported by the Town at December 31, 2008 are as follows:

Governmental Funds	\$19,496,002
Agency Fund	<u>685,608</u>
Total	<u>\$20,181,610</u>

Cash and cash equivalents at year-end consisted of:

Petty Cash (uncollateralized)	\$	1,025
Deposits:		
Demand Deposits	\$ 9,970,585	
Time Deposits	<u>10,210,000</u>	<u>20,180,585</u>
Total		<u>\$20,181,610</u>

Custodial Credit Risk—Deposits—Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. As noted above, by State statute all deposits in excess of FDIC insurance coverage must be collateralized. As of December 31, 2008, the Town's deposits were FDIC insured or collateralized.

5. INTERFUND ACTIVITY

The transfers were made by the Town to provide funding for bond principal and interest payments as well as funding for specific Capital Projects. Interfund transfers as of the year ended December 31, 2008 consisted of the following:

	Transfers In	Transfers Out
General	\$ -	\$ 1,128,821
Highway	-	368,697
Sewer Districts	-	17,505
Water Districts		568,831
Capital Projects	1,249,425	145,241
Debt Service	1,341,572	-
Other Governmental Funds:		
Refuse and Garbage	-	157,165
Miscellaneous Special Revenue	-	204,737
Total	<u>\$ 2,590,997</u>	<u>\$ 2,590,997</u>

6. RECEIVABLES

Major revenues accrued by the Town at December 31, 2008:

- a. **Accounts Receivable**—primarily represents amounts due from other Town departments (e.g. Town Justice, Town Clerk and Receiver of Taxes) who are acting as intermediary collecting agents, collecting various fines, fees and other charges which are remitted to the Town in accordance with State statute. Other miscellaneous items are also included. Amounts due to the Town at December 31, 2008 are:

Governmental Funds:

General Fund:

 Various Town Departments \$ 62,524

Highway Fund:

 Fuel Charges 5,579

Other Governmental Funds:

 Town Outside Village Fund

 Various Town Departments \$ 8,103

 Refuse and Garbage Fund

 Various Town Departments 170 8,273

Total governmental funds \$ 76,376

b. Due from Other Governments—represents amounts due from other units of government, such as Federal, New York State, County of Erie or other local governments. Amounts due the Town at December 31, 2008 are:

Governmental Funds:

General Fund:

Erie County - Sales Tax	\$ 1,265,782
New York State DWI Grant	24,528
New York State Programs for the Youth	3,540
Erie County - Dog Surplus	2,333
Erie County - Election Reimbursement	800
NYS - Real Property Appraiser Reimbursement	<u>879</u>
	<u>\$ 1,297,862</u>

7. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2008 was as follows:

	Balance 1/1/08	Additions and Reclassifications	Disposals and Reclassifications	Balance 12/31/08
Capital assets, not being depreciated:				
Land	\$ 3,629,126	\$ 130,000	\$ -	\$ 3,759,126
Works of art and historical treasures	-	50,700	-	50,700
Construction in progress	549,231	1,197,718	(280,377)	1,466,572
Total capital assets, not being depreciated	<u>4,178,357</u>	<u>1,378,418</u>	<u>(280,377)</u>	<u>5,276,398</u>
Capital assets, being depreciated:				
Land improvements	2,767,468	15,607	-	2,783,075
Buildings	8,019,256	11,803	-	8,031,059
Building improvements	710,697	669,730	-	1,380,427
Machinery and equipment	5,825,101	601,192	(398,491)	6,027,802
Infrastructure	66,317,941	2,751,059	-	69,069,000
Total capital assets, being depreciated	<u>83,640,463</u>	<u>4,049,391</u>	<u>(398,491)</u>	<u>87,291,363</u>
Less accumulated depreciation for:				
Land improvements	393,554	110,854	-	504,408
Buildings	2,298,076	160,563	-	2,458,639
Building improvements	209,189	39,711	-	248,900
Machinery and equipment	3,609,580	368,408	(398,491)	3,579,497
Infrastructure	26,947,050	1,782,658	-	28,729,708
Total accumulated depreciation	<u>33,457,449</u>	<u>2,462,194</u>	<u>(398,491)</u>	<u>35,521,152</u>
Total capital assets, being depreciated, net	<u>50,183,014</u>	<u>1,587,197</u>	<u>-</u>	<u>51,770,211</u>
Governmental activities capital assets, net	<u>\$ 54,361,371</u>	<u>\$ 2,965,615</u>	<u>\$ (280,377)</u>	<u>\$ 57,046,609</u>

Depreciation expense was charged to the functions of the governmental activities as follows:

Governmental activities:	
General support	\$ 155,338
Public safety	58,164
Transportation	1,022,614
Culture and recreation	126,208
Home and community services	1,099,870
Total depreciation expense, governmental activities	<u>\$ 2,462,194</u>

8. SHORT-TERM DEBT

Liabilities for bond anticipation notes (BAN's) are accounted for in the capital projects funds. Principal payments on BAN's must be made annually. State law requires that BAN's issued for capital purposes be converted to long-term obligations within five years after the original issue date. However, BAN's issued for assessable improvement projects may be renewed for periods equivalent to the maximum life of the permanent financing, provided that stipulated annual reductions of principal are made.

Description	Rate	Maturity Date				
			1/1/2008	Issued	Paid	12/31/2008
Capital Projects Fund:						
Bridge Reconstruction	3.23%	10/30/2008	\$ 700,000	\$ -	\$ 700,000	\$ -
Bridge Reconstruction	2.88%	10/29/2009	-	650,000	-	650,000
			<u>\$ 700,000</u>	<u>\$ 650,000</u>	<u>\$ 700,000</u>	<u>\$ 650,000</u>

9. LONG-TERM DEBT

a. Bond Transactions—The following is a summary of bond transactions of the Town for the year ended December 31, 2008:

	Year of Issue	Amount of Original Issue	Year of Final Maturity	Interest Rate	Principal Outstanding at 1/1/08	Issued During 2008	Paid During 2008	Principal Outstanding at 12/31/08
GENERAL FUND SERIAL BONDS:								
Municipal Building Expansion	1989	\$ 2,147,825	2008	6.57	\$ 125,700	\$ -	\$ 125,700	\$ -
Municipal Building/Computer	1990	3,006,925	2009	6.55	225,000	-	150,000	75,000
Total General Fund					350,700	-	275,700	75,000
SPECIAL DISTRICTS FUND SERIAL BONDS:								
Water District No. 2	1989	16,750	2008	6.57	1,000	-	1,000	-
Water District No. 10	1989	19,600	2008	6.57	1,100	-	1,100	-
Water District No. 19	1989	87,550	2008	6.57	5,100	-	5,100	-
Water District No. 21	1989	18,500	2008	6.57	1,100	-	1,100	-
Water District No. 11	1989	11,000	2008	6.57	700	-	700	-
Water District No. 9	1989	179,012	2008	6.57	15,900	-	15,900	-
Water District No. 15	1989	388,188	2008	6.57	17,300	-	17,300	-
Water District No. 4	1989	7,800	2008	6.57	500	-	500	-
Water District No. 17-Ext. 2	1989	469,400	2008	6.57	27,500	-	27,500	-
Sewer District No. 8	1989	47,700	2008	6.57	2,800	-	2,800	-
Sewer District No. 12	1989	21,700	2008	6.57	1,300	-	1,300	-
District Wide Water Improvements	2002	5,591,600	2010	4.59	765,000	-	255,000	510,000
Waterline Betterment	2002	400,000	2010	4.59	60,000	-	20,000	40,000
Composting Facility Development	2002	1,800,000	2010	4.59	225,000	-	75,000	150,000
District Wide Water Improvements	2007	3,695,280	2022	3.5-4.0	3,641,880	-	10,680	3,631,200
Waterline Betterment	2007	249,120	2022	3.5-4.0	245,520	-	720	244,800
Composting Facility Development	2007	1,245,600	2022	3.5-4.0	1,227,600	-	3,600	1,224,000
Total Special Districts Fund					6,239,300	-	439,300	5,800,000
HIGHWAY FUND SERIAL BONDS:								
Baker Road	2005	2,600,000	2020	3.625 - 3.875	2,455,000	-	150,000	2,305,000
Baker Bridge	2005	500,000	2020	3.625 - 3.875	470,000	-	30,000	440,000
South Lane	2005	800,000	2020	3.625 - 3.875	755,000	-	45,000	710,000
Total Highway Fund					3,680,000	-	225,000	3,455,000
GRAND TOTAL					\$ 10,270,000	\$ -	\$ 940,000	\$ 9,330,000

The annual requirements to amortize all bonded debt outstanding (by fund responsible for repayment of such debt) as of December 31, 2008 are as follows:

Principal

Year Ending December 31	General Fund	Highway Fund	Water Districts	Other Governmental Funds	
				Refuse and Garbage District	Total
2009	\$ 75,000	\$ 235,000	\$ 286,400	\$ 78,600	\$ 675,000
2010	-	240,000	286,400	78,600	605,000
2011	-	250,000	277,400	87,600	615,000
2012	-	265,000	296,400	93,600	655,000
2013	-	270,000	296,400	93,600	660,000
2014-2018	-	1,505,000	1,626,400	513,600	3,645,000
2019 & thereafter	-	690,000	1,356,600	428,400	2,475,000
Total	\$ 75,000	\$ 3,455,000	\$ 4,426,000	\$ 1,374,000	\$ 9,330,000

Interest

Year Ending December 31	General Fund	Highway Fund	Water Districts	Other Governmental Funds	
				Refuse and Garbage District	Total
2009	\$ 2,456	\$ 125,327	\$ 163,124	\$ 51,451	\$ 342,358
2010	-	116,719	157,037	49,574	323,330
2011	-	107,839	150,974	47,676	306,489
2012	-	98,504	141,266	44,610	284,380
2013	-	88,639	130,890	41,334	260,863
2014-2018	-	280,522	478,050	150,962	909,534
2018 & thereafter	-	26,930	138,548	43,752	209,230
Total	\$ 2,456	\$ 844,480	\$ 1,359,889	\$ 429,359	\$ 2,636,184

There is a statutory debt limit applicable to towns within New York State. The Town is in compliance with this debt limit.

- b. Compensated Absences*—As explained in Note 1, the Town records the value of governmental fund type compensated absences. The annual budgets of the respective funds of which the employees’ payroll is recorded provide funding for these benefits as they become payable throughout the year. Payments by the Town to liquidate compensated absences are typically from the funds in which the individuals are employed. These operating funds include General, Highway, Sewer, Water, Town Outside Village and Refuse and Garbage District funds.
- c. Notes Payable*—The Town of West Seneca (“West Seneca”) did road work on Westgate Boulevard which is located partially in the Town. The Town entered into a note payable with West Seneca for the portion of the road in the Town. Principal payments began 1999, with annual principal payments of \$14,063, plus interest at 4.25%. There is no outstanding balance on the note at December 31, 2008.

d. **Summary of Changes in Indebtedness**—The following is a summary of changes in general long-term debt for the year ended December 31, 2008:

	Balance 1/1/2008	Additions	Payments	Balance 12/31/2008	Due Within One Year
Serial bonds	\$ 10,270,000	\$ -	\$ 940,000	\$ 9,330,000	\$ 675,000
Compensated absences	3,464,302	757,907	701,918	3,520,291	467,229
OPEB obligation	-	1,100,907	486,931	613,976	-
Notes payable	13,758	-	13,758	-	-
Total	\$ 13,748,060	\$ 1,858,814	\$ 2,142,607	\$ 13,464,267	\$ 1,142,229

10. PENSION PLANS

- a. **Plan Description**—The Town participates in the New York State and Local Employees' Retirement System (ERS), the New York State and Local Police and Fire Retirement System (PFRS) and the Public Employees' Group Life Insurance Plan (Systems). These are cost-sharing multiple-employer retirement systems. The Systems provide retirement benefits as well as death and disability benefits. Obligations of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and Social Security Law (NYSRSSL). As set forth in the NYSRSSL, the Comptroller of the State of New York (Comptroller) serves as sole trustee and administrative head of the Systems. The Comptroller shall adopt and may amend rules and regulations for the administration and transaction of the business of the Systems and for custody and control of their funds. The Systems issue a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the New York State and Local Retirement Systems, 110 State Street, Albany, NY 12244.
- b. **Funding Policy**—The Systems are noncontributory except for employees who joined the New York State and Local Employees' Retirement System after July 27, 1976 who contribute 3% of their salary. The New York State Legislature passed legislation in 2000 that suspends the 3% contribution for employees who have ten years or more of credited service. Under the authority of the NYSRSSL, the Comptroller shall certify annually the rates expressed as proportions of payroll of members, which shall be used in computing the contributions required to be made by employers.

The Town is required to contribute at an actuarially determined rate. The required contributions for the current year and two preceding years were:

	ERS	PFRS
2008	\$ 387,380	\$ 355,742
2007	383,244	385,465
2006	400,526	377,334

Chapter 49 of the Laws of 2003 of the State of New York was enacted which made the following changes to the Systems:

- ◆ Requires minimum contributions by employers of 4.5 percent of payroll every year, including years in which the investment performance would make a lower contribution possible.
- ◆ Changes the cycle of annual billing such that the contribution for a given fiscal year will be based on the value of the pension fund on the prior April 1st (e.g., billings due February 2008 would be based on the pension value as of March 31, 2007).

Chapter 260 of the Laws of 2004 of the State of New York was enacted that allows local employers to bond or amortize a portion of their retirement bill for up to 10 years in accordance with the following schedule:

- ◆ For State fiscal year (SFY) 2004-05, the amount in excess of 7 percent of employees' covered pensionable salaries, with the first payment of those pension costs not due until the fiscal year succeeding that fiscal year in which the bonding/amortization was instituted.
- ◆ For SFY 2005-06, the amount in excess of 9.5 percent of employees' covered pensionable salaries.
- ◆ For SFY 2007-08, the amount in excess of 10.5 percent of employees' covered pensionable salaries.

Legislation requires participating employers to make payments on a current basis. The Town's contributions made to the Systems were equal to 100 percent of the contributions required for each year, and has not bonded or amortized any of the excess amounts.

11. OTHER POSTEMPLOYMENT BENEFITS

In addition to providing pension benefits, the Town provides health insurance coverage and/or payment for fractional values of unused sick leave to eligible retired employees. Substantially all of the Town's full-time employees may become eligible for these benefits upon retirement. The value of the employee's unused sick time and compensatory time is used as the basis for the Town's liability. The Town is obligated to pay such benefits as a result of union contracts and Town Board rules and regulation for nonunion employees. Health care benefits are provided through insurance companies whose premiums are based on the benefits paid during the year. The Town recognizes the cost of providing benefits by recording its share of insurance premiums as an expenditure in the year paid. During the year, \$339,009 was paid on behalf of 37 retirees and recorded as an expenditure in the General and Highway Funds.

The Town's annual postemployment benefit ("OPEB") cost is calculated based on the annual required contributions ("ARC") of the employer, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liability over a period not to exceed thirty years. The following table shows the components of the Town's annual OPEB cost for the year, the amount actually contributed to the plan, and the changes in the Town's net OPEB obligation.

Annual required contribution	\$ 1,100,907
Interest on net OPEB obligation	-
Adjustment to annual required contribution	-
Annual OPEB costs (expense)	1,100,907
Contributions made	(486,931)
Increase in net OPEB obligation	613,976
Net OPEB obligation—beginning of year	-
Net OPEB obligation—end of year	<u>\$ 613,976</u>

Funding Status and Funding Progress—As of January 1, 2008, the most recent actuarial valuation date, the plan was not funded. Since there were no assets, the unfunded actuarial liability for benefits was \$11,485,107.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress is not presented as required supplemental information as this is the first year of implementing GASB Statement No. 45. This schedule would present multiyear trend information about whether the actuarial value of plan assets, if any, is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions—Calculations are based on the types of benefits provided under the terms of the substantive plan, the plan as understood by the employer and the plan members, at the time of the valuation and on the pattern of cost sharing between the employer and plan members. Calculations reflect a long-term perspective, so methods and assumptions used include techniques that are designed to reduce short-term volatility.

In the January 1, 2008 actuarial valuation, the projected unit credit method was used. The actuarial assumptions included a valuation and measurement date of January 1, 2008. The discount rate used is 4%. The RP-2000 Mortality Table for males and females is used for mortality rates. The rates of decrement due to disability are assumed to be 0%. The rates of decrement due to turnover are based on the experience under the New York State Employees' Retirement System (ERS) and the New York State Police and Fire Retirement System (PFRS). Upon retirement it is assumed that 100% of future retirees eligible for coverage will elect post-employment health care benefits. Current Elected retirees were assumed to continue participation in their current plans. Current CSEA Blue Collar, Current CSEA White Collar, PBA and Non Union retirees were assumed to elect Senior Blue 402 plan upon reaching age 65. It is assumed that 75% of future retirees are assumed to elect spousal coverage upon retirement with male spouses assumed to be three years older and female spouses assumed to be three years younger than the retiree. The unfunded actuarial accrued liability is being amortized over 30 years on a level dollar open basis, therefore the remaining amortization period at December 31, 2008 was twenty-nine years.

12. AGENCY FUND

An agency fund exists for employee withholding and temporary deposit funds. The following is a summary of changes in assets and liabilities for the year ended December 31, 2008:

	Balance 1/1/2008	Additions	Deductions	Balance 12/31/2008
ASSETS				
Cash and cash equivalents	\$ 888,185	\$ 25,876,499	\$ 26,079,076	\$ 685,608
Total assets	<u>\$ 888,185</u>	<u>\$ 25,876,499</u>	<u>\$ 26,079,076</u>	<u>\$ 685,608</u>
LIABILITIES				
Other agency liabilities	\$ 888,185	\$ 25,876,499	\$ 26,079,076	\$ 685,608
Total liabilities	<u>\$ 888,185</u>	<u>\$ 25,876,499</u>	<u>\$ 26,079,076</u>	<u>\$ 685,608</u>

13. LABOR RELATIONS

Town employees are represented by three bargaining units with the balance governed by Town Board rules and regulations. The CSEA Blue Collar and White Collar bargaining units have contracts through December 31, 2009. The Police Benevolent Association contract expired on December 31, 2006. The Town is currently in negotiation for this contract. The estimated liability for a potential retroactive settlement is recorded.

14. NET ASSETS, RESERVES AND DESIGNATIONS

The government wide financial statements utilize a net assets presentation. Net Assets are categorized as invested in capital assets (net of related debt), restricted and unrestricted.

- **Investment in Capital Assets, Net of Related Debt**—This category groups all capital assets, including infrastructure, into one component of net assets. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- **Restricted Net Assets** – This category presents external restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation. Restricted net assets at December 31, 2008 include:

Cemetery	\$ 20,968
D.A.R.E. program	8,038
Records management	15,225
Senior Center	1,272
Historic survey	2,100
Tax stabilization	645,156
Debt service	<u>131,398</u>
Total restrictions	<u>\$ 824,157</u>

- **Unrestricted Net Assets** – This category represents net assets of the Town not restricted for any project or other purpose.

In the fund financial statements, reservations represent portions of fund balance that has been legally segregated for a specific use or is not appropriate for expenditure by the Town at December 31, 2008, and include:

	General Fund	Highway Fund	Water Districts Fund	Capital Projects Fund	Debt Service Fund	Other Governmental Funds
Encumbrances	\$ 18,901	\$ -	\$ 15,560	\$ 233,580	\$ -	\$ -
Cemetery	20,968	-	-	-	-	-
D.A.R.E. program	8,038	-	-	-	-	-
Records management	15,225	-	-	-	-	-
Senior Center	1,272	-	-	-	-	-
Historic survey	2,100	-	-	-	-	-
Tax stabilization	645,156	-	-	-	-	-
Prepaid expenditures	134,453	39,706	4,842	-	-	6,779
Debt service	-	-	-	-	131,398	-
Total reserved fund balance	<u>\$ 846,113</u>	<u>\$ 39,706</u>	<u>\$ 20,402</u>	<u>\$ 233,580</u>	<u>\$ 131,398</u>	<u>\$ 6,779</u>

- **Reserved for Encumbrances**—representing funds accumulated for commitments related to unperformed contracts or purchase orders for goods or services.
- **Reserved for Cemetery**—represents funds accumulated and utilized for maintenance of the Town’s cemetery.
- **Reserved for D.A.R.E. Program**—represents funds accumulated and utilized for the Town’s drug awareness program.
- **Reserved for Records Management**—represents funds granted for records management purposes in the Town Clerk’s office which have not been fully spent.
- **Reserved for Senior Center**—represents funds donated to be used for projects at the Senior Center.
- **Reserved for Historic Survey**—represents funds donated for the specific purpose of performing a historic preservation survey and must be expended in accordance with the terms of such donation.
- **Reserved for Tax Stabilization**—represents funds accumulated and utilized to minimize future tax increases in the General Fund.
- **Reserved for Prepaid Expenditures**—represents funds paid to the New York State Retirement System.
- **Reserved for Debt Service**—represents interest earned on investment of idle funds during the project construction period which is restricted for the reduction of future debt service requirements.

Designations represent funds for which there is intent by the Town to be used for a specific purpose. Designations of fund balance at December 31, 2008 include:

	General Fund	Highway Fund	Sewer Districts Fund	Water Districts Fund	Other Governmental Funds
Capital improvements	\$ 750,000	\$ -	\$ -	\$ -	\$ -
Subsequent year's expenditures	404,565	130,000	225,916	160,160	220,000
Insurance deductibles	345,320	-	-	-	-
Insurance workers' compensation	717,860	-	-	-	-
Town historian	7,491	-	-	-	-
Total reserved fund balance	<u>\$ 2,225,236</u>	<u>\$ 130,000</u>	<u>\$ 225,916</u>	<u>\$ 160,160</u>	<u>\$ 220,000</u>

- **Designated for Capital Improvements**—represents funds that management intends to transfer to the Capital Projects Fund to be used for future capital projects.
- **Designated for Insurance Deductibles**—represents funds to be used for insurance deductibles. The Town is insured for risk of loss; however, these funds are to cover deductibles required in certain policies.
- **Designated for Insurance Workers Compensation**—represents funds to be used for worker's compensation claims.
- **Designated for Subsequent Year's Expenditures**—represents funds to be used to assist in supporting the subsequent year's authorized appropriations.
- **Designated for Town Historian**—represents of funds collected to be used for Town Historian and related projects.

15. RISK FINANCING ACTIVITIES

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; injuries to employees; and natural disasters. In 2004, the Town began self-insuring for risks relating to workers' compensations insurance; however, the Town purchases commercial insurance to cover all other potential risks aforementioned. The Town currently reports all of its purchased insurance in the General Fund. The Town purchases excess coverage for workers' compensation for claims in excess of \$400,000. Workers' compensation insurance coverage is limited to \$1 million per accident. The Town reports all of its workers compensation costs in the fund relative to the employee who incurs expenses. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonable estimated. Employee medical benefits are provided through the purchase of insurance. The settlement amounts in each of the past three years have not exceeded insurance coverage.

Total expenditures for workers compensation recorded in the Town's governmental funds for the year ended December 31, 2008 were \$204,169.

At December 31, the amount of these liabilities was \$173,410, which was recorded as a portion of accrued liabilities to the related fund. This liability is the Town's best estimate based on available information. Changes in the reported liability since December 31 resulted from the following:

	Beginning Liability	Current Year Claims and Changes in Estimates	Claims Payments	Liability Balance at Fiscal Year-End
2008	\$ 159,374	\$ 218,205	\$ 204,169	\$ 173,410
2007	146,173	57,475	44,274	159,374

Additionally, at December 31, 2008, \$717,860 of the General Fund Fund Balance was designated for liability and casualty for purposes of funding the Town's future claims liabilities.

16. DEFICIT FUND BALANCES

The following individual funds have deficit fund balances at December 31, 2008:

Sewer Districts (within the Sewer Fund):		
District #16		\$ 1,866
District #17		2,401
Water Districts (within the Water Fund):		
District #1		29,135
District #2		1,656
District #8 Ext. 1		9,061
Capital Project Fund:		
Land Acquisition		77,164
Seufert Road Waterline Extension		71,902

The deficits within Water and Sewer Districts will be remedied through the raising of real property taxes. The Land Acquisition deficit will be remedied through grant funding and the Seufert Road Waterline Extension will be remedied through payments from the Seufert Road water district.

17. CONTINGENCIES

Assessments—The Town is a defendant in various litigation under Article 7 of the Real Property Tax Law of the State of New York to review tax assessments. While the Town vigorously defends assessments, the likelihood of success is on a case by case basis, and is dependent upon various factors including market values and appraised amounts. Management believes that the level of potential losses on these cases, if any, would be immaterial and no provisions have been made within the financial statements.

Grants—In the normal course of operations, the Town receives grant funds from various Federal and State agencies. These grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any disallowed expenditures resulting from such audits could become a liability of the governmental funds. While the amount of any expenditures which may be disallowed cannot be determined at this time, management expects any amounts to be immaterial.

Other—The Town is also involved in litigation arising in the ordinary course of its operations. The Town believes that its ultimate liability, if any, in connection with these matters will not have a material effect on the Town's financial condition or results of operations.

* * * * *

TOWN OF ORCHARD PARK, NEW YORK

General Fund

Schedule of Revenues - Budget and Actual Year Ended December 31, 2008

<u>Account Name</u>	<u>Account Code</u>	<u>Original Estimated Revenue</u>	<u>Transfers</u>	<u>Adjusted Estimated Revenue</u>	<u>Budgetary Revenue</u>	<u>Variance Favorable (Unfavorable)</u>
Real property taxes	A1001	\$ 4,438,462	\$ -	\$ 4,438,462	\$ 4,437,069	\$ (1,393)
Total real property taxes		<u>4,438,462</u>	<u>-</u>	<u>4,438,462</u>	<u>4,437,069</u>	<u>(1,393)</u>
Real property tax items:						
Other payments in lieu of taxes	A1081	62,000	-	62,000	72,109	10,109
Exempt property conversions	A1089	15,000	-	15,000	17,845	2,845
Interest and penalties on taxes	A1090	85,000	-	85,000	104,148	19,148
Total real property tax items		<u>162,000</u>	<u>-</u>	<u>162,000</u>	<u>194,102</u>	<u>32,102</u>
Non-property tax items:						
Sales tax from Erie County	A1120	3,075,000	35,000	3,110,000	3,383,847	273,847
Franchises fees - cable TV	A1170	140,000	-	140,000	158,782	18,782
Total non property tax items		<u>3,215,000</u>	<u>35,000</u>	<u>3,250,000</u>	<u>3,542,629</u>	<u>292,629</u>
Departmental income:						
Tax Collector's fees	A1232	2,000	-	2,000	1,960	(40)
Town Clerk's fees	A1255	5,000	-	5,000	8,432	3,432
Park and recreation fees	A2001	270,000	-	270,000	259,311	(10,689)
Senior Center activity fees	A2036	14,000	-	14,000	11,973	(2,027)
Engineering fees	A2187	-	-	-	40,197	40,197
Tree planting fee	A2188	12,000	-	12,000	8,250	(3,750)
Revenue from other services (cemetery)	A2192	-	-	-	615	615
Total departmental income		<u>303,000</u>	<u>-</u>	<u>303,000</u>	<u>330,738</u>	<u>27,738</u>
Intergovernmental income:						
Election service fees	A2215	-	-	-	1,070	1,070
Total intergovernmental income		<u>-</u>	<u>-</u>	<u>-</u>	<u>1,070</u>	<u>1,070</u>

(Continued)

TOWN OF ORCHARD PARK, NEW YORK

General Fund

Schedule of Revenues - Budget and Actual Year Ended December 31, 2008

<u>Account Name</u>	<u>Account Code</u>	<u>Original Estimated Revenue</u>	<u>Transfers</u>	<u>Adjusted Estimated Revenue</u>	<u>Budgetary Revenue</u>	<u>Variance Favorable (Unfavorable)</u>
Use of money and property:						
Interest and earnings	A2401	140,000	-	140,000	285,257	145,257
Interest and earnings - Cemetery	A2401.1	-	-	-	916	916
Interest and earnings - Risk	A2401.2	-	-	-	12,920	12,920
Rental of real property	A2410	8,400	-	8,400	2,868	(5,532)
Village maint/overhead	A2410.1	-	-	-	11,588	11,588
Verizon Tower Lease	A2410.2	-	-	-	14,508	14,508
Total use of money and property		<u>148,400</u>	<u>-</u>	<u>148,400</u>	<u>328,057</u>	<u>179,657</u>
Licenses and permits:						
Amusement arcade license	A2501	-	-	-	1,980	1,980
Bingo licenses	A2540	1,000	-	1,000	823	(177)
Dog licenses	A2544	22,000	-	22,000	27,925	5,925
Licenses - other	A2545	2,500	-	2,500	4,679	2,179
Total licenses and permits		<u>25,500</u>	<u>-</u>	<u>25,500</u>	<u>35,407</u>	<u>9,907</u>
Fines and forfeitures:						
Fines and forfeited bail	A2610	320,000	-	320,000	330,014	10,014
Total fines and forfeitures		<u>320,000</u>	<u>-</u>	<u>320,000</u>	<u>330,014</u>	<u>10,014</u>
Miscellaneous:						
Refunds of prior year expenses	A2701	10,000	-	10,000	573	(9,427)
Gift and donations (D.A.R.E.)	A2705	-	-	-	7,194	7,194
Gift and donations (Recreation)	A2705.2	-	-	-	56,518	56,518
Historic Preservation	A2706	-	-	-	2,100	2,100
Historic book sale revenue	A2770.1	-	-	-	351	351

(Continued)

TOWN OF ORCHARD PARK, NEW YORK

General Fund

Schedule of Revenues - Budget and Actual Year Ended December 31, 2008

<u>Account Name</u>	<u>Account Code</u>	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Budgetary Revenue	Variance Favorable (Unfavorable)
Other unclassified revenues	A2770	1,000	-	1,000	23,542	22,542
Total miscellaneous		<u>11,000</u>	<u>-</u>	<u>11,000</u>	<u>90,278</u>	<u>79,278</u>
State aid:						
Per capita - unrestricted	A3001	122,359	-	122,359	129,811	7,452
Mortgage tax	A3005	880,000	-	880,000	864,903	(15,097)
Records management	A3060	-	3,106	3,106	18,331	15,225
STAR program	A3089	-	-	-	10,299	10,299
Contractual DWI aid	A3090	15,000	-	15,000	25,528	10,528
PLP Checkpoints (DWI)	A3090.1	-	-	-	1,071	1,071
Court Assisted Program	A3330	-	25,101	25,101	4,826	(20,275)
Buckle-Up New York grant	A3390	3,000	-	3,000	8,856	5,856
Programs for youths	A3820	6,000	-	6,000	8,520	2,520
Total state aid		<u>1,026,359</u>	<u>28,207</u>	<u>1,054,566</u>	<u>1,072,145</u>	<u>17,579</u>
Federal aid:						
Police armor and equipment	A4389	5,000	-	5,000	5,025	25
Nutrition site fees	A4737	1,500	-	1,500	1,775	275
Total federal aid		<u>6,500</u>	<u>-</u>	<u>6,500</u>	<u>6,800</u>	<u>300</u>
TOTAL REVENUES		\$ 9,656,221	\$ 63,207	\$ 9,719,428	\$ 10,368,309	\$ 648,881

(Concluded)

TOWN OF ORCHARD PARK, NEW YORK

General Fund

Schedule of Expenditures and Other Financing Uses - Budget and Actual Year Ended December 31, 2008

<u>Account Name</u>	<u>Account Code</u>	<u>Original Budget Appropriation</u>	<u>Transfers</u>	<u>Adjusted Budget Appropriation</u>	<u>Budgetary Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>
GENERAL GOVERNMENT SUPPORT						
Town Board:						
Personal services						
Salary of councilmen	A1010.100	\$ 73,144	-	\$ 73,144	\$ 73,144	-
Contractual expenses						
Travel and conference	A1010.413	3,000	-	3,000	-	3,000
Other expenses	A1010.419	800	-	800	473	327
Town Board total		<u>76,944</u>	<u>-</u>	<u>76,944</u>	<u>73,617</u>	<u>3,327</u>
Town Justice:						
Personal services						
Salary of justices	A1110.100	65,354	-	65,354	65,354	-
Salaries - clerical	A1110.137	70,046	(93)	69,953	67,574	2,379
Part-time clerical	A1110.139	10,500	93	10,593	10,593	-
Equipment						
Office equipment	A1110.200	1,000	-	1,000	530	470
Contractual expenses						
Travel and conference	A1110.413	1,500	-	1,500	-	1,500
Training	A1110.414	1,000	-	1,000	-	1,000
Other expenses	A1110.419	800	1,647	2,447	2,472	(25)
Law books	A1110.420	1,000	-	1,000	508	492
Equipment maintenance	A1110.445	800	-	800	800	-
Court reporter	A1110.449	5,500	-	5,500	4,718	782
Credit card program	A1110.453	3,000	-	3,000	-	3,000
Court assisted program	A1110.462	-	23,454	23,454	3,179	20,275
Town Justice Total		<u>160,500</u>	<u>25,101</u>	<u>185,601</u>	<u>155,728</u>	<u>29,873</u>

(Continued)

TOWN OF ORCHARD PARK, NEW YORK

General Fund

Schedule of Expenditures and Other Financing Uses - Budget and Actual Year Ended December 31, 2008

<u>Account Name</u>	<u>Account Code</u>	<u>Original Budget Appropriation</u>	<u>Transfers</u>	<u>Adjusted Budget Appropriation</u>	<u>Budgetary Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>
Supervisor:						
Personal services						
Salary of supervisor	A1220.100	70,761	-	70,761	70,761	-
Salary of clerical	A1220.137	142,787	-	142,787	139,390	3,397
Equipment						
Office equipment	A1220.200	1,500	-	1,500	19	1,481
Other equipment	A1220.210	250	-	250	-	250
Contractual expenses						
Grant writer expenses	A1220.403	18,000	-	18,000	18,000	-
Travel and conference	A1220.413	750	-	750	723	27
Training	A1220.414	500	-	500	357	143
Trails task force	A1220.417	750	-	750	270	480
Other expenses	A1220.419	1,500	-	1,500	443	1,057
Maintenance of vehicle	A1220.445	1,000	-	1,000	-	1,000
Arts & Culture	A1220.449	8,000	1,560	9,560	9,560	-
Publishing	A1220.450	1,000	-	1,000	228	772
Debt administration	A1220.465	3,000	(1,560)	1,440	1,300	140
Gasoline	A1220.475	1,200	-	1,200	752	448
Supervisor total		250,998	-	250,998	241,803	9,195
Independent auditing and accounting:						
Contractual expenses						
Accounting services	A1320.451	33,260	-	33,260	33,260	-
Independent auditing and accounting total		33,260	-	33,260	33,260	-
Tax Collector:						
Personal services						
Salary of receiver	A1330.100	54,389	-	54,389	54,389	-
Deputy receiver (1/4)	A1330.111	37,211	-	37,211	36,932	279

(Continued)

TOWN OF ORCHARD PARK, NEW YORK

General Fund

Schedule of Expenditures and Other Financing Uses - Budget and Actual Year Ended December 31, 2008

<u>Account Name</u>	<u>Account Code</u>	<u>Original Budget Appropriation</u>	<u>Transfers</u>	<u>Adjusted Budget Appropriation</u>	<u>Budgetary Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>
Clerical (part-time)	A1330.137	6,905	-	6,905	5,662	1,243
Clerical (part-time) Equipment	A1330.139	152	-	152	-	152
Office equipment	A1330.200	1,000	-	1,000	366	634
Contractual expenses						
Mileage reimbursement	A1330.412	500	-	500	158	342
Travel and conference	A1330.413	750	(500)	250	-	250
Other expenses	A1330.419	450	500	950	240	710
Equipment repair	A1330.446	500	-	500	-	500
Publishing	A1330.450	700	-	700	201	499
Tax Collector total		<u>102,557</u>	<u>-</u>	<u>102,557</u>	<u>97,948</u>	<u>4,609</u>
Budget:						
Personal services	A1340.100	2,000	-	2,000	2,000	-
Salary of budget officer						
Contractual expenses	A1340.451	33,260	95	33,355	33,355	-
Accounting services		<u>35,260</u>	<u>95</u>	<u>35,355</u>	<u>35,355</u>	<u>-</u>
Budget total						
Assessor:						
Personal services						
Salary of assessor	A1355.100	59,735	-	59,735	59,735	-
Senior Tax Map Technician	A1355.110	54,802	1,037	55,839	55,839	-
Real Property Appraiser	A1355.111	-	242	242	242	-
Clerical Personnel	A1355.137	35,945	27,781	63,726	48,750	14,976
Clerical Personnel Asst - Part Time	A1355.138	-	-	-	-	-
Clerical Personnel - Part Time	A1355.139	10,445	(4,059)	6,386	4,059	2,327
Equipment						
Office equipment	A1355.200	1,500	-	1,500	99	1,401

(Continued)

TOWN OF ORCHARD PARK, NEW YORK

General Fund

Schedule of Expenditures and Other Financing Uses - Budget and Actual Year Ended December 31, 2008

<u>Account Name</u>	<u>Account Code</u>	<u>Original Budget Appropriation</u>	<u>Transfers</u>	<u>Adjusted Budget Appropriation</u>	<u>Budgetary Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>
Contractual expenses						
Grant writer	A1355.403	45,685	(25,000)	20,685	18,118	2,567
Mileage reimbursement	A1355.412	1,600	(20)	1,580	1,041	539
Travel and conference	A1355.413	800	20	820	234	586
Training	A1355.414	1,700	-	1,700	271	1,429
Star expenses	A1355.427	3,500	-	3,500	348	3,152
Maintenance of equipment	A1355.446	150	-	150	-	150
Publishing	A1355.450	200	-	200	85	115
Board of assessment review	A1355.455	3,000	-	3,000	1,018	1,982
Assessor total		<u>219,062</u>	<u>1</u>	<u>219,063</u>	<u>189,839</u>	<u>29,224</u>
Town Clerk:						
Personal services						
Salary of town clerk	A1410.100	56,021	-	56,021	56,021	-
Salary of records officer	A1410.110	3,098	-	3,098	3,098	-
Salary of deputy	A1410.111	38,646	639	39,285	39,285	-
Salary of second deputy	A1410.137	34,043	(358)	33,685	33,685	-
Part-time clerical	A1410.139	5,871	2,219	8,090	7,948	142
Records Mgmt. clerk - PT	A1410.141	6,136	(2,500)	3,636	3,596	40
Equipment						
Office equipment	A1410.200	1,300	396	1,696	1,552	144
Contractual expenses						
Travel and conference	A1410.413	950	250	1,200	1,150	50
Other expense	A1410.419	300	158	458	458	-
Publishing	A1410.450	5,144	(801)	4,343	3,978	365
Codification of ordinances	A1410.460	5,415	797	6,212	6,212	-
SARA records management	A1410.462	-	29,752	29,752	29,752	-
Town Clerk total		<u>156,924</u>	<u>30,552</u>	<u>187,476</u>	<u>186,735</u>	<u>741</u>

(Continued)

TOWN OF ORCHARD PARK, NEW YORK

General Fund

Schedule of Expenditures and Other Financing Uses - Budget and Actual Year Ended December 31, 2008

<u>Account Name</u>	<u>Account Code</u>	<u>Original Budget Appropriation</u>	<u>Transfers</u>	<u>Adjusted Budget Appropriation</u>	<u>Budgetary Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>
Law:						
Personal services						
Salary of town attorney	A1420.100	37,420	-	37,420	37,420	-
Salary of deputy town attorney	A1420.110	24,668	-	24,668	24,668	-
Contractual expenses						
Travel and conference	A1420.413	1,000	-	1,000	823	177
Other expenses	A1420.419	1,500	-	1,500	-	1,500
Outside legal services	A1420.455	180,000	-	180,000	121,333	58,667
Outside appraisals	A1420.460	35,000	-	35,000	24,561	10,439
Law total		<u>279,588</u>	<u>-</u>	<u>279,588</u>	<u>208,805</u>	<u>70,783</u>
Engineer:						
Personal services						
Salary of engineer	A1440.100	90,792	-	90,792	90,792	-
Salary of assist engr and inspectors	A1440.111	451,316	-	451,316	410,092	41,224
Salary - clerical	A1440.137	31,659	489	32,148	32,148	-
Salary - part-time personnel	A1440.139	24,336	(489)	23,847	10,341	13,506
Equipment						
Engineering equipment	A1440.200	10,000	(1,195)	8,805	5,794	3,011
Contractual expenses						
Office supplies	A1440.400	3,000	45	3,045	3,045	-
Mileage reimbursement	A1440.412	250	-	250	94	156
Travel and conference	A1440.413	1,600	-	1,600	1,334	266
Inspector training	A1440.414	2,800	-	2,800	2,039	761
Computer training	A1440.415	1,600	320	1,920	1,282	638
Vehicle maintenance	A1440.445	1,500	-	1,500	1,490	10
Water quality consultants	A1440.448	10,000	-	10,000	5,035	4,965
Gasoline	A1440.475	3,200	1,150	4,350	3,605	745
Engineer total		<u>632,053</u>	<u>320</u>	<u>632,373</u>	<u>567,091</u>	<u>65,282</u>

(Continued)

TOWN OF ORCHARD PARK, NEW YORK

General Fund

Schedule of Expenditures and Other Financing Uses - Budget and Actual Year Ended December 31, 2008

<u>Account Name</u>	<u>Account Code</u>	<u>Original Budget Appropriation</u>	<u>Transfers</u>	<u>Adjusted Budget Appropriation</u>	<u>Budgetary Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>
Buildings:						
Personal services						
Salary of maint. personnel	A1620.144	114,623	-	114,623	109,950	4,673
Part time personnel	A1620.149	5,000	-	5,000	2,195	2,805
Contractual expenses						
Maintenance supplies	A1620.405	12,000	5,000	17,000	13,715	3,285
Mileage reimbursement	A1620.412	250	850	1,100	-	1,100
Travel and conference	A1620.413	750	-	750	-	750
Other expenses	A1620.419	4,000	(850)	3,150	2,684	466
Telephone	A1620.420	30,000	4,242	34,242	34,437	(195)
Electric	A1620.421	105,000	4,282	109,282	110,687	(1,405)
Gas	A1620.422	42,000	(13,524)	28,476	24,494	3,982
Buildings - Village Water	A1620.423	2,200	-	2,200	1,809	391
Jolls House utilities	A1620.426	750	-	750	457	293
Remodeling and renovations	A1620.445	18,000	-	18,000	17,074	926
Contracted repair and maint.	A1620.446	35,000	-	35,000	31,301	3,699
Buildings total		<u>369,573</u>	<u>-</u>	<u>369,573</u>	<u>348,803</u>	<u>20,770</u>
Central Printing and Mailing:						
Personal services						
Central computer technician	A1670.130	51,163	-	51,163	51,163	-
Central clerical pool	A1670.139	5,000	-	5,000	835	4,165
Contractual expenses						
Office Supplies	A1670.400	33,420	-	33,420	19,773	13,647
GIS Supplies	A1670.401	5,000	-	5,000	3,669	1,331
Postage	A1670.411	36,000	-	36,000	30,112	5,888
Computer training	A1670.415	5,000	-	5,000	506	4,494
Central copy supplies	A1670.419	6,000	-	6,000	4,806	1,194

(Continued)

TOWN OF ORCHARD PARK, NEW YORK

General Fund

Schedule of Expenditures and Other Financing Uses - Budget and Actual Year Ended December 31, 2008

<u>Account Name</u>	<u>Account Code</u>	<u>Original Budget Appropriation</u>	<u>Transfers</u>	<u>Adjusted Budget Appropriation</u>	<u>Budgetary Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>
Rental copy machines	A1670.439	25,500	-	25,500	22,854	2,646
Radio central maintenance	A1670.440	10,000	-	10,000	5,561	4,439
Central computer - hardware	A1670.441	3,500	-	3,500	1,274	2,226
Central computer - software	A1670.442	24,182	-	24,182	14,678	9,504
Central computer - maintenance	A1670.443	12,929	-	12,929	10,875	2,054
Central maintenance agreements	A1670.446	22,000	(95)	21,905	18,816	3,089
Website	A1670.447	1,000	-	1,000	-	1,000
Central Printing and Mailing total		<u>240,694</u>	<u>(95)</u>	<u>240,599</u>	<u>184,922</u>	<u>55,677</u>
Special Items:						
Contractual expenses						
Municipal association dues	A1910.406	3,650	42	3,692	3,692	-
First aid expenses	A1910.408	1,000	(569)	431	431	-
Unallocated insurance	A1910.431	356,000	-	356,000	227,872	128,128
Taxes and assess. on town property	A1910.462	8,000	8,604	16,604	16,604	-
Judgments and claims	A1910.464	6,000	(6,000)	-	-	-
Erie County chargebacks	A1910.465	5,000	200	5,200	5,200	-
Contingent	A1910.480	75,000	(22,276)	52,724	-	52,724
Special Items total		<u>454,650</u>	<u>(19,999)</u>	<u>434,651</u>	<u>253,799</u>	<u>180,852</u>
Judgments and Claims (Risk Retention):						
Contractual expenses						
Claims and judgments	A1930.464	-	-	-	9,768	(9,768)
Judgments and Claims total:		-	-	-	<u>9,768</u>	<u>(9,768)</u>
General Government Support total		<u>3,012,063</u>	<u>35,975</u>	<u>3,048,038</u>	<u>2,587,473</u>	<u>460,565</u>

(Continued)

TOWN OF ORCHARD PARK, NEW YORK

General Fund

**Schedule of Expenditures and Other Financing Uses - Budget and Actual
Year Ended December 31, 2008**

<u>Account Name</u>	<u>Account Code</u>	<u>Original Budget Appropriation</u>	<u>Transfers</u>	<u>Adjusted Budget Appropriation</u>	<u>Budgetary Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>
EDUCATION						
D.A.R.E. Program:						
Contractual expenses						
Program supplies	A2989.419	2,000	5,150	7,150	5,639	1,511
Education total		<u>2,000</u>	<u>5,150</u>	<u>7,150</u>	<u>5,639</u>	<u>1,511</u>
PUBLIC SAFETY						
Police:						
Personal services						
Salary of police	A3120.100	2,634,160	(959)	2,633,201	2,427,550	205,651
Personal services	A3120.101	4,500	-	4,500	-	4,500
Traffic safety grant	A3120.102	4,500	749	5,249	5,249	-
Civilian dispatcher	A3120.104	95,092	-	95,092	81,881	13,211
Police matron	A3120.105	1,000	-	1,000	121	879
Salary of bingo inspector	A3120.110	1,525	45	1,570	1,570	-
Salary of clerical personnel	A3120.137	62,952	165	63,117	63,117	-
Equipment						
Patrol cars	A3120.215	53,000	1,322	54,322	54,321	1
Other equipment	A3120.225	14,550	21,058	35,608	34,523	1,085
Contractual expenses						
Police Supplies	A3120.401	7,500	194	7,694	6,762	932
Uniform allowance	A3120.407	30,000	-	30,000	29,448	552
Ammunition - range fees	A3120.409	6,000	723	6,723	6,571	152
Mileage reimbursement	A3120.412	500	-	500	468	32
Travel and conference	A3120.413	800	-	800	717	83
Training aids	A3120.414	1,000	-	1,000	250	750
Other expenses	A3120.418	1,000	-	1,000	982	18
Union contract travel	A3120.419	900	-	900	875	25

(Continued)

TOWN OF ORCHARD PARK, NEW YORK

General Fund

Schedule of Expenditures and Other Financing Uses - Budget and Actual Year Ended December 31, 2008

<u>Account Name</u>	<u>Account Code</u>	<u>Original Budget Appropriation</u>	<u>Transfers</u>	<u>Adjusted Budget Appropriation</u>	<u>Budgetary Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>
Equipment repairs	A3120.443	20,000	(194)	19,806	19,173	633
Small equipment repairs	A3120.449	10,000	-	10,000	9,834	166
Insurance deduct	A3120.451	6,000	-	6,000	5,022	978
Gasoline	A3120.475	39,000	30,000	69,000	59,043	9,957
Police total		<u>2,993,979</u>	<u>53,103</u>	<u>3,047,082</u>	<u>2,807,477</u>	<u>239,605</u>
Traffic Control:						
Personal services						
Salary of laborers	A3310.144	19,096	-	19,096	18,066	1,030
Equipment						
Signs	A3310.215	8,000	-	8,000	4,366	3,634
Contractual expenses						
Electric	A3310.421	2,000	-	2,000	756	1,244
Signal maintenance	A3310.442	3,500	-	3,500	2,426	1,074
Repairs	A3310.443	8,000	-	8,000	7,972	28
Traffic Control total		<u>40,596</u>	<u>-</u>	<u>40,596</u>	<u>33,586</u>	<u>7,010</u>
Control of Animals:						
Personal services						
Salary of dog control officer	A3510.100	59,024	(6)	59,018	57,408	1,610
Salary of assist. dog control officer	A3510.111	9,468	731	10,199	10,199	-
Contractual expenses						
Travel and conference	A3510.413	100	-	100	100	-
Training	A3510.414	250	-	250	140	110
Other expenses	A3510.419	1,700	(725)	975	498	477
Nuisance animal control	A3510.420	1,750	(350)	1,400	1,360	40
Electric	A3510.421	1,500	(272)	1,228	793	435
Gas	A3510.422	3,600	872	4,472	4,472	-
Maintenance of vehicle	A3510.445	600	(250)	350	196	154
Animal hospital care	A3510.446	500	(300)	200	70	130

(Continued)

TOWN OF ORCHARD PARK, NEW YORK

General Fund

Schedule of Expenditures and Other Financing Uses - Budget and Actual Year Ended December 31, 2008

<u>Account Name</u>	<u>Account Code</u>	<u>Original Budget Appropriation</u>	<u>Transfers</u>	<u>Adjusted Budget Appropriation</u>	<u>Budgetary Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>
Building Maintenance	A3510.448	500	(500)	-	2,896	(2,896)
Gasoline	A3510.475	2,400	800	3,200	199	3,001
Uniforms	A3510.480	500	-	500	279	221
Control of Animals total		<u>81,892</u>	<u>-</u>	<u>81,892</u>	<u>78,610</u>	<u>3,282</u>
SouthTown Hazardous Material:						
Contractual expenses	A3989.400	3,000	-	3,000	3,000	-
SouthTown Hazardous Material total		<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
Public Safety total		<u>3,119,467</u>	<u>53,103</u>	<u>3,172,570</u>	<u>2,922,673</u>	<u>249,897</u>
TRANSPORTATION						
Superintendent of Highways:						
Personal services						
Salary of superintendent	A5010.100	68,610	-	68,610	68,610	-
Salary - clerical	A5010.137	7,000	-	7,000	6,962	38
Equipment						
Tank and environmental expense	A5010.200	2,500	-	2,500	2,470	30
Other equipment	A5010.210	2,000	-	2,000	777	1,223
Contractual expenses						
Travel and conference	A5010.413	950	-	950	598	352
Other expenses	A5010.419	1,500	-	1,500	710	790
Internet telephone charge	A5010.420	1,500	-	1,500	1,309	191
Radio repair	A5010.440	2,500	-	2,500	59	2,441
Superintendent of Highways total		<u>86,560</u>	<u>-</u>	<u>86,560</u>	<u>81,495</u>	<u>5,065</u>
Highway Garage:						
Equipment						
Salt barn	A5132.200	1,000	-	1,000	921	79

(Continued)

TOWN OF ORCHARD PARK, NEW YORK

General Fund

Schedule of Expenditures and Other Financing Uses - Budget and Actual Year Ended December 31, 2008

<u>Account Name</u>	<u>Account Code</u>	<u>Original Budget Appropriation</u>	<u>Transfers</u>	<u>Adjusted Budget Appropriation</u>	<u>Budgetary Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>
Contractual expenses						
Electric	A5132.421	6,000	2,078	8,078	8,078	-
Gas	A5132.422	22,000	(2,298)	19,702	16,471	3,231
Water	A5132.423	1,500	-	1,500	1,587	(87)
Building maintenance	A5132.445	10,000	1,887	11,887	12,687	(800)
Highway Garage total		<u>40,500</u>	<u>1,667</u>	<u>42,167</u>	<u>39,744</u>	<u>2,423</u>
Transportation Total		<u>127,060</u>	<u>1,667</u>	<u>128,727</u>	<u>121,239</u>	<u>7,488</u>
ECONOMIC ASSISTANCE AND OPPORTUNITY						
Publicity:						
Contractual expenses						
Other expenses	A6410.419	1,000	-	1,000	-	1,000
Publicity Total		<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Veterans Service:						
Contractual expenses						
Room rental	A6510.410	300	-	300	300	-
Veterans Service total		<u>300</u>	<u>-</u>	<u>300</u>	<u>300</u>	<u>-</u>
Economic Assistance and Opportunity total		<u>1,300</u>	<u>-</u>	<u>1,300</u>	<u>300</u>	<u>1,000</u>
CULTURE AND RECREATION						
Recreation Administration:						
Personal services						
Salary of director	A7020.100	63,876	(24)	63,852	63,804	48
Salary of asst. director	A7020.111	41,774	(3,693)	38,081	38,081	-
Aquatics Director	A7020.112	32,000	3,717	35,717	35,717	-
Clerical - part-time	A7020.137	16,133	(1,895)	14,238	11,455	2,783
				(Continued)		

TOWN OF ORCHARD PARK, NEW YORK
General Fund

**Schedule of Expenditures and Other Financing Uses - Budget and Actual
Year Ended December 31, 2008**

<u>Account Name</u>	<u>Account Code</u>	<u>Original Budget Appropriation</u>	<u>Transfers</u>	<u>Adjusted Budget Appropriation</u>	<u>Budgetary Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>
Salary - other recreation personnel	A7020.149	196,750	(12,105)	184,645	184,645	-
Equipment						
Office equipment	A7020.200	2,500	-	2,500	1,635	865
Playground equipment	A7020.201	5,000	(5,000)	-	-	-
Contractual expenses						
Arts and crafts supplies	A7020.402	3,500	-	3,500	2,872	628
Other expenses	A7020.419	2,500	25	2,525	2,525	-
Telephone	A7020.420	3,500	-	3,500	3,112	388
Electric	A7020.421	7,500	-	7,500	6,279	1,221
Gas	A7020.422	4,000	-	4,000	3,020	980
Field trips	A7020.428	8,500	(433)	8,067	7,721	346
Special events	A7020.433	10,000	19,810	29,810	29,808	2
Publishing	A7020.450	12,000	(4,436)	7,564	7,564	-
Training	A7020.459	3,000	-	3,000	2,675	325
Transportation	A7020.463	13,000	5,000	18,000	17,265	735
Building rentals	A7020.478	11,000	4,408	15,408	15,408	-
Supplies	A7020.480	18,000	(374)	17,626	17,572	54
Recreation review	A7020.486	360	-	360	330	30
Youth Service Organization	A7020.488	31,580	-	31,580	30,600	980
Recreation Administration total		<u>486,473</u>	<u>5,000</u>	<u>491,473</u>	<u>482,088</u>	<u>9,385</u>
Parks and Playgrounds:						
Personal services						
Parks superintendent	A7110.100	11,032	-	11,032	11,032	-
Milestrip field maintenance	A7110.101	12,731	-	12,731	12,731	-
Milestrip field part time	A7110.102	5,000	(5,000)	-	-	-
Salary of laborers	A7110.144	299,853	-	299,853	299,844	9
Part-time help	A7110.149	30,900	25,000	55,900	51,767	4,133
Equipment						

(Continued)

TOWN OF ORCHARD PARK, NEW YORK

General Fund

Schedule of Expenditures and Other Financing Uses - Budget and Actual Year Ended December 31, 2008

<u>Account Name</u>	<u>Account Code</u>	<u>Original Budget Appropriation</u>	<u>Transfers</u>	<u>Adjusted Budget Appropriation</u>	<u>Budgetary Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>
Milestrip field equipment	A7110.200	8,500	-	8,500	8,500	-
Recreation equipment	A7110.215	40,000	(1,667)	38,333	34,935	3,398
Tennis court	A7110.217	5,000	(5,000)	-	-	-
Lake water quality management	A7110.238	9,000	(3,000)	6,000	5,286	714
Contractual expenses						
Milestrip field supplies	A7110.400	1,500	-	1,500	1,500	-
Supplies	A7110.402	20,000	3,461	23,461	23,461	-
Clothing	A7110.407	2,400	-	2,400	2,400	-
Other	A7110.419	500	-	500	463	37
Electric	A7110.421	14,000	(1,562)	12,438	6,760	5,678
Gas	A7110.422	4,500	-	4,500	2,916	1,584
Water-Calif. Rd. ball diamond	A7110.423	1,500	6,892	8,392	5,772	2,620
Water-Village	A7110.423.1	8,000	(8,000)	-	-	-
Portable bathrooms	A7110.425	7,000	647	7,647	7,647	-
Parks trail maintenance	A7110.443	3,000	1,562	4,562	4,562	-
Vehicle repair and maintenance	A7110.445	6,500	(1,160)	5,340	4,489	851
Small equipment repair	A7110.446	6,000	-	6,000	6,106	(106)
Fencing	A7110.447	1,500	-	1,500	1,241	259
Fertilizer	A7110.448	1,500	-	1,500	1,500	-
Channel cleaning - Yates Park	A7110.449	15,000	(15,000)	-	-	-
Launching area repairs	A7110.450	200	-	200	-	200
Gasoline	A7110.475	15,750	-	15,750	14,392	1,358
Contracted mowing	A7110.477	18,000	1,160	19,160	19,160	-
Parks and Playgrounds total		<u>548,866</u>	<u>(1,667)</u>	<u>547,199</u>	<u>526,464</u>	<u>20,735</u>
Orchestra and Cultural:						
Contractual expenses						
Orchestra	A7270.449	4,000	-	4,000	4,000	-
Council of the Arts	A7270.451	2,000	-	2,000	2,000	-

(Continued)

TOWN OF ORCHARD PARK, NEW YORK

General Fund

Schedule of Expenditures and Other Financing Uses - Budget and Actual Year Ended December 31, 2008

<u>Account Name</u>	<u>Account Code</u>	<u>Original Budget Appropriation</u>	<u>Transfers</u>	<u>Adjusted Budget Appropriation</u>	<u>Budgetary Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>
Orchestra and Cultural total		6,000	-	6,000	6,000	-
Youth Board:						
Personal services						
Director	A7310.100	15,342	-	15,342	11,588	3,754
Contractual expenses						
Office supplies	A7310.400	500	-	500	149	351
Other expenses	A7310.419	2,000	-	2,000	1,726	274
Youth Board total		17,842	-	17,842	13,463	4,379
Library:						
Equipment						
Library equipment	A7410.203	4,000	-	4,000	-	4,000
Library total		4,000	-	4,000	-	4,000
Historian:						
Personal services						
Salary of historian	A7510.100	3,000	-	3,000	3,000	-
Contractual expenses						
Other expenses	A7510.419	-	260	260	327	(67)
Utility reimbursement	A7510.447	2,000	-	2,000	2,000	-
Historian total		5,000	260	5,260	5,327	(67)
Historic Preservation:						
Contractual expenses						
Other expenses	A7520.419	1,500	-	1,500	668	832
Historian total		1,500	-	1,500	668	832

(Continued)

TOWN OF ORCHARD PARK, NEW YORK

General Fund

Schedule of Expenditures and Other Financing Uses - Budget and Actual Year Ended December 31, 2008

<u>Account Name</u>	<u>Account Code</u>	<u>Original Budget Appropriation</u>	<u>Transfers</u>	<u>Adjusted Budget Appropriation</u>	<u>Budgetary Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>
Celebrations:						
Contractual expenses						
Patriotic observances	A7550.439	500	-	500	500	-
July 4, celebration	A7550.440	5,000	-	5,000	4,500	500
O.P. Chorale	A7550.441	1,200	-	1,200	1,200	-
Chamber Christmas lighting	A7550.443	1,500	-	1,500	1,500	-
Celebrations total		<u>8,200</u>	<u>-</u>	<u>8,200</u>	<u>7,700</u>	<u>500</u>
Senior Citizens Program:						
Personal services						
Salaries	A7610.100	48,080	-	48,080	48,080	-
P/T Clerical	A7610.139	28,347	-	28,347	20,729	7,618
P/T Personnel	A7610.149	-	1,000	1,000	754	246
Equipment						
Equipment	A7610.200	14,000	(1,000)	13,000	9,370	3,630
Contractual expenses						
Group expenses	A7610.400	40,000	-	40,000	39,991	9
Senior citizens van	A7610.401	11,000	3,037	14,037	14,037	-
Meals on Wheels	A7610.408	3,000	-	3,000	3,000	-
Activity center supplies	A7610.409	4,000	(2,921)	1,079	1,079	-
Activity center operations	A7610.410	18,000	(744)	17,256	16,531	725
Other expenses	A7610.419	2,500	-	2,500	2,253	247
Telephone	A7610.420	2,400	(272)	2,128	1,751	377
Electric	A7610.421	8,000	438	8,438	8,438	-
Gas	A7610.422	6,000	98	6,098	6,098	-
Village water	A7610.423	300	364	664	731	(67)
Trophies & Referee Fees	A7610.470	1,500	-	1,500	1,016	484
Senior Citizens Program total		<u>187,127</u>	<u>-</u>	<u>187,127</u>	<u>173,858</u>	<u>13,269</u>

(Continued)

TOWN OF ORCHARD PARK, NEW YORK

General Fund

Schedule of Expenditures and Other Financing Uses - Budget and Actual Year Ended December 31, 2008

<u>Account Name</u>	<u>Account Code</u>	<u>Original Budget Appropriation</u>	<u>Transfers</u>	<u>Adjusted Budget Appropriation</u>	<u>Budgetary Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>
Culture and Recreation total		1,265,008	3,593	1,268,601	1,215,568	53,033
HOME AND COMMUNITY SERVICES						
Brush & Weeds:						
Contractual expenses						
Brush cover up	A8160.401	6,000	-	6,000	-	6,000
Brush pick-up	A8160.402	2,500	-	2,500	-	2,500
Contracted container hauling	A8160.410	3,500	-	3,500	3,133	367
Brush & Weeds Total		12,000	-	12,000	3,133	8,867
Drainage:						
Contractual expenses						
Townwide improvements	A8540.400	18,000	-	18,000	17,954	46
Drainage maintenance	A8540.448	12,000	-	12,000	11,999	1
Drainage total		30,000	-	30,000	29,953	47
Shade Trees And Beautification:						
Personal services						
Salaries	A8560.100	13,282	-	13,282	13,282	-
Tree Planting Labor	A8560.101	5,000	-	5,000	5,000	-
Contractual expenses						
Mileage reimbursement	A8560.412	500	-	500	-	500
Training	A8560.413	300	-	300	260	40
Beautification and spraying	A8560.417	5,000	-	5,000	4,003	997
Trees and supplies	A8560.419	15,000	-	15,000	11,425	3,575
Data collector and software	A8560.470	500	-	500	-	500
Tree and stump removal	A8560.471	12,500	-	12,500	10,285	2,215
Shade Trees And Beautification total		52,082	-	52,082	44,255	7,827

(Continued)

TOWN OF ORCHARD PARK, NEW YORK

General Fund

Schedule of Expenditures and Other Financing Uses - Budget and Actual Year Ended December 31, 2008

<u>Account Name</u>	<u>Account Code</u>	<u>Original Budget Appropriation</u>	<u>Transfers</u>	<u>Adjusted Budget Appropriation</u>	<u>Budgetary Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>
Conservation Board:						
Personal services						
Board members	A8730.100	6,030	-	6,030	6,030	-
Clerk - part-time	A8730.139	640	-	640	-	640
Contractual expenses						
Office supplies	A8730.400	500	-	500	-	500
Publications	A8730.450	150	-	150	100	50
Conservation Board Total		<u>7,320</u>	<u>-</u>	<u>7,320</u>	<u>6,130</u>	<u>1,190</u>
Cemetery:						
Personal services						
Labor	A8810.149	-	-	-	870	(870)
Contractual Expenses						
Contracted services	A8810.401	-	-	-	250	(250)
Cemetery Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>1,120</u>	<u>(1,120)</u>
Home and Community Services Total		<u>101,402</u>	<u>-</u>	<u>101,402</u>	<u>84,591</u>	<u>16,811</u>
Employee Benefits:						
State retirement	A9010.810	275,000	-	275,000	183,834	91,166
Police retirement	A9015.811	495,000	-	495,000	412,080	82,920
Social security	A9030.812	340,000	(17,707)	322,293	327,687	(5,394)
Workers' compensation	A9040.813	100,000	17,459	117,459	147,305	(29,846)
Life insurance	A9045.815	7,284	-	7,284	6,404	880
Hospital and medical insurance	A9060.814	1,153,816	-	1,153,816	1,089,941	63,875
Flex plan	A9065.814	70,000	-	70,000	53,998	16,002
Insurance Waivers	A9065.817	24,000	-	24,000	16,813	7,187
Unemployment insurance	A9070.816	10,000	247	10,247	10,247	-
Dental insurance	A9080.818	70,000	-	70,000	52,219	17,781

(Continued)

TOWN OF ORCHARD PARK, NEW YORK

General Fund

**Schedule of Expenditures and Other Financing Uses - Budget and Actual
Year Ended December 31, 2008**

<u>Account Name</u>	<u>Account Code</u>	<u>Original Budget Appropriation</u>	<u>Transfers</u>	<u>Adjusted Budget Appropriation</u>	<u>Budgetary Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>
Medicare	A9090.817	79,000	-	79,000	76,632	2,368
Employee Benefits total		2,624,100	(1)	2,624,099	2,377,160	246,939
TOTAL EXPENDITURES		10,252,400	99,487	10,351,887	9,314,643	1,037,244
OTHER FINANCING USES						
Transfers Out:						
Transfer to Debt Service Fund	A9901.900	293,821	-	293,821	293,821	-
Transfer to Capital Projects Fund	A9901.908	-	455,000	455,000	455,000	-
Transfer to Risk Retention	A9902.901	25,000	-	25,000	-	25,000
Transfer to Capital Projects Reserve	A9950.900	-	380,000	380,000	380,000	-
Operating Transfers Out Total		318,821	835,000	1,153,821	1,128,821	25,000
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$ 10,571,221	\$ 934,487	\$ 11,505,708	\$ 10,443,464	\$ 1,062,244

(Concluded)

TOWN OF ORCHARD PARK, NEW YORK

General Fund

Schedule of Unreserved Fund Balance

Year Ended December 31, 2008

	<u>Total</u>	<u>Town - Outside Village</u>	<u>Unrestricted</u>
UNRESERVED FUND BALANCE, JANUARY 1	\$ 4,316,985	\$ 2,626,918	\$ 1,690,067
2008 Budgetary Performance:			
Net change in fund balance per final budget	(1,786,280)	-	(1,786,280)
Revenues in excess of final budget	648,881	273,847	375,034
Expenditures below authorized appropriations	<u>1,062,244</u>	-	<u>1,062,244</u>
Net change from budgetary performance	<u>(75,155)</u>	<u>273,847</u>	<u>(349,002)</u>
Net Changes in Reserves:			
Increase in reserve for encumbrances	(14,673)	-	(14,673)
Decrease in reserve for cemetery	356	-	356
Increase in reserve for D.A.R.E.	(3,554)	-	(3,554)
Decrease in reserve for insurance deductibles	317,168	-	317,168
Decrease in reserve for workers compensation	698,104	-	698,104
Decrease in reserve for records management	11,418	-	11,418
Increase in reserve for historic survey	(2,100)	-	(2,100)
Decrease in reserve for tax stabilization	176,740	-	176,740
Decrease in reserve for prepaid expenditures	<u>31,487</u>	-	<u>31,487</u>
Net change from changes in reserves	<u>1,214,946</u>	-	<u>1,214,946</u>
TOTAL UNRESERVED FUND BALANCE, DECEMBER 31	5,456,776	2,900,765	2,556,011
Less Amounts Designated:			
Capital improvements	(750,000)	-	(750,000)
Insurance deductibles	(345,320)	-	(345,320)
Insurance workers' compensation	(717,860)	-	(717,860)
Town Historian	(7,491)	-	(7,491)
Subsequent year's expenditures	<u>(404,565)</u>	<u>(119,565)</u>	<u>(285,000)</u>
TOTAL UNRESERVED - UNDESIGNATED FUND BALANCE, DECEMBER 31	<u>\$ 3,231,540</u>	<u>\$ 2,781,200</u>	<u>\$ 450,340</u>

TOWN OF ORCHARD PARK, NEW YORK
Highway Fund

Schedule of Revenues - Budget and Actual
Year Ended December 31, 2008

<u>Account Name</u>	<u>Account Code</u>	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Budgetary Revenue	Variance Favorable (Unfavorable)
REVENUES:						
Real property taxes	DA1001	\$ 3,036,989	-	\$ 3,036,989	\$ 3,036,989	\$ -
Non-property tax distribution by County	DA1120	100,000	130,000	230,000	230,000	-
Intergovernmental charges:						
Services for other governments	DA2300	73,664	-	73,664	93,978	20,314
Use of money and property:						
Interest earnings	DA2401	75,000	-	75,000	71,461	(3,539)
Miscellaneous:						
Refund of prior year expenditures	DA2701	2,000	-	2,000	33	(1,967)
Other unclassified revenue	DA2770	3,000	-	3,000	12,368	9,368
Miscellaneous total		5,000	-	5,000	12,401	7,401
State aid:						
C.H.I.P.S. Program	DA3501	99,358	21,510	120,868	120,868	-
State aid total		99,358	21,510	120,868	120,868	-
Federal Aid						
FEMA	DA4960	-	-	-	29	29
TOTAL REVENUES		\$ 3,390,011	\$ 151,510	\$ 3,541,521	\$ 3,565,726	\$ 24,205

TOWN OF ORCHARD PARK, NEW YORK

Highway Fund

Schedule of Expenditures and Other Financing Uses - Budget and Actual Year Ended December 31, 2008

<u>Account Name</u>	<u>Account Code</u>	<u>Original Budget Appropriation</u>	<u>Transfers</u>	<u>Adjusted Budget Appropriation</u>	<u>Budgetary Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>
GENERAL GOVERNMENT SUPPORT:						
Special items:						
Contractual expenses						
Drug & alcohol testing	DA.1910.407	\$ 2,800	-	\$ 2,800	\$ 1,567	\$ 1,233
First aid expenses	DA.1910.408	2,000	-	2,000	1,441	559
Safety training	DA.1910.409	500	-	500	193	307
Payment to WS for Westgate	DA.1910.430	14,662	-	14,662	14,662	-
Unallocated insurance	DA.1910.431	75,000	-	75,000	48,007	26,993
General Government Support total		<u>94,962</u>	<u>-</u>	<u>94,962</u>	<u>65,870</u>	<u>29,092</u>
TRANSPORTATION:						
General repairs:						
Personal services						
Salary - laborers	DA.5110.144	824,767	26,000	850,767	847,140	3,627
Salary - part-time labor	DA.5110.149	12,000	-	12,000	11,994	6
Contractual expenses						
Clothing allowance	DA.5110.407	12,500	(600)	11,900	11,846	54
Fuel, oil, anti-freeze	DA.5110.416	75,600	50,000	125,600	87,695	37,905
Telephone	DA5110.420	-	3,000	3,000	1,425	1,575
Equipment rental	DA.5110.440	30,000	2,686	32,686	32,686	-
Erie County chargebacks	DA.5110.464	100	1,100	1,200	1,200	-
Stone and gravel and road oil	DA.5110.472	328,000	73,827	401,827	401,763	64
Ready mix, manhole covers	DA.5110.473	15,000	(7,500)	7,500	7,495	5
Culvert pipe	DA.5110.474	15,000	(18,013)	(3,013)	4,413	(7,426)
General repairs total		<u>1,312,967</u>	<u>130,500</u>	<u>1,443,467</u>	<u>1,407,657</u>	<u>35,810</u>

(Continued)

TOWN OF ORCHARD PARK, NEW YORK

Highway Fund

Schedule of Expenditures and Other Financing Uses - Budget and Actual Year Ended December 31, 2008

<u>Account Name</u>	<u>Account Code</u>	<u>Original</u>			<u>Adjusted</u>		<u>Variance Favorable (Unfavorable)</u>
		<u>Budget Appropriation</u>	<u>Transfers</u>	<u>Budget Appropriation</u>	<u>Budgetary Expenditures</u>		
Improvement program:							
Capital outlay							
Permanent improvements	DA.5112.200	99,358	21,602	120,960	120,960	-	-
Improvement program total		<u>99,358</u>	<u>21,602</u>	<u>120,960</u>	<u>120,960</u>	<u>-</u>	<u>-</u>
Bridges:							
Personal services							
Laborers - part-time	DA.5120.149	12,000	-	12,000	-	12,000	12,000
Bridges total		<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>12,000</u>
Machinery:							
Personal services							
Salary - laborers	DA.5130.144	121,846	4,000	125,846	125,246	600	600
Equipment	DA.5130.200	100,000	48,459	148,459	148,459	-	-
Contractual expenses							
Tool and clothing allowance	DA.5130.407	1,500	600	2,100	2,100	-	-
Other expenses	DA.5130.419	90,000	20,175	110,175	108,829	1,346	1,346
Machinery total		<u>313,346</u>	<u>73,234</u>	<u>386,580</u>	<u>384,634</u>	<u>1,946</u>	<u>1,946</u>
Miscellaneous:							
Personal services							
Salary - laborers	DA.5140.144	125,411	(30,000)	95,411	78,956	16,455	16,455
Contractual expenses							
Supplies	DA.5140.402	2,500	(300)	2,200	2,136	64	64
Fuel, oil and anti-freeze	DA.5140.416	50,684	(2,205)	48,479	48,479	-	-
Other expenses	DA.5140.419	3,000	(1,600)	1,400	1,399	1	1
Animal remains removal	DA.5140.420	2,000	300	2,300	2,220	80	80

(Continued)

TOWN OF ORCHARD PARK, NEW YORK
Highway Fund

Schedule of Expenditures and Other Financing Uses - Budget and Actual
Year Ended December 31, 2008

<u>Account Name</u>	<u>Account Code</u>	<u>Original Budget Appropriation</u>	<u>Transfers</u>	<u>Adjusted Budget Appropriation</u>	<u>Budgetary Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>
Erie County chargebacks	DA.5140.464	1,500	(1,100)	400	-	400
Miscellaneous Total		<u>185,095</u>	<u>(34,905)</u>	<u>150,190</u>	<u>133,190</u>	<u>17,000</u>
Snow Removal:						
Personal services						
Salary - laborers	DA.5142.144	359,618	-	359,618	319,499	40,119
Contractual expenses						
Supplies	DA.5142.402	110,000	51,489	161,489	160,348	1,141
Other expenses	DA.5142.419	2,500	(600)	1,900	2,400	(500)
Snow Removal total		<u>472,118</u>	<u>50,889</u>	<u>523,007</u>	<u>482,247</u>	<u>40,760</u>
Transportation total		<u>2,394,884</u>	<u>241,320</u>	<u>2,636,204</u>	<u>2,528,688</u>	<u>107,516</u>
EMPLOYEE BENEFITS:						
State retirement	DA.9010.810	76,000	76,495	152,495	152,495	-
Social security	DA.9030.812	92,000	-	92,000	84,198	7,802
Workers' compensation	DA.9040.813	80,000	(71,558)	8,442	24,457	(16,015)
Life insurance	DA.9045.815	1,500	-	1,500	1,260	240
Hospital and medical insurance	DA.9060.814	380,000	(4,969)	375,031	337,697	37,334
Flex plan	DA.9065.814	40,000	-	40,000	38,193	1,807
Dental insurance	DA.9080.818	20,000	-	20,000	19,299	701
Medicare	DA.9090.817	22,000	-	22,000	19,692	2,308
Employee benefits total		<u>711,500</u>	<u>(32)</u>	<u>711,468</u>	<u>677,291</u>	<u>34,177</u>
Total expenditures		<u>3,201,346</u>	<u>241,288</u>	<u>3,442,634</u>	<u>3,271,849</u>	<u>170,785</u>

(Continued)

TOWN OF ORCHARD PARK, NEW YORK
Highway Fund

Schedule of Expenditures and Other Financing Uses - Budget and Actual
Year Ended December 31, 2008

<u>Account Name</u>	<u>Account Code</u>	<u>Original</u>		<u>Transfers</u>	<u>Adjusted</u>		<u>Variance</u>	
		<u>Budget</u>	<u>Appropriation</u>		<u>Budget</u>	<u>Appropriation</u>	<u>Favorable</u>	<u>(Unfavorable)</u>
OTHER FINANCING USES:								
Operating transfer out:								
Transfer to Debt Service - Baker Bridge	DA.9901.901	47,050		-	47,050	47,050		-
Transfer to Debt Service - Baker Road	DA.9901.902	239,175		19	239,194	239,194		-
Transfer to Debt Service - South Lane	DA.9901.903	72,440		13	72,453	72,453		-
Transfer to capital projects	DA.9950.900	10,000		-	10,000	10,000		-
Total transfers		368,665		32	368,697	368,697		-
TOTAL EXPENDITURES AND		\$ 3,570,011		\$ 241,320	\$ 3,811,331	\$ 3,640,546		\$ 170,785
OTHER FINANCING USES								

TOWN OF ORCHARD PARK, NEW YORK

Sewer Districts Fund

Combining Balance Sheet - By District

December 31, 2008

	Assets		Liabilities		Designated for				Fund Balances (Deficits)		Total Liabilities and Balances (Deficits)
	Cash	Total Assets	Accrued Liabilities	Accounts Payable	Total Liabilities	Subsequent Year's Expenditures	Total Fund Undesig- nated	Fund Balances (Deficits)	Fund Balances (Deficits)	Fund Balances (Deficits)	
Sanitary Sewer Districts											
# 2	\$ 57,266	\$ 57,266	\$ 14	\$ -	\$ 14	\$ 4,800	\$ 52,452	\$ 57,252	\$ 57,252	\$ 57,266	
# 3	127,123	127,123	25	-	25	17,500	109,598	127,098	127,098	127,123	
# 4	10,985	10,985	17	-	17	1,900	9,068	10,968	10,968	10,985	
# 5	52,655	52,655	12	-	12	1,400	51,243	52,643	52,643	52,655	
# 6	8,593	8,593	4	-	4	800	7,789	8,589	8,589	8,593	
# 7	11,674	11,674	15	-	15	1,900	9,759	11,659	11,659	11,674	
# 8	69,684	69,684	84	-	84	8,000	61,600	69,600	69,600	69,684	
# 9	5,427	5,427	17	-	17	3,000	2,410	5,410	5,410	5,427	
# 10	13,676	13,676	6	-	6	1,100	12,570	13,670	13,670	13,676	
# 11	43,005	43,005	26	-	26	3,000	39,979	42,979	42,979	43,005	
# 11 Ext. 1	21,324	21,324	130	-	130	2,800	18,394	21,194	21,194	21,324	
# 12	29,764	29,764	27	-	27	1,600	28,137	29,737	29,737	29,764	
# 13	94,658	94,658	18	-	18	1,848	92,792	94,640	94,640	94,658	
# 13 Ext. 1	7,662	7,662	1	-	1	168	7,493	7,661	7,661	7,662	
# 13 Ext. 2	5,158	5,158	3	-	3	-	5,155	5,155	5,155	5,158	
# 13 Ext. 3	2,319	2,319	13	-	13	500	1,806	2,306	2,306	2,319	
# 14	17,164	17,164	13	3,027	3,040	1,800	12,324	14,124	14,124	17,164	
# 15	54,038	54,038	11	-	11	1,600	52,427	54,027	54,027	54,038	
# 16	19,326	19,326	16	21,176	21,192	-	(1,866)	(1,866)	(1,866)	19,326	
# 17	9,975	9,975	2	12,374	12,376	-	(2,401)	(2,401)	(2,401)	9,975	
# 18	2,399,804	2,399,804	35,060	7,520	42,580	160,000	2,197,224	2,357,224	2,357,224	2,399,804	
# 19	67,365	67,365	85	-	85	7,200	60,080	67,280	67,280	67,365	
# 20	47,367	47,367	66	113	179	5,000	42,188	47,188	47,188	47,367	
Total	\$ 3,176,012	\$ 3,176,012	\$ 35,665	\$ 44,210	\$ 79,875	\$ 225,916	\$ 2,870,221	\$ 3,096,137	\$ 3,096,137	\$ 3,176,012	

TOWN OF ORCHARD PARK, NEW YORK

Sewer District Fund

Schedule of Revenues - Budget and Actual

Year Ended December 31, 2008

Sanitary Sewer Districts	Budgetary Revenues						Total Budgetary Revenues	Variance Favorable (Unfavorable)
	Adjusted Estimated Revenues	Real Property Taxes	Service and Other Fees	Interest Earnings	Total Budgetary Revenues	Variance Favorable (Unfavorable)		
# 2	\$ 16,414	\$ 16,414	-	\$ 2,995	\$ 19,409	\$ 2,995	\$ 2,995	
# 3	23,253	23,253	-	6,502	29,755	6,502	6,502	
# 4	7,677	7,677	-	623	8,300	623	623	
# 5	1,798	1,798	-	2,650	4,448	2,650	2,650	
# 6	3,661	3,661	-	434	4,095	434	434	
# 7	9,163	9,163	-	656	9,819	656	656	
# 8	74,310	74,310	-	3,674	77,984	3,674	3,674	
# 9	12,359	12,359	-	400	12,759	400	400	
# 10	5,006	5,006	-	706	5,712	706	706	
# 11	18,751	18,751	-	2,284	21,035	2,284	2,284	
# 11 Ext. 1	78,333	78,333	-	1,314	79,647	1,314	1,314	
# 12	17,087	17,087	-	1,552	18,639	1,552	1,552	
# 13	-	-	-	4,792	4,792	4,792	4,792	
# 13 Ext. 1	-	-	-	387	387	387	387	
# 13 Ext. 2	1,785	1,785	-	243	2,028	243	243	
# 13 Ext. 3	4,126	4,126	-	140	4,266	140	140	
# 14	2,434	2,434	-	722	3,156	722	722	
# 15	1,853	1,853	-	2,730	4,583	2,730	2,730	
# 16	23,200	23,200	-	-	23,200	-	-	
# 17	14,273	14,273	-	-	14,273	-	-	
# 18	314,927	306,674	6,253	120,388	433,315	118,388	118,388	
# 19	7,635	7,635	-	3,212	10,847	3,212	3,212	
# 20	27,121	27,121	-	2,273	29,394	2,273	2,273	
Total	\$ 665,166	\$ 656,913	\$ 6,253	\$ 158,677	\$ 821,843	\$ 156,677	\$ 156,677	

TOWN OF ORCHARD PARK, NEW YORK

Sewer Districts Fund

Schedule of Expenditures and Other Financing Uses - Budget and Actual Year Ended December 31, 2008

	Budgetary Expenditures											Total Budgetary Expenditures	Variance Favorable (Unfavorable)	
	Adjusted Budget	Personal Services	Equipment	Contractual Expenses	Employee Benefits	Other Financing Uses			Transfers Out	Total				
						Bond Principal	Bond Interest	Bond Interest						
Sanitary Sewer Districts														
# 2	\$ 21,214	\$ 350	\$ 5	\$ 18,210	\$ 293	\$ -	\$ -	\$ 28	\$ 18,886	\$ -	\$ -	\$ 28	\$ 18,886	\$ 2,328
# 3	40,753	615	9	24,636	514	-	-	50	25,824	-	-	50	25,824	14,929
# 4	9,577	430	7	8,294	360	-	-	35	9,126	-	-	35	9,126	451
# 5	2,998	306	5	1,414	256	-	-	25	2,006	-	-	25	2,006	992
# 6	4,361	99	2	3,528	82	-	-	8	3,719	-	-	8	3,719	642
# 7	11,063	374	6	9,851	314	-	-	30	10,575	-	-	30	10,575	488
# 8	82,310	2,122	33	70,864	1,776	2,800	185	173	77,953	-	-	173	77,953	4,357
# 9	15,559	422	6	14,107	353	-	-	34	14,922	-	-	34	14,922	637
# 10	6,106	150	2	5,125	125	-	-	12	5,414	-	-	12	5,414	692
# 11	21,551	642	10	20,070	537	-	-	52	21,311	-	-	52	21,311	240
# 11 Ext. 1	81,133	3,255	50	76,991	2,724	-	-	265	83,285	-	-	265	83,285	(2,152)
# 12	18,587	688	11	15,580	576	1,300	86	56	18,297	-	-	56	18,297	290
# 13	1,819	451	7	57	377	-	-	37	929	-	-	37	929	890
# 13 Ext. 1	166	32	-	4	27	-	-	3	66	-	-	3	66	100
# 13 Ext. 2	1,785	66	1	1,347	56	-	-	5	1,475	-	-	5	1,475	310
# 13 Ext. 3	4,626	332	5	3,963	278	-	-	27	4,605	-	-	27	4,605	21
# 14	4,234	330	5	3,018	276	-	-	27	3,656	-	-	27	3,656	578
# 15	3,453	284	4	1,712	238	-	-	23	2,261	-	-	23	2,261	1,192
# 16	23,200	411	6	21,229	345	-	-	33	22,024	-	-	33	22,024	1,176
# 17	14,273	51	1	12,380	43	-	-	4	12,479	-	-	4	12,479	1,794
# 18	449,927	146,400	2,383	71,035	122,555	-	-	11,900	354,273	-	-	11,900	354,273	95,654
# 19	14,835	2,127	33	272	1,781	-	-	173	4,386	-	-	173	4,386	10,449
# 20	32,121	1,654	25	21,977	1,385	-	-	134	25,175	-	-	134	25,175	6,946
Total	\$ 865,651	\$ 161,591	\$ 2,616	\$ 405,664	\$ 135,271	\$ 4,100	\$ 271	\$ 13,134	\$ 722,647	\$ -	\$ -	\$ 13,134	\$ 722,647	\$ 143,004

TOWN OF ORCHARD PARK, NEW YORK

Sewer Districts Fund

Schedule of Changes in Fund Balances (Deficits) - By District Year Ended December 31, 2008

Sanitary Sewer Districts	Fund Balances (Deficits)		Add:		Less:		Fund Balances (Deficits) 12-31-08
	1-1-08	12-31-08	Revenues and Other Financing Sources	Expenditures and Other Financing Uses	Fund Balances (Deficits) 12-31-08		
# 2	\$ 56,729	\$ 19,409	\$ 18,886	\$ 57,252			
# 3	123,167	29,755	25,824	127,098			
# 4	11,794	8,300	9,126	10,968			
# 5	50,201	4,448	2,006	52,643			
# 6	8,213	4,095	3,719	8,589			
# 7	12,415	9,819	10,575	11,659			
# 8	69,569	77,984	77,953	69,600			
# 9	7,573	12,759	14,922	5,410			
# 10	13,372	5,712	5,414	13,670			
# 11	43,255	21,035	21,311	42,979			
# 11 Ext. 1	24,832	79,647	83,285	21,194			
# 12	29,395	18,639	18,297	29,737			
# 13	90,777	4,792	929	94,640			
# 13 Ext. 1	7,340	387	66	7,661			
# 13 Ext. 2	4,602	2,028	1,475	5,155			
# 13 Ext. 3	2,645	4,266	4,605	2,306			
# 14	14,624	3,156	3,656	14,124			
# 15	51,705	4,583	2,261	54,027			
# 16	(3,042)	23,200	22,024	(1,866)			
# 17	(4,195)	14,273	12,479	(2,401)			
# 18	2,278,182	433,315	354,273	2,357,224			
# 19	60,819	10,847	4,386	67,280			
# 20	42,969	29,394	25,175	47,188			
Total	<u>\$ 2,996,941</u>	<u>\$ 821,843</u>	<u>\$ 722,647</u>	<u>\$ 3,096,137</u>			

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Combining Balance Sheet - by District
December 31, 2008

Water Districts	Assets				Liabilities				Fund Balance				Total
	Cash (overdraft)	Prepaid Expenses	Total Assets	Accrued Liabilities	Accounts Payable	Total Liabilities	Reserved for Prepaid Expenses	Reserved for Encumbrances	Designated for Subsequent Year's Expenses	Undesig- nated	Total Fund Balances (Deficits)	Liabilities and Fund Balances (Deficits)	
# 1	\$ (28,661)	\$ -	\$ (28,661)	\$ 126	\$ 348	\$ 474	\$ -	\$ -	\$ -	\$ (29,135)	\$ (29,135)	\$ (28,661)	
# 2	(1,458)	-	(1,458)	64	134	198	-	-	-	(1,656)	(1,656)	(1,458)	
# 3	6,453	-	6,453	45	241	286	-	-	300	5,867	6,167	6,453	
# 3 Ext. 1	1,936	-	1,936	10	13	23	-	-	-	1,913	1,913	1,936	
# 3 Ext. 2	679	-	679	2	13	15	-	-	40	624	664	679	
# 3 Ext. 3	2,203	-	2,203	3	13	16	-	-	120	2,067	2,187	2,203	
# 4	188,831	-	188,831	295	1,126	1,421	-	-	10,000	177,410	187,410	188,831	
# 4 Ext. 1	171,216	-	171,216	163	-	163	-	-	13,000	158,053	171,053	171,216	
# 6	96,625	-	96,625	222	954	1,176	-	-	15,000	80,449	95,449	96,625	
# 6 Ext. 1	381	-	381	-	-	-	-	-	-	381	381	381	
# 6 Ext. 2	6,091	-	6,091	3	15	18	-	-	380	5,693	6,073	6,091	
# 6 Ext. 3	22,554	-	22,554	22	75	97	-	-	2,300	20,157	22,457	22,554	
# 6 Ext. 4	41,067	-	41,067	22	44	66	-	-	2,650	38,351	41,001	41,067	
# 6 Ext. 5	42,104	-	42,104	16	104	120	-	-	2,500	39,484	41,984	42,104	
# 6 Ext. 6	408	-	408	-	-	-	-	-	-	408	408	408	
# 7	3,635	-	3,635	11	13	24	-	-	1,100	2,511	3,611	3,635	
# 8	345,203	-	345,203	337	982	1,319	-	-	9,400	334,484	343,884	345,203	
# 8 Ext. 1	(9,021)	-	(9,021)	14	26	40	-	-	-	(9,061)	(9,061)	(9,021)	
# 8 Ext. 2	78,882	-	78,882	44	91	135	-	-	4,800	73,947	78,747	78,882	
# 8 Ext. 3	14,190	-	14,190	3	-	3	-	-	470	13,717	14,187	14,190	
# 9	176,273	-	176,273	104	275	379	-	-	11,000	164,894	175,894	176,273	
# 9 Ext. 1	15,220	-	15,220	21	28	49	-	-	1,500	13,671	15,171	15,220	
# 9 Ext. 2	64,354	-	64,354	49	96	145	-	-	3,800	60,409	64,209	64,354	
# 9 Ext. 3	6,321	-	6,321	2	-	2	-	-	500	5,819	6,319	6,321	
# 9 Ext. 4	6,269	-	6,269	79	137	216	-	-	1,000	5,053	6,053	6,269	
# 10	16,281	-	16,281	85	281	366	-	-	2,200	13,715	15,915	16,281	
# 11	27,373	-	27,373	39	94	133	-	-	2,600	24,640	27,240	27,373	
# 12	23,724	-	23,724	23	121	144	-	-	3,200	20,380	23,580	23,724	
# 13	7,172	-	7,172	34	94	128	-	-	700	6,344	7,044	7,172	
# 13 Ext. 1	3,712	-	3,712	121	322	443	-	-	1,000	2,269	3,269	3,712	
# 14	5,384	-	5,384	19	67	86	-	-	450	4,848	5,298	5,384	
# 15	93,165	-	93,165	1,577	4,462	6,039	-	-	15,000	72,126	87,126	93,165	
# 17	339,346	4,842	344,188	11,717	10,095	21,812	4,842	15,560	50,000	251,974	322,376	344,188	
# 17 Ext. 1	5,317	-	5,317	58	54	112	-	-	300	4,905	5,205	5,317	
# 17 Ext. 2	21,133	-	21,133	84	189	273	-	-	1,000	19,860	20,860	21,133	
# 17 Ext. 3	1,868	-	1,868	5	68	73	-	-	-	1,795	1,795	1,868	
# 18	12,319	-	12,319	15	27	42	-	-	1,850	10,427	12,277	12,319	
# 19	10,238	-	10,238	151	362	513	-	-	-	9,725	9,725	10,238	
# 19 Ext. 1	5,548	-	5,548	-	-	-	-	-	200	5,348	5,548	5,548	
# 20	35,334	-	35,334	8	27	35	-	-	1,000	34,299	35,299	35,334	
# 21	23,720	-	23,720	3	13	16	-	-	800	22,904	23,704	23,720	
Total	\$ 1,883,389	\$ 4,842	\$ 1,888,231	\$ 15,596	\$ 21,004	\$ 36,600	\$ 4,842	\$ 15,560	\$ 160,160	\$ 1,671,069	\$ 1,851,631	\$ 1,888,231	

TOWN OF ORCHARD PARK, NEW YORK

Water Districts Fund

Schedule of Revenues - Budget and Actual Year Ended December 31, 2008

Water Districts	Adjusted Estimated Revenues	Total Budgetary Revenues	Budgetary Revenues					Inter-District Charges	Variance Favorable (Unfavorable)
			Real Property Taxes	Water Sales and Penalties	Interest Earnings				
# 1	\$ 42,115	\$ 42,115	\$ 42,115	\$ -	\$ -	\$ -	\$ -	\$ -	
# 2	9,492	9,492	9,492	-	-	-	-	-	
# 3	8,944	9,255	8,944	-	311	-	-	311	
# 3 Ext. 1	1,692	1,776	1,692	-	84	-	-	84	
# 3 Ext. 2	409	444	409	-	35	-	-	35	
# 3 Ext. 3	663	768	663	-	105	-	-	105	
# 4	35,302	45,610	35,302	-	10,308	-	-	10,308	
# 4 Ext. 1	9,035	18,225	9,035	-	9,190	-	-	9,190	
# 6	33,588	38,797	33,298	-	5,209	290	-	5,209	
# 6 Ext. 1	228	247	228	-	19	-	-	19	
# 6 Ext. 2	338	655	338	-	317	-	-	317	
# 6 Ext. 3	1,009	2,280	1,009	-	1,271	-	-	1,271	
# 6 Ext. 4	1,334	3,496	1,334	-	2,162	-	-	2,162	
# 6 Ext. 5	2,175	4,351	2,175	-	2,176	-	-	2,176	
# 6 Ext. 6	116	136	116	-	20	-	-	20	
# 7	571	828	571	-	257	-	-	257	
# 8	40,269	58,261	40,269	-	17,992	-	-	17,992	
# 8 Ext. 1	12,535	12,535	12,535	-	-	-	-	-	
# 8 Ext. 2	1,838	6,037	1,838	-	4,199	-	-	4,199	
# 8 Ext. 3	216	936	216	-	720	-	-	720	
# 9	14,130	23,375	14,130	-	9,245	-	-	9,245	
# 9 Ext. 1	3,237	4,036	3,237	-	799	-	-	799	
# 9 Ext. 2	10,453	13,696	10,353	-	3,243	100	-	3,243	
# 9 Ext. 3	459	782	459	-	323	-	-	323	
# 9 Ext. 4	12,012	12,371	12,012	-	359	-	-	359	
# 10	12,464	13,435	12,464	-	971	-	-	971	
# 11	5,455	6,895	5,455	-	1,440	-	-	1,440	
# 12	1,986	3,298	1,986	-	1,312	-	-	1,312	
# 13	4,534	4,939	4,534	-	405	-	-	405	
# 13 Ext. 1	18,731	18,955	18,731	-	224	-	-	224	
# 14	3,140	3,414	3,140	-	274	-	-	274	
# 15	269,698	281,527	269,698	7,000	4,829	-	-	11,829	
# 17	301,830	324,717	301,830	4,129	18,758	-	-	22,887	
# 17 Ext. 1	8,689	8,924	8,689	-	235	-	-	235	
# 17 Ext. 2	44,581	45,599	44,581	-	1,018	-	-	1,018	
# 17 Ext. 3	10,089	10,184	10,089	-	95	-	-	95	
# 18	926	1,819	926	218	675	-	-	893	
# 19	31,504	31,977	26,000	181	392	5,404	-	473	
# 19 Ext. 1	10,030	10,329	10,030	-	299	-	-	299	
# 20	526	2,495	526	164	1,805	-	-	1,969	
# 21	1,648	2,841	1,648	-	1,193	-	-	1,193	
Total	\$ 967,991	\$ 1,081,852	\$ 962,097	\$ 11,692	\$ 102,269	\$ 5,794	\$ -	\$ 113,861	

TOWN OF ORCHARD PARK, NEW YORK

Water Districts Fund

Schedule of Expenditures and Other Financing Uses - Budget and Actual

Year Ended December 31, 2008

Water Districts	Adjusted Budget		Total		Budgetary Expenditures			Other Financing Uses - Interfund Transfers			Variance	
	Budget	Expenditures	Personal Services	Equipment	Contractual Expenses	Employee Benefits	Principal	Interest	Transfers Out	Favorable (Unfavorable)		
											Budget	Expenditures
# 1	\$ 42,115	\$ 20,517	\$ 3,134	\$ 48	\$ 4,561	\$ 2,625	\$ 5,995	\$ 3,899	\$ 255	\$ 21,598		
# 2	10,292	10,952	1,590	24	1,802	1,333	4,034	2,040	129	(660)		
# 3	9,244	8,711	1,112	17	3,032	931	2,138	1,391	90	533		
# 3 Ext. 1	1,692	1,443	246	4	190	206	471	306	20	249		
# 3 Ext. 2	459	434	53	1	167	44	100	65	4	25		
# 3 Ext. 3	783	565	79	1	170	66	147	96	6	218		
# 4	45,302	52,232	7,351	113	14,398	6,158	14,485	9,129	598	(6,930)		
# 4 Ext. 1	22,035	21,201	4,065	62	494	3,405	7,783	5,062	330	834		
# 6	48,588	40,991	5,539	85	12,901	4,640	10,528	6,848	450	7,597		
# 6 Ext. 1	228	230	8	-	190	6	15	10	1	(2)		
# 6 Ext. 2	718	564	72	1	199	60	137	89	6	154		
# 6 Ext. 3	3,409	3,810	548	8	1,022	459	1,047	681	45	(401)		
# 6 Ext. 4	3,984	3,400	543	8	638	455	1,037	675	44	584		
# 6 Ext. 5	4,675	3,476	418	6	1,390	349	775	504	34	1,199		
# 6 Ext. 6	116	114	4	-	100	2	5	3	-	2		
# 7	1,711	2,072	271	4	694	226	518	337	22	(361)		
# 8	49,669	54,070	8,517	130	11,770	7,135	15,648	10,178	692	(4,401)		
# 8 Ext. 1	12,535	2,042	338	5	324	283	645	420	27	10,493		
# 8 Ext. 2	6,638	6,717	1,099	17	1,124	921	2,101	1,366	89	(79)		
# 8 Ext. 3	686	391	75	1	10	63	143	93	6	295		
# 9	25,130	22,306	2,580	40	3,611	2,161	10,162	3,542	210	2,824		
# 9 Ext. 1	4,937	3,973	508	8	391	425	1,891	709	41	964		
# 9 Ext. 2	14,253	10,813	1,211	19	1,301	1,014	5,451	1,719	98	3,440		
# 9 Ext. 3	1,009	572	63	1	108	53	254	88	5	437		
# 9 Ext. 4	14,012	12,941	1,984	30	1,891	1,662	4,751	2,462	161	1,071		
# 10	15,964	15,592	2,119	32	3,635	1,775	5,151	2,708	172	372		
# 11	8,455	6,828	951	15	1,241	797	2,518	1,229	77	1,627		
# 12	5,186	4,434	580	9	1,518	486	1,087	707	47	752		
# 13	5,334	5,468	833	13	1,227	698	1,593	1,036	68	(134)		
# 13 Ext. 1	20,531	19,566	3,016	46	4,227	2,526	5,760	3,746	245	965		
# 14	3,590	3,230	466	7	860	390	890	579	38	360		
# 15	289,698	280,847	39,952	612	59,030	33,466	95,624	48,916	3,247	8,851		
# 17	358,830	342,220	53,532	820	71,906	44,841	101,046	65,724	4,351	16,610		
# 17 Ext. 1	8,989	8,096	1,435	22	828	1,202	2,722	1,770	117	893		
# 17 Ext. 2	46,081	43,799	2,085	32	3,951	1,746	31,439	4,377	169	2,282		
# 17 Ext. 3	10,089	10,129	129	2	831	108	4,000	5,049	10	(40)		
# 18	2,826	2,298	379	6	367	318	725	472	31	528		
# 19	31,504	29,259	3,741	57	4,797	3,134	12,243	4,983	304	2,245		
# 19 Ext. 1	10,330	10,452	-	-	3,989	-	3,916	2,547	-	(122)		
# 20	1,526	1,363	200	3	344	168	383	249	16	163		
# 21	2,448	1,722	75	1	169	63	1,243	165	6	726		
Total	\$ 1,145,601	\$ 1,069,840	\$ 150,901	\$ 2,310	\$ 221,398	\$ 126,400	\$ 360,601	\$ 195,969	\$ 12,261	\$ 75,761		

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Schedule of Changes in Fund Balances (Deficits) - by District
Year Ended December 31, 2008

	Fund		Add:		Less:		Fund
	Balances (Deficits) 1-1-08	\$	Revenues and Other Sources	\$	Expenditures and Other Uses	Balances (Deficits) 12-31-08	
Water Districts							
# 1	(50,733)	\$	42,115	\$	20,517	\$	(29,135)
# 2	(196)		9,492		10,952		(1,656)
# 3	5,623		9,255		8,711		6,167
# 3 Ext. 1	1,580		1,776		1,443		1,913
# 3 Ext. 2	654		444		434		664
# 3 Ext. 3	1,984		768		565		2,187
# 4	194,032		45,610		52,232		187,410
# 4 Ext. 1	174,029		18,225		21,201		171,053
# 6	97,643		38,797		40,991		95,449
# 6 Ext. 1	364		247		230		381
# 6 Ext. 2	5,982		655		564		6,073
# 6 Ext. 3	23,987		2,280		3,810		22,457
# 6 Ext. 4	40,905		3,496		3,400		41,001
# 6 Ext. 5	41,109		4,351		3,476		41,984
# 6 Ext. 6	386		136		114		408
# 7	4,855		828		2,072		3,611
# 8	339,693		58,261		54,070		343,884
# 8 Ext. 1	(19,554)		12,535		2,042		(9,061)
# 8 Ext. 2	79,427		6,037		6,717		78,747
# 8 Ext. 3	13,642		936		391		14,187
# 9	174,825		23,375		22,306		175,894
# 9 Ext. 1	15,108		4,036		3,973		15,171
# 9 Ext. 2	61,326		13,696		10,813		64,209
# 9 Ext. 3	6,109		782		572		6,319
# 9 Ext. 4	6,623		12,371		12,941		6,053
# 10	18,072		13,435		15,592		15,915
# 11	27,173		6,895		6,828		27,240
# 12	24,716		3,298		4,434		23,580
# 13	7,573		4,939		5,468		7,044
# 13 Ext. 1	3,880		18,955		19,566		3,269
# 14	5,114		3,414		3,230		5,298
# 15	86,446		281,527		280,847		87,126
# 17	339,879		324,717		342,220		322,376
# 17 Ext. 1	4,377		8,924		8,096		5,205
# 17 Ext. 2	19,060		45,599		43,799		20,860
# 17 Ext. 3	1,740		10,184		10,129		1,795
# 18	12,756		1,819		2,298		12,277
# 19	7,007		31,977		29,259		9,725
# 19 Ext. 1	5,671		10,329		10,452		5,548
# 20	34,167		2,495		1,363		35,299
# 21	22,585		2,841		1,722		23,704
Total	1,839,619	\$	1,081,852	\$	1,069,840	\$	1,851,631

TOWN OF ORCHARD PARK, NEW YORK
Capital Projects Fund - Combining Balance Sheet
December 31, 2008

Project	Assets			Liabilities				Fund Balance		Total	
	Cash (over/short)	Total Assets	Accounts Payable	Retainage Payable	BAN Payable	Total Liabilities	Encumbrances	Unreserved - Undesignated	Total Fund Balances (Deficits)	Liabilities and Fund Balances (Deficits)	
H03 Bridge Inventory and Study	\$ 76,425	\$ 76,425	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,425	\$ 76,425	\$ 76,425	
H04 GIS and Mapping	41,077	41,077	976	-	-	976	-	40,101	40,101	41,077	
H05 Highway Building Repair/Expansion	104,313	104,313	7,967	12,396	-	20,363	-	83,950	83,950	104,313	
H06 Bussendorf Drainage	403,405	403,405	-	-	-	-	-	403,405	403,405	403,405	
H07 Town Park Improvements	10,341	10,341	32	-	-	32	-	10,309	10,309	10,341	
H09 Land Acquisition	(77,164)	(77,164)	-	-	-	-	-	(77,164)	(77,164)	(77,164)	
H13 California Road Park Land	29,208	29,208	-	-	-	-	-	29,208	29,208	29,208	
H14 Municipal Building Reserve	46,920	46,920	-	-	-	-	-	46,920	46,920	46,920	
H19 Green Lake Dam Rehabilitation	177,990	177,990	-	-	-	-	-	177,990	177,990	177,990	
H20 Baker Road Bridge Design	7,418	7,418	5,234	-	-	5,234	-	2,184	2,184	7,418	
H27 Capital Projects - General	22,060	22,060	3,500	-	-	3,500	-	18,560	18,560	22,060	
H31 Townwide Drainage Study	45,557	45,557	-	-	-	-	-	45,557	45,557	45,557	
H32 Big Tree Drainage	33,114	33,114	-	-	-	-	-	33,114	33,114	33,114	
H35 Townwide Sanitary Sewer Study	81,468	81,468	-	-	-	-	-	81,468	81,468	81,468	
H39 Milestrip Road Recreation Area	16,821	16,821	-	-	-	-	-	16,821	16,821	16,821	
H42 Composting Facility Development	322,213	322,213	-	14,042	-	14,042	233,580	74,591	308,171	322,213	
H45 Hobby Lane Turnaround	-	-	-	-	-	-	-	-	-	-	
H46 Parks Equipment Acquisition	32,087	32,087	-	6,837	-	6,837	-	25,250	25,250	32,087	
H48 Dist. Wide Water Improvement	718,263	718,263	-	-	-	-	-	718,263	718,263	718,263	
H49 Senior Center Building Repair	7,042	7,042	-	-	-	-	-	7,042	7,042	7,042	
H51 California Road Park Master Plan	13,965	13,965	-	-	-	-	-	13,965	13,965	13,965	
H54 Various Drainage Projects	34,712	34,712	-	-	-	-	-	34,712	34,712	34,712	
H55 Highway Equipment Acquisition	240,739	240,739	-	-	-	-	-	240,739	240,739	240,739	
H56 Water/Sewer Equipment Acquisition	134,008	134,008	-	-	-	-	-	134,008	134,008	134,008	
H58 Road Reconstruction Projects	16,318	16,318	-	-	-	-	-	16,318	16,318	16,318	
H59 Seufert Rd. Waterline Ext	(71,902)	(71,902)	-	-	-	-	-	(71,902)	(71,902)	(71,902)	
H64 South, North Lane and Nieman Drive	-	-	-	-	-	-	-	-	-	-	
H65 Parking Lot Improvements	18,666	18,666	-	-	-	-	-	18,666	18,666	18,666	
H66 Green Lake Parking Lot	2,152	2,152	-	-	-	-	-	2,152	2,152	2,152	
H67 Computer Asset Purchases	22,714	22,714	4,550	-	-	4,550	-	18,164	18,164	22,714	
H68 Forest Avenue Bridge	669,837	669,837	-	-	650,000	650,000	-	19,837	19,837	669,837	
H69 Hawthorne Drainage	29,604	29,604	-	-	-	-	-	29,604	29,604	29,604	
H70 Police Remodeling	6,354	6,354	-	-	-	-	-	6,354	6,354	6,354	
H71 Composting Equipment Purchases	388,494	388,494	139,850	-	-	139,850	-	248,644	248,644	388,494	
H72 Short Drive Drainage	126,786	126,786	-	-	-	-	-	126,786	126,786	126,786	
H74 Road Reconstruction - PFGAO	17,622	17,622	64	-	-	64	-	17,558	17,558	17,622	
H76 Benning Road Drainage	73,731	73,731	-	-	-	-	-	73,731	73,731	73,731	
H77 Ellis Road Drainage	85,503	85,503	-	-	-	-	-	85,503	85,503	85,503	
H78 Data Collection Project	-	-	-	-	-	-	-	-	-	-	
H79 Telephone System Project	1,819	1,819	-	-	-	-	-	1,819	1,819	1,819	
H80 Chestnut Ridge Village Trail	120,849	120,849	-	-	-	-	-	120,849	120,849	120,849	
H81 Library Renovations	543,403	543,403	202,047	10,968	-	213,015	-	330,388	330,388	543,403	
H82 Iroquois Drive Drainage	105,484	105,484	-	-	-	-	-	105,484	105,484	105,484	
H83 Emergency Management Equipment	29,292	29,292	-	-	-	-	-	29,292	29,292	29,292	
H84 Wallace Drive Turnaround	15,529	15,529	-	-	-	-	-	15,529	15,529	15,529	
H85 Town Hall Fire Alarm	25,592	25,592	-	-	-	-	-	25,592	25,592	25,592	
H86 Brush Mountain Wetland Mitigation	102,366	102,366	-	-	-	-	-	102,366	102,366	102,366	
H87 Comprehensive Stormwater Hydraulic	3,071	3,071	-	-	-	-	-	3,071	3,071	3,071	
	<u>\$ 4,855,266</u>	<u>\$ 4,855,266</u>	<u>\$ 364,220</u>	<u>\$ 44,243</u>	<u>\$ 650,000</u>	<u>\$ 1,058,463</u>	<u>\$ 233,580</u>	<u>\$ 3,563,223</u>	<u>\$ 3,796,803</u>	<u>\$ 4,855,266</u>	

TOWN OF ORCHARD PARK, NEW YORK
Capital Projects Fund - Combining Schedule of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balances (Deficits)
Year Ended December 31, 2008

Project	Fund Balance 1-1-08	Revenues				Other Financing Sources		Other Financing Uses			Total Revenues and Other Financing Sources	Total Expenditures and Other Financing Uses	Fund Balances (Deficits) 12-31-08
		Interest	Miscellaneous	Federal Aid	State Aid	Transfers		Expenditures		Transfers Out			
						In	Out	Capital Outlay	Other				
H03 Bridge Inventory and Study	\$ 72,972	\$ 3,453	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,453	\$ -	\$ -	\$ -	\$ -	\$ 76,425
H04 GIS and Mapping	39,221	1,856	-	-	-	-	-	1,856	-	-	-	976	40,101
H05 Highway Building Repair and Expansion	278,123	11,819	1,310	-	-	150,000	-	163,129	-	-	-	357,302	83,950
H06 Bussendorfer Drainage	385,178	18,227	-	-	-	-	-	18,227	-	-	-	-	403,405
H07 Town Park Improvements	24,628	262	-	-	-	-	-	13,206	-	-	-	27,525	10,309
H09 Land Acquisition	(325,198)	-	-	-	-	250,000	-	250,000	-	-	-	1,966	(77,164)
H13 California Road Park Land	40,841	1,619	-	-	-	-	-	1,619	-	-	-	13,252	29,208
H14 Municipal Building Reserve	169,948	1,085	-	-	45,835	-	-	46,920	-	-	-	-	46,920
H19 Green Lake Dam Rehabilitation	7,759	8,042	-	-	-	-	-	8,042	-	-	-	-	177,990
H20 Baker Road Bridge Design	5,837	359	-	-	-	-	-	359	-	-	-	5,934	2,184
H27 Capital Projects - General	48,405	823	-	-	-	15,400	-	16,223	-	-	-	3,500	18,560
H31 Townwide Drainage Study	31,618	2,096	-	-	-	-	-	2,096	-	-	-	4,944	45,557
H32 Big Tree Drainage	77,787	1,496	-	-	-	-	-	1,496	-	-	-	-	33,114
H35 Townwide Sanitary Sewer Study	19,544	77,787	-	-	-	-	-	3,681	-	-	-	-	81,468
H39 Milestrip Road Recreation Area	617,332	854	-	-	-	-	-	854	-	-	-	3,577	16,821
H42 Composting Facility Development	7,753	23,042	130	-	-	-	-	23,172	-	-	7,753	332,333	308,171
H45 Hobby Lane Turnaround	201,095	5,664	-	-	-	55,000	-	60,664	-	-	-	236,509	25,250
H46 Parks Equipment Acquisition	825,059	35,602	130	-	-	-	-	35,732	-	-	-	142,528	718,263
H48 Dist. Wide Water Improvement	6,724	318	-	-	-	-	-	318	-	-	-	-	7,042
H49 Senior Center Building Repair	42,728	1,151	-	-	-	-	-	1,151	-	-	-	29,914	13,965
H51 California Road Park Master Plan	33,144	1,568	-	-	-	-	-	1,568	-	-	-	-	34,712
H54 Various Drainage Projects	441,004	19,453	10,260	-	-	10,000	-	39,713	-	-	-	239,978	240,739
H55 Highway Equipment Acquisition	118,066	5,942	-	-	-	10,000	-	15,942	-	-	-	-	134,008
H56 Water/Sewer Equipment Acquisition	15,581	737	-	-	-	-	-	737	-	-	-	-	16,318
H58 Road Reconstruction Projects	(80,951)	-	-	-	-	9,049	-	9,049	-	-	-	-	(71,902)
H59 Seufert Rd. Waterline Ext	121,978	-	-	-	-	-	-	-	-	121,978	-	-	-
H64 South, North Lane and Nieman Drive	18,400	866	-	-	-	-	-	866	-	-	-	600	18,666
H65 Parking Lot Improvements	2,055	97	-	-	-	-	-	97	-	-	-	-	2,152
H66 Green Lake Parking Lot	10,132	1,238	180	-	-	25,000	-	26,418	-	-	-	18,386	18,164
H67 Computer Asset Purchases	10,526	32,758	-	-	-	-	-	32,758	-	-	-	23,447	19,837
H68 Forest Avenue Bridge	28,266	1,338	-	-	-	-	-	1,338	-	-	-	-	29,604
H69 Hawthorne Drainage	96,281	1,379	-	-	-	-	-	1,379	-	-	-	91,306	6,354
H70 Police Remodeling	368,527	18,074	1,890	-	-	20,000	-	39,964	-	-	-	159,847	248,644
H71 Composting Equipment Purchases	219,898	4,810	-	-	-	121,976	-	126,786	-	-	-	309,792	126,786
H72 Short Drive Drainage	70,400	7,452	-	-	100,000	-	-	107,452	-	-	-	-	17,558
H74 Road Reconstruction - PFGAO	81,640	3,331	-	-	-	-	-	3,331	-	-	-	-	73,731
H76 Benning Road Drainage	15,510	3,863	-	-	-	-	-	3,863	-	-	-	-	85,503
H77 Ellis Road Drainage	7,854	120	-	-	-	-	-	120	-	15,510	-	15,510	-
H78 Data Collection Project	61,631	4,218	-	-	-	55,000	-	59,218	-	-	-	6,155	1,819
H79 Telephone System Project	46,573	8,487	-	-	-	380,000	-	606,257	-	-	-	322,442	120,849
H80 Chestnut Ridge Village Trail	100,718	4,766	-	-	167,040	-	-	4,766	-	-	-	-	330,388
H81 Library Renovations	-	2,009	-	-	-	-	-	2,009	-	-	-	-	105,484
H82 Iroquois Drive Drainage	-	441	-	-	52,000	-	-	54,009	-	-	-	24,717	29,292
H83 Emergency Management Equipment	-	592	-	-	-	20,000	-	20,441	-	-	-	4,912	15,529
H84 Wallace Drive Turnaround	-	2,366	-	-	-	25,000	-	25,592	-	-	-	-	25,592
H85 Town Hall Fire Alarm	-	71	-	-	-	100,000	-	102,366	-	-	-	-	102,366
H86 Brush Mountain Wetland Mitigation	-	-	-	-	-	3,000	-	3,071	-	-	-	-	-
H87 Comprehensive Stormwater Hydraulic	\$ 4,364,587	\$ 247,425	\$ 77,574	\$ 100,000	\$ 264,875	\$ 1,249,425	\$ -	\$ 1,939,299	\$ 2,361,842	\$ 145,241	\$ -	\$ 2,507,083	\$ 3,796,803

TOWN OF ORCHARD PARK, NEW YORK

Debt Service Fund

**Schedule of Revenues, Expenditures, Other Financing Sources and
Change in Fund Balance - Budget and Actual
Year Ended December 31, 2008**

	<u>Original Budget</u>	<u>Adjusted Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
EXPENDITURES				
Current:				
Principal	\$ 715,000	\$ 715,000	\$ 940,000	\$ 225,000
Interest	<u>267,875</u>	<u>267,875</u>	<u>401,572</u>	<u>133,697</u>
Total expenditures	<u>982,875</u>	<u>982,875</u>	<u>1,341,572</u>	<u>358,697</u>
OTHER FINANCING SOURCES:				
Transfers in	<u>982,875</u>	<u>982,875</u>	<u>1,341,572</u>	<u>358,697</u>
Total other financing sources:	<u>982,875</u>	<u>982,875</u>	<u>1,341,572</u>	<u>358,697</u>
Net change in fund balances	-	-	-	-
Fund balances - beginning	<u>131,398</u>	<u>131,398</u>	<u>131,398</u>	-
Fund balances - ending	<u>\$ 131,398</u>	<u>\$ 131,398</u>	<u>\$ 131,398</u>	<u>\$ -</u>

TOWN OF ORCHARD PARK, NEW YORK

Combining Balance Sheet

Non-Major Governmental Funds

December 31, 2008

	Special Revenue				Total Nonmajor Governmental Funds
	Town Outside Village	Lighting	Refuse and Garbage	Miscellaneous Special Revenue	
ASSETS					
Cash	\$ 477,620	\$ 373,249	\$ 1,267,385	\$ 690,120	\$ 2,808,374
Accounts receivable	8,103	-	170	-	8,273
Prepaid expenditures	5,811	-	968	-	6,779
Total assets	<u>\$ 491,534</u>	<u>\$ 373,249</u>	<u>\$ 1,268,523</u>	<u>\$ 690,120</u>	<u>\$ 2,823,426</u>
LIABILITIES					
Accrued liabilities	\$ 13,088	\$ -	\$ 2,553	\$ -	\$ 15,641
Accounts payable	593	30,103	89,677	-	120,373
Total liabilities	<u>13,681</u>	<u>30,103</u>	<u>92,230</u>	<u>-</u>	<u>136,014</u>
FUND BALANCES					
Reserved	5,811	-	968	-	6,779
Fund balances - unreserved:					
Designated for subsequent year's expenditures	125,000	25,000	70,000	-	220,000
Undesignated	347,042	318,146	1,105,325	690,120	2,460,633
Total fund balances	<u>477,853</u>	<u>343,146</u>	<u>1,176,293</u>	<u>690,120</u>	<u>2,687,412</u>
Total liabilities and fund balances	<u>\$ 491,534</u>	<u>\$ 373,249</u>	<u>\$ 1,268,523</u>	<u>\$ 690,120</u>	<u>\$ 2,823,426</u>

TOWN OF ORCHARD PARK, NEW YORK

Combining Statement of Revenues, Expenditures, Other Financing Uses and Changes in Fund Balances

Non-Major Governmental Funds

Year Ended December 31, 2008

	Special Revenue				Total
	Town Outside Village	Lighting	Refuse and Garbage	Miscellaneous Special Revenue	
REVENUES					
Real property taxes	\$ -	\$ 298,678	\$ 1,476,752	\$ -	\$ 1,775,430
Non property tax items	219,505	-	-	-	219,505
Departmental income	196,668	-	113,308	-	309,976
Use of money and property	28,914	18,122	67,524	53,679	168,239
Miscellaneous	16,892	-	-	132,415	149,307
Total revenues	<u>461,979</u>	<u>316,800</u>	<u>1,657,584</u>	<u>186,094</u>	<u>2,622,457</u>
EXPENDITURES					
Current:					
General government support	17,055	-	-	-	17,055
Public safety	267,603	-	-	-	267,603
Health	3,838	-	-	-	3,838
Transportation	-	291,668	-	-	291,668
Home and community services	80,387	-	1,301,300	45,103	1,426,790
Employee benefits	133,754	-	-	-	133,754
Total expenditures	<u>502,637</u>	<u>291,668</u>	<u>1,301,300</u>	<u>45,103</u>	<u>2,140,708</u>
Excess of revenues over expenditures	<u>(40,658)</u>	<u>25,132</u>	<u>356,284</u>	<u>140,991</u>	<u>481,749</u>
OTHER FINANCING USES					
Transfers out	-	-	(157,165)	(204,737)	(361,902)
Total other financing uses	<u>-</u>	<u>-</u>	<u>(157,165)</u>	<u>(204,737)</u>	<u>(361,902)</u>
Net change in fund balances	(40,658)	25,132	199,119	(63,746)	119,847
Fund balances - beginning	518,511	318,014	977,174	753,866	2,567,565
Fund balances - ending	<u>\$ 477,853</u>	<u>\$ 343,146</u>	<u>\$ 1,176,293</u>	<u>\$ 690,120</u>	<u>\$ 2,687,412</u>

TOWN OF ORCHARD PARK, NEW YORK

Town Outside Village Fund

Schedule of Revenues - Budget and Actual Year Ended December 31, 2008

<u>Account Name</u>	<u>Account Code</u>	<u>Original Estimated Revenue</u>	<u>Transfers</u>	<u>Adjusted Estimated Revenue</u>	<u>Budgetary Revenue</u>	<u>Variance Favorable (Unfavorable)</u>
Non-property tax items:						
Sales tax distribution by County	B1120	\$ 219,505	\$ -	\$ 219,505	\$ 219,505	\$ -
Departmental income:						
Safety inspection fees	B1560	125,000	-	125,000	150,668	25,668
Zoning fees	B2110	2,000	-	2,000	5,300	3,300
Planning board fees	B2115	3,500	-	3,500	4,325	825
Site development fees	B2189	54,000	-	54,000	36,375	(17,625)
Departmental income total		<u>184,500</u>	<u>-</u>	<u>184,500</u>	<u>196,668</u>	<u>12,168</u>
Use of money and property:						
Interest earnings	B2401	6,000	-	6,000	28,914	22,914
Licenses and permits:						
Operating permits	B2590	-	-	-	300	300
Total licenses and permits		<u>-</u>	<u>-</u>	<u>-</u>	<u>300</u>	<u>300</u>
Sale of property and compensation for loss						
Sale of equipment	B2665	-	-	-	1,170	1,170
Total licenses and permits		<u>-</u>	<u>-</u>	<u>-</u>	<u>1,170</u>	<u>1,170</u>
Miscellaneous:						
Refund of prior year expenditures	B2701	-	-	-	89	89
Other unclassified revenues	B2770	7,000	-	7,000	15,333	8,333
Miscellaneous total		<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>15,422</u>	<u>8,422</u>
TOTAL REVENUES		<u>\$ 417,005</u>	<u>\$ -</u>	<u>\$ 417,005</u>	<u>\$ 461,979</u>	<u>\$ 43,415</u>

TOWN OF ORCHARD PARK, NEW YORK

Town Outside Village Fund

Schedule of Expenditures - Budget and Actual

Year Ended December 31, 2008

<u>Account Name</u>	<u>Account Code</u>	<u>Original Budget Appropriation</u>	<u>Transfers</u>	<u>Adjusted Budget Appropriation</u>	<u>Budgetary Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>
GENERAL GOVERNMENT SUPPORT						
Central services:						
Comp. Tech. & GIS Admin. (25%)	B.1670.130	\$ 17,055	-	\$ 17,055	\$ 17,055	\$ -
		<u>17,055</u>		<u>17,055</u>	<u>17,055</u>	<u>-</u>
Special items						
Contingent	B.1910.480	12,000	-	12,000	-	12,000
Special items total		<u>12,000</u>		<u>12,000</u>	<u>-</u>	<u>12,000</u>
General Government Support total		<u>29,055</u>		<u>29,055</u>	<u>17,055</u>	<u>12,000</u>
PUBLIC SAFETY						
Safety inspection:						
Personal services						
Salary of building inspector	B.3620.100	61,973		61,973	61,967	6
Code enforcement officer	B.3620.109	43,400	1,215	44,615	44,615	-
Salary of fire inspector	B.3620.110	56,866	381	57,247	57,247	-
Salary of deputy inspector	B.3620.111	47,465	1,964	49,429	49,429	-
Salary of clerical	B.3620.137	31,783	746	32,529	32,529	-
Equipment						
Computer hardware	B.3620.200	1,500	(1,500)	-	-	-
Computer software	B.3620.201	1,000	(1,000)	-	-	-
Vehicle	B.3620.202	-	11,424	11,424	11,424	-
Contractual expenses						
Office supplies	B.3620.400	2,000	-	2,000	1,573	427
State fire code expenditures	B.3620.401	1,600	(1,574)	26	26	-
Mileage for inspection	B.3620.412	350	(333)	17	17	-

(Continued)

TOWN OF ORCHARD PARK, NEW YORK

Town Outside Village Fund

Schedule of Expenditures - Budget and Actual Year Ended December 31, 2008

<u>Account Name</u>	<u>Account Code</u>	<u>Original</u>		<u>Transfers</u>	<u>Adjusted</u>		<u>Budgetary Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>
		<u>Budget Appropriation</u>	<u>Budget</u>		<u>Budget Appropriation</u>	<u>Budget</u>		
Travel and conference	B.3620.413	1,200	1,250	50	1,250	1,228	22	
Training	B.3620.419	500	100	(400)	100	100	-	
Telephone	B3620.420	1,500	1,500	-	1,500	1,074	426	
Copier Lease	B.3620.444	2,300	2,300	-	2,300	2,102	198	
Vehicle repair and maintenance	B.3620.445	2,000	2,333	333	2,333	2,170	163	
Gasoline	B.3620.475	2,200	2,200	-	2,200	2,102	98	
Contracting plan review	B.3620.476	7,000	-	(7,000)	-	-	-	
Public safety total		<u>264,637</u>	<u>268,943</u>	<u>4,306</u>	<u>268,943</u>	<u>267,603</u>	<u>1,340</u>	
HEALTH								
Registrar of Vital Statistics:								
Personal services								
Salary - registrar	B.4020.100	3,838	3,838	-	3,838	3,838	-	
Contractual expenses								
Other expenses	B.4020.400	190	190	-	190	-	190	
Health Total		<u>4,028</u>	<u>4,028</u>	<u>-</u>	<u>4,028</u>	<u>3,838</u>	<u>190</u>	
HOME AND COMMUNITY SERVICES								
Zoning:								
Personal services								
Salary of board members (5)	B.8010.100	4,380	4,380	-	4,380	4,380	-	
Alternate board member	B.8010.101	775	825	50	825	825	-	
Salary of (1/2) zoning clerk	B.8010.139	16,772	21,877	5,105	21,877	21,877	-	
Equipment								
Computer remodeling	B.8010.200	200	200	-	200	-	200	
Contractual expenses								
Office supplies	B.8010.400	500	670	170	670	670	-	

(Continued)

TOWN OF ORCHARD PARK, NEW YORK

Town Outside Village Fund

Schedule of Expenditures - Budget and Actual

Year Ended December 31, 2008

<u>Account Name</u>	<u>Account Code</u>	<u>Original Budget</u>		<u>Transfers</u>	<u>Adjusted Budget Appropriation</u>		<u>Budgetary Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>
		<u>Appropriation</u>	<u>Budget</u>		<u>Appropriation</u>	<u>Budget</u>		
Travel and conference	B.8010.413	500	400	(100)	400	40	360	
Publishing	B.8010.450	700	700	-	700	508	192	
Zoning total		<u>23,827</u>	<u>29,052</u>	<u>5,225</u>	<u>29,052</u>	<u>28,300</u>	<u>752</u>	
Planning:								
Personal services								
Salary of board members (7)	B.8020.100	6,030	6,030	-	6,030	6,030	-	
Alternate board member	B.8020.101	775	825	50	825	825	-	
Salary of planning coordinator	B.8020.110	22,656	22,656	-	22,656	22,656	-	
Salary of (1/2) planning clerk	B.8020.139	16,772	18,240	1,468	18,240	18,240	-	
Salary of temp p-t clerk	B.8020.141	5,394	5,394	-	5,394	3,358	2,036	
Equipment								
Computer remodeling	B.8020.200	1,300	1,300	-	1,300	-	1,300	
Contractual expenses								
Office supplies	B.8020.400	931	931	-	931	666	265	
Resources	B.8020.405	200	200	-	200	-	200	
Travel and conference	B.8020.413	1,500	1,500	-	1,500	113	1,387	
Madated Training	B.8020.414	400	400	-	400	-	400	
Publishing	B.8020.450	600	600	-	600	199	401	
Planning total		<u>56,558</u>	<u>58,076</u>	<u>1,518</u>	<u>58,076</u>	<u>52,087</u>	<u>5,989</u>	
Home and Community Services total								
		<u>80,385</u>	<u>87,128</u>	<u>6,743</u>	<u>87,128</u>	<u>80,387</u>	<u>6,741</u>	
Employee Benefits:								
Employees retirement	B.9010.810	17,000	23,922	6,922	23,922	23,922	-	
Social security	B.9030.812	21,000	22,026	1,026	22,026	22,026	-	
Workers' compensation	B.9040.813	4,000	4,000	-	4,000	-	4,000	

(Continued)

TOWN OF ORCHARD PARK, NEW YORK

Town Outside Village Fund

Schedule of Expenditures - Budget and Actual

Year Ended December 31, 2008

<u>Account Name</u>	<u>Account Code</u>	<u>Original</u>		<u>Transfers</u>	<u>Adjusted</u>		<u>Budgetary Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>
		<u>Budget Appropriation</u>	<u>Budget</u>		<u>Budget Appropriation</u>	<u>Budget</u>		
Life insurance	B.9045.815	400	400	-	400	276	124	
Hospital and medical insurance	B.9060.814	90,000	90,000	(16,136)	73,864	73,864	-	
Flex Plan	B.9065.814	1,500	1,500	2,927	4,427	4,427	-	
Medicare	B.9090.817	21,000	21,000	(5,788)	15,212	5,152	10,060	
Dental insurance	B.9080.818	9,000	9,000	-	9,000	4,087	4,913	
Employee Benefits Total		163,900	163,900	(11,049)	152,851	133,754	19,097	
TOTAL EXPENDITURES		\$ 542,005	\$ 542,005	\$ -	\$ 542,005	\$ 502,637	\$ 39,368	

(Concluded)

TOWN OF ORCHARD PARK, NEW YORK

Lighting District Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended December 31, 2008

	Original Budget	Adjusted Budget	Budgetary Actual	Variance Favorable (Unfavorable)
REVENUE				
Real property taxes	\$ 298,678	\$ 298,678	\$ 298,678	\$ -
Use of money and property:				
Interest earnings	-	-	18,122	18,122
Total revenues	<u>298,678</u>	<u>298,678</u>	<u>316,800</u>	<u>18,122</u>
EXPENDITURES				
Current:				
Transportation	323,678	329,203	291,668	37,535
Total expenditures	<u>323,678</u>	<u>329,203</u>	<u>291,668</u>	<u>37,535</u>
Net change in fund balances	(25,000)	(30,525)	25,132	55,657
Fund balances - beginning	287,655	287,655	287,655	-
Fund balances - ending	<u>\$ 262,655</u>	<u>\$ 257,130</u>	<u>\$ 312,787</u>	<u>\$ 55,657</u>

TOWN OF ORCHARD PARK, NEW YORK

Refuse and Garbage District Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended December 31, 2008

	Original Budget	Adjusted Budget	Budgetary Actual	Variance Favorable (Unfavorable)
REVENUE				
Real property taxes	\$ 1,476,752	\$ 1,476,752	\$ 1,476,752	\$ -
Departmental income:				
Fees	15,000	15,000	12,125	(2,875)
Sale of compost materials	70,000	70,000	101,183	31,183
Total departmental income	85,000	85,000	113,308	28,308
Use of money and property:				
Interest earnings	20,000	20,000	67,524	47,524
Total revenues	1,581,752	1,581,752	1,657,584	75,832
EXPENDITURES				
Current:				
Home and community services:				
Refuse services	1,300,714	1,300,714	1,135,694	165,020
Composting services	213,873	213,873	165,606	48,267
Total expenditures	1,514,587	1,514,587	1,301,300	213,287
Revenue over expenditures	67,165	67,165	356,284	289,119
OTHER FINANCING USES				
Transfer to Capital Projects Fund	-	-	(20,000)	(20,000)
Transfer to Debt Service Fund - composting facility	(137,165)	(137,165)	(137,165)	-
Total other financing uses	(137,165)	(137,165)	(157,165)	(20,000)
Net change in fund balances	(70,000)	(70,000)	199,119	269,119
Fund balances - beginning	977,174	977,174	977,174	-
Fund balances - ending	\$ 907,174	\$ 907,174	\$ 1,176,293	\$ 269,119

TOWN OF ORCHARD PARK, NEW YORK

Miscellaneous Special Revenue Funds

Combining Balance Sheet

December 31, 2008

ASSETS

Cash	\$ 92,105	\$ 133,068	\$ 453,490	\$ 2,054	\$ 365	\$ 8,176	\$ 862	\$ 690,120
Total assets	\$ 92,105	\$ 133,068	\$ 453,490	\$ 2,054	\$ 365	\$ 8,176	\$ 862	\$ 690,120

LIABILITIES AND FUND BALANCES

Fund balances:								
Unreserved	\$ 92,105	\$ 133,068	\$ 453,490	\$ 2,054	\$ 365	\$ 8,176	\$ 862	\$ 690,120
Total fund balances	92,105	133,068	453,490	2,054	365	8,176	862	690,120
Total liabilities and fund balances	\$ 92,105	\$ 133,068	\$ 453,490	\$ 2,054	\$ 365	\$ 8,176	\$ 862	\$ 690,120

TOWN OF ORCHARD PARK, NEW YORK

Miscellaneous Special Revenue Funds

Combining Schedule of Revenues, Expenditures, Other Financing Uses and

Changes in Fund Balance

Year Ended December 31, 2008

	Ecology	Parkland Development	Public Improvements	Millennium Bricks	Wall of Heroes	Historic Campus Preservation	OP Comm. Youth	Total
REVENUE								
Use of money and property								
Interest earnings	\$ 7,188	\$ 10,381	\$ 35,380	\$ -	\$ 27	\$ 639	\$ 64	\$ 53,679
Miscellaneous								
Developers fees	-	23,034	103,126	-	-	-	-	126,160
Donations	-	-	-	255	100	5,900	-	6,255
Miscellaneous total	-	23,034	103,126	255	100	5,900	-	132,415
Total revenues	<u>7,188</u>	<u>33,415</u>	<u>138,506</u>	<u>255</u>	<u>127</u>	<u>6,539</u>	<u>64</u>	<u>186,094</u>
EXPENDITURES								
Current:								
Home and community services	-	-	10,335	30	68	34,608	62	45,103
Total expenditures	<u>-</u>	<u>-</u>	<u>10,335</u>	<u>30</u>	<u>68</u>	<u>34,608</u>	<u>62</u>	<u>45,103</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,188</u>	<u>33,415</u>	<u>128,171</u>	<u>225</u>	<u>59</u>	<u>(28,069)</u>	<u>2</u>	<u>140,991</u>
OTHER FINANCING USES								
Transfer to capital	(1,737)	(55,000)	(148,000)	-	-	-	-	(204,737)
Total other financing uses:	<u>(1,737)</u>	<u>(55,000)</u>	<u>(148,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(204,737)</u>
Net change in fund balances	5,451	(21,585)	(19,829)	225	59	(28,069)	2	(63,746)
Fund balances - beginning	86,654	154,653	473,319	1,829	306	36,245	860	753,866
Fund balances - ending	<u>\$ 92,105</u>	<u>\$ 133,068</u>	<u>\$ 453,490</u>	<u>\$ 2,054</u>	<u>\$ 365</u>	<u>\$ 8,176</u>	<u>\$ 862</u>	<u>\$ 690,120</u>

TOWN OF ORCHARD PARK, NEW YORK

Statement of Changes in Assets and Liabilities

Fiduciary Fund

Year Ended December 31, 2008

	Beginning 1/1/2008	Additions	Deductions	Balance 12/31/2008
ASSETS				
Cash and cash equivalents	\$ 888,185	\$ 25,876,499	\$ 26,079,076	\$ 685,608
Total assets	<u>\$ 888,185</u>	<u>\$ 25,876,499</u>	<u>\$ 26,079,076</u>	<u>\$ 685,608</u>
LIABILITIES				
Agency liabilities	\$ 888,185	\$ 25,876,499	\$ 26,079,076	\$ 685,608
Total liabilities	<u>\$ 888,185</u>	<u>\$ 25,876,499</u>	<u>\$ 26,079,076</u>	<u>\$ 685,608</u>

STATISTICAL SECTION

(UNAUDITED)

This section of the Town of Orchard Park’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Town’s overall financial health.

Contents	Page
Financial Trends	101
<i>These schedules contain trend information to help the reader understand how the Town’s financial performance and well-being have changed over time.</i>	
Revenue Capacity	106
<i>These schedules contain information to help the reader assess the Town’s most significant revenue source, real property taxes.</i>	
Debt Capacity	114
<i>These schedules present information to help the reader assess the affordability of the Town’s current levels of outstanding debt and the Town’s ability to issue additional debt in the future.</i>	
Demographic and Economic Information	117
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the Town’s financial activities take place.</i>	
Operating Information	119
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the Town’s financial report relates to the services the Authority provides and the activities it performs.</i>	

TOWN OF ORCHARD PARK, NEW YORK

Net Assets

Last Five Fiscal Years

(accrual basis of accounting)

	December 31,					
	2003	2004	2005	2006	2007	2008
Governmental activities						
Invested in capital assets, net of related debt	\$ 29,070,776	\$ 36,293,046	\$ 40,813,276	\$ 41,150,397	\$ 44,091,371	\$ 47,716,609
Restricted for:						
Cemetery	-	-	-	-	21,324	20,968
D.A.R.E. program	5,692	13,652	5,803	10,145	4,484	8,038
Insurance deductibles	238,959	259,491	278,860	281,797	317,168	-
Insurance workers compensation	500,000	609,680	628,885	660,958	698,104	-
Records Management	-	-	-	-	26,643	15,225
Senior center	-	-	620	1,222	1,272	1,272
Historical survey	-	-	-	-	-	2,100
Tax stabilization	515,620	726,607	749,495	778,163	821,896	645,156
Debt service	99,573	27,837	131,413	131,413	131,398	131,398
Unrestricted	18,303,037	13,052,847	15,062,232	14,588,372	13,823,285	13,879,399
Total net assets	<u>\$ 48,733,657</u>	<u>\$ 50,983,160</u>	<u>\$ 57,670,584</u>	<u>\$ 57,602,467</u>	<u>\$ 59,936,945</u>	<u>\$ 62,420,165</u>

Note: The Town began to report accrual information when it implemented GASB 34 in the year ended December 31, 2003. Prior to 2003 such information is not available.

TOWN OF ORCHARD PARK, NEW YORK

Changes in Net Assets
Last Five Fiscal Years
(accrual basis of accounting)

	Year ended December 31,					
	2003	2004	2005	2006	2007	2008
Expenses						
Primary government:						
Governmental activities:						
General government support	\$ 3,255,142	\$ 3,878,523	\$ 3,421,077	\$ 3,739,324	\$ 3,504,573	\$ 3,526,637
Education	8,917	6,324	16,577	1,764	14,985	7,475
Public safety	3,239,277	3,589,550	3,832,797	4,090,202	4,007,594	4,210,883
Health	4,153	4,520	4,658	4,770	4,881	5,088
Transportation	2,860,682	2,061,371	1,989,842	5,880,863	2,898,454	3,293,455
Economic assistance and opportunity	5,948	2,456	950	384	382	398
Culture and recreation	1,209,862	1,489,242	1,959,091	1,044,666	1,714,392	1,931,548
Home and community services	3,772,424	2,660,403	1,362,978	2,636,181	3,791,787	3,290,678
Interest on long-term debt	1,079,297	246,728	445,765	571,804	383,329	400,679
Total primary government expenses	<u>15,435,702</u>	<u>13,939,117</u>	<u>13,033,735</u>	<u>17,969,958</u>	<u>16,320,377</u>	<u>16,666,841</u>
Program revenues						
Governmental activities:						
Charges for services:						
General government support	62,672	510,544	544,974	640,552	488,555	573,551
Transportation	-	-	71,455	75,762	80,893	93,978
Culture and recreation	84,968	134,559	187,047	220,701	251,668	271,284
Home and community services	628,092	658,619	276,442	159,027	166,444	186,109
Operating grants and contributions	106,665	29,569	89,791	480,907	97,263	84,260
Capital grants and contributions	88,220	84,483	87,456	312,810	110,517	485,743
Total primary government program revenues	<u>970,617</u>	<u>1,417,774</u>	<u>1,257,165</u>	<u>1,889,759</u>	<u>1,195,340</u>	<u>1,694,925</u>
Primary government net expense	<u>(14,465,085)</u>	<u>(12,521,343)</u>	<u>(11,776,570)</u>	<u>(16,080,199)</u>	<u>(15,125,037)</u>	<u>(14,971,916)</u>
General revenues						
Property taxes	9,272,487	9,581,044	9,943,173	10,320,187	10,531,749	11,062,600
Non-property tax items	3,026,171	3,085,984	3,379,017	3,289,361	3,948,561	3,992,134
Intergovernmental charges	76,492	71,518	-	-	-	-
Interfund revenues	14,422	10,303	-	-	-	-
Use of money and property	417,042	370,813	768,115	1,015,819	1,369,273	1,076,128
Licenses and permits	25,933	-	-	-	-	-
Fines and forfeitures	287,936	-	-	-	-	-
Miscellaneous	263,569	419,362	257,547	367,508	480,262	329,560
State support (unrestricted)	1,397,332	1,231,822	2,476,755	1,019,207	1,129,670	994,714
Federal support (unrestricted)	-	-	1,240	-	-	-
Total general revenues	<u>14,781,384</u>	<u>14,770,846</u>	<u>16,825,847</u>	<u>16,012,082</u>	<u>17,459,515</u>	<u>17,455,136</u>
Change in net assets	<u>\$ 316,299</u>	<u>\$ 2,249,503</u>	<u>\$ 5,049,277</u>	<u>\$ (68,117)</u>	<u>\$ 2,334,478</u>	<u>\$ 2,483,220</u>

Note: The Town began to report accrual information when it implemented GASB 34 in the year ended December 31, 2003. Prior to 2003 such information is not available.

TOWN OF ORCHARD PARK, NEW YORK
Fund Balances, Governmental Funds
Last Ten Fiscal Years

	December 31,									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
General fund										
Reserved	\$ 954,614	\$1,007,078	\$1,137,758	\$ 943,468	\$ 1,290,260	\$ 1,705,494	\$ 1,883,093	\$ 1,886,322	\$ 2,061,059	\$ 846,113
Unreserved	3,523,437	4,121,075	4,561,037	5,356,086	5,876,444	5,074,474	4,654,668	4,182,503	4,316,985	5,456,776
Total general fund	<u>\$4,478,051</u>	<u>\$5,128,153</u>	<u>\$5,698,795</u>	<u>\$ 6,299,554</u>	<u>\$ 7,166,704</u>	<u>\$ 6,779,968</u>	<u>\$ 6,537,761</u>	<u>\$ 6,068,825</u>	<u>\$ 6,378,044</u>	<u>\$ 6,302,889</u>
All other governmental funds										
Reserved	\$2,270,872	\$2,329,442	\$ 570	\$ 124,419	\$ 116,083	\$ 3,354,608	\$ 202,186	\$ 179,913	\$ 262,005	\$ 431,865
Unreserved, reported in:										
Special revenue funds	5,354,788	5,538,390	6,057,179	6,491,600	6,852,095	3,161,865	6,739,861	7,763,747	8,360,001	8,579,956
Capital projects funds	1,366,751	1,818,525	3,487,630	9,795,929	9,133,442	4,765,444	6,869,515	5,904,201	4,364,587	3,563,223
Total all other governmental funds	<u>\$8,992,411</u>	<u>\$9,686,357</u>	<u>\$9,545,379</u>	<u>\$ 16,411,948</u>	<u>\$ 16,101,620</u>	<u>\$11,281,917</u>	<u>\$13,811,562</u>	<u>\$13,847,861</u>	<u>\$12,986,593</u>	<u>\$12,575,044</u>

TOWN OF ORCHARD PARK, NEW YORK
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years

	December 31,									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Revenues										
Taxes	\$ 10,815,730	\$ 11,024,626	\$ 11,350,793	\$ 11,424,102	\$ 12,298,658	\$ 12,667,028	\$ 13,322,190	\$ 13,609,548	\$ 14,480,310	\$ 15,054,734
Departmental income	710,335	688,136	741,159	753,081	775,732	913,975	584,167	625,185	553,577	658,659
Intergovernmental charges	86,078	58,896	61,840	68,364	76,492	71,518	71,455	84,538	81,253	95,048
Use of money and property	824,754	1,167,323	961,386	590,316	417,042	370,813	768,115	1,015,819	1,369,273	1,076,128
Licenses and permits	24,951	25,459	25,803	24,746	25,933	37,508	38,850	35,484	34,979	35,407
Fines and forfeitures	218,357	248,888	219,638	248,099	287,936	352,239	379,784	345,161	311,959	330,014
Miscellaneous	334,835	224,426	288,566	424,414	263,569	419,362	257,547	367,508	480,262	329,560
Interfund revenues	17,299	17,395	22,272	16,443	14,422	10,303	5,662	5,674	5,792	5,794
State aid	1,039,234	1,157,457	1,897,865	1,462,007	1,567,366	1,344,930	2,652,762	1,443,267	1,329,590	1,457,888
Federal aid	102,296	141,257	120,721	258,179	24,851	944	1,240	369,657	7,860	106,829
Total revenues	\$ 14,173,869	\$ 14,753,863	\$ 15,690,043	\$ 15,269,751	\$ 15,752,001	\$ 16,188,620	\$ 18,081,772	\$ 17,901,841	\$ 18,654,855	\$ 19,150,061
Expenditures										
General government support	\$ 1,997,940	\$ 2,083,305	\$ 2,230,003	\$ 2,369,988	\$ 2,423,532	\$ 2,637,543	\$ 2,642,446	\$ 2,717,347	\$ 2,788,779	\$ 2,670,398
Public safety	2,143,325	2,331,923	2,534,166	2,577,404	2,636,981	2,764,460	2,936,978	3,207,074	3,094,884	3,190,276
Transportation	2,042,398	2,168,592	2,187,138	2,264,682	2,228,799	2,315,644	2,388,849	2,494,475	2,454,436	2,941,595
Other	13,255	10,319	16,953	12,933	15,610	10,463	17,232	5,404	15,920	9,777
Culture and recreation	711,853	816,258	852,359	869,833	931,432	891,408	1,135,244	1,008,397	1,206,442	1,215,568
Home and community services	2,347,137	2,440,484	2,409,233	2,430,881	2,533,442	2,749,786	2,271,435	2,290,780	2,401,178	2,132,465
Employee benefits	1,403,031	1,567,060	2,098,897	1,963,627	2,350,940	2,766,579	3,274,904	3,285,184	3,251,942	3,449,876
Capital outlay	923,321	1,387,309	2,183,467	2,321,737	1,003,993	5,706,600	3,834,068	1,956,367	2,797,889	2,685,238
Debt service										
Interest	287,235	273,153	244,999	205,233	822,373	460,485	418,178	594,450	390,434	401,572
Principal	725,350	695,000	430,000	430,000	771,600	775,000	775,000	775,000	995,000	940,000
Total expenditures	\$ 12,594,845	\$ 13,773,403	\$ 15,187,215	\$ 15,446,318	\$ 15,718,702	\$ 21,077,968	\$ 19,694,334	\$ 18,334,478	\$ 19,396,904	\$ 19,636,765
Excess (deficiency) of revenues over (under) expenditures	1,579,024	980,460	502,828	(176,567)	33,299	(4,889,348)	(1,612,562)	(432,637)	(742,049)	(486,704)

(Continued)

TOWN OF ORCHARD PARK, NEW YORK
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years

	December 31,									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Other Financing Sources (Uses)										
Proceeds from issuance of debt	-	-	-	7,791,600	-	-	3,900,000	-	-	-
Refunding bonds	-	-	-	-	-	-	-	-	5,190,000	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	(5,000,000)	-
Transfers in	2,535,249	2,849,748	3,426,827	1,201,270	1,941,032	2,764,153	2,337,619	1,716,255	3,040,352	2,590,997
Transfers out	(2,535,249)	(2,849,748)	(3,426,827)	(1,201,270)	(1,941,032)	(2,764,153)	(2,337,619)	(1,716,255)	(3,040,352)	(2,590,997)
Total other financing sources (uses)	-	-	-	7,791,600	-	-	3,900,000	-	190,000	-
Net change in fund balances	\$ 1,579,024	\$ 980,460	\$ 502,828	\$ 7,615,033	\$ 33,299	\$ (4,889,348)	\$ 2,287,438	\$ (432,637)	\$ (552,049)	\$ (486,704)
Debt service as a percentage of noncapital expenditures	8.7%	7.8%	5.2%	4.8%	10.8%	8.0%	7.5%	8.4%	8.3%	7.9%

(Concluded)

TOWN OF ORCHARD PARK, NEW YORK

Assessed Value and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years - (Unaudited)

(2) Year	Residential Property	Commercial Property	Recreation & Entertainment	Community Service	Other	(3) Real Property Value	Less Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	(1) Taxable Assessed Value as a Percentage of Actual Taxable Value	
1999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,465,769,765	\$313,122,444	\$1,152,647,321	4.733102	\$1,430,971,224	80.55%	
2000	-	-	-	-	-	1,501,252,907	325,199,359	1,176,053,548	4.731917	1,451,022,268	81.05%	
2001	-	-	-	-	-	1,576,261,972	369,923,261	1,206,338,711	4.709184	1,520,084,061	79.36%	
2002	-	-	-	-	-	1,594,940,801	364,569,225	1,230,371,576	4.538535	1,550,367,409	79.36%	
2003	1,041,196,566	194,591,610	195,847,400	102,400,768	119,723,590	1,653,759,934	367,694,458	1,286,065,476	4.671373	1,802,727,048	71.34%	
2004	1,081,173,511	198,331,403	196,132,800	103,199,968	131,880,359	1,710,718,041	367,619,107	1,343,098,934	4.804459	1,865,415,186	72.00%	
2005	1,106,240,090	213,246,903	200,450,600	103,156,868	126,462,663	1,749,557,124	371,912,000	1,377,645,124	4.758824	1,968,064,463	70.00%	
2006	1,128,756,777	217,822,503	199,428,800	103,128,168	129,537,590	1,778,673,838	367,150,018	1,411,523,820	4.840133	2,106,751,970	67.00%	
2007	1,144,156,982	222,419,803	199,428,800	108,692,768	134,161,589	1,808,859,942	367,925,887	1,440,934,055	4.905236	2,150,647,843	67.00%	
2008	1,163,007,312	222,745,484	199,826,700	125,831,468	128,473,482	1,839,884,446	377,040,781	1,462,843,665	5.151250	2,438,072,775	60.00%	

NOTES:

- (1) Ratio is the equalization rate obtained from the Town of Orchard Park Assessor.
- (2) The years indicated relate to tax levy year. Assessments are compiled from the Town's tax rolls for the preceding year and the equalization rate shown relates to such assessment year.
- (3) The breakdown of real property value by type of property is not available for the years prior to 2003.

Source: Town of Orchard Park Assessor

TOWN OF ORCHARD PARK, NEW YORK

Combined County, Town, Village (If Applicable) and School

District Property Tax Rates (per \$1,000)

Classified by School District Location Within the Town

Last Ten Fiscal Years - (Unaudited)

Year	Town Direct Rates			Total Direct Tax Rate	Overlapping Tax Rates			West Seneca					
	General Town Tax Rate	Highway Tax Rate	Total Direct Tax Rate		Orchard Park			Hamburg			West Seneca		
					Village	Outside Village	Town	Village	Outside Village	Town	Outside Village	Village	Outside Village
1999	\$ 2.756018	\$ 1.977084	\$ 4.733102	\$ 36.279903	\$ 34.646034	\$ 34.972908	\$ 32.080997						
2000	2.754437	1.977480	4.731917	34.954182	33.257464	33.375996	31.216666						
2001	2.731775	1.977409	4.709184	35.261413	33.543410	32.772115	32.890857						
2002	2.559408	1.979127	4.538535	35.430526	33.580526	33.578791	34.127388						
2003	2.623599	2.047774	4.671373	36.761016	34.771016	34.012176	35.302811						
2004	2.692347	2.112112	4.804459	36.737152	34.687152	32.978731	40.205238						
2005	2.623351	2.135473	4.758824	38.141980	36.041980	34.691590	41.869401						
2006	2.619681	2.220452	4.840133	39.515830	37.305830	35.471588	38.302683						
2007	2.620579	2.284657	4.905236	40.624194	38.254194	36.359756	43.729491						
2008	2.813411	2.337839	5.151250	42.109885	39.489885	41.694742	41.413752						

NOTES:

- (1) There is no limitation, either as to rate or amount, with respect to ad valorem taxes on taxable real property in the Town which may be required to pay principal and interest of its bonded indebtedness.
- (2) Taxes, other than Village and School, are due January 1 to February 15 without penalty. Penalties are 1.5% - February 16-28, 3% - March 1-15, 4.5% - March 16 - 31, 6% - April 1 - 17, 7.5% - April 18 to May 1, then 1.5% additional each month thereafter. Unpaid taxes are returned to the Erie County Commissioner of Finance on or about July 1.
- (3) Assessed values used by the Villages vary from the Town's assessed values because different equalization rates are applicable. For this reason tax rates in the Villages cannot be compared with rates of Town Outside Village.

Source: Village of Orchard Park-Clerk, Town of Orchard Park Receiver of Taxes, and Orchard Park Central Schools-Business Manager

TOWN OF ORCHARD PARK, NEW YORK

Property Tax Rates (per \$1,000)

Village of Orchard Park - Orchard Park Central School District Last Ten Fiscal Years - (Unaudited)

Year	Village	Tax Rates			County	Total
		Town	School			
1999	\$ 1.7900000	\$4.5769710	\$21.2890430	\$ 8.6238890	\$36.2799030	
2000	1.8500000	4.5786350	21.5085970	7.0169500	34.9541820	
2001	1.8500000	4.5771870	22.7728140	6.0614120	35.2614130	
2002	1.8500000	4.5385350	22.9973260	6.0446650	35.4305260	
2003	1.9900000	4.6713730	23.6738430	6.4258000	36.7610160	
2004	2.0500000	4.8044590	23.6738430	6.2088500	36.7371520	
2005	2.1000000	4.7588240	24.9822060	6.3009500	38.1419800	
2006	2.2100000	4.8401330	25.0693590	7.3963380	39.5158300	
2007	2.3700000	4.9052360	25.3854690	7.9634890	40.6241940	
2008	2.6200000	5.1512500	26.0683950	8.2702400	42.1098850	

Source: Village of Orchard Park-Clerk, Town of Orchard Park Receiver of Taxes

TOWN OF ORCHARD PARK, NEW YORK

Property Tax Rates (per \$1,000)

Town Outside Village - Orchard Park Central School District Last Ten Fiscal Years - (Unaudited)

Year	Tax Rates			Total
	Town	School	County	
1999	\$ 4.733102	\$ 21.289043	\$ 8.623889	\$ 34.646034
2000	4.731917	21.508597	7.016950	33.257464
2001	4.709184	22.772814	6.061412	33.543410
2002	4.538535	22.997326	6.044665	33.580526
2003	4.671373	23.673843	6.425800	34.771016
2004	4.804459	23.673843	6.208850	34.687152
2005	4.758824	24.982206	6.300950	36.041980
2006	4.840133	25.069359	7.396338	37.305830
2007	4.905236	25.385469	7.963489	38.254194
2008	5.151250	26.068395	8.270240	39.489885

Source: Orchard Park Central Schools-Business Manager, Town of Orchard Park Receiver of Taxes

TOWN OF ORCHARD PARK, NEW YORK

Property Tax Rates (per \$1,000)

Town Outside Village - Hamburg Central School District

Last Ten Fiscal Years - (Unaudited)

Year	Tax Rates			Total
	Town	School	County	
1999	\$ 4.733102	\$ 21.615917	\$ 8.623889	\$ 34.972908
2000	4.733192	21.625854	7.016950	33.375996
2001	4.709184	22.001519	6.061412	32.772115
2002	4.538535	22.995591	6.044665	33.578791
2003	4.671373	22.915003	6.425800	34.012176
2004	4.804459	21.965422	6.208850	32.978731
2005	4.758824	23.631816	6.300950	34.691590
2006	4.840133	23.235117	7.396338	35.471588
2007	4.905236	23.491031	7.963489	36.359756
2008	5.151250	28.273252	8.270240	41.694742

Source: Town of Orchard Park Receiver of Taxes

TOWN OF ORCHARD PARK, NEW YORK

Property Tax Rates (per \$1,000)

Town Outside Village - West Seneca Central School District

Last Ten Fiscal Years - (Unaudited)

Year	Tax Rates			Total
	Town	School	County	
1999	\$ 4.731917	\$ 18.725191	\$ 8.623889	\$ 32.080997
2000	4.733192	19.466524	7.016950	31.216666
2001	4.709184	22.120261	6.061412	32.890857
2002	4.538535	23.544188	6.044665	34.127388
2003	4.671373	24.205638	6.425800	35.302811
2004	4.804459	29.191929	6.208850	40.205238
2005	4.758824	30.809627	6.300950	41.869401
2006	4.840133	26.066212	7.396338	38.302683
2007	4.905236	30.860766	7.963489	43.729491
2008	5.151250	27.992262	8.270240	41.413752

Source: Town of Orchard Park Receiver of Taxes

TOWN OF ORCHARD PARK, NEW YORK

Principal Property Taxpayers

Current Year and Nine Years Ago (Unaudited)

Taxpayer	Type of Business	2008			1999		
		Taxable Assessed Value	Rank	Percentage of Total Town Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Town Taxable Assessed Value
Verizon	Utility	\$ 21,814,035	1	1.49%	\$ -	-	0.00%
TM Orchard Park (formerly Orchard Park Associates)	Apartments	13,360,000	2	0.91%	14,407,900	1	1.23%
New York State Electric & Gas	Utility	13,163,465	3	0.90%	12,450,032	4	1.06%
Quaker Crossing LLC	Commercial/Retail	11,722,150	4	0.80%	5,042,525	7	0.43%
National Fuel Gas	Utility	10,705,112	5	0.73%	13,632,194	3	1.16%
DDR Orchard Park LLC	Commercial/Retail	8,897,900	6	0.61%	-	-	0.00%
Armor Rd. Properties	Nursing Homes	7,841,400	7	0.54%	14,358,400	2	1.22%
Young - Reidman LLC	Apartments	7,763,700	8	0.53%	-	-	0.00%
Target	Commercial/Retail	6,251,800	9	0.43%	-	-	0.00%
Orchard Glenn	Nursing Homes	5,110,000	10	0.35%	-	-	0.00%
Benderson, Nathan	Commercial/Residential	-	-	0.00%	6,778,400	6	0.58%
New York Telephone (NYNEX)	Utility	-	-	0.00%	7,278,050	5	0.62%
Mail Well I	Industrial	-	-	0.00%	4,642,000	8	0.39%
Dayton Hudson	Commercial/Retail	-	-	0.00%	4,565,720	9	0.39%
Carleton Technologies	Manufacturing	-	-	0.00%	4,200,000	10	0.36%
Total		\$ 106,629,562		7.29%	\$ 87,355,221		7.43%
Total Taxable Assessed Valuation		\$1,462,843,665		100%	\$1,176,053,548		100%

Source: Town of Orchard Park Assessor

TOWN OF ORCHARD PARK, NEW YORK

Property Tax Levies and Collections Last Ten Fiscal Years - (Unaudited)

Year	Total Levy	Total Collection At Date of Return	Percentage Collected At Date of Return
1999	\$ 22,034,667	\$ 20,458,329	92.85%
2000	20,444,366	19,739,739	96.55%
2001	19,846,635	19,045,982	95.97%
2002	19,958,041	19,305,507	96.73%
2003	21,381,100	20,716,009	96.89%
2004	21,820,626	21,335,328	97.78%
2005	22,988,302	22,360,008	97.27%
2006	25,163,495	24,602,657	97.77%
2007	26,948,168	26,245,756	97.39%
2008	28,470,867	27,853,780	97.83%

The total levy included the billing for Erie County real property taxes which are jointly billed with the Town levies

Tax payments are due January 1 to February 15th without penalty. Penalties are:

February 16 - 28	1.5%
March 1 - 15	3%
March 16 - 31	4.5%
April 1 - 17	6%
April 18 - May 1	7.5%
1.5% added each month thereafter	

The tax roll is returned to the Erie County Commissioner of Finance after June 30 at which time all unpaid taxes and penalties are payable to him. The Town retains their full tax levies for all funds and special districts prior to remitting the balance plus unpaid items to the County. Thus, the Town is assured of receiving 100% of its tax levy.

Source: Town of Orchard Park Receiver of Taxes

TOWN OF ORCHARD PARK, NEW YORK

Ratios of Outstanding Debt

Last Ten Fiscal Years - (Unaudited)

Year	General Obligation Bonds/Notes Payable	Percentage of Personal Income	Percentage Actual Taxable Value of Property	Per Capita
1999	\$ 4,035,000	0.88%	0.3%	164
2000	3,340,000	0.42%	0.2%	121
2001	2,910,000	0.37%	0.2%	105
2002	10,271,600	1.30%	0.7%	372
2003	9,500,000	1.20%	0.5%	344
2004	8,725,000	1.10%	0.5%	316
2005	11,850,000	1.49%	0.6%	429
2006	11,075,000	1.40%	0.5%	401
2007	10,270,000	1.30%	0.5%	372
2008	9,980,000	1.26%	0.4%	361

TOWN OF ORCHARD PARK, NEW YORK

Direct and Overlapping Governmental Activities Debt

December 31, 2008 - (Unaudited)

GOVERNMENTAL UNIT	Gross Indebtedness	(1) Estimated Exclusions	Net Indebtedness	Town of Orchard Park Percentage Applicable	Town of Orchard Park Portion
Estimated Direct Debt:					
Town of Orchard Park	\$ 9,980,000	\$ 4,426,000	\$ 5,554,000	100.00 %	\$ 5,554,000
Estimated Overlapping Debt:					
County of Erie	621,348,386	140,727,900	480,620,486	4.45 %	21,387,612
School Districts:					
Hamburg Central School District	9,425,000	6,597,500	2,827,500	9.13 %	258,151
Orchard Park Central School District	16,016,000	11,211,200	4,804,800	81.37 %	3,909,666
West Seneca Central School District	45,215,000	31,650,500	13,564,500	4.10 %	556,145
Total Estimated Overlapping Debt	<u>692,004,386</u>	<u>190,187,100</u>	<u>501,817,286</u>		<u>26,111,573</u>
Total Estimated Direct and Overlapping Debt	<u>\$ 701,984,386</u>	<u>\$ 194,613,100</u>	<u>\$ 507,371,286</u>		<u>\$ 31,665,573</u>

NOTES:

(1) Under New York State Statutes certain indebtedness related to Water Improvements is excludable and certain Sewer Improvements as well as School indebtedness funded by State Building Aid may be excluded if applied for, in the computation of statutory debt limits.

Source: Per most recent data provided - Town 12/31/2008, County 12/31/2008 and Schools 6/30/2008

TOWN OF ORCHARD PARK, NEW YORK

Computation of Legal Debt Margin

As of December 31, 2008 - (Unaudited)

Estimated Actual Value of Real Property (After Exemptions) at December 31:	
2004	\$ 1,865,415,186
2005	1,968,064,463
2006	2,106,751,970
2007	2,150,647,843
2008	2,438,072,775
	<u>\$ 8,090,879,462</u>
Total - Five Years Full Valuation	<u>\$ 1,618,175,892</u>
Average Full Valuation	<u>\$ 113,272,312</u>
Debt Limit - 7% of average full valuation (Note 1)	
Amount of Debt Applicable to Debt Limit:	
Outstanding bonded debt:	
General Fund	\$ 75,000
Highway Fund	3,455,000
Special District Funds	5,800,000
Outstanding bond anticipation notes:	
Highway (Bridge) Fund	<u>650,000</u>
	<u>9,980,000</u>
Less other deductions allowed by law:	
Water bonds	4,426,000
Budget appropriations	<u>566,483</u>
	<u>4,992,483</u>
Total amount of net indebtedness applicable to debt limit	
LEGAL DEBT MARGIN	<u>4,987,517</u>
Percentage of debt contracting power exhausted	<u>\$ 108,284,795</u>
	<u>4.40 %</u>

NOTES:

- (1) The provisions of Section 104 of the Local Finance Law specify debt limit of Towns of New York State.
- (2) Under the State Constitution, indebtedness contracted for the construction of sewer facilities during the period from 1962 to 1984 may be excluded at any time, in ascertaining the debt incurring power of the Town upon application to and the technical approval of the State Comptroller. The Town has not submitted such application so it cannot formally exclude such indebtedness.
- (3) There is no constitutional limitation on the amount that may be raised by the Town by tax on real estate in any fiscal year to pay interest and principal on all indebtedness.

Source: Town of Orchard Park Annual Financial Report to the State of New York, Office of the State Comptroller.

TOWN OF ORCHARD PARK, NEW YORK

Demographic and Economic Statistics Last Ten Calendar Years - (Unaudited)

Calendar Year	Population	Personal Income	Per Capita Personal Income	Median Age	Percent High School Graduate or Higher	Percent Bachelor's Degree or Higher	School Enrollment	December Erie County Unemployment Rate
1999	24,632	\$ 460,470,608	\$ 18,694	-	-	-	5,460	-
2000	27,637	792,960,804	28,692	41.4	89.9%	38.9%	5,433	-
2001	27,637	792,960,804	28,692	41.4	89.9%	38.9%	5,383	-
2002	27,637	792,960,804	28,692	41.4	89.9%	38.9%	5,353	5.4%
2003	27,637	792,960,804	28,692	41.4	89.9%	38.9%	5,274	5.7%
2004	27,637	792,960,804	28,692	41.4	89.9%	38.9%	5,240	5.5%
2005	27,637	792,960,804	28,692	41.4	89.9%	38.9%	5,341	5.0%
2006	27,637	792,960,804	28,692	41.4	89.9%	38.9%	5,348	4.9%
2007	27,637	792,960,804	28,692	41.4	89.9%	38.9%	5,483	5.0%
2008	27,637	792,960,804	28,692	41.4	89.9%	38.9%	5,511	7.2%

Source: U.S. Census Bureau, Census 2000 and New York State Department of Labor, Bureau of Labor Statistics and Orchard Park Central School District

TOWN OF ORCHARD PARK, NEW YORK

Principal Employers

Current Year and One Year Ago (Unaudited)

Employer	2008			2007		
	Employees	Rank	Percentage of Total Town Employment	Employees	Rank	Percentage of Total Town Employment
Orchard Park Central Schools	821	1	12.00%	864	1	13.58%
Erie Community College South	450	2	6.58%	450	2	7.07%
West Herr Auto Group	379	3	5.54%	359	5	5.64%
McGard	370	4	5.41%	375	4	5.89%
Absolute Care at Orchard Park	300	5	4.38%	N/R	N/R	N/R
Father Baker Manor	285	6	4.17%	270	7	4.24%
Gaymar Industries, Inc	272	7	3.98%	432	3	6.79%
Mentholum Co.	260	8	3.80%	N/R	N/R	N/R
Enidine	250	9	3.65%	250	8	3.93%
Carleton Technologies	250	10	3.65%	231	10	3.63%
The Waters of Orchard Park	N/R	N/R	N/R	300	6	4.71%
Azerty	N/R	N/R	N/R	240	9	3.77%
Total	<u>3,637</u>		<u>53.2%</u>	<u>3,771</u>		<u>59.3%</u>
Estimated total Town employment	<u>6,842</u>			<u>6,363</u>		

Source: Town of Orchard Park Chamber of Commerce.

Note: Information for nine years ago was not available.

N/R: Not ranked in top ten.

TOWN OF ORCHARD PARK, NEW YORK

Full-time-Equivalent Town Government Employees by Function/Program Last Ten Fiscal Years - (Unaudited)

Function/Program	Full-time-Equivalent Employees as of December 31,									
	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
General Government										
Accounting/Supervisor	4	4	4	4	4	4	4	4	4	4
Assessor	4	4	4	4	3	4	4	3	3	4
Building	4	3	4	4	3	5	5	5	5	5
Computers	-	-	1	1	1	1	1	1	1	1
Justice	2	2	2	2	2	2	2	2	2	2
Maintenance	3	4	4	4	3	3	3	2	2	2
Planning	-	-	-	1	1	1	1	1	1	1
Tax/ Water Billing	2	2	2	2	2	2	2	2	2	2
Town Clerk	3	3	3	3	3	3	3	3	3	3
Police										
Officers	32	31	32	32	32	32	32	32	33	33
Civilians	1	3	4	5	5	5	5	5	5	4
Dog Control	1	1	1	1	1	1	1	1	1	-
Public Works										
Compost	-	-	-	1	1	1	1	1	1	1
Highway	29	31	30	30	29	32	32	29	30	30
Engineering	9	10	10	9	10	12	11	11	11	10
Sewer & Lighting	6	6	7	6	6	5	4	4	4	4
Recreation										
Recreation	-	-	-	-	1	1	2	2	3	3
Senior Services										
Senior Services	1	1	1	1	1	1	1	1	1	1
Total	<u>101</u>	<u>105</u>	<u>109</u>	<u>110</u>	<u>108</u>	<u>115</u>	<u>114</u>	<u>109</u>	<u>112</u>	<u>110</u>

Source: Various Town Departments

TOWN OF ORCHARD PARK, NEW YORK

Operating Indicators by Function /Program

Last Ten Fiscal Years - (Unaudited)

Function/Program	Fiscal Year									
	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
General government										
Building										
Building permits issued	634	585	669	501	532	663	593	700	736	673
Building inspections conducted	1,472	1,287	1,534	1,429	1,203	1,203	1,479	1,715	1,444	1,896
Fire inspections conducted	-	220	154	268	148	148	148	137	269	294
Justice										
Motor vehicle cases processed	3,793	3,929	2,556	4,440	4,681	5,841	6,490	6,486	5,480	5,351
Criminal cases processed	257	297	139	825	589	586	177	233	910	856
Civil cases processed	162	186	180	187	57	117	82	115	67	61
Motor vehicle fines assessed	201,448	230,055	344,787	291,846	307,593	391,987	396,010	362,473	370,106	401,064
Criminal fines assessed	20,450	34,930	24,890	27,997	18,090	22,920	16,600	21,753	26,800	36,950
Civil fines assessed	1,681	1,998	1,825	1,895	2,098	4,265	1,087	1,630	900	1,333
Police										
Physical arrests	608	902	835	757	723	631	668	1,187	950	1,226
Parking violations	358	458	423	445	451	421	514	532	288	337
Vehicle & Traffic violations	2,507	2,878	2,769	3,380	3,136	3,454	4,206	4,355	2,601	3,145
911 calls	-	-	-	3,692	3,409	3,490	3,770	3,532	3,510	3,310
Total calls	15,043	15,470	16,077	19,378	19,204	20,148	20,492	22,416	22,795	23,109
Male cell usage	67	92	73	80	71	47	52	63	85	84
Female cell usage	3	5	5	7	7	6	4	11	20	12
Compost										
Waste composed (cubic yards per day - based on 8 months operation)	-	-	-	-	-	-	-	38	72	51
Other public works										
Street resurfacing (miles)	-	-	-	-	-	-	-	4	5	3
Potholes repaired	-	-	-	-	-	40	40	40	38	31
Parks and recreation										
Program participation	-	-	-	-	-	3,685	4,677	5,404	10,648	10,584

Source: Various Town Departments

TOWN OF ORCHARD PARK, NEW YORK
Capital Asset Statistics by Function /Program
Last Ten Fiscal Years - (Unaudited)

Function/Program	Fiscal Year									
	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
General government										
Offices	1	1	1	1	1	1	1	1	1	1
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Cells	6	6	6	6	6	6	6	6	6	6
Patrol units	8	8	8	8	8	8	8	8	8	8
Highway										
Streets (miles)	-	-	-	-	-	-	-	94	95	96
Traffic signals	-	-	-	-	-	-	-	12	12	12
Engineering										
Streetlights (cumulative beginning 1997)	107	151	186	194	227	259	307	312	324	346
Parks and recreation										
Acreage	-	-	-	-	-	-	84	84	123	272
Playgrounds	-	-	-	-	-	-	5	5	5	5
Baseball/softball diamonds	-	-	-	-	-	-	10	10	10	10
Soccer/football fields	-	-	-	-	-	-	6	6	7	7
Water										
New water mains (miles)	0.02	1.38	1.64	0.43	1.26	1.46	11.28	0.95	0.70	1.02
New fire hydrants	1	13	12	4	8	13	102	2	5	8
Sewer										
New sanitary sewers (miles)	0.13	1.61	1.13	0.48	1.28	1.69	2.26	0.23	0.77	0.90

Source: Various Town Departments