

COMPREHENSIVE ANNUAL FINANCIAL REPORT

TOWN OF
ORCHARD PARK
ERIE COUNTY, NEW YORK



FOR THE YEAR ENDED DECEMBER 31, 2010



JANIS A. COLARUSSO, SUPERVISOR

COUNCIL MEMBERS

NANCY W. ACKERMAN

DAVID R. KACZOR

EUGENE MAJCHRZAK

EDWARD J. GRABER, JR.

TOWN OF ORCHARD PARK, NEW YORK

Comprehensive Annual Financial Report

For the Fiscal Year Ended December 31, 2010

Prepared by:

Town of Orchard Park
Office of the Supervisor

Janis A. Colarusso
Supervisor

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 Comprehensive Annual Financial Report
 For the Fiscal Year Ended December 31, 2010
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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 24, 2011

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, 2010, 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, 2010 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.

Visit the Town's website at www.orchardparkny.org

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

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

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

Local economy

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

The unemployment rate in the Town (as measured by the United States Department of Labor) has decreased slightly over the past year from a 2009 annual average of 6.3% to a 2010 annual average of 6.1%.

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, 2010 represents approximately 36.3% of its budgeted 2011 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 \$655,900 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.

Major initiatives in 2010 include the Ellis Road drainage project which will assist in the future alleviation of drainage issues. Additionally, the Town made various municipal center renovations. All of these will assist in further improving the quality of life that our residents enjoy.

In the current year the Town also invested additional 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.

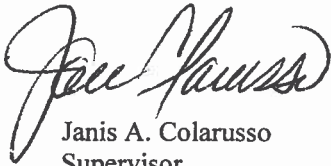
Awards and acknowledgements

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, 2009. 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, 2009

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

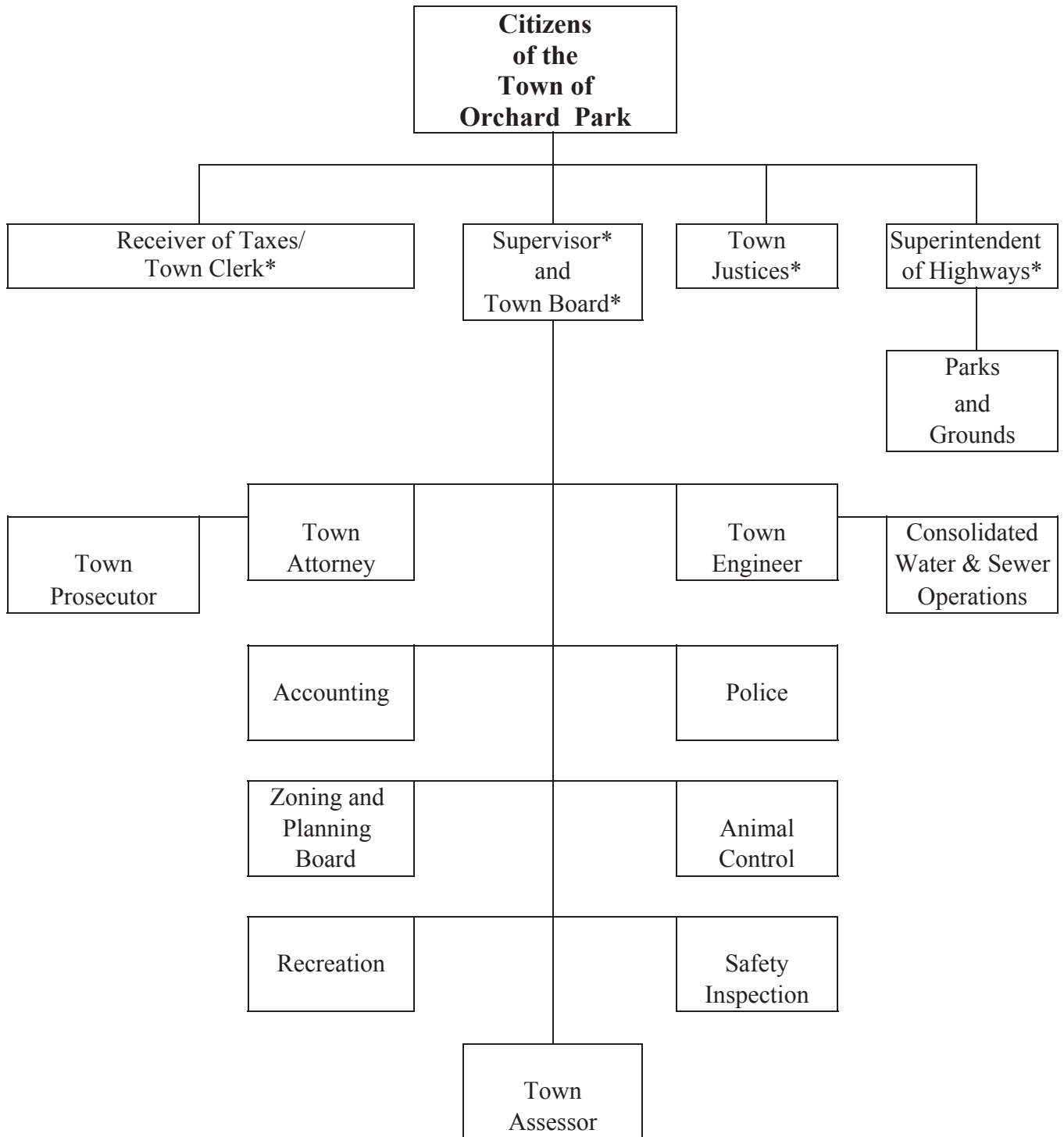
Executive Director

TOWN OF ORCHARD PARK, NEW YORK
Town Officials
Year Ended December 31, 2010

Name	Title
Elected:	
Janis A. Colarusso	Supervisor
Nancy W. Ackerman	Councilwoman
Edward J. Graber, Jr.	Councilman
David R. Kaczor	Councilman
Eugene Majchrzak	Councilman
Edward A. Pace	Town Justice
Deborah Chimes	Town Justice
Phillip Marshall	Town Justice (as of January 1, 2011)
Carol R. Hutton	Receiver of Taxes/Town Clerk
Fredrick J. Piasecki, Jr.	Superintendent of Highways
Appointed:	
Milton Bradshaw	Town Assessor
Leonard Berkowitz	Town Attorney
Wayne L. Bieler	Town Engineer
Andrew Benz	Chief of Police
Andrew Geist	Building Inspector

TOWN OF ORCHARD PARK, NEW YORK

Organizational Chart



* Represents an independently elected official.

FINANCIAL SECTION

Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

Honorable Town Board
Town of Orchard Park, New York

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Town of Orchard Park, New York (the "Town") as of and for the year ended December 31, 2010, 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, 2010, and the respective changes in financial position thereof and the respective budgetary comparisons for the General, Highway, Sewer Districts and Water Districts Funds 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 24, 2011

TOWN OF ORCHARD PARK, NEW YORK
Management's Discussion and Analysis
Year Ended December 31, 2010

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, 2010. 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 \$62,773,777 (*net assets*). Of this amount, \$13,362,814 (*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 \$306,626. The change is attributable to favorable grant and tax revenues coupled by controlled spending.
- ◆ At the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$19,399,861, a decrease of \$5,491 in comparison with the prior year. Approximately 71.6 percent of this total amount, \$13,899,721, is available for spending at the government's discretion (*unreserved, undesignated fund balance*).
- ◆ At the end of the current fiscal year, unreserved, undesignated fund balance for the General Fund was \$ 3,928,222, or 39.6 percent of total General Fund expenditures.
- ◆ The Town's total bonded debt decreased by \$605,000, or 7.0 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 the Management Discussion and Analysis 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 eleven 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 five 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 the general fund, highway fund, sewer districts fund and water districts fund 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 \$62,773,777 at the close of the 2010 fiscal year.

Table 1 – Condensed Statement of Net Assets

	<u>Governmental Activities</u>		Dollar
	<u>2010</u>	<u>2009</u>	<u>Change</u>
Current assets	\$ 25,206,119	\$ 20,863,474	\$ 4,342,645
Capital assets	<u>56,713,002</u>	<u>56,662,827</u>	<u>50,175</u>
Total assets	<u>81,919,121</u>	<u>77,526,301</u>	<u>4,392,820</u>
Current liabilities	5,828,608	1,482,201	4,346,407
Long-term liabilities	<u>13,316,736</u>	<u>13,576,949</u>	<u>(260,213)</u>
Total liabilities	<u>19,145,344</u>	<u>15,059,150</u>	<u>4,086,194</u>
Net assets			
Invested in capital assets, net of related debt	48,579,981	48,698,724	(118,743)
Restricted	830,982	828,001	2,981
Unrestricted	<u>13,362,814</u>	<u>12,940,426</u>	<u>422,388</u>
Total net assets	<u>\$ 62,773,777</u>	<u>\$ 62,467,151</u>	<u>\$ 306,626</u>

Current assets and current liabilities increased by \$4,342,645 and \$4,346,407, respectively, due to the issuance of \$4,430,000 of bond anticipation notes.

By far the largest portion of the Town's net assets (77.4 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 (1.3 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets (21.3 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>2010</u>	<u>2009</u>
Current assets	\$ 25,206,119	\$ 20,863,474
Current liabilities	5,828,608	1,482,201
Ratio of current assets to current liabilities	4.32	14.08

The Town had a ratio of current assets to current liabilities of 4.32 at December 31, 2010, which decreased from 14.08 at December 31, 2009. Such a ratio implies that the Town has sufficient assets on-hand to meet obligations in the coming year.

Governmental activities increased the Town's net assets by \$306,626 due to normal Town activities. Table 3 shows the changes in net assets for the years ended December 31, 2010 and 2009.

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

	<u>Governmental Activities</u>		Dollar
	<u>2010</u>	<u>2009</u>	<u>Change</u>
Revenues:			
Program revenues:			
Charges for services	\$ 1,259,018	\$ 1,167,265	\$ 91,753
Operating grants and contributions	206,362	170,427	35,935
Capital grants and contributions	561,489	191,696	369,793
General revenues:			
Property and other taxes	15,530,272	15,139,044	391,228
Unrestricted investment earnings	170,541	382,063	(211,522)
Miscellaneous	134,512	283,654	(149,142)
Grants and entitlements	<u>837,314</u>	<u>892,439</u>	<u>(55,125)</u>
Total revenues	<u>18,699,508</u>	<u>18,226,588</u>	<u>472,920</u>
Program expenses:			
General government	3,312,740	3,363,859	(51,119)
Education	10,513	4,939	5,574
Public safety	4,604,455	4,369,201	235,254
Health	5,246	5,193	53
Transportation	4,431,902	4,463,580	(31,678)
Economic assistance	398	394	4
Culture and recreation	1,563,194	1,600,057	(36,863)
Home and community services	4,135,182	4,031,054	104,128
Interest and fiscal charges	<u>329,252</u>	<u>341,325</u>	<u>(12,073)</u>
Total expenses	<u>18,392,882</u>	<u>18,179,602</u>	<u>213,280</u>
Change in net assets	306,626	46,986	259,640
Net assets beginning of year	<u>62,467,151</u>	<u>62,420,165</u>	<u>46,986</u>
Net assets end of year	<u>\$ 62,773,777</u>	<u>\$ 62,467,151</u>	<u>\$ 306,626</u>

The Town's net assets increased \$306,626 over prior year. Significant items are noted below.

- Capital grants and contributions increased by \$369,793 due to additional grants received related to capital projects received in 2010.
- Property and other taxes increased by \$391,228 due to additional sales tax revenues and increased property tax levies.
- Unrestricted investment earnings revenue had the most unfavorable trend from 2009 to 2010, with revenues decreasing by \$211,522. The decrease can be attributed to lower interest rates in the year ended December 31, 2010 compared with the prior year.

- Public safety expenses increased by \$235,254 from 2009 to 2010. The increase is attributable to the annual increase in employee salaries which was expected and budgeted for.

When looking at the sources of income to support operations, it should be noted that charges for services are only 6.7 percent of governmental activities revenue, while 83.1 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

	2010		2009		Dollar Change
	Amount	%	Amount	%	
Charges for services	\$ 1,259,018	6.7%	\$ 1,167,265	6.4%	\$ 91,753
Operating grants and contributions	206,362	1.1%	170,427	0.9%	35,935
Capital grants and contributions	561,489	3.0%	191,696	1.0%	369,793
Property and other taxes	15,530,272	83.1%	15,139,044	83.1%	391,228
Unrestricted investment earnings	170,541	0.9%	382,063	2.1%	(211,522)
Miscellaneous	134,512	0.7%	283,654	1.6%	(149,142)
Grants and entitlements	837,314	4.5%	892,439	4.9%	(55,125)
Total general revenues, net	<u>\$ 18,699,508</u>		<u>\$ 18,226,588</u>		<u>\$ 472,920</u>

Program expenses for 2010 and 2009 Governmental Activities were as follows:

Table 5 – Summary of Program Expenses

	2010		2009		Dollar Change
	Amount	%	Amount	%	
General government	\$ 3,312,740	18.0%	\$ 3,363,859	18.5%	\$ (51,119)
Education	10,513	0.1%	4,939	0.0%	5,574
Public safety	4,604,455	25.0%	4,369,201	24.0%	235,254
Health	5,246	0.0%	5,193	0.0%	53
Transportation	4,431,902	24.1%	4,463,580	24.6%	(31,678)
Economic assistance	398	0.0%	394	0.0%	4
Culture and recreation	1,563,194	8.5%	1,600,057	8.8%	(36,863)
Home and community services	4,135,182	22.5%	4,031,054	22.2%	104,128
Interest on long-term debt	329,252	1.8%	341,325	1.9%	(12,073)
Total program expenses	<u>\$ 18,392,882</u>		<u>\$ 18,179,602</u>		<u>\$ 213,280</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 \$19,399,861, a decrease of \$5,491 in comparison with prior year. \$13,899,721 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 various purposes, as presented below.

Table 6 – Comparison of Major Fund Reserves and Designations

	Amount	
	December 31,	
	2010	2009
General Fund		
Reserved for:		
Encumbrances	\$ 7,436	\$ 74,928
Cemetery	21,822	21,828
D.A.R.E. program	20,590	14,691
Senior Center	1,272	1,272
Historic survey	-	5,850
Tax stabilization	655,900	652,962
Prepaid expenditures	248,511	133,624
Unreserved, designated for:		
Capital improvements	750,000	750,000
Insurance deductibles	401,833	375,546
Insurance workers compensation	729,815	726,546
Town Historian	6,905	7,656
Subsequent year's expenditures	800,000	504,565
Highway Fund		
Reserved for:		
Encumbrances	-	66,000
Prepaid expenditures	34,418	29,785
Unreserved, designated for:		
Subsequent year's expenditures	227,000	130,000
Sewer District		
Unreserved, designated for:		
Subsequent year's expenditures	378,980	375,449
Water District		
Reserved for:		
Prepaid expenditures	5,432	3,813
Unreserved, designated for:		
Subsequent year's expenditures	151,370	160,160
Capital Projects Fund		
Reserved for:		
Encumbrances	-	113,693
Capital projects	693,220	695,897
Debt Service		
Reserved for debt services	131,398	131,398

The General Fund is the chief operating fund of the Town. At the end of the current fiscal year, unreserved, undesignated fund balance of the General Fund was \$3,928,222, while total fund balance reached \$7,572,306. 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 39.6 percent of total General Fund expenditures, while total fund balance represents 76.4 percent of that same amount.

The fund balance of the Town's General Fund increased by \$141,850 during the current year. This increase is due primarily to less than anticipated general support expenditures coupled by more non-property tax revenues than projected.

The fund balance of the Town's Capital Fund decreased by \$450,570 during the current year. The decrease is mainly due to planned capital expenditures supported by bond anticipation note proceeds which are expected to be financed.

The fund balance of the Town's Debt Service Fund remained the same for both years ending December 31, 2009 and 2010.

The fund balance of the Town's Highway Fund increased by \$23,226 during the current year. This increase is due primarily to less than anticipated transportation expenditures.

The fund balance of the Town's Sewer Districts Fund increased by \$95,254 during the current year. This increase is due primarily to less than anticipated home and community services expenditures.

The Town's Water Districts Fund had a positive net change in fund balance of \$1,909.

General Fund Budgetary Highlights

During the year there was a \$133,512 net increase in appropriations between the original and final amended budget due to \$8,512 of supplemental appropriations within the Justice Department in addition to \$125,000 of supplemental appropriations for transfers to the Capital Projects Fund. These supplemental appropriations were supported by supplemental revenues that became available from increased State aid and use of fund balance.

Differences between the final amended budget and actual expenditures and transfers out were \$496,978. The difference is primarily attributable to general government support expenditures, which were \$374,822 less than the final amended budget, due primarily to savings from switching liability insurance carriers in addition to budget restrictions.

Capital Asset and Debt Administration

Capital assets. The Town's investment in capital assets for its governmental activities as of December 31, 2010 amounted to \$56,713,002 (net of accumulated depreciation). This investment in capital assets includes land and land improvements, infrastructure, buildings and improvements, vehicles and equipment. The total increase in the Town's net investment in capital assets for the current fiscal year was approximately 0.1 percent.

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

- Construction in progress – the Town added \$1,204,409 to capital assets in 2010 and transferred \$1,854,251 of completed projects out of construction in progress to various depreciable assets. This relates to projects such as composting equipment purchases, Ellis Road drainage and municipal center renovations.

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	
	2010	2009
Land	\$ 4,041,417	\$ 4,041,417
Works of art and historical treasure	50,700	50,700
Land improvements	2,061,984	2,167,334
Buildings	5,251,914	5,412,536
Building improvements	2,968,665	1,080,362
Machinery and equipment	2,965,592	2,623,500
Infrastructure	37,507,365	38,771,771
Construction in progress	1,865,365	2,515,207
Total	<u>\$ 56,713,002</u>	<u>\$ 56,662,827</u>

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

Debt. At December 31, 2010, the Town had total bonded debt outstanding of \$8,055,000 as compared to \$8,660,000 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 \$129,285,105, 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 Aa2. 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 preliminary unemployment rate for the Town was 5.9% in December 2010, which is a decrease from a rate of 6.5% a year ago. This compares favorably to the New York State average of 8.0% the national average of 9.1% in December 2010.
- 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 2011.

The Town's 2011 budget includes the appropriation of \$800,000 of fund balance in the General Fund. The budget also includes a combined General and Highway Fund tax rate of \$5.46 (per \$1,000 of assessed valuation), as compared to the 2010 tax rate of \$5.33.

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, 2010

	<u>Primary</u> <u>Government</u> Governmental <u>Activities</u>
ASSETS	
Cash and cash equivalents	\$ 23,430,659
Accounts receivable	77,745
Due from other governments	1,395,116
Prepaid expenses	302,599
Capital assets not being depreciated	5,957,482
Capital assets net of accumulated depreciation	<u>50,755,520</u>
Total assets	<u>81,919,121</u>
LIABILITIES	
Accrued liabilities	203,232
Accounts payable	594,880
Unearned revenue	496
Bond anticipation notes payable	5,030,000
Non-current liabilities:	
Due within one year	1,189,266
Due within more than one year	<u>12,127,470</u>
Total liabilities	<u>19,145,344</u>
NET ASSETS	
Investment in capital assets, net of related debt	48,579,981
Restricted for:	
Tax stabilization	655,900
Debt service	131,398
Others	43,684
Unrestricted	<u>13,362,814</u>
Total net assets	<u>\$ 62,773,777</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, 2010

Function/Program	Program Revenues				Net (Expense) Revenue and Changes in Net Assets
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary Government:					
Governmental activities:					
General government support	\$ 3,312,740	\$ 63,870	\$ 902	\$ 250,000	\$ (2,997,968)
Education	10,513	-	-	-	(10,513)
Public safety	4,604,455	410,440	61,774	-	(4,132,241)
Health	5,246	-	-	-	(5,246)
Transportation	4,431,902	92,415	121,855	-	(4,217,632)
Economic assistance and opportunity	398	-	-	-	(398)
Culture and recreation	1,563,194	388,142	21,831	15,375	(1,137,846)
Home and community services	4,135,182	304,151	-	296,114	(3,534,917)
Interest on long-term debt	329,252	-	-	-	(329,252)
Total primary government	<u>\$ 18,392,882</u>	<u>\$ 1,259,018</u>	<u>\$ 206,362</u>	<u>\$ 561,489</u>	<u>(16,366,013)</u>
General revenues:					
Real property taxes and tax items					11,573,254
Other non-property taxes:					
Sales tax distribution					3,729,124
Franchise fees					227,894
Use of money and property					170,541
Miscellaneous					134,512
State support (unrestricted)					837,314
Total general revenues					<u>16,672,639</u>
Change in net assets					306,626
Net assets - beginning					<u>62,467,151</u>
Net assets - ending					<u>\$ 62,773,777</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, 2010

	Special Revenue					Debt Service	Other Governmental Funds	Total Governmental Funds
	General	Highway	Sewer Districts	Water Districts	Capital Projects			
ASSETS								
Cash and cash equivalents	\$ 6,311,505	\$ 1,215,535	\$ 3,356,539	\$ 1,909,462	\$ 7,277,075	\$ 131,398	\$ 3,229,145	\$ 23,430,659
Accounts receivable	56,045	7,690	1,000	300	-	-	12,710	77,745
Due from other governments	1,273,261	121,855	-	-	-	-	-	1,395,116
Prepaid expenditures	248,511	34,418	-	5,432	-	-	14,238	302,599
Total assets	<u>\$ 7,889,322</u>	<u>\$ 1,379,498</u>	<u>\$ 3,357,539</u>	<u>\$ 1,915,194</u>	<u>\$ 7,277,075</u>	<u>\$ 131,398</u>	<u>\$ 3,256,093</u>	<u>\$ 25,206,119</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accrued liabilities	\$ 136,930	\$ 26,764	\$ -	\$ 4,924	\$ -	\$ -	\$ 12,264	\$ 180,882
Accounts payable	179,590	116,849	28,249	17,396	30,221	-	222,575	594,880
Deferred revenue	496	-	-	-	-	-	-	496
Bond anticipation notes payable	-	-	-	-	5,030,000	-	-	5,030,000
Total liabilities	<u>317,016</u>	<u>143,613</u>	<u>28,249</u>	<u>22,320</u>	<u>5,060,221</u>	<u>-</u>	<u>234,839</u>	<u>5,806,258</u>
Fund balances:								
Reserved	955,531	34,418	-	5,432	693,220	131,398	14,238	1,834,237
Unreserved, designated, reported in:								
General Fund	2,688,553	-	-	-	-	-	-	2,688,553
Special Revenue Funds	-	227,000	378,980	151,370	-	-	220,000	977,350
Unreserved, undesignated, reported in:								
General Fund	3,928,222	-	-	-	-	-	-	3,928,222
Special Revenue Funds	-	974,467	2,950,310	1,736,072	-	-	2,787,016	8,447,865
Capital Projects Fund	-	-	-	-	1,523,634	-	-	1,523,634
Total fund balances	<u>7,572,306</u>	<u>1,235,885</u>	<u>3,329,290</u>	<u>1,892,874</u>	<u>2,216,854</u>	<u>131,398</u>	<u>3,021,254</u>	<u>19,399,861</u>
Total liabilities and fund balances	<u>\$ 7,889,322</u>	<u>\$ 1,379,498</u>	<u>\$ 3,357,539</u>	<u>\$ 1,915,194</u>	<u>\$ 7,277,075</u>	<u>\$ 131,398</u>	<u>\$ 3,256,093</u>	<u>\$ 25,206,119</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, 2010

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

Total fund balance - governmental funds	\$ 19,399,861
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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 \$96,976,827 and the accumulated depreciation is \$40,263,825.	56,713,002
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To recognize interest accrual on long term debt. Net accrued interest for general obligation bonds is \$22,350 at year end.	(22,350)
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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	(8,055,000)	
Compensated absences	(3,688,181)	
OPEB obligation	<u>(1,573,555)</u>	<u>(13,316,736)</u>

Total net assets - governmental activities	<u>\$ 62,773,777</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, 2010

	Special Revenue						Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
	General	Highway	Sewer Districts	Water Districts	Capital Projects	Debt Service				
REVENUES										
Real property taxes	\$ 4,675,890	\$ 3,213,548	\$ 718,801	\$ 919,742	\$ -	\$ -	\$ -	\$ 1,847,962	\$ 11,375,943	
Real property tax items	197,311	-	-	-	-	-	-	-	197,311	
Non property tax items	3,563,309	110,000	-	-	-	-	-	283,709	3,957,018	
Departmental income	358,926	-	29,004	11,298	-	-	-	269,930	669,158	
Intergovernmental charges	400	92,415	-	-	-	-	-	-	92,815	
Use of money and property	68,689	6,592	20,083	11,893	41,390	-	-	21,894	170,541	
Licenses and permits	31,973	-	-	-	-	-	-	735	32,708	
Fines and forfeitures	268,819	-	-	-	-	-	-	-	268,819	
Miscellaneous	100,511	21,024	2,937	2,808	65,700	-	-	131,530	324,510	
Interfund revenues	-	-	-	5,520	-	-	-	-	5,520	
State aid	920,919	121,855	-	-	561,489	-	-	-	1,604,263	
Federal aid	902	-	-	-	-	-	-	-	902	
Total revenues	10,187,649	3,565,434	770,825	951,261	668,579	-	-	2,555,760	18,699,508	
EXPENDITURES										
Current:										
General government support	2,319,325	34,258	-	-	-	-	-	18,218	2,371,801	
Education	7,922	-	-	-	-	-	-	-	7,922	
Public safety	3,262,649	-	-	-	-	-	-	274,728	3,537,377	
Health	-	-	-	-	-	-	-	3,953	3,953	
Transportation	108,254	2,483,083	-	-	-	-	-	267,777	2,859,114	
Economic assistance and opportunity	300	-	-	-	-	-	-	-	300	
Culture and recreation	1,288,676	-	-	-	-	-	-	-	1,288,676	
Home and community services	83,402	-	595,966	415,275	-	-	-	1,493,279	2,587,922	
Employee benefits	2,840,271	657,936	66,621	63,877	-	-	-	165,017	3,793,722	
Capital outlay:	-	-	-	-	1,318,231	-	-	-	1,318,231	
Debt service:										
Principal	-	-	-	-	-	605,000	-	-	605,000	
Interest	-	-	-	-	-	330,981	-	-	330,981	
Total expenditures	9,910,799	3,175,277	662,587	479,152	1,318,231	935,981	-	2,222,972	18,704,999	
Excess (deficiency) of revenues over (under) expenditures	276,850	390,157	108,238	472,109	(649,652)	(935,981)	-	332,788	(5,491)	
OTHER FINANCING SOURCES (USES)										
Transfers in	-	-	-	-	252,192	935,981	-	-	1,188,173	
Transfers out	(135,000)	(366,931)	(12,984)	(470,200)	(53,110)	-	-	(149,948)	(1,188,173)	
Total other financing sources (uses)	(135,000)	(366,931)	(12,984)	(470,200)	199,082	935,981	-	(149,948)	-	
Net change in fund balances	141,850	23,226	95,254	1,909	(450,570)	-	-	182,840	(5,491)	
Fund balances - beginning	7,430,456	1,212,659	3,234,036	1,890,965	2,667,424	131,398	-	2,838,414	19,405,352	
Fund balances - ending	\$ 7,572,306	\$ 1,235,885	\$ 3,329,290	\$ 1,892,874	\$ 2,216,854	\$ 131,398	\$ -	\$ 3,021,254	\$ 19,399,861	

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, 2010

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

Net change in fund balances-total governmental funds	\$	(5,491)
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Governmental funds report capital outlays as expenditures. However, in the statement of activities, assets with an initial, individual cost of more than \$5,000 are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital asset additions	\$ 2,622,239	
Loss on capital asset deletions	(43,030)	
Depreciation expense	<u>(2,529,034)</u>	50,175

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	605,000	
Change in accrued interest expense	<u>1,729</u>	606,729

In the statement of activities, certain operating expenses—other post-employment benefit obligation and 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	(392,678)	
Compensated absences	<u>47,891</u>	<u>(344,787)</u>
Change in net assets of governmental activities		<u>\$ 306,626</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—General Fund
Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive (Negative)
REVENUES				
Real property taxes	\$ 4,677,242	\$ 4,677,242	\$ 4,675,890	\$ (1,352)
Real property tax items	192,000	192,000	197,311	5,311
Non property tax items	3,390,000	3,390,000	3,563,309	173,309
Departmental income	322,000	322,000	358,926	36,926
Total intergovernmental	-	-	400	400
Use of money and property	45,000	45,000	68,689	23,689
Licenses and permits	25,000	25,000	31,973	6,973
Fines and forfeitures	320,000	320,000	268,819	(51,181)
Miscellaneous	30,500	30,500	100,511	70,011
State aid	852,030	860,542	920,919	60,377
Federal aid	1,000	1,000	902	(98)
Total revenues	<u>9,854,772</u>	<u>9,863,284</u>	<u>10,187,649</u>	<u>324,365</u>
EXPENDITURES				
Current:				
General government support	2,787,323	2,694,147	2,319,325	374,822
Education	2,000	2,000	7,922	(5,922)
Public safety	3,195,937	3,290,230	3,262,649	27,581
Transportation	131,268	133,419	108,254	25,165
Economic assistance and opportunity	300	300	300	-
Culture and recreation	1,301,087	1,306,329	1,288,676	17,653
Home and community services	92,650	92,650	83,402	9,248
Employee benefits	2,888,700	2,888,702	2,840,271	48,431
Total expenditures	<u>10,399,265</u>	<u>10,407,777</u>	<u>9,910,799</u>	<u>496,978</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(544,493)</u>	<u>(544,493)</u>	<u>276,850</u>	<u>821,343</u>
OTHER FINANCING USES				
Transfers out	<u>(35,000)</u>	<u>(160,000)</u>	<u>(135,000)</u>	<u>25,000</u>
Total other financing uses	<u>(35,000)</u>	<u>(160,000)</u>	<u>(135,000)</u>	<u>25,000</u>
Net change in fund balances	(579,493)	(704,493)	141,850	846,343
Fund balances - beginning	<u>7,430,456</u>	<u>7,430,456</u>	<u>7,430,456</u>	<u>-</u>
Fund balances - ending	<u>\$ 6,850,963</u>	<u>\$ 6,725,963</u>	<u>\$ 7,572,306</u>	<u>\$ 846,343</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, 2010

	<u>Budgeted Amounts</u>		Actual	Variance with
	<u>Original</u>	<u>Final</u>	Amounts	Final Budget
				Positive (Negative)
REVENUES				
Real property taxes	\$ 3,213,548	\$ 3,213,548	\$ 3,213,548	\$ -
Non property tax items	110,000	110,000	110,000	-
Intergovernmental charges	81,778	81,778	92,415	10,637
Use of money and property	10,000	10,000	6,592	(3,408)
Miscellaneous	3,000	3,000	21,024	18,024
State aid	120,868	121,855	121,855	-
Total revenues	<u>3,539,194</u>	<u>3,540,181</u>	<u>3,565,434</u>	<u>25,253</u>
EXPENDITURES				
Current:				
General government support	65,300	43,096	34,258	8,838
Transportation	2,629,759	2,635,535	2,483,083	152,452
Employee benefits	673,200	690,615	657,936	32,679
Total expenditures	<u>3,368,259</u>	<u>3,369,246</u>	<u>3,175,277</u>	<u>193,969</u>
Excess of revenues over expenditures	<u>170,935</u>	<u>170,935</u>	<u>390,157</u>	<u>219,222</u>
OTHER FINANCING USES				
Transfers out	(366,935)	(366,935)	(366,931)	4
Total other financing uses	<u>(366,935)</u>	<u>(366,935)</u>	<u>(366,931)</u>	<u>4</u>
Net change in fund balances	(196,000)	(196,000)	23,226	219,226
Fund balances - beginning	<u>1,212,659</u>	<u>1,212,659</u>	<u>1,212,659</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,016,659</u>	<u>\$ 1,016,659</u>	<u>\$ 1,235,885</u>	<u>\$ 219,226</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, 2010

	<u>Budgeted Amounts</u>		Actual	Variance with
	<u>Original</u>	<u>Final</u>	Amounts	Final Budget Positive (Negative)
REVENUES				
Real property taxes	\$ 718,801	\$ 718,801	\$ 718,801	\$ -
Departmental income	8,253	8,253	29,004	20,751
Use of money and property	-	-	20,083	20,083
Miscellaneous	-	-	2,937	2,937
Total revenues	<u>727,054</u>	<u>727,054</u>	<u>770,825</u>	<u>43,771</u>
EXPENDITURES				
Current:				
Home and community services	999,615	999,615	595,966	403,649
Employee benefits	<u>87,504</u>	<u>87,504</u>	<u>66,621</u>	<u>20,883</u>
Total expenditures	<u>1,087,119</u>	<u>1,087,119</u>	<u>662,587</u>	<u>424,532</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(360,065)</u>	<u>(360,065)</u>	<u>108,238</u>	<u>468,303</u>
OTHER FINANCING USES				
Transfers out	<u>(15,384)</u>	<u>(15,384)</u>	<u>(12,984)</u>	<u>2,400</u>
Total other financing uses	<u>(15,384)</u>	<u>(15,384)</u>	<u>(12,984)</u>	<u>2,400</u>
Net change in fund balances	(375,449)	(375,449)	95,254	470,703
Fund balances - beginning	<u>3,234,036</u>	<u>3,234,036</u>	<u>3,234,036</u>	<u>-</u>
Fund balances - ending	<u>\$ 2,858,587</u>	<u>\$ 2,858,587</u>	<u>\$ 3,329,290</u>	<u>\$ 470,703</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, 2010

	<u>Budgeted Amounts</u>		Actual	Variance with
	<u>Original</u>	<u>Final</u>	Amounts	Final Budget
				Positive (Negative)
REVENUES				
Real property taxes	\$ 919,742	\$ 919,742	\$ 919,742	\$ -
Departmental income	5,620	5,620	11,298	5,678
Use of money and property	-	-	11,893	11,893
Miscellaneous	-	-	2,808	2,808
Interfund revenues	-	-	5,520	5,520
Total revenues	<u>925,362</u>	<u>925,362</u>	<u>951,261</u>	<u>25,899</u>
EXPENDITURES				
Current:				
Home and community services	499,976	499,976	415,275	84,701
Employee benefits	<u>81,946</u>	<u>81,946</u>	<u>63,877</u>	<u>18,069</u>
Total expenditures	<u>581,922</u>	<u>581,922</u>	<u>479,152</u>	<u>102,770</u>
Excess of revenues over expenditures	<u>343,440</u>	<u>343,440</u>	<u>472,109</u>	<u>128,669</u>
OTHER FINANCING USES				
Transfers out	<u>(503,600)</u>	<u>(503,600)</u>	<u>(470,200)</u>	<u>33,400</u>
Total other financing uses	<u>(503,600)</u>	<u>(503,600)</u>	<u>(470,200)</u>	<u>33,400</u>
Net change in fund balances	(160,160)	(160,160)	1,909	162,069
Fund balances - beginning	<u>1,890,965</u>	<u>1,890,965</u>	<u>1,890,965</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,730,805</u>	<u>\$ 1,730,805</u>	<u>\$ 1,892,874</u>	<u>\$ 162,069</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, 2010

	Agency Fund
ASSETS	
Cash and cash equivalents	\$ 791,932
Total assets	<u>\$ 791,932</u>
 LIABILITIES	
Agency liabilities	\$ 791,932
Total liabilities	<u>\$ 791,932</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, 2010

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

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 Town’s sewer districts.
- *Water Districts Fund*—This is used to record all revenues and expenditures related to operation and maintenance of the Town’s water districts.
- *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, 2010, 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. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* and No. 59, *Financial Instruments Omnibus*, effective for the year ending December 31, 2011; GASB Statement No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, No. 60, *Accounting and Financial Reporting for Service Concession Arrangements* and No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, effective for the year ending December 31, 2012; and GASB Statement No. 61, *The Financial Reporting Entity: Omnibus—an amendment of GASB Statements No. 14 and No. 34*, effective for the year ending December 31, 2013. The Town is therefore unable to disclose the impact that adopting GASB Statements No. 54, 57, 59, 60, 61 and 62 will have on its financial position and results of operations when such statements are adopted.

During the year ended December 31, 2010, 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* were 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, 2010, supplemental appropriations of \$133,512 were approved in the General Fund and \$987 in the Highway 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. Education expenditures within the General Fund exceeded the final budget at year end due to unplanned expenditures related to the DARE program.

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, 2010.

Total cash and cash equivalents reported by the Town at December 31, 2010 are as follows:

Governmental Funds	\$ 23,430,659
Agency Fund	<u>791,932</u>
Total	<u>\$ 24,222,591</u>

Cash and cash equivalents at year-end consisted of:

Petty Cash (uncollateralized)	\$ 1,025
Deposits:	
Demand Deposits	<u>24,221,566</u>
Total	<u>\$ 24,222,591</u>

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

	<u>Bank Balance</u>	<u>Carrying Amount</u>
Insured (FDIC)	\$ 779,706	\$ 779,706
Uninsured:		
Collateral held by bank's agent in the Town's name	<u>23,658,504</u>	<u>23,441,860</u>
Total	<u>\$ 24,438,210</u>	<u>\$ 24,221,566</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, 2010, 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, 2010 consisted of the following:

	<u>Transfers In</u>	<u>Transfers Out</u>
General	\$ -	\$ 135,000
Highway	-	366,931
Sewer Districts	-	12,984
Water Districts	-	470,200
Capital Projects	252,192	53,110
Debt Service	935,981	-
Other governmental funds	<u>-</u>	<u>149,948</u>
Total	<u>\$ 1,188,173</u>	<u>\$ 1,188,173</u>

6. RECEIVABLES

Major revenues accrued by the Town at December 31, 2010:

- 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, 2010 are:

Governmental Funds		
General Fund:		
Various Town Departments	\$	56,045
Highway Fund:		
Fuel charges		7,690
Sewer Fund:		
Miscellaneous		1,000
Water Fund:		
Miscellaneous		300
Other Governmental Funds:		
Town Outside Village Fund		
Various Town departments	\$	12,055
Refuse and Garbage Fund		
Various Town departments		655
		<u>12,710</u>
Total Governmental Funds	\$	<u>77,745</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, 2010 are:

Governmental Funds:		
General Fund:		
Erie County - sales tax	\$	1,273,261
Highway Fund		
CHIPS Accrual		<u>121,855</u>
Total governmental funds	\$	<u>1,395,116</u>

7. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2010 was as follows:

	Balance 1/1/10	Additions	Disposals	Balance 12/31/10
Capital assets, not being depreciated:				
Land	\$ 4,041,417	\$ -	\$ -	\$ 4,041,417
Works of art and historical treasures	50,700	-	-	50,700
Construction in progress	2,515,207	1,204,409	(1,854,251)	1,865,365
Total capital assets, not being depreciated	<u>6,607,324</u>	<u>1,204,409</u>	<u>(1,854,251)</u>	<u>5,957,482</u>
Capital assets, being depreciated:				
Land improvements	2,783,075	6,000	-	2,789,075
Buildings	8,031,059	-	-	8,031,059
Building improvements	1,380,427	1,962,931	-	3,343,358
Machinery and equipment	6,518,115	695,392	(283,121)	6,930,386
Infrastructure	69,317,709	607,758	-	69,925,467
Total capital assets, being depreciated	<u>88,030,385</u>	<u>3,272,081</u>	<u>(283,121)</u>	<u>91,019,345</u>
Less accumulated depreciation for:				
Land improvements	615,741	111,350	-	727,091
Buildings	2,618,523	160,622	-	2,779,145
Building improvements	300,065	74,628	-	374,693
Machinery and equipment	3,894,615	310,270	(240,091)	3,964,794
Infrastructure	30,545,938	1,872,164	-	32,418,102
Total accumulated depreciation	<u>37,974,882</u>	<u>2,529,034</u>	<u>(240,091)</u>	<u>40,263,825</u>
Total capital assets, being depreciated, net	<u>50,055,503</u>	<u>743,047</u>	<u>(43,030)</u>	<u>50,755,520</u>
Governmental activities capital assets, net	<u>\$ 56,662,827</u>	<u>\$ 1,947,456</u>	<u>\$ (1,897,281)</u>	<u>\$ 56,713,002</u>

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

Governmental activities:	
General support	\$ 161,351
Public safety	49,940
Transportation	1,086,078
Culture and recreation	135,904
Home and community services	<u>1,095,761</u>
Total depreciation expense, governmental activities	<u>\$ 2,529,034</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 1/1/2010	Additions	Payments	Balance 12/31/2010
Capital Projects Fund:						
Bridge Reconstruction	1.29%	10/28/2010	\$ 600,000	\$ -	\$ 600,000	\$ -
Bridge Reconstruction	1.25%	10/26/2011	-	550,000	-	550,000
Highways & Road Improvements	1.25%	10/26/2011	-	2,980,000	-	2,980,000
Town Municipal Center	1.25%	10/26/2011	-	710,000	-	710,000
Brush Mountain Park	1.25%	10/26/2011	-	700,000	-	700,000
Retaining Walls	1.25%	10/26/2011	-	90,000	-	90,000
			<u>\$ 600,000</u>	<u>\$ 5,030,000</u>	<u>\$ 600,000</u>	<u>\$ 5,030,000</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, 2010:

Highway Fund Serial Bonds:	Year of Issue/ Maturity	Amount of Original Issue	Interest Rate	Principal	
				Outstanding 1/1/2010	Outstanding 12/31/2010
Baker Road	2005/2020	\$ 2,600,000	3.63-3.88%	\$ 2,150,000	\$ 1,990,000
Baker Bridge	2005/2020	500,000	3.63-3.88%	410,000	380,000
South Lane	2005/2020	800,000	3.63-3.88%	665,000	615,000
Total Highway Fund				<u>3,225,000</u>	<u>2,985,000</u>

(continued)

Year of Issue/ Maturity	Amount of Original Issue	Interest Rate	Principal Outstanding 1/1/2010	Additions	Payments	Principal Outstanding 12/31/2010 (concluded)
Water Districts Fund Serial Bonds:						
District Wide Water Improvements	5,591,600	4.59%	255,000	-	255,000	-
Waterline Betterment	400,000	4.59%	20,000	-	20,000	-
District Wide Water Improvements	3,695,280	3.5-4.0%	3,620,520	-	10,680	3,609,840
Waterline Betterment	249,120	3.5-4.0%	244,080	-	720	243,360
Total Water Districts Fund			4,139,600	-	286,400	3,853,200
Refuse and Garbage District Fund Serial Bonds:						
Composting Facility Development	1,800,000	4.59%	75,000	-	75,000	-
Composting Facility Development	1,245,600	3.5-4.0%	1,220,400	-	3,600	1,216,800
Total Refuse and Garbage District Fund			1,295,400	-	78,600	1,216,800
Total governmental activities			\$ 8,660,000	\$ -	\$ 605,000	\$ 8,055,000

The annual requirements to amortize all bonded debt outstanding (by fund responsible for repayment of such debt) as of December 31, 2010 are as follows:

Year Ending December 31	Principal			Interest			
	Highway Fund	Water Districts	Garbage District	Refuse and Garbage			
				Highway Fund	Water Districts	District	Total
2011	\$ 250,000	\$ 277,400	\$ 87,600	\$ 108,051	\$ 150,974	\$ 47,676	\$ 306,701
2012	260,000	296,400	93,600	98,808	141,266	44,610	284,684
2013	265,000	296,400	93,600	89,126	130,890	41,334	261,350
2014	280,000	296,400	93,600	78,907	119,036	37,590	235,533
2015	290,000	292,600	92,400	68,220	107,180	33,846	209,246
2016-2020	1,640,000	1,721,400	543,600	163,328	350,102	110,558	623,988
2021-2022	-	672,600	212,400	-	40,280	12,720	53,000
Total	\$ 2,985,000	\$ 3,853,200	\$ 1,216,800	\$ 606,440	\$ 1,039,728	\$ 328,334	\$ 1,974,502

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, 2010:

	Balance 1/1/2010	Additions	Payments	Balance 12/31/2010	Due Within One Year
Serial bonds	\$ 8,660,000	\$ -	\$ 605,000	\$ 8,055,000	\$ 615,000
Compensated absences	3,736,072	805,789	853,680	3,688,181	574,266
OPEB obligation	1,180,877	1,001,265	608,587	1,573,555	-
Total	<u>\$ 13,576,949</u>	<u>\$ 1,807,054</u>	<u>\$ 2,067,267</u>	<u>\$ 13,316,736</u>	<u>\$ 1,189,266</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. Employees who joined the System after January 1, 2010 are required to contribute 3% for the duration of membership. 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>
2010	\$ 511,215	\$ 699,174
2009	317,708	378,820
2008	387,380	355,742

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 1st (e.g., billings due February 2011 would be based on the pension value as of March 31, 2010).

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 \$608,587 for the fiscal year ended December 31, 2010.

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.

	2010	2009
Annual required contribution	\$ 1,022,321	\$ 1,141,477
Interest on net OPEB obligation	47,234	24,559
Adjustment to annual required contribution	<u>(68,290)</u>	<u>(35,506)</u>
Annual OPEB costs (expense)	1,001,265	1,130,530
Contributions made	<u>(608,587)</u>	<u>(563,629)</u>
Increase in net OPEB obligation	392,678	566,901
Net OPEB obligation—beginning of year	<u>1,180,877</u>	<u>613,976</u>
Net OPEB obligation—end of year	<u>\$ 1,573,555</u>	<u>\$ 1,180,877</u>

As of December 31, 2010, the most recent actuarial valuation date, the plan was not funded. Since there were no assets, the unfunded actuarial liability for benefits was \$10,492,257.

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, 2010, calculations were based on plan data as of January 1, 2010 and financial data as of December 31, 2010. 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	Actuarial Value of Assets	Accrued Liability ("AAL")	Unfunded AAL ("UAAL")	Funded Ratio	Covered Payroll	Percentage of Covered Payroll
December 31, 2010	\$ -	\$ 10,492,257	\$ 10,492,257	0.0%	\$ 7,898,000	132.8%
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 presented below:

Year Ended December 31,	Annual OPEB Cost	Contributions Made	Percentage Contributed
2010	\$ 1,001,265	\$ 608,587	60.8%
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. During 2010, certain changes were made to retiree health and prescription drug plans which lowered projected future costs.

In the December 31, 2010 actuarial valuation, the projected unit credit method was used. The actuarial assumptions included a measurement date of December 31, 2010. The investment rate of return 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 ERS and the New York State 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 basis, therefore the remaining amortization period at December 31, 2010 was twenty-seven 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, 2010:

	Balance 1/1/2010	Additions	Deductions	Balance 12/31/2010
ASSETS				
Cash and cash equivalents	\$ 777,005	\$ 12,877,262	\$ 12,862,335	\$ 791,932
Accounts receivable	400	-	400	-
Total assets	<u>\$ 777,005</u>	<u>\$ 12,877,262</u>	<u>\$ 12,862,335</u>	<u>\$ 791,932</u>
LIABILITIES				
Agency liabilities	<u>\$ 777,405</u>	<u>\$ 12,877,262</u>	<u>\$ 12,862,735</u>	<u>\$ 791,932</u>
Total liabilities	<u>\$ 777,405</u>	<u>\$ 12,877,262</u>	<u>\$ 12,862,735</u>	<u>\$ 791,932</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 bargaining unit is currently in negotiations and has a contract through December 31, 2009. The White Collar bargaining unit has a contract negotiated through December 31, 2013 and the Police Benevolent Association contract was 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		\$ 56,713,002
Less: related debt issued and used for capital assets		
Bond anticipation notes	(5,030,000)	
Serial bonds	(8,055,000)	
Add: unspent bond anticipation notes and serial bonds proceeds	<u>4,951,979</u>	<u>(8,133,021)</u>
Investment in capital assets, net of related debt		<u>\$ 48,579,981</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, 2010 include:

Cemetery	\$ 21,822
D.A.R.E. program	20,590
Senior Center	1,272
Tax stabilization	655,900
Debt service	<u>131,398</u>
Total restrictions	<u>\$ 830,982</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, 2010, and include:

	General Fund	Highway Fund	Water Districts Fund	Capital Projects Fund	Debt Service Fund	Other Governmental Funds
Encumbrances	\$ 7,436	\$ -	\$ -	\$ -	\$ -	\$ -
Cemetery	21,822	-	-	-	-	-
D.A.R.E. program	20,590	-	-	-	-	-
Senior Center	1,272	-	-	-	-	-
Tax stabilization	655,900	-	-	-	-	-
Prepaid expenditures	248,511	34,418	5,432	-	-	14,238
Capital projects	-	-	-	693,220	-	-
Debt service	-	-	-	-	131,398	-
Total reserved fund balance	<u>\$ 955,531</u>	<u>\$ 34,418</u>	<u>\$ 5,432</u>	<u>\$ 693,220</u>	<u>\$ 131,398</u>	<u>\$ 14,238</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 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, 2010 include:

	General Fund	Highway Fund	Sewer Districts Fund	Water Districts Fund	Other Governmental Funds
Capital improvements	\$ 750,000	\$ -	\$ -	\$ -	\$ -
Subsequent year's expenditures	800,000	227,000	378,980	151,370	220,000
Insurance deductibles	401,833	-	-	-	-
Insurance workers' compensation	729,815	-	-	-	-
Town Historian	6,905	-	-	-	-
Total designated fund balance	<u>\$ 2,688,553</u>	<u>\$ 227,000</u>	<u>\$ 378,980</u>	<u>\$ 151,370</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. As of May 2010, the Town is no longer self insured. The Town utilizes the NYS Insurance Fund except for previous cases outstanding. Prior to May 2010, the Town purchased 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.

At December 31, 2010, the amount of workers compensation liabilities relating to the period in which the Town was self insured was \$107,507, 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, 2008 resulted from the following:

	Beginning Liability	Current Year Claims and Changes in Estimates	Claims Payments	Liability Balance at Fiscal Year-End
2010	\$ 106,216	\$ 58,877	\$ 57,586	\$ 107,507
2009	173,410	23,989	91,183	106,216

Additionally, at December 31, 2010, \$729,815 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, 2010:

Water Districts (within the Water Fund):	
District #8 Ext. 4	\$ 64
Sewer Districts (within the Sewer Fund):	
District #13 Ext. 3	1,469
Capital Project Fund:	
Town Park Improvements	3,695
Chestnut Ridge Village Trail	9,905
Land Acquisition	22,190
Seufert Rd. Waterline Ext	54,355
Municipal Center Renovations	328,969
Ellis Road Drainage	470,039

The deficits within Water Districts and Sewer District will be remedied through the raising of real property taxes and increased rates. The Town Park Improvements, Land Acquisition, Ellis Road Drainage, Chestnut Ridge Village Trail and Municipal Center Renovation 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 SCHEDULES 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, 2010

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance Favorable (Unfavorable)
Real property taxes	A1001	\$ 4,677,242	\$ -	\$ 4,677,242	\$ 4,675,890	\$ (1,352)
Total real property taxes		4,677,242	-	4,677,242	4,675,890	(1,352)
Real property tax items:						
Other payments in lieu of taxes	A1081	82,000	-	82,000	103,183	21,183
Exempt property conversions	A1089	10,000	-	10,000	6,428	(3,572)
Interest and penalties on taxes	A1090	100,000	-	100,000	87,700	(12,300)
Total real property tax items		192,000	-	192,000	197,311	5,311
Non-property tax items:						
Sales tax from Erie County	A1120	3,240,000	-	3,240,000	3,335,415	95,415
Franchises fees - cable TV	A1170	150,000	-	150,000	227,894	77,894
Total non property tax items		3,390,000	-	3,390,000	3,563,309	173,309
Departmental income:						
Tax Collector's fees	A1232	2,000	-	2,000	2,545	545
Town Clerk's fees	A1255	5,000	-	5,000	7,232	2,232
Park and recreation fees	A2001	280,000	-	280,000	313,451	33,451
Senior Center activity fees	A2036	14,000	-	14,000	12,123	(1,877)
Engineering fees	A2187	16,000	-	16,000	16,375	375
Tree planting fee	A2188	5,000	-	5,000	7,050	2,050
Revenue from other services (cemetery)	A2192	-	-	-	150	150
Total departmental income		322,000	-	322,000	358,926	36,926

(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	25,000	-	25,000	34,791	9,791
Interest and earnings - Cemetery	A2401.1	-	-	-	48	48
Interest and earnings - Risk	A2401.2	-	-	-	2,434	2,434
Rental of real property	A2410	20,000	-	20,000	2,868	(17,132)
Village maint/overhead	A2410.1	-	-	-	12,656	12,656
Verizon tower lease	A2410.2	-	-	-	15,392	15,392
Municipal building room rental	A2410.3	-	-	-	500	500
Total use of money and property		45,000	-	45,000	68,689	23,689
Licenses and permits:						
Amusement arcade license	A2501	-	-	-	740	740
Bingo licenses	A2540	500	-	500	1,200	700
Dog licenses	A2544	22,000	-	22,000	25,367	3,367
Licenses - other	A2545	2,500	-	2,500	4,666	2,166
Total licenses and permits		25,000	-	25,000	31,973	6,973
Fines and forfeitures:						
Fines and forfeited bail	A2610	320,000	-	320,000	268,819	(51,181)
Total fines and forfeitures		320,000	-	320,000	268,819	(51,181)

(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	16,489	6,489
Gift and donations (D.A.R.E.)	A2705	-	-	-	11,820	11,820
Gift and donations (Recreation)	A2705.2	20,000	-	20,000	60,557	40,557
Other unclassified revenues	A2770	500	-	500	11,574	11,074
Historic book sale revenue	A2770.1	-	-	-	71	71
Total miscellaneous		<u>30,500</u>	<u>-</u>	<u>30,500</u>	<u>100,511</u>	<u>70,011</u>
State aid:						
Per capita - unrestricted	A3001	126,030	-	126,030	121,963	(4,067)
Mortgage tax	A3005	700,000	-	700,000	702,961	2,961
STAR program	A3089	-	-	-	12,390	12,390
Contractual DWI aid	A3090	15,000	-	15,000	26,208	11,208
Court Assisted Program	A3330	-	8,512	8,512	24,141	15,629
Buckle-Up New York grant	A3390	3,000	-	3,000	11,425	8,425
Programs for youths	A3820	8,000	-	8,000	21,831	13,831
Total state aid		<u>852,030</u>	<u>8,512</u>	<u>860,542</u>	<u>920,919</u>	<u>60,377</u>
Federal aid:						
Nutrition site fees	A4737	1,000	-	1,000	902	(98)
Total federal aid		<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>902</u>	<u>(98)</u>
TOTAL REVENUES		<u>\$ 9,854,772</u>	<u>\$ 8,512</u>	<u>\$ 9,863,284</u>	<u>\$ 10,187,649</u>	<u>\$ 324,365</u>

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TOWN OF ORCHARD PARK, NEW YORK
General Fund
Schedule of Expenditures and Other Financing Uses—Budget and Actual
Year Ended December 31, 2010

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance Favorable (Unfavorable)
GENERAL GOVERNMENT SUPPORT						
Town Board:						
Personal services						
Salary of councilmen	A1010.100	\$ 73,144	\$ -	\$ 73,144	\$ 73,144	\$ -
Contractual expenses						
Travel and conference	A1010.413	900	-	900	27	873
Town Board total		<u>74,044</u>	<u>-</u>	<u>74,044</u>	<u>73,171</u>	<u>873</u>
Town Justice:						
Personal services						
Salary of justices	A1110.100	67,314	-	67,314	67,314	-
Salaries - clerical	A1110.137	73,507	5,672	79,179	79,179	-
Part-time clerical	A1110.139	11,180	(1,550)	9,630	9,630	-
Equipment						
Office equipment	A1110.200	1,000	(1,000)	-	-	-
Contractual expenses						
Other expenses	A1110.419	1,000	646	1,646	1,646	-
Law books	A1110.420	1,000	(1,000)	-	-	-
Equipment maintenance	A1110.445	800	-	800	800	-
Court reporter	A1110.449	1,000	350	1,350	1,350	-
Court assistance program	A1110.462	-	8,512	8,512	24,141	(15,629)
Town Justice Total		<u>156,801</u>	<u>11,630</u>	<u>168,431</u>	<u>184,060</u>	<u>(15,629)</u>

(continued)

Account Name	Account Code	Original Budget		Transfers	Adjusted Budget		Variance Favorable (Unfavorable)
		Appropriation	Budget		Appropriation	Expenditures	
Supervisor:							
Personal services							
Salary of supervisor	A1220.100	70,761	-	-	70,761	70,761	-
Salary of clerical	A1220.137	144,860	3,335	-	148,195	148,195	-
Equipment							
Office equipment	A1220.200	500	(400)	-	100	100	-
Contractual expenses							
Grant writer expenses	A1220.403	18,000	-	-	18,000	18,000	-
Travel and conference	A1220.413	750	(93)	-	657	657	-
Trails task force	A1220.417	400	50	-	450	450	-
Other expenses	A1220.419	-	25	-	25	25	-
Maintenance of vehicle	A1220.445	800	(779)	-	21	21	-
Arts & Culture	A1220.449	8,000	(655)	-	7,345	7,345	-
Debt administration	A1220.465	1,500	300	-	1,800	1,800	-
Gasoline	A1220.475	500	(480)	-	20	20	-
Supervisor total		<u>246,071</u>	<u>1,303</u>	<u>-</u>	<u>247,374</u>	<u>247,374</u>	<u>-</u>
Independent auditing and accounting:							
Contractual expenses							
Accounting services	A1320.451	33,260	-	-	33,260	33,260	-
Independent auditing and accounting total		<u>33,260</u>	<u>-</u>	<u>-</u>	<u>33,260</u>	<u>33,260</u>	<u>-</u>
Tax Collector:							
Personal services							
Salary of receiver	A1330.100	42,707	(42,707)	-	-	-	-
Deputy receiver	A1330.111	-	41,936	-	41,936	41,936	-
Clerical (part-time)	A1330.137	6,905	660	-	7,565	7,565	-
Clerical (part-time)	A1330.139	114	(114)	-	-	-	-

(continued)

Account Name	Account Code	Original Budget		Transfers	Adjusted Budget		Variance Favorable (Unfavorable)
		Appropriation			Appropriation	Expenditures	
Equipment							
Office equipment	A1330.200	750		(750)	-	-	-
Contractual expenses							
Mileage reimbursement	A1330.412	500		(390)	110	110	-
Travel and conference	A1330.413	750		(750)	-	-	-
Other expenses	A1330.419	450		(274)	176	176	-
Equipment repair	A1330.446	500		(500)	-	-	-
Publishing	A1330.450	700		(145)	555	555	-
Tax Collector total		<u>53,376</u>		<u>(3,034)</u>	<u>50,342</u>	<u>50,342</u>	<u>-</u>
Budget:							
Contractual expenses							
Accounting services	A1340.451	<u>33,260</u>		<u>115</u>	<u>33,375</u>	<u>33,375</u>	<u>-</u>
Budget total		<u>33,260</u>		<u>115</u>	<u>33,375</u>	<u>33,375</u>	<u>-</u>
Assessor:							
Personal services							
Salary of assessor	A1355.100	62,016		2,402	64,418	64,418	-
Senior tax map technician	A1355.110	56,643		1,704	58,347	58,347	-
Clerical personnel	A1355.137	65,845		2,167	68,012	68,012	-
Equipment							
Office equipment	A1355.200	1,200		(1,050)	150	150	-
Contractual expenses							
Mileage reimbursement	A1355.412	1,500		(632)	868	868	-
Travel and conference	A1355.413	800		-	800	790	10
Training	A1355.414	1,500		(650)	850	764	86
Computer software	A1355.442	850		-	850	780	70

(continued)

Account Name	Account Code	Original Budget		Adjusted Budget		Variance Favorable (Unfavorable)
		Appropriation	Transfers	Appropriation	Expenditures	
Maintenance of equipment	A1355.446	150	(150)	-	-	-
Publishing	A1355.450	200	1,327	1,527	1,527	-
Board of assessment review	A1355.455	2,000	(767)	1,233	1,233	-
Assessor total		<u>192,704</u>	<u>4,351</u>	<u>197,055</u>	<u>196,889</u>	<u>166</u>
Town Clerk:						
Personal services						
Salary of town clerk	A1410.100	57,702	-	57,702	57,702	-
Salary of records officer	A1410.110	3,191	-	3,191	3,191	-
Salary of deputy	A1410.111	40,228	1,687	41,915	41,915	-
Deputy	A1410.113	-	1,364	1,364	726	638
Salary of second deputy	A1410.137	35,073	-	35,073	34,779	294
Part-time clerical	A1410.139	5,938	(5,938)	-	-	-
Records Mgmt. clerk - PT	A1410.141	6,450	(2,018)	4,432	2,629	1,803
Equipment						
Office equipment	A1410.200	1,300	(1,066)	234	234	-
Contractual expenses						
Travel and conference	A1410.413	950	89	1,039	1,039	-
Other expense	A1410.419	300	37	337	337	-
Publishing	A1410.450	3,644	1,961	5,605	5,605	-
Codification of ordinances	A1410.460	3,915	(1,435)	2,480	2,480	-
Town Clerk total		<u>158,691</u>	<u>(5,319)</u>	<u>153,372</u>	<u>150,637</u>	<u>2,735</u>
Law:						
Personal services						
Salary of town attorney	A1420.100	38,543	268	38,811	38,811	-
Salary of deputy town attorney	A1420.110	25,408	282	25,690	25,690	-

(continued)

Account Name	Account Code	Original Budget		Transfers	Adjusted Budget		Variance Favorable (Unfavorable)
		Appropriation	Expenditures		Appropriation	Expenditures	
Contractual expenses							
Travel and conference	A1420.413	1,000	(1,000)		-	-	-
Other expenses	A1420.419	1,500	(1,500)		-	-	-
Outside legal services	A1420.455	57,000	13,664		70,664	70,664	-
Outside appraisals	A1420.460	33,250	-		33,250	26,093	7,157
Law total		<u>156,701</u>	<u>11,714</u>		<u>168,415</u>	<u>161,258</u>	<u>7,157</u>
Engineer:							
Personal services							
Salary of engineer	A1440.100	93,925	3,031		96,956	96,956	-
Salary of assist engr and inspectors	A1440.111	468,195	-		468,195	338,240	129,955
Salary - clerical	A1440.137	32,330	1,047		33,377	33,377	-
Salary - part-time personnel	A1440.139	25,000	(4,078)		20,922	5,263	15,659
Equipment							
Engineering equipment	A1440.200	10,000	3,271		13,271	13,095	176
Contractual expenses							
Office supplies	A1440.400	3,600	(1,000)		2,600	1,709	891
Mileage reimbursement	A1440.412	150	-		150	-	150
Travel and conference	A1440.413	1,700	-		1,700	1,697	3
Inspector training	A1440.414	2,800	(300)		2,500	2,494	6
Computer training	A1440.415	1,600	(1,600)		-	-	-
Vehicle maintenance	A1440.445	1,500	300		1,800	1,773	27
Water quality consultants	A1440.448	9,000	-		9,000	8,318	682
Gasoline	A1440.475	3,200	(671)		2,529	2,529	-
Engineer total		<u>653,000</u>	<u>-</u>		<u>653,000</u>	<u>505,451</u>	<u>147,549</u>
Buildings:							
Personal services							
Salary of maint. personnel	A1620.144	121,070	(5,376)		115,694	94,033	21,661

(continued)

Account Name	Account Code	Original Budget		Transfers	Adjusted Budget		Variance Favorable (Unfavorable)
		Appropriation	Budget		Appropriation	Expenditures	
Part time personnel	A1620.149	2,500	15,376	17,876	17,876	-	
Contractual expenses							
Maintenance supplies	A1620.405	14,000	-	14,000	10,403	3,597	
Other expenses	A1620.419	3,000	-	3,000	1,808	1,192	
Telephone	A1620.420	30,000	13,443	43,443	43,443	-	
Electric	A1620.421	100,000	(13,443)	86,557	65,226	21,331	
Gas	A1620.422	32,000	-	32,000	17,949	14,051	
Buildings - Village Water	A1620.423	1,700	-	1,700	1,212	488	
Jolls House utilities	A1620.426	1,750	-	1,750	429	1,321	
Remodeling and renovations	A1620.445	15,500	-	15,500	13,253	2,247	
Contracted repair and maint.	A1620.446	32,500	(10,000)	22,500	18,267	4,233	
Buildings total		354,020	-	354,020	283,899	70,121	

Central Printing and Mailing:

Personal services						
Central computer technician	A1670.130	53,084	1,570	54,654	54,654	-
Central clerical pool	A1670.139	2,000	(1,490)	510	510	-
Contractual expenses						
Office supplies	A1670.400	20,000	(80)	19,920	18,933	987
GIS supplies	A1670.401	5,000	-	5,000	3,669	1,331
Postage	A1670.411	35,000	-	35,000	34,157	843
Computer training	A1670.415	1,000	-	1,000	472	528
Central copy supplies	A1670.419	5,000	-	5,000	3,685	1,315
Rental copy machines	A1670.439	25,500	-	25,500	24,940	560
Radio central maintenance	A1670.440	8,000	-	8,000	6,572	1,428
Central computer - hardware	A1670.441	3,500	-	3,500	280	3,220
Central computer - software	A1670.442	27,682	13,031	40,713	34,147	6,566

(continued)

Account Name	Account Code	Original Budget		Adjusted Budget		Expenditures	Variance Favorable (Unfavorable)
		Appropriation	Transfers	Appropriation			
Central computer - maintenance	A1670.443	12,929	-	12,929		11,747	1,182
Central maintenance agreements	A1670.446	22,000	-	22,000		19,612	2,388
Website	A1670.447	1,000	-	1,000		600	400
Central Printing and Mailing total		<u>221,695</u>	<u>13,031</u>	<u>234,726</u>		<u>213,978</u>	<u>20,748</u>
Special Items:							
Contractual expenses							
Municipal association dues	A1910.406	3,700	585	4,285		4,285	-
First aid expenses	A1910.408	1,000	-	1,000		928	72
Unallocated insurance	A1910.431	310,000	(11,681)	298,319		161,934	136,385
Taxes and assess. on town property	A1910.462	8,000	766	8,766		8,766	-
Judgments and claims	A1910.464	1,000	-	1,000		-	1,000
Erie County chargebacks	A1910.465	5,000	3,572	8,572		8,572	-
Contingent	A1910.480	125,000	(120,209)	4,791		-	4,791
Special Items total		<u>453,700</u>	<u>(126,967)</u>	<u>326,733</u>		<u>184,485</u>	<u>142,248</u>
Judgments and Claims (Risk Retention):							
Contractual expenses							
Claims and judgments	A1930.464	-	-	-		1,146	(1,146)
Judgments and Claims total:		<u>-</u>	<u>-</u>	<u>-</u>		<u>1,146</u>	<u>(1,146)</u>
General Government Support total		<u>2,787,323</u>	<u>(93,176)</u>	<u>2,694,147</u>		<u>2,319,325</u>	<u>374,822</u>

(continued)

Account Name	Account Code	Original Budget		Transfers		Adjusted Budget		Expenditures	Variance Favorable (Unfavorable)
		Appropriation	Budget	Appropriation	Budget	Appropriation	Budget		
EDUCATION									
D.A.R.E. Program:									
Contractual expenses									
Program supplies	A2989.419	2,000	-	-	2,000	7,922	(5,922)		
Education total		2,000	-	-	2,000	7,922	(5,922)		
PUBLIC SAFETY									
Police:									
Personal services									
Salary of police	A3120.100	2,674,324	107,338	2,781,662	2,781,662	2,781,662	-		
Personal services	A3120.101	4,500	-	4,500	4,500	-	4,500		
Traffic safety grant	A3120.102	4,500	3,473	7,973	7,973	7,973	-		
Civilian dispatcher	A3120.104	65,052	2,895	67,947	67,947	67,947	-		
Salary of bingo inspector	A3120.110	1,618	21	1,639	1,639	1,639	-		
Salary of clerical personnel	A3120.137	65,665	2,685	68,350	68,350	68,350	-		
Equipment									
Patrol cars	A3120.215	93,950	(125)	93,825	93,825	93,825	-		
Other equipment	A3120.225	17,832	5,349	23,181	23,181	23,181	-		
Contractual expenses									
Police Supplies	A3120.401	7,500	(362)	7,138	7,138	7,138	-		
Uniform allowance	A3120.407	32,410	(6,817)	25,593	25,593	25,593	-		
Ammunition - range fees	A3120.409	9,236	(158)	9,078	9,078	9,078	-		
Mileage reimbursement	A3120.412	500	(160)	340	340	340	-		
Travel and conference	A3120.413	800	-	800	800	782	18		
Training aids	A3120.414	1,000	650	1,650	1,650	1,650	-		

(continued)

Account Name	Account Code	Original Budget		Transfers	Adjusted Budget		Variance Favorable (Unfavorable)
		Appropriation	Expenditures		Appropriation	Expenditures	
Other expenses	A3120.418	1,000	789	(211)	789	-	
Union contract travel	A3120.419	1,200	521	(679)	521	-	
Equipment repairs	A3120.443	20,000	16,012	(3,988)	16,012	-	
Small equipment repairs	A3120.449	10,000	6,345	(3,655)	6,345	-	
Insurance deduct	A3120.451	3,000	1,896	(1,104)	1,896	-	
Gasoline	A3120.475	60,000	49,141	(10,859)	49,141	-	
Police total		<u>3,074,087</u>	<u>3,168,380</u>	<u>94,293</u>	<u>3,163,862</u>	<u>4,518</u>	
Traffic Control:							
Personal services							
Salary of laborers	A3310.144	19,669	16,355	-	19,669	3,314	
Equipment							
Signs	A3310.215	8,000	7,404	-	8,000	596	
Contractual expenses							
Electric	A3310.421	2,000	1,075	-	2,000	925	
Signal maintenance	A3310.442	3,500	1,860	-	3,500	1,640	
Repairs	A3310.443	8,000	7,119	-	8,000	881	
Traffic Control total		<u>41,169</u>	<u>33,813</u>	<u>-</u>	<u>41,169</u>	<u>7,356</u>	
Control of Animals:							
Personal services							
Salary of dog control officer	A3510.100	30,000	30,388	388	30,388	-	
Salary of assist. dog control officer	A3510.111	9,631	4,402	(388)	9,243	4,841	
Equipment							
Furniture	A.3510.200	25,000	20,533	(700)	24,300	3,767	
Contractual expenses							
Travel and conference	A3510.413	150	150	-	150	-	
Training	A3510.414	250	61	-	250	189	
Other expenses	A3510.419	700	1,226	700	1,400	174	

(continued)

Account Name	Account Code	Original Budget		Transfers	Adjusted Budget		Expenditures	Variance Favorable (Unfavorable)
		Appropriation	Budget		Appropriation	Budget		
Nuisance animal control	A3510.420	1,750	-	-	1,750	775	975	
Electric	A3510.421	1,500	-	-	1,500	672	828	
Gas	A3510.422	3,600	-	-	3,600	2,639	961	
Maintenance of vehicle	A3510.445	600	-	-	600	-	600	
Animal hospital care	A3510.446	500	-	-	500	42	458	
Building Maintenance	A3510.448	500	-	-	500	-	500	
Gasoline	A3510.475	3,000	-	-	3,000	642	2,358	
Uniforms	A3510.480	500	-	-	500	444	56	
Control of Animals total		<u>77,681</u>	<u>-</u>	<u>-</u>	<u>77,681</u>	<u>61,974</u>	<u>15,707</u>	
SouthTown Hazardous Material:								
Contractual expenses	A3989.400	3,000	-	-	3,000	3,000	-	
SouthTown Hazardous Material total		<u>3,000</u>	<u>-</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>	
Public Safety total		<u>3,195,937</u>	<u>94,293</u>	<u>-</u>	<u>3,290,230</u>	<u>3,262,649</u>	<u>27,581</u>	
TRANSPORTATION								
Superintendent of Highways:								
Personal services								
Salary of superintendent	A5010.100	70,668	-	-	70,668	70,668	-	
Salary - clerical	A5010.137	10,500	-	-	10,500	-	10,500	
Equipment								
Tank and environmental expense	A5010.200	2,500	-	-	2,500	2,500	-	
Other equipment	A5010.210	1,000	(609)		391	391	-	

(continued)

Account Name	Account Code	Original Budget		Transfers	Adjusted Budget		Variance Favorable (Unfavorable)
		Appropriation	Expenditures		Appropriation	Expenditures	
Contractual expenses							
Travel and conference	A5010.413	600	404	(3)	597	193	
Other expenses	A5010.419	1,500	712	(788)	712	-	
Internet telephone charge	A5010.420	2,100	3,635	1,535	3,635	-	
Radio repair	A5010.440	1,900	1,523	-	1,900	377	
Superintendent of Highways total		90,768	79,833	135	90,903	11,070	
Highway Garage:							
Equipment							
Salt barn	A5132.200	1,000	1,000	-	1,000	-	
Contractual expenses							
Electric	A5132.421	6,000	3,567	-	6,000	2,433	
Gas	A5132.422	22,000	10,488	(800)	21,200	10,712	
Water	A5132.423	1,500	3,398	2,816	4,316	918	
Building maintenance	A5132.445	10,000	9,968	-	10,000	32	
Highway Garage total		40,500	28,421	2,016	42,516	14,095	
Transportation total		131,268	108,254	2,151	133,419	25,165	
ECONOMIC ASSISTANCE AND OPPORTUNITY							
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	-	

(continued)

Account Name	Account Code	Original Budget		Transfers	Adjusted Budget		Variance Favorable (Unfavorable)
		Appropriation	Expenditures		Appropriation	Expenditures	
CULTURE AND RECREATION							
Recreation Administration:							
Personal services							
Salary of director	A7020.100	65,744	2,086	67,830	67,830	-	
Salary of asst. director	A7020.111	39,317	2,481	41,798	41,798	-	
Clerical - part-time	A7020.137	15,210	(255)	14,955	14,955	-	
Salary - other recreation personnel	A7020.149	182,904	18,274	201,178	201,178	-	
Equipment							
Office equipment	A7020.200	2,000	-	2,000	1,985	15	
Playground equipment	A7020.201	4,000	(1,449)	2,551	2,551	-	
Contractual expenses							
Arts and crafts supplies	A7020.402	3,500	-	3,500	3,494	6	
Other expenses	A7020.419	2,000	(34)	1,966	1,963	3	
Telephone	A7020.420	3,500	2,343	5,843	5,843	-	
Electric	A7020.421	6,500	(4,159)	2,341	2,341	-	
Gas	A7020.422	3,500	(1,299)	2,201	2,201	-	
Field trips	A7020.428	10,000	34	10,034	10,034	-	
Special events	A7020.433	27,000	(1,775)	25,225	25,225	-	
Publishing	A7020.450	15,000	-	15,000	14,987	13	
Training	A7020.459	2,500	523	3,023	3,023	-	
Transportation	A7020.463	20,000	(3,965)	16,035	16,035	-	
Building rentals	A7020.478	10,000	(5,348)	4,652	4,652	-	
Supplies	A7020.480	18,000	-	18,000	17,923	77	

(continued)

Account Name	Account Code	Original Budget		Transfers	Adjusted Budget		Expenditures	Variance	
		Appropriation	Budget		Appropriation	Budget		Favorable	(Unfavorable)
Recreation review	A7020.486	480		(200)	280	280		-	
Youth Service Organization	A7020.488	27,900		(500)	27,400	27,400		-	
Recreation Administration total		<u>459,055</u>		<u>6,757</u>	<u>465,812</u>	<u>465,698</u>		<u>114</u>	
Parks and Playgrounds:									
Personal services									
Parks superintendent	A7110.100	11,032		331	11,363	11,363		-	
Milestrip field maintenance	A7110.101	13,368		-	13,368	13,368		-	
Milestrip field part time	A7110.102	5,000		(331)	4,669	-		4,669	
Salary of laborers	A7110.144	314,509		10,495	325,004	323,150		1,854	
Part-time help	A7110.149	50,000		306	50,306	49,985		321	
Equipment									
Milestrip field equipment	A7110.200	8,500		7,980	16,480	16,468		12	
Recreation equipment	A7110.215	78,000		(5,495)	72,505	72,495		10	
Tennis court	A7110.217	5,000		(5,000)	-	-		-	
Lake water quality management	A7110.238	9,000		(8,131)	869	869		-	
Contractual expenses									
Milestrip field supplies	A7110.400	1,500		-	1,500	1,500		-	
Supplies	A7110.402	20,000		10,000	30,000	29,966		34	
Clothing	A7110.407	2,100		-	2,100	2,100		-	
Other	A7110.419	500		(32)	468	444		24	
Electric	A7110.421	14,000		-	14,000	8,657		5,343	
Gas	A7110.422	4,500		-	4,500	2,446		2,054	
Water-Calif. Rd. ball diamond	A7110.423	9,500		2,600	12,100	11,883		217	
Portable bathrooms	A7110.425	7,000		-	7,000	6,688		312	
Parks trail maintenance	A7110.443	4,500		-	4,500	4,498		2	

(continued)

Account Name	Account Code	Original Budget		Adjusted Budget		Variance Favorable (Unfavorable)
		Appropriation	Transfers	Appropriation	Expenditures	
Vehicle repair and maintenance	A7110.445	6,500	232	6,732	6,732	-
Small equipment repair	A7110.446	6,000	1,200	7,200	7,157	43
Fencing	A7110.447	1,500	(306)	1,194	1,170	24
Fertilizer	A7110.448	2,000	-	2,000	1,980	20
Channel cleaning - Yates Park	A7110.449	15,000	(15,000)	-	-	-
Launching area repairs	A7110.450	200	-	200	-	200
Gasoline	A7110.475	16,538	(1,000)	15,538	15,247	291
Contracted mowing	A7110.477	18,000	-	18,000	17,270	730
Parks and Playgrounds total		<u>623,747</u>	<u>(2,151)</u>	<u>621,596</u>	<u>605,436</u>	<u>16,160</u>
Orchestra and Cultural:						
Contractual expenses						
Orchestra	A7270.449	4,000	-	4,000	4,000	-
Council of the Arts	A7270.451	2,000	-	2,000	2,000	-
Orchestra and Cultural total		<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>6,000</u>	<u>-</u>
Youth Board:						
Personal services						
Director	A7310.100	15,342	635	15,977	15,977	-
Contractual expenses						
Youth court	A7310.401	1,000	-	1,000	934	66
Youth Board total		<u>16,342</u>	<u>635</u>	<u>16,977</u>	<u>16,911</u>	<u>66</u>
Historian:						
Personal services						
Salary of historian	A7510.100	3,000	-	3,000	3,000	-

(continued)

Account Name	Account Code	Original Budget		Transfers	Adjusted Budget		Variance Favorable (Unfavorable)
		Appropriation	Expenditures		Appropriation	Expenditures	
Contractual expenses							
Other expenses	A7510.419	-	821	-	-	(821)	
Utility reimbursement	A7510.447	2,000	2,000	-	2,000	-	
Historian total		5,000	5,821	-	5,000	(821)	
Historic Preservation:							
Contractual expenses							
Other expenses	A7520.419	1,500	17,891	-	1,500	(16,391)	
Historian total		1,500	17,891	-	1,500	(16,391)	
Celebrations:							
Contractual expenses							
Patriotic observances	A7550.439	500	500	-	500	-	
July 4, celebration	A7550.440	5,000	4,500	-	5,000	500	
O.P. Chorale	A7550.441	1,200	1,200	-	1,200	-	
Chamber Christmas lighting	A7550.443	1,500	1,500	-	1,500	-	
Celebrations total		8,200	7,700	-	8,200	500	
Senior Citizens Program:							
Personal services							
Salaries	A7610.100	48,646	51,519	2,873	51,519	-	
P/T Clerical	A7610.139	27,347	23,511	(2,873)	24,474	963	
P/T Personnel	A7610.149	1,000	988	-	1,000	12	
Equipment							
Equipment	A7610.200	10,000	6,718	(3,282)	6,718	-	

(continued)

Account Name	Account Code	Original Budget		Transfers	Adjusted Budget		Variance Favorable (Unfavorable)
		Appropriation			Appropriation	Expenditures	
Contractual expenses							
Group expenses	A7610.400	33,000		87	33,087	33,087	-
Senior citizens van	A7610.401	11,000		1,438	12,438	12,438	-
Meals on Wheels	A7610.408	3,000			3,000	3,000	-
Activity center supplies	A7610.409	4,000		(316)	3,684	1,290	2,394
Activity center operations	A7610.410	18,000		-	18,000	12,668	5,332
Other expenses	A7610.419	2,500		-	2,500	1,944	556
Telephone	A7610.420	2,400		2,074	4,474	4,474	-
Electric	A7610.421	8,000		-	8,000	5,950	2,050
Gas	A7610.422	6,000		-	6,000	3,068	2,932
Village water	A7610.423	350		-	350	179	171
Maintenance and Repairs	A.7610.445	6,000		-	6,000	2,385	3,615
Senior Citizens Program total		181,243		1	181,244	163,219	18,025
Culture and Recreation total		1,301,087		5,242	1,306,329	1,288,676	17,653
HOME AND COMMUNITY SERVICES							
Brush & Weeds:							
Contractual expenses							
Contracted container hauling	A8160.410	3,500		-	3,500	3,220	280
Brush & Weeds Total		3,500		-	3,500	3,220	280
Drainage:							
Contractual expenses							
Townwide improvements	A8540.400	18,000		-	18,000	17,664	336
Drainage maintenance	A8540.448	12,000		-	12,000	11,962	38
WNY Coalition fee	A8540.449	1,500		-	1,500	1,500	-
Drainage total		31,500		-	31,500	31,126	374

(continued)

Account Name	Account Code	Original Budget		Transfers	Adjusted Budget		Variance Favorable (Unfavorable)
		Appropriation	Expenditures		Appropriation	Expenditures	
Shade Trees and Beautification:							
Personal services							
Salaries	A8560.100	13,680	13,831	152	13,832	13,831	1
Tree planting labor	A8560.101	5,000	5,000	-	5,000	5,000	-
Contractual expenses							
Mileage reimbursement	A8560.412	500	-	-	500	-	500
Training	A8560.413	300	130	(152)	148	130	18
Beautification and spraying	A8560.417	5,000	4,999	-	5,000	4,999	1
Trees and supplies	A8560.419	15,000	9,199	-	15,000	9,199	5,801
Data collector and software	A8560.470	500	200	-	500	200	300
Tree and stump removal	A8560.471	10,000	8,085	-	10,000	8,085	1,915
		<u>49,980</u>	<u>41,444</u>	<u>-</u>	<u>49,980</u>	<u>41,444</u>	<u>8,536</u>
Shade Trees And Beautification total							
Conservation Board:							
Personal services							
Board members	A8730.100	6,380	7,339	959	7,339	7,339	-
Clerk - part-time	A8730.139	640	175	(465)	175	175	-
Contractual expenses							
Travel and conference	A8730.413	500	6	(494)	6	-	6
Publications	A8730.450	150	33	-	150	33	117
		<u>7,670</u>	<u>7,547</u>	<u>-</u>	<u>7,670</u>	<u>7,547</u>	<u>123</u>
Conservation Board Total							
Cemetery:							
Personal services							
Labor	A8810.149	-	65	-	-	65	(65)
Cemetery Total		<u>-</u>	<u>65</u>	<u>-</u>	<u>-</u>	<u>65</u>	<u>(65)</u>
Home and Community Services Total		<u>92,650</u>	<u>83,402</u>	<u>-</u>	<u>92,650</u>	<u>83,402</u>	<u>9,248</u>

(continued)

(concluded)

Account Name	Account Code	Original Budget		Transfers	Adjusted Budget		Expenditures	Variance	
		Appropriation	Budget		Appropriation	Budget		(Unfavorable)	Favorable
Employee Benefits:									
State retirement	A9010.810	419,000		(158,929)	260,071	260,071		-	
Police retirement	A9015.811	551,000		68,086	619,086	619,086		-	
Social security	A9030.812	350,000		281	350,281	350,322		(41)	
Workers' compensation	A9040.813	100,000		159,737	259,737	292,655		(32,918)	
Life insurance	A9045.815	7,000		-	7,000	6,793		207	
Hospital and medical insurance	A9060.814	1,202,700		(85,918)	1,116,782	1,054,477		62,305	
Flex plan	A9065.814	76,000		16,503	92,503	92,503		-	
Insurance Waivers	A9065.817	20,000		-	20,000	8,400		11,600	
Unemployment insurance	A9070.816	10,000		242	10,242	10,242		-	
Dental insurance	A9080.818	70,000		-	70,000	62,863		7,137	
Medicare	A9090.817	83,000		-	83,000	82,859		141	
Employee Benefits total		<u>2,888,700</u>		<u>2</u>	<u>2,888,702</u>	<u>2,840,271</u>		<u>48,431</u>	
TOTAL EXPENDITURES		<u>10,399,265</u>		<u>8,512</u>	<u>10,407,777</u>	<u>9,910,799</u>		<u>496,978</u>	
OTHER FINANCING USES									
Transfers Out:									
Transfer to Capital	A9901.901	35,000		125,000	160,000	135,000		25,000	
Operating Transfers Out Total		<u>35,000</u>		<u>125,000</u>	<u>160,000</u>	<u>135,000</u>		<u>25,000</u>	
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 10,434,265</u>		<u>\$ 133,512</u>	<u>\$ 10,567,777</u>	<u>\$ 10,045,799</u>		<u>\$ 521,978</u>	

TOWN OF ORCHARD PARK, NEW YORK
General Fund
Schedule of Changes in Unreserved Fund Balance
Year Ended December 31, 2010

	Total	Town - Outside Village	Unrestricted
UNRESERVED FUND BALANCE, JANUARY 1	\$ 6,525,301	\$ 3,027,824	\$ 3,497,477
2010 Budgetary Performance:			
Net change in fund balance per final budget	(679,493)	-	(679,493)
Revenues in excess of final budget	324,365	95,415	228,950
Expenditures below authorized appropriations	496,978	-	496,978
Net change from budgetary performance	141,850	95,415	46,435
Net Changes in Reserves:			
Decrease in reserve for encumbrances	67,492	-	67,492
Decrease in reserve for cemetery	6	-	6
Increase in reserve for D.A.R.E.	(5,899)	-	(5,899)
Decrease in reserve for historic survey	5,850	-	5,850
Increase in reserve for tax stabilization	(2,938)	-	(2,938)
Increase in reserve for prepaid expenditures	(114,887)	-	(114,887)
Net change from changes in reserves	(50,376)	-	(50,376)
TOTAL UNRESERVED FUND BALANCE, DECEMBER 31	6,616,775	3,123,239	3,493,536
Less Amounts Designated:			
Capital improvements	(750,000)	-	(750,000)
Insurance deductibles	(401,833)	-	(401,833)
Insurance workers' compensation	(729,815)	-	(729,815)
Town Historian	(6,905)	-	(6,905)
Subsequent year's expenditures	(800,000)	(125,000)	(675,000)
TOTAL UNRESERVED - UNDESIGNATED FUND BALANCE, DECEMBER 31	\$ 3,928,222	\$ 2,998,239	\$ 929,983

TOWN OF ORCHARD PARK, NEW YORK
Highway Fund
Schedule of Revenues—Budget and Actual
Year Ended December 31, 2010

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Budgetary Revenue	Variance Favorable (Unfavorable)
REVENUES:						
Real property taxes	DA1001	\$ 3,213,548	-	\$ 3,213,548	\$ 3,213,548	\$ -
Non-property tax distribution by County	DA1120	110,000	-	110,000	110,000	-
Intergovernmental charges:						
Services for other governments	DA2300	81,778	-	81,778	92,415	10,637
Use of money and property:						
Interest earnings	DA2401	10,000	-	10,000	6,592	(3,408)
Miscellaneous:						
Sale of Culvert Pipe	DA2655	-	-	-	8,590	8,590
Sale of equipment	DA2665	-	-	-	5,309	5,309
Other unclassified revenue	DA2770	3,000	-	3,000	7,125	4,125
Miscellaneous total		3,000	-	3,000	21,024	18,024
State aid:						
C.H.I.P.S. Program	DA3501	120,868	987	121,855	121,855	-
State aid total		120,868	987	121,855	121,855	-
TOTAL REVENUES		\$ 3,539,194	\$ 987	\$ 3,540,181	\$ 3,565,434	\$ 25,253

TOWN OF ORCHARD PARK, NEW YORK
Highway Fund
Schedule of Expenditures and Other Financing Uses—Budget and Actual
Year Ended December 31, 2010

Account Name	Account Code	Original		Transfers	Adjusted		Variance	
		Budget	Appropriation		Budget	Appropriation	Budgetary Expenditures	Favorable (Unfavorable)
GENERAL GOVERNMENT SUPPORT:								
Special items:								
Contractual expenses								
Drug & alcohol testing	DA.1910.407	\$ 2,800	\$ -	\$ -	2,800	\$ 540	\$ 2,260	
First aid expenses	DA.1910.408	2,000	-	-	2,000	1,276	724	
Safety training	DA.1910.409	500	-	-	500	54	446	
Unallocated insurance	DA.1910.431	60,000	(22,204)	(22,204)	37,796	32,388	5,408	
General Government Support total		65,300	(22,204)	(22,204)	43,096	34,258	8,838	
TRANSPORTATION:								
General repairs:								
Personal services								
Salary - laborers	DA.5110.144	849,510	53,114	53,114	902,624	865,124	37,500	
Salary - part-time labor	DA.5110.149	24,000	-	-	24,000	23,686	314	
Contractual expenses								
Clothing allowance	DA.5110.407	12,500	1,577	1,577	14,077	14,077	-	
Fuel, oil, anti-freeze	DA.5110.416	87,000	8,517	8,517	95,517	77,542	17,975	
Telephone	DA.5110.420	8,600	-	-	8,600	1,082	7,518	
Equipment rental	DA.5110.440	30,000	(90)	(90)	29,910	29,229	681	
Erie County chargebacks	DA.5110.464	100	4,782	4,782	4,882	4,882	-	
Stone and gravel and road oil	DA.5110.472	341,700	(98,883)	(98,883)	242,817	242,817	-	
Ready mix, manhole covers	DA.5110.473	15,000	(1,570)	(1,570)	13,430	13,402	28	
Culvert pipe	DA.5110.474	15,000	-	-	15,000	14,703	297	
General repairs total		1,383,410	(32,553)	(32,553)	1,350,857	1,286,544	64,313	

(continued)

Account Name	Account Code	Original Budget		Adjusted Budget		Variance	
		Appropriation	Transfers	Appropriation	Expenditures	Favorable	(Unfavorable)
Improvement program:							
Capital outlay							
Permanent improvements	DA.5112.200	120,868	987	121,855	121,855	-	-
Improvement program total		120,868	987	121,855	121,855	-	-
Bridges:							
Personal services							
Laborers - part-time	DA.5120.149	12,000	-	12,000	-	12,000	12,000
Bridges total		12,000	-	12,000	-	12,000	12,000
Machinery:							
Personal services							
Salary - laborers	DA.5130.144	125,501	-	125,501	123,514	1,987	1,987
Equipment							
Highway equipment	DA.5130.200	166,000	3,624	169,624	169,623	1	1
Contractual expenses							
Tool and clothing allowance	DA.5130.407	2,100	-	2,100	2,100	-	-
Other expenses	DA.5130.419	90,000	48,832	138,832	121,731	17,101	17,101
Machinery total		383,601	52,456	436,057	416,968	19,089	19,089
Miscellaneous:							
Personal services							
Salary - laborers	DA.5140.144	129,173	(81,418)	47,755	-	47,755	47,755
Contractual expenses							
Supplies	DA.5140.402	2,500	-	2,500	2,018	482	482
Fuel, oil and anti-freeze	DA.5140.416	48,000	(5,000)	43,000	41,119	1,881	1,881
Other expenses	DA.5140.419	3,000	-	3,000	2,299	701	701

(continued)

Account Name	Account Code	Original Budget		Adjusted Budget		Variance	
		Appropriation	Transfers	Appropriation	Expenditures	Favorable	(Unfavorable)
Animal remains removal	DA.5140.420	2,800	-	2,800	1,760	1,040	
Erie County chargebacks	DA.5140.464	1,500	-	1,500	-	1,500	
Miscellaneous Total		<u>186,973</u>	<u>(86,418)</u>	<u>100,555</u>	<u>47,196</u>	<u>53,359</u>	
Snow Removal:							
Personal services							
Salary - laborers	DA.5142.144	370,407	28,304	398,711	395,885	2,826	
Contractual expenses							
Supplies	DA.5142.402	170,000	43,000	213,000	212,729	271	
Other expenses	DA.5142.419	2,500	-	2,500	1,906	594	
Snow Removal total		<u>542,907</u>	<u>71,304</u>	<u>614,211</u>	<u>610,520</u>	<u>3,691</u>	
Transportation total		<u>2,629,759</u>	<u>5,776</u>	<u>2,635,535</u>	<u>2,483,083</u>	<u>152,452</u>	
EMPLOYEE BENEFITS:							
State retirement	DA.9010.810	116,000	17,208	133,208	133,208	-	
Social security	DA.9030.812	95,000	207	95,207	95,207	-	
Workers' compensation	DA.9040.813	80,000	-	80,000	63,612	16,388	
Life insurance	DA.9045.815	1,500	-	1,500	1,118	382	
Hospital and medical insurance	DA.9060.814	295,700	-	295,700	291,109	4,591	
Flex plan	DA.9065.814	40,000	-	40,000	31,305	8,695	
Dental insurance	DA.9080.818	22,000	-	22,000	20,111	1,889	
Medicare	DA.9090.817	23,000	-	23,000	22,266	734	
Employee benefits total		<u>673,200</u>	<u>17,415</u>	<u>690,615</u>	<u>657,936</u>	<u>32,679</u>	
Total expenditures		<u>3,368,259</u>	<u>987</u>	<u>3,369,246</u>	<u>3,175,277</u>	<u>193,969</u>	

(continued)

(concluded)

Account Name	Account Code	Original Budget		Transfers	Adjusted Budget		Budgetary Expenditures	Variance Favorable (Unfavorable)
		Appropriation	Appropriation		Appropriation	Appropriation		
OTHER FINANCING USES:								
Operating transfer out:								
Transfer to Debt Service - Baker Bridge	DA.9901.901	44,876		-	44,876	44,875		1
Transfer to Debt Service - Baker Road	DA.9901.902	237,958		-	237,958	237,956		2
Transfer to Debt Service - South Lane	DA.9901.903	74,101		-	74,101	74,100		1
Transfer to equipment reserve	DA.9950.900	10,000		-	10,000	10,000		-
Total transfers		<u>366,935</u>		<u>-</u>	<u>366,935</u>	<u>366,931</u>		<u>4</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES								
		<u>\$ 3,735,194</u>		<u>\$ 987</u>	<u>\$ 3,736,181</u>	<u>\$ 3,542,208</u>		<u>\$ 193,973</u>

TOWN OF ORCHARD PARK, NEW YORK
Sewer Districts Fund
Combining Balance Sheet—By District
December 31, 2010

	Assets		Liabilities		Fund Balances		Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Total Liabilities	Designated for Subsequent Year's Expenditures		Undesignated Fund Balance
Sewer Districts								
# 2	\$ 53,920	\$ -	\$ 53,920	\$ -	\$ -	\$ 5,200	\$ 48,720	\$ 53,920
# 3	126,614	-	126,614	-	-	17,600	109,014	126,614
# 4	8,837	-	8,837	-	-	2,000	6,837	8,837
# 5	53,202	-	53,202	-	-	1,500	51,702	53,202
# 6	8,645	-	8,645	-	-	1,000	7,645	8,645
# 7	9,819	-	9,819	-	-	2,000	7,819	9,819
# 8	68,647	-	68,647	-	-	8,000	60,647	68,647
# 9	2,616	-	2,616	-	-	1,000	1,616	2,616
# 10	13,417	-	13,417	-	-	1,100	12,317	13,417
# 11	40,077	-	40,077	-	-	2,800	37,277	40,077
# 11 Ext. 1	17,787	-	17,787	-	-	2,400	15,387	17,787
# 12	29,633	-	29,633	-	-	1,700	27,933	29,633
# 13	95,260	-	95,260	-	-	1,861	93,399	95,260
# 13 Ext. 1	7,726	-	7,726	-	-	169	7,557	7,726
# 13 Ext. 2	5,947	-	5,947	-	-	150	5,797	5,947
# 13 Ext. 3	(1,469)	-	(1,469)	-	-	200	(1,669)	(1,469)
# 14	15,698	-	15,698	2,649	2,649	1,600	11,449	13,049
# 15	54,602	-	54,602	-	-	1,700	52,902	54,602
# 16	30,458	-	30,458	12,628	12,628	-	17,830	17,830
# 17	14,488	-	14,488	5,942	5,942	-	8,546	8,546
# 18	2,569,492	1,000	2,570,492	6,922	6,922	315,000	2,248,570	2,563,570
# 19	77,223	-	77,223	-	-	7,000	70,223	77,223
# 20	53,900	-	53,900	108	108	5,000	48,792	53,792
Total	\$ 3,356,539	\$ 1,000	\$ 3,357,539	\$ 28,249	\$ 28,249	\$ 378,980	\$ 2,950,310	\$ 3,329,290

TOWN OF ORCHARD PARK, NEW YORK
Sewer Districts Fund
Schedule of Revenues—Budget and Actual—By District
Year Ended December 31, 2010

Sewer Districts	Revenues										Variance Favorable (Unfavorable)
	Adjusted Estimated Revenues	Real Property Taxes	Service and Other Fees	Interest Earnings	Miscell- aneous	Total Revenues	Revenues	Total Revenues	Revenues	Total Revenues	
# 2	\$ 17,458	\$ 17,458	\$ -	\$ 344	\$ 6	\$ 17,808	\$ 6	\$ 17,808	\$ 6	\$ 17,808	\$ 350
# 3	25,431	25,431	-	782	11	26,224	11	26,224	11	26,224	793
# 4	8,639	8,639	-	63	8	8,710	8	8,710	8	8,710	71
# 5	1,548	1,548	-	326	6	1,880	6	1,880	6	1,880	332
# 6	3,775	3,775	-	53	2	3,830	2	3,830	2	3,830	55
# 7	10,239	10,239	-	68	7	10,314	7	10,314	7	10,314	75
# 8	78,135	78,135	-	431	39	78,605	39	78,605	39	78,605	470
# 9	14,920	14,920	-	22	8	14,950	8	14,950	8	14,950	30
# 10	5,428	5,428	-	84	3	5,515	3	5,515	3	5,515	87
# 11	20,534	20,534	-	258	12	20,804	12	20,804	12	20,804	270
# 11 Ext. 1	87,250	87,250	-	130	59	87,439	59	87,439	59	87,439	189
# 12	17,697	17,697	-	186	13	17,896	13	17,896	13	17,896	199
# 13	-	-	-	586	8	594	8	594	8	594	594
# 13 Ext. 1	-	-	-	48	1	49	1	49	1	49	49
# 13 Ext. 2	1,894	1,894	-	35	1	1,930	1	1,930	1	1,930	36
# 13 Ext. 3	5,118	5,118	-	8	7	5,133	7	5,133	7	5,133	15
# 14	2,479	2,479	-	98	6	2,583	6	2,583	6	2,583	104
# 15	1,794	1,794	-	335	5	2,134	5	2,134	5	2,134	340
# 16	23,335	23,335	-	128	8	23,471	8	23,471	8	23,471	136
# 17	14,281	14,281	-	74	1	14,356	1	14,356	1	14,356	75
# 18	346,997	338,744	29,004	15,255	2,655	385,658	2,655	385,658	2,655	385,658	38,661
# 19	8,118	8,118	-	447	39	8,604	39	8,604	39	8,604	486
# 20	31,984	31,984	-	322	32	32,338	32	32,338	32	32,338	354
Total	\$ 727,054	\$ 718,801	\$ 29,004	\$ 20,083	\$ 2,937	\$ 770,825	\$ 2,937	\$ 770,825	\$ 2,937	\$ 770,825	\$ 43,771

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, 2010

	Adjusted Budget	Expenditures and Other Financing Uses							Total		Variance Favorable (Unfavorable)
		Personal Services	Equipment	Contractual Expenses	Employee Benefits	Transfers Out	and Other Fin. Uses	Expenditures and Other Fin. Uses			
Sewer Districts											
# 2	\$ 22,558	\$ 440	\$ 5	\$ 19,278	\$ 145	\$ 28	\$ 19,896	\$ 2,662			
# 3	42,931	773	8	26,156	256	50	27,243	15,688			
# 4	10,639	546	6	9,352	180	35	10,119	520			
# 5	3,048	391	4	1,415	129	25	1,964	1,084			
# 6	4,775	125	1	3,773	41	8	3,948	827			
# 7	12,239	487	5	10,802	161	31	11,486	753			
# 8	86,135	2,693	27	76,312	889	173	80,094	6,041			
# 9	16,720	535	5	15,161	176	34	15,911	809			
# 10	6,628	191	2	5,498	63	12	5,766	862			
# 11	23,634	808	8	21,659	266	52	22,793	841			
# 11 Ext. 1	89,750	4,096	42	85,022	1,351	264	90,775	(1,025)			
# 12	19,397	870	9	17,281	287	56	18,503	894			
# 13	1,879	569	6	57	187	37	856	1,023			
# 13 Ext. 1	170	41	-	4	14	3	62	108			
# 13 Ext. 2	1,994	84	1	1,511	28	5	1,629	365			
# 13 Ext. 3	5,518	504	5	7,189	170	32	7,900	(2,382)			
# 14	4,279	417	4	2,691	138	27	3,277	1,002			
# 15	3,494	360	4	1,712	118	23	2,217	1,277			
# 16	23,335	565	6	12,686	188	36	13,481	9,854			
# 17	14,281	65	1	5,949	21	4	6,040	8,241			
# 18	656,997	182,840	1,865	39,963	60,240	11,734	296,642	360,355			
# 19	15,118	2,683	27	277	692	172	3,851	11,267			
# 20	36,984	2,228	23	27,843	881	143	31,118	5,866			
Total	\$ 1,102,503	\$ 202,311	\$ 2,064	\$ 391,591	\$ 66,621	\$ 12,984	\$ 675,571	\$ 426,932			

TOWN OF ORCHARD PARK, NEW YORK
Sewer Districts Fund
Schedule Changes in Fund Balances (Deficits)—By District
Year Ended December 31, 2010

Sewer Districts	Add:		Less:		Fund Balances (Deficits) 12-31-10
	Fund Balances 1-1-10	Revenues and Other Financing Sources	Expenditures and Other Financing Uses	Fund Balances (Deficits)	
# 2	\$ 56,008	\$ 17,808	\$ 19,896	\$	\$ 53,920
# 3	127,633	26,224	27,243		126,614
# 4	10,246	8,710	10,119		8,837
# 5	53,286	1,880	1,964		53,202
# 6	8,763	3,830	3,948		8,645
# 7	10,991	10,314	11,486		9,819
# 8	70,136	78,605	80,094		68,647
# 9	3,577	14,950	15,911		2,616
# 10	13,668	5,515	5,766		13,417
# 11	42,066	20,804	22,793		40,077
# 11 Ext. 1	21,123	87,439	90,775		17,787
# 12	30,240	17,896	18,503		29,633
# 13	95,522	594	856		95,260
# 13 Ext. 1	7,739	49	62		7,726
# 13 Ext. 2	5,646	1,930	1,629		5,947
# 13 Ext. 3	1,298	5,133	7,900		(1,469)
# 14	13,743	2,583	3,277		13,049
# 15	54,685	2,134	2,217		54,602
# 16	7,840	23,471	13,481		17,830
# 17	230	14,356	6,040		8,546
# 18	2,474,554	385,658	296,642		2,563,570
# 19	72,470	8,604	3,851		77,223
#20	52,572	32,338	31,118		53,792
Total	\$ 3,234,036	\$ 770,825	\$ 675,571		\$ 3,329,290

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Combining Balance Sheet—By District
December 31, 2010

Water Districts	Assets				Liabilities		
	Cash (overdraft)	Accounts Receivable	Prepaid Expenses	Total Assets	Accrued Liabilities	Accounts Payable	Total Liabilities
# 1	\$ 18,550	\$ -	\$ -	\$ 18,550	\$ -	\$ 348	\$ 348
# 2	472	-	-	472	-	134	134
# 3	7,969	-	-	7,969	-	241	241
# 3 Ext. 1	2,464	-	-	2,464	-	13	13
# 3 Ext. 2	688	-	-	688	-	13	13
# 3 Ext. 3	2,295	-	-	2,295	-	13	13
# 4	173,378	-	-	173,378	-	1,126	1,126
# 4 Ext. 1	153,564	-	-	153,564	-	-	-
# 6	92,835	-	-	92,835	-	884	884
# 6 Ext. 1	395	-	-	395	-	-	-
# 6 Ext. 2	5,956	-	-	5,956	-	13	13
# 6 Ext. 3	18,576	-	-	18,576	-	81	81
# 6 Ext. 4	38,657	-	-	38,657	-	40	40
# 6 Ext. 5	41,598	-	-	41,598	-	94	94
# 6 Ext. 6	421	-	-	421	-	-	-
# 7	1,997	-	-	1,997	-	13	13
# 8	338,412	-	-	338,412	-	938	938
# 8 Ext. 1	12,180	-	-	12,180	-	27	27
# 8 Ext. 2	71,258	-	-	71,258	-	134	134
# 8 Ext. 3	14,233	-	-	14,233	-	-	-
# 8 Ext. 4	(64)	-	-	(64)	-	-	-
# 9	165,772	-	-	165,772	-	255	255
# 9 Ext. 1	14,911	-	-	14,911	-	27	27
# 9 Ext. 2	65,393	-	-	65,393	-	121	121
# 9 Ext. 3	6,209	-	-	6,209	-	-	-
# 9 Ext. 4	7,625	-	-	7,625	-	134	134
# 10	14,757	-	-	14,757	-	281	281
# 11	26,665	-	-	26,665	-	94	94
# 12	19,601	-	-	19,601	-	121	121
# 13	6,558	-	-	6,558	-	107	107
# 13 Ext. 1	5,399	-	-	5,399	-	308	308
# 14	5,600	-	-	5,600	-	67	67
# 15	121,879	-	-	121,879	-	4,462	4,462
# 17	329,951	300	5,432	335,683	4,924	6,409	11,333
# 17 Ext. 1	6,719	-	-	6,719	-	94	94
# 17 Ext. 2	24,649	-	-	24,649	-	308	308
#17 Ext. 3	1,146	-	-	1,146	-	67	67
# 18	10,211	-	-	10,211	-	27	27
# 19	16,736	-	-	16,736	-	362	362
# 19 Ext. 1	5,048	-	-	5,048	-	-	-
# 20	34,639	-	-	34,639	-	27	27
# 21	24,160	-	-	24,160	-	13	13
Total	<u>\$ 1,909,462</u>	<u>\$ 300</u>	<u>\$ 5,432</u>	<u>\$ 1,915,194</u>	<u>\$ 4,924</u>	<u>\$ 17,396</u>	<u>\$ 22,320</u>

(continued)

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Combining Balance Sheet—By District
December 31, 2010

(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	\$ -	\$ -	\$ 18,202	\$ 18,202	\$ 18,550
# 2	-	-	338	338	472
# 3	-	300	7,428	7,728	7,969
# 3 Ext. 1	-	-	2,451	2,451	2,464
# 3 Ext. 2	-	30	645	675	688
# 3 Ext. 3	-	110	2,172	2,282	2,295
# 4	-	9,000	163,252	172,252	173,378
# 4 Ext. 1	-	12,300	141,264	153,564	153,564
# 6	-	14,500	77,451	91,951	92,835
# 6 Ext. 1	-	-	395	395	395
# 6 Ext. 2	-	370	5,573	5,943	5,956
# 6 Ext. 3	-	2,200	16,295	18,495	18,576
# 6 Ext. 4	-	2,600	36,017	38,617	38,657
# 6 Ext. 5	-	2,500	39,004	41,504	41,598
# 6 Ext. 6	-	-	421	421	421
# 7	-	1,000	984	1,984	1,997
# 8	-	9,400	328,074	337,474	338,412
# 8 Ext. 1	-	-	12,153	12,153	12,180
# 8 Ext. 2	-	4,630	66,494	71,124	71,258
# 8 Ext. 3	-	460	13,773	14,233	14,233
# 8 Ext. 4	-	10,700	(10,764)	(64)	(64)
# 9	-	1,420	164,097	165,517	165,772
# 9 Ext. 1	-	3,800	11,084	14,884	14,911
# 9 Ext. 2	-	500	64,772	65,272	65,393
# 9 Ext. 3	-	1,000	5,209	6,209	6,209
# 9 Ext. 4	-	2,000	5,491	7,491	7,625
# 10	-	2,500	11,976	14,476	14,757
# 11	-	3,100	23,471	26,571	26,665
# 12	-	600	18,880	19,480	19,601
# 13	-	800	5,651	6,451	6,558
# 13 Ext. 1	-	400	4,691	5,091	5,399
# 14	-	15,000	(9,467)	5,533	5,600
# 15	-	45,000	72,417	117,417	121,879
# 17	5,432	-	318,918	324,350	335,683
# 17 Ext. 1	-	200	6,425	6,625	6,719
# 17 Ext. 2	-	900	23,441	24,341	24,649
# 17 Ext. 3	-	-	1,079	1,079	1,146
# 18	-	1,750	8,434	10,184	10,211
# 19	-	500	15,874	16,374	16,736
# 19 Ext. 1	-	-	5,048	5,048	5,048
# 20	-	1,000	33,612	34,612	34,639
# 21	-	800	23,347	24,147	24,160
Total	\$ 5,432	\$ 151,370	\$ 1,736,072	\$ 1,892,874	\$ 1,915,194

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Schedule of Revenues—Budget and Actual—By District
Year Ended December 31, 2010

Water Districts	Revenues						Total Revenues	Variance Favorable (Unfavorable)
	Adjusted Estimated Revenues	Real Property Taxes	Water Sales and Penalties	Interest Earnings	Inter-District Charges	Miscellaneous		
# 1	\$ 43,262	\$ 43,262	\$ -	\$ -	\$ -	\$ 57	\$ 43,319	\$ 57
# 2	10,490	10,490	-	-	-	28	10,518	28
# 3	8,827	8,827	-	45	-	20	8,892	65
# 3 Ext. 1	1,456	1,456	-	14	-	4	1,474	18
# 3 Ext. 2	393	393	-	3	-	1	397	4
# 3 Ext. 3	440	440	-	14	-	1	455	15
# 4	43,241	43,241	-	1,096	-	138	44,475	1,234
# 4 Ext. 1	7,767	7,767	-	1,003	-	71	8,841	1,074
# 6	30,354	30,064	-	609	290	102	31,065	711
# 6 Ext. 1	244	244	-	2	-	-	246	2
# 6 Ext. 2	330	330	-	37	-	1	368	38
# 6 Ext. 3	1,046	1,046	-	128	-	10	1,184	138
# 6 Ext. 4	1,238	1,238	-	246	-	10	1,494	256
# 6 Ext. 5	2,112	2,112	-	260	-	8	2,380	268
# 6 Ext. 6	100	100	-	3	-	-	103	3
# 7	573	573	-	17	-	5	595	22
# 8	47,750	47,750	-	2,088	-	155	49,993	2,243
# 8 Ext. 1	12,496	12,496	-	10	-	6	12,512	16
# 8 Ext. 2	1,719	1,719	-	465	-	20	2,204	485
# 8 Ext. 3	211	211	-	88	-	1	300	89
# 8 Ext. 4	-	-	-	-	-	-	-	-
# 9	7,788	7,788	-	1,056	-	46	8,890	1,102
# 9 Ext. 1	2,386	2,386	-	93	-	9	2,488	102
# 9 Ext. 2	6,486	6,386	-	402	100	22	6,910	424
# 9 Ext. 3	178	178	-	39	-	1	218	40
# 9 Ext. 4	11,415	11,415	-	45	-	36	11,496	81
# 10	12,450	12,450	-	96	-	38	12,584	134
# 11	4,837	4,837	-	167	-	17	5,021	184
# 12	1,732	1,732	-	135	-	10	1,877	145
# 13	4,966	4,966	-	42	-	15	5,023	57
# 13 Ext. 1	18,605	18,605	-	30	-	54	18,689	84
# 14	2,998	2,998	-	34	-	8	3,040	42
# 15	249,093	249,093	6,751	702	-	739	257,285	8,192
# 17	320,370	320,370	4,285	2,170	-	1,029	327,854	7,484
# 17 Ext. 1	7,866	7,866	-	41	-	26	7,933	67
# 17 Ext. 2	15,579	15,579	-	147	-	39	15,765	186
#17 Ext. 3	9,320	9,320	-	12	-	2	9,334	14
# 18	890	890	-	70	-	7	967	77
# 19	24,092	18,862	262	88	5,130	67	24,409	317
# 19 Ext. 1	9,319	9,319	-	32	-	-	9,351	32
# 20	502	502	-	216	-	4	722	220
# 21	441	441	-	148	-	1	590	149
Total	\$ 925,362	\$ 919,742	\$ 11,298	\$ 11,893	\$ 5,520	\$ 2,808	\$ 951,261	\$ 25,899

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, 2010

Water Districts	Adjusted Budget	Expenditures			
		Personal Services	Equipment	Contractual Expenses	Employee Benefits
# 1	\$ 43,262	\$ 3,928	\$ 40	\$ 4,566	\$ 1,292
# 2	10,490	1,943	20	1,799	638
# 3	9,127	1,390	14	3,032	457
# 3 Ext. 1	1,456	308	3	191	101
# 3 Ext. 2	433	65	1	167	21
# 3 Ext. 3	560	97	1	171	32
# 4	53,241	9,483	97	14,436	3,131
# 4 Ext. 1	20,767	4,923	50	484	1,614
# 6	45,354	7,059	72	11,316	2,327
# 6 Ext. 1	244	13	-	192	5
# 6 Ext. 2	710	89	1	170	29
# 6 Ext. 3	3,346	684	7	1,010	225
# 6 Ext. 4	3,888	670	7	550	220
# 6 Ext. 5	4,612	521	5	1,184	172
# 6 Ext. 6	100	-	-	100	-
# 7	1,673	337	3	193	111
# 8	57,150	10,659	109	12,390	3,512
# 8 Ext. 1	12,496	422	4	361	139
# 8 Ext. 2	6,519	1,375	14	1,656	452
# 8 Ext. 3	681	95	1	10	31
# 8 Ext. 4	-	-	-	-	-
# 9	18,788	3,194	33	3,410	1,050
# 9 Ext. 1	3,886	632	6	385	207
# 9 Ext. 2	10,286	1,512	15	1,546	498
# 9 Ext. 3	678	79	1	109	26
# 9 Ext. 4	12,415	2,510	26	1,861	828
# 10	14,650	2,642	27	3,635	869
# 11	7,437	1,183	12	1,241	389
# 12	4,932	723	7	1,520	238
# 13	5,666	1,041	11	1,360	342
# 13 Ext. 1	19,605	3,749	38	4,094	1,232
# 14	3,448	585	6	860	192
# 15	264,093	50,934	520	59,646	16,823
# 17	370,370	70,567	720	69,603	23,368
# 17 Ext. 1	8,166	1,788	18	1,223	587
# 17 Ext. 2	16,579	2,682	27	5,143	885
#17 Ext. 3	9,320	156	2	821	51
# 18	2,740	474	5	368	156
# 19	24,092	4,618	47	4,795	1,516
# 19 Ext. 1	9,519	-	-	3,715	-
# 20	1,502	249	3	347	81
# 21	1,241	92	1	170	30
Total	<u>\$ 1,085,522</u>	<u>\$ 193,471</u>	<u>\$ 1,974</u>	<u>\$ 219,830</u>	<u>\$ 63,877</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, 2010

Water Districts	Transfers Out			Total Exp and Other Fin. Uses	(concluded)
	Bond Principal	Bond Interest	Capital Projects		Variance Favorable (Unfavorable)
# 1	\$ 5,739	\$ 3,261	\$ 252	\$ 19,078	\$ 24,184
# 2	2,840	1,613	125	8,978	1,512
# 3	2,030	1,153	89	8,165	962
# 3 Ext. 1	450	255	20	1,328	128
# 3 Ext. 2	95	54	4	407	26
# 3 Ext. 3	141	80	6	528	32
# 4	13,856	7,872	609	49,484	3,757
# 4 Ext. 1	7,194	4,087	316	18,668	2,099
# 6	10,314	5,859	453	37,400	7,954
# 6 Ext. 1	19	11	1	241	3
# 6 Ext. 2	131	74	6	500	210
# 6 Ext. 3	1,000	568	44	3,538	(192)
# 6 Ext. 4	978	556	43	3,024	864
# 6 Ext. 5	762	433	33	3,110	1,502
# 6 Ext. 6	-	-	-	100	-
# 7	492	280	22	1,438	235
# 8	15,575	8,849	684	51,778	5,372
# 8 Ext. 1	617	351	27	1,921	10,575
# 8 Ext. 2	2,009	1,142	88	6,736	(217)
# 8 Ext. 3	138	78	6	359	322
# 8 Ext. 4	-	-	-	-	-
# 9	4,667	2,652	205	15,211	3,577
# 9 Ext. 1	923	524	41	2,718	1,168
# 9 Ext. 2	2,209	1,255	97	7,132	3,154
# 9 Ext. 3	115	65	5	400	278
# 9 Ext. 4	3,669	2,084	161	11,139	1,276
# 10	3,860	2,193	170	13,396	1,254
# 11	1,728	982	76	5,611	1,826
# 12	1,056	600	46	4,190	742
# 13	1,520	864	67	5,205	461
# 13 Ext. 1	5,478	3,112	241	17,944	1,661
# 14	855	486	38	3,022	426
# 15	74,424	42,280	3,269	247,896	16,197
# 17	103,112	58,578	4,527	330,475	39,895
# 17 Ext. 1	2,613	1,484	115	7,828	338
# 17 Ext. 2	3,919	2,227	172	15,055	1,524
# 17 Ext. 3	4,229	4,812	10	10,081	(761)
# 18	692	393	30	2,118	622
# 19	6,749	3,834	296	21,855	2,237
# 19 Ext. 1	3,700	2,102	-	9,517	2
# 20	364	207	16	1,267	235
# 21	135	77	6	511	730
Total	\$ 290,397	\$ 167,387	\$ 12,416	\$ 949,352	\$ 136,170

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Schedule of Changes in Fund Balances (Deficits)—By District
Year Ended December 31, 2010

Water Districts	Fund Balances (Deficits) 1-1-10	Add: Revenues and Other Sources	Less: Expenditures and Other Uses	Fund Balances (Deficits) 12-31-10
# 1	\$ (6,039)	\$ 43,319	\$ 19,078	\$ 18,202
# 2	(1,202)	10,518	8,978	338
# 3	7,001	8,892	8,165	7,728
# 3 Ext. 1	2,305	1,474	1,328	2,451
# 3 Ext. 2	685	397	407	675
# 3 Ext. 3	2,355	455	528	2,282
# 4	177,261	44,475	49,484	172,252
# 4 Ext. 1	163,391	8,841	18,668	153,564
# 6	98,286	31,065	37,400	91,951
# 6 Ext. 1	390	246	241	395
# 6 Ext. 2	6,075	368	500	5,943
# 6 Ext. 3	20,849	1,184	3,538	18,495
# 6 Ext. 4	40,147	1,494	3,024	38,617
# 6 Ext. 5	42,234	2,380	3,110	41,504
# 6 Ext. 6	418	103	100	421
# 7	2,827	595	1,438	1,984
# 8	339,259	49,993	51,778	337,474
# 8 Ext. 1	1,562	12,512	1,921	12,153
# 8 Ext. 2	75,656	2,204	6,736	71,124
# 8 Ext. 3	14,292	300	359	14,233
# 8 Ext. 4	(64)	-	-	(64)
# 9	171,838	8,890	15,211	165,517
# 9 Ext. 1	15,114	2,488	2,718	14,884
# 9 Ext. 2	65,494	6,910	7,132	65,272
# 9 Ext. 3	6,391	218	400	6,209
# 9 Ext. 4	7,134	11,496	11,139	7,491
# 10	15,288	12,584	13,396	14,476
# 11	27,161	5,021	5,611	26,571
# 12	21,793	1,877	4,190	19,480
# 13	6,633	5,023	5,205	6,451
# 13 Ext. 1	4,346	18,689	17,944	5,091
# 14	5,515	3,040	3,022	5,533
# 15	108,028	257,285	247,896	117,417
# 17	326,971	327,854	330,475	324,350
# 17 Ext. 1	6,520	7,933	7,828	6,625
# 17 Ext. 2	23,631	15,765	15,055	24,341
# 17 Ext. 3	1,826	9,334	10,081	1,079
# 18	11,335	967	2,118	10,184
# 19	13,820	24,409	21,855	16,374
# 19 Ext. 1	5,214	9,351	9,517	5,048
# 20	35,157	722	1,267	34,612
# 21	24,068	590	511	24,147
Total	<u>\$ 1,890,965</u>	<u>\$ 951,261</u>	<u>\$ 949,352</u>	<u>\$ 1,892,874</u>

TOWN OF ORCHARD PARK, NEW YORK
Capital Projects Fund
Combining Balance Sheet—By Project
December 31, 2010

Project	Assets		Liabilities		
	Cash (overdraft)	Total Assets	Accounts Payable	BAN Payable	Total Liabilities
H03 Bridge Inventory and Study	\$ 70,443	\$ 70,443	\$ -	\$ -	\$ -
H04 GIS and Mapping	36,332	36,332	-	-	-
H05 Highway Building Repair and Exp.	9,068	9,068	-	-	-
H06 Bussendorfer Drainage	413,541	413,541	-	-	-
H07 Town Park Improvements	(3,695)	(3,695)	-	-	-
H09 Land Acquisition	(22,190)	(22,190)	-	-	-
H13 California Road Park Land	11,382	11,382	-	-	-
H14 Municipal Building Reserve	46,265	46,265	-	-	-
H19 Green Lake Dam Rehabilitation	182,462	182,462	-	-	-
H20 Baker Road Bridge Design	2,238	2,238	-	-	-
H23 Birdsong	6,171	6,171	-	-	-
H27 Capital Projects - General	50,737	50,737	-	-	-
H31 Townwide Drainage Study	41,861	41,861	-	-	-
H32 Big Tree Drainage	24,686	24,686	-	-	-
H35 Townwide Sanitary Sewer Study	83,515	83,515	-	-	-
H39 Milestrip Road Recreation Area	17,212	17,212	-	-	-
H42 Composting Facility Development	17,240	17,240	16	-	16
H46 Parks Equipment Acquisition	23,914	23,914	-	-	-
H48 Dist. Wide Water Improvement	693,220	693,220	-	-	-
H49 Senior Center Building Repair	7,219	7,219	-	-	-
H51 California Road Park Master Plan	7,263	7,263	-	-	-
H54 Various Drainage Projects	35,584	35,584	-	-	-
H55 Highway Equipment Acquisition	186,568	186,568	-	-	-
H56 Water/Sewer Equipment Acquisition	157,670	157,670	-	-	-
H58 Road Reconstruction Projects	2,416,076	2,416,076	1,414	2,380,000	2,381,414
H59 Seufert Rd. Waterline Ext	(54,355)	(54,355)	-	-	-
H65 Parking Lot Improvements	18,074	18,074	225	-	225
H66 Green Lake Parking Lot	1,225	1,225	-	-	-
H67 Computer Asset Purchases	15,457	15,457	-	-	-
H68 Forest Avenue Bridge	558,749	558,749	326	550,000	550,326
H69 Hawthorne Drainage	30,347	30,347	-	-	-
H70 Police Remodeling	5,192	5,192	-	-	-
H71 Composting Equipment Purchases	352,949	352,949	-	-	-
H72 Short Drive Drainage	5	5	-	-	-
H74 Road Reconstruction - PFGAO	-	-	-	-	-
H76 Benning Road Drainage	75,584	75,584	-	-	-
H77 Ellis Road Drainage	156,063	156,063	26,102	600,000	626,102
H79 Telephone System Project	127,545	127,545	-	-	-
H80 Chestnut Ridge Village Trail	(9,905)	(9,905)	-	-	-
H81 Library Renovations	20,615	20,615	-	-	-
H82 Iroquois Drive Drainage	108,134	108,134	-	-	-
H83 Emergency Management Equipment	27,261	27,261	-	-	-
H84 Wallace Drive Turnaround	15,919	15,919	-	-	-
H85 Town Hall Fire Alarm	26,235	26,235	-	-	-
H86 Brush Mountain Wetland Mitigation	104,938	104,938	-	-	-
H87 Comprehensive Stormwater Hydraulic	3,148	3,148	-	-	-
H88 Municipal Center Roof and Renovations	382,696	382,696	1,665	710,000	711,665
H89 Brush Mountain Activity Center	705,691	705,691	416	700,000	700,416
H90 Retaining Walls Thorn/Bank	90,726	90,726	57	90,000	90,057
	<u>\$ 7,277,075</u>	<u>\$ 7,277,075</u>	<u>\$ 30,221</u>	<u>\$ 5,030,000</u>	<u>\$ 5,060,221</u>

(continued)

TOWN OF ORCHARD PARK, NEW YORK
Capital Projects Fund
Combining Balance Sheet—By Project
December 31, 2010

(concluded)

Project	Fund Balance		Total Fund Balances (Deficits)
	Reserved for Capital Projects	Unreserved - Undesignated	
H03 Bridge Inventory and Study	\$ -	\$ 70,443	\$ 70,443
H04 GIS and Mapping	-	36,332	36,332
H05 Highway Building Repair and Exp.	-	9,068	9,068
H06 Bussendorfer Drainage	-	413,541	413,541
H07 Town Park Improvements	-	(3,695)	(3,695)
H09 Land Acquisition	-	(22,190)	(22,190)
H13 California Road Park Land	-	11,382	11,382
H14 Municipal Building Reserve	-	46,265	46,265
H19 Green Lake Dam Rehabilitation	-	182,462	182,462
H20 Baker Road Bridge Design	-	2,238	2,238
H23 Birdsong	-	6,171	6,171
H27 Capital Projects - General	-	50,737	50,737
H31 Townwide Drainage Study	-	41,861	41,861
H32 Big Tree Drainage	-	24,686	24,686
H35 Townwide Sanitary Sewer Study	-	83,515	83,515
H39 Milestrip Road Recreation Area	-	17,212	17,212
H42 Composting Facility Development	-	17,224	17,224
H46 Parks Equipment Acquisition	-	23,914	23,914
H48 Dist. Wide Water Improvement	693,220	-	693,220
H49 Senior Center Building Repair	-	7,219	7,219
H51 California Road Park Master Plan	-	7,263	7,263
H54 Various Drainage Projects	-	35,584	35,584
H55 Highway Equipment Acquisition	-	186,568	186,568
H56 Water/Sewer Equipment Acquisition	-	157,670	157,670
H58 Road Reconstruction Projects	-	34,662	34,662
H59 Seufert Rd. Waterline Ext	-	(54,355)	(54,355)
H65 Parking Lot Improvements	-	17,849	17,849
H66 Green Lake Parking Lot	-	1,225	1,225
H67 Computer Asset Purchases	-	15,457	15,457
H68 Forest Avenue Bridge	-	8,423	8,423
H69 Hawthorne Drainage	-	30,347	30,347
H70 Police Remodeling	-	5,192	5,192
H71 Composting Equipment Purchases	-	352,949	352,949
H72 Short Drive Drainage	-	5	5
H74 Road Reconstruction - PFGAO	-	-	-
H76 Benning Road Drainage	-	75,584	75,584
H77 Ellis Road Drainage	-	(470,039)	(470,039)
H79 Telephone System Project	-	127,545	127,545
H80 Chestnut Ridge Village Trail	-	(9,905)	(9,905)
H81 Library Renovations	-	20,615	20,615
H82 Iroquois Drive Drainage	-	108,134	108,134
H83 Emergency Management Equipment	-	27,261	27,261
H84 Wallace Drive Turnaround	-	15,919	15,919
H85 Town Hall Fire Alarm	-	26,235	26,235
H86 Brush Mountain Wetland Mitigation	-	104,938	104,938
H87 Comprehensive Stormwater Hydraulic	-	3,148	3,148
H88 Municipal Center Roof and Renovations	-	(328,969)	(328,969)
H89 Brush Mountain Activity Center	-	5,275	5,275
H90 Retaining Walls Thorn/Bank	-	669	669
	<u>\$ 693,220</u>	<u>\$ 1,523,634</u>	<u>\$ 2,216,854</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, 2010

Project	Fund Balance 1-1-10	Revenues			Other Financing Sources	Total Revenues and Other Financing Sources
		Use of Money and Property	Miscell- aneous	State Aid	Transfers In	
H03 Bridge Inventory and Study	\$ 69,792	\$ 651	\$ -	\$ -	\$ -	\$ 651
H04 GIS and Mapping	40,729	353	-	-	-	353
H05 Highway Building Repair and Exp.	46,140	436	-	-	-	436
H06 Bussendorfer Drainage	409,723	3,818	-	-	-	3,818
H07 Town Park Improvements	6,546	4	-	-	7,855	7,859
H09 Land Acquisition	(269,690)	-	-	250,000	-	250,000
H13 California Road Park Land	19,234	118	-	-	-	118
H14 Municipal Building Reserve	45,838	427	-	-	-	427
H19 Green Lake Dam Rehabilitation	180,778	1,684	-	-	-	1,684
H20 Baker Road Bridge Design	2,218	20	-	-	-	20
H23 Birdsong	6,114	57	-	-	-	57
H27 Capital Projects - General	34,451	886	-	-	15,400	16,286
H31 Townwide Drainage Study	41,474	387	-	-	-	387
H32 Big Tree Drainage	24,458	228	-	-	-	228
H35 Townwide Sanitary Sewer Study	82,744	771	-	-	-	771
H39 Milestrip Road Recreation Area	17,085	159	-	-	-	159
H42 Composting Facility Development	(14,711)	127	4,385	-	27,423	31,935
H46 Parks Equipment Acquisition	24,465	223	-	-	-	223
H48 Dist. Wide Water Improvement	695,897	6,465	70	-	-	6,535
H49 Senior Center Building Repair	7,153	66	-	-	-	66
H51 California Road Park Master Plan	7,195	68	-	-	-	68
H54 Various Drainage Projects	35,256	328	-	-	-	328
H55 Highway Equipment Acquisition	254,639	1,822	-	-	10,000	11,822
H56 Water/Sewer Equipment Acquisition	146,237	1,433	-	-	10,000	11,433
H58 Road Reconstruction Projects	16,573	5,733	16,018	-	-	21,751
H59 Seufert Rd. Waterline Ext	(63,037)	-	-	-	8,682	8,682
H65 Parking Lot Improvements	17,907	167	-	-	-	167
H66 Green Lake Parking Lot	2,186	14	-	-	-	14
H67 Computer Asset Purchases	5,338	119	-	-	10,000	10,119
H68 Forest Avenue Bridge	8,747	5,538	3,701	-	-	9,239
H69 Hawthorne Drainage	30,067	280	-	-	-	280
H70 Police Remodeling	5,810	52	-	-	-	52
H71 Composting Equipment Purchases	264,850	1,458	-	296,114	20,000	317,572
H72 Short Drive Drainage	1,308	5	-	-	-	5
H74 Road Reconstruction - PFGAO	17,832	-	-	-	-	-
H76 Benning Road Drainage	74,886	698	-	-	-	698
H77 Ellis Road Drainage	80,772	726	4,118	-	17,832	22,676
H79 Telephone System Project	1,848	697	-	-	125,000	125,697
H80 Chestnut Ridge Village Trail	(22,573)	-	2,668	10,000	-	12,668
H81 Library Renovations	28,147	95	24,415	5,375	-	29,885
H82 Iroquois Drive Drainage	107,136	998	-	-	-	998
H83 Emergency Management Equipment	27,010	251	-	-	-	251
H84 Wallace Drive Turnaround	15,772	147	-	-	-	147
H85 Town Hall Fire Alarm	25,992	243	-	-	-	243
H86 Brush Mountain Wetland Mitigation	103,969	969	-	-	-	969
H87 Comprehensive Stormwater Hydraulic	3,119	29	-	-	-	29
H88 Municipal Center Roof and Renovations	-	790	5,008	-	-	5,798
H89 Brush Mountain Activity Center	-	1,640	4,711	-	-	6,351
H90 Retaining Walls Thorn/Bank	-	210	606	-	-	816
	<u>\$ 2,667,424</u>	<u>\$ 41,390</u>	<u>\$ 65,700</u>	<u>\$ 561,489</u>	<u>\$ 252,192</u>	<u>\$ 920,771</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, 2010

Project	Expenditures	Other Financing Uses	Total Expenditures and Other Financing Uses	Fund Balances (Deficits)
	Capital Outlay	Transfers Out	Financing Uses	12-31-10
H03 Bridge Inventory and Study	\$ -	\$ -	\$ -	\$ 70,443
H04 GIS and Mapping	4,750	-	4,750	36,332
H05 Highway Building Repair and Exp.	37,508	-	37,508	9,068
H06 Bussendorfer Drainage	-	-	-	413,541
H07 Town Park Improvements	18,100	-	18,100	(3,695)
H09 Land Acquisition	2,500	-	2,500	(22,190)
H13 California Road Park Land	115	7,855	7,970	11,382
H14 Municipal Building Reserve	-	-	-	46,265
H19 Green Lake Dam Rehabilitation	-	-	-	182,462
H20 Baker Road Bridge Design	-	-	-	2,238
H23 Birdsong	-	-	-	6,171
H27 Capital Projects - General	-	-	-	50,737
H31 Townwide Drainage Study	-	-	-	41,861
H32 Big Tree Drainage	-	-	-	24,686
H35 Townwide Sanitary Sewer Study	-	-	-	83,515
H39 Milestrip Road Recreation Area	32	-	32	17,212
H42 Composting Facility Development	-	-	-	17,224
H46 Parks Equipment Acquisition	774	-	774	23,914
H48 Dist. Wide Water Improvement	9,212	-	9,212	693,220
H49 Senior Center Building Repair	-	-	-	7,219
H51 California Road Park Master Plan	-	-	-	7,263
H54 Various Drainage Projects	-	-	-	35,584
H55 Highway Equipment Acquisition	79,893	-	79,893	186,568
H56 Water/Sewer Equipment Acquisition	-	-	-	157,670
H58 Road Reconstruction Projects	3,662	-	3,662	34,662
H59 Seufert Rd. Waterline Ext	-	-	-	(54,355)
H65 Parking Lot Improvements	225	-	225	17,849
H66 Green Lake Parking Lot	975	-	975	1,225
H67 Computer Asset Purchases	-	-	-	15,457
H68 Forest Avenue Bridge	9,563	-	9,563	8,423
H69 Hawthorne Drainage	-	-	-	30,347
H70 Police Remodeling	670	-	670	5,192
H71 Composting Equipment Purchases	202,050	27,423	229,473	352,949
H72 Short Drive Drainage	1,308	-	1,308	5
H74 Road Reconstruction - PFGAO	-	17,832	17,832	-
H76 Benning Road Drainage	-	-	-	75,584
H77 Ellis Road Drainage	573,487	-	573,487	(470,039)
H79 Telephone System Project	-	-	-	127,545
H80 Chestnut Ridge Village Trail	-	-	-	(9,905)
H81 Library Renovations	37,417	-	37,417	20,615
H82 Iroquois Drive Drainage	-	-	-	108,134
H83 Emergency Management Equipment	-	-	-	27,261
H84 Wallace Drive Turnaround	-	-	-	15,919
H85 Town Hall Fire Alarm	-	-	-	26,235
H86 Brush Mountain Wetland Mitigation	-	-	-	104,938
H87 Comprehensive Stormwater Hydraulic	-	-	-	3,148
H88 Municipal Center Roof and Renovations	334,767	-	334,767	(328,969)
H89 Brush Mountain Activity Center	1,076	-	1,076	5,275
H90 Retaining Walls Thorn/Bank	147	-	147	669
	<u>\$ 1,318,231</u>	<u>\$ 53,110</u>	<u>\$ 1,371,341</u>	<u>\$ 2,216,854</u>

TOWN OF ORCHARD PARK, NEW YORK
Debt Service Fund
Schedule of Revenues, Expenditures, Other Financing Sources and
Changes in Fund Balances—Budget and Actual
Year Ended December 31, 2010

	<u>Original</u> <u>Budget</u>	<u>Adjusted</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
EXPENDITURES				
Current:				
Principal	\$ 605,000	\$ 605,000	\$ 605,000	\$ -
Interest	<u>330,986</u>	<u>330,986</u>	<u>330,981</u>	<u>(5)</u>
Total expenditures	<u>935,986</u>	<u>935,986</u>	<u>935,981</u>	<u>(5)</u>
OTHER FINANCING SOURCES:				
Transfers in	<u>935,986</u>	<u>935,986</u>	<u>935,981</u>	<u>(5)</u>
Total other financing sources:	<u>935,986</u>	<u>935,986</u>	<u>935,981</u>	<u>(5)</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 SCHEDULES 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.

The Drainage Districts Fund is used to record all revenues and expenditures related to the operation and maintenance of drainage systems 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, 2010

	Special Revenue					Total Nonmajor Governmental Funds
	Town Outside Village	Lighting	Refuse and Garbage	Drainage	Miscellaneous Special Revenue	
ASSETS						
Cash	\$ 268,539	\$ 455,159	\$ 1,637,870	\$ 1,209	\$ 866,368	\$ 3,229,145
Accounts receivable	12,055	-	655	-	-	12,710
Prepaid expenditures	<u>12,870</u>	<u>-</u>	<u>1,368</u>	<u>-</u>	<u>-</u>	<u>14,238</u>
Total assets	<u>\$ 293,464</u>	<u>\$ 455,159</u>	<u>\$ 1,639,893</u>	<u>\$ 1,209</u>	<u>\$ 866,368</u>	<u>\$ 3,256,093</u>
LIABILITIES						
Accrued liabilities	\$ 4,176	\$ -	\$ 8,088	\$ -	\$ -	\$ 12,264
Accounts payable	<u>153</u>	<u>28,684</u>	<u>193,658</u>	<u>-</u>	<u>80</u>	<u>222,575</u>
Total liabilities	<u>4,329</u>	<u>28,684</u>	<u>201,746</u>	<u>-</u>	<u>80</u>	<u>234,839</u>
FUND BALANCES						
Reserved	12,870	-	1,368	-	-	14,238
Fund balances - unreserved:						
Designated for subsequent year's expenditures	125,000	25,000	70,000	-	-	220,000
Undesignated	<u>151,265</u>	<u>401,475</u>	<u>1,366,779</u>	<u>1,209</u>	<u>866,288</u>	<u>2,787,016</u>
Total fund balances	<u>289,135</u>	<u>426,475</u>	<u>1,438,147</u>	<u>1,209</u>	<u>866,288</u>	<u>3,021,254</u>
Total liabilities and fund balances	<u>\$ 293,464</u>	<u>\$ 455,159</u>	<u>\$ 1,639,893</u>	<u>\$ 1,209</u>	<u>\$ 866,368</u>	<u>\$ 3,256,093</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, 2010

	Special Revenue					Total Nonmajor Governmental Funds
	Town Outside Village	Lighting	Refuse and Garbage	Drainage	Miscellaneous Special Revenue	
REVENUES						
Real property taxes	\$ -	\$ 301,350	\$ 1,542,587	\$ 4,025	\$ -	\$ 1,847,962
Non property tax items	283,709	-	-	-	-	283,709
Departmental income	152,726	-	117,204	-	-	269,930
Use of money and property	1,374	2,563	8,830	-	9,127	21,894
Licenses and permits	735	-	-	-	-	735
Miscellaneous	13,980	-	-	-	117,550	131,530
Total revenues	<u>452,524</u>	<u>303,913</u>	<u>1,668,621</u>	<u>4,025</u>	<u>126,677</u>	<u>2,555,760</u>
EXPENDITURES						
Current:						
General government support	18,218	-	-	-	-	18,218
Public safety	274,728	-	-	-	-	274,728
Health	3,953	-	-	-	-	3,953
Transportation	-	267,777	-	-	-	267,777
Home and community services	83,450	-	1,404,845	2,816	2,168	1,493,279
Employee benefits	165,017	-	-	-	-	165,017
Total expenditures	<u>545,366</u>	<u>267,777</u>	<u>1,404,845</u>	<u>2,816</u>	<u>2,168</u>	<u>2,222,972</u>
Excess of revenues over expenditures	<u>(92,842)</u>	<u>36,136</u>	<u>263,776</u>	<u>1,209</u>	<u>124,509</u>	<u>332,788</u>
OTHER FINANCING USES						
Transfers out	-	-	(149,948)	-	-	(149,948)
Total other financing uses	<u>-</u>	<u>-</u>	<u>(149,948)</u>	<u>-</u>	<u>-</u>	<u>(149,948)</u>
Net change in fund balances	(92,842)	36,136	113,828	1,209	124,509	182,840
Fund balances - beginning	<u>381,977</u>	<u>390,339</u>	<u>1,324,319</u>	<u>-</u>	<u>741,779</u>	<u>2,838,414</u>
Fund balances - ending	<u>\$ 289,135</u>	<u>\$ 426,475</u>	<u>\$ 1,438,147</u>	<u>\$ 1,209</u>	<u>\$ 866,288</u>	<u>\$ 3,021,254</u>

TOWN OF ORCHARD PARK, NEW YORK
Town Outside Village Fund
Schedule of Revenues—Budget and Actual
Year Ended December 31, 2010

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	\$ 283,709	-	\$ 283,709	\$ 283,709	\$ -
Departmental income:						
Safety inspection fees	B1560	120,000	-	120,000	129,801	9,801
Zoning fees	B2110	2,000	-	2,000	1,950	(50)
Planning board fees	B2115	3,500	-	3,500	3,585	85
Site development fees	B2189	20,000	-	20,000	17,390	(2,610)
Departmental income total		145,500	-	145,500	152,726	7,226
Use of money and property:						
Interest earnings	B2401	4,000	-	4,000	1,374	(2,626)
Licenses and permits:						
Operating permits	B2590	-	-	-	735	735
Total licenses and permits		-	-	-	735	735
Miscellaneous:						
Other unclassified revenues	B2770	7,000	-	7,000	13,980	6,980
Miscellaneous total		7,000	-	7,000	13,980	6,980
TOTAL REVENUES		\$ 440,209	\$ -	\$ 440,209	\$ 452,524	\$ 11,580

TOWN OF ORCHARD PARK, NEW YORK
Town Outside Village Fund
Schedule of Expenditures—Budget and Actual
Year Ended December 31, 2010

Account Name	Account Code	Original Estimated Appropriations	Transfers	Adjusted Estimated Appropriations	Expenditures	Variance Favorable (Unfavorable)
GENERAL GOVERNMENT SUPPORT						
Central services:						
Comp. Tech. & GIS Admin. (25%)	B.1670.130	\$ 17,695	\$ 523	\$ 18,218	\$ 18,218	-
		<u>17,695</u>	<u>523</u>	<u>18,218</u>	<u>18,218</u>	<u>-</u>
Special items						
Contingent	B.1910.480	12,000	(12,000)	-	-	-
Special items total		<u>12,000</u>	<u>(12,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
General Government Support total		<u>29,695</u>	<u>(11,477)</u>	<u>18,218</u>	<u>18,218</u>	<u>-</u>
PUBLIC SAFETY						
Safety inspection:						
Personal services						
Salary of building inspector	B.3620.100	63,857	1,901	65,758	65,758	-
Code enforcement officer	B.3620.109	44,888	1,901	46,789	46,789	-
Salary of fire inspector	B.3620.110	58,307	5,788	64,095	64,095	-
Salary of deputy inspector	B.3620.111	49,516	-	49,516	46,615	2,901
Salary of clerical	B.3620.137	33,130	1,190	34,320	34,320	-
Equipment						
Computer hardware	B.3620.200	1,000	(1,000)	-	-	-
Computer software	B.3620.201	1,000	7,445	8,445	8,445	-

(continued)

Account Name	Account Code	Original		Adjusted		Variance Favorable (Unfavorable)
		Estimated Appropriations	Transfers	Estimated Appropriations	Expenditures	
Contractual expenses						
Office supplies	B.3620.400	2,000	(816)	1,184	1,184	-
State fire code expenditures	B.3620.401	1,800	(1,530)	270	270	-
Mileage for inspection	B.3620.412	350	(296)	54	54	-
Travel and conference	B.3620.413	1,500	(101)	1,399	1,394	5
Training	B.3620.419	500	(500)	-	-	-
Telephone	B.3620.420	1,200	(664)	536	536	-
Copier Lease	B.3620.444	2,300	-	2,300	2,233	67
Vehicle repair and maintenance	B.3620.445	2,000	(511)	1,489	1,489	-
Gasoline	B.3620.475	2,300	(754)	1,546	1,546	-
Public safety total		265,648	12,053	277,701	274,728	2,973
HEALTH						
Registrar of Vital Statistics:						
Personal services						
Salary - registrar	B.4020.100	3,953	-	3,953	3,953	-
Contractual expenses						
Other expenses	B.4020.400	190	-	190	-	190
Health Total		4,143	-	4,143	3,953	190
HOME AND COMMUNITY SERVICES						
Zoning:						
Personal services						
Salary of board members (5)	B.8010.100	4,630	52	4,682	4,682	-
Alternate board member	B.8010.101	775	111	886	886	-
Salary of (1/2) zoning clerk	B.8010.139	21,712	200	21,912	20,947	965

(continued)

Account Name	Account Code	Original		Adjusted		Variance Favorable (Unfavorable)
		Estimated Appropriations	Transfers	Estimated Appropriations	Expenditures	
Equipment						
Computer remodeling	B.8010.200	100	-	100	-	100
Contractual expenses						
Office supplies	B.8010.400	800	(163)	637	349	288
Travel and conference	B.8010.413	300	(200)	100	88	12
Publishing	B.8010.450	700	-	700	323	377
Zoning total		<u>29,017</u>	<u>-</u>	<u>29,017</u>	<u>27,275</u>	<u>1,742</u>
Planning:						
Personal services						
Salary of board members (7)	B.8020.100	6,380	74	6,454	6,454	-
Alternate board member	B.8020.101	875	-	875	812	63
Salary of planning coordinator	B.8020.110	23,336	260	23,596	23,596	-
Salary of (1/2) planning clerk	B.8020.139	21,687	200	21,887	20,388	1,499
Salary of temp p-t clerk	B.8020.141	5,394	-	5,394	3,771	1,623
Equipment						
Computer remodeling	B.8020.200	1,000	(334)	666	-	666
Contractual expenses						
Office supplies	B.8020.400	1,500	-	1,500	459	1,041
Resources	B.8020.405	100	-	100	-	100
Travel and conference	B.8020.413	1,000	(200)	800	105	695
Madated Training	B.8020.414	414	-	414	-	414
Publishing	B.8020.450	600	-	600	590	10
Planning total		<u>62,286</u>	<u>-</u>	<u>62,286</u>	<u>56,175</u>	<u>6,111</u>
Home and Community Services total		<u>91,303</u>	<u>-</u>	<u>91,303</u>	<u>83,450</u>	<u>7,853</u>

(continued)

Account Name	Account Code	Original		Adjusted		Variance Favorable (Unfavorable)
		Estimated Appropriations	Transfers	Estimated Appropriations	Expenditures	
Employee Benefits:						
Employees retirement	B.9010.810	26,000	18,567	44,567	44,567	-
Social security	B.9030.812	22,000	1,021	23,021	23,021	-
Workers' compensation	B.9040.813	4,000	10,664	14,664	14,664	-
Life insurance	B.9045.815	320	-	320	296	24
Hospital and medical insurance	B.9060.814	99,100	(30,828)	68,272	64,447	3,825
Flex Plan	B.9065.814	8,000	-	8,000	7,574	426
Medicare	B.9090.817	6,000	-	6,000	5,384	616
Dental insurance	B.9080.818	9,000	-	9,000	5,064	3,936
Employee Benefits Total		<u>174,420</u>	<u>(576)</u>	<u>173,844</u>	<u>165,017</u>	<u>8,827</u>
TOTAL EXPENDITURES		<u>\$ 565,209</u>	<u>\$ -</u>	<u>\$ 565,209</u>	<u>\$ 545,366</u>	<u>\$ 19,843</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, 2010

	Original Budget	Adjusted Budget	Actual	Variance Favorable (Unfavorable)
REVENUE				
Real property taxes	\$ 301,350	\$ 301,350	\$ 301,350	\$ -
Use of money and property:				
Interest earnings	<u>-</u>	<u>-</u>	<u>2,563</u>	<u>2,563</u>
Total revenues	<u>301,350</u>	<u>301,350</u>	<u>303,913</u>	<u>2,563</u>
EXPENDITURES				
Current:				
Transportation	<u>326,350</u>	<u>326,350</u>	<u>267,777</u>	<u>58,573</u>
Total expenditures	<u>326,350</u>	<u>326,350</u>	<u>267,777</u>	<u>58,573</u>
Net change in fund balances	(25,000)	(25,000)	36,136	61,136
Fund balances - beginning	<u>390,339</u>	<u>390,339</u>	<u>390,339</u>	<u>-</u>
Fund balances - ending	<u>\$ 365,339</u>	<u>\$ 365,339</u>	<u>\$ 426,475</u>	<u>\$ 61,136</u>

TOWN OF ORCHARD PARK, NEW YORK
Refuse and Garbage District Fund—Schedule of Revenues,
Expenditures, Other Financing Uses and Changes in Fund Balance—Budget and Actual
Year Ended December 31, 2010

	Original Budget	Adjusted Budget	Actual	Variance Favorable (Unfavorable)
REVENUE				
Real property taxes	\$ 1,542,587	\$ 1,542,587	\$ 1,542,587	\$ -
Departmental income:				
Fees	15,000	15,000	12,600	(2,400)
Sale of compost materials	<u>70,000</u>	<u>70,000</u>	<u>104,604</u>	<u>34,604</u>
Total departmental income	<u>85,000</u>	<u>85,000</u>	<u>117,204</u>	<u>32,204</u>
Use of money and property:				
Interest earnings	<u>10,000</u>	<u>10,000</u>	<u>8,830</u>	<u>(1,170)</u>
Total revenues	<u>1,637,587</u>	<u>1,637,587</u>	<u>1,668,621</u>	<u>31,034</u>
EXPENDITURES				
Current:				
Home and community services:				
Refuse services	1,350,879	1,350,879	1,208,846	142,033
Composting services	<u>206,760</u>	<u>206,760</u>	<u>195,999</u>	<u>10,761</u>
Total expenditures	<u>1,557,639</u>	<u>1,557,639</u>	<u>1,404,845</u>	<u>152,794</u>
Revenue over expenditures	<u>79,948</u>	<u>79,948</u>	<u>263,776</u>	<u>183,828</u>
OTHER FINANCING USES				
Transfer to Capital Projects Fund	(20,000)	(20,000)	(20,000)	-
Transfer to Debt Service Fund	<u>(129,948)</u>	<u>(129,948)</u>	<u>(129,948)</u>	<u>-</u>
Total other financing uses	<u>(149,948)</u>	<u>(149,948)</u>	<u>(149,948)</u>	<u>-</u>
Net change in fund balances	(70,000)	(70,000)	113,828	183,828
Fund balances - beginning	<u>1,324,319</u>	<u>1,324,319</u>	<u>1,324,319</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,254,319</u>	<u>\$ 1,254,319</u>	<u>\$ 1,438,147</u>	<u>\$ 183,828</u>

TOWN OF ORCHARD PARK, NEW YORK
Drainage Districts Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual
Year Ended December 31, 2010

	Original Budget	Adjusted Budget	Actual	Variance Favorable (Unfavorable)
REVENUE				
Real property taxes	\$ 4,025	\$ 4,025	\$ 4,025	\$ -
Total revenues	<u>4,025</u>	<u>4,025</u>	<u>4,025</u>	<u>-</u>
EXPENDITURES				
Current:				
Home and community services	<u>4,025</u>	<u>4,025</u>	<u>2,816</u>	<u>1,209</u>
Total expenditures	<u>4,025</u>	<u>4,025</u>	<u>2,816</u>	<u>1,209</u>
Net change in fund balances	-	-	1,209	1,209
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,209</u>	<u>\$ 1,209</u>

TOWN OF ORCHARD PARK, NEW YORK
Miscellaneous Special Revenue Funds
Combining Balance Sheet
December 31, 2010

	Ecology	Parkland Development	Public Improvements	Millennium Bricks	Wall of Heroes	Historic Campus	OP Comm. Youth	Total
ASSETS								
Cash	\$ 95,421	\$ 168,475	\$ 592,208	\$ 2,404	\$ 297	\$ 7,436	\$ 127	\$ 866,368
Total assets	\$ 95,421	\$ 168,475	\$ 592,208	\$ 2,404	\$ 297	\$ 7,436	\$ 127	\$ 866,368

LIABILITIES AND FUND BALANCES

Liabilities:								
Accounts payable	\$ -	\$ -	\$ 80	\$ -	\$ -	\$ -	\$ -	\$ 80
Total liabilities	-	-	80	-	-	-	-	80
Fund balances:								
Unreserved	95,421	168,475	592,128	2,404	297	7,436	127	866,288
Total fund balances	95,421	168,475	592,128	2,404	297	7,436	127	866,288
Total liabilities and fund balances	\$ 95,421	\$ 168,475	\$ 592,208	\$ 2,404	\$ 297	\$ 7,436	\$ 127	\$ 866,368

TOWN OF ORCHARD PARK, NEW YORK
Miscellaneous Special Revenue Funds
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Year Ended December 31, 2010

	Ecology	Parkland Development	Public Improvements	Millennium Bricks	Wall of Heroes	Historic Campus	OP Comm. Youth	Total
REVENUE								
Use of money and property								
Interest earnings	\$ 1,004	\$ 1,773	\$ 6,268	\$ -	\$ 3	\$ 78	\$ 1	\$ 9,127
Miscellaneous								
Developers fees	-	24,600	92,655	-	-	-	-	117,255
Donations	-	-	-	225	70	-	-	295
Miscellaneous total	-	24,600	92,655	225	70	-	-	117,550
Total revenues	1,004	26,373	98,923	225	73	78	1	126,677
EXPENDITURES								
Current:								
Home and community services	-	-	2,089	-	39	-	40	2,168
Total expenditures	-	-	2,089	-	39	-	40	2,168
Excess (deficiency) of revenues over (under) expenditures	1,004	26,373	96,834	225	34	78	(39)	124,509
Fund balances - beginning	94,417	142,102	495,294	2,179	263	7,358	166	741,779
Fund balances - ending	\$ 95,421	\$ 168,475	\$ 592,128	\$ 2,404	\$ 297	\$ 7,436	\$ 127	\$ 866,288

TOWN OF ORCHARD PARK, NEW YORK
Statement of Changes in Assets and Liabilities
Fiduciary Fund
Year Ended December 31, 2010

	Balance <u>1/1/2010</u>	<u>Additions</u>	<u>Deductions</u>	Balance <u>12/31/2010</u>
ASSETS				
Cash and cash equivalents	\$ 777,005	\$ 12,877,262	\$ (12,862,335)	\$ 791,932
Accounts receivable	<u>400</u>	<u>-</u>	<u>(400)</u>	<u>-</u>
Total assets	<u>\$ 777,405</u>	<u>\$ 12,877,262</u>	<u>\$ (12,862,735)</u>	<u>\$ 791,932</u>
LIABILITIES				
Agency liabilities	<u>\$ 777,405</u>	<u>\$ 12,877,262</u>	<u>\$ (12,862,735)</u>	<u>\$ 791,932</u>
Total liabilities	<u>\$ 777,405</u>	<u>\$ 12,877,262</u>	<u>\$ (12,862,735)</u>	<u>\$ 791,932</u>

STATISTICAL SECTION

(UNAUDITED)

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

Contents	Page
Financial Trends	106
<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	112
<i>These schedules contain information to help the reader assess the Town’s most significant revenue source, real property taxes.</i>	
Debt Capacity	120
<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	123
<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	125
<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 Eight Fiscal Years
(accrual basis accounting)

	December 31,							
	2003	2004	2005	2006	2007	2008	2009	2010
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	\$ 48,579,981
Restricted for:								
Cemetery	-	-	-	-	21,324	20,968	21,828	21,822
D.A.R.E. program	5,692	13,652	5,803	10,145	4,484	8,038	14,691	20,590
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	1,272
Historical survey	-	-	-	-	-	2,100	5,850	-
Tax stabilization	515,620	726,607	749,495	778,163	821,896	645,156	652,962	655,900
Debt service	99,573	27,837	131,413	131,413	131,398	131,398	131,398	131,398
Unrestricted	18,303,037	13,052,847	15,062,232	14,588,372	13,823,285	13,879,399	12,940,426	13,362,814
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>	<u>\$ 62,773,777</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 Eight Fiscal Years
(accrual basis accounting)**

	Year ended December 31,							
	2003	2004	2005	2006	2007	2008	2009	2010
Expenses								
Primary government:								
Governmental activities:								
General government support	\$ 3,255,142	\$ 3,878,523	\$ 3,421,077	\$ 3,739,324	\$ 3,504,573	\$ 3,526,637	\$ 3,363,859	\$ 3,312,740
Education	8,917	6,324	16,577	1,764	14,985	7,475	4,939	10,513
Public safety	3,239,277	3,589,550	3,832,797	4,090,202	4,007,594	4,210,883	4,369,201	4,604,455
Health	4,153	4,520	4,658	4,770	4,881	5,088	5,193	5,246
Transportation	2,860,682	2,061,371	1,989,842	5,880,863	2,898,454	3,293,455	4,463,580	4,431,902
Economic assistance and opportunity	5,948	2,456	950	384	382	398	394	398
Culture and recreation	1,209,862	1,489,242	1,959,091	1,044,666	1,714,392	1,931,548	1,600,057	1,563,194
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	4,135,182
Interest on long-term debt	1,079,297	246,728	445,765	571,804	383,329	400,679	341,325	329,252
Total primary government expenses	15,435,702	13,939,117	13,033,735	17,969,958	16,320,377	16,666,841	18,179,602	18,392,882
Program revenues								
Governmental activities:								
Charges for services:								
General government support	62,672	510,544	544,974	640,552	488,555	573,551	78,879	63,870
Public safety	-	-	-	-	-	-	480,090	410,440
Transportation	-	-	71,455	75,762	80,893	93,978	88,014	92,415
Culture and recreation	84,968	134,559	187,047	220,701	251,668	271,284	361,269	388,142
Home and community services	628,092	658,619	276,442	159,027	166,444	186,109	159,013	304,151
Operating grants and contributions	106,665	29,569	89,791	480,907	97,263	84,260	170,427	206,362
Capital grants and contributions	88,220	84,483	87,456	312,810	110,517	485,743	191,696	561,489
Total primary government program revenues	970,617	1,417,774	1,257,165	1,889,759	1,195,340	1,694,925	1,529,388	2,026,869
Primary government net expense	(14,465,085)	(12,521,343)	(11,776,570)	(16,080,199)	(15,125,037)	(14,971,916)	(16,650,214)	(16,366,013)

(continued)

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

	Year ended December 31,							
	2003	2004	2005	2006	2007	2008	2009	2010
General revenues								(concluded)
Property taxes	9,272,487	9,581,044	9,943,173	10,320,187	10,531,749	11,062,600	11,318,836	11,573,254
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	3,957,018
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	170,541
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	134,512
State support (unrestricted)	1,397,332	1,231,822	2,476,755	1,019,207	1,129,670	994,714	892,439	837,314
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>	<u>16,672,639</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>	<u>\$ 306,626</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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
General fund										
Reserved	\$ 1,137,758	\$ 943,468	\$ 1,290,260	\$ 1,705,494	\$ 1,883,093	\$ 1,886,322	\$ 2,061,059	\$ 846,113	\$ 905,155	\$ 955,531
Unreserved	4,561,037	5,356,086	5,876,444	5,074,474	4,654,668	4,182,503	4,316,985	5,456,776	6,525,301	6,616,775
Total general fund	<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>	<u>\$ 7,572,306</u>
All other governmental funds										
Reserved	\$ 570	\$ 124,419	\$ 116,083	\$ 3,354,608	\$ 202,186	\$ 179,913	\$ 262,005	\$ 431,865	\$ 1,047,496	\$ 878,706
Unreserved, reported in:										
Special revenue funds	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	9,425,215
Capital projects funds	3,487,630	9,795,929	9,133,442	4,765,444	6,869,515	5,904,201	4,364,587	3,563,223	1,857,834	1,523,634
Total all other governmental funds	<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>	<u>\$ 11,827,555</u>

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Revenues										
Taxes	\$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	\$15,530,272
Departmental income	741,159	753,081	775,732	913,975	584,167	625,185	553,577	658,659	583,227	669,158
Intergovernmental charges	61,840	68,364	76,492	71,518	71,455	84,538	81,253	95,048	88,414	92,815
Use of money and property	961,386	590,316	417,042	370,813	768,115	1,015,819	1,369,273	1,076,128	382,063	170,541
Licenses and permits	25,803	24,746	25,933	37,508	38,850	35,484	34,979	35,407	36,947	32,708
Fines and forfeitures	219,638	248,099	287,936	352,239	379,784	345,161	311,959	330,014	376,714	268,819
Miscellaneous	288,566	424,414	263,569	419,362	257,547	367,508	480,262	329,560	359,773	324,510
Interfund revenues	22,272	16,443	14,422	10,303	5,662	5,674	5,792	5,794	5,844	5,520
State aid	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	1,604,263
Federal aid	120,721	258,179	24,851	944	1,240	369,657	7,860	106,829	1,383	902
Total revenues	\$15,690,043	\$15,269,751	\$15,752,001	\$16,188,620	\$18,081,772	\$17,901,841	\$18,654,855	\$19,150,061	\$18,226,588	\$18,699,508

Expenditures

General government support	\$ 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	\$ 2,371,801
Public safety	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	3,537,377
Transportation	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	2,859,114
Other	16,953	12,933	15,610	10,463	17,232	5,404	15,920	9,777	8,013	12,175
Culture and recreation	852,359	869,833	931,432	891,408	1,135,244	1,008,397	1,206,442	1,215,568	1,167,544	1,288,676
Home and community services	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	2,587,922
Employee benefits	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	3,793,722
Capital outlay	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	1,318,231
Debt service										
Principal	430,000	430,000	771,600	775,000	775,000	775,000	995,000	940,000	357,356	605,000
Interest	244,999	205,233	822,373	460,485	418,178	594,450	390,434	401,572	670,000	330,981
Total expenditures	\$15,187,215	\$15,446,318	\$15,718,702	\$21,077,968	\$19,694,334	\$18,334,478	\$19,396,904	\$19,636,765	\$17,699,169	\$18,704,999

Excess (deficiency) of revenues
over (under) expenditures

	502,828	(176,567)	33,299	(4,889,348)	(1,612,562)	(432,637)	(742,049)	(486,704)	527,419	(5,491)
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(continued)

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Other Financing Sources (Uses)										(concluded)
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	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	1,188,173
Transfers out	(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)	(1,188,173)
Total other financing sources (uses)	-	7,791,600	-	-	3,900,000	-	190,000	-	-	-
Net change in fund balances	\$ 502,828	\$ 7,615,033	\$ 33,299	\$ (4,889,348)	\$ 2,287,438	\$ (432,637)	\$ (552,049)	\$ (486,704)	\$ 527,419	\$ (5,491)
Debt service as a percentage of noncapital expenditures	5.2%	4.8%	10.8%	8.0%	7.5%	8.4%	8.3%	7.9%	6.3%	5.4%

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	
											Value	Percentage
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%	
2010	1,134,616,166	222,924,214	185,443,800	138,356,100	170,873,233	1,852,213,513	370,809,354	1,481,404,159	5.329626	2,554,145,102	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 \$1,000)
Classified by School District Location Within Town
Last Ten Fiscal Years – (Unaudited)

Year	Town Direct Rates			Total Direct Tax Rate	Overlapping Tax Rates						
	General Town Tax Rate	Highway Tax Rate			Orchard Park			Hamburg			West Seneca
					Village	Town Outside Village	Town Outside Village	Town Outside Village	Town Outside Village	Town Outside Village	Town Outside Village
2001	\$ 2.731775	\$ 1.977409	\$ 4.709184	\$	35.261413	\$ 33.543410	\$32.772115	\$32.772115	\$32.890857		
2002	2.559408	1.979127	4.538535		35.430526	33.580526	33.578791	33.578791	34.127388		
2003	2.623599	2.047774	4.671373		36.761016	34.771016	34.012176	34.012176	35.302811		
2004	2.692347	2.112112	4.804459		36.737152	34.687152	32.978731	32.978731	40.205238		
2005	2.623351	2.135473	4.758824		38.141980	36.041980	34.691590	34.691590	41.869401		
2006	2.619681	2.220452	4.840133		39.515830	37.305830	35.471588	35.471588	38.302683		
2007	2.620579	2.284657	4.905236		40.624194	38.254194	36.359756	36.359756	43.729491		
2008	2.813411	2.337839	5.151250		41.637700	39.107700	40.642524	40.642524	41.575473		
2009	2.861846	2.370270	5.232116		42.339273	39.719273	41.924130	41.924130	41.643140		
2010	2.914751	2.414875	5.329626		44.354016	41.604016	43.500305	43.500305	41.571060		

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 \$1,000)
Village of Orchard Park – Orchard Park Central School District
Last Ten Fiscal Years – (Unaudited)

Year	Tax Rates				Total
	Village	Town	School	County	
2001	\$ 1.850000	\$ 4.577187	\$ 22.772814	\$ 6.061412	\$ 35.261413
2002	1.850000	4.538535	22.997326	6.044665	35.430526
2003	1.990000	4.671373	23.673843	6.425800	36.761016
2004	2.050000	4.804459	23.673843	6.208850	36.737152
2005	2.100000	4.758824	24.982206	6.300950	38.141980
2006	2.210000	4.840133	25.069359	7.396338	39.515830
2007	2.370000	4.905236	25.385469	7.963489	40.624194
2008	2.530000	5.151250	25.686210	8.270240	41.637700
2009	2.620000	5.232116	26.068395	8.418762	42.339273
2010	2.750000	5.329626	27.497778	8.776612	44.354016

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

TOWN OF ORCHARD PARK, NEW YORK
Property Tax Rates (per \$1,000)
Town Outside Village – Orchard Park Central School District
Last Ten Fiscal Years – (Unaudited)

Year	Tax Rates			Total
	Town	School	County	
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
2010	5.329626	27.497778	8.776612	41.604016

Source: Town of Orchard Park Receiver of Taxes

TOWN OF ORCHARD PARK, NEW YORK
Property Tax Rates (per \$1,000)
Town Outside Village – Hamburg Central School District
Last Ten Fiscal Years – (Unaudited)

Year	Tax Rates			Total
	Town	School	County	
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
2010	5.329626	29.394067	8.776612	43.500305

Source: Town of Orchard Park Receiver of Taxes

TOWN OF ORCHARD PARK, NEW YORK
Property Tax Rates (per \$1,000)
Town Outside Village – West Seneca Central School District
Last Ten Fiscal Years – (Unaudited)

Year	Tax Rates			Total
	Town	School	County	
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
2010	5.329626	27.464822	8.776612	41.571060

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	2010				2001			
		Taxable Assessed Value	Rank	Percentage of Total Town Taxable Assessed Value		Taxable Assessed Value	Rank	Percentage of Total Town Taxable Assessed Value	
				Assessed Value	Rank			Assessed Value	Rank
Verizon	Utility	\$ 19,388,090	1	1.31%	6	\$ 6,881,005	6	0.59%	
New York State Electric & Gas TM Orchard Park	Utility	13,544,854	2	0.91%	3	14,220,580	3	1.21%	
(formerly Orchard Park Associates)	Apartments	13,360,000	3	0.90%	2	14,407,900	2	1.23%	
Quaker Crossing LLC	Commercial/Retail	12,344,275	4	0.83%	8	5,269,075	8	0.45%	
National Fuel Gas	Utility	10,617,685	5	0.72%	1	14,539,052	1	1.24%	
DDR Orchard Park LLC	Commercial/Retail	9,272,438	6	0.63%	-	-	-	0.00%	
Young - Reidman LLC	Apartments	8,764,600	7	0.59%	-	-	-	0.00%	
Armor Rd. Properties	Nursing Homes	7,841,400	8	0.53%	4	13,841,400	4	1.18%	
Target	Commercial/Retail	6,828,310	9	0.46%	9	4,776,480	9	0.41%	
Orchard Glenn	Nursing Homes	5,110,000	10	0.34%	-	-	-	0.00%	
Benderson, Nathan	Comm./Residential	-	-	0.00%	5	7,340,340	5	0.62%	
DJP Realty Corporation	Manufacturing	-	-	0.00%	7	6,641,500	7	0.56%	
Mail Well I	Industrial	-	-	0.00%	10	4,654,800	10	0.40%	
Total		<u>\$ 107,071,652</u>		<u>7.23%</u>		<u>\$ 92,572,132</u>		<u>7.87%</u>	
Total Taxable Assessed Valuation		<u>\$ 1,481,404,159</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)

Year	Total Levy	Total Collection At Date of Return	Percentage Collected At Date of Return
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%
2010	30,640,200	29,822,606	97.33%

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

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

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

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

Source: Town of Orchard Park Receiver of Taxes

TOWN OF ORCHARD PARK, NEW YORK
Ratios of Outstanding Debt
Last Ten Fiscal Years – (Unaudited)

Year	General Obligation Bonds	Notes Payable	Total Debt	Percentage of Personal Income	Percentage Actual Taxable Value of Property	Per Capita
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
2010	8,055,000	5,030,000	13,085,000	1.65%	0.5%	473

TOWN OF ORCHARD PARK, NEW YORK
Direct and Overlapping Governmental Activities Debt
As of December 31, 2010 – (Unaudited)

GOVERNMENTAL UNIT	Gross Indebtedness	(1) Estimated Exclusions	Net Indebtedness	(2) Town of Orchard Park Percentage Applicable	Town of Orchard Park Portion
Estimated Direct Debt:					
Town of Orchard Park	<u>\$ 13,085,000</u>	<u>\$ 4,190,800</u>	<u>\$ 8,894,200</u>	100.00 %	<u>\$ 8,894,200</u>
Estimated Overlapping Debt:					
County of Erie	673,037,690	236,778,659	436,259,031	5.44%	23,729,513
School Districts:					
Hamburg Central School District	6,400,000	5,433,600	966,400	8.90%	86,030
Orchard Park Central School District	35,588,000	24,911,600	10,676,400	81.05%	8,653,702
West Seneca Central School District	<u>37,430,000</u>	<u>27,436,190</u>	<u>9,993,810</u>	4.11%	<u>411,081</u>
Total Estimated Overlapping Debt	<u>752,455,690</u>	<u>294,560,049</u>	<u>457,895,641</u>		<u>32,880,327</u>
Total Estimated Direct and Overlapping Debt	<u>\$ 765,540,690</u>	<u>\$ 298,750,849</u>	<u>\$ 466,789,841</u>		<u>\$ 41,774,527</u>

NOTES:

- (1) Under New York State Statutes certain indebtedness related to Water Improvements is excludable and certain Sewer Improvements as well as School indebtedness funded by State Building Aid may be excluded if applied for, in the computation of statutory debt limits.
- (2) Overlapping debt for the County of Erie has been calculated based on the assessed value of the Town as a percentage of the County. The overlapping debt of each school district has been calculated based on the assessed value of the Town as a percentage of the District.

Source: Per most recent data provided - Town 12/31/2010, County 12/31/2010 and Schools 6/30/2010

TOWN OF ORCHARD PARK, NEW YORK
Computation of Legal Debt Margin
As of December 31, 2010 – (Unaudited)

Estimated Actual Value of Real Property (After Exemptions) at December 31:		
2006		\$ 2,106,751,970
2007		2,150,647,843
2008		2,438,072,775
2009		2,539,177,760
2010		2,554,145,102
		<u>\$ 9,234,650,349</u>
Total - Five Years Full Valuation		<u>\$ 1,846,930,070</u>
Average Full Valuation		<u>\$ 129,285,105</u>
Debt Limit - 7% of average full valuation (Note 1)		
Amount of Debt Applicable to Debt Limit:		
Outstanding bonded debt:		
Highway Fund	\$2,985,000	
Special District Funds	5,070,000	
Outstanding bond anticipation notes:		
Capital Projects Fund	<u>5,030,000</u>	13,085,000
Less other deductions allowed by law:		
Water bonds	3,853,200	
Budget appropriations	<u>337,600</u>	<u>4,190,800</u>
Total amount of net indebtedness applicable to debt limit		8,894,200
LEGAL DEBT MARGIN		<u>\$ 120,390,905</u>
Percentage of debt contracting power exhausted		<u>6.88 %</u>

NOTES:

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

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

TOWN OF ORCHARD PARK, NEW YORK
Demographic and Economic Statistics
Last Ten Calendar Years – (Unaudited)

Calendar Year	Population	Personal Income	Per Capita Personal Income	Median Age	Percent		Percent		School Enrollment	December Unemployment Rate
					High School Graduate or Higher	Bachelor's Degree or Higher	High School Graduate or Higher	Bachelor's Degree or Higher		
2001	27,637	\$ 792,960,804	\$ 28,692	41.4	89.9%	38.9%	38.9%	5,383	4.6%	
2002	27,637	792,960,804	28,692	41.4	89.9%	38.9%	38.9%	5,353	4.3%	
2003	27,637	792,960,804	28,692	41.4	89.9%	38.9%	38.9%	5,274	4.4%	
2004	27,637	792,960,804	28,692	41.4	89.9%	38.9%	38.9%	5,240	4.2%	
2005	27,637	792,960,804	28,692	41.4	89.9%	38.9%	38.9%	5,341	4.0%	
2006	27,637	792,960,804	28,692	41.4	89.9%	38.9%	38.9%	5,348	3.8%	
2007	27,637	792,960,804	28,692	41.4	89.9%	38.9%	38.9%	5,483	4.1%	
2008	27,637	792,960,804	28,692	41.4	89.9%	38.9%	38.9%	5,511	4.9%	
2009	27,637	792,960,804	28,692	41.4	89.9%	38.9%	38.9%	5,266	6.5%	
2010	27,637	792,960,804	28,692	41.4	89.9%	38.9%	38.9%	5,355	5.9%	

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

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

	2010			2008		
	Employees	Rank	Percentage of Total Town Employment	Employees	Rank	Percentage of Total Town Employment
Orchard Park Central Schools	788	1	11.07%	821	1	12.00%
Erie Community College South	500	2	7.03%	450	2	6.58%
West Herr Auto Group	378	3	5.31%	379	3	5.54%
McGard	337	4	4.74%	370	4	5.41%
Towne Automotive Group	310	5	4.36%	N/R	N/R	N/R
Absolute Care at Orchard Park	300	6	4.22%	300	5	4.38%
Father Baker Manor	285	7	4.00%	285	6	4.17%
Cobham Mission Systems	276	8	3.88%	N/R	N/R	N/R
Enidine	275	9	3.86%	250	9	3.65%
Azerty	265	10	3.72%	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%
Total	<u>3,714</u>		<u>52.2%</u>	<u>3,637</u>		<u>53.2%</u>
Estimated total Town employment	<u>7,117</u>			<u>6,842</u>		

Source: Town of Orchard Park Chamber of Commerce.

Note: Information for nine years ago was not available.

N/R: Not ranked in top ten.

TOWN OF ORCHARD PARK, NEW YORK
Full-time Equivalent Town Government Employees by Function/Program
Last Ten Fiscal Years – (Unaudited)

Function/Program	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
General Government										
Accounting/Supervisor	4	4	4	4	4	4	4	4	4	4
Assessor	4	4	3	4	4	3	3	4	4	4
Building	4	4	3	5	5	5	5	5	5	4
Computers	1	1	1	1	1	1	1	1	1	1
Justice	2	2	2	2	2	2	2	2	2	2
Maintenance	4	4	3	3	3	2	2	2	2	3
Planning	-	1	1	1	1	1	1	1	1	1
Tax/ Water Billing	2	2	2	2	2	2	2	2	1	-
Town Clerk	3	3	3	3	3	3	3	3	3	4
Police										
Officers	32	32	32	32	32	32	33	33	32	30
Civilians	4	5	5	5	5	5	5	4	4	4
Dog Control	1	1	1	1	1	1	1	-	-	-
Public Works										
Compost	-	1	1	1	1	1	1	1	1	2
Highway	30	30	29	32	32	29	30	30	10	10
Engineering	10	9	10	12	11	11	11	10	30	28
Sewer & Lighting	7	6	6	5	4	4	4	4	4	3
Recreation										
Senior Services	-	-	1	1	2	2	3	3	2	2
	1	1	1	1	1	1	1	1	1	1
Total	<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>	<u>103</u>

Source: Various Town Departments

TOWN OF ORCHARD PARK, NEW YORK
Operating Indicators by Function/Program
Last Ten Fiscal Years – (Unaudited)

Function/Program	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
General government										
Building										
Building permits issued	669	501	532	663	593	700	736	673	592	571
Building inspections conducted	1,534	1,429	1,203	1,203	1,479	1,715	1,444	1,896	1,923	1,011
Fire inspections conducted	154	268	148	148	148	137	269	294	338	392
Justice										
Motor vehicle cases processed	2,556	4,440	4,681	5,841	6,490	6,486	5,480	5,351	5,531	3,785
Criminal cases processed	139	825	589	586	177	233	910	856	873	840
Civil cases processed	180	187	57	117	82	115	67	61	116	87
Motor vehicle fines assessed	344,787	291,846	307,593	391,987	396,010	362,473	370,106	401,064	341,871	215,745
Criminal fines assessed	24,890	27,997	18,090	22,920	16,600	21,753	26,800	36,950	26,148	29,455
Civil fines assessed	1,825	1,895	2,098	4,265	1,087	1,630	900	1,333	1,350	1,117
Police										
Physical arrests	835	757	723	631	668	1,187	950	1,226	1,188	953
Parking violations	423	445	451	421	514	532	288	337	191	308
Vehicle & Traffic violations	2,769	3,380	3,136	3,454	4,206	4,355	2,601	3,145	3,187	3,014
911 calls	-	3,692	3,409	3,490	3,770	3,532	3,510	3,310	3,257	3,854
Total calls	16,077	19,378	19,204	20,148	20,492	22,416	22,795	23,109	22,025	23,282
Male cell usage	73	80	71	47	52	63	85	84	70	54
Female cell usage	5	7	7	6	4	11	20	12	9	8
Compost										
Waste composted (cubic yards per day - based on 8 months operation)	-	-	-	-	-	38	72	51	48	50
Other public works										
Street resurfacing (miles)	-	-	-	-	-	4	5	3	2	3
Potholes repaired	-	-	-	40	40	40	38	31	30	35
Parks and recreation										
Program participation	-	-	-	3,685	4,677	5,404	10,648	10,584	9,464	8,308

Source: Various Town Departments

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

Function/Program	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
General government										
Offices	1	1	1	1	1	1	1	1	1	1
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Cells	6	6	6	6	6	6	6	6	6	6
Patrol units	8	8	8	8	8	8	8	8	8	8
Highway										
Streets (miles)	-	-	-	-	-	94	95	96	96	96
Traffic signals	-	-	-	-	-	12	12	12	12	12
Engineering										
Streetlights	3,423	3,431	3,464	3,496	3,544	3,549	3,561	3,583	3,583	3,583
Parks and recreation										
Acreage	-	-	-	-	84	84	123	272	280	280
Playgrounds	-	-	-	-	5	5	5	5	5	5
Baseball/softball diamonds	-	-	-	-	10	10	10	10	10	10
Soccer/football fields	-	-	-	-	6	6	7	7	7	7
Water										
New water mains (miles)	1.64	0.43	1.26	1.46	11.28	0.95	0.70	1.02	0.02	-
New fire hydrants	12	4	8	13	102	2	5	8	1	-
Sewer										
New sanitary sewers (miles)	1.13	0.48	1.28	1.69	2.26	0.23	0.77	0.90	0.04	-

Source: Various Town Departments