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T O W N O F

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# ORCHARD PARK

ERIE COUNTY, NEW YORK

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COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2009

Janis A. Colarusso, Supervisor

Council Members:

Nancy W. Ackerman

Edward J. Graber, Jr.

Eugene Majchrzak

David R. Kaczor

# **TOWN OF ORCHARD PARK, NEW YORK**

## **Comprehensive Annual Financial Report**

**For the Fiscal Year Ended December 31, 2009**

**Prepared by:**

Town of Orchard Park  
Office of the Supervisor

Mary Travers Murphy (to December 31, 2009)  
Janis A. Colarusso (from January 1, 2010)  
Supervisor

**TOWN OF ORCHARD PARK, NEW YORK**  
 Comprehensive Annual Financial Report  
 For the Fiscal Year Ended December 31, 2009  
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# **INTRODUCTORY SECTION**



# TOWN OF ORCHARD PARK

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

SUPERVISOR  
JANIS A. COLARUSSO

COUNCILMEMBERS  
NANCY W. ACKERMAN  
DAVID R. KACZOR  
EDWARD J. GRABER, JR.  
EUGENE MAJCHRZAK

TOWN CLERK  
CAROL R. HUTTON

TOWN ATTORNEY  
LEONARD BERKOWITZ

TOWN JUSTICES  
EDWARD A. PACE  
DEBORAH A. CHIMES

SUPT. OF HIGHWAYS  
FREDERICK J. PIASECKI, JR

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

March 12, 2010

## 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, 2009, 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, 2009 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 20<sup>th</sup> for the next fiscal year beginning on January 1<sup>st</sup>. 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 2008 annual average of 6.0% to a 2009 annual average of 8.6%.

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, 2009 represents approximately 41% 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 \$653,000 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 2009, the Town acquired a significant piece of land which will provide for parkland and green space, as well as assist in the future alleviation of several drainage issues. Additionally, the Town continued development a comprehensive trial systems and provided for significant renovations to the public library. All of these will assist in further improving the quality of life that our residents enjoy.

In the current year the Town also invested capital funds into our composting facility. We have found that the investments made in this facility over the past decade have produced great returns in the terms of dollars saved (from waste that is removed from transmission to landfills) and the saving of our environment.

In coming years, our capital plan continues to focus on infrastructure issues, including road and bridge reconstruction and various drainage remediation. Other focus areas include development of our parks and community recreation assets.

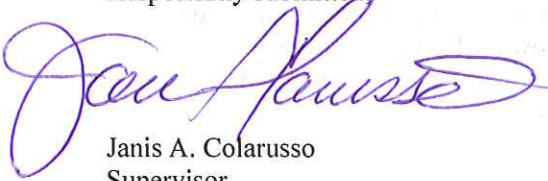
### **Awards and acknowledgements**

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,



Janis A. Colarusso  
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, 2008

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

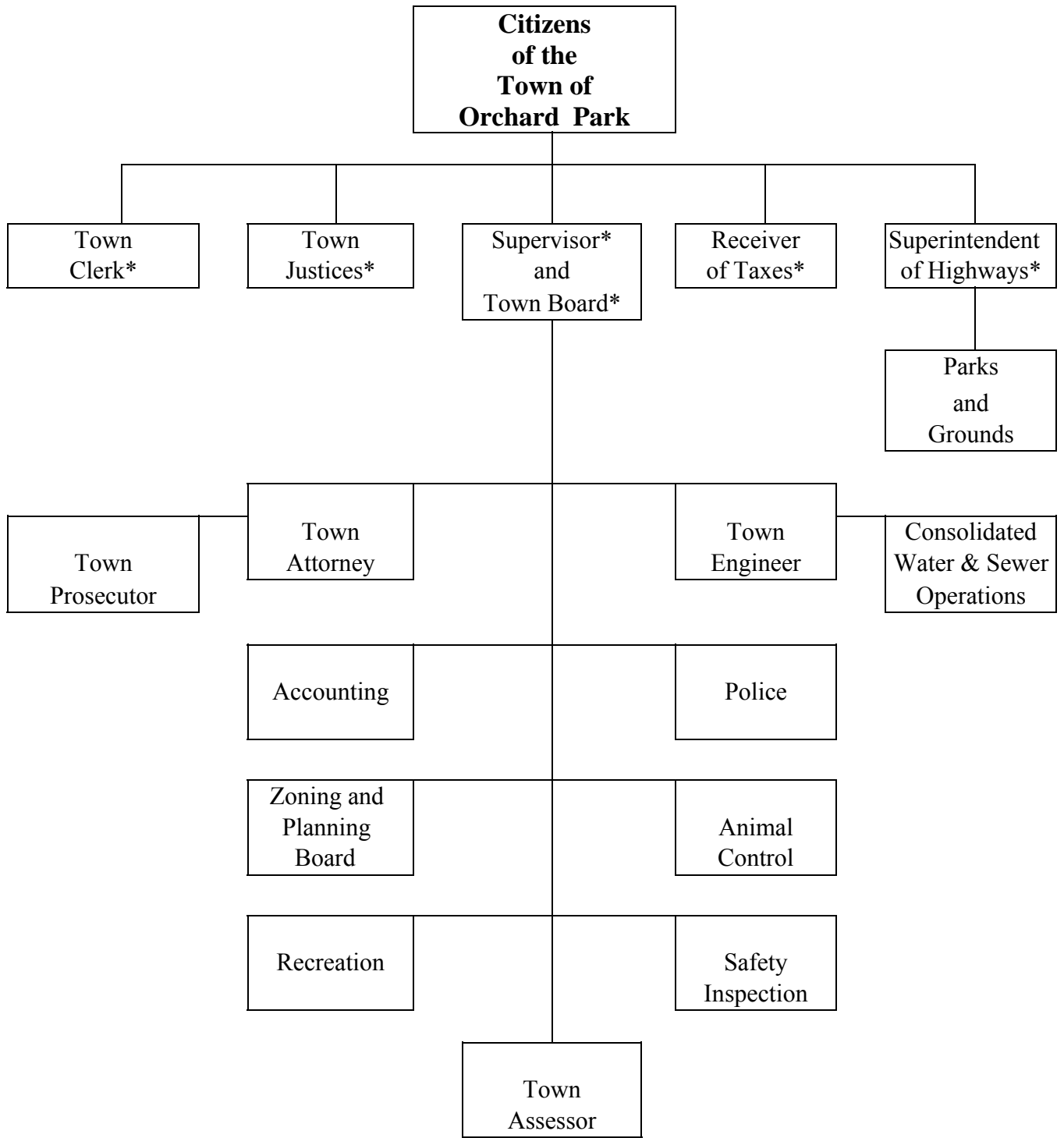
**TOWN OF ORCHARD PARK, NEW YORK**  
**Town Officials**  
**Year Ended December 31, 2009**

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<b>Name</b>	<b>Title</b>
<b>Elected:</b>	
Mary Travers Murphy	Supervisor
Janis A. Colarusso	Supervisor Elect (as of January 1, 2010)
Nancy W. Ackerman	Councilwoman
Mark C. Dietrick	Councilman
Edward J. Graber, Jr.	Councilman
David R. Kaczor	Councilman
Eugene Majchrzak	Councilman Elect (as of January 1, 2010)
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
<b>Appointed:</b>	
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**

## **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, 2009, 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 consideration of internal control over financial reporting as a basis for designing audit procedure that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements, 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, 2009, 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.

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. This supplementary information is the responsibility of Town management. 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*

March 9, 2010



**TOWN OF ORCHARD PARK, NEW YORK**  
**Management's Discussion and Analysis**  
**Year Ended December 31, 2009**

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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, 2009. 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 \$62,467,151 (*net assets*). Of this amount, \$12,940,426 (*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 \$46,986. 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 \$19,405,352, an increase of \$527,419 in comparison with the prior year. Approximately 73 percent of this total amount, \$14,202,779, 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 \$4,160,988, or 46 percent of total General Fund expenditures.
- ◆ The Town's total bonded debt decreased by \$670,000, or 7 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 \$62,467,151 at the close of the 2009 fiscal year.

**Table 1 – Condensed Statement of Net Assets**

	<u>Governmental Activities</u>		Dollar
	<u>2009</u>	<u>2008</u>	<u>Change</u>
Current assets	\$ 20,863,474	\$ 21,056,020	\$ (192,546)
Capital assets	<u>56,662,827</u>	<u>57,046,609</u>	<u>(383,782)</u>
Total assets	<u>77,526,301</u>	<u>78,102,629</u>	<u>(576,328)</u>
Current liabilities	1,482,201	2,218,197	(735,996)
Long-term liabilities	<u>13,576,949</u>	<u>13,464,267</u>	<u>112,682</u>
Total liabilities	<u>15,059,150</u>	<u>15,682,464</u>	<u>(623,314)</u>
Net Assets			
Invested in capital assets, net of related debt	48,698,724	48,434,872	263,852
Restricted	828,001	824,157	3,844
Unrestricted	<u>12,940,426</u>	<u>13,161,136</u>	<u>(220,710)</u>
Total net assets	<u>\$ 62,467,151</u>	<u>\$ 62,420,165</u>	<u>\$ 46,986</u>

By far the largest portion of the Town's net assets (78 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.

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 (21 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.

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

**Table 2 - Comparison of Current Assets and Current Liabilities**

	<u>Governmental Activities</u>	
	<u>2009</u>	<u>2008</u>
Current assets	\$ 20,863,474	\$ 21,056,020
Current liabilities	1,482,201	2,218,197
Ratio of current assets to current liabilities	14.08	9.49

Governmental activities increased the Town's net assets by \$46,986 due to normal Town activities. Table 3 shows the changes in net assets for the years ended December 31, 2009 and 2008.

**Table 3 – Condensed Statement of Revenues, Expenses and Changes in Net Assets**

	<u>Governmental Activities</u>		Dollar
	<u>2009</u>	<u>2008</u>	<u>Change</u>
Revenues:			
Program revenues:			
Charges for services	\$ 1,167,265	\$ 1,124,922	\$ 42,343
Operating grants and contributions	170,427	84,260	86,167
Capital grants and contributions	191,696	485,743	(294,047)
General revenues:			
Property and other taxes	15,139,044	15,054,734	84,310
Unrestricted investment earnings	382,063	1,076,128	(694,065)
Miscellaneous	283,654	329,560	(45,906)
Grants and entitlements	<u>892,439</u>	<u>994,714</u>	<u>(102,275)</u>
Total revenues	<u>18,226,588</u>	<u>19,150,061</u>	<u>(923,473)</u>
Program expenses:			
General government	3,363,859	3,526,637	(162,778)
Education	4,939	7,475	(2,536)
Public safety	4,369,201	4,210,883	158,318
Health	5,193	5,088	105
Transportation	4,463,580	3,293,455	1,170,125
Economic assistance	394	398	(4)
Culture and recreation	1,600,057	1,931,548	(331,491)
Home and community services	4,031,054	3,290,678	740,376
Interest and fiscal charges	<u>341,325</u>	<u>400,679</u>	<u>(59,354)</u>
Total expenses	<u>18,179,602</u>	<u>16,666,841</u>	<u>1,512,761</u>
Change in net assets	46,986	2,483,220	(2,436,234)
Net assets beginning of year	<u>62,420,165</u>	<u>59,936,945</u>	<u>2,483,220</u>
Net assets end of year	<u>\$ 62,467,151</u>	<u>\$ 62,420,165</u>	<u>\$ 46,986</u>

The Town's net assets increased \$46,986 over prior year. Significant items are noted below.

- Unrestricted investment earnings revenue had the most unfavorable trend from 2008 to 2009, with revenues decreasing by \$694,065. The decrease can be attributed to lower interest rates in the year ended December 31, 2009 compared with the prior year.
- Transportation expenses increased by \$1,170,125 from 2008 to 2009. This increase is mainly due to increased non-capitalizable maintenance costs and rising employee costs.
- Home and community expenses increased by \$740,376 due to increased non-capitalizable maintenance costs.

When looking at the sources of income to support operations, it should be noted that charges for services are only 6 percent of governmental activities revenue, while approximately 83 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 – Summary of Sources of Revenues**

	2009		2008		Dollar Change
	Amount	%	Amount	%	
Charges for services	\$ 1,167,265	6.4%	\$ 1,124,922	5.9%	\$ 42,343
Operating grants and contributions	170,427	0.9%	84,260	0.4%	86,167
Capital grants and contributions	191,696	1.1%	485,743	2.5%	(294,047)
Property and other taxes	15,139,044	83.1%	15,054,734	78.6%	84,310
Unrestricted investment earnings	382,063	2.1%	1,076,128	5.6%	(694,065)
Miscellaneous	283,654	1.6%	329,560	1.7%	(45,906)
Grants and entitlements	892,439	4.9%	994,714	5.2%	(102,275)
Total general revenues, net	<u>\$ 18,226,588</u>		<u>\$ 19,150,061</u>		<u>\$ (923,473)</u>

Program expenses for 2009 and 2008 Governmental Activities were as follows:

**Table 5 – Summary of Program Expenses**

	2009		2008		Dollar Change
	Amount	%	Amount	%	
General government	\$ 3,363,859	18.5%	\$ 3,526,637	21.2%	\$ (162,778)
Education	4,939	0.0%	7,475	0.0%	(2,536)
Public safety	4,369,201	24.0%	4,210,883	25.3%	158,318
Health	5,193	0.0%	5,088	0.0%	105
Transportation	4,463,580	24.6%	3,293,455	19.8%	1,170,125
Economic assistance	394	0.0%	398	0.0%	(4)
Culture and recreation	1,600,057	8.8%	1,931,548	11.6%	(331,491)
Home and community services	4,031,054	22.2%	3,290,678	19.7%	740,376
Interest on long-term debt	341,325	1.9%	400,679	2.4%	(59,354)
Total program expenses	<u>\$ 18,179,602</u>		<u>\$ 16,666,841</u>		<u>\$ 1,512,761</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 \$19,405,352, an increase of \$527,419 in comparison with prior year. \$14,202,779 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 for tax stabilization in the amount of \$652,962, for capital projects in the amount of \$695,897, to liquidate contracts and purchase orders of the prior period in the amount of \$254,621, to pay debt service in the amount of \$131,398, and for a variety of other restricted purposes.

**Table 6 – Comparison of Major Fund Reserves and Designations**

	Amount	
	2009	2008
General Fund		
Reserved for:		
Encumbrances	\$ 74,928	\$ 18,901
Cemetery	21,828	20,968
D.A.R.E. program	14,691	8,038
Records management	-	15,225
Senior Center	1,272	1,272
Historic survey	5,850	2,100
Tax stabilization	652,962	645,156
Prepaid expenditures	133,624	134,453
Unreserved, designated for:		
Capital improvements	750,000	750,000
Insurance deductibles	375,546	345,320
Insurance workers compensation	726,546	717,860
Town Historian	7,656	7,491
Subsequent year's expenditures	504,565	404,565
Highway Fund		
Reserved for:		
Encumbrances	66,000	-
Prepaid expenditures	29,785	39,706
Unreserved, designated for:		
Subsequent year's expenditures	130,000	130,000
Sewer District		
Unreserved, designated for:		
Subsequent year's expenditures	375,449	225,916
Water District		
Reserved for:		
Encumbrances	-	15,560
Prepaid expenditures	3,813	4,842
Unreserved, designated for:		
Subsequent year's expenditures	160,160	160,160
Capital Projects Fund		
Reserved for:		
Encumbrances	113,693	233,580
Capital projects	695,897	718,263
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 \$4,160,988, while total fund balance reached \$7,430,456. 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 46 percent of total General Fund expenditures, while total fund balance represents 82 percent of that same amount.

The fund balance of the Town's General Fund increased by \$1,127,567 during the current year. This increase is due primarily to the savings associated with a change in health and medical insurance and the carrier for liability insurance.

The fund balance of the Town's Highway Fund increased by \$200,996 during the current year. Similar to the General Fund, this increase is due primarily to the savings associated with a change in health and medical insurance and the carrier for liability insurance.

The fund balance of the Town's Capital Fund decreased by \$1,129,379 during the current year. The decrease is mainly due to spending of previous bond proceeds.

The fund balance of the Town's Debt Service Fund remained the same for both years ending December 31, 2008 and 2009.

The Town's other major funds, the Sewer District and Water District Funds, had positive net changes in fund balances of \$137,899 and \$39,334, respectively.

### **General Fund Budgetary Highlights**

During the year there was a \$50,953 net increase in appropriations between the original and final amended budget due to \$67,425 of supplemental appropriations within the police department in addition to \$19,086 of supplemental appropriations in the Town Clerk department. These supplemental appropriations were supported by decreased appropriations between the original and final amended budget for employee benefits and supplemental revenues that became available from increased State aid.

Differences between the final amended budget and actual expenditures and transfers out were \$1,188,236. The difference can be briefly summarized as follows:

- ◆ General government support expenditures were \$476,595 less than the final amended budget due primarily to savings from switching insurance carriers in addition to budget restrictions.
- ◆ Expenditures relating to employee benefits were \$410,477 less than the final amended budget due primarily to a retirement rate reduction in 2009 and savings from switching health insurance plans.

### **Capital Asset and Debt Administration**

**Capital assets.** The Town's investment in capital assets for its governmental activities as of December 31, 2009, amounted to \$56,662,827 (net of accumulated depreciation). This investment in capital assets includes land and land improvements, infrastructure, buildings and improvements, vehicles and equipment. The total decrease in the Town's net investment in capital assets for the current fiscal year was approximately 1 percent.



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

- Construction in progress – the Town added \$1,048,635 to capital assets in 2009. This relates to projects such as Short Drive, Chestnut Ridge Village Trail and Library renovations.
- Machinery and equipment – the Town added \$530,639 in the current year.

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	
	2009	2008
Land	\$ 4,041,417	\$ 3,759,126
Works of art and historical treasure	50,700	50,700
Land improvements	2,167,334	2,278,667
Buildings	5,412,536	5,572,420
Building improvements	1,080,362	1,131,527
Machinery and equipment	2,623,500	2,448,305
Infrastructure	38,771,771	40,339,292
Construction in progress	2,515,207	1,466,572
Total	\$ 56,662,827	\$ 57,046,609

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, 2009, the Town had total bonded debt outstanding of \$8,660,000 as compared to \$9,330,000 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 \$121,289,519, 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 8.6% in December 2009, which is an increase from a rate of 7.1% a year ago. This compares favorably with the New York State average of 9.0% and the national average of 10.0% in December 2009.
- 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 2010.

The Town's 2010 budget includes the appropriation of \$504,565 of fund balance in the General Fund. The budget also includes a combined General and Highway Fund tax rate of \$5.33 (per \$1,000 of assessed valuation), which is a 1.8% increase over 2009.

## **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, 4295 S. Buffalo Road, Orchard Park, New York 14127.

# **BASIC FINANCIAL STATEMENTS**

**TOWN OF ORCHARD PARK, NEW YORK**  
**Statement of Net Assets**  
**December 31, 2009**

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	<u>Primary Government</u> Governmental <u>Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 19,335,025
Accounts receivable	63,796
Due from other governments	1,290,521
Prepaid expenses	174,132
Capital assets not being depreciated	6,607,324
Capital assets net of accumulated depreciation	<u>50,055,503</u>
Total assets	<u>77,526,301</u>
<b>LIABILITIES</b>	
Accrued liabilities	435,268
Accounts payable	430,393
Unearned revenue	16,125
Due to other governments	415
Bond anticipation notes payable	600,000
Non-current liabilities:	
Due within one year	1,151,973
Due within more than one year	<u>12,424,976</u>
Total liabilities	<u>15,059,150</u>
<b>NET ASSETS</b>	
Investment in capital assets, net of related debt	48,698,724
Restricted for:	
Tax stabilization	652,962
Debt service	131,398
Others	43,641
Unrestricted	<u>12,940,426</u>
Total net assets	<u>\$ 62,467,151</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, 2009**

Function/Program	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Assets
					Primary Government
					Governmental Activities
Primary Government:					
Governmental activities:					
General government support	\$ 3,363,859	\$ 78,879	\$ 3,078	\$ 84,675	\$ (3,197,227)
Education	4,939	-	-	-	(4,939)
Public safety	4,369,201	480,090	37,689	-	(3,851,422)
Health	5,193	-	-	-	(5,193)
Transportation	4,463,580	88,014	121,180	-	(4,254,386)
Economic assistance and opportunity	394	-	-	-	(394)
Culture and recreation	1,600,057	361,269	8,480	107,021	(1,123,287)
Home and community services	4,031,054	159,013	-	-	(3,872,041)
Interest on long-term debt	341,325	-	-	-	(341,325)
Total primary government	<u>\$ 18,179,602</u>	<u>\$ 1,167,265</u>	<u>\$ 170,427</u>	<u>\$ 191,696</u>	<u>(16,650,214)</u>
General revenues:					
					11,318,836
					Property taxes
					Other non-property taxes:
					Sales tax distribution
					3,680,032
					Franchise fees
					140,176
					Use of money and property
					382,063
					Miscellaneous
					283,654
					State support (unrestricted)
					892,439
					<u>Total general revenues</u>
					<u>16,697,200</u>
					Change in net assets
					46,986
					Net assets - beginning
					<u>62,420,165</u>
					Net assets - ending
					<u>\$ 62,467,151</u>

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, 2009**

	Special Revenue					Debt Service	Other Governmental Funds	Total Governmental Funds
	General	Highway	Sewer Districts	Water Districts	Capital Projects			
<b>ASSETS</b>								
Cash and cash equivalents	\$ 6,414,811	\$ 1,326,715	\$ 3,277,061	\$ 1,926,588	\$ 3,278,957	\$ 131,398	\$ 2,979,495	\$ 19,335,025
Accounts receivable	40,974	6,665	-	2,760	-	-	13,397	63,796
Due from other governments	1,272,439	-	-	-	18,082	-	-	1,290,521
Prepaid expenditures	133,624	29,785	-	3,813	-	-	6,910	174,132
Total assets	<u>\$ 7,861,848</u>	<u>\$ 1,363,165</u>	<u>\$ 3,277,061</u>	<u>\$ 1,933,161</u>	<u>\$ 3,297,039</u>	<u>\$ 131,398</u>	<u>\$ 2,999,802</u>	<u>\$ 20,863,474</u>
<b>LIABILITIES AND FUND BALANCES</b>								
Liabilities:								
Accrued liabilities	\$ 256,437	\$ 86,258	\$ 8,483	21,241	\$ -	\$ -	\$ 38,770	\$ 411,189
Accounts payable	158,415	64,248	34,542	20,955	29,615	-	122,618	430,393
Due to other governments	415	-	-	-	-	-	-	415
Deferred revenue	16,125	-	-	-	-	-	-	16,125
Bond anticipation notes payable	-	-	-	-	600,000	-	-	600,000
Total liabilities	<u>431,392</u>	<u>150,506</u>	<u>43,025</u>	<u>42,196</u>	<u>629,615</u>	<u>-</u>	<u>161,388</u>	<u>1,458,122</u>
Fund balances:								
Reserved	905,155	95,785	-	3,813	809,590	131,398	6,910	1,952,651
Unreserved, designated, reported in:								
General Fund	2,364,313	-	-	-	-	-	-	2,364,313
Special Revenue Funds	-	130,000	375,449	160,160	-	-	220,000	885,609
Unreserved, undesignated, reported in:								
General Fund	4,160,988	-	-	-	-	-	-	4,160,988
Special Revenue Funds	-	986,874	2,858,587	1,726,992	-	-	2,611,504	8,183,957
Capital Projects Fund	-	-	-	-	1,857,834	-	-	1,857,834
Total fund balances	<u>7,430,456</u>	<u>1,212,659</u>	<u>3,234,036</u>	<u>1,890,965</u>	<u>2,667,424</u>	<u>131,398</u>	<u>2,838,414</u>	<u>19,405,352</u>
Total liabilities and fund balances	<u>\$ 7,861,848</u>	<u>\$ 1,363,165</u>	<u>\$ 3,277,061</u>	<u>\$ 1,933,161</u>	<u>\$ 3,297,039</u>	<u>\$ 131,398</u>	<u>\$ 2,999,802</u>	<u>\$ 20,863,474</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, 2009**

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

Total fund balance - governmental funds	\$ 19,405,352
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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 \$94,637,709 and the accumulated depreciation is \$37,974,882.	56,662,827
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To recognize interest accrual on long term debt. Net accrued interest for general obligation bonds is \$24,079 at year end.	(24,079)
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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	(8,660,000)	
Compensated absences	(3,736,072)	
OPEB obligation	<u>(1,180,877)</u>	<u>(13,576,949)</u>

Total net assets - governmental activities	\$ <u>62,467,151</u>
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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, 2009**

REVENUES	Special Revenue					Debt Service	Other Governmental Funds	Total Governmental Funds
	General	Highway	Sewer Districts	Water Districts	Capital Projects			
Real property taxes	\$ 4,565,531	\$ 3,129,554	\$ 699,757	\$ 906,471	\$ -	\$ -	\$ 1,821,455	\$ 11,122,768
Real property tax items	196,068	-	-	-	-	-	-	196,068
Non property tax items	3,417,235	150,000	-	-	-	-	252,973	3,820,208
Departmental income	328,400	-	6,462	11,157	-	-	237,208	583,227
Intergovernmental charges	400	88,014	-	-	-	-	-	88,414
Use of money and property	140,727	31,280	54,891	33,227	63,488	-	58,450	382,063
Licenses and permits	36,307	-	-	-	-	-	640	36,947
Fines and forfeitures	376,714	-	-	-	-	-	-	376,714
Miscellaneous	250,742	37,858	-	-	14,883	-	56,290	359,773
Interfund revenues	-	-	-	5,844	-	-	-	5,844
State aid	940,303	121,180	-	-	191,696	-	-	1,253,179
Federal aid	1,383	-	-	-	-	-	-	1,383
<b>Total revenues</b>	<b>10,253,810</b>	<b>3,557,886</b>	<b>761,110</b>	<b>956,699</b>	<b>270,067</b>	<b>-</b>	<b>2,427,016</b>	<b>18,226,588</b>
<b>EXPENDITURES</b>								
Current:								
General government support	2,409,818	38,801	-	-	-	-	17,055	2,465,674
Education	3,759	-	-	-	-	-	-	3,759
Public safety	3,072,034	-	-	-	-	-	260,458	3,332,492
Health	-	-	-	-	-	-	3,954	3,954
Transportation	115,614	2,398,763	-	-	-	-	257,667	2,772,044
Economic assistance and opportunity	300	-	-	-	-	-	-	300
Culture and recreation	1,167,544	-	-	-	-	-	-	1,167,544
Home and community services	48,843	-	550,970	381,791	-	-	1,446,897	2,428,501
Employee benefits	2,230,875	553,875	59,124	53,551	-	-	136,409	3,033,834
Capital outlay:	-	-	-	-	1,463,711	-	-	1,463,711
Debt service:								
Principal	-	-	-	-	-	670,000	-	670,000
Interest	-	-	-	-	-	357,356	-	357,356
<b>Total expenditures</b>	<b>9,048,787</b>	<b>2,991,439</b>	<b>610,094</b>	<b>435,342</b>	<b>1,463,711</b>	<b>1,027,356</b>	<b>2,122,440</b>	<b>17,699,169</b>
Excess (deficiency) of revenues over (under) expenditures	1,205,023	566,447	151,016	521,357	(1,193,644)	(1,027,356)	304,576	527,419
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	-	-	-	64,265	1,027,356	-	1,091,621
Transfers out	(77,456)	(365,451)	(13,117)	(482,023)	-	-	(153,574)	(1,091,621)
<b>Total other financing sources (uses)</b>	<b>(77,456)</b>	<b>(365,451)</b>	<b>(13,117)</b>	<b>(482,023)</b>	<b>64,265</b>	<b>1,027,356</b>	<b>(153,574)</b>	<b>-</b>
Net change in fund balances	1,127,567	200,996	137,899	39,334	(1,129,379)	-	151,002	527,419
Fund balances - beginning	6,302,889	1,011,663	3,096,137	1,851,631	3,796,803	131,398	2,687,412	18,877,933
Fund balances - ending	\$ 7,430,456	\$ 1,212,659	\$ 3,234,036	\$ 1,890,965	\$ 2,667,424	\$ 131,398	\$ 2,838,414	\$ 19,405,352

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**  
**December 31, 2009**

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

Net change in fund balances-total governmental funds 527,419

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	\$ 2,140,510	
Loss on capital asset deletions	(21,927)	
Depreciation expense	<u>(2,502,365)</u>	(383,782)

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	670,000	
Change in accrued interest expense	<u>16,031</u>	686,031

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	(566,901)	
Compensated absences	<u>(215,781)</u>	<u>(782,682)</u>

Change in net assets of governmental activities		<u>\$ 46,986</u>
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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—Budget and Actual—General Fund**  
**Year Ended December 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive
	Original	Final		(Negative)
<b>REVENUES</b>				
Real property taxes	\$ 4,565,531	\$ 4,565,531	\$ 4,565,531	\$ -
Real property tax items	167,000	167,000	196,068	29,068
Non property tax items	3,290,000	3,290,000	3,417,235	127,235
Departmental income	320,000	320,000	328,400	8,400
Total intergovernmental	-	-	400	400
Use of money and property	148,400	148,400	140,727	(7,673)
Licenses and permits	25,500	25,500	36,307	10,807
Fines and forfeitures	320,000	320,000	376,714	56,714
Miscellaneous	11,000	11,600	250,742	239,142
State aid	1,010,030	1,028,265	940,303	(87,962)
Federal aid	1,500	1,500	1,383	(117)
Total revenues	<u>9,858,961</u>	<u>9,877,796</u>	<u>10,253,810</u>	<u>376,014</u>
<b>EXPENDITURES</b>				
Current:				
General government support	2,855,930	2,886,413	2,409,818	476,595
Education	2,000	3,794	3,759	35
Public safety	3,097,290	3,164,715	3,072,034	92,681
Transportation	131,269	131,269	115,614	15,655
Economic assistance and opportunity	300	300	300	-
Culture and recreation	1,289,718	1,292,618	1,167,544	125,074
Home and community services	91,561	91,561	48,843	42,718
Employee benefits	2,693,001	2,641,352	2,230,875	410,477
Total expenditures	<u>10,161,069</u>	<u>10,212,022</u>	<u>9,048,787</u>	<u>1,163,235</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(302,108)</u>	<u>(334,226)</u>	<u>1,205,023</u>	<u>1,539,249</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(102,457)</u>	<u>(102,457)</u>	<u>(77,456)</u>	<u>25,001</u>
Total other financing sources (uses)	<u>(102,457)</u>	<u>(102,457)</u>	<u>(77,456)</u>	<u>25,001</u>
Net change in fund balances	(404,565)	(436,683)	1,127,567	1,564,250
Fund balances - beginning	<u>6,302,889</u>	<u>6,302,889</u>	<u>6,302,889</u>	<u>-</u>
Fund balances - ending	<u>\$ 5,898,324</u>	<u>\$ 5,866,206</u>	<u>\$ 7,430,456</u>	<u>\$ 1,564,250</u>

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—Budget and Actual—Highway Fund**  
**Year Ended December 31, 2009**

	<u>Budgeted Amounts</u>		Actual	Variance with
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	Final Budget Positive (Negative)
<b>REVENUES</b>				
Real property taxes	\$ 3,129,554	\$ 3,129,554	\$ 3,129,554	\$ -
Non property tax items	150,000	150,000	150,000	-
Intergovernmental charges	81,778	81,778	88,014	6,236
Use of money and property	60,000	60,000	31,280	(28,720)
Miscellaneous	5,000	16,746	37,858	21,112
State aid	<u>120,868</u>	<u>121,180</u>	<u>121,180</u>	<u>-</u>
Total revenues	<u>3,547,200</u>	<u>3,559,258</u>	<u>3,557,886</u>	<u>(1,372)</u>
<b>EXPENDITURES</b>				
Current:				
General government support	73,300	73,300	38,801	34,499
Transportation	2,541,743	2,553,802	2,398,763	155,039
Employee benefits	<u>696,706</u>	<u>696,706</u>	<u>553,875</u>	<u>142,831</u>
Total expenditures	<u>3,311,749</u>	<u>3,323,808</u>	<u>2,991,439</u>	<u>332,369</u>
Excess of revenues over expenditures	<u>235,451</u>	<u>235,450</u>	<u>566,447</u>	<u>330,997</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(365,451)</u>	<u>(365,451)</u>	<u>(365,451)</u>	<u>-</u>
Total other financing sources (uses)	<u>(365,451)</u>	<u>(365,451)</u>	<u>(365,451)</u>	<u>-</u>
Net change in fund balances	(130,000)	(130,001)	200,996	330,997
Fund balances - beginning	<u>1,011,663</u>	<u>1,011,663</u>	<u>1,011,663</u>	<u>-</u>
Fund balances - ending	<u>\$ 881,663</u>	<u>\$ 881,662</u>	<u>\$ 1,212,659</u>	<u>\$ 330,997</u>

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—Budget and Actual—Sewer Districts Fund**  
**Year Ended December 31, 2009**

	<u>Budgeted Amounts</u>		Actual	Variance with
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	Final Budget Positive (Negative)
<b>REVENUES</b>				
Real property taxes	\$ 699,757	\$ 699,757	\$ 699,757	\$ -
Departmental income	8,253	8,253	6,462	(1,791)
Use of money and property	<u>-</u>	<u>-</u>	<u>54,891</u>	<u>54,891</u>
Total revenues	<u>708,010</u>	<u>708,010</u>	<u>761,110</u>	<u>53,100</u>
<b>EXPENDITURES</b>				
Current:				
Home and community services	830,905	830,905	550,970	279,935
Employee benefits	<u>87,504</u>	<u>87,504</u>	<u>59,124</u>	<u>28,380</u>
Total expenditures	<u>918,409</u>	<u>918,409</u>	<u>610,094</u>	<u>308,315</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(210,399)</u>	<u>(210,399)</u>	<u>151,016</u>	<u>361,415</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(13,117)</u>	<u>(13,117)</u>	<u>(13,117)</u>	<u>-</u>
Total other financing sources (uses)	<u>(13,117)</u>	<u>(13,117)</u>	<u>(13,117)</u>	<u>-</u>
Net change in fund balances	(223,516)	(223,516)	137,899	361,415
Fund balances - beginning	<u>3,096,137</u>	<u>3,096,137</u>	<u>3,096,137</u>	<u>-</u>
Fund balances - ending	<u>\$ 2,872,621</u>	<u>\$ 2,872,621</u>	<u>\$ 3,234,036</u>	<u>\$ 361,415</u>

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—Budget and Actual—Water Districts Fund**  
**Year Ended December 31, 2009**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Real property taxes	\$ 906,471	\$ 906,471	\$ 906,471	\$ -
Departmental income	5,944	5,944	11,157	5,213
Interfund revenues	-	-	5,844	5,844
Use of money and property	-	-	<u>33,227</u>	<u>33,227</u>
Total revenues	<u>912,415</u>	<u>912,415</u>	<u>956,699</u>	<u>44,284</u>
<b>EXPENDITURES</b>				
Current:				
Home and community services	475,206	475,206	381,791	93,415
Employee benefits	<u>81,946</u>	<u>81,946</u>	<u>53,551</u>	<u>28,395</u>
Total expenditures	<u>557,152</u>	<u>557,152</u>	<u>435,342</u>	<u>121,810</u>
Excess (deficiency) of revenues over (under) expenditures	<u>355,263</u>	<u>355,263</u>	<u>521,357</u>	<u>166,094</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(482,023)</u>	<u>(482,023)</u>	<u>(482,023)</u>	<u>-</u>
Total other financing sources (uses)	<u>(482,023)</u>	<u>(482,023)</u>	<u>(482,023)</u>	<u>-</u>
Net change in fund balances	(126,760)	(126,760)	39,334	166,094
Fund balances - beginning	<u>1,851,631</u>	<u>1,851,631</u>	<u>1,851,631</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,724,871</u>	<u>\$ 1,724,871</u>	<u>\$ 1,890,965</u>	<u>\$ 166,094</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, 2009**

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	<u>Agency Fund</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 777,005
Accounts receivable	<u>400</u>
Total assets	<u>\$ 777,405</u>
 <b>LIABILITIES</b>	
Agency liabilities	<u>\$ 777,405</u>
Total liabilities	<u>\$ 777,405</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, 2009**

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**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 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. 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 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.

The Miscellaneous Special Revenue Funds appropriations are not included in the Town's annual budget. Instead appropriations are approved through a Town Board resolution when disbursed.

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, Cash Equivalents and Investments**—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, 2009, 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. 51, *Accounting and Reporting for Intangible Assets*, GASB Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, and GASB Statement No. 58, *Accounting and Financial Reporting for Chapter 9 Bankruptcies*, which are effective for the year ending December 31, 2010; GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which is effective for the year ending December 31, 2011; and GASB Statement No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, which is effective for the year ending December 31, 2012. The Town is, therefore, unable to disclose the impact that adopting GASB Statements Nos. 51, 53, 54, 57, and 58 will have on its financial position and results of operations when such statements are adopted.

During the year ended December 31, 2009, GASB Statement No. 52, *Land and Other Real Estate Held as Investments by Endowments* was implemented and 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, 2009, supplemental appropriations of \$50,953 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, 2009.

Total cash and cash equivalents reported by the Town at December 31, 2009 are as follows:

Governmental Funds	\$19,335,025
Agency Fund	<u>777,005</u>
Total	<u>\$20,112,030</u>

Cash and cash equivalents at year-end consisted of:

Petty Cash (uncollateralized)	\$	1,025
Deposits:		
Demand Deposits	\$ 16,111,005	
Time Deposits	<u>4,000,000</u>	<u>20,111,005</u>
Total		<u>\$ 20,112,030</u>

*Deposits and Cash with Fiscal Agent*—All deposits and cash with fiscal agent are carried at fair value.

	Bank Balance	Carrying Amount
Insured (FDIC)	\$ 779,630	\$ 779,630
Uninsured:		
Collateral held by bank's agent in the Town's name	<u>19,232,592</u>	<u>19,331,375</u>
Total	<u>\$ 20,012,222</u>	<u>\$ 20,111,005</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, 2009, 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, 2009 consisted of the following:

	Transfers In	Transfers Out
General	\$ -	\$ 77,456
Highway	-	365,451
Sewer Districts	-	13,117
Water Districts		482,023
Capital Projects	64,265	-
Debt Service	1,027,356	-
Refuse and Garbage	<u>-</u>	<u>153,574</u>
Total	<u>\$ 1,091,621</u>	<u>\$ 1,091,621</u>

## 6. RECEIVABLES

Major revenues accrued by the Town at December 31, 2009:

- 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, 2009 are:

Governmental Funds:		
General Fund:		
Various Town departments	\$	40,974
Highway Fund:		
Fuel charges		6,665
Water Fund:		
Various Town departments		2,760
Other Governmental Funds:		
Town Outside Village Fund		
Various Town departments	\$	9,740
Lighting Fund		
Various Town departments		1,038
Refuse and Garbage Fund		
Various Town departments		709
Miscellaneous Special Revenue Fund		
Various Town departments	<u>1,910</u>	<u>13,397</u>
Total governmental funds		<u>\$ 63,796</u>

- 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, 2009 are:

Governmental Funds:		
General Fund:		
Erie County - sales tax	\$	1,266,429
New York State - Programs for the Youth		2,500
Erie County - dog surplus		2,355
New York State - continuing education		755
Erie County - election reimbursement		<u>400</u>
		1,272,439
Capital Projects Fund:		
Chestnut Ridge Village Trail grant		<u>18,082</u>
Total governmental funds		<u>\$ 1,290,521</u>

## 7. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2009 was as follows:

	Balance 1/1/09	Additions	Disposals	Balance 12/31/09
Capital assets, not being depreciated:				
Land	\$ 3,759,126	\$ 282,291	\$ -	\$ 4,041,417
Works of art and historical treasures	50,700	-	-	50,700
Construction in progress	<u>1,466,572</u>	<u>1,048,635</u>	<u>-</u>	<u>2,515,207</u>
Total capital assets, not being depreciated	<u>5,276,398</u>	<u>1,330,926</u>	<u>-</u>	<u>6,607,324</u>
Capital assets, being depreciated:				
Land improvements	2,783,075	-	-	2,783,075
Buildings	8,031,059	-	-	8,031,059
Building improvements	1,380,427	-	-	1,380,427
Machinery and equipment	6,027,802	530,639	(40,326)	6,518,115
Infrastructure	<u>69,069,000</u>	<u>278,945</u>	<u>(30,236)</u>	<u>69,317,709</u>
Total capital assets, being depreciated	<u>87,291,363</u>	<u>809,584</u>	<u>(70,562)</u>	<u>88,030,385</u>
Less accumulated depreciation for:				
Land improvements	504,408	111,333	-	615,741
Buildings	2,458,639	159,884	-	2,618,523
Building improvements	248,900	51,165	-	300,065
Machinery and equipment	3,579,497	337,851	(22,733)	3,894,615
Infrastructure	<u>28,729,708</u>	<u>1,842,132</u>	<u>(25,902)</u>	<u>30,545,938</u>
Total accumulated depreciation	<u>35,521,152</u>	<u>2,502,365</u>	<u>(48,635)</u>	<u>37,974,882</u>
Total capital assets, being depreciated, net	<u>51,770,211</u>	<u>(1,692,781)</u>	<u>(21,927)</u>	<u>50,055,503</u>
Governmental activities capital assets, net	<u>\$ 57,046,609</u>	<u>\$ (361,855)</u>	<u>\$ (21,927)</u>	<u>\$ 56,662,827</u>

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

Governmental activities:	
General support	\$ 165,327
Public safety	49,011
Transportation	1,085,018
Culture and recreation	126,122
Home and community services	<u>1,076,887</u>
Total depreciation expense, governmental activities	<u>\$ 2,502,365</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	Interest Rate	Maturity Date	Balance 1/1/2009	Additions	Payments	Balance 12/31/2009
Capital Projects Fund:						
Bridge Reconstruction	2.88%	10/29/2009	\$ 650,000	\$ -	\$ 650,000	\$ -
Bridge Reconstruction	1.29%	10/28/2010	-	600,000	-	600,000
			<u>\$ 650,000</u>	<u>\$ 600,000</u>	<u>\$ 650,000</u>	<u>\$ 600,000</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, 2009:

	Year of Issue/ Maturity	Amount of Original Issue	Interest Rate	Principal Outstanding at 1/1/09	Additions	Payments	Principal Outstanding at 12/31/09
General Fund Serial Bonds:							
Municipal Building/Computer	1990/2009	\$ 3,006,925	6.55%	\$ 75,000	\$ -	\$ 75,000	\$ -
Total General Fund				<u>75,000</u>	<u>-</u>	<u>75,000</u>	<u>-</u>
Highway Fund Serial Bonds:							
Baker Road	2005/2020	2,600,000	3.63-3.88%	2,305,000	-	155,000	2,150,000
Baker Bridge	2005/2020	500,000	3.63-3.88%	440,000	-	30,000	410,000
South Lane	2005/2020	800,000	3.63-3.88%	710,000	-	45,000	665,000
Total Highway Fund				<u>3,455,000</u>	<u>-</u>	<u>230,000</u>	<u>3,225,000</u>

(continued)



	Year of Issue/ Maturity	Amount of Original Issue	Interest Rate	Principal Outstanding at 1/1/09	Additions	Payments	Principal Outstanding at 12/31/09 (concluded)
<b>Water Districts Fund Serial Bonds:</b>							
District Wide Water Improvements	2002/2010	5,591,600	4.59%	510,000	-	255,000	255,000
Waterline Betterment	2002/2010	400,000	4.59%	40,000	-	20,000	20,000
District Wide Water Improvements	2007/2022	3,695,280	3.5-4.0%	3,631,200	-	10,680	3,620,520
Waterline Betterment	2007/2022	249,120	3.5-4.0%	244,800	-	720	244,080
<b>Total Water Districts Fund</b>				<u>4,426,000</u>	<u>-</u>	<u>286,400</u>	<u>4,139,600</u>
<b>Refuse and Garbage District Fund Serial Bonds:</b>							
Composting Facility Development	2002/2010	1,800,000	4.59%	150,000	-	75,000	75,000
Composting Facility Development	2007/2022	1,245,600	3.5-4.0%	1,224,000	-	3,600	1,220,400
<b>Total Refuse and Garbage District Fund</b>				<u>1,374,000</u>	<u>-</u>	<u>78,600</u>	<u>1,295,400</u>
<b>Total governmental activities</b>				<u>\$ 9,330,000</u>	<u>\$ -</u>	<u>\$ 670,000</u>	<u>\$ 8,660,000</u>

The annual requirements to amortize all bonded debt outstanding (by fund responsible for repayment of such debt) as of December 31, 2009 are as follows:

Year Ending December 31	Principal				Interest			
	Highway Fund	Water Districts	Garbage District	Refuse and Garbage Total	Highway Fund	Water Districts	Garbage District	Refuse and Garbage Total
2010	\$ 240,000	\$ 286,400	\$ 78,600	\$ 605,000	\$ 116,931	\$ 162,702	\$ 51,346	\$ 330,979
2011	250,000	277,400	87,600	615,000	108,051	150,974	47,676	306,701
2012	260,000	296,400	93,600	650,000	98,808	141,266	44,610	284,684
2013	265,000	296,400	93,600	655,000	89,126	130,890	41,334	261,350
2014	280,000	296,400	93,600	670,000	78,907	119,036	37,590	235,533
2015-2019	1,575,000	1,672,000	528,000	3,775,000	224,670	416,698	131,588	772,956
2020 & thereafter	355,000	1,014,600	320,400	1,690,000	6,878	80,864	25,536	113,278
<b>Total</b>	<u>\$ 3,225,000</u>	<u>\$ 4,139,600</u>	<u>\$ 1,295,400</u>	<u>\$ 8,660,000</u>	<u>\$ 723,371</u>	<u>\$ 1,202,430</u>	<u>\$ 379,680</u>	<u>\$ 2,305,481</u>

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. *Summary of Changes in Indebtedness***—The following is a summary of changes in general long-term debt for the year ended December 31, 2009:

	Balance 1/1/2009	Additions	Payments	Balance 12/31/2009	Due Within One Year
Serial bonds	\$ 9,330,000	\$ -	\$ 670,000	\$ 8,660,000	\$ 605,000
Compensated absences	3,520,291	796,553	580,772	3,736,072	546,973
OPEB obligation	613,976	1,130,530	563,629	1,180,877	-
Total	<u>\$ 13,464,267</u>	<u>\$ 1,927,083</u>	<u>\$ 1,814,401</u>	<u>\$ 13,576,949</u>	<u>\$ 1,151,973</u>

## 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:

	<u>ERS</u>	<u>PFRS</u>
2009	\$ 317,708	\$ 378,820
2008	387,380	355,742
2007	383,244	385,465

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.

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 1<sup>st</sup> (e.g., billings due February 2009 would be based on the pension value as of March 31, 2008).

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 2006-07, the amount in excess of 10.5 percent of employees' covered pensionable salaries.

## 11. OTHER POSTEMPLOYMENT BENEFITS

**Plan Description**—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.

**Funding Policy**—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. Town governmental activities contributed \$563,639 for the fiscal year ended December 31, 2009.

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 past two years, the amount actually contributed to the plan, and the changes in the Town's net OPEB obligation.

	<u>2009</u>	<u>2008</u>
Annual required contribution	\$ 1,141,477	\$ 1,100,907
Interest on net OPEB obligation	24,559	-
Adjustment to annual required contribution	<u>(35,506)</u>	<u>-</u>
Annual OPEB costs (expense)	1,130,530	1,100,907
Contributions made	<u>(563,629)</u>	<u>(486,931)</u>
Increase in net OPEB obligation	566,901	613,976
Net OPEB obligation—beginning of year	<u>613,976</u>	<u>-</u>
Net OPEB obligation—end of year	<u>\$ 1,180,877</u>	<u>\$ 613,976</u>

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 \$12,239,237.

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.

**Funding Status and Funding Progress**—As of December 31, 2009, the Town has had only one actuarial valuation performed; however, calculations were based on financial data as of December 31, 2009 and 2008. Accordingly, information from the studies is presented in the Town's Schedule of Funding Progress below and the Schedule of the Town's Contributions on the following page.

The Town's schedule of funding progress is presented below:

Measurement Date	Acturial Value of Assets	Acturial Accrued Liability ("AAL")	Unfunded AAL ("UAAL")	Funded Ratio	Covered Payroll	Ratio of UAAL as a Percentage of Covered Payroll
December 31, 2009	\$ -	\$ 12,239,237	\$ 12,239,237	0.0%	\$ 7,733,800	158.3%
December 31, 2008	-	11,884,564	11,884,564	0.0%	7,244,671	164.0%

The Schedule of the Town’s Contributions is shown below:

Year Ended December 31,	Annual OPEB Cost	Contributions Made	Percentage Contributed
2009	\$ 1,130,530	\$ 563,629	49.9%
2008	1,100,907	486,931	44.2%

**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, 2009 was twenty-eight 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, 2009:

	Balance 1/1/2009	Additions	Deductions	Balance 12/31/2009
<b>ASSETS</b>				
Cash and cash equivalents	\$ 685,608	\$ 13,302,569	\$ 13,211,172	\$ 777,005
Accounts receivable	-	400	-	400
Total assets	<u>\$ 685,608</u>	<u>\$ 13,302,569</u>	<u>\$ 13,211,172</u>	<u>\$ 777,005</u>
<b>LIABILITIES</b>				
Agency liabilities	\$ 685,608	\$ 13,302,969	\$ 13,211,172	\$ 777,405
Total liabilities	<u>\$ 685,608</u>	<u>\$ 13,302,969</u>	<u>\$ 13,211,172</u>	<u>\$ 777,405</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 and the Police Benevolent Association contract is negotiated through December 31, 2010.

### 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. The following presents a reconciliation of capital assets (net of accumulated depreciation), net of total indebtedness to net assets invested in capital assets, net of related debt:

Capital assets, net of accumulated depreciation		\$ 56,662,827
Less: Serial Bonds	(8,660,000)	
Add: Unspent bond proceeds held in Capital Projects Fund	695,897	<u>(7,964,103)</u>
Net assets invested in capital assets, net of related debt		<u>\$ 48,698,724</u>

- **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, 2009 include:

Cemetery	\$ 21,828
D.A.R.E. program	14,691
Senior Center	1,272
Historic survey	5,850
Tax stabilization	652,962
Debt service	<u>131,398</u>
Total restrictions	<u>\$ 828,001</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 appropriable for expenditure by the Town at December 31, 2009, and include:

	General Fund	Highway Fund	Water Districts Fund	Capital Projects Fund	Debt Service Fund	Other Governmental Funds
Encumbrances	\$ 74,928	\$ 66,000	\$ -	\$ 113,693	\$ -	\$ -
Cemetery	21,828	-	-	-	-	-
D.A.R.E. program	14,691	-	-	-	-	-
Senior Center	1,272	-	-	-	-	-
Historic survey	5,850	-	-	-	-	-
Tax stabilization	652,962	-	-	-	-	-
Prepaid expenditures	133,624	29,785	3,813	-	-	6,910
Capital projects	-	-	-	695,897	-	-
Debt service	-	-	-	-	131,398	-
Total reserved fund balance	<u>\$ 905,155</u>	<u>\$ 95,785</u>	<u>\$ 3,813</u>	<u>\$ 809,590</u>	<u>\$ 131,398</u>	<u>\$ 6,910</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 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 Capital Projects**—represents unspent bond proceeds reserved for capital projects.
- **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, 2009 include:

	General Fund	Highway Fund	Sewer Districts Fund	Water Districts Fund	Other Governmental Funds
Capital improvements	\$ 750,000	\$ -	\$ -	\$ -	\$ -
Subsequent year's expenditures	504,565	130,000	375,449	160,160	220,000
Insurance deductibles	375,546	-	-	-	-
Insurance workers' compensation	726,546	-	-	-	-
Town historian	7,656	-	-	-	-
Total designated fund balance	<u>\$ 2,364,313</u>	<u>\$ 130,000</u>	<u>\$ 375,449</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 Subsequent Year's Expenditures***—represents funds to be used to assist in supporting the subsequent year's authorized appropriations.
- ***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 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, 2009 were \$108,353.



At December 31, 2009, the amount of these liabilities was \$106,216, 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
2009	\$ 173,410	\$ 23,989	\$ 91,183	\$ 106,216
2008	159,374	218,205	204,169	173,410

Additionally, at December 31, 2009, \$726,546 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, 2009:

Water Districts (within the Water Fund):	
District #1	\$ 6,039
District #2	1,202
District #8 Ext. 4	64
Capital Project Fund:	
Land Acquisition	269,690
Composting Facility Development	14,711
Seufert Rd. Waterline Ext	63,037
Chestnut Ridge Village Trail	22,573

The deficits within Water Districts will be remedied through the raising of real property taxes. The Land Acquisition, Composting Facility and Chestnut Ridge Village Trail deficits will be remedied through grant funding and interfund transfers while 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.

\* \* \* \* \*

**COMBINING AND INDIVIDUAL FUND  
FINANCIAL STATEMENTS AND SCHEDULES**

## **FINANCIAL STATEMENTS OF MAJOR GOVERNMENTAL FUNDS**

The General Fund is the principal fund of the Town and includes all operations not required to be recorded in other funds.

The Highway Fund is used to record all revenues and expenditures related to road maintenance and construction throughout the Town.

The Sewer Districts Fund is used to record all revenues and expenditures related to the operation and maintenance of sewer systems within the Town.

The Water Districts Fund is used to record all revenues and expenditures related to the operation and maintenance of water systems within the Town.

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

The Debt Service Fund is used to account for the payment of principal and interest on serial bonds within all governmental funds.

**TOWN OF ORCHARD PARK, NEW YORK**  
**General Fund**  
**Schedule of Revenues—Budget and Actual**  
**Year Ended December 31, 2009**

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance Favorable (Unfavorable)
Real property taxes	A1001	\$ 4,565,531	\$ -	\$ 4,565,531	\$ 4,565,531	\$ -
Total real property taxes		<u>4,565,531</u>	<u>-</u>	<u>4,565,531</u>	<u>4,565,531</u>	<u>-</u>
Real property tax items:						
Other payments in lieu of taxes	A1081	62,000	-	62,000	85,501	23,501
Exempt property conversions	A1089	15,000	-	15,000	10,333	(4,667)
Interest and penalties on taxes	A1090	<u>90,000</u>	<u>-</u>	<u>90,000</u>	<u>100,234</u>	<u>10,234</u>
Total real property tax items		<u>167,000</u>	<u>-</u>	<u>167,000</u>	<u>196,068</u>	<u>29,068</u>
Non-property tax items:						
Sales tax from Erie County	A1120	3,150,000	-	3,150,000	3,277,059	127,059
Franchises fees - cable TV	A1170	<u>140,000</u>	<u>-</u>	<u>140,000</u>	<u>140,176</u>	<u>176</u>
Total non property tax items		<u>3,290,000</u>	<u>-</u>	<u>3,290,000</u>	<u>3,417,235</u>	<u>127,235</u>
Departmental income:						
Tax Collector's fees	A1232	2,000	-	2,000	2,299	299
Town Clerk's fees	A1255	5,000	-	5,000	10,943	5,943
Park and recreation fees	A2001	270,000	-	270,000	278,508	8,508
Senior Center activity fees	A2036	14,000	-	14,000	12,135	(1,865)
Engineering fees	A2187	20,000	-	20,000	19,000	(1,000)
Tree planting fee	A2188	9,000	-	9,000	5,250	(3,750)
Revenue from other services (cemetery)	A2192	<u>-</u>	<u>-</u>	<u>-</u>	<u>265</u>	<u>265</u>
Total departmental income		<u>320,000</u>	<u>-</u>	<u>320,000</u>	<u>328,400</u>	<u>8,400</u>

(continued)

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance Favorable (Unfavorable)
Intergovernmental income:						
Election service fees	A2215	-	-	-	400	400
Total intergovernmental income		-	-	-	400	400
Use of money and property:						
Interest and earnings	A2401	140,000	-	140,000	106,129	(33,871)
Interest and earnings - Cemetery	A2401.1	-	-	-	301	301
Interest and earnings - Risk	A2401.2	-	-	-	5,967	5,967
Rental of real property	A2410	8,400	-	8,400	2,868	(5,532)
Village maint/overhead	A2410.1	-	-	-	10,519	10,519
Verizon tower lease	A2410.2	-	-	-	14,943	14,943
Total use of money and property		148,400	-	148,400	140,727	(7,673)
Licenses and permits:						
Amusement arcade license	A2501	-	-	-	2,085	2,085
Bingo licenses	A2540	1,000	-	1,000	835	(165)
Dog licenses	A2544	22,000	-	22,000	27,884	5,884
Licenses - other	A2545	2,500	-	2,500	5,503	3,003
Total licenses and permits		25,500	-	25,500	36,307	10,807
Fines and forfeitures:						
Fines and forfeited bail	A2610	320,000	-	320,000	376,714	56,714
Total fines and forfeitures		320,000	-	320,000	376,714	56,714

(continued)

(concluded)

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance Favorable (Unfavorable)
Miscellaneous:						
Refunds of prior year expenses	A2701	10,000	-	10,000	173,987	163,987
Gift and donations (D.A.R.E.)	A2705	-	600	600	8,413	7,813
Gift and donations (Recreation)	A2705.2	-	-	-	57,521	57,521
Historic preservation	A2706	-	-	-	10,000	10,000
Historic book sale revenue	A2770.1	-	-	-	185	185
Other unclassified revenues	A2770	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>636</u>	<u>(364)</u>
Total miscellaneous		<u>11,000</u>	<u>600</u>	<u>11,600</u>	<u>250,742</u>	<u>239,142</u>
State aid:						
Per capita - unrestricted	A3001	126,030	-	126,030	129,811	3,781
Mortgage tax	A3005	860,000	-	860,000	762,628	(97,372)
Records management	A3060	-	-	1,695	1,695	-
STAR program	A3089	-	16,540	16,540	-	(16,540)
Contractual DWI aid	A3090	15,000	-	15,000	29,725	14,725
Court Assisted Program	A3330	-	-	-	4,150	4,150
Buckle-Up New York grant	A3390	3,000	-	3,000	3,814	814
Programs for youths	A3820	<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>8,480</u>	<u>2,480</u>
Total state aid		<u>1,010,030</u>	<u>16,540</u>	<u>1,028,265</u>	<u>940,303</u>	<u>(87,962)</u>
Federal aid:						
Nutrition site fees	A4737	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>1,383</u>	<u>(117)</u>
Total federal aid		<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>1,383</u>	<u>(117)</u>
TOTAL REVENUES		<u>\$ 9,858,961</u>	<u>\$ 17,140</u>	<u>\$ 9,877,796</u>	<u>\$ 10,253,810</u>	<u>\$ 376,014</u>

**TOWN OF ORCHARD PARK, NEW YORK**  
**General Fund**  
**Schedule of Expenditures and Other Financing Uses—Budget and Actual**  
**Year Ended December 31, 2009**

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance Favorable (Unfavorable)
<b>GENERAL GOVERNMENT SUPPORT</b>						
Town Board:						
Personal services						
Salary of councilmen	A1010.100	\$ 73,144	\$ -	\$ 73,144	\$ 73,144	\$ -
Contractual expenses						
Travel and conference	A1010.413	900	-	900	219	681
Town Board total		<u>74,044</u>	<u>-</u>	<u>74,044</u>	<u>73,363</u>	<u>681</u>
Town Justice:						
Personal services						
Salary of justices	A1110.100	67,315	-	67,315	67,314	1
Salaries - clerical	A1110.137	71,746	3,068	74,814	74,814	-
Part-time clerical	A1110.139	10,660	240	10,900	10,900	-
Equipment						
Office equipment	A1110.200	1,000	(133)	867	-	867
Equip Security Grt.	A1110.230	-	4,150	4,150	4,150	-
Contractual expenses						
Other expenses	A1110.419	1,000	133	1,133	1,042	91
Law books	A1110.420	1,000	(359)	641	387	254
Equipment maintenance	A1110.445	800	-	800	800	-
Court reporter	A1110.449	1,750	(1,750)	-	-	-
Town Justice Total		<u>155,271</u>	<u>5,349</u>	<u>160,620</u>	<u>159,407</u>	<u>1,213</u>

(continued)



Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance Favorable (Unfavorable)
Supervisor:						
Personal services						
Salary of supervisor	A1220.100	70,761	-	70,761	70,761	-
Salary of clerical	A1220.137	143,860	-	143,860	143,286	574
Equipment						
Office equipment	A1220.200	1,500	-	1,500	-	1,500
Contractual expenses						
Grant writer expenses	A1220.403	18,000	-	18,000	18,000	-
Travel and conference	A1220.413	750	(18)	732	30	702
Trails task force	A1220.417	400	-	400	360	40
Other expenses	A1220.419	-	18	18	18	-
Maintenance of vehicle	A1220.445	800	-	800	777	23
Arts & Culture	A1220.449	8,000	-	8,000	7,997	3
Debt administration	A1220.465	3,000	-	3,000	500	2,500
Gasoline	A1220.475	1,000	-	1,000	419	581
Supervisor total		<u>248,071</u>	<u>-</u>	<u>248,071</u>	<u>242,148</u>	<u>5,923</u>
Independent auditing and accounting:						
Contractual expenses						
Accounting services	A1320.451	<u>33,260</u>	<u>-</u>	<u>33,260</u>	<u>33,260</u>	<u>-</u>
Independent auditing and accounting total		<u>33,260</u>	<u>-</u>	<u>33,260</u>	<u>33,260</u>	<u>-</u>
Tax Collector:						
Personal services						
Salary of receiver	A1330.100	56,021	-	56,021	56,021	-
Deputy receiver (1/4)	A1330.111	37,955	801	38,756	38,756	-
Clerical (part-time)	A1330.137	7,112	(482)	6,630	6,630	-

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance Favorable (Unfavorable)
Equipment						
Office equipment	A1330.200	750	(319)	431	-	431
Contractual expenses						
Office supplies	A1330.400		-	-		-
Mileage reimbursement	A1330.412	500	-	500	110	390
Travel and conference	A1330.413	750	(500)	250	-	250
Other expenses	A1330.419	450	250	700	242	458
Equipment repair	A1330.446	500	-	500	-	500
Publishing	A1330.450	700	250	950	380	570
Tax Collector total		<u>104,738</u>	<u>-</u>	<u>104,738</u>	<u>102,139</u>	<u>2,599</u>
Budget:						
Personal services						
Salary of budget officer	A1340.100	2,000	-	2,000	2,000	-
Contractual expenses						
Accounting services	A1340.451	<u>33,260</u>	<u>95</u>	<u>33,355</u>	<u>33,355</u>	<u>-</u>
Budget total		<u>35,260</u>	<u>95</u>	<u>35,355</u>	<u>35,355</u>	<u>-</u>
Assessor:						
Personal services						
Salary of assessor	A1355.100	61,528	488	62,016	62,016	-
Senior tax map technician	A1355.110	56,704	-	56,704	56,642	62
Clerical personnel	A1355.137	65,813	(488)	65,325	65,190	135
Equipment						
Office equipment	A1355.200	1,500	-	1,500	368	1,132

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance Favorable (Unfavorable)
Contractual expenses						
Mileage reimbursement	A1355.412	1,600	-	1,600	1,093	507
Travel and conference	A1355.413	800	-	800	215	585
Training	A1355.414	1,700	-	1,700	264	1,436
Star expenses	A1355.427	2,500	-	2,500	135	2,365
Maintenance of equipment	A1355.446	150	-	150	-	150
Publishing	A1355.450	200	-	200	85	115
Board of assessment review	A1355.455	2,000	-	2,000	1,118	882
Assessor total		<u>194,495</u>	<u>-</u>	<u>194,495</u>	<u>187,126</u>	<u>7,369</u>
Town Clerk:						
Personal services						
Salary of town clerk	A1410.100	57,702	-	57,702	57,701	1
Salary of records officer	A1410.110	3,191	-	3,191	3,191	-
Salary of deputy	A1410.111	38,750	248	38,998	38,998	-
Salary of second deputy	A1410.137	33,161	194	33,355	33,355	-
Part-time clerical	A1410.139	6,116	2,394	8,510	8,510	-
Records Mgmt. clerk - PT	A1410.141	6,450	(1,575)	4,875	4,875	-
Equipment						
Office equipment	A1410.200	1,300	(1,261)	39	-	39
Contractual expenses						
Travel and conference	A1410.413	950	-	950	651	299
Other expense	A1410.419	300	-	300	-	300
Publishing	A1410.450	3,644	2,000	5,644	4,877	767
Codification of ordinances	A1410.460	3,915	-	3,915	3,728	187
SARA records management	A1410.462	-	17,086	17,086	17,086	-
Town Clerk total		<u>155,479</u>	<u>19,086</u>	<u>174,565</u>	<u>172,972</u>	<u>1,593</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance Favorable (Unfavorable)
Law:						
Personal services						
Salary of town attorney	A1420.100	38,543	-	38,543	38,543	-
Salary of deputy town attorney	A1420.110	25,409	-	25,409	25,408	1
Contractual expenses						
Travel and conference	A1420.413	1,000	-	1,000	771	229
Other expenses	A1420.419	1,500	-	1,500	-	1,500
Outside legal services	A1420.455	80,000	-	80,000	65,313	14,687
Outside appraisals	A1420.460	35,000	-	35,000	34,447	553
Law total		<u>181,452</u>	<u>-</u>	<u>181,452</u>	<u>164,482</u>	<u>16,970</u>
Engineer:						
Personal services						
Salary of engineer	A1440.100	93,925	155	94,080	94,080	-
Salary of assist engr and inspectors	A1440.111	463,709	-	463,709	389,523	74,186
Salary - clerical	A1440.137	32,332	-	32,332	32,274	58
Salary - part-time personnel	A1440.139	25,000	(155)	24,845	6,976	17,869
Equipment						
Engineering equipment	A1440.200	10,000	-	10,000	2,403	7,597
Contractual expenses						
Office supplies	A1440.400	3,600	(160)	3,440	1,458	1,982
Mileage reimbursement	A1440.412	250	-	250	74	176
Travel and conference	A1440.413	1,600	-	1,600	1,594	6
Inspector training	A1440.414	2,800	419	3,219	3,190	29
Computer training	A1440.415	1,600	510	2,110	2,035	75
Vehicle maintenance	A1440.445	1,500	-	1,500	1,314	186
Water quality consultants	A1440.448	10,000	-	10,000	6,672	3,328
Gasoline	A1440.475	3,200	-	3,200	1,903	1,297
Engineer total		<u>649,516</u>	<u>769</u>	<u>650,285</u>	<u>543,496</u>	<u>106,789</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance Favorable (Unfavorable)
Elections:						
Personal services						
Salary of inspectors	A1450.110	-	1,970	1,970	1,970	-
Contractual expenses						
Machine moving signs	A1450.419	-	70	70	70	-
Elections total		-	2,040	2,040	2,040	-
Buildings:						
Personal services						
Salary of maint. personnel	A1620.144	119,395	-	119,395	105,430	13,965
Part time personnel	A1620.149	5,000	-	5,000	3,250	1,750
Contractual expenses						
Maintenance supplies	A1620.405	12,000	-	12,000	11,801	199
Other expenses	A1620.419	3,000	(2,791)	209	209	-
Telephone	A1620.420	30,000	-	30,000	27,418	2,582
Electric	A1620.421	100,000	(5,121)	94,879	67,134	27,745
Gas	A1620.422	42,000	-	42,000	20,875	21,125
Buildings - Village Water	A1620.423	1,700	-	1,700	1,233	467
Jolls House utilities	A1620.426	1,750	-	1,750	396	1,354
Remodeling and renovations	A1620.445	15,500	8,477	23,977	23,977	-
Contracted repair and maint.	A1620.446	32,500	(2,605)	29,895	29,895	-
Buildings total		362,845	(2,040)	360,805	291,618	69,187
Central Printing and Mailing:						
Personal services						
Central computer technician	A1670.130	52,688	546	53,234	53,234	-
Central clerical pool	A1670.139	5,000	(546)	4,454	788	3,666

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance Favorable (Unfavorable)
Contractual expenses						
Office supplies	A1670.400	25,000	(265)	24,735	18,522	6,213
GIS supplies	A1670.401	5,000	-	5,000	3,680	1,320
Postage	A1670.411	36,000	-	36,000	21,728	14,272
Computer training	A1670.415	1,000	-	1,000	276	724
Central copy supplies	A1670.419	6,000	-	6,000	5,208	792
Rental copy machines	A1670.439	25,500	-	25,500	18,630	6,870
Radio central maintenance	A1670.440	8,000	-	8,000	5,560	2,440
Central computer - hardware	A1670.441	3,500	-	3,500	2,457	1,043
Central computer - software	A1670.442	24,182	8,744	32,926	32,190	736
Central computer - maintenance	A1670.443	12,929	-	12,929	11,409	1,520
Central maintenance agreements	A1670.446	22,000	(95)	21,905	17,209	4,696
Website	A1670.447	1,000	-	1,000	791	209
Central Printing and Mailing total		<u>227,799</u>	<u>8,384</u>	<u>236,183</u>	<u>191,682</u>	<u>44,501</u>
Special Items:						
Contractual expenses						
Municipal association dues	A1910.406	3,700	-	3,700	3,667	33
First aid expenses	A1910.408	1,000	-	1,000	699	301
Unallocated insurance	A1910.431	340,000	-	340,000	196,668	143,332
Taxes and assess. on town property	A1910.462	8,000	181	8,181	8,181	-
Judgments and claims	A1910.464	1,000	(181)	819	(50)	869
Erie County chargebacks	A1910.465	5,000	-	5,000	824	4,176
Contingent	A1910.480	75,000	(3,200)	71,800	-	71,800
Special Items total		<u>433,700</u>	<u>(3,200)</u>	<u>430,500</u>	<u>209,989</u>	<u>220,511</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance Favorable (Unfavorable)
Judgments and Claims (Risk Retention):						
Contractual expenses						
Claims and judgments	A1930.464	-	-	-	741	(741)
Judgments and Claims total:		-	-	-	741	(741)
General Government Support total		2,855,930	30,483	2,886,413	2,409,818	476,595

EDUCATION

D.A.R.E. Program:

Contractual expenses

Program supplies	A2989.419	2,000	1,794	3,794	3,759	35
Education total		2,000	1,794	3,794	3,759	35

PUBLIC SAFETY

Police:

Personal services

Salary of police	A3120.100	2,616,778	51,649	2,668,427	2,668,427	-
Personal services	A3120.101	4,500	-	4,500	-	4,500
Traffic safety grant	A3120.102	4,500	-	4,500	2,943	1,557
Civilian dispatcher	A3120.104	97,393	-	97,393	65,176	32,217
Police matron	A3120.105	1,000	(93)	907	-	907
Salary of bingo inspector	A3120.110	1,525	93	1,618	1,618	-
Salary of clerical personnel	A3120.137	65,620	-	65,620	65,388	232

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance Favorable (Unfavorable)
<b>Equipment</b>						
Patrol cars	A3120.215	43,950	30,684	74,634	46,634	28,000
Other equipment	A3120.225	14,550	(1,819)	12,731	8,739	3,992
Equip. JAG Grant	A3120.230	-	12,390	12,390	12,300	90
<b>Contractual expenses</b>						
Police Supplies	A3120.401	7,500	1,223	8,723	8,723	-
Uniform allowance	A3120.407	30,000	535	30,535	28,062	2,473
Ammunition - range fees	A3120.409	6,000	74	6,074	2,830	3,244
Mileage reimbursement	A3120.412	500	-	500	497	3
Travel and conference	A3120.413	800	-	800	791	9
Training aids	A3120.414	1,000	750	1,750	1,730	20
Other expenses	A3120.418	1,000	(416)	584	584	-
Union contract travel	A3120.419	1,200	(119)	1,081	1,081	-
Equipment repairs	A3120.443	18,000	2,789	20,789	20,789	-
Small equipment repairs	A3120.449	10,000	(129)	9,871	9,871	-
Insurance deduct	A3120.451	3,000	(2,186)	814	814	-
Gasoline	A3120.475	70,000	(28,000)	42,000	42,000	-
Police total		<u>2,998,816</u>	<u>67,425</u>	<u>3,066,241</u>	<u>2,988,997</u>	<u>77,244</u>
<b>Traffic Control:</b>						
<b>Personal services</b>						
Salary of laborers	A3310.144	19,669	-	19,669	16,289	3,380
<b>Equipment</b>						
Signs	A3310.215	8,000	940	8,940	8,937	3
<b>Contractual expenses</b>						
Electric	A3310.421	2,000	-	2,000	656	1,344
Signal maintenance	A3310.442	3,500	(390)	3,110	1,744	1,366
Repairs	A3310.443	8,000	(550)	7,450	5,644	1,806
Traffic Control total		<u>41,169</u>	<u>-</u>	<u>41,169</u>	<u>33,270</u>	<u>7,899</u>

(continued)



Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance Favorable (Unfavorable)
Control of Animals:						
Personal services						
Salary of dog control officer	A3510.100	30,000	201	30,201	30,201	-
Salary of assist. dog control officer	A3510.111	9,255	(201)	9,054	4,801	4,253
Equipment						
Furniture	A.3510.200	2,000	-	2,000	2,000	-
Contractual expenses						
Travel and conference	A3510.413	150	-	150	150	-
Training	A3510.414	250	-	250	58	192
Other expenses	A3510.419	700	-	700	249	451
Nuisance animal control	A3510.420	1,750	-	1,750	930	820
Electric	A3510.421	1,500	(272)	1,228	1,127	101
Gas	A3510.422	3,600	272	3,872	3,184	688
Maintenance of vehicle	A3510.445	600	-	600	493	107
Animal hospital care	A3510.446	500	-	500	346	154
Building Maintenance	A3510.448	500	1,764	2,264	2,264	-
Gasoline	A3510.475	3,000	(1,764)	1,236	604	632
Uniforms	A3510.480	500	-	500	360	140
Control of Animals total		<u>54,305</u>	<u>-</u>	<u>54,305</u>	<u>46,767</u>	<u>7,538</u>
SouthTown Hazardous Material:						
Contractual expenses	A3989.400	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
SouthTown Hazardous Material total		<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
Public Safety total		<u>3,097,290</u>	<u>67,425</u>	<u>3,164,715</u>	<u>3,072,034</u>	<u>92,681</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance Favorable (Unfavorable)
<b>TRANSPORTATION</b>						
Superintendent of Highways:						
Personal services						
Salary of superintendent	A5010.100	70,669	-	70,669	70,668	1
Salary - clerical	A5010.137	10,500	-	10,500	6,936	3,564
Equipment						
Tank and environmental expense	A5010.200	2,500	-	2,500	1,377	1,123
Other equipment	A5010.210	1,000	(581)	419	408	11
Contractual expenses						
Travel and conference	A5010.413	600	-	600	507	93
Other expenses	A5010.419	1,500	-	1,500	839	661
Internet telephone charge	A5010.420	2,100	-	2,100	1,609	491
Radio repair	A5010.440	1,900	-	1,900	298	1,602
Superintendent of Highways total		<u>90,769</u>	<u>(581)</u>	<u>90,188</u>	<u>82,642</u>	<u>7,546</u>
Highway Garage:						
Equipment						
Salt barn	A5132.200	1,000	(35)	965	809	156
Contractual expenses						
Electric	A5132.421	6,000	-	6,000	4,320	1,680
Gas	A5132.422	22,000	(2,098)	19,902	13,630	6,272
Water	A5132.423	1,500	2,098	3,598	3,597	1
Building maintenance	A5132.445	10,000	616	10,616	10,616	-
Highway Garage total		<u>40,500</u>	<u>581</u>	<u>41,081</u>	<u>32,972</u>	<u>8,109</u>
Transportation total		<u>131,269</u>	<u>-</u>	<u>131,269</u>	<u>115,614</u>	<u>15,655</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance Favorable (Unfavorable)
<b>ECONOMIC ASSISTANCE AND OPPORTUNITY</b>						
Veterans Service:						
Contractual expenses						
Room rental	A6510.410	300	-	300	300	-
Veterans Service total		300	-	300	300	-
Economic Assistance and Opportunity total		300	-	300	300	-
<b>CULTURE AND RECREATION</b>						
Recreation Administration:						
Personal services						
Salary of director	A7020.100	65,705	-	65,705	65,614	91
Salary of asst. director	A7020.111	39,464	-	39,464	37,921	1,543
Aquatics Director	A7020.112	32,000	-	32,000	17,739	14,261
Clerical - part-time	A7020.137	15,600	-	15,600	10,014	5,586
Salary - other recreation personnel	A7020.149	183,559	-	183,559	181,937	1,622
Equipment						
Office equipment	A7020.200	2,000	(145)	1,855	1,794	61
Playground equipment	A7020.201	4,000	145	4,145	4,145	-
Vehicle	A.7020.215	12,700	202	12,902	12,902	-
Green Lake maintenance	A7020.238			-		-
Contractual expenses						
Arts and crafts supplies	A7020.402	3,500	-	3,500	3,416	84
Other expenses	A7020.419	2,000	(426)	1,574	1,136	438
Telephone	A7020.420	3,500	1	3,501	3,501	-
Electric	A7020.421	6,500	(1)	6,499	3,498	3,001

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance Favorable (Unfavorable)
Gas	A7020.422	3,500	-	3,500	2,350	1,150
Field trips	A7020.428	9,000	225	9,225	9,225	-
Special events	A7020.433	27,000	-	27,000	26,930	70
Publishing	A7020.450	13,000	-	13,000	12,820	180
Training	A7020.459	2,500	-	2,500	2,101	399
Transportation	A7020.463	20,000	-	20,000	11,213	8,787
Building rentals	A7020.478	15,000	-	15,000	6,054	8,946
Supplies	A7020.480	17,000	-	17,000	16,994	6
Recreation review	A7020.486	360	-	360	210	150
Youth Service Organization	A7020.488	27,900	-	27,900	27,899	1
Recreation Administration total		<u>505,788</u>	<u>1</u>	<u>505,789</u>	<u>459,413</u>	<u>46,376</u>
Parks and Playgrounds:						
Personal services						
Parks superintendent	A7110.100	11,363	-	11,363	11,363	-
Milestrip field maintenance	A7110.101	13,368	-	13,368	13,368	-
Milestrip field part time	A7110.102	5,000	(5,000)	-	-	-
Salary of laborers	A7110.144	311,066	5,075	316,141	316,141	-
Part-time help	A7110.149	30,900	5,602	36,502	36,502	-
Equipment						
Milestrip field equipment	A7110.200	8,500	480	8,980	8,980	-
Recreation equipment	A7110.215	40,000	(480)	39,520	-	39,520
Tennis court	A7110.217	5,000	-	5,000	4,999	1
Lake water quality management	A7110.238	9,000	(5,075)	3,925	1,252	2,673

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance Favorable (Unfavorable)
Contractual expenses						
Milestrip field supplies	A7110.400	1,500	85	1,585	1,584	1
Supplies	A7110.402	20,000	541	20,541	20,477	64
Clothing	A7110.407	2,400	-	2,400	2,400	-
Other	A7110.419	500	385	885	884	1
Electric	A7110.421	14,000	(3,771)	10,229	8,825	1,404
Gas	A7110.422	4,500	(2,057)	2,443	2,387	56
Water-Calif. Rd. ball diamond	A7110.423	9,500	1,354	10,854	10,853	1
Portable bathrooms	A7110.425	7,000	183	7,183	7,183	-
Parks trail maintenance	A7110.443	4,000	-	4,000	4,000	-
Vehicle repair and maintenance	A7110.445	6,500	390	6,890	6,886	4
Small equipment repair	A7110.446	6,000	460	6,460	6,372	88
Fencing	A7110.447	1,500	(602)	898	828	70
Fertilizer	A7110.448	2,000	2,430	4,430	4,430	-
Channel cleaning - Yates Park	A7110.449	15,000	-	15,000	-	15,000
Launching area repairs	A7110.450	200	-	200	-	200
Gasoline	A7110.475	16,538	-	16,538	16,538	-
Contracted mowing	A7110.477	18,000	-	18,000	15,685	2,315
Parks and Playgrounds total		<u>563,335</u>	<u>-</u>	<u>563,335</u>	<u>501,937</u>	<u>61,398</u>
Orchestra and Cultural:						
Contractual expenses						
Orchestra	A7270.449	4,000	-	4,000	4,000	-
Council of the Arts	A7270.451	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Orchestra and Cultural total		<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>6,000</u>	<u>-</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance Favorable (Unfavorable)
Youth Board:						
Personal services						
Director	A7310.100	15,803	-	15,803	15,802	1
Contractual expenses						
Office supplies	A7310.400	-	175	175	175	-
Other expenses	A7310.419	-	274	274	274	-
Youth Board total		<u>15,803</u>	<u>449</u>	<u>16,252</u>	<u>16,251</u>	<u>1</u>
Historian:						
Personal services						
Salary of historian	A7510.100	3,000	-	3,000	3,000	-
Contractual expenses						
Other expenses	A7510.419	-	-	-	20	(20)
Utility reimbursement	A7510.447	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Historian total		<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>5,020</u>	<u>(20)</u>
Historic Preservation:						
Contractual expenses						
Other expenses	A7520.419	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>6,250</u>	<u>(4,750)</u>
Historian total		<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>6,250</u>	<u>(4,750)</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	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>1,500</u>	<u>-</u>
Celebrations total		<u>8,200</u>	<u>-</u>	<u>8,200</u>	<u>7,700</u>	<u>500</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance Favorable (Unfavorable)
<b>Senior Citizens Program:</b>						
<b>Personal services</b>						
Salaries	A7610.100	49,495	566	50,061	50,061	-
P/T Clerical	A7610.139	28,347	(584)	27,763	18,212	9,551
P/T Personnel	A7610.149	-	1,018	1,018	1,018	-
<b>Equipment</b>						
Equipment	A7610.200	10,000	1,449	11,449	7,375	4,074
<b>Contractual expenses</b>						
Group expenses	A7610.400	35,000	-	35,000	34,981	19
Senior citizens van	A7610.401	11,000	1,165	12,165	12,165	-
Meals on Wheels	A7610.408	3,000	-	3,000	3,000	-
Activity center supplies	A7610.409	4,000	(1,660)	2,340	2,086	254
Activity center operations	A7610.410	18,000	-	18,000	13,478	4,522
Other expenses	A7610.419	2,500	-	2,500	1,700	800
Telephone	A7610.420	2,400	312	2,712	2,712	-
Electric	A7610.421	8,000	-	8,000	6,879	1,121
Gas	A7610.422	6,000	-	6,000	4,971	1,029
Village water	A7610.423	350	-	350	151	199
Maintenance and Repairs	A.7610.445	6,000	184	6,184	6,184	-
Senior Citizens Program total		<u>184,092</u>	<u>2,450</u>	<u>186,542</u>	<u>164,973</u>	<u>21,569</u>
Culture and Recreation total		<u>1,289,718</u>	<u>2,900</u>	<u>1,292,618</u>	<u>1,167,544</u>	<u>125,074</u>

**HOME AND COMMUNITY SERVICES**

**Brush & Weeds:**

**Contractual expenses**

Contracted container hauling	A8160.410	<u>3,500</u>	<u>-</u>	<u>3,500</u>	<u>3,083</u>	<u>417</u>
Brush & Weeds Total		<u>3,500</u>	<u>-</u>	<u>3,500</u>	<u>3,083</u>	<u>417</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance Favorable (Unfavorable)
<b>Drainage:</b>						
Contractual expenses						
Townwide improvements	A8540.400	18,000	-	18,000	-	18,000
Drainage maintenance	A8540.448	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>2,803</u>	<u>9,197</u>
Drainage total		<u>30,000</u>	<u>-</u>	<u>30,000</u>	<u>2,803</u>	<u>27,197</u>
<b>Shade Trees and Beautification:</b>						
Personal services						
Salaries	A8560.100	14,091	-	14,091	13,680	411
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	-	300
Beautification and spraying	A8560.417	5,000	-	5,000	4,874	126
Trees and supplies	A8560.419	15,000	-	15,000	6,978	8,022
Data collector and software	A8560.470	500	-	500	-	500
Tree and stump removal	A8560.471	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>9,610</u>	<u>390</u>
Shade Trees And Beautification total		<u>50,391</u>	<u>-</u>	<u>50,391</u>	<u>35,142</u>	<u>15,249</u>
<b>Conservation Board:</b>						
Personal services						
Board members	A8730.100	6,380	730	7,110	7,110	-
Clerk - part-time	A8730.139	640	(640)	-	-	-
Contractual expenses						
Office supplies	A8730.400	500	(90)	410	-	410
Publications	A8730.450	<u>150</u>	<u>-</u>	<u>150</u>	<u>50</u>	<u>100</u>
Conservation Board Total		<u>7,670</u>	<u>-</u>	<u>7,670</u>	<u>7,160</u>	<u>510</u>

(continued)



(concluded)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance Favorable (Unfavorable)
Cemetery:						
Personal services						
Labor	A8810.149	-	-	-	655	(655)
Cemetery Total		-	-	-	655	(655)
Home and Community Services Total		91,561	-	91,561	48,843	42,718
Employee Benefits:						
State retirement	A9010.810	282,000	-	282,000	162,275	119,725
Police retirement	A9015.811	496,000	(51,649)	444,351	346,436	97,915
Social security	A9030.812	346,000	-	346,000	331,414	14,586
Workers' compensation	A9040.813	100,000	52,766	152,766	103,067	49,699
Life insurance	A9045.815	7,301	-	7,301	6,597	704
Hospital and medical insurance	A9060.814	1,206,700	(65,020)	1,141,680	1,047,690	93,990
Flex plan	A9065.814	70,000	12,254	82,254	82,254	-
Insurance Waivers	A9065.817	24,000	-	24,000	15,600	8,400
Unemployment insurance	A9070.816	10,000	-	10,000	3,334	6,666
Dental insurance	A9080.818	70,000	-	70,000	54,269	15,731
Medicare	A9090.817	81,000	-	81,000	77,939	3,061
Employee Benefits total		2,693,001	(51,649)	2,641,352	2,230,875	410,477
TOTAL EXPENDITURES		10,161,069	50,953	10,212,022	9,048,787	1,163,235
OTHER FINANCING USES						
Transfers Out:						
Transfer to Debt Service Fund	A9901.900	77,457	-	77,457	77,456	1
Transfer to Risk Retention	A9902.901	25,000	-	25,000	-	25,000
Operating Transfers Out Total		102,457	-	102,457	77,456	25,001
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$ 10,263,526	\$ 50,953	\$ 10,314,479	\$ 9,126,243	\$ 1,188,236

**TOWN OF ORCHARD PARK, NEW YORK**  
**General Fund**  
**Schedule of Changes in Unreserved Fund Balance**  
**Year Ended December 31, 2009**

	Total	Town - Outside Village	Unrestricted
UNRESERVED FUND BALANCE, JANUARY 1	\$ 5,456,776	\$ 2,900,765	\$ 2,556,011
2009 Budgetary Performance:			
Net change in fund balance per final budget	(436,683)	-	(436,683)
Revenues in excess of final budget	376,014	127,059	248,955
Expenditures below authorized appropriations	1,188,236	-	1,188,236
Net change from budgetary performance	1,127,567	127,059	1,000,508
Net Changes in Reserves:			
Increase in reserve for encumbrances	(56,027)	-	(56,027)
Increase in reserve for cemetery	(860)	-	(860)
Increase in reserve for D.A.R.E.	(6,653)	-	(6,653)
Decrease in reserve for records management	15,225	-	15,225
Increase in reserve for historic survey	(3,750)	-	(3,750)
Increase in reserve for tax stabilization	(7,806)	-	(7,806)
Decrease in reserve for prepaid expenditures	829	-	829
Net change from changes in reserves	(59,042)	-	(59,042)
<b>TOTAL UNRESERVED FUND BALANCE, DECEMBER 31</b>	6,525,301	3,027,824	3,497,477
Less Amounts Designated:			
Capital improvements	(750,000)	-	(750,000)
Insurance deductibles	(375,546)	-	(375,546)
Insurance workers' compensation	(726,546)	-	(726,546)
Town Historian	(7,656)	-	(7,656)
Subsequent year's expenditures	(504,565)	(219,565)	(285,000)
<b>TOTAL UNRESERVED - UNDESIGNATED FUND BALANCE, DECEMBER 31</b>	\$ 4,160,988	\$ 2,808,259	\$ 1,352,729

**TOWN OF ORCHARD PARK, NEW YORK**  
**Highway Fund**  
**Schedule of Revenues—Budget and Actual**  
**Year Ended December 31, 2009**

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Budgetary Revenue	Variance Favorable (Unfavorable)
<b>REVENUES:</b>						
Real property taxes	DA1001	\$ 3,129,554	\$ -	\$ 3,129,554	\$ 3,129,554	\$ -
Non-property tax distribution by County	DA1120	150,000	-	150,000	150,000	-
<b>Intergovernmental charges:</b>						
Services for other governments	DA2300	81,778	-	81,778	88,014	6,236
<b>Use of money and property:</b>						
Interest earnings	DA2401	60,000	-	60,000	31,280	(28,720)
<b>Miscellaneous:</b>						
Sale of Culvert Pipe	DA2655	-	11,746	11,746	12,057	311
Refund of prior year expenditures	DA2701	2,000	-	2,000	23,301	21,301
Other unclassified revenue	DA2770	3,000	-	3,000	2,500	(500)
Miscellaneous total		5,000	11,746	16,746	37,858	21,112
<b>State aid:</b>						
C.H.I.P.S. Program	DA3501	120,868	312	121,180	121,180	-
State aid total		120,868	312	121,180	121,180	-
<b>TOTAL REVENUES</b>		<b>\$ 3,547,200</b>	<b>\$ 12,058</b>	<b>\$ 3,559,258</b>	<b>\$ 3,557,886</b>	<b>\$ (1,372)</b>

**TOWN OF ORCHARD PARK, NEW YORK**  
**Highway Fund**  
**Schedule of Expenditures and Other Financing Uses—Budget and Actual**  
**Year Ended December 31, 2009**

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Budgetary Expenditures	Variance Favorable (Unfavorable)
<b>GENERAL GOVERNMENT SUPPORT:</b>						
Special items:						
Contractual expenses						
Drug & alcohol testing	DA.1910.407	\$ 2,800	\$ (73)	\$ 2,727	\$ 1,492	\$ 1,235
First aid expenses	DA.1910.408	2,000	73	2,073	(394)	2,467
Safety training	DA.1910.409	500	-	500	137	363
Unallocated insurance	DA.1910.431	<u>68,000</u>	<u>-</u>	<u>68,000</u>	<u>37,566</u>	<u>30,434</u>
General Government Support total		<u>73,300</u>	<u>-</u>	<u>73,300</u>	<u>38,801</u>	<u>34,499</u>
<b>TRANSPORTATION:</b>						
General repairs:						
Personal services						
Salary - laborers	DA.5110.144	849,510	-	849,510	832,262	17,248
Salary - part-time labor	DA.5110.149	12,000	2,879	14,879	14,879	-
Contractual expenses						
Clothing allowance	DA.5110.407	12,500	288	12,788	12,787	1
Fuel, oil, anti-freeze	DA.5110.416	91,000	(11,778)	79,222	73,707	5,515
Telephone	DA.5110.420	8,600	(4,200)	4,400	1,075	3,325
Equipment rental	DA.5110.440	30,000	2,598	32,598	32,598	-
Erie County chargebacks	DA.5110.464	100	436	536	536	-
Stone and gravel and road oil	DA.5110.472	335,000	(26,350)	308,650	308,650	-
Ready mix, manhole covers	DA.5110.473	15,000	(821)	14,179	14,179	-
Culvert pipe	DA.5110.474	<u>15,000</u>	<u>6,652</u>	<u>21,652</u>	<u>21,651</u>	<u>1</u>
General repairs total		<u>1,368,710</u>	<u>(30,296)</u>	<u>1,338,414</u>	<u>1,312,324</u>	<u>26,090</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Budgetary Expenditures	Variance Favorable (Unfavorable)
Improvement program:						
Capital outlay						
Permanent improvements	DA.5112.200	120,868	312	121,180	121,180	-
Improvement program total		<u>120,868</u>	<u>312</u>	<u>121,180</u>	<u>121,180</u>	<u>-</u>
Bridges:						
Personal services						
Laborers - part-time	DA.5120.149	12,000	-	12,000	-	12,000
Bridges total		<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>-</u>	<u>12,000</u>
Machinery:						
Personal services						
Salary - laborers	DA.5130.144	125,501	-	125,501	123,512	1,989
Equipment						
Highway equipment	DA.5130.200	100,000	(8,631)	91,369	25,368	66,001
Contractual expenses						
Tool and clothing allowance	DA.5130.407	2,100	-	2,100	2,100	-
Other expenses	DA.5130.419	90,000	53,952	143,952	143,071	881
Machinery total		<u>317,601</u>	<u>45,321</u>	<u>362,922</u>	<u>294,051</u>	<u>68,871</u>
Miscellaneous:						
Personal services						
Salary - laborers	DA.5140.144	129,173	-	129,173	91,126	38,047
Contractual expenses						
Supplies	DA.5140.402	2,500	-	2,500	2,351	149
Fuel, oil and anti-freeze	DA.5140.416	50,684	(40,261)	10,423	10,423	-
Other expenses	DA.5140.419	3,000	(288)	2,712	2,615	97

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Budgetary Expenditures	Variance Favorable (Unfavorable)
Animal remains removal	DA.5140.420	2,800	-	2,800	1,400	1,400
Erie County chargebacks	DA.5140.464	1,500	(436)	1,064	-	1,064
Miscellaneous Total		<u>189,657</u>	<u>(40,985)</u>	<u>148,672</u>	<u>107,915</u>	<u>40,757</u>
Snow Removal:						
Personal services						
Salary - laborers	DA.5142.144	370,407	-	370,407	363,280	7,127
Contractual expenses						
Supplies	DA.5142.402	160,000	38,877	198,877	198,861	16
Other expenses	DA.5142.419	2,500	(1,170)	1,330	1,152	178
Snow Removal total		<u>532,907</u>	<u>37,707</u>	<u>570,614</u>	<u>563,293</u>	<u>7,321</u>
Transportation total		<u>2,541,743</u>	<u>12,059</u>	<u>2,553,802</u>	<u>2,398,763</u>	<u>155,039</u>
EMPLOYEE BENEFITS:						
State retirement	DA.9010.810	78,000	51,062	129,062	129,062	-
Social security	DA.9030.812	95,000	-	95,000	89,526	5,474
Workers' compensation	DA.9040.813	80,000	-	80,000	5,286	74,714
Life insurance	DA.9045.815	1,426	-	1,426	1,340	86
Hospital and medical insurance	DA.9060.814	356,000	(51,080)	304,920	247,743	57,177
Flex plan	DA.9065.814	42,000	-	42,000	39,146	2,854
Unemployment	DA.9070.816	-	18	18	18	-
Dental insurance	DA.9080.818	21,280	-	21,280	20,816	464
Medicare	DA.9090.817	23,000	-	23,000	20,938	2,062
Employee benefits total		<u>696,706</u>	<u>-</u>	<u>696,706</u>	<u>553,875</u>	<u>142,831</u>
Total expenditures		<u>3,311,749</u>	<u>12,059</u>	<u>3,323,808</u>	<u>2,991,439</u>	<u>332,369</u>

(continued)

(concluded)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Budgetary Expenditures	Variance Favorable (Unfavorable)
OTHER FINANCING USES:						
Operating transfer out:						
Transfer to Debt Service - Baker Bridge	DA.9901.901	45,963	-	45,963	45,963	-
Transfer to Debt Service - Baker Road	DA.9901.902	238,666	-	238,666	238,666	-
Transfer to Debt Service - South Lane	DA.9901.903	70,822	-	70,822	70,822	-
Transfer to capital projects	DA.9950.900	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Total transfers		<u>365,451</u>	<u>-</u>	<u>365,451</u>	<u>365,451</u>	<u>-</u>
TOTAL EXPENDITURES AND						
OTHER FINANCING USES		<u>\$ 3,677,200</u>	<u>\$ 12,059</u>	<u>\$ 3,689,259</u>	<u>\$ 3,356,890</u>	<u>\$ 332,369</u>

**TOWN OF ORCHARD PARK, NEW YORK**  
**Sewer Districts Fund**  
**Combining Balance Sheet—By District**  
**December 31, 2009**

	Assets		Liabilities			Fund Balances			Total Liabilities and Fund Balance
	Cash	Total	Accrued	Accounts	Total	Designated for	Undesig-	Total	
		Assets	Liabilities	Payable	Liabilities	Subsequent Year's Expenditures	nated Fund Balance	Fund Balance	
Sewer Districts									
# 2	\$ 56,026	\$ 56,026	\$ 18	\$ -	\$ 18	\$ 5,100	\$ 50,908	\$ 56,008	\$ 56,026
# 3	127,664	127,664	31	-	31	17,500	110,133	127,633	127,664
# 4	10,268	10,268	22	-	22	2,000	8,246	10,246	10,268
# 5	53,302	53,302	16	-	16	1,500	51,786	53,286	53,302
# 6	8,768	8,768	5	-	5	1,000	7,763	8,763	8,768
# 7	11,011	11,011	20	-	20	2,000	8,991	10,991	11,011
# 8	70,246	70,246	110	-	110	8,000	62,136	70,136	70,246
# 9	3,599	3,599	22	-	22	1,800	1,777	3,577	3,599
# 10	13,676	13,676	8	-	8	1,200	12,468	13,668	13,676
# 11	42,100	42,100	34	-	34	3,100	38,966	42,066	42,100
# 11 Ext. 1	21,291	21,291	168	-	168	2,500	18,623	21,123	21,291
# 12	30,276	30,276	36	-	36	1,700	28,540	30,240	30,276
# 13	95,547	95,547	25	-	25	1,879	93,643	95,522	95,547
# 13 Ext. 1	7,740	7,740	1	-	1	170	7,569	7,739	7,740
# 13 Ext. 2	5,649	5,649	3	-	3	100	5,546	5,646	5,649
# 13 Ext. 3	1,315	1,315	17	-	17	400	898	1,298	1,315
# 14	16,393	16,393	17	2,633	2,650	1,800	11,943	13,743	16,393
# 15	54,700	54,700	15	-	15	1,700	52,985	54,685	54,700
# 16	21,024	21,024	22	13,162	13,184	-	7,840	7,840	21,024
# 17	11,965	11,965	3	11,732	11,735	-	230	230	11,965
# 18	2,489,149	2,489,149	7,587	7,008	14,595	310,000	2,164,554	2,474,554	2,489,149
# 19	72,773	72,773	303	-	303	7,000	65,470	72,470	72,773
#20	52,579	52,579	-	7	7	5,000	47,572	52,572	52,579
<b>Total</b>	<b>\$ 3,277,061</b>	<b>\$ 3,277,061</b>	<b>\$ 8,483</b>	<b>\$ 34,542</b>	<b>\$ 43,025</b>	<b>\$ 375,449</b>	<b>\$ 2,858,587</b>	<b>\$ 3,234,036</b>	<b>\$ 3,277,061</b>



**TOWN OF ORCHARD PARK, NEW YORK**  
**Sewer Districts Fund**  
**Schedule of Revenues—Budget and Actual—By District**  
**Year Ended December 31, 2009**

Sewer Districts	Revenues					Variance Favorable (Unfavorable)
	Adjusted Estimated Revenues	Real Property Taxes	Service and Other Fees	Interest Earnings	Total Revenues	
# 2	\$ 16,931	\$ 16,931	\$ -	\$ 990	\$ 17,921	\$ 990
# 3	24,283	24,283	-	2,197	26,480	2,197
# 4	8,305	8,305	-	190	8,495	190
# 5	1,619	1,619	-	910	2,529	910
# 6	3,767	3,767	-	149	3,916	149
# 7	9,809	9,809	-	202	10,011	202
# 8	74,964	74,964	-	1,204	76,168	1,204
# 9	13,086	13,086	-	94	13,180	94
# 10	5,216	5,216	-	236	5,452	236
# 11	19,784	19,784	-	743	20,527	743
# 11 Ext. 1	83,495	83,495	-	369	83,864	369
# 12	17,043	17,043	-	514	17,557	514
# 13	-	-	-	1,636	1,636	1,636
# 13 Ext. 1	-	-	-	132	132	132
# 13 Ext. 2	1,888	1,888	-	89	1,977	89
# 13 Ext. 3	4,632	4,632	-	40	4,672	40
# 14	2,453	2,453	-	297	2,750	297
# 15	1,872	1,872	-	934	2,806	934
# 16	23,196	23,196	-	334	23,530	334
# 17	14,277	14,277	-	172	14,449	172
# 18	342,796	334,543	6,462	41,476	382,481	39,685
# 19	7,758	7,758	-	1,164	8,922	1,164
#20	30,836	30,836	-	819	31,655	819
<b>Total</b>	<b>\$ 708,010</b>	<b>\$ 699,757</b>	<b>\$ 6,462</b>	<b>\$ 54,891</b>	<b>\$ 761,110</b>	<b>\$ 53,100</b>

**TOWN OF ORCHARD PARK, NEW YORK**  
**Sewer Districts Fund**  
**Schedule of Expenditures and Other Financing Uses—Budget and Actual—By District**  
**Year Ended December 31, 2009**

	Adjusted Budget	Expenditures and Other Financing Uses					Total Expenditures and Other Fin. Uses	Variance Favorable (Unfavorable)
		Personal Services	Equipment	Contractual Expenses	Employee Benefits	Transfers Out		
Sewer Districts								
# 2	\$ 21,731	\$ 361	\$ 5	\$ 18,644	\$ 127	\$ 28	\$ 19,165	\$ 2,566
# 3	41,783	634	9	25,032	221	49	25,945	15,838
# 4	10,205	447	6	8,573	156	35	9,217	988
# 5	3,019	318	4	1,428	112	24	1,886	1,133
# 6	4,567	102	1	3,595	36	8	3,742	825
# 7	11,709	400	5	10,103	140	31	10,679	1,030
# 8	82,964	2,207	30	72,454	770	171	75,632	7,332
# 9	16,086	438	6	14,382	153	34	15,013	1,073
# 10	6,316	156	2	5,228	55	13	5,454	862
# 11	22,784	663	9	20,485	232	51	21,440	1,344
# 11 Ext. 1	86,295	3,359	45	79,098	1,173	260	83,935	2,360
# 12	18,643	713	10	16,027	249	55	17,054	1,589
# 13	1,848	469	7	79	163	36	754	1,094
# 13 Ext. 1	168	34	1	5	11	3	54	114
# 13 Ext. 2	1,888	68	1	1,388	24	5	1,486	402
# 13 Ext. 3	5,132	337	5	5,194	118	26	5,680	(548)
# 14	4,253	342	5	2,638	119	27	3,131	1,122
# 15	3,472	295	4	1,723	103	23	2,148	1,324
# 16	21,996	412	6	13,230	144	32	13,824	8,172
# 17	13,077	53	1	11,741	19	4	11,818	1,259
# 18	502,796	153,510	2,058	44,078	53,611	11,894	265,151	237,645
# 19	14,958	2,204	30	558	769	171	3,732	11,226
#20	35,836	1,773	24	23,718	619	137	26,271	9,565
Total	<u>\$ 931,526</u>	<u>\$ 169,295</u>	<u>\$ 2,274</u>	<u>\$ 379,401</u>	<u>\$ 59,124</u>	<u>\$ 13,117</u>	<u>\$ 623,211</u>	<u>\$ 308,315</u>

**TOWN OF ORCHARD PARK, NEW YORK**  
**Sewer Districts Fund**  
**Schedule Changes in Fund Balances (Deficits)—By District**  
**Year Ended December 31, 2009**

Sewer Districts	Fund Balances (Deficits) 1-1-09	Add:	Less:	Fund Balances 12-31-09
		Revenues and Other Financing Sources	Expenditures and Other Financing Uses	
# 2	\$ 57,252	\$ 17,921	\$ 19,165	\$ 56,008
# 3	127,098	26,480	25,945	127,633
# 4	10,968	8,495	9,217	10,246
# 5	52,643	2,529	1,886	53,286
# 6	8,589	3,916	3,742	8,763
# 7	11,659	10,011	10,679	10,991
# 8	69,600	76,168	75,632	70,136
# 9	5,410	13,180	15,013	3,577
# 10	13,670	5,452	5,454	13,668
# 11	42,979	20,527	21,440	42,066
# 11 Ext. 1	21,194	83,864	83,935	21,123
# 12	29,737	17,557	17,054	30,240
# 13	94,640	1,636	754	95,522
# 13 Ext. 1	7,661	132	54	7,739
# 13 Ext. 2	5,155	1,977	1,486	5,646
# 13 Ext. 3	2,306	4,672	5,680	1,298
# 14	14,124	2,750	3,131	13,743
# 15	54,027	2,806	2,148	54,685
# 16	(1,866)	23,530	13,824	7,840
# 17	(2,401)	14,449	11,818	230
# 18	2,357,224	382,481	265,151	2,474,554
# 19	67,280	8,922	3,732	72,470
#20	47,188	31,655	26,271	52,572
Total	<u>\$ 3,096,137</u>	<u>\$ 761,110</u>	<u>\$ 623,211</u>	<u>\$ 3,234,036</u>

**TOWN OF ORCHARD PARK, NEW YORK**  
**Water Districts Fund**  
**Combining Balance Sheet—By District**  
**December 31, 2009**

Water Districts	Assets				Liabilities		
	Cash (overdraft)	Accounts Receivable	Prepaid Expenses	Total Assets	Accrued Liabilities	Accounts Payable	Total Liabilities
# 1	\$ (5,526)	\$ -	\$ -	\$ (5,526)	\$ 165	\$ 348	\$ 513
# 2	(985)	-	-	(985)	83	134	217
# 3	7,301	-	-	7,301	59	241	300
# 3 Ext. 1	2,331	-	-	2,331	13	13	26
# 3 Ext. 2	701	-	-	701	3	13	16
# 3 Ext. 3	2,372	-	-	2,372	4	13	17
# 4	178,774	-	-	178,774	387	1,126	1,513
# 4 Ext. 1	163,603	-	-	163,603	212	-	212
# 6	99,467	-	-	99,467	291	890	1,181
# 6 Ext. 1	390	-	-	390	-	-	-
# 6 Ext. 2	6,093	-	-	6,093	4	14	18
# 6 Ext. 3	20,948	-	-	20,948	29	70	99
# 6 Ext. 4	40,218	-	-	40,218	29	42	71
# 6 Ext. 5	42,352	-	-	42,352	21	97	118
# 6 Ext. 6	418	-	-	418	-	-	-
# 7	2,854	-	-	2,854	14	13	27
# 8	340,683	-	-	340,683	442	982	1,424
# 8 Ext. 1	1,606	-	-	1,606	18	26	44
# 8 Ext. 2	75,805	-	-	75,805	58	91	149
# 8 Ext. 3	14,296	-	-	14,296	4	-	4
# 8 Ext. 4	(64)	-	-	(64)	-	-	-
# 9	172,248	-	-	172,248	135	275	410
# 9 Ext. 1	15,169	-	-	15,169	27	28	55
# 9 Ext. 2	65,653	-	-	65,653	63	96	159
# 9 Ext. 3	6,394	-	-	6,394	3	-	3
# 9 Ext. 4	7,374	-	-	7,374	103	137	240
# 10	15,680	-	-	15,680	111	281	392
# 11	27,305	-	-	27,305	50	94	144
# 12	21,944	-	-	21,944	30	121	151
# 13	6,771	-	-	6,771	44	94	138
# 13 Ext. 1	4,827	-	-	4,827	159	322	481
# 14	5,607	-	-	5,607	25	67	92
# 15	114,562	-	-	114,562	2,072	4,462	6,534
# 17	346,678	2,760	3,813	353,251	16,158	10,122	26,280
# 17 Ext. 1	6,652	-	-	6,652	76	56	132
# 17 Ext. 2	23,931	-	-	23,931	110	190	300
#17 Ext. 3	1,901	-	-	1,901	7	68	75
# 18	11,382	-	-	11,382	20	27	47
# 19	14,379	-	-	14,379	197	362	559
# 19 Ext. 1	5,214	-	-	5,214	-	-	-
# 20	35,195	-	-	35,195	11	27	38
# 21	24,085	-	-	24,085	4	13	17
Total	<u>\$ 1,926,588</u>	<u>\$ 2,760</u>	<u>\$ 3,813</u>	<u>\$ 1,933,161</u>	<u>\$ 21,241</u>	<u>\$ 20,955</u>	<u>\$ 42,196</u>

(continued)

**TOWN OF ORCHARD PARK, NEW YORK**  
**Water Districts Fund**  
**Combining Balance Sheet—By District**  
**December 31, 2009**

(concluded)

Water Districts	Fund Balance			Total Fund Balances (Deficits)	Total Liabilities and Fund Balances (Deficits)
	Reserved for Prepaid Expenses	Designated for Subs. Year's Expenses	Undesignated		
# 1	\$ -	\$ -	\$ (6,039)	\$ (6,039)	\$ (5,526)
# 2	-	-	(1,202)	(1,202)	(985)
# 3	-	300	6,701	7,001	7,301
# 3 Ext. 1	-	-	2,305	2,305	2,331
# 3 Ext. 2	-	40	645	685	701
# 3 Ext. 3	-	120	2,235	2,355	2,372
# 4	-	10,000	167,261	177,261	178,774
# 4 Ext. 1	-	13,000	150,391	163,391	163,603
# 6	-	15,000	83,286	98,286	99,467
# 6 Ext. 1	-	-	390	390	390
# 6 Ext. 2	-	380	5,695	6,075	6,093
# 6 Ext. 3	-	2,300	18,549	20,849	20,948
# 6 Ext. 4	-	2,650	37,497	40,147	40,218
# 6 Ext. 5	-	2,500	39,734	42,234	42,352
# 6 Ext. 6	-	-	418	418	418
# 7	-	1,100	1,727	2,827	2,854
# 8	-	9,400	329,859	339,259	340,683
# 8 Ext. 1	-	-	1,562	1,562	1,606
# 8 Ext. 2	-	4,800	70,856	75,656	75,805
# 8 Ext. 3	-	470	13,822	14,292	14,296
# 8 Ext. 4	-	-	(64)	(64)	(64)
# 9	-	11,000	160,838	171,838	172,248
# 9 Ext. 1	-	1,500	13,614	15,114	15,169
# 9 Ext. 2	-	3,800	61,694	65,494	65,653
# 9 Ext. 3	-	500	5,891	6,391	6,394
# 9 Ext. 4	-	1,000	6,134	7,134	7,374
# 10	-	2,200	13,088	15,288	15,680
# 11	-	2,600	24,561	27,161	27,305
# 12	-	3,200	18,593	21,793	21,944
# 13	-	700	5,933	6,633	6,771
# 13 Ext. 1	-	1,000	3,346	4,346	4,827
# 14	-	450	5,065	5,515	5,607
# 15	-	15,000	93,028	108,028	114,562
# 17	3,813	50,000	273,158	326,971	353,251
# 17 Ext. 1	-	300	6,220	6,520	6,652
# 17 Ext. 2	-	1,000	22,631	23,631	23,931
# 17 Ext. 3	-	-	1,826	1,826	1,901
# 18	-	1,850	9,485	11,335	11,382
# 19	-	-	13,820	13,820	14,379
# 19 Ext. 1	-	200	5,014	5,214	5,214
# 20	-	1,000	34,157	35,157	35,195
# 21	-	800	23,268	24,068	24,085
<b>Total</b>	<b>\$ 3,813</b>	<b>\$ 160,160</b>	<b>\$ 1,726,992</b>	<b>\$ 1,890,965</b>	<b>\$ 1,933,161</b>

**TOWN OF ORCHARD PARK, NEW YORK**  
**Water Districts Fund**  
**Schedule of Revenues—Budget and Actual—By District**  
**Year Ended December 31, 2009**

Water Districts	Revenues						Variance Favorable (Unfavorable)
	Adjusted Estimated Revenues	Real Property Taxes	Water Sales and Penalties	Interest Earnings	Inter- District Charges	Total Revenues	
# 1	\$ 42,150	\$ 42,150	\$ -	\$ -	\$ -	\$ 42,150	\$ -
# 2	9,549	9,549	-	-	-	9,549	-
# 3	8,908	8,908	-	112	-	9,020	112
# 3 Ext. 1	1,686	1,686	-	33	-	1,719	33
# 3 Ext. 2	418	418	-	12	-	430	12
# 3 Ext. 3	657	657	-	38	-	695	38
# 4	34,972	34,972	-	3,264	-	38,236	3,264
# 4 Ext. 1	8,549	8,549	-	2,959	-	11,508	2,959
# 6	33,754	33,464	-	1,670	290	35,424	1,670
# 6 Ext. 1	228	228	-	7	-	235	7
# 6 Ext. 2	335	335	-	105	-	440	105
# 6 Ext. 3	1,092	1,092	-	390	-	1,482	390
# 6 Ext. 4	1,300	1,300	-	710	-	2,010	710
# 6 Ext. 5	2,154	2,154	-	728	-	2,882	728
# 6 Ext. 6	116	116	-	7	-	123	7
# 7	595	595	-	63	-	658	63
# 8	40,294	40,294	-	5,966	-	46,260	5,966
# 8 Ext. 1	12,525	12,525	-	-	-	12,525	-
# 8 Ext. 2	1,814	1,814	-	1,363	-	3,177	1,363
# 8 Ext. 3	217	217	-	245	-	462	245
# 9	8,366	8,366	-	3,047	-	11,413	3,047
# 9 Ext. 1	2,461	2,461	-	263	-	2,724	263
# 9 Ext. 2	7,083	6,983	-	1,112	100	8,195	1,112
# 9 Ext. 3	363	363	-	109	-	472	109
# 9 Ext. 4	11,853	11,853	-	108	-	11,961	108
# 10	12,508	12,508	-	281	-	12,789	281
# 11	5,083	5,083	-	473	-	5,556	473
# 12	1,962	1,962	-	410	-	2,372	410
# 13	4,609	4,609	-	124	-	4,733	124
# 13 Ext. 1	19,376	19,376	-	64	-	19,440	64
# 14	3,140	3,140	-	93	-	3,233	93
# 15	250,601	250,601	6,510	1,610	-	258,721	8,120
# 17	311,530	311,530	4,392	5,866	-	321,788	10,258
# 17 Ext. 1	8,647	8,647	-	92	-	8,739	92
# 17 Ext. 2	16,006	16,006	-	365	-	16,371	365
# 17 Ext. 3	9,889	9,889	-	32	-	9,921	32
# 18	964	964	-	213	-	1,177	213
# 19	25,763	20,209	255	177	5,454	26,095	332
# 19 Ext. 1	9,912	9,912	-	96	-	10,008	96
# 20	518	518	-	610	-	1,128	610
# 21	468	468	-	410	-	878	410
<b>Total</b>	<u>\$ 912,415</u>	<u>\$ 906,471</u>	<u>\$ 11,157</u>	<u>\$ 33,227</u>	<u>\$ 5,844</u>	<u>\$ 956,699</u>	<u>\$ 44,284</u>

**TOWN OF ORCHARD PARK, NEW YORK**  
**Water Districts Fund**  
**Schedule of Expenditures and Other Financing Uses—Budget and Actual—By District**  
**Year Ended December 31, 2009**

Water Districts	Adjusted Budget	Expenditures			
		Personal Services	Equipment	Contractual Expenses	Employee Benefits
# 1	\$ 19,550	\$ 3,273	\$ 44	\$ 4,733	\$ 1,106
# 2	9,049	1,631	22	1,883	551
# 3	9,208	1,158	16	3,090	391
# 3 Ext. 1	1,686	257	3	202	87
# 3 Ext. 2	458	54	1	171	18
# 3 Ext. 3	777	81	1	174	27
# 4	44,972	7,748	104	14,811	2,618
# 4 Ext. 1	21,549	4,162	56	701	1,405
# 6	48,754	5,841	78	7,300	1,973
# 6 Ext. 1	228	7	-	191	3
# 6 Ext. 2	715	75	1	111	25
# 6 Ext. 3	3,392	571	8	589	193
# 6 Ext. 4	3,950	562	8	392	189
# 6 Ext. 5	4,654	434	6	764	147
# 6 Ext. 6	116	3	-	101	1
# 7	1,695	280	4	208	95
# 8	49,694	8,934	119	12,940	3,019
# 8 Ext. 1	2,225	353	5	360	119
# 8 Ext. 2	6,614	1,147	15	1,247	389
# 8 Ext. 3	687	79	1	14	27
# 8 Ext. 4	-	64	-	-	-
# 9	19,366	2,671	36	3,747	902
# 9 Ext. 1	3,961	528	7	419	178
# 9 Ext. 2	10,883	1,262	17	1,365	426
# 9 Ext. 3	863	66	1	111	22
# 9 Ext. 4	12,853	2,077	28	1,998	702
# 10	14,708	2,205	30	3,746	745
# 11	7,683	991	13	1,293	335
# 12	5,162	603	8	1,549	204
# 13	5,309	868	12	1,340	293
# 13 Ext. 1	20,376	3,131	41	4,621	1,058
# 14	3,590	488	7	886	165
# 15	265,601	41,911	562	60,633	14,157
# 17	361,530	56,675	760	73,620	19,144
# 17 Ext. 1	8,947	1,494	20	909	505
# 17 Ext. 2	17,006	2,235	30	4,068	755
# 17 Ext. 3	9,889	132	2	837	44
# 18	2,814	395	5	388	133
# 19	25,763	3,860	52	4,990	1,304
# 19 Ext. 1	10,112	-	-	4,040	-
# 20	1,518	208	3	357	70
# 21	1,268	77	1	174	26
Total	<u>\$ 1,039,175</u>	<u>\$ 158,591</u>	<u>\$ 2,127</u>	<u>\$ 221,073</u>	<u>\$ 53,551</u>

(continued)

**TOWN OF ORCHARD PARK, NEW YORK**  
**Water Districts Fund**  
**Schedule of Expenditures and Other Financing Uses—Budget and Actual—By District**  
**Year Ended December 31, 2009**

(concluded)

Water Districts	Other Financing Uses			Total Exp and Other Fin. Uses	Variance Favorable (Unfavorable)
	Bond Principal	Bond Interest	Transfers Out		
# 1	\$ 5,995	\$ 3,650	\$ 253	\$ 19,054	\$ 496
# 2	3,958	924	126	9,095	(46)
# 3	2,138	1,303	90	8,186	1,022
# 3 Ext. 1	471	287	20	1,327	359
# 3 Ext. 2	100	61	4	409	49
# 3 Ext. 3	147	91	6	527	250
# 4	13,985	8,519	600	48,385	(3,413)
# 4 Ext. 1	7,783	4,741	322	19,170	2,379
# 6	10,528	6,414	453	32,587	16,167
# 6 Ext. 1	15	9	1	226	2
# 6 Ext. 2	137	83	6	438	277
# 6 Ext. 3	1,047	638	44	3,090	302
# 6 Ext. 4	1,037	632	44	2,864	1,086
# 6 Ext. 5	775	472	34	2,632	2,022
# 6 Ext. 6	5	3	-	113	3
# 7	518	315	22	1,442	253
# 8	15,648	9,533	692	50,885	(1,191)
# 8 Ext. 1	645	393	27	1,902	323
# 8 Ext. 2	2,101	1,280	89	6,268	346
# 8 Ext. 3	143	87	6	357	330
# 8 Ext. 4	-	-	-	64	(64)
# 9	4,913	2,993	207	15,469	3,897
# 9 Ext. 1	999	609	41	2,781	1,180
# 9 Ext. 2	2,325	1,417	98	6,910	3,973
# 9 Ext. 3	121	74	5	400	463
# 9 Ext. 4	3,675	2,239	161	10,880	1,973
# 10	4,051	2,468	171	13,416	1,292
# 11	1,818	1,108	77	5,635	2,048
# 12	1,087	662	46	4,159	1,003
# 13	1,593	971	67	5,144	165
# 13 Ext. 1	5,760	3,509	243	18,363	2,013
# 14	890	542	38	3,016	574
# 15	72,899	44,410	3,247	237,819	27,782
# 17	101,046	61,557	4,391	317,193	44,337
# 17 Ext. 1	2,722	1,658	116	7,424	1,523
# 17 Ext. 2	3,939	2,400	173	13,600	3,406
# 17 Ext. 3	4,000	4,865	10	9,890	(1)
# 18	-	1,167	31	2,119	695
# 19	7,143	4,352	299	22,000	3,763
# 19 Ext. 1	3,916	2,386	-	10,342	(230)
# 20	383	233	16	1,270	248
# 21	143	87	6	514	754
<b>Total</b>	<b>\$ 290,599</b>	<b>\$ 179,142</b>	<b>\$ 12,282</b>	<b>\$ 917,365</b>	<b>\$ 121,810</b>



**TOWN OF ORCHARD PARK, NEW YORK**  
**Water Districts Fund**  
**Schedule of Changes in Fund Balances (Deficits)—By District**  
**Year Ended December 31, 2009**

Water Districts	Fund Balances (Deficits) 1-1-09	Add: Revenues and Other Sources	Less: Expenditures and Other Uses	Fund Balances (Deficits) 12-31-09
# 1	\$ (29,135)	\$ 42,150	\$ 19,054	\$ (6,039)
# 2	(1,656)	9,549	9,095	(1,202)
# 3	6,167	9,020	8,186	7,001
# 3 Ext. 1	1,913	1,719	1,327	2,305
# 3 Ext. 2	664	430	409	685
# 3 Ext. 3	2,187	695	527	2,355
# 4	187,410	38,236	48,385	177,261
# 4 Ext. 1	171,053	11,508	19,170	163,391
# 6	95,449	35,424	32,587	98,286
# 6 Ext. 1	381	235	226	390
# 6 Ext. 2	6,073	440	438	6,075
# 6 Ext. 3	22,457	1,482	3,090	20,849
# 6 Ext. 4	41,001	2,010	2,864	40,147
# 6 Ext. 5	41,984	2,882	2,632	42,234
# 6 Ext. 6	408	123	113	418
# 7	3,611	658	1,442	2,827
# 8	343,884	46,260	50,885	339,259
# 8 Ext. 1	(9,061)	12,525	1,902	1,562
# 8 Ext. 2	78,747	3,177	6,268	75,656
# 8 Ext. 3	14,187	462	357	14,292
# 8 Ext. 4	-	-	64	(64)
# 9	175,894	11,413	15,469	171,838
# 9 Ext. 1	15,171	2,724	2,781	15,114
# 9 Ext. 2	64,209	8,195	6,910	65,494
# 9 Ext. 3	6,319	472	400	6,391
# 9 Ext. 4	6,053	11,961	10,880	7,134
# 10	15,915	12,789	13,416	15,288
# 11	27,240	5,556	5,635	27,161
# 12	23,580	2,372	4,159	21,793
# 13	7,044	4,733	5,144	6,633
# 13 Ext. 1	3,269	19,440	18,363	4,346
# 14	5,298	3,233	3,016	5,515
# 15	87,126	258,721	237,819	108,028
# 17	322,376	321,788	317,193	326,971
# 17 Ext. 1	5,205	8,739	7,424	6,520
# 17 Ext. 2	20,860	16,371	13,600	23,631
# 17 Ext. 3	1,795	9,921	9,890	1,826
# 18	12,277	1,177	2,119	11,335
# 19	9,725	26,095	22,000	13,820
# 19 Ext. 1	5,548	10,008	10,342	5,214
# 20	35,299	1,128	1,270	35,157
# 21	23,704	878	514	24,068
Total	<u>\$ 1,851,631</u>	<u>\$ 956,699</u>	<u>\$ 917,365</u>	<u>\$ 1,890,965</u>

**TOWN OF ORCHARD PARK, NEW YORK**  
**Capital Projects Fund**  
**Combining Balance Sheet—By Project**  
**December 31, 2009**

Project	Assets			Liabilities		
	Cash (overdraft)	Due From Other Governments	Total Assets	Accounts Payable	BAN Payable	Total Liabilities
H03 Bridge Inventory and Study	\$ 69,792	\$ -	\$ 69,792	\$ -	\$ -	\$ -
H04 GIS and Mapping	40,729	-	40,729	-	-	-
H05 Highway Building Repair and Exp.	50,524	-	50,524	4,384	-	4,384
H06 Bussendorfer Drainage	409,723	-	409,723	-	-	-
H07 Town Park Improvements	6,546	-	6,546	-	-	-
H09 Land Acquisition	(269,690)	-	(269,690)	-	-	-
H13 California Road Park Land	19,234	-	19,234	-	-	-
H14 Municipal Building Reserve	45,838	-	45,838	-	-	-
H19 Green Lake Dam Rehabilitation	180,778	-	180,778	-	-	-
H20 Baker Road Bridge Design	2,218	-	2,218	-	-	-
H23 Birdsong	6,114	-	6,114	-	-	-
H27 Capital Projects - General	34,451	-	34,451	-	-	-
H31 Townwide Drainage Study	41,474	-	41,474	-	-	-
H32 Big Tree Drainage	24,458	-	24,458	-	-	-
H35 Townwide Sanitary Sewer Study	82,744	-	82,744	-	-	-
H39 Milestrip Road Recreation Area	17,085	-	17,085	-	-	-
H42 Composting Facility Development	(9,058)	-	(9,058)	5,653	-	5,653
H46 Parks Equipment Acquisition	24,465	-	24,465	-	-	-
H48 Dist. Wide Water Improvement	702,527	-	702,527	6,630	-	6,630
H49 Senior Center Building Repair	7,153	-	7,153	-	-	-
H51 California Road Park Master Plan	14,183	-	14,183	6,988	-	6,988
H54 Various Drainage Projects	35,256	-	35,256	-	-	-
H55 Highway Equipment Acquisition	254,639	-	254,639	-	-	-
H56 Water/Sewer Equipment Acquisition	146,237	-	146,237	-	-	-
H58 Road Reconstruction Projects	16,573	-	16,573	-	-	-
H59 Seufert Rd. Waterline Ext	(63,037)	-	(63,037)	-	-	-
H65 Parking Lot Improvements	17,907	-	17,907	-	-	-
H66 Green Lake Parking Lot	2,186	-	2,186	-	-	-
H67 Computer Asset Purchases	5,338	-	5,338	-	-	-
H68 Forest Avenue Bridge	608,747	-	608,747	-	600,000	600,000
H69 Hawthorne Drainage	30,067	-	30,067	-	-	-
H70 Police Remodeling	5,810	-	5,810	-	-	-
H71 Composting Equipment Purchases	264,850	-	264,850	-	-	-
H72 Short Drive Drainage	1,308	-	1,308	-	-	-
H74 Road Reconstruction - PFGAO	17,832	-	17,832	-	-	-
H76 Benning Road Drainage	74,886	-	74,886	-	-	-
H77 Ellis Road Drainage	80,772	-	80,772	-	-	-
H79 Telephone System Project	1,848	-	1,848	-	-	-
H80 Chestnut Ridge Village Trail	(34,695)	18,082	(16,613)	5,960	-	5,960
H81 Library Renovations	28,147	-	28,147	-	-	-
H82 Iroquois Drive Drainage	107,136	-	107,136	-	-	-
H83 Emergency Management Equipment	27,010	-	27,010	-	-	-
H84 Wallace Drive Turnaround	15,772	-	15,772	-	-	-
H85 Town Hall Fire Alarm	25,992	-	25,992	-	-	-
H86 Brush Mountain Wetland Mitigation	103,969	-	103,969	-	-	-
H87 Comprehensive Stormwater Hydraulic	3,119	-	3,119	-	-	-
	<u>\$ 3,278,957</u>	<u>\$ 18,082</u>	<u>\$ 3,297,039</u>	<u>\$ 29,615</u>	<u>\$ 600,000</u>	<u>\$ 629,615</u>

(continued)

**TOWN OF ORCHARD PARK, NEW YORK**  
**Capital Projects Fund**  
**Combining Balance Sheet—By Project**  
**December 31, 2009**

(concluded)

Project	Fund Balance			Total Fund Balances (Deficits)	Total Liabilities and Fund Balances (Deficits)	
	Reserved for		Unreserved - Undesignated			Total Fund Balances (Deficits)
	Encumbrances	Capital Projects				
H03 Bridge Inventory and Study	\$ -	\$ -	\$ 69,792	\$ 69,792	\$ 69,792	
H04 GIS and Mapping	-	-	40,729	40,729	40,729	
H05 Highway Building Repair and Exp.	-	-	46,140	46,140	50,524	
H06 Bussendorfer Drainage	-	-	409,723	409,723	409,723	
H07 Town Park Improvements	-	-	6,546	6,546	6,546	
H09 Land Acquisition	-	-	(269,690)	(269,690)	(269,690)	
H13 California Road Park Land	-	-	19,234	19,234	19,234	
H14 Municipal Building Reserve	-	-	45,838	45,838	45,838	
H19 Green Lake Dam Rehabilitation	-	-	180,778	180,778	180,778	
H20 Baker Road Bridge Design	-	-	2,218	2,218	2,218	
H23 Birdsong	-	-	6,114	6,114	6,114	
H27 Capital Projects - General	-	-	34,451	34,451	34,451	
H31 Townwide Drainage Study	-	-	41,474	41,474	41,474	
H32 Big Tree Drainage	-	-	24,458	24,458	24,458	
H35 Townwide Sanitary Sewer Study	-	-	82,744	82,744	82,744	
H39 Milestrip Road Recreation Area	-	-	17,085	17,085	17,085	
H42 Composting Facility Development	-	-	(14,711)	(14,711)	(9,058)	
H46 Parks Equipment Acquisition	-	-	24,465	24,465	24,465	
H48 Dist. Wide Water Improvement	-	695,897	-	695,897	702,527	
H49 Senior Center Building Repair	-	-	7,153	7,153	7,153	
H51 California Road Park Master Plan	-	-	7,195	7,195	14,183	
H54 Various Drainage Projects	-	-	35,256	35,256	35,256	
H55 Highway Equipment Acquisition	79,893	-	174,746	254,639	254,639	
H56 Water/Sewer Equipment Acquisition	-	-	146,237	146,237	146,237	
H58 Road Reconstruction Projects	-	-	16,573	16,573	16,573	
H59 Seufert Rd. Waterline Ext	-	-	(63,037)	(63,037)	(63,037)	
H65 Parking Lot Improvements	-	-	17,907	17,907	17,907	
H66 Green Lake Parking Lot	-	-	2,186	2,186	2,186	
H67 Computer Asset Purchases	-	-	5,338	5,338	5,338	
H68 Forest Avenue Bridge	-	-	8,747	8,747	608,747	
H69 Hawthorne Drainage	-	-	30,067	30,067	30,067	
H70 Police Remodeling	-	-	5,810	5,810	5,810	
H71 Composting Equipment Purchases	-	-	264,850	264,850	264,850	
H72 Short Drive Drainage	-	-	1,308	1,308	1,308	
H74 Road Reconstruction - PFGAO	-	-	17,832	17,832	17,832	
H76 Benning Road Drainage	-	-	74,886	74,886	74,886	
H77 Ellis Road Drainage	-	-	80,772	80,772	80,772	
H79 Telephone System Project	-	-	1,848	1,848	1,848	
H80 Chestnut Ridge Village Trail	-	-	(22,573)	(22,573)	(16,613)	
H81 Library Renovations	33,800	-	(5,653)	28,147	28,147	
H82 Iroquois Drive Drainage	-	-	107,136	107,136	107,136	
H83 Emergency Management Equipment	-	-	27,010	27,010	27,010	
H84 Wallace Drive Turnaround	-	-	15,772	15,772	15,772	
H85 Town Hall Fire Alarm	-	-	25,992	25,992	25,992	
H86 Brush Mountain Wetland Mitigation	-	-	103,969	103,969	103,969	
H87 Comprehensive Stormwater Hydraulic	-	-	3,119	3,119	3,119	
	<u>\$ 113,693</u>	<u>\$ 695,897</u>	<u>\$ 1,857,834</u>	<u>\$ 2,667,424</u>	<u>\$ 3,297,039</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)—By Project**  
**Year Ended December 31, 2009**

Project	Fund Balance 1-1-09	Revenues			Other Financing Sources	Total Revenues and Other Financing Sources
		Interest	Miscell- aneous	State Aid	Transfers In	
H03 Bridge Inventory and Study	\$ 76,425	\$ 1,146	\$ -	\$ -	\$ -	\$ 1,146
H04 GIS and Mapping	40,101	628	-	-	-	628
H05 Highway Building Repair and Exp.	83,950	901	-	-	-	901
H06 Bussendorfer Drainage	403,405	6,318	-	-	-	6,318
H07 Town Park Improvements	10,309	147	-	-	-	147
H09 Land Acquisition	(77,164)	-	-	84,675	-	84,675
H13 California Road Park Land	29,208	376	-	-	-	376
H14 Municipal Building Reserve	46,920	718	-	-	-	718
H19 Green Lake Dam Rehabilitation	177,990	2,788	-	-	-	2,788
H20 Baker Road Bridge Design	2,184	34	-	-	-	34
H23 Birdsong	-	79	-	6,035	-	6,114
H27 Capital Projects - General	18,560	491	-	-	15,400	15,891
H31 Townwide Drainage Study	45,557	645	-	-	-	645
H32 Big Tree Drainage	33,114	448	-	-	-	448
H35 Townwide Sanitary Sewer Study	81,468	1,276	-	-	-	1,276
H39 Milestrip Road Recreation Area	16,821	264	-	-	-	264
H42 Composting Facility Development	308,171	1,583	-	-	-	1,583
H46 Parks Equipment Acquisition	25,250	413	-	-	-	413
H48 Dist. Wide Water Improvement	718,263	10,955	-	-	-	10,955
H49 Senior Center Building Repair	7,042	111	-	-	-	111
H51 California Road Park Master Plan	13,965	218	-	-	-	218
H54 Various Drainage Projects	34,712	544	-	-	-	544
H55 Highway Equipment Acquisition	240,739	3,900	-	-	10,000	13,900
H56 Water/Sewer Equipment Acquisition	134,008	2,229	-	-	10,000	12,229
H58 Road Reconstruction Projects	16,318	255	-	-	-	255
H59 Seufert Rd. Waterline Ext	(71,902)	-	-	-	8,865	8,865
H65 Parking Lot Improvements	18,666	291	-	-	-	291
H66 Green Lake Parking Lot	2,152	34	-	-	-	34
H67 Computer Asset Purchases	18,164	220	-	-	-	220
H68 Forest Avenue Bridge	19,837	10,295	-	-	-	10,295
H69 Hawthorne Drainage	29,604	463	-	-	-	463
H70 Police Remodeling	6,354	91	-	-	-	91
H71 Composting Equipment Purchases	248,644	4,306	-	-	20,000	24,306
H72 Short Drive Drainage	126,786	1,581	280	-	-	1,861
H74 Road Reconstruction - PFGAO	17,558	274	-	-	-	274
H76 Benning Road Drainage	73,731	1,155	-	-	-	1,155
H77 Ellis Road Drainage	85,503	1,269	-	-	-	1,269
H79 Telephone System Project	1,819	29	-	-	-	29
H80 Chestnut Ridge Village Trail	120,849	1,242	3,297	90,000	-	94,539
H81 Library Renovations	330,388	1,397	11,306	10,986	-	23,689
H82 Iroquois Drive Drainage	105,484	1,652	-	-	-	1,652
H83 Emergency Management Equipment	29,292	428	-	-	-	428
H84 Wallace Drive Turnaround	15,529	243	-	-	-	243
H85 Town Hall Fire Alarm	25,592	400	-	-	-	400
H86 Brush Mountain Wetland Mitigation	102,366	1,603	-	-	-	1,603
H87 Comprehensive Stormwater Hydraulic	3,071	48	-	-	-	48
	<u>\$ 3,796,803</u>	<u>\$ 63,488</u>	<u>\$ 14,883</u>	<u>\$ 191,696</u>	<u>\$ 64,265</u>	<u>\$ 334,332</u>

(continued)

**TOWN OF ORCHARD PARK, NEW YORK**  
**Capital Projects Fund—Combining Schedule of Revenues, Expenditures,**  
**Other Financing Sources (Uses) and Changes in Fund Balances (Deficits)—By Project**  
**Year Ended December 31, 2009**

(concluded)		Expenditures	Other Financing Uses	Total Expenditures and Other Financing Uses	Fund Balances (Deficits) 12-31-09
Project	Capital Outlay	Transfers Out	Financing Uses	Financing Uses	12-31-09
H03	Bridge Inventory and Study	\$ 7,779	\$ -	\$ 7,779	\$ 69,792
H04	GIS and Mapping	-	-	-	40,729
H05	Highway Building Repair and Exp.	38,711	-	38,711	46,140
H06	Bussendorfer Drainage	-	-	-	409,723
H07	Town Park Improvements	3,910	-	3,910	6,546
H09	Land Acquisition	277,201	-	277,201	(269,690)
H13	California Road Park Land	10,350	-	10,350	19,234
H14	Municipal Building Reserve	1,800	-	1,800	45,838
H19	Green Lake Dam Rehabilitation	-	-	-	180,778
H20	Baker Road Bridge Design	-	-	-	2,218
H23	Birdsong	-	-	-	6,114
H27	Capital Projects - General	-	-	-	34,451
H31	Townwide Drainage Study	4,728	-	4,728	41,474
H32	Big Tree Drainage	9,104	-	9,104	24,458
H35	Townwide Sanitary Sewer Study	-	-	-	82,744
H39	Milestrip Road Recreation Area	-	-	-	17,085
H42	Composting Facility Development	324,465	-	324,465	(14,711)
H46	Parks Equipment Acquisition	1,198	-	1,198	24,465
H48	Dist. Wide Water Improvement	33,321	-	33,321	695,897
H49	Senior Center Building Repair	-	-	-	7,153
H51	California Road Park Master Plan	6,988	-	6,988	7,195
H54	Various Drainage Projects	-	-	-	35,256
H55	Highway Equipment Acquisition	-	-	-	254,639
H56	Water/Sewer Equipment Acquisition	-	-	-	146,237
H58	Road Reconstruction Projects	-	-	-	16,573
H59	Seufert Rd. Waterline Ext	-	-	-	(63,037)
H65	Parking Lot Improvements	1,050	-	1,050	17,907
H66	Green Lake Parking Lot	-	-	-	2,186
H67	Computer Asset Purchases	13,046	-	13,046	5,338
H68	Forest Avenue Bridge	21,385	-	21,385	8,747
H69	Hawthorne Drainage	-	-	-	30,067
H70	Police Remodeling	635	-	635	5,810
H71	Composting Equipment Purchases	8,100	-	8,100	264,850
H72	Short Drive Drainage	127,339	-	127,339	1,308
H74	Road Reconstruction - PFGAO	-	-	-	17,832
H76	Benning Road Drainage	-	-	-	74,886
H77	Ellis Road Drainage	6,000	-	6,000	80,772
H79	Telephone System Project	-	-	-	1,848
H80	Chestnut Ridge Village Trail	237,961	-	237,961	(22,573)
H81	Library Renovations	325,930	-	325,930	28,147
H82	Iroquois Drive Drainage	-	-	-	107,136
H83	Emergency Management Equipment	2,710	-	2,710	27,010
H84	Wallace Drive Turnaround	-	-	-	15,772
H85	Town Hall Fire Alarm	-	-	-	25,992
H86	Brush Mountain Wetland Mitigation	-	-	-	103,969
H87	Comprehensive Stormwater Hydraulic	-	-	-	3,119
		<u>\$ 1,463,711</u>	<u>\$ -</u>	<u>\$ 1,463,711</u>	<u>\$ 2,667,424</u>

**TOWN OF ORCHARD PARK, NEW YORK**  
**Debt Service Fund**  
**Schedule of Revenues, Expenditures, Other Financing Sources and**  
**Changes in Fund Balances**  
**Year Ended December 31, 2009**

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	Original Budget	Adjusted Budget	Actual	Variance Favorable (Unfavorable)
<b>EXPENDITURES</b>				
Current:				
Principal	\$ 670,000	\$ 670,000	\$ 670,000	\$ -
Interest	<u>357,359</u>	<u>357,356</u>	<u>357,356</u>	<u>-</u>
Total expenditures	<u>1,027,359</u>	<u>1,027,356</u>	<u>1,027,356</u>	<u>-</u>
<b>OTHER FINANCING SOURCES:</b>				
Transfers in	<u>1,027,359</u>	<u>1,027,356</u>	<u>1,027,356</u>	<u>-</u>
Total other financing sources:	<u>1,027,359</u>	<u>1,027,356</u>	<u>1,027,356</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances - beginning	<u>131,398</u>	<u>131,398</u>	<u>131,398</u>	<u>-</u>
Fund balances - ending	<u>\$ 131,398</u>	<u>\$ 131,398</u>	<u>\$ 131,398</u>	<u>\$ -</u>

## **FINANCIAL STATEMENTS OF NON-MAJOR GOVERNMENTAL FUNDS**

The Town Outside Village Fund accounts for selected services which by New York State Statute cannot be charged to residents of the Village located within the Town.

The Lighting Fund accounts for lighting services provided to areas within the Town.

The Refuse and Garbage Fund accounts for refuse, recycling and composting services provided to residents within the Town.

Miscellaneous Special Revenue Funds are used to account for funds which can only be used for the following purposes:

- A. Land Stewardship—to account for funds which can be used to preserve open space within the Town.
- B. Ecology—to account for funds that supplement the Town's recycling program.
- C. Parkland Development—to account for contributions and subdivision fees used to purchase parkland and enhance the parks and playgrounds within the Town.
- D. Public Improvements—to account for funds received from developers to support inspection services and the related payment thereof.
- E. Millennium Bricks—to account for donations received to build a memorial brick walkway within one of the Town's parks.

**TOWN OF ORCHARD PARK, NEW YORK**  
**Combining Balance Sheet**  
**Non-Major Governmental Funds**  
**December 31, 2009**

	Special Revenue				Total Nonmajor Governmental Funds
	Town Outside Village	Lighting	Refuse and Garbage	Miscellaneous Special Revenue	
<b>ASSETS</b>					
Cash	\$ 380,631	\$ 418,193	\$ 1,440,802	\$ 739,869	\$ 2,979,495
Accounts receivable	9,740	1,038	709	1,910	13,397
Prepaid expenditures	<u>5,957</u>	<u>-</u>	<u>953</u>	<u>-</u>	<u>6,910</u>
Total assets	<u>\$ 396,328</u>	<u>\$ 419,231</u>	<u>\$ 1,442,464</u>	<u>\$ 741,779</u>	<u>\$ 2,999,802</u>
<b>LIABILITIES</b>					
Accrued liabilities	\$ 14,197	\$ -	\$ 24,573	\$ -	\$ 38,770
Accounts payable	<u>154</u>	<u>28,892</u>	<u>93,572</u>	<u>-</u>	<u>122,618</u>
Total liabilities	<u>14,351</u>	<u>28,892</u>	<u>118,145</u>	<u>-</u>	<u>161,388</u>
<b>FUND BALANCES</b>					
Reserved	5,957	-	953	-	6,910
Fund balances - unreserved:					
Designated for subsequent year's expenditures	125,000	25,000	70,000	-	220,000
Undesignated	<u>251,020</u>	<u>365,339</u>	<u>1,253,366</u>	<u>741,779</u>	<u>2,611,504</u>
Total fund balances	<u>381,977</u>	<u>390,339</u>	<u>1,324,319</u>	<u>741,779</u>	<u>2,838,414</u>
Total liabilities and fund balances	<u>\$ 396,328</u>	<u>\$ 419,231</u>	<u>\$ 1,442,464</u>	<u>\$ 741,779</u>	<u>\$ 2,999,802</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, 2009**

	Special Revenue				Total Nonmajor Governmental Funds
	Town Outside Village	Lighting	Refuse and Garbage	Miscellaneous Special Revenue	
<b>REVENUES</b>					
Real property taxes	\$ -	\$ 298,409	\$ 1,523,046	\$ -	\$ 1,821,455
Non property tax items	252,973	-	-	-	252,973
Departmental income	126,173	-	111,035	-	237,208
Use of money and property	7,771	6,451	24,964	19,264	58,450
Licenses and permits	640	-	-	-	640
Miscellaneous	<u>15,382</u>	<u>-</u>	<u>-</u>	<u>40,908</u>	<u>56,290</u>
Total revenues	<u>402,939</u>	<u>304,860</u>	<u>1,659,045</u>	<u>60,172</u>	<u>2,427,016</u>
<b>EXPENDITURES</b>					
Current:					
General government support	17,055	-	-	-	17,055
Public safety	260,458	-	-	-	260,458
Health	3,954	-	-	-	3,954
Transportation	-	257,667	-	-	257,667
Home and community services	80,939	-	1,357,445	8,513	1,446,897
Employee benefits	<u>136,409</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>136,409</u>
Total expenditures	<u>498,815</u>	<u>257,667</u>	<u>1,357,445</u>	<u>8,513</u>	<u>2,122,440</u>
Excess of revenues over expenditures	<u>(95,876)</u>	<u>47,193</u>	<u>301,600</u>	<u>51,659</u>	<u>304,576</u>
<b>OTHER FINANCING USES</b>					
Transfers out	<u>-</u>	<u>-</u>	<u>(153,574)</u>	<u>-</u>	<u>(153,574)</u>
Total other financing uses	<u>-</u>	<u>-</u>	<u>(153,574)</u>	<u>-</u>	<u>(153,574)</u>
Net change in fund balances	(95,876)	47,193	148,026	51,659	151,002
Fund balances - beginning	<u>477,853</u>	<u>343,146</u>	<u>1,176,293</u>	<u>690,120</u>	<u>2,687,412</u>
Fund balances - ending	<u>\$ 381,977</u>	<u>\$ 390,339</u>	<u>\$ 1,324,319</u>	<u>\$ 741,779</u>	<u>\$ 2,838,414</u>

**TOWN OF ORCHARD PARK, NEW YORK**  
**Town Outside Village Fund**  
**Schedule of Revenues—Budget and Actual**  
**Year Ended December 31, 2009**

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance Favorable (Unfavorable)
Non-property tax items:						
Sales tax distribution by County	B1120	\$ 252,973	\$ -	\$ 252,973	\$ 252,973	\$ -
Departmental income:						
Safety inspection fees	B1560	125,000	-	125,000	94,963	(30,037)
Zoning fees	B2110	2,000	-	2,000	2,475	475
Planning board fees	B2115	3,500	-	3,500	4,000	500
Site development fees	B2189	10,000	-	10,000	24,735	14,735
Departmental income total		140,500	-	140,500	126,173	(14,327)
Use of money and property:						
Interest earnings	B2401	10,000	-	10,000	7,771	(2,229)
Licenses and permits:						
Operating permits	B2590	-	-	-	640	640
Total licenses and permits		-	-	-	640	640
Miscellaneous:						
Refund of prior year expenditures	B2701	-	-	-	-	-
Other unclassified revenues	B2770	7,000	-	7,000	15,382	8,382
Miscellaneous total		7,000	-	7,000	15,382	8,382
<b>TOTAL REVENUES</b>		<b>\$ 410,473</b>	<b>\$ -</b>	<b>\$ 410,473</b>	<b>\$ 402,939</b>	<b>\$ (8,174)</b>

**TOWN OF ORCHARD PARK, NEW YORK**  
**Town Outside Village Fund**  
**Schedule of Expenditures—Budget and Actual**  
**Year Ended December 31, 2009**

Account Name	Account Code	Original Estimated Appropriations	Transfers	Adjusted Estimated Appropriations	Expenditures	Variance Favorable (Unfavorable)
<b>GENERAL GOVERNMENT SUPPORT</b>						
Central services:						
Comp. Tech. & GIS Admin. (25%)	B.1670.130	\$ 17,055	\$ -	\$ 17,055	\$ 17,055	\$ -
		<u>17,055</u>	<u>-</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>-</u>	<u>12,000</u>	<u>-</u>	<u>12,000</u>
General Government Support total		<u>29,055</u>	<u>-</u>	<u>29,055</u>	<u>17,055</u>	<u>12,000</u>
<b>PUBLIC SAFETY</b>						
Safety inspection:						
Personal services						
Salary of building inspector	B.3620.100	63,818	39	63,857	63,857	-
Code enforcement officer	B.3620.109	44,448	771	45,219	45,219	-
Salary of fire inspector	B.3620.110	58,332	-	58,332	58,203	129
Salary of deputy inspector	B.3620.111	49,191	338	49,529	49,529	-
Salary of clerical	B.3620.137	33,151	-	33,151	33,124	27
Equipment						
Computer hardware	B.3620.200	1,500	(1,347)	153	-	153
Computer software	B.3620.201	1,000	-	1,000	-	1,000

(continued)

Account Name	Account Code	Original Estimated Appropriations	Transfers	Adjusted Estimated Appropriations	Expenditures	Variance Favorable (Unfavorable)
Contractual expenses						
Office supplies	B.3620.400	2,000	-	2,000	1,780	220
State fire code expenditures	B.3620.401	1,800	200	2,000	1,965	35
Mileage for inspection	B.3620.412	350	-	350	229	121
Travel and conference	B.3620.413	1,500	-	1,500	750	750
Training	B.3620.419	500	-	500	160	340
Telephone	B.3620.420	1,500	-	1,500	1,075	425
Copier Lease	B.3620.444	2,300	-	2,300	2,114	186
Vehicle repair and maintenance	B.3620.445	2,000	-	2,000	991	1,009
Gasoline	B.3620.475	2,500	-	2,500	1,462	1,038
Public safety total		<u>265,890</u>	<u>1</u>	<u>265,891</u>	<u>260,458</u>	<u>5,433</u>
HEALTH						
Registrar of Vital Statistics:						
Personal services						
Salary - registrar	B.4020.100	3,954	-	3,954	3,954	-
Contractual expenses						
Other expenses	B.4020.400	190	-	190	-	190
Health Total		<u>4,144</u>	<u>-</u>	<u>4,144</u>	<u>3,954</u>	<u>190</u>
HOME AND COMMUNITY SERVICES						
Zoning:						
Personal services						
Salary of board members (5)	B.8010.100	4,630	1	4,631	4,631	-
Alternate board member	B.8010.101	775	100	875	875	-
Salary of (1/2) zoning clerk	B.8010.139	20,124	(101)	20,023	19,553	470

(continued)

Account Name	Account Code	Original Estimated Appropriations	Transfers	Adjusted Estimated Appropriations	Expenditures	Variance Favorable (Unfavorable)
Equipment						
Computer remodeling	B.8010.200	100	-	100	-	100
Contractual expenses						
Office supplies	B.8010.400	400	440	840	840	-
Travel and conference	B.8010.413	300	-	300	300	-
Publishing	B.8010.450	700	(95)	605	382	223
Zoning total		<u>27,029</u>	<u>345</u>	<u>27,374</u>	<u>26,581</u>	<u>793</u>
Planning:						
Personal services						
Salary of board members (7)	B.8020.100	6,380	91	6,471	6,471	-
Alternate board member	B.8020.101	775	100	875	875	-
Salary of planning coordinator	B.8020.110	23,336		23,336	23,336	-
Salary of (1/2) planning clerk	B.8020.139	20,124	(191)	19,933	18,410	1,523
Salary of temp p-t clerk	B.8020.141	5,394	-	5,394	2,911	2,483
Equipment						
Computer remodeling	B.8020.200	1,000	(953)	47	-	47
Contractual expenses						
Office supplies	B.8020.400	931	608	1,539	1,539	-
Resources	B.8020.405	100	-	100	-	100
Travel and conference	B.8020.413	1,000	-	1,000	25	975
Madated Training	B.8020.414	400	-	400	400	-
Publishing	B.8020.450	600	-	600	391	209
Planning total		<u>60,040</u>	<u>(345)</u>	<u>59,695</u>	<u>54,358</u>	<u>5,337</u>
Home and Community Services total		<u>87,069</u>	<u>-</u>	<u>87,069</u>	<u>80,939</u>	<u>6,130</u>

(continued)

<u>Account Name</u>	<u>Account Code</u>	<u>Original Estimated Appropriations</u>	<u>Transfers</u>	<u>Adjusted Estimated Appropriations</u>	<u>Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>
Employee Benefits:						
Employees retirement	B.9010.810	17,000	6,682	23,682	23,682	-
Social security	B.9030.812	23,000	-	23,000	21,632	1,368
Workers' compensation	B.9040.813	4,000	-	4,000	-	4,000
Life insurance	B.9045.815	315	-	315	288	27
Hospital and medical insurance	B.9060.814	82,000	(6,682)	75,318	73,779	1,539
Flex Plan	B.9065.814	8,000	-	8,000	7,577	423
Medicare	B.9090.817	6,000	-	6,000	5,059	941
Dental insurance	B.9080.818	9,000	-	9,000	4,392	4,608
Employee Benefits Total		<u>149,315</u>	<u>-</u>	<u>149,315</u>	<u>136,409</u>	<u>12,906</u>
TOTAL EXPENDITURES		<u>\$ 535,473</u>	<u>\$ 1</u>	<u>\$ 535,474</u>	<u>\$ 498,815</u>	<u>\$ 36,659</u>

**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, 2009**

	Original Budget	Adjusted Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE</b>				
Real property taxes	\$ 298,409	\$ 298,409	\$ 298,409	\$ -
Use of money and property:				
Interest earnings	<u>-</u>	<u>-</u>	<u>6,451</u>	<u>6,451</u>
Total revenues	<u>298,409</u>	<u>298,409</u>	<u>304,860</u>	<u>6,451</u>
<b>EXPENDITURES</b>				
Current:				
Transportation	<u>323,409</u>	<u>323,409</u>	<u>257,667</u>	<u>65,742</u>
Total expenditures	<u>323,409</u>	<u>323,409</u>	<u>257,667</u>	<u>65,742</u>
Net change in fund balances	(25,000)	(25,000)	47,193	72,193
Fund balances - beginning	<u>343,146</u>	<u>343,146</u>	<u>343,146</u>	<u>-</u>
Fund balances - ending	<u>\$ 318,146</u>	<u>\$ 318,146</u>	<u>\$ 390,339</u>	<u>\$ 72,193</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, 2009**

	Original Budget	Adjusted Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE</b>				
Real property taxes	\$ 1,523,046	\$ 1,523,046	\$ 1,523,046	\$ -
Departmental income:				
Fees	15,000	15,000	13,823	(1,177)
Sale of compost materials	<u>70,000</u>	<u>70,000</u>	<u>97,212</u>	<u>27,212</u>
Total departmental income	<u>85,000</u>	<u>85,000</u>	<u>111,035</u>	<u>26,035</u>
Use of money and property:				
Interest earnings	<u>30,000</u>	<u>30,000</u>	<u>24,964</u>	<u>(5,036)</u>
Total revenues	<u>1,638,046</u>	<u>1,638,046</u>	<u>1,659,045</u>	<u>20,999</u>
<b>EXPENDITURES</b>				
Current:				
Home and community services:				
Refuse services	1,350,795	1,350,795	1,194,116	156,679
Composting services	<u>203,676</u>	<u>203,676</u>	<u>163,329</u>	<u>40,347</u>
Total expenditures	<u>1,554,471</u>	<u>1,554,471</u>	<u>1,357,445</u>	<u>197,026</u>
Revenue over expenditures	<u>83,575</u>	<u>83,575</u>	<u>301,600</u>	<u>218,025</u>
<b>OTHER FINANCING USES</b>				
Transfer to Capital Projects Fund	(20,000)	(20,000)	(20,000)	-
Transfer to Debt Service Fund	<u>(133,575)</u>	<u>(133,575)</u>	<u>(133,574)</u>	<u>1</u>
Total other financing uses	<u>(153,575)</u>	<u>(153,575)</u>	<u>(153,574)</u>	<u>1</u>
Net change in fund balances	(70,000)	(70,000)	148,026	218,026
Fund balances - beginning	<u>1,176,293</u>	<u>1,176,293</u>	<u>1,176,293</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,106,293</u>	<u>\$ 1,106,293</u>	<u>\$ 1,324,319</u>	<u>\$ 218,026</u>



**TOWN OF ORCHARD PARK, NEW YORK**  
**Miscellaneous Special Revenue Funds**  
**Combining Balance Sheet**  
**December 31, 2009**

	Ecology	Parkland Development	Public Improvements	Millennium Bricks	Wall of Heroes	Historic Campus	OP Comm. Youth	Total
<b>ASSETS</b>								
Cash	\$ 94,417	\$ 140,702	\$ 494,784	\$ 2,179	\$ 263	\$ 7,358	\$ 166	\$ 739,869
Accounts receivable	<u>-</u>	<u>1,400</u>	<u>510</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,910</u>
Total assets	<u>\$ 94,417</u>	<u>\$ 142,102</u>	<u>\$ 495,294</u>	<u>\$ 2,179</u>	<u>\$ 263</u>	<u>\$ 7,358</u>	<u>\$ 166</u>	<u>\$ 741,779</u>
 <b>LIABILITIES AND FUND BALANCES</b>								
Fund balances:								
Unreserved	<u>\$ 94,417</u>	<u>\$ 142,102</u>	<u>\$ 495,294</u>	<u>\$ 2,179</u>	<u>\$ 263</u>	<u>\$ 7,358</u>	<u>\$ 166</u>	<u>\$ 741,779</u>
Total fund balances	<u>94,417</u>	<u>142,102</u>	<u>495,294</u>	<u>2,179</u>	<u>263</u>	<u>7,358</u>	<u>166</u>	<u>741,779</u>
Total liabilities and fund balances	<u>\$ 94,417</u>	<u>\$ 142,102</u>	<u>\$ 495,294</u>	<u>\$ 2,179</u>	<u>\$ 263</u>	<u>\$ 7,358</u>	<u>\$ 166</u>	<u>\$ 741,779</u>

**TOWN OF ORCHARD PARK, NEW YORK**  
**Miscellaneous Special Revenue Funds**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Year Ended December 31, 2009**

	Ecology	Parkland Development	Public Improvements	Millennium Bricks	Wall of Heroes	Historic Campus	OP Comm. Youth	Total
<b>REVENUE</b>								
Use of money and property								
Interest earnings	\$ 2,456	\$ 3,662	\$ 12,944	\$ -	\$ 6	\$ 192	\$ 4	\$ 19,264
Miscellaneous								
Developers fees	-	5,372	35,311	-	-	-	-	40,683
Donations	-	-	-	225	-	-	-	225
Miscellaneous total	<u>-</u>	<u>5,372</u>	<u>35,311</u>	<u>225</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,908</u>
Total revenues	<u>2,456</u>	<u>9,034</u>	<u>48,255</u>	<u>225</u>	<u>6</u>	<u>192</u>	<u>4</u>	<u>60,172</u>
<b>EXPENDITURES</b>								
Current:								
Home and community services	<u>144</u>	<u>-</u>	<u>6,451</u>	<u>100</u>	<u>108</u>	<u>1,010</u>	<u>700</u>	<u>8,513</u>
Total expenditures	<u>144</u>	<u>-</u>	<u>6,451</u>	<u>100</u>	<u>108</u>	<u>1,010</u>	<u>700</u>	<u>8,513</u>
Excess (deficiency) of revenues over (under) expenditures	2,312	9,034	41,804	125	(102)	(818)	(696)	51,659
Fund balances - beginning	<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>
Fund balances - ending	<u>\$ 94,417</u>	<u>\$ 142,102</u>	<u>\$ 495,294</u>	<u>\$ 2,179</u>	<u>\$ 263</u>	<u>\$ 7,358</u>	<u>\$ 166</u>	<u>\$ 690,120</u>

**TOWN OF ORCHARD PARK, NEW YORK**  
**Schedule of Changes in Assets and Liabilities**  
**Fiduciary Fund**  
**Year Ended December 31, 2009**

	Beginning 1/1/2009	Additions	Deductions	Balance 12/31/2009
<b>ASSETS</b>				
Cash and cash equivalents	\$ 685,608	\$ 13,302,569	\$ (13,211,172)	\$ 777,005
Accounts receivable	-	400	-	400
Total assets	<u>\$ 685,608</u>	<u>\$ 13,302,969</u>	<u>\$ (13,211,172)</u>	<u>\$ 777,405</u>
<b>LIABILITIES</b>				
Agency liabilities	<u>\$ 685,608</u>	<u>\$ 13,302,569</u>	<u>\$ (13,211,172)</u>	<u>\$ 777,005</u>
Total liabilities	<u>\$ 685,608</u>	<u>\$ 13,302,569</u>	<u>\$ (13,211,172)</u>	<u>\$ 777,005</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.

<b>Contents</b>	<b>Page</b>
Financial Trends .....	105
<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 .....	111
<i>These schedules contain information to help the reader assess the Town’s most significant revenue source, real property taxes.</i>	
Debt Capacity .....	119
<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 .....	122
<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 .....	124
<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 Seven Fiscal Years**

**(accrual basis accounting)**

	<b>December 31,</b>						
	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
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	\$ 48,698,724
Restricted for:							
Cemetery	-	-	-	-	21,324	20,968	21,828
D.A.R.E. program	5,692	13,652	5,803	10,145	4,484	8,038	14,691
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	1,272
Historical survey	-	-	-	-	-	2,100	5,850
Tax stabilization	515,620	726,607	749,495	778,163	821,896	645,156	652,962
Debt service	99,573	27,837	131,413	131,413	131,398	131,398	131,398
Unrestricted	<u>18,303,037</u>	<u>13,052,847</u>	<u>15,062,232</u>	<u>14,588,372</u>	<u>13,823,285</u>	<u>13,879,399</u>	<u>12,940,426</u>
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>	<u>\$ 62,467,151</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 Seven Fiscal Years**  
**(accrual basis accounting)**

<b>Expenses</b>	<b>Year ended December 31,</b>						
	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
<b>Primary government:</b>							
Governmental activities:							
General government support	\$ 3,255,142	\$ 3,878,523	\$ 3,421,077	\$ 3,739,324	\$ 3,504,573	\$ 3,526,637	\$ 3,363,859
Education	8,917	6,324	16,577	1,764	14,985	7,475	4,939
Public safety	3,239,277	3,589,550	3,832,797	4,090,202	4,007,594	4,210,883	4,369,201
Health	4,153	4,520	4,658	4,770	4,881	5,088	5,193
Transportation	2,860,682	2,061,371	1,989,842	5,880,863	2,898,454	3,293,455	4,463,580
Economic assistance and opportunity	5,948	2,456	950	384	382	398	394
Culture and recreation	1,209,862	1,489,242	1,959,091	1,044,666	1,714,392	1,931,548	1,600,057
Home and community services	3,772,424	2,660,403	1,362,978	2,636,181	3,791,787	3,290,678	4,031,054
Interest on long-term debt	1,079,297	246,728	445,765	571,804	383,329	400,679	341,325
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>	<u>18,179,602</u>
<b>Program revenues</b>							
Governmental activities:							
Charges for services:							
General government support	62,672	510,544	544,974	640,552	488,555	573,551	78,879
Public safety	-	-	-	-	-	-	480,090
Transportation	-	-	71,455	75,762	80,893	93,978	88,014
Culture and recreation	84,968	134,559	187,047	220,701	251,668	271,284	361,269
Home and community services	628,092	658,619	276,442	159,027	166,444	186,109	159,013
Operating grants and contributions	106,665	29,569	89,791	480,907	97,263	84,260	170,427
Capital grants and contributions	88,220	84,483	87,456	312,810	110,517	485,743	191,696
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>	<u>1,529,388</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>	<u>(16,650,214)</u>

(continued)

**TOWN OF ORCHARD PARK, NEW YORK**  
**Changes in Net Assets**  
**Last Seven Fiscal Years**  
**(accrual basis accounting)**

	<b>Year ended December 31,</b>						
	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
							(concluded)
General revenues							
Property taxes	9,272,487	9,581,044	9,943,173	10,320,187	10,531,749	11,062,600	11,318,836
Non-property tax items	3,026,171	3,085,984	3,379,017	3,289,361	3,948,561	3,992,134	3,820,208
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	382,063
Licenses and permits	25,933	-	-	-	-	-	-
Fines and forfeitures	287,936	-	-	-	-	-	-
Miscellaneous	263,569	419,362	257,547	367,508	480,262	329,560	283,654
State support (unrestricted)	1,397,332	1,231,822	2,476,755	1,019,207	1,129,670	994,714	892,439
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>	<u>16,697,200</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>	<u>\$ 46,986</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**

	<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>	<u>2009</u>
General fund										
Reserved	\$ 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	\$ 905,155
Unreserved	<u>4,121,075</u>	<u>4,561,037</u>	<u>5,356,086</u>	<u>5,876,444</u>	<u>5,074,474</u>	<u>4,654,668</u>	<u>4,182,503</u>	<u>4,316,985</u>	<u>5,456,776</u>	<u>6,525,301</u>
Total general fund	<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>	<u>\$ 7,430,456</u>
All other governmental funds										
Reserved	\$ 2,329,442	\$ 570	\$ 124,419	\$ 116,083	\$ 3,354,608	\$ 202,186	\$ 179,913	\$ 262,005	\$ 431,865	\$ 1,047,496
Unreserved, reported in:										
Special revenue funds	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	9,069,566
Capital projects funds	<u>1,818,525</u>	<u>3,487,630</u>	<u>9,795,929</u>	<u>9,133,442</u>	<u>4,765,444</u>	<u>6,869,515</u>	<u>5,904,201</u>	<u>4,364,587</u>	<u>3,563,223</u>	<u>1,857,834</u>
Total all other governmental funds	<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>	<u>\$ 11,974,896</u>



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

	<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>	<u>2009</u>
<b>Revenues</b>										
Taxes	\$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	\$15,139,044
Departmental income	688,136	741,159	753,081	775,732	913,975	584,167	625,185	553,577	658,659	583,227
Intergovernmental charges	58,896	61,840	68,364	76,492	71,518	71,455	84,538	81,253	95,048	88,414
Use of money and property	1,167,323	961,386	590,316	417,042	370,813	768,115	1,015,819	1,369,273	1,076,128	382,063
Licenses and permits	25,459	25,803	24,746	25,933	37,508	38,850	35,484	34,979	35,407	36,947
Fines and forfeitures	248,888	219,638	248,099	287,936	352,239	379,784	345,161	311,959	330,014	376,714
Miscellaneous	224,426	288,566	424,414	263,569	419,362	257,547	367,508	480,262	329,560	359,773
Interfund revenues	17,395	22,272	16,443	14,422	10,303	5,662	5,674	5,792	5,794	5,844
State aid	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	1,253,179
Federal aid	141,257	120,721	258,179	24,851	944	1,240	369,657	7,860	106,829	1,383
Total revenues	<u>\$14,753,863</u>	<u>\$15,690,043</u>	<u>\$15,269,751</u>	<u>\$15,752,001</u>	<u>\$16,188,620</u>	<u>\$18,081,772</u>	<u>\$17,901,841</u>	<u>\$18,654,855</u>	<u>\$19,150,061</u>	<u>\$18,226,588</u>
<b>Expenditures</b>										
General government support	\$ 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	\$ 2,465,674
Public safety	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	3,332,492
Transportation	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	2,772,044
Other	10,319	16,953	12,933	15,610	10,463	17,232	5,404	15,920	9,777	8,013
Culture and recreation	816,258	852,359	869,833	931,432	891,408	1,135,244	1,008,397	1,206,442	1,215,568	1,167,544
Home and community services	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	2,428,501
Employee benefits	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	3,033,834
Capital outlay	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	1,463,711
Debt service										
Interest	273,153	244,999	205,233	822,373	460,485	418,178	594,450	390,434	401,572	670,000
Principal	695,000	430,000	430,000	771,600	775,000	775,000	775,000	995,000	940,000	357,356
Total expenditures	<u>\$13,773,403</u>	<u>\$15,187,215</u>	<u>\$15,446,318</u>	<u>\$15,718,702</u>	<u>\$21,077,968</u>	<u>\$19,694,334</u>	<u>\$18,334,478</u>	<u>\$19,396,904</u>	<u>\$19,636,765</u>	<u>\$17,699,169</u>
Excess (deficiency) of revenues over (under) expenditures	980,460	502,828	(176,567)	33,299	(4,889,348)	(1,612,562)	(432,637)	(742,049)	(486,704)	527,419

(continued)

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

	<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>	<u>2009</u> (concluded)
<b>Other Financing Sources (Uses)</b>										
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	2,849,748	3,426,827	1,201,270	1,941,032	2,764,153	2,337,619	1,716,255	3,040,352	2,590,997	1,091,621
Transfers out	<u>(2,849,748)</u>	<u>(3,426,827)</u>	<u>(1,201,270)</u>	<u>(1,941,032)</u>	<u>(2,764,153)</u>	<u>(2,337,619)</u>	<u>(1,716,255)</u>	<u>(3,040,352)</u>	<u>(2,590,997)</u>	<u>(1,091,621)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>7,791,600</u>	<u>-</u>	<u>-</u>	<u>3,900,000</u>	<u>-</u>	<u>190,000</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 980,460</u>	<u>\$ 502,828</u>	<u>\$ 7,615,033</u>	<u>\$ 33,299</u>	<u>\$ (4,889,348)</u>	<u>\$ 2,287,438</u>	<u>\$ (432,637)</u>	<u>\$ (552,049)</u>	<u>\$ (486,704)</u>	<u>\$ 527,419</u>
Debt service as a percentage of noncapital expenditures	<u>7.8%</u>	<u>5.2%</u>	<u>4.8%</u>	<u>10.8%</u>	<u>8.0%</u>	<u>7.5%</u>	<u>8.4%</u>	<u>8.3%</u>	<u>7.9%</u>	<u>6.3%</u>

**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
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%
2009	1,125,455,016	225,599,024	185,759,200	138,189,268	173,193,390	1,848,195,898	375,472,797	1,472,723,101	5.232116	2,539,177,760	58.00%

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 \$1000)**  
**Classified by School District Location Within Town**  
**Last Ten Fiscal Years – (Unaudited)**

<b>Town Direct Rates</b>				<b>Overlapping Tax Rates</b>			
<b>Year</b>	<b>General Town Tax Rate</b>	<b>Highway Tax Rate</b>	<b>Total Direct Tax Rate</b>	<b>Orchard Park</b>		<b>Hamburg</b>	<b>West Seneca</b>
				<b>Village</b>	<b>Town Outside Village</b>	<b>Town Outside Village</b>	<b>Town Outside Village</b>
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	41.637700	39.107700	40.642524	41.575473
2009	2.861846	2.370270	5.232116	42.339273	39.719273	41.924130	41.643140

**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: Erie County Department of Real Property Tax Services

**TOWN OF ORCHARD PARK, NEW YORK**  
**Property Tax Rates (per \$1000)**  
**Village of Orchard Park – Orchard Park Central School District**  
**Last Ten Fiscal Years – (Unaudited)**

<b>Year</b>	<b>Tax Rates</b>				
	<b>Village</b>	<b>Town</b>	<b>School</b>	<b>County</b>	<b>Total</b>
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	2.5300000	5.1512500	25.6862100	8.2702400	41.6377000
2009	2.6200000	5.2321160	26.0683950	8.4187620	42.3392730

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

**TOWN OF ORCHARD PARK, NEW YORK**  
**Property Tax Rates (per \$1000)**  
**Town Outside Village – Orchard Park Central School District**  
**Last Ten Fiscal Years – (Unaudited)**

<u>Year</u>	<u>Tax Rates</u>			
	<u>Town</u>	<u>School</u>	<u>County</u>	<u>Total</u>
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	25.686210	8.270240	39.107700
2009	5.232116	26.068395	8.418762	39.719273

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

**TOWN OF ORCHARD PARK, NEW YORK**  
**Property Tax Rates (per \$1000)**  
**Town Outside Village – Hamburg Central School District**  
**Last Ten Fiscal Years – (Unaudited)**

<u>Year</u>	<u>Tax Rates</u>			
	<u>Town</u>	<u>School</u>	<u>County</u>	<u>Total</u>
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	27.221034	8.270240	40.642524
2009	5.232116	28.273252	8.418762	41.924130

Source: Town of Orchard Park Receiver of Taxes

**TOWN OF ORCHARD PARK, NEW YORK**  
**Property Tax Rates (per \$1000)**  
**Town Outside Village – West Seneca Central School District**  
**Last Ten Fiscal Years – (Unaudited)**

<u>Year</u>	<u>Tax Rates</u>			
	<u>Town</u>	<u>School</u>	<u>County</u>	<u>Total</u>
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	28.153983	8.270240	41.575473
2009	5.232116	27.992262	8.418762	41.643140

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	2009			2000		
		Taxable Assessed Value	Rank	Percentage of Total Town Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Town Taxable Assessed Value
Verizon	Utility	\$ 19,225,357	1	1.31%	\$ 6,690,752	6	0.57%
New York State Electric & Gas	Utility	13,497,359	2	0.92%	14,469,387	3	1.23%
TM Orchard Park (formerly Orchard Park Associates)	Apartments	13,360,000	3	0.91%	14,407,900	4	1.23%
Quaker Crossing LLC	Commercial/Retail	12,051,400	4	0.82%	5,042,525	7	0.43%
National Fuel Gas	Utility	10,326,315	5	0.70%	14,775,726	2	1.26%
DDR Orchard Park LLC	Commercial/Retail	9,059,981	6	0.62%	-	-	0.00%
Young - Reidman LLC	Apartments	8,225,800	7	0.56%	-	-	0.00%
Armor Rd. Properties	Nursing Homes	7,841,400	8	0.53%	15,709,200	1	1.34%
Target	Commercial/Retail	6,775,900	9	0.46%	-	-	0.00%
Orchard Glenn	Nursing Homes	5,110,000	10	0.35%	-	-	0.00%
Benderson, Nathan	Comm./Residential	-	-	0.00%	7,305,611	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%
<b>Total</b>		<u>\$ 105,473,512</u>		<u>7.16%</u>	<u>\$ 91,808,821</u>		<u>7.81%</u>
<b>Total Taxable Assessed Valuation</b>		<u>\$ 1,472,723,101</u>		<u>100%</u>	<u>\$ 1,176,053,548</u>		<u>100%</u>

Source: Town of Orchard Park Assessor

**TOWN OF ORCHARD PARK, NEW YORK**  
**Property Tax Levies and Collections**  
**Last Ten Fiscal Years – (Unaudited)**

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<u>Year</u>	<u>Total Levy</u>	<u>Total Collection At Date of Return</u>	<u>Percentage Collected At Date of Return</u>
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%
2009	29,446,310	28,775,866	97.72%

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)**

<u>Year</u>	<u>General Obligation Bonds</u>	<u>Notes Payable</u>	<u>Total Debt</u>	<u>Percentage of Personal Income</u>	<u>Percentage Actual Taxable Value of Property</u>	<u>Per Capita</u>
2000	\$ 3,340,000	\$ -	\$ 3,340,000	0.42%	0.2%	121
2001	2,910,000	-	2,910,000	0.37%	0.2%	105
2002	10,271,600	-	10,271,600	1.30%	0.7%	372
2003	9,500,000	-	9,500,000	1.20%	0.5%	344
2004	8,725,000	-	8,725,000	1.10%	0.5%	316
2005	11,850,000	-	11,850,000	1.49%	0.6%	429
2006	11,075,000	700,000	11,775,000	1.48%	0.6%	426
2007	10,270,000	700,000	10,970,000	1.38%	0.5%	397
2008	9,330,000	650,000	9,980,000	1.26%	0.4%	361
2009	8,660,000	600,000	9,260,000	1.17%	0.4%	335

**TOWN OF ORCHARD PARK, NEW YORK**  
**Direct and Overlapping Governmental Activities Debt**  
**As of December 31, 2009 – (Unaudited)**

<b>GOVERNMENTAL UNIT</b>	<b>Gross Indebtedness</b>	<b>(1) Estimated Exclusions</b>	<b>Net Indebtedness</b>	<b>Town of Orchard Park Percentage Applicable</b>	<b>Town of Orchard Park Portion</b>
Estimated Direct Debt:					
Town of Orchard Park	\$ 9,260,000	\$ 4,139,600	\$ 5,120,400	100.00 %	\$ 5,120,400
Estimated Overlapping Debt:					
County of Erie	673,037,690	236,778,659	436,259,031	4.36%	19,040,290
School Districts:					
Hamburg Central School District	7,894,000	5,525,800	2,368,200	8.97%	212,510
Orchard Park Central School District	38,476,863	26,933,804	11,543,059	81.08%	9,358,696
West Seneca Central School District	41,150,000	30,162,950	10,987,050	4.12%	453,185
Total Estimated Overlapping Debt	<u>760,558,553</u>	<u>299,401,213</u>	<u>461,157,340</u>		<u>29,064,681</u>
<b>Total Estimated Direct and Overlapping Debt</b>	<b><u>\$769,818,553</u></b>	<b><u>\$ 303,540,813</u></b>	<b><u>\$ 466,277,740</u></b>		<b><u>\$ 34,185,081</u></b>

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 12/31/2009, County 12/31/2009 and Schools 6/30/2009

**TOWN OF ORCHARD PARK, NEW YORK**  
**Computation of Legal Debt Margin**  
**As of December 31, 2009 – (Unaudited)**

Estimated Actual Value of Real Property (After Exemptions) at December 31:			
	2005		1,968,064,463
	2006		2,106,751,970
	2007		2,150,647,843
	2008		2,438,072,775
	2009		<u>2,539,177,760</u>
Total - Five Years Full Valuation			<u>\$ 8,663,537,051</u>
Average Full Valuation			<u>\$ 1,732,707,410</u>
Debt Limit - 7% of average full valuation (Note 1)			<u>\$ 121,289,519</u>
Amount of Debt Applicable to Debt Limit:			
Outstanding bonded debt:			
Highway Fund	\$3,225,000		
Special District Funds	5,435,000		
Outstanding bond anticipation notes:			
Highway (Bridge) Fund	<u>600,000</u>	9,260,000	
Less other deductions allowed by law:			
Water bonds	4,139,600		
Budget appropriations	<u>318,600</u>	<u>4,458,200</u>	
Total amount of net indebtedness applicable to debt limit			<u>4,801,800</u>
<b>LEGAL DEBT MARGIN</b>			<u>\$ 116,487,719</u>
Percentage of debt contracting power exhausted			<u>3.96</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)**

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<b>Calendar Year</b>	<b>Population</b>	<b>Personal Income</b>	<b>Per Capita Personal Income</b>	<b>Median Age</b>	<b>Percent High School Graduate or Higher</b>	<b>Percent Bachelor's Degree or Higher</b>	<b>School Enrollment</b>	<b>December Erie County Unemployment Rate</b>
2000	27,637	\$ 792,960,804	\$ 28,692	41.4	89.9%	38.9%	5,433	4.0%
2001	27,637	792,960,804	28,692	41.4	89.9%	38.9%	5,383	5.5%
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	5.4%
2005	27,637	792,960,804	28,692	41.4	89.9%	38.9%	5,341	4.9%
2006	27,637	792,960,804	28,692	41.4	89.9%	38.9%	5,348	4.6%
2007	27,637	792,960,804	28,692	41.4	89.9%	38.9%	5,483	5.1%
2008	27,637	792,960,804	28,692	41.4	89.9%	38.9%	5,511	6.8%
2009	27,637	792,960,804	28,692	41.4	89.9%	38.9%	5,266	8.3%

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

Note: Unemployment data for the Town of Orchard Park was not available

**TOWN OF ORCHARD PARK, NEW YORK**  
**Principal Employers**  
**Current Year and One Year Ago – (Unaudited)**

<b>Employer</b>	<b>2009</b>			<b>2008</b>		
	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total Town Employment</b>	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total Town Employment</b>
Orchard Park Central Schools	806	1	11.30%	821	1	12.00%
Erie Community College South	500	2	7.01%	450	2	6.58%
West Herr Auto Group	378	3	5.30%	379	3	5.54%
McGard	337	4	4.72%	370	4	5.41%
Towne Automotive Group	310	5	4.34%	N/R	N/R	N/R
Absolute Care at Orchard Park	300	6	4.20%	300	5	4.38%
Father Baker Manor	285	7	3.99%	285	6	4.17%
Cobham Mission Systems	276	8	3.87%	N/R	N/R	N/R
Enidine	275	9	3.85%	250	9	3.65%
Azerty	265	10	3.71%	N/R	N/R	N/R
Gaymar Industries, Inc	N/R	N/R	N/R	272	7	3.98%
Mentholatum Co.	N/R	N/R	N/R	260	8	3.80%
Carleton Technologies	N/R	N/R	N/R	250	10	3.65%
<b>Total</b>	<b>3,732</b>		<b>52.3%</b>	<b>3,637</b>		<b>53.2%</b>
Estimated total Town employment	7,135			6,842		

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>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>	<u>2009</u>
<b>General Government</b>										
Accounting/Supervisor	4	4	4	4	4	4	4	4	4	4
Assessor	4	4	4	3	4	4	3	3	4	4
Building	3	4	4	3	5	5	5	5	5	5
Computers	-	1	1	1	1	1	1	1	1	1
Justice	2	2	2	2	2	2	2	2	2	2
Maintenance	4	4	4	3	3	3	2	2	2	2
Planning	-	-	1	1	1	1	1	1	1	1
Tax/ Water Billing	2	2	2	2	2	2	2	2	2	1
Town Clerk	3	3	3	3	3	3	3	3	3	3
<b>Police</b>										
Officers	31	32	32	32	32	32	32	33	33	32
Civilians	3	4	5	5	5	5	5	5	4	4
Dog Control	1	1	1	1	1	1	1	1	-	-
<b>Public Works</b>										
Compost	-	-	1	1	1	1	1	1	1	1
Highway	31	30	30	29	32	32	29	30	30	10
Engineering	10	10	9	10	12	11	11	11	10	30
Sewer & Lighting	6	7	6	6	5	4	4	4	4	4
<b>Recreation</b>										
	-	-	-	1	1	2	2	3	3	2
<b>Senior Services</b>										
	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total</b>	<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>	<u>107</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									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<b>General government</b>										
<b>Building</b>										
Building permits issued	585	669	501	532	663	593	700	736	673	592
Building inspections conducted	1,287	1,534	1,429	1,203	1,203	1,479	1,715	1,444	1,896	1,923
Fire inspections conducted	220	154	268	148	148	148	137	269	294	338
<b>Justice</b>										
Motor vehicle cases processed	3,929	2,556	4,440	4,681	5,841	6,490	6,486	5,480	5,351	5,531
Criminal cases processed	297	139	825	589	586	177	233	910	856	873
Civil cases processed	186	180	187	57	117	82	115	67	61	116
Motor vehicle fines assessed	230,055	344,787	291,846	307,593	391,987	396,010	362,473	370,106	401,064	341,871
Criminal fines assessed	34,930	24,890	27,997	18,090	22,920	16,600	21,753	26,800	36,950	26,148
Civil fines assessed	1,998	1,825	1,895	2,098	4,265	1,087	1,630	900	1,333	1,350
<b>Police</b>										
Physical arrests	902	835	757	723	631	668	1,187	950	1,226	1,188
Parking violations	458	423	445	451	421	514	532	288	337	191
Vehicle & Traffic violations	2,878	2,769	3,380	3,136	3,454	4,206	4,355	2,601	3,145	3,187
911 calls	-	-	3,692	3,409	3,490	3,770	3,532	3,510	3,310	3,257
Total calls	15,470	16,077	19,378	19,204	20,148	20,492	22,416	22,795	23,109	22,025
Male cell usage	92	73	80	71	47	52	63	85	84	70
Female cell usage	5	5	7	7	6	4	11	20	12	9
<b>Compost</b>										
Waste composed (cubic yards per day - based on 8 months operation)	-	-	-	-	-	-	38	72	51	48
<b>Other public works</b>										
Street resurfacing (miles)	-	-	-	-	-	-	4	5	3	2
Potholes repaired	-	-	-	-	40	40	40	38	31	30
<b>Parks and recreation</b>										
Program participation	-	-	-	-	3,685	4,677	5,404	10,648	10,584	9,464

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									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<b>General government</b>										
Offices	1	1	1	1	1	1	1	1	1	1
<b>Police</b>										
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
<b>Highway</b>										
Streets (miles)	-	-	-	-	-	-	94	95	96	96
Traffic signals	-	-	-	-	-	-	12	12	12	12
<b>Engineering</b>										
Streetlights	3,388	3,423	3,431	3,464	3,496	3,544	3,549	3,561	3,583	3,583
<b>Parks and recreation</b>										
Acreage	-	-	-	-	-	84	84	123	272	280
Playgrounds	-	-	-	-	-	5	5	5	5	5
Baseball/softball diamonds	-	-	-	-	-	10	10	10	10	10
Soccer/football fields	-	-	-	-	-	6	6	7	7	7
<b>Water</b>										
New water mains (miles)	1.38	1.64	0.43	1.26	1.46	11.28	0.95	0.70	1.02	0.02
New fire hydrants	13	12	4	8	13	102	2	5	8	1
<b>Sewer</b>										
New sanitary sewers (miles)	1.61	1.13	0.48	1.28	1.69	2.26	0.23	0.77	0.90	0.04

Source: Various Town Departments