

TOWN OF ORCHARD PARK, NEW YORK

Comprehensive Annual Financial Report

For the Fiscal Year Ended December 31, 2011

Prepared by:

Town of Orchard Park
Office of the Supervisor

Janis A. Colarusso
Supervisor

TOWN OF ORCHARD PARK, NEW YORK
 Comprehensive Annual Financial Report
 For the Fiscal Year Ended December 31, 2011
 Table of Contents

	Page
INTRODUCTORY SECTION	
Transmittal Letter	1
GFOA Certificate of Achievement	5
Town Officials	6
Organizational Chart.....	7
FINANCIAL SECTION	
Independent Auditors' Report	8
Management's Discussion and Analysis	10
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Assets	20
Statement of Activities.....	21
Fund Financial Statements:	
Balance Sheet—Governmental Funds	22
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets	23
Statement of Revenues, Expenditures and Changes in Fund Balances—Governmental Funds	24
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	25
Statement of Revenues, Expenditures and Changes in Fund Balances— Budget and Actual—General Fund	26
Statement of Revenues, Expenditures and Changes in Fund Balances— Budget and Actual—Highway Fund	27
Statement of Revenues, Expenditures and Changes in Fund Balances— Budget and Actual—Sewer Districts Fund.....	28
Statement of Revenues, Expenditures and Changes in Fund Balances— Budget and Actual—Water Districts Fund.....	29
Statement of Fiduciary Net Assets—Fiduciary Fund	30
Notes to Financial Statements.....	31

(continued)

TOWN OF ORCHARD PARK, NEW YORK
 Comprehensive Annual Financial Report
 For the Fiscal Year Ended December 31, 2011
 Table of Contents

	Page
Combining and Individual Fund Statements and Schedules:	
General Fund:	
Schedule of Revenues – Budget and Actual.....	53
Schedule of Expenditures and Other Financing Uses – Budget and Actual.....	56
Schedule of Changes in Unassigned Fund Balance.....	74
Highway Fund:	
Schedule of Revenues – Budget and Actual.....	75
Schedule of Expenditures and Other Financing Uses – Budget and Actual.....	76
Sewer Districts Fund:	
Combining Balance Sheet – By District.....	80
Schedule of Revenues – Budget and Actual – By District.....	81
Schedule of Expenditures and Other Financing Uses – Budget and Actual – By District.....	82
Schedule of Changes in Fund Balances (Deficits) – By District.....	83
Water Districts Fund:	
Combining Balance Sheet – By District.....	84
Schedule of Revenues – Budget and Actual – By District.....	86
Schedule of Expenditures and Other Financing Uses – Budget and Actual – By District.....	87
Schedule of Changes in Fund Balances (Deficits) – By District.....	89
Capital Projects Fund:	
Combining Balance Sheet – By Project.....	90
Combining Schedule of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balances (Deficits) – By Project.....	92
Debt Service Fund:	
Statement of Revenues, Expenditures, Other Financing Sources and Changes in Fund Balances—Budget and Actual—Debt Service Fund.....	94
Non-Major Governmental Funds:	
Combining Balance Sheet—Non-Major Governmental Funds.....	95
Combining Statement of Revenues, Expenditures, Other Financing Uses and Changes in Fund Balances— Non-Major Governmental Funds.....	96
Town Outside Village Fund- Schedule of Revenues – Budget and Actual.....	97
Town Outside Village Fund- Schedule of Expenditures – Budget and Actual.....	98
Lighting District Fund – Schedule of Revenues, Expenditures and Changes in Fund Balances—Budget and Actual.....	102
Refuse and Garbage District Fund– Schedule of Revenues, Expenditures, Other Financing Uses and Changes in Fund Balance—Budget and Actual.....	103

(continued)

TOWN OF ORCHARD PARK, NEW YORK
 Comprehensive Annual Financial Report
 For the Fiscal Year Ended December 31, 2011
 Table of Contents

(concluded)	Page
Drainage Districts Fund– Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual.....	104
Miscellaneous Special Revenue Funds – Combining Balance Sheet	105
Miscellaneous Special Revenue Funds – Combining Statement of Revenues, Expenditures and Changes in Fund Balances	106
Agency Fund:	
Statement of Changes in Assets and Liabilities—Fiduciary Fund.....	107
STATISTICAL SECTION (Unaudited)	
Net Assets	108
Changes in Net Assets	109
Fund Balances, Governmental Funds	111
Changes in Fund Balances, Governmental Funds	112
Assessed Value and Estimated Actual Value of Taxable Property	114
Combined County, Town, Village (if applicable) and School District	
Property Tax Rates (Per \$1,000).....	115
Property Tax Rates (Per \$1,000) Village of Orchard Park –	
Orchard Park Central School District	116
Property Tax Rates (Per \$1,000) Town Outside Village –	
Orchard Park Central School District	117
Property Tax Rates (Per \$1,000) Town Outside Village –	
Hamburg Central School District	118
Property Tax Rates (Per \$1,000) Town Outside Village –	
West Seneca Central School District	119
Principal Property Taxpayers.....	120
Property Tax Levies and Collections.....	121
Ratios of Outstanding Debt	122
Direct and Overlapping Governmental Activities Debt.....	123
Computation of Legal Debt Margin.....	124
Demographic and Economic Statistics	125
Principal Employers.....	126
Full-time-Equivalent Town Government Employees by Function/Program	127
Operating Indicators by Function/Program	128
Capital Asset Statistics by Function/Program	129

INTRODUCTORY SECTION



TOWN OF ORCHARD PARK

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

SUPERVISOR
JANIS A. COLARUSSO

COUNCILMEMBERS
DAVID R. KACZOR
EUGENE MAJCHRZAK

TOWN CLERK
CAROL R. HUTTON

TOWN ATTORNEY
JOHN C. BAILEY

TOWN JUSTICES
EDWARD A. PACE
LYNN W. KEANE

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 26, 2012

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, 2011, 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, 2011 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 29,000. 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, which prior to December 31, 2011 consisted of four elected Council Members and the Supervisor, is the legislative and policy making authority for the Town. On January 1, 2012, the Town Board was reduced to two elected Council Members and the Supervisor. 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 over the past year from a 2010 annual average of 6.3% to a 2011 annual average of 5.9%.

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, unassigned fund balance at December 31, 2011 represents approximately 45.0% of its budgeted 2012 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 restrictions (which represent legal segregations) of fund balance for specific purposes, commitments (which represent Town Board approved balances) and assignments (which represent management's intent) of fund balance. One of the restrictions 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 2011 include the Jewett Holmwood waterline project and various road reconstruction projects. Additionally, the Town made various land acquisition purchases. All of these will assist in further improving the quality of life that our residents enjoy.

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, 2010. 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, 2010

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.



Linda C. Davison

President

Jeffrey R. Emer

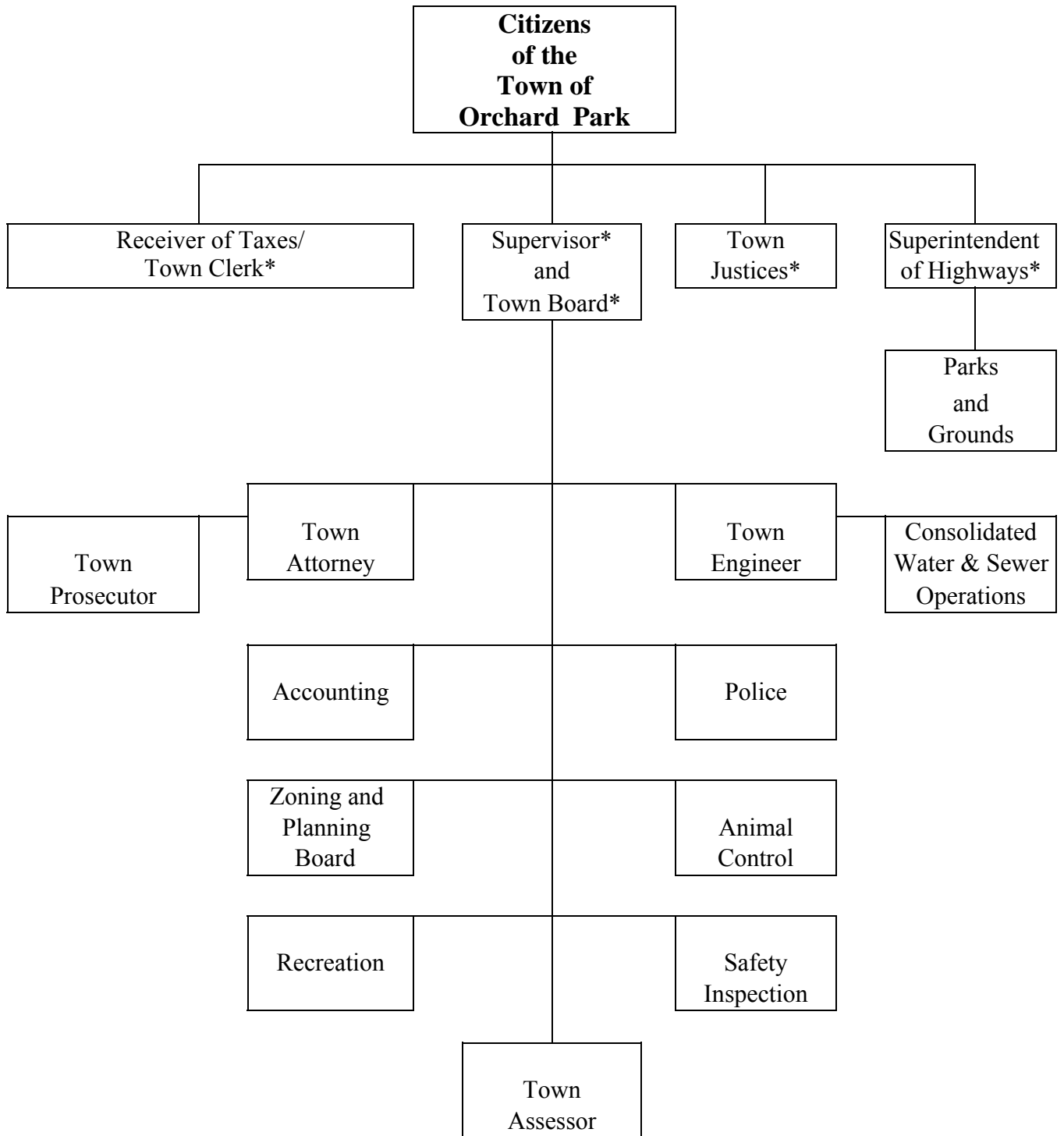
Executive Director

TOWN OF ORCHARD PARK, NEW YORK
Town Officials
Year Ended December 31, 2011

Name	Title
Elected:	
Janis A. Colarusso	Supervisor
Nancy W. Ackerman	Councilwoman
Edward J. Graber, Jr.	Councilman
David R. Kaczor	Councilman
Eugene Majchrzak	Councilman
Phillip Marshall	Town Justice
Lynn Keane	Town Justice (as of January 1, 2012)
Edward A. Pace	Town Justice
Carol R. Hutton	Receiver of Taxes/Town Clerk
Fredrick J. Piasecki, Jr.	Superintendent of Highways
Appointed:	
Milton Bradshaw	Town Assessor
Leonard Berkowitz	Town Attorney
John C. Bailey	Town Attorney (as of January 1, 2012)
Wayne L. Bieler	Town Engineer
Andrew Benz	Chief of Police
Andrew Geist	Building Inspector

TOWN OF ORCHARD PARK, NEW YORK

Organizational Chart



* Represents an independently elected official.

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

Honorable Town Board
Town of Orchard Park, New York

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Town of Orchard Park, New York (the "Town") as of and for the year ended December 31, 2011, 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, 2011, 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.

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis as listed in the forgoing table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the 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 the purpose of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The introductory and statistical sections are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Drescher & Malecki LLP

March 26, 2012

TOWN OF ORCHARD PARK, NEW YORK
Management's Discussion and Analysis
Year Ended December 31, 2011

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, 2011. Certain data from the prior year has been reclassified to conform with the current year presentation. 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 \$64,120,577 (*net assets*). Of this amount, \$12,932,938 (*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 \$1,346,800 as a result of this year's activity.
- ◆ At the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$19,359,071, a decrease of \$40,790 in comparison with the prior year.
- ◆ At the end of the current fiscal year, unassigned fund balance for the General Fund was \$5,008,030, or 50.1 percent of total General Fund expenditures and transfers out.
- ◆ The Town's total bonded debt decreased by \$615,000, or 8.3 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 \$64,120,577 at the close of the 2011 fiscal year.

Table 1 – Condensed Statement of Net Assets

	<u>Governmental Activities</u>		Dollar
	<u>2011</u>	<u>2010</u>	<u>Change</u>
Current assets	\$ 24,455,985	\$ 25,206,119	\$ (750,134)
Capital assets	<u>57,894,743</u>	<u>56,713,002</u>	<u>1,181,741</u>
Total assets	<u>82,350,728</u>	<u>81,919,121</u>	<u>431,607</u>
Current liabilities	5,125,066	5,828,608	(703,542)
Long-term liabilities	<u>13,105,085</u>	<u>13,316,736</u>	<u>(211,651)</u>
Total liabilities	<u>18,230,151</u>	<u>19,145,344</u>	<u>(915,193)</u>
Net assets			
Invested in capital assets, net of related debt	49,380,438	48,579,981	800,457
Restricted	1,807,201	2,260,922	(453,721)
Unrestricted	<u>12,932,938</u>	<u>11,932,874</u>	<u>1,000,064</u>
Total net assets	<u>\$ 64,120,577</u>	<u>\$ 62,773,777</u>	<u>\$ 1,346,800</u>

By far the largest portion of the Town's net assets (77.0 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 (2.8 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets (20.2 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

	Governmental Activities	
	2011	2010
Current assets	\$ 24,455,985	\$ 25,206,119
Current liabilities	5,125,066	5,828,608
 Ratio of current assets to current liabilities	 4.77	 4.32

The Town had a ratio of current assets to current liabilities of 4.77 at December 31, 2011, which increased from 4.32 at December 31, 2010. 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 \$1,346,800.

Table 3 shows the changes in net assets for the years ended December 31, 2011 and 2010.

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

	<u>Governmental Activities</u>		Dollar
	<u>2011</u>	<u>2010</u>	<u>Change</u>
Revenues:			
Program revenues:			
Charges for services	\$ 1,265,355	\$ 1,259,018	\$ 6,337
Operating grants and contributions	183,185	206,362	(23,177)
Capital grants and contributions	189,329	561,489	(372,160)
General revenues:			
Property and other taxes	16,299,129	15,530,272	768,857
Unrestricted investment earnings	151,867	170,541	(18,674)
Miscellaneous	791,564	134,512	657,052
Grants and entitlements	<u>910,324</u>	<u>837,314</u>	<u>73,010</u>
Total revenues	<u>19,790,753</u>	<u>18,699,508</u>	<u>1,091,245</u>
Program expenses:			
General government	3,613,342	3,312,740	300,602
Education	10,260	10,513	(253)
Public safety	4,227,894	4,604,455	(376,561)
Health	5,292	5,246	46
Transportation	4,007,675	4,431,902	(424,227)
Economic assistance	402	398	4
Culture and recreation	1,905,011	1,563,194	341,817
Home and community services	4,361,575	4,135,182	226,393
Interest and fiscal charges	<u>312,502</u>	<u>329,252</u>	<u>(16,750)</u>
Total expenses	<u>18,443,953</u>	<u>18,392,882</u>	<u>51,071</u>
Change in net assets	1,346,800	306,626	1,040,174
Net assets beginning of year	<u>62,773,777</u>	<u>62,467,151</u>	<u>306,626</u>
Net assets end of year	<u>\$ 64,120,577</u>	<u>\$ 62,773,777</u>	<u>\$ 1,346,800</u>

The Town's net assets increased \$1,346,800 over prior year. Significant items are noted below.

- Capital grants and contributions decreased by \$372,160 due to additional grants received in 2010 related to capital projects.
- Property and other taxes increased by \$768,857 mainly due to additional sales tax revenues and increased property tax levies.
- Miscellaneous revenues increased by \$657,052 mainly due to the addition of infrastructure assets which were dedicated from developers.

- General government expenses increased by \$300,602 from 2010 to 2011. The increase is attributable to the annual increase in employee salaries which was expected and budgeted for and additional legal costs incurred during 2011.
- Public safety expenses decreased by \$376,560 from 2010 to 2011. The decrease is attributable to retirements and unsettled union contracts.
- Transportation expenses decreased by \$424,227 from 2010 to 2011. The decrease is attributable to an increase in expenditures that were capitalized resulting from the use of Town employees to perform additional road work during 2011.
- Culture and recreation expenses increased by \$341,817 from 2010 to 2011. The increase is attributable to fewer capitalized expenditures in the current year.

When looking at the sources of income to support operations, it should be noted that charges for services are only 6.4 percent of governmental activities revenue, while 82.4 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

	2011		2010		Dollar Change
	Amount	%	Amount	%	
Charges for services	\$ 1,265,355	6.4%	\$ 1,259,018	6.7%	\$ 6,337
Operating grants and contributions	183,185	0.9%	206,362	1.1%	(23,177)
Capital grants and contributions	189,329	1.0%	561,489	3.0%	(372,160)
Property and other taxes	16,299,129	82.3%	15,530,272	83.1%	768,857
Unrestricted investment earnings	151,867	0.8%	170,541	0.9%	(18,674)
Miscellaneous	791,564	4.0%	134,512	0.7%	657,052
Grants and entitlements	910,324	4.6%	837,314	4.5%	73,010
Total general revenues, net	<u>\$ 19,790,753</u>		<u>\$ 18,699,508</u>		<u>\$ 1,091,245</u>

Program expenses for 2011 and 2010 Governmental Activities were as follows:

Table 5 – Summary of Program Expenses

	2011		2010		Dollar Change
	Amount	%	Amount	%	
General government	\$ 3,613,342	19.6%	\$ 3,312,740	18.0%	\$ 300,602
Education	10,260	0.1%	10,513	0.1%	(253)
Public safety	4,227,894	22.9%	4,604,455	25.0%	(376,561)
Health	5,292	0.0%	5,246	0.0%	46
Transportation	4,007,675	21.7%	4,431,902	24.1%	(424,227)
Economic assistance	402	0.0%	398	0.0%	4
Culture and recreation	1,905,011	10.3%	1,563,194	8.5%	341,817
Home and community services	4,361,575	23.7%	4,135,182	22.5%	226,393
Interest on long-term debt	312,502	1.7%	329,252	1.8%	(16,750)
Total program expenses	<u>\$ 18,443,953</u>		<u>\$ 18,392,882</u>		<u>\$ 51,071</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.

At the end of the current fiscal year, the Town’s governmental funds reported combined ending fund balances of \$19,359,071, a decrease of \$40,790 in comparison with prior year. \$5,008,030 constitutes unassigned fund balance, which is available for spending at the government’s discretion. The remainder of the fund balance is nonspendable, restricted, committed or assigned.

Table 6 – Comparison of Major Fund Fund Balance

	Amount	
	December 31,	
	2011	2010
General Fund		
Nonspendable	\$ 246,887	\$ 248,511
Restricted	1,448,345	1,436,304
Committed	898,759	1,151,833
Assigned	746,294	807,436
Unassigned	5,008,030	3,928,222
Highway Fund		
Nonspendable	54,530	34,418
Assigned	1,433,171	1,201,467
Sewer District		
Assigned	3,441,793	3,329,290
Water District		
Nonspendable	7,071	5,432
Assigned	1,909,086	1,887,442
Capital Projects Fund		
Restricted	227,458	693,220
Committed	1,175,096	1,523,634
Debt Service		
Restricted	131,398	131,398

The General Fund is the chief operating fund of the Town. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$5,008,030, while total fund balance reached \$8,348,315. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures and transfers out. Unassigned fund balance represents 50.1 percent of total General Fund expenditures, while total fund balance represents 83.5 percent of that same amount.

The fund balance of the Town's General Fund increased by \$776,009 during the current year. This increase is due primarily to an increase in non property tax revenues coupled by less than anticipated general support expenditures.

The fund balance of the Town's Highway Fund increased by \$251,816 during the current year. This increase is due primarily to less than anticipated employee benefit expenditures.

The fund balance of the Town's Sewer Districts Fund increased by \$112,503 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 \$23,283.

The fund balance of the Town's Capital Fund decreased by \$814,300 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 long-term in a future year.

The fund balance of the Town's Debt Service Fund remained the same for both years ending December 31, 2011 and 2010.

General Fund Budgetary Highlights

During the year there was a \$268,209 net increase in appropriations between the original and final amended budget due to \$9,773 of supplemental appropriations related to Youth and Police donations and the carry forward of \$7,436 of encumbrances in addition to \$250,000 of supplemental appropriations for transfers to the Capital Projects Fund. These supplemental appropriations were supported by supplemental revenues that became available from increased miscellaneous revenue, State aid and use of fund balance.

Differences between the final amended budget and actual expenditures were \$1,062,137. The difference is primarily attributable to general government support expenditures and employee benefits, which were \$421,543 and \$393,468, respectively, less than the final amended budget.

Capital Asset and Debt Administration

Capital assets. The Town's investment in capital assets for its governmental activities as of December 31, 2011 amounted to \$57,894,743 (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 2.1 percent.

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

- Construction in progress – the Town added \$498,853 to capital assets in 2011 and transferred \$1,135,784 of completed projects out of construction in progress to various depreciable assets. Completed projects include Ellis Road and and municipal center renovations.
- Infrastructure – the Town added \$3,836,307 to infrastructure which includes various roads, waterlines, storm sewers and lighting fixtures in addition to the Ellis Road project completed and transferred from construction in progress.

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	
	2011	2010
Land	\$ 4,368,812	\$ 4,041,417
Works of art and historical treasure	50,700	50,700
Land improvements	1,950,364	2,061,984
Buildings	5,091,294	5,251,914
Building improvements	2,986,787	2,968,665
Machinery and equipment	2,922,580	2,965,592
Infrastructure	39,295,772	37,507,365
Construction in progress	1,228,434	1,865,365
Total	<u>\$ 57,894,743</u>	<u>\$ 56,713,002</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, 2011, the Town had total bonded debt outstanding of \$7,440,000 as compared to \$8,055,000 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 \$171,495,204, 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 average unemployment rate for the Town was 5.9% in 2011, which is a decrease from a rate of 6.3% a year ago. This compares favorably to the New York State average of 8.0% the national average of 8.5% in December 2011.
- Healthcare and retirement costs continue to increase at rates well above inflation.

All of these factors were considered in preparing the Town's budget for 2012.

The Town's 2012 budget includes the appropriation of \$730,000 of fund balance in the General Fund. The budget also includes a combined General and Highway Fund tax rate of \$5.64 (per \$1,000 of assessed valuation), as compared to the 2011 tax rate of \$5.46.

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

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TOWN OF ORCHARD PARK, NEW YORK
Statement of Net Assets
December 31, 2011

	<u>Primary</u> <u>Government</u> Governmental <u>Activities</u>
ASSETS	
Cash and cash equivalents	\$ 22,573,040
Accounts receivable	65,020
Due from other governments	1,493,457
Prepaid expenses	324,468
Capital assets not being depreciated	5,647,946
Capital assets net of accumulated depreciation	<u>52,246,797</u>
Total assets	<u>82,350,728</u>
 LIABILITIES	
Accrued liabilities	188,214
Accounts payable	456,344
Unearned revenue	508
Bond anticipation notes payable	4,480,000
Non-current liabilities:	
Due within one year	1,231,953
Due within more than one year	<u>11,873,132</u>
Total liabilities	<u>18,230,151</u>
 NET ASSETS	
Investment in capital assets, net of related debt	49,380,438
Restricted	1,807,201
Unrestricted	<u>12,932,938</u>
Total net assets	<u>\$ 64,120,577</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, 2011

Function/Program	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Assets
					Primary Government
					Governmental Activities
Primary Government:					
Governmental activities:					
General government support	\$ 3,613,342	\$ 75,783	\$ 4,456	\$ -	\$ (3,533,103)
Education	10,260	-	-	-	(10,260)
Public safety	4,227,894	314,896	56,833	-	(3,856,165)
Health	5,292	-	-	-	(5,292)
Transportation	4,007,675	97,036	121,896	-	(3,788,743)
Economic assistance and opportunity	402	-	-	-	(402)
Culture and recreation	1,905,011	412,565	-	189,329	(1,303,117)
Home and community services	4,361,575	365,075	-	-	(3,996,500)
Interest on long-term debt	312,502	-	-	-	(312,502)
Total primary government	<u>\$ 18,443,953</u>	<u>\$ 1,265,355</u>	<u>\$ 183,185</u>	<u>\$ 189,329</u>	<u>(16,806,084)</u>
General revenues:					
Real property taxes and tax items					11,878,952
Other non-property taxes:					
Sales tax distribution					4,166,904
Franchise fees					253,273
Use of money and property					151,867
Miscellaneous					791,564
State support (unrestricted)					910,324
Total general revenues					<u>18,152,884</u>
Change in net assets					1,346,800
Net assets - beginning					<u>62,773,777</u>
Net assets - ending					<u>\$ 64,120,577</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, 2011

	Special Revenue					Debt Service	Other Governmental Funds	Total Governmental Funds
	General	Highway	Sewer Districts	Water Districts	Capital Projects			
ASSETS								
Cash and cash equivalents	\$ 6,779,483	\$ 1,500,276	\$ 3,477,363	\$ 1,927,598	\$ 5,984,072	\$ 131,398	\$ 2,772,850	\$ 22,573,040
Accounts receivable	40,493	10,545	-	2,096	-	-	11,886	65,020
Due from other governments	1,493,457	-	-	-	-	-	-	1,493,457
Prepaid expenditures	246,887	54,530	-	7,071	-	-	15,980	324,468
Total assets	<u>\$ 8,560,320</u>	<u>\$ 1,565,351</u>	<u>\$ 3,477,363</u>	<u>\$ 1,936,765</u>	<u>\$ 5,984,072</u>	<u>\$ 131,398</u>	<u>\$ 2,800,716</u>	<u>\$ 24,455,985</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accrued liabilities	\$ 102,109	\$ 26,645	\$ -	\$ 3,498	\$ -	\$ -	\$ 27,810	\$ 160,062
Accounts payable	109,388	51,005	35,570	17,110	101,518	-	141,753	456,344
Deferred revenue	508	-	-	-	-	-	-	508
Bond anticipation notes payable	-	-	-	-	4,480,000	-	-	4,480,000
Total liabilities	<u>212,005</u>	<u>77,650</u>	<u>35,570</u>	<u>20,608</u>	<u>4,581,518</u>	<u>-</u>	<u>169,563</u>	<u>5,096,914</u>
Fund balances:								
Nonspendable	246,887	54,530	-	7,071	-	-	15,980	324,468
Restricted	1,448,345	-	-	-	227,458	131,398	-	1,807,201
Committed	898,759	-	-	-	1,175,096	-	26,726	2,100,581
Assigned	746,294	1,433,171	3,441,793	1,909,086	-	-	2,588,447	10,118,791
Unassigned	5,008,030	-	-	-	-	-	-	5,008,030
Total fund balances	<u>8,348,315</u>	<u>1,487,701</u>	<u>3,441,793</u>	<u>1,916,157</u>	<u>1,402,554</u>	<u>131,398</u>	<u>2,631,153</u>	<u>19,359,071</u>
Total liabilities and fund balances	<u>\$ 8,560,320</u>	<u>\$ 1,565,351</u>	<u>\$ 3,477,363</u>	<u>\$ 1,936,765</u>	<u>\$ 5,984,072</u>	<u>\$ 131,398</u>	<u>\$ 2,800,716</u>	<u>\$ 24,455,985</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, 2011

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

Total fund balance - governmental funds	\$ 19,359,071
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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 \$100,941,762 and the accumulated depreciation is \$43,047,019.	57,894,743
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To recognize interest accrual on long term debt. Net accrued interest for general obligation bonds is \$28,152 at year end.	(28,152)
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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	(7,440,000)	
Compensated absences	(3,679,808)	
OPEB obligation	<u>(1,985,277)</u>	<u>(13,105,085)</u>

Total net assets - governmental activities	<u>\$ 64,120,577</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, 2011

REVENUES	Special Revenue					Debt Service	Other Governmental Funds	Total Governmental Funds
	General	Highway	Sewer Districts	Water Districts	Capital Projects			
Real property taxes	\$ 4,802,469	\$ 3,336,970	\$ 750,188	\$ 893,028	\$ -	\$ -	\$ 1,888,742	\$ 11,671,397
Real property tax items	207,555	-	-	-	-	-	-	207,555
Non property tax items	3,967,730	160,000	-	-	-	-	292,447	4,420,177
Departmental income	345,187	-	19,597	11,396	-	-	227,321	603,501
Intergovernmental charges	400	97,036	-	-	-	-	-	97,436
Use of money and property	67,044	7,692	16,819	9,567	32,484	-	18,261	151,867
Licenses and permits	47,098	-	-	-	-	-	745	47,843
Fines and forfeitures	211,374	-	-	-	-	-	-	211,374
Miscellaneous	149,610	23,479	219	123	211,796	-	230,514	615,741
Interfund revenues	-	-	-	5,521	-	-	-	5,521
State aid	967,157	121,896	-	-	-	-	-	1,089,053
Federal aid	4,456	-	-	-	-	-	-	4,456
Total revenues	10,770,080	3,747,073	786,823	919,635	244,280	-	2,658,030	19,125,921
EXPENDITURES								
Current:								
General government support	2,426,571	43,494	-	-	-	-	21,282	2,491,347
Education	7,663	-	-	-	-	-	-	7,663
Public safety	2,921,491	-	-	-	-	-	221,667	3,143,158
Health	-	-	-	-	-	-	3,953	3,953
Transportation	115,825	2,461,192	-	-	-	-	266,351	2,843,368
Economic assistance and opportunity	300	-	-	-	-	-	-	300
Culture and recreation	1,245,268	-	-	-	-	-	-	1,245,268
Home and community services	69,321	-	599,760	389,493	-	-	1,612,828	2,671,402
Employee benefits	2,887,632	622,520	61,459	57,689	-	-	171,353	3,800,653
Capital outlay:	-	-	-	-	2,037,899	-	-	2,037,899
Debt service:								
Principal	-	-	-	-	-	615,000	-	615,000
Interest	-	-	-	-	-	306,700	-	306,700
Total expenditures	9,674,071	3,127,206	661,219	447,182	2,037,899	921,700	2,297,434	19,166,711
Excess (deficiency) of revenues over (under) expenditures	1,096,009	619,867	125,604	472,453	(1,793,619)	(921,700)	360,596	(40,790)
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	1,075,313	921,700	-	1,997,013
Transfers out	(320,000)	(368,051)	(13,101)	(449,170)	(95,994)	-	(750,697)	(1,997,013)
Total other financing sources (uses)	(320,000)	(368,051)	(13,101)	(449,170)	979,319	921,700	(750,697)	-
Net change in fund balances	776,009	251,816	112,503	23,283	(814,300)	-	(390,101)	(40,790)
Fund balances - beginning	7,572,306	1,235,885	3,329,290	1,892,874	2,216,854	131,398	3,021,254	19,399,861
Fund balances - ending	\$ 8,348,315	\$ 1,487,701	\$ 3,441,793	\$ 1,916,157	\$ 1,402,554	\$ 131,398	\$ 2,631,153	\$ 19,359,071

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, 2011

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

Net change in fund balances-total governmental funds	\$	(40,790)
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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	\$ 4,073,456	
Loss on capital asset deletions	(38,980)	
Depreciation expense	<u>(2,852,735)</u>	1,181,741

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	615,000	
Change in accrued interest expense	<u>(5,802)</u>	609,198

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	(411,722)	
Compensated absences	<u>8,373</u>	<u>(403,349)</u>
Change in net assets of governmental activities		<u>\$ 1,346,800</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, 2011

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
REVENUES				
Real property taxes	\$ 4,802,469	\$ 4,802,469	\$ 4,802,469	\$ -
Real property tax items	192,000	192,000	207,555	15,555
Non property tax items	3,450,000	3,450,000	3,967,730	517,730
Departmental income	332,000	332,000	345,187	13,187
Total intergovernmental	-	-	400	400
Use of money and property	45,000	45,000	67,044	22,044
Licenses and permits	28,000	28,000	47,098	19,098
Fines and forfeitures	320,000	320,000	211,374	(108,626)
Miscellaneous	40,500	46,273	149,610	103,337
State aid	802,030	806,030	967,157	161,127
Federal aid	1,000	1,000	4,456	3,456
Total revenues	<u>10,012,999</u>	<u>10,022,772</u>	<u>10,770,080</u>	<u>747,308</u>
EXPENDITURES				
Current:				
General government support	2,881,462	2,848,114	2,426,571	421,543
Education	2,000	7,773	7,663	110
Public safety	3,024,354	3,032,790	2,921,491	111,299
Transportation	136,571	137,771	115,825	21,946
Economic assistance and opportunity	300	300	300	-
Culture and recreation	1,299,887	1,335,178	1,245,268	89,910
Home and community services	92,325	93,182	69,321	23,861
Employee benefits	3,281,100	3,281,100	2,887,632	393,468
Total expenditures	<u>10,717,999</u>	<u>10,736,208</u>	<u>9,674,071</u>	<u>1,062,137</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(705,000)</u>	<u>(713,436)</u>	<u>1,096,009</u>	<u>1,809,445</u>
OTHER FINANCING USES				
Transfers out	<u>(70,000)</u>	<u>(320,000)</u>	<u>(320,000)</u>	<u>-</u>
Total other financing uses	<u>(70,000)</u>	<u>(320,000)</u>	<u>(320,000)</u>	<u>-</u>
Net change in fund balances	(775,000)	(1,033,436)	776,009	1,809,445
Fund balances - beginning	<u>7,572,306</u>	<u>7,572,306</u>	<u>7,572,306</u>	<u>-</u>
Fund balances - ending	<u>\$ 6,797,306</u>	<u>\$ 6,538,870</u>	<u>\$ 8,348,315</u>	<u>\$ 1,809,445</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, 2011

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
REVENUES				
Real property taxes	\$ 3,336,970	\$ 3,336,970	\$ 3,336,970	\$ -
Non property tax items	110,000	160,000	160,000	-
Intergovernmental charges	85,868	85,868	97,036	11,168
Use of money and property	10,000	10,000	7,692	(2,308)
Miscellaneous	3,000	5,790	23,479	17,689
State aid	121,855	121,896	121,896	-
Total revenues	<u>3,667,693</u>	<u>3,720,524</u>	<u>3,747,073</u>	<u>26,549</u>
EXPENDITURES				
Current:				
General government support	69,716	69,716	43,494	26,222
Transportation	2,607,487	2,710,318	2,461,192	249,126
Employee benefits	849,438	849,438	622,520	226,918
Total expenditures	<u>3,526,641</u>	<u>3,629,472</u>	<u>3,127,206</u>	<u>502,266</u>
Excess of revenues over expenditures	<u>141,052</u>	<u>91,052</u>	<u>619,867</u>	<u>528,815</u>
OTHER FINANCING USES				
Transfers out	<u>(368,052)</u>	<u>(368,052)</u>	<u>(368,051)</u>	<u>1</u>
Total other financing uses	<u>(368,052)</u>	<u>(368,052)</u>	<u>(368,051)</u>	<u>1</u>
Net change in fund balances	(227,000)	(277,000)	251,816	528,816
Fund balances - beginning	<u>1,235,885</u>	<u>1,235,885</u>	<u>1,235,885</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,008,885</u>	<u>\$ 958,885</u>	<u>\$ 1,487,701</u>	<u>\$ 528,816</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, 2011

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
REVENUES				
Real property taxes	\$ 750,188	\$ 750,188	\$ 750,188	\$ -
Departmental income	8,253	8,253	19,597	11,344
Use of money and property	-	-	16,819	16,819
Miscellaneous	-	-	219	219
Total revenues	<u>758,441</u>	<u>758,441</u>	<u>786,823</u>	<u>28,382</u>
EXPENDITURES				
Current:				
Home and community services	1,025,265	1,025,265	599,760	425,505
Employee benefits	<u>98,055</u>	<u>98,055</u>	<u>61,459</u>	<u>36,596</u>
Total expenditures	<u>1,123,320</u>	<u>1,123,320</u>	<u>661,219</u>	<u>462,101</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(364,879)</u>	<u>(364,879)</u>	<u>125,604</u>	<u>490,483</u>
OTHER FINANCING USES				
Transfers out	<u>(13,101)</u>	<u>(13,101)</u>	<u>(13,101)</u>	<u>-</u>
Total other financing uses	<u>(13,101)</u>	<u>(13,101)</u>	<u>(13,101)</u>	<u>-</u>
Net change in fund balances	(377,980)	(377,980)	112,503	490,483
Fund balances - beginning	<u>3,329,290</u>	<u>3,329,290</u>	<u>3,329,290</u>	<u>-</u>
Fund balances - ending	<u>\$ 2,951,310</u>	<u>\$ 2,951,310</u>	<u>\$ 3,441,793</u>	<u>\$ 490,483</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, 2011

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
REVENUES				
Real property taxes	\$ 893,028	\$ 893,028	\$ 893,028	\$ -
Departmental income	5,621	5,621	11,396	5,775
Use of money and property	-	-	9,567	9,567
Miscellaneous	-	-	123	123
Interfund revenues	-	-	<u>5,521</u>	<u>5,521</u>
Total revenues	<u>898,649</u>	<u>898,649</u>	<u>919,635</u>	<u>20,986</u>
EXPENDITURES				
Current:				
Home and community services	493,013	493,013	389,493	103,520
Employee benefits	<u>92,045</u>	<u>92,045</u>	<u>57,689</u>	<u>34,356</u>
Total expenditures	<u>585,058</u>	<u>585,058</u>	<u>447,182</u>	<u>137,876</u>
Excess of revenues over expenditures	<u>313,591</u>	<u>313,591</u>	<u>472,453</u>	<u>158,862</u>
OTHER FINANCING USES				
Transfers out	<u>(449,211)</u>	<u>(449,211)</u>	<u>(449,170)</u>	<u>41</u>
Total other financing uses	<u>(449,211)</u>	<u>(449,211)</u>	<u>(449,170)</u>	<u>41</u>
Net change in fund balances	(135,620)	(135,620)	23,283	158,903
Fund balances - beginning	<u>1,892,874</u>	<u>1,892,874</u>	<u>1,892,874</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,757,254</u>	<u>\$ 1,757,254</u>	<u>\$ 1,916,157</u>	<u>\$ 158,903</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, 2011

	Agency <u>Fund</u>
ASSETS	
Cash and cash equivalents	\$ 888,417
Accounts receivable	<u>360</u>
Total assets	<u>\$ 888,777</u>
LIABILITIES	
Agency liabilities	<u>\$ 888,777</u>
Total liabilities	<u>\$ 888,777</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, 2011

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

Independently elected officials of the Town include:

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

As of January 1, 2012, the Town Board was downsized from four to two members.

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. A form of encumbrance accounting is employed as an extension of budgetary control in all governmental funds, under which purchase orders, certain contracts and other commitments outstanding at year-end for the expenditure of monies (encumbrances) are recorded as an assignment of fund balance. All unencumbered appropriations lapse at the end of the fiscal year. On January 1st, encumbrance assignments outstanding at year-end are reappropriated to the ensuing year's original budget.

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.

The Town considers encumbrances to be significant for amounts that are encumbered in excess of \$50,000. As of December 31, 2011, there were no significant encumbrances. The Town committed \$26,726 and assigned \$16,294 of fund balance for encumbrances at December 31, 2011.

- 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, 2011, 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 GASB Statement No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*, No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and No. 64, *Derivative Instruments: Application of Hedge Accounting Termination Provisions—an amendment of GASB Statement No. 53*, 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. 57, 60, 61, 62, 63 and 64 will have on its financial position and results of operations when such statements are adopted.

The Town has completed the process of evaluating the impact that will result from adopting Governmental Accounting Standards Board (“GASB”) Statement No. 59, *Financial Instruments Omnibus*, which was implemented and had no material impact to the Town.

Additionally, during the year ended December 31, 2011, GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* was implemented. The Town has evaluated, classified and reported amounts in the appropriate fund balance classifications by applying accounting policies that determine whether restricted, committed, assigned, and unassigned amounts are considered to have been spent. These policies have been disclosed in Note 14. The new classifications are explained below.

Nonspendable fund balance—Amounts that are not in a spendable form (such as inventory or prepaids) or are required to be maintained intact (such as the corpus of an endowment fund).

Restricted fund balance—Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government) through constitutional provisions or by enabling legislation.

Committed fund balance—Amounts constrained to specific purposes by a government itself using its highest level of decision-making authority (Town Board); to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

Assigned fund balance—Amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body (Supervisor) to which the governing body delegates the authority.

Unassigned fund balance—Amounts that are available for any purpose; these amounts are reported only in the general fund.

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, 2011, supplemental appropriations of \$268,209 were approved in the General Fund and \$102,831 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. A form of encumbrance accounting is employed as an extension of budgetary control in all governmental funds, under which purchase orders, certain contracts and other commitments outstanding at year-end for the expenditure of monies (encumbrances) are recorded as an assignment of fund balance. All unencumbered appropriations lapse at the end of the fiscal year. On January 1st, encumbrance assignments outstanding at year-end are reappropriated to the ensuing year’s original budget. Budgetary comparisons presented in this report are on the budgetary basis and represent the budget as modified.
- The Capital Projects Fund appropriations are not included in the Town’s annual budget. Instead appropriations are approved through a Town Board resolution at the project’s inception and lapse upon termination of the project.
- Total expenditures for each object classification within a department may not legally exceed the total appropriations for that object classification.

3. PROPERTY TAX

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

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

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

The Town also bills and collects taxes for various school districts within Town limits. Collections of the school district taxes and remittances of them are accounted for by the Town Clerk, 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, 2011.

Total cash and cash equivalents reported by the Town at December 31, 2011 are as follows:

Governmental Funds	\$ 22,573,040
Agency Fund	<u>888,417</u>
Total	<u>\$ 23,461,457</u>

Cash and cash equivalents at year-end consisted of:

Petty Cash (uncollateralized)	\$ 1,025
Deposits:	
Demand Deposits	<u>23,460,432</u>
Total	<u>\$ 23,461,457</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)	\$ 529,726	\$ 529,726
Uninsured:		
Collateral held by bank's agent in the Town's name	<u>23,056,305</u>	<u>22,930,706</u>
Total	<u>\$ 23,586,031</u>	<u>\$ 23,460,432</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, 2011, 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, 2011 consisted of the following:

	<u>Transfers In</u>	<u>Transfers Out</u>
General	\$ -	\$ 320,000
Highway	-	368,051
Sewer Districts	-	13,101
Water Districts	-	449,170
Capital Projects	1,075,313	95,994
Debt Service	921,700	-
Other governmental funds	-	<u>750,697</u>
Total	<u>\$ 1,997,013</u>	<u>\$ 1,997,013</u>

6. RECEIVABLES

Major revenues accrued by the Town at December 31, 2011:

- 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, 2011 are:

Governmental Funds		
General Fund:		
Various Town Departments	\$ 35,987	
Miscellaneous	<u>4,506</u>	\$ 40,493
Highway Fund:		
Fuel charges	7,724	
Various Town Departments	<u>2,821</u>	10,545
Water Fund:		
Miscellaneous		2,096
Other Governmental Funds:		
Town Outside Village Fund		
Various Town departments	10,593	
Miscellaneous	1,180	
Refuse and Garbage Fund		
Miscellaneous	<u>113</u>	<u>11,886</u>
Total Governmental Funds		<u>\$ 65,020</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, 2011 are:

Governmental Funds:	
General Fund:	
Erie County - sales tax	\$ 1,460,214
New York State - workers' compensation	31,941
Miscellaneous	<u>1,302</u>
Total governmental funds	<u>\$ 1,493,457</u>

7. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2011 was as follows:

	Balance 1/1/11	Additions	Disposals	Balance 12/31/11
Capital assets, not being depreciated:				
Land	\$ 4,041,417	\$ 327,395	\$ -	\$ 4,368,812
Works of art and historical treasures	50,700	-	-	50,700
Construction in progress	<u>1,865,365</u>	<u>498,853</u>	<u>(1,135,784)</u>	<u>1,228,434</u>
Total capital assets, not being depreciated	<u>5,957,482</u>	<u>826,248</u>	<u>(1,135,784)</u>	<u>5,647,946</u>
Capital assets, being depreciated:				
Land improvements	2,789,075	-	-	2,789,075
Buildings	8,031,059	-	-	8,031,059
Building improvements	3,343,358	175,394	-	3,518,752
Machinery and equipment	6,930,386	371,291	(108,519)	7,193,158
Infrastructure	<u>69,925,467</u>	<u>3,836,307</u>	<u>(2)</u>	<u>73,761,772</u>
Total capital assets, being depreciated	<u>91,019,345</u>	<u>4,382,992</u>	<u>(108,521)</u>	<u>95,293,816</u>
Less accumulated depreciation for:				
Land improvements	727,091	111,620	-	838,711
Buildings	2,779,145	160,620	-	2,939,765
Building improvements	374,693	157,272	-	531,965
Machinery and equipment	3,964,794	375,323	(69,539)	4,270,578
Infrastructure	<u>32,418,102</u>	<u>2,047,900</u>	<u>(2)</u>	<u>34,466,000</u>
Total accumulated depreciation	<u>40,263,825</u>	<u>2,852,735</u>	<u>(69,541)</u>	<u>43,047,019</u>
Total capital assets, being depreciated, net	<u>50,755,520</u>	<u>1,530,257</u>	<u>(38,980)</u>	<u>52,246,797</u>
Governmental activities capital assets, net	<u>\$ 56,713,002</u>	<u>\$ 2,356,505</u>	<u>\$ (1,174,764)</u>	<u>\$ 57,894,743</u>

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

Governmental activities:	
General support	\$ 174,539
Public safety	66,988
Transportation	1,258,976
Culture and recreation	191,310
Home and community services	<u>1,160,922</u>
Total depreciation expense, governmental activities	<u>\$ 2,852,735</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 1/1/2011	Additions	Payments	Balance 12/31/2011
Capital Projects Fund:						
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	-
Highways & Road Improvements	1.00%	10/25/2012	-	2,980,000	-	2,980,000
Town Municipal Center	1.00%	10/25/2012	-	710,000	-	710,000
Brush Mountain Park	1.00%	10/25/2012	-	700,000	-	700,000
Retaining Walls	1.00%	10/25/2012	-	90,000	-	90,000
			<u>\$ 5,030,000</u>	<u>\$ 4,480,000</u>	<u>\$ 5,030,000</u>	<u>\$ 4,480,000</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, 2011:

	Year of Issue/ Maturity	Amount of Original Issue	Interest Rate	Principal Outstanding 1/1/2011	Additions	Payments	Principal Outstanding 12/31/2011
Highway Fund Serial Bonds:							
Baker Road	2005/2020	\$ 2,600,000	3.63-3.88%	\$ 1,990,000	\$ -	\$ 170,000	\$ 1,820,000
Baker Bridge	2005/2020	500,000	3.63-3.88%	380,000	-	30,000	350,000
South Lane	2005/2020	800,000	3.63-3.88%	615,000	-	50,000	565,000
Total Highway Fund				<u>2,985,000</u>	<u>-</u>	<u>250,000</u>	<u>2,735,000</u>

(continued)

	Year of Issue/ Maturity	Amount of Original Issue	Interest Rate	Principal Outstanding 1/1/2011	Additions	Payments	Principal Outstanding 12/31/2011 (concluded)
Water Districts Fund Serial Bonds:							
District Wide Water Improvements	2007/2022	3,695,280	3.5-4.0%	3,609,840	-	259,880	3,349,960
Waterline Betterment	2007/2022	249,120	3.5-4.0%	243,360	-	17,520	225,840
Total Water Districts Fund				<u>3,853,200</u>	<u>-</u>	<u>277,400</u>	<u>3,575,800</u>
Refuse and Garbage District Fund Serial Bonds:							
Composting Facility Development	2007/2022	1,245,600	3.5-4.0%	1,216,800	-	87,600	1,129,200
Total Refuse and Garbage District Fund				<u>1,216,800</u>	<u>-</u>	<u>87,600</u>	<u>1,129,200</u>
Total governmental activities				<u>\$ 8,055,000</u>	<u>\$ -</u>	<u>\$ 615,000</u>	<u>\$ 7,440,000</u>

The annual requirements to amortize all bonded debt outstanding (by fund responsible for repayment of such debt) as of December 31, 2011 are as follows:

Year Ending December 31	Principal				Interest			
	Highway Fund	Water Districts	Refuse and Garbage District	Total	Highway Fund	Water Districts	Refuse and Garbage District	Total
2012	\$ 260,000	\$ 296,400	\$ 93,600	\$ 650,000	\$ 98,808	\$ 141,266	\$ 44,610	\$ 284,684
2013	265,000	296,400	93,600	655,000	89,126	130,890	41,334	261,350
2014	280,000	296,400	93,600	670,000	78,907	119,036	37,590	235,533
2015	290,000	292,600	92,400	675,000	68,220	107,180	33,846	209,246
2016	300,000	349,600	110,400	760,000	57,157	96,572	30,496	184,225
2017-2021	1,340,000	1,710,000	540,000	3,590,000	106,171	280,434	88,558	475,163
2022	-	334,400	105,600	440,000	-	13,376	4,224	17,600
Total	<u>\$ 2,735,000</u>	<u>\$ 3,575,800</u>	<u>\$ 1,129,200</u>	<u>\$ 7,440,000</u>	<u>\$ 498,389</u>	<u>\$ 888,754</u>	<u>\$ 280,658</u>	<u>\$ 1,667,801</u>

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

- b. **Compensated Absences**—As explained in Note 1, the Town records the value of governmental fund type compensated absences. The annual budgets of the respective funds of which the employees’ payroll is recorded provide funding for these benefits as they become payable throughout the year. Payments by the Town to liquidate compensated absences are typically from the funds in which the individuals are employed. These operating funds include General, Highway, Sewer, Water, Town Outside Village and Refuse and Garbage District funds.
- c. **OPEB Obligation**—As explained in Note 11, the Town records the value of other post employment benefits. Payments by the Town to liquidate other post employment benefits 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.
- d. **Summary of Changes in Indebtedness**—The following is a summary of changes in general long-term debt for the year ended December 31, 2011:

	Balance 1/1/2011	Additions	Payments	Balance 12/31/2011	Due Within One Year
Serial bonds	\$ 8,055,000	\$ -	\$ 615,000	\$ 7,440,000	\$ 650,000
Compensated absences	3,688,181	679,008	687,381	3,679,808	581,953
OPEB obligation	1,573,555	985,422	573,700	1,985,277	-
Total	<u>\$ 13,316,736</u>	<u>\$ 1,664,430</u>	<u>\$ 1,876,081</u>	<u>\$ 13,105,085</u>	<u>\$ 1,231,953</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>
2011	\$ 742,403	\$ 555,467
2010	511,215	699,174
2009	317,708	378,820

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

11. OTHER POSTEMPLOYMENT BENEFITS

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 \$573,700 for the fiscal year ended December 31, 2011.

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.

	2011	2010
Annual required contribution	\$ 1,013,480	\$ 1,022,321
Interest on net OPEB obligation	62,942	47,234
Adjustment to annual required contribution	(91,000)	(68,290)
Annual OPEB costs (expense)	985,422	1,001,265
Contributions made	(573,700)	(608,587)
Increase in net OPEB obligation	411,722	392,678
Net OPEB obligation—beginning of year	1,573,555	1,180,877
Net OPEB obligation—end of year	<u>\$ 1,985,277</u>	<u>\$ 1,573,555</u>

As of December 31, 2011, the most recent actuarial valuation date, the plan was not funded. Since there were no assets, the unfunded actuarial liability for benefits was \$10,856,806.

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, 2011, calculations were based on plan data as of January 1, 2010 and financial data as of December 31, 2011. 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, 2011	\$ -	\$ 10,856,806	\$ 10,856,806	0.0%	\$ 7,354,566	147.6%
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%

The Schedule of the Town's Contributions is presented below:

Year Ended December 31,	Annual OPEB Cost	Contributions Made	Percentage Contributed
2011	\$ 985,422	\$ 573,700	58.2%
2010	1,001,265	608,587	60.8%
2009	1,130,530	563,629	49.9%

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, 2011 actuarial valuation, the projected unit credit method was used. The actuarial assumptions included a measurement date of December 31, 2011. The investment rate of return is 4.00%, the inflation rate is 3.00% and the rate of compensation increase is 3.00%. The healthcare cost trend rate assumed for the next fiscal year is 9.00%, 7.50% and 8.25% for pre-65 medical, post-65 medical and prescription drugs, respectively. The ultimate trend rate is 5.00% in which 2019 is the fiscal year in which the health care cost trend rate reaches the ultimate trend rate. 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. Actuarial assumptions do not anticipate post-retirement benefit increases. 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-six years. The amortization period status is open.

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, 2011:

	Balance 1/1/2011	Additions	Deductions	Balance 12/31/2011
ASSETS				
Cash and cash equivalents	\$ 791,932	\$ 10,030,404	\$ 9,933,919	\$ 888,417
Accounts receivable	-	360	-	360
Total assets	<u>\$ 791,932</u>	<u>\$ 10,030,764</u>	<u>\$ 9,933,919</u>	<u>\$ 888,777</u>
LIABILITIES				
Agency liabilities	\$ 791,932	\$ 10,030,764	\$ 9,933,919	\$ 888,777
Total liabilities	<u>\$ 791,932</u>	<u>\$ 10,030,764</u>	<u>\$ 9,933,919</u>	<u>\$ 888,777</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 had a contract through December 31, 2009. The White Collar bargaining unit and Police Benevolent Association have contracts negotiated through December 31, 2013 and December 31, 2015, respectively. The Police Benevolent Association contract was settled subsequent to year end.

14. NET ASSETS AND FUND BALANCE

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		\$ 57,894,743
Less: related debt issued and used for capital assets		
Bond anticipation notes	(4,480,000)	
Serial bonds	(7,440,000)	
Add: unspent bond anticipation notes and serial bonds proceeds	<u>3,405,695</u>	<u>(8,514,305)</u>
Investment in capital assets, net of related debt		<u>\$ 49,380,438</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 are consistent with restricted fund balance balances at December 31, 2011 and are disclosed on the following page.
- **Unrestricted Net Assets**—This category represents net assets of the Town not restricted for any project or other purpose.

In the fund financial statements, nonspendable amounts represent net current financial resources that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. Nonspendable fund balances maintained by Town at December 31, 2011 include:

- **Prepaid expenditures**—Represents the portion of fund balance composed of prepaid assets. This balance is nonspendable as the asset does not represent an available resource.

In the fund financial statements, restricted fund balances have constraints placed on the use of resources and are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation. Restrictions of the Town at December 31, 2011, and include:

	General Fund	Capital Projects Fund	Debt Service Fund
Cemetery	\$ 20,360	\$ -	\$ -
D.A.R.E. program	24,543	-	-
Senior Center	1,272	-	-
Tax stabilization	655,900	-	-
Workers' compensation	729,815	-	-
Town historian	6,977	-	-
Historic survey	9,478	-	-
Debt service	-	227,458	131,398
Total restricted fund balance	<u>\$ 1,448,345</u>	<u>\$ 227,458</u>	<u>\$ 131,398</u>

- **Restricted for cemetery**—Represents funds restricted for maintenance of the Town’s cemetery.
- **Restricted for D.A.R.E. program**—Represents donated funds to be used for the Town’s drug awareness program.
- **Restricted for Senior Center**—Represents donated funds to be used for projects at the Senior Center.
- **Restricted for tax stabilization**—Represents funds accumulated and utilized to minimize future tax increases in the General Fund.
- **Restricted workers’ compensation**—Represents funds to be used for worker’s compensation claims.
- **Restricted for town historian**—Represents donated funds collected to be used for Town Historian and related projects.
- **Restricted for historic survey**—Represents the unspent proceeds of a grant, which are restricted to purposes allowable under grant guidelines.
- **Restricted for debt service**—Represents unspent debt proceeds and interest earned on investment of idle funds during the project construction period which is restricted for the reduction of future debt service requirements.

In the fund financial statements, committed fund balances are subject to a purpose constraint imposed by a formal action of the Town’s highest level of decision-making authority, or by their designated body or official. As of December 31, 2011, the Town has committed the following:

	General Fund	Capital Projects Fund	Other Governmental Funds
Capital improvements	\$ 500,000	\$ -	\$ -
Insurance deductibles	398,759	-	-
Capital projects	-	1,175,096	-
Encumbrances	-	-	26,726
Total committed fund balance	<u>\$ 898,759</u>	<u>\$ 1,175,096</u>	<u>\$ 26,726</u>

- **Committed for capital improvements and capital projects**—Represents funds that the Town Board has authorized to be used for future capital projects.
- **Committed 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.
- **Committed for encumbrances**—Represents commitments related to unperformed (executory) contracts for goods and services that have been approved by the Town Board prior to year end.

In the fund financial statements, assigned amounts are subject to a purpose constraint that represents an intended use established by the Town Board, or by their designated body or official. The purpose of the assignment must be narrower than the purpose of the general fund, and in funds other than the general fund, assigned fund balance represents the residual amount of fund balance. As of December 31, 2011, the following balances were considered to be assigned:

	General Fund	Highway Fund	Sewer Districts Fund	Water Districts Fund	Other Governmental Funds
Subsequent year's expenditures	\$ 730,000	\$ 173,513	\$ 377,121	\$ 149,640	\$ 217,795
Encumbrances	16,294	-	-	-	-
Residual fund balance	-	1,259,658	3,064,672	1,759,446	2,370,652
Total assigned fund balance	<u>\$ 746,294</u>	<u>\$ 1,433,171</u>	<u>\$ 3,441,793</u>	<u>\$ 1,909,086</u>	<u>\$ 2,588,447</u>

- **Assigned to subsequent year’s expenditures**—Represents available fund balance being appropriated to meet expenditure requirements in the 2012 fiscal year.
- **Assigned to encumbrances**—Represents commitments related to unperformed (executory) contracts for goods and services.
- **Assigned to residual fund balance**—Represents remaining fund balance of special revenue funds.

Unassigned fund balance represents the residual classification of the government’s General Fund surplus.

If the Town must use funds for emergency expenditures the Board shall authorize the Supervisor to expend funds first from funds classified under GASB 54 as nonspendable (if funds become available) then restricted funds. The use of committed and assigned funds as classified by GASB 54 will occur after the exhaustion of available restricted funds. Finally, if no other fund balances are available the Town will use unassigned fund balance.

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. From 2004 through May 2010, the Town was self-insured for risks relating to workers’ compensations insurance; however, the Town purchases commercial insurance to cover all other potential risks aforementioned. The Town utilizes the NYS Insurance Fund except for previous cases outstanding. 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, 2011, the amount of workers compensation liabilities relating to the period in which the Town was self insured was \$51,964, 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, 2009 resulted from the following:

	Beginning Liability	Current Year Claims and Changes in Estimates	Claims Payments Net of Recoveries	Liability Balance at Fiscal Year-End
2011	\$ 107,507	\$ 48,562	\$ 104,105	\$ 51,964
2010	106,216	58,877	57,586	107,507

Additionally, at December 31, 2011, \$729,815 of the General Fund fund balance was restricted for workers’ compensation 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, 2011:

Water Districts (within the Water Districts Fund):	
District #8 Ext. 4	\$ 64
Sewer Districts (within the Sewer Districts Fund):	
District #13 Ext. 3	1,027
Capital Project Fund:	
Highway Building Repair	24,150
Land Acquisition	192
Road Reconstruction	406,160
Seufert Rd. Waterline Ext	45,857
Forest Avenue Bridge	87,006
Ellis Road Drainage	487,386
Chestnut Ridge Village Trail	8,703
Municipal Center Renovations	445,454

The deficits within Water Districts and Sewer District will be remedied through the raising of real property taxes and increasing rates. Capital projects deficits will be remedied through grant funding and interfund transfers, with the exception of the Seufert Road Waterline Extension, which 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.

18. SUBSEQUENT EVENTS

As of January 1, 2012, the Town Board was downsized from four to two members.

Management has evaluated subsequent events through March 26, 2012, which is the date the financial statements are available for issuance, and have determined, except as disclosed above and in Note 13, there are no subsequent events that require disclosure under generally accepted accounting principles.

* * * * *

**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, 2011

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Real property taxes	A1001	\$ 4,802,469	\$ -	\$ 4,802,469	\$ 4,802,469	\$ -
Total real property taxes		<u>4,802,469</u>	<u>-</u>	<u>4,802,469</u>	<u>4,802,469</u>	<u>-</u>
Real property tax items:						
Other payments in lieu of taxes	A1081	82,000	-	82,000	117,384	35,384
Exempt property conversions	A1089	10,000	-	10,000	7,123	(2,877)
Interest and penalties on taxes	A1090	<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>83,048</u>	<u>(16,952)</u>
Total real property tax items		<u>192,000</u>	<u>-</u>	<u>192,000</u>	<u>207,555</u>	<u>15,555</u>
Non property tax items:						
Sales tax from Erie County	A1120	3,300,000	-	3,300,000	3,714,457	414,457
Franchises fees - cable TV	A1170	<u>150,000</u>	<u>-</u>	<u>150,000</u>	<u>253,273</u>	<u>103,273</u>
Total non property tax items		<u>3,450,000</u>	<u>-</u>	<u>3,450,000</u>	<u>3,967,730</u>	<u>517,730</u>
Departmental income:						
Tax Collector's fees	A1232	2,000	-	2,000	2,176	176
Town Clerk's fees	A1255	5,000	-	5,000	4,729	(271)
Park and recreation fees	A2001	290,000	-	290,000	316,110	26,110
Senior Center activity fees	A2036	14,000	-	14,000	12,422	(1,578)
Engineering fees	A2187	16,000	-	16,000	5,750	(10,250)
Tree planting fee	A2188	5,000	-	5,000	3,400	(1,600)
Revenue from other services (cemetery)	A2190	<u>-</u>	<u>-</u>	<u>-</u>	<u>600</u>	<u>600</u>
Total departmental income		<u>332,000</u>	<u>-</u>	<u>332,000</u>	<u>345,187</u>	<u>13,187</u>

(continued)

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Intergovernmental charges:						
Election service fees	A2215	-	-	-	400	400
Total intergovernmental charges		-	-	-	400	400
Use of money and property:						
Interest and earnings	A2401	25,000	-	25,000	32,554	7,554
Interest and earnings - Cemetery	A2401.1	-	-	-	658	658
Interest and earnings - Risk	A2401.2	-	-	-	1,611	1,611
Rental of real property	A2410	20,000	-	20,000	2,868	(17,132)
Village maint/overhead	A2410.1	-	-	-	13,500	13,500
Verizon tower lease	A2410.2	-	-	-	15,853	15,853
Total use of money and property		45,000	-	45,000	67,044	22,044
Licenses and permits:						
Amusement arcade license	A2501	-	-	-	2,410	2,410
Bingo licenses	A2540	500	-	500	1,459	959
Dog licenses	A2544	25,000	-	25,000	38,532	13,532
Licenses - other	A2545	2,500	-	2,500	4,697	2,197
Total licenses and permits		28,000	-	28,000	47,098	19,098
Fines and forfeitures:						
Fines and forfeited bail	A2610	320,000	-	320,000	211,374	(108,626)
Total fines and forfeitures		320,000	-	320,000	211,374	(108,626)

(continued)

(concluded)

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Miscellaneous:						
Refunds of prior year expenses	A2701	10,000	-	10,000	57,770	47,770
Gift and donations (D.A.R.E.)	A2705	-	5,773	5,773	9,616	3,843
Gift and donations (Recreation)	A2705.2	30,000	-	30,000	70,593	40,593
Historic preservation	A2706	-	-	-	9,500	9,500
Other unclassified revenues	A2770	500	-	500	2,060	1,560
Historic book sale revenue	A2770.1	-	-	-	71	71
Total miscellaneous		<u>40,500</u>	<u>5,773</u>	<u>46,273</u>	<u>149,610</u>	<u>103,337</u>
State aid:						
Per capita - unrestricted	A3001	126,030	-	126,030	119,524	(6,506)
Mortgage tax	A3005	650,000	-	650,000	774,048	124,048
Contractual DWI aid	A3090	15,000	-	15,000	44,438	29,438
Buckle-Up New York grant	A3390	3,000	-	3,000	12,395	9,395
Programs for youths	A3820	<u>8,000</u>	<u>4,000</u>	<u>12,000</u>	<u>16,752</u>	<u>4,752</u>
Total state aid		<u>802,030</u>	<u>4,000</u>	<u>806,030</u>	<u>967,157</u>	<u>161,127</u>
Federal aid:						
Nutrition site fees	A4737	<u>1,000</u>	-	<u>1,000</u>	<u>4,456</u>	<u>3,456</u>
Total federal aid		<u>1,000</u>	-	<u>1,000</u>	<u>4,456</u>	<u>3,456</u>
TOTAL REVENUES		<u>\$ 10,012,999</u>	<u>\$ 9,773</u>	<u>\$ 10,022,772</u>	<u>\$ 10,770,080</u>	<u>\$ 747,308</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, 2011

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
GENERAL GOVERNMENT SUPPORT						
Town Board:						
Personal services						
Salary of councilmen	A1010.100	\$ 73,144	\$ -	\$ 73,144	\$ 73,144	\$ -
Town Board total		<u>73,144</u>	<u>-</u>	<u>73,144</u>	<u>73,144</u>	<u>-</u>
Town Justice:						
Personal services						
Salary of justices	A1110.100	67,314	-	67,314	67,314	-
Part-time court officers	A1110.135	6,000	(1,319)	4,681	-	4,681
Salaries - clerical	A1110.137	78,751	1,320	80,071	80,071	-
Part-time clerical	A1110.139	11,180	(5,572)	5,608	5,104	504
Equipment						
Office equipment	A1110.200	1,000	5,014	6,014	5,993	21
Contractual expenses						
Other expenses	A1110.419	1,000	-	1,000	809	191
Law books	A1110.420	1,000	-	1,000	265	735
Equipment maintenance	A1110.445	800	150	950	950	-
Court reporter	A1110.449	1,000	408	1,408	1,408	-
Town Justice Total		<u>168,045</u>	<u>1</u>	<u>168,046</u>	<u>161,914</u>	<u>6,132</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Supervisor:						
Personal services						
Salary of supervisor	A1220.100	70,761	-	70,761	70,761	-
Salary of clerical	A1220.137	153,882	2,000	155,882	154,149	1,733
Equipment						
Office equipment	A1220.200	500	(140)	360	-	360
Contractual expenses						
Grant writer expenses	A1220.403	18,000	-	18,000	18,000	-
Travel and conference	A1220.413		-			-
Trails task force	A1220.417	400	140	540	540	-
Maintenance of vehicle	A1220.445		-			-
Arts & Culture	A1220.449	8,000	-	8,000	8,000	-
Debt administration	A1220.465	1,500	-	1,500	1,300	200
Supervisor total		<u>253,043</u>	<u>2,000</u>	<u>255,043</u>	<u>252,750</u>	<u>2,293</u>
Independent auditing and accounting:						
Contractual expenses						
Accounting services	A1320.451	<u>34,000</u>	<u>-</u>	<u>34,000</u>	<u>34,000</u>	<u>-</u>
Independent auditing and accounting total		<u>34,000</u>	<u>-</u>	<u>34,000</u>	<u>34,000</u>	<u>-</u>
Budget:						
Personal services						
Salary of budget officer	A1340.100	3,000	-	3,000	3,000	-
Contractual expenses						
Accounting services	A1340.451	<u>34,000</u>	<u>35</u>	<u>34,035</u>	<u>34,035</u>	<u>-</u>
Budget total		<u>37,000</u>	<u>35</u>	<u>37,035</u>	<u>37,035</u>	<u>-</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Assessor:						
Personal services						
Salary of assessor	A1355.100	63,862	-	63,862	63,862	-
Senior tax map technician	A1355.110	59,855	115	59,970	59,970	-
Clerical personnel	A1355.137	71,565	(115)	71,450	70,856	594
Equipment						
Office equipment	A1355.200	1,200	-	1,200	145	1,055
Contractual expenses						
Mileage reimbursement	A1355.412	1,500	-	1,500	627	873
Maintenance of equipment	A1355.446	150	-	150	-	150
Publishing	A1355.450	200	-	200	57	143
Board of assessment review	A1355.455	2,500	-	2,500	1,015	1,485
Assessor total		<u>200,832</u>	<u>-</u>	<u>200,832</u>	<u>196,532</u>	<u>4,300</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	41,984	678	42,662	42,662	-
Salary of deputy - tax	A1410.112	41,495	942	42,437	42,437	-
Salary of second deputy	A1410.137	38,088	-	38,088	37,929	159
Part-time clerical	A1410.139	7,500	(1,620)	5,880	4,644	1,236
Part-time records management	A1410.141	500	-	500	-	500
Equipment						
Office equipment	A1410.200	300	-	300	-	300

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Other expense	A1410.419	750	-	750	380	370
Equipment repair	A1410.446	500	-	500	359	141
Publishing	A1410.450	4,300	492	4,792	4,792	-
Codification of ordinances	A1410.460	<u>4,000</u>	<u>1,603</u>	<u>5,603</u>	<u>5,603</u>	<u>-</u>
Town Clerk total		<u>200,310</u>	<u>2,095</u>	<u>202,405</u>	<u>199,699</u>	<u>2,706</u>
Law:						
Personal services						
Salary of town attorney	A1420.100	39,699	-	39,699	39,699	-
Salary of deputy town attorney	A1420.110	26,170	-	26,170	26,170	-
Contractual expenses						
Other expenses	A1420.419	500	-	500	-	500
Outside legal services	A1420.455	72,000	65,619	137,619	137,619	-
Outside appraisals	A1420.460	<u>33,250</u>	<u>-</u>	<u>33,250</u>	<u>28,655</u>	<u>4,595</u>
Law total		<u>171,619</u>	<u>65,619</u>	<u>237,238</u>	<u>232,143</u>	<u>5,095</u>
Engineer:						
Personal services						
Salary of engineer	A1440.100	96,844	-	96,844	96,844	-
Salary of assist engr and inspectors	A1440.111	496,222	-	496,222	337,495	158,727
Salary - clerical	A1440.137	34,242	25	34,267	34,267	-
Salary - part-time personnel	A1440.139	25,000	-	25,000	9,325	15,675
Equipment						
Engineering equipment	A1440.200	10,000	(1,649)	8,351	3,782	4,569

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Office supplies	A1440.400	3,000	-	3,000	925	2,075
Uniform allowance	A1440.407	-	1,024	1,024	1,024	-
Mileage reimbursement	A1440.412	200	-	200	-	200
Travel and conference	A1440.413		-			-
Inspector training	A1440.414	2,000	-	2,000	1,310	690
Computer training	A1440.415		-			-
Vehicle maintenance	A1440.445	1,500	600	2,100	2,052	48
Water quality consultants	A1440.448	12,000	-	12,000	10,375	1,625
Gasoline	A1440.475	3,200	-	3,200	2,872	328
Engineer total		<u>684,208</u>	<u>-</u>	<u>684,208</u>	<u>500,271</u>	<u>183,937</u>
Buildings:						
Personal services						
Salary of maint. personnel	A1620.144	109,674	(673)	109,001	108,303	698
Maintenance overtime	A1620.145	6,500	1,500	8,000	7,827	173
Part time personnel	A1620.149	9,100	673	9,773	9,773	-
Contractual expenses						
Maintenance supplies	A1620.405	14,000	-	14,000	13,381	619
Other expenses	A1620.419	500	-	500	344	156
Telephone	A1620.420	-	501	501	501	-
Jolls House utilities	A1620.426	1,000	67	1,067	1,067	-
Remodeling and renovations	A1620.445	15,500	(2,122)	13,378	10,443	2,935
Contracted repair and maint.	A1620.446	22,500	-	22,500	21,272	1,228
Gasoline	A1620.475	100	53	153	153	-
Buildings total		<u>178,874</u>	<u>(1)</u>	<u>178,873</u>	<u>173,064</u>	<u>5,809</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Central Printing and Mailing:						
Personal services						
Central clerical pool	A1670.139	2,000	(1,670)	330	330	-
Contractual expenses						
Office supplies	A1670.400	21,575	(5,199)	16,376	15,906	470
Postage	A1670.411	35,000	-	35,000	18,478	16,522
Travel, conference and mileage	A1670.413	13,000	4,869	17,869	17,869	-
Central copy supplies	A1670.419	5,000	-	5,000	4,375	625
Electric	A1670.421	90,000	-	90,000	58,915	31,085
Gas	A1670.422	32,000	-	32,000	15,171	16,829
Water - Village	A1670.423	1,700	-	1,700	1,249	451
Radio central maintenance	A1670.440	8,000	-	8,000	6,066	1,934
Central Printing and Mailing total		<u>208,275</u>	<u>(2,000)</u>	<u>206,275</u>	<u>138,359</u>	<u>67,916</u>
Information Technology Services:						
Personal services						
Comp. tech. & GIS admin. (75%)	A1680.130	56,272	-	56,272	54,654	1,618
Contractual expenses						
GIS supplies	A1680.401	5,000	-	5,000	5,000	-
Computer training	A1680.415	2,600	-	2,600	2,600	-
Telephone	A1680.420	40,815	-	40,815	40,309	506
Rental copy machines	A1680.439	28,500	-	28,500	26,526	1,974
Central computer - hardware	A1680.441	3,500	-	3,500	1,518	1,982
Central computer - software	A1680.442	52,000	-	52,000	49,050	2,950
Central computer - maintenance	A1680.443	5,000	-	5,000	3,829	1,171
Central maintenance agreements	A1680.446	22,000	-	22,000	18,761	3,239
Website	A1680.447	1,000	-	1,000	762	238
Information Technology Services total		<u>216,687</u>	<u>-</u>	<u>216,687</u>	<u>203,009</u>	<u>13,678</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Special Items:						
Contractual expenses						
Municipal association dues	A1910.406	3,700	738	4,438	4,438	-
First aid expenses	A1910.408	1,000	1,312	2,312	2,312	-
Unallocated insurance	A1910.431	280,000	(7,326)	272,674	168,217	104,457
Taxes and assess. on Town property	A1910.462	8,000	3,358	11,358	11,358	-
Judgments and claims	A1910.464	1,000	-	1,000	-	1,000
Erie County chargebacks	A1910.465	6,725	1,917	8,642	8,642	-
Contingent	A1910.480	<u>155,000</u>	<u>(101,096)</u>	<u>53,904</u>	<u>-</u>	<u>53,904</u>
Special Items total		<u>455,425</u>	<u>(101,097)</u>	<u>354,328</u>	<u>194,967</u>	<u>159,361</u>
Judgments and Claims (Risk Retention):						
Contractual expenses						
Judgments and claims	A1930.464	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,684</u>	<u>(29,684)</u>
Judgments and Claims total:		<u>-</u>	<u>-</u>	<u>-</u>	<u>29,684</u>	<u>(29,684)</u>
General Government Support total		<u>2,881,462</u>	<u>(33,348)</u>	<u>2,848,114</u>	<u>2,426,571</u>	<u>421,543</u>
EDUCATION						
D.A.R.E. Program:						
Contractual expenses						
Program supplies	A2989.419	<u>2,000</u>	<u>5,773</u>	<u>7,773</u>	<u>7,663</u>	<u>110</u>
Education total		<u>2,000</u>	<u>5,773</u>	<u>7,773</u>	<u>7,663</u>	<u>110</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
PUBLIC SAFETY						
Police:						
Personal services						
Salary of police	A3120.100	2,383,062	(129,158)	2,253,904	2,225,820	28,084
Personal services	A3120.101	4,500	2,296	6,796	6,796	-
Traffic safety grant	A3120.102	4,500	1,083	5,583	5,583	-
Police - court time	A3120.103	20,000	2,870	22,870	22,870	-
Civilian dispatcher	A3120.104	69,009	42	69,051	69,051	-
Police - buybacks and holidays	A3120.106	120,000	15,522	135,522	135,522	-
Salary of bingo inspector	A3120.110	1,667	-	1,667	1,667	-
Police overtime	A3120.111	-	107,345	107,345	107,345	-
Salary of clerical personnel	A3120.137	102,216	-	102,216	71,637	30,579
Equipment						
Patrol cars	A3120.215	66,000	-	66,000	65,359	641
Other equipment	A3120.225	4,500	-	4,500	4,500	-
Contractual expenses						
Police Supplies	A3120.401	7,500	-	7,500	5,684	1,816
Uniform allowance	A3120.407	30,000	5,595	35,595	26,056	9,539
Ammunition - range fees	A3120.409	7,000	(4,786)	2,214	655	1,559
Training aids	A3120.414	1,000	-	1,000	-	1,000
Other expenses	A3120.418	1,000	-	1,000	791	209
Union contract travel	A3120.419	1,200	-	1,200	1,200	-
Equipment repairs	A3120.443	20,000	2,586	22,586	22,258	328
Small equipment repairs	A3120.449	10,000	-	10,000	7,358	2,642
Insurance deductible	A3120.451	3,000	-	3,000	2,872	128
Gasoline	A3120.475	60,000	5,041	65,041	65,041	-
Police total		<u>2,916,154</u>	<u>8,436</u>	<u>2,924,590</u>	<u>2,848,065</u>	<u>76,525</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Traffic Control:						
Personal services						
Salary of laborers	A3310.144	19,669	-	19,669	15,877	3,792
Equipment						
Signs	A3310.215	8,000	-	8,000	4,518	3,482
Contractual expenses						
Electric	A3310.421	2,000	-	2,000	1,061	939
Signal maintenance	A3310.442	3,500	-	3,500	1,513	1,987
Repairs	A3310.443	8,000	-	8,000	5,902	2,098
Traffic Control total		<u>41,169</u>	<u>-</u>	<u>41,169</u>	<u>28,871</u>	<u>12,298</u>
Control of Animals:						
Personal services						
Salary of dog control officer	A3510.100	30,900	-	30,900	30,897	3
Salary of assist. dog control officer	A3510.111	9,631	-	9,631	4,622	5,009
Contractual expenses						
Larvacide supplies	A3510.401	11,250	-	11,250	450	10,800
Other expenses	A3510.419	500	20	520	520	-
Nuisance animal control	A3510.420	1,750	(20)	1,730	450	1,280
Electric	A3510.421	1,500	-	1,500	652	848
Gas	A3510.422	3,600	-	3,600	2,443	1,157
Maintenance of vehicle	A3510.445	400	-	400	160	240
Animal hospital care	A3510.446	500	-	500	176	324
Building maintenance	A3510.448	500	-	500	-	500
Gasoline	A3510.475	3,000	-	3,000	783	2,217
Uniforms	A3510.480	500	-	500	402	98
Control of Animals total		<u>64,031</u>	<u>-</u>	<u>64,031</u>	<u>41,555</u>	<u>22,476</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
SouthTown Hazardous Material:						
Contractual expenses	A3989.400	3,000	-	3,000	3,000	-
SouthTown Hazardous Material total		3,000	-	3,000	3,000	-
Public Safety total		3,024,354	8,436	3,032,790	2,921,491	111,299
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	5,003	5,497
Equipment						
Tank and environmental expense	A5010.200	2,500	-	2,500	2,355	145
Other equipment	A5010.210	1,000	-	1,000	555	445
Contractual expenses						
Association dues	A5010.406	1,000	-	1,000	892	108
Other expenses	A5010.419	500	-	500	474	26
Internet telephone charge	A5010.420	8,003	-	8,003	7,096	907
Radio repair	A5010.440	1,900	-	1,900	1,108	792
Superintendent of Highways total		96,071	-	96,071	88,151	7,920
Highway Garage:						
Equipment						
Salt barn	A5132.200	1,000	-	1,000	88	912

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Electric	A5132.421	6,000	-	6,000	4,376	1,624
Gas	A5132.422	22,000	(188)	21,812	9,035	12,777
Water	A5132.423	1,500	1,388	2,888	2,888	-
Building maintenance	A5132.445	10,000	-	10,000	11,287	(1,287)
Highway Garage total		<u>40,500</u>	<u>1,200</u>	<u>41,700</u>	<u>27,674</u>	<u>14,026</u>
Transportation total		<u>136,571</u>	<u>1,200</u>	<u>137,771</u>	<u>115,825</u>	<u>21,946</u>
ECONOMIC ASSISTANCE AND OPPORTUNITY						
Veterans Service:						
Contractual expenses						
Room rental	A6510.410	<u>300</u>	<u>-</u>	<u>300</u>	<u>300</u>	<u>-</u>
Veterans Service total		<u>300</u>	<u>-</u>	<u>300</u>	<u>300</u>	<u>-</u>
Economic Assistance and Opportunity total		<u>300</u>	<u>-</u>	<u>300</u>	<u>300</u>	<u>-</u>
CULTURE AND RECREATION						
Recreation Administration:						
Personal services						
Salary of director	A7020.100	68,190	-	68,190	68,190	-
Salary of asst. director	A7020.111	45,312	-	45,312	44,693	619
Clerical - part-time	A7020.137	15,210	-	15,210	15,210	-
Salary - other recreation personnel	A7020.149	182,904	32,490	215,394	215,394	-

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Equipment						
Office equipment	A7020.200	2,000	-	2,000	687	1,313
Playground equipment	A7020.201	4,000	-	4,000	2,532	1,468
Contractual expenses						
Arts and crafts supplies	A7020.402	3,500	-	3,500	2,820	680
Other expenses	A7020.419	2,000	296	2,296	2,296	-
Telephone	A7020.420	7,675	220	7,895	7,895	-
Electric	A7020.421	4,000	(516)	3,484	1,939	1,545
Gas	A7020.422	3,000	-	3,000	2,200	800
Field trips	A7020.428	11,000	-	11,000	10,549	451
Special events	A7020.433	27,000	-	27,000	22,615	4,385
Publishing	A7020.450	16,000	-	16,000	12,422	3,578
Training	A7020.459	2,500	-	2,500	1,738	762
Transportation	A7020.463	17,500	-	17,500	17,458	42
Building rentals	A7020.478	9,000	-	9,000	2,467	6,533
Supplies	A7020.480	18,000	-	18,000	15,439	2,561
Recreation review	A7020.486	480	-	480	480	-
Youth Service Organization	A7020.488	27,900	-	27,900	26,738	1,162
Recreation Administration total		<u>467,171</u>	<u>32,490</u>	<u>499,661</u>	<u>473,762</u>	<u>25,899</u>
Parks and Playgrounds:						
Personal services						
Parks superintendent	A7110.100	11,363	-	11,363	11,363	-
Milestrip field maintenance	A7110.101	13,680	-	13,680	13,668	12
Milestrip field part time	A7110.102	5,000	-	5,000	-	5,000
Salary of laborers	A7110.144	332,626	-	332,626	320,221	12,405
Part-time help	A7110.149	50,000	-	50,000	49,853	147

(continued)

Account Name	Account Code	Original	Transfers	Adjusted	Expenditures	Variance
		Budget		Budget		with
		Appropriation		Appropriation		Final Budget
Equipment						
Milestrip field equipment	A7110.200	8,500	5,000	13,500	12,464	1,036
Recreation equipment	A7110.215	40,000	15,000	55,000	54,980	20
Tennis court	A7110.217	5,000	(5,000)	-	-	-
Lake water quality management	A7110.238	9,000	(4,200)	4,800	933	3,867
Contractual expenses						
Milestrip field supplies	A7110.400	1,500	-	1,500	1,500	-
Supplies	A7110.402	20,000	92	20,092	20,092	-
Clothing	A7110.407	2,100	-	2,100	1,791	309
Other	A7110.419	500	-	500	479	21
Electric	A7110.421	14,000	(60)	13,940	8,943	4,997
Gas	A7110.422	4,500	(241)	4,259	2,838	1,421
Water - ECWA and Village	A7110.423	9,500	3,302	12,802	12,802	-
Portable bathrooms	A7110.425	7,000	-	7,000	6,351	649
Parks trail maintenance	A7110.443	4,500	-	4,500	4,499	1
Vehicle repair and maintenance	A7110.445	6,500	(92)	6,408	6,589	(181)
Small equipment repair	A7110.446	6,000	-	6,000	6,000	-
Fencing	A7110.447	1,500	-	1,500	1,494	6
Fertilizer	A7110.448	2,000	-	2,000	2,000	-
Channel cleaning - Yates Park	A7110.449	15,000	(15,000)	-	-	-
Launching area repairs	A7110.450	200	-	200	128	72
Gasoline	A7110.475	16,538	-	16,538	16,451	87
Contracted mowing	A7110.477	19,000	-	19,000	17,355	1,645
Parks and Playgrounds total		<u>605,507</u>	<u>(1,199)</u>	<u>604,308</u>	<u>572,794</u>	<u>31,514</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
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	16,276	-	16,276	16,276	-
Contractual expenses						
Youth court	A7310.401	1,000	-	1,000	79	921
Other expenses	A7310.419	-	4,000	4,000	-	4,000
Youth Board total		<u>17,276</u>	<u>4,000</u>	<u>21,276</u>	<u>16,355</u>	<u>4,921</u>
Historian:						
Personal services						
Salary of historian	A7510.100	3,000	-	3,000	3,000	-
Contractual expenses						
Utility reimbursement	A7510.447	2,000	-	2,000	1,732	268
Historian total		<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>4,732</u>	<u>268</u>
Historic Preservation:						
Contractual expenses						
Other expenses	A7520.419	1,500	-	1,500	22	1,478
Historian total		<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>22</u>	<u>1,478</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Celebrations:						
Contractual expenses						
Patriotic observances	A7550.439	500	-	500	500	-
July 4th celebration	A7550.440	5,000	-	5,000	5,000	-
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	-	8,200	8,200	-
Senior Citizens Program:						
Personal services						
Salaries	A7610.100	50,061	1,594	51,655	51,655	-
Part-time staff	A7610.139	27,347	(1,594)	25,753	24,060	1,693
Part-time staff	A7610.149	1,300	-	1,300	1,001	299
Equipment						
Equipment	A7610.200	10,000	-	10,000	3,333	6,667
Contractual expenses						
Group expenses	A7610.400	34,000	-	34,000	33,863	137
Senior citizens van	A7610.401	12,000	1,756	13,756	13,756	-
Meals on Wheels	A7610.408	3,000	-	3,000	3,000	-
Activity center supplies	A7610.409	4,000	-	4,000	977	3,023
Activity center operations	A7610.410	18,000	-	18,000	14,113	3,887
Other expenses	A7610.419	500	-	500	343	157
Telephone	A7610.420	7,675	-	7,675	6,912	763
Electric	A7610.421	8,000	(1,756)	6,244	5,358	886
Gas	A7610.422	6,000	-	6,000	3,054	2,946

(continued)

Account Name	Account Code	Original Budget		Adjusted Budget		Variance with
		Appropriation	Transfers	Appropriation	Expenditures	Final Budget
Village water	A7610.423	350	-	350	241	109
Maintenance and Repairs	A.7610.445	6,000	-	6,000	993	5,007
Trophies and awards	A.7610.470	1,000	-	1,000	744	256
Senior Citizens Program total		189,233	-	189,233	163,403	25,830
Culture and Recreation total		1,299,887	35,291	1,335,178	1,245,268	89,910

HOME AND COMMUNITY SERVICES

Brush & Weeds:

Contractual expenses

Contracted container hauling	A8160.410	3,500	236	3,736	3,736	-
Brush & Weeds Total		3,500	236	3,736	3,736	-

Drainage:

Contractual expenses

Townwide improvements	A8540.400	18,000	-	18,000	17,940	60
Drainage maintenance	A8540.448	12,000	-	12,000	1,879	10,121
WNY Coalition fee	A8540.449	1,500	-	1,500	-	1,500
Drainage total		31,500	-	31,500	19,819	11,681

Shade Trees and Beautification:

Personal services

Salaries	A8560.100	13,680	-	13,680	13,680	-
Tree planting labor	A8560.101	5,000	11	5,011	5,011	-

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Mileage reimbursement	A8560.412	500	-	500	-	500
Training	A8560.413	300	-	300	-	300
Beautification and spraying	A8560.417	5,000	-	5,000	4,253	747
Trees and supplies	A8560.419	15,000	(11)	14,989	9,243	5,746
Data collector and software	A8560.470	500	-	500	-	500
Tree and stump removal	A8560.471	10,000	-	10,000	3,030	6,970
Shade Trees And Beautification total		<u>49,980</u>	<u>-</u>	<u>49,980</u>	<u>35,217</u>	<u>14,763</u>
Conservation Board:						
Personal services						
Board members (7)	A8730.100	6,555	900	7,455	7,455	-
Clerk - part-time	A8730.139	640	(279)	361	299	62
Contractual expenses						
Publications	A8730.450	150	-	150	75	75
Conservation Board Total		<u>7,345</u>	<u>621</u>	<u>7,966</u>	<u>7,829</u>	<u>137</u>
Cemetery:						
Personal services						
Supplies	A8810.400	-	-	-	1,250	(1,250)
Contracted labor	A8810.401	-	-	-	1,470	(1,470)
Cemetery Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>2,720</u>	<u>(2,720)</u>
Home and Community Services Total		<u>92,325</u>	<u>857</u>	<u>93,182</u>	<u>69,321</u>	<u>23,861</u>

(continued)

(concluded)

Account Name	Account Code	Original Budget	Transfers	Adjusted Budget	Expenditures	Variance with
		Appropriation		Appropriation		Final Budget
Employee Benefits:						
State retirement	A9010.810	585,000	(181,113)	403,887	397,777	6,110
Police retirement	A9015.811	687,000	-	687,000	591,394	95,606
Social security	A9030.812	363,000	-	363,000	330,332	32,668
Workers' compensation	A9040.813	110,000	180,458	290,458	217,952	72,506
Life insurance	A9045.815	7,200	655	7,855	7,855	-
Hospital and medical insurance	A9060.814	1,257,900	-	1,257,900	1,091,408	166,492
Flex plan	A9065.814	89,000	-	89,000	88,634	366
Insurance Waivers	A9065.817	16,000	-	16,000	12,600	3,400
Unemployment insurance	A9070.816	10,000	-	10,000	3,434	6,566
Dental insurance	A9080.818	70,000	-	70,000	68,968	1,032
Medicare	A9090.817	86,000	-	86,000	77,278	8,722
Employee Benefits total		<u>3,281,100</u>	<u>-</u>	<u>3,281,100</u>	<u>2,887,632</u>	<u>393,468</u>
TOTAL EXPENDITURES		<u>10,717,999</u>	<u>18,209</u>	<u>10,736,208</u>	<u>9,674,071</u>	<u>1,062,137</u>
OTHER FINANCING USES						
Transfers Out:						
Transfer to Capital	A9901.901	<u>70,000</u>	<u>250,000</u>	<u>320,000</u>	<u>320,000</u>	<u>-</u>
Operating Transfers Out Total		<u>70,000</u>	<u>250,000</u>	<u>320,000</u>	<u>320,000</u>	<u>-</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 10,787,999</u>	<u>\$ 268,209</u>	<u>\$ 11,056,208</u>	<u>\$ 9,994,071</u>	<u>\$ 1,062,137</u>

TOWN OF ORCHARD PARK, NEW YORK
General Fund
Schedule of Changes in Unassigned Fund Balance
Year Ended December 31, 2011

	Total	Town - Outside Village	Unassigned
UNASSIGNED FUND BALANCE, JANUARY 1	\$ 3,928,222	\$ 2,998,239	\$ 929,983
2011 Budgetary Performance:			
Net change in fund balance per final budget	(1,033,436)	-	(1,033,436)
Revenues in excess of final budget	747,308	414,457	332,851
Expenditures below authorized appropriations	1,062,137	-	1,062,137
Net change from budgetary performance	776,009	414,457	361,552
Net Change in Nonspendable Balances:			
Decrease in prepaid expenditures	1,624	-	1,624
Net Change in Restricted Balances:			
Decrease in restricted for cemetery	1,462	-	1,462
Increase in restricted for D.A.R.E.	(3,953)	-	(3,953)
Increase in restricted for town historian	(72)	-	
Increase in restricted for historic survey	(9,478)	-	(9,478)
Net Change in Committed Balances:			
Decrease in committed for capital improvements	250,000	-	250,000
Decrease in committed for insurance deductibles	3,074	-	3,074
Net Change in Assigned Balances:			
Decrease in assigned for subsequent year's expenditures	70,000	(120,795)	70,000
Increase in assigned for encumbrances	(8,858)	-	(8,858)
Net change from changes in reserves	303,799	(120,795)	303,871
TOTAL UNASSIGNED			
FUND BALANCE, DECEMBER 31	\$ 5,008,030	\$ 3,291,901	\$ 1,595,406

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TOWN OF ORCHARD PARK, NEW YORK
Highway Fund
Schedule of Revenues—Budget and Actual
Year Ended December 31, 2011

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Budgetary Revenue	Variance with Final Budget
REVENUES:						
Real property taxes	DA1001	\$ 3,336,970	\$ -	\$ 3,336,970	\$ 3,336,970	\$ -
Non property tax distribution by County	DA1120	110,000	50,000	160,000	160,000	-
Intergovernmental charges:						
Services for other governments	DA2300	85,868	-	85,868	97,036	11,168
Use of money and property:						
Interest earnings	DA2401	10,000	-	10,000	7,692	(2,308)
Miscellaneous:						
Sale of Culvert Pipe	DA2655	-	2,790	2,790	10,646	7,856
Sale of equipment	DA2665	-	-	-	8,691	8,691
Refund of prior year expenditures	DA2701	-	-	-	1,842	1,842
Other unclassified revenue	DA2770	3,000	-	3,000	2,300	(700)
Miscellaneous total		3,000	2,790	5,790	23,479	17,689
State aid:						
C.H.I.P.S. Program	DA3501	121,855	41	121,896	121,896	-
State aid total		121,855	41	121,896	121,896	-
TOTAL REVENUES		\$ 3,667,693	\$ 52,831	\$ 3,720,524	\$ 3,747,073	\$ 26,549

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TOWN OF ORCHARD PARK, NEW YORK
Highway Fund
Schedule of Expenditures and Other Financing Uses—Budget and Actual
Year Ended December 31, 2011

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Budgetary Expenditures	Variance with Final Budget
GENERAL GOVERNMENT SUPPORT:						
Special items:						
Contractual expenses						
Drug and alcohol testing	DA.1910.407	\$ 2,800	\$ -	\$ 2,800	\$ 1,347	\$ 1,453
First aid expenses	DA.1910.408	2,000	-	2,000	1,672	328
Safety training	DA.1910.409	500	-	500	13	487
Unallocated insurance	DA.1910.431	60,000	-	60,000	36,046	23,954
Erie County chargebacks	DA.1910.465	<u>4,416</u>	<u>-</u>	<u>4,416</u>	<u>4,416</u>	<u>-</u>
General Government Support total		<u>69,716</u>	<u>-</u>	<u>69,716</u>	<u>43,494</u>	<u>26,222</u>
TRANSPORTATION:						
General repairs:						
Personal services						
Salary - laborers	DA.5110.144	874,996	-	874,996	777,421	97,575
Salary - part-time labor	DA.5110.149	24,000	-	24,000	11,435	12,565
Contractual expenses						
Clothing allowance	DA.5110.407	12,500	530	13,030	13,436	(406)
Fuel, oil, anti-freeze	DA.5110.416	87,000	50,000	137,000	125,290	11,710
Telephone	DA.5110.420	8,600	(530)	8,070	1,063	7,007
Equipment rental	DA.5110.440	30,000	(3,000)	27,000	26,629	371
Erie County chargebacks	DA.5110.464	100	-	100	-	100
Stone and gravel and road oil	DA.5110.472	341,700	(130)	341,570	341,570	-
Ready mix, manhole covers	DA.5110.473	15,000	-	15,000	12,996	2,004
Culvert pipe	DA.5110.474	<u>15,000</u>	<u>2,790</u>	<u>17,790</u>	<u>17,790</u>	<u>-</u>
General repairs total		<u>1,408,896</u>	<u>49,660</u>	<u>1,458,556</u>	<u>1,327,630</u>	<u>130,926</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Budgetary Expenditures	Variance with Final Budget
Improvement program:						
Capital outlay						
Permanent improvements	DA.5112.200	121,855	41	121,896	116,303	5,593
Improvement program total		<u>121,855</u>	<u>41</u>	<u>121,896</u>	<u>116,303</u>	<u>5,593</u>
Bridges:						
Personal services						
Laborers - part-time	DA.5120.149	7,000	-	7,000	-	7,000
Bridges total		<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>-</u>	<u>7,000</u>
Machinery:						
Personal services						
Salary - laborers	DA.5130.144	129,267	-	129,267	124,324	4,943
Equipment						
Highway equipment	DA.5130.200	100,000	(8,500)	91,500	91,497	3
Contractual expenses						
Tool and clothing allowance	DA.5130.407	2,100	-	2,100	2,100	-
Other expenses	DA.5130.419	95,000	11,500	106,500	98,900	7,600
Machinery total		<u>326,367</u>	<u>3,000</u>	<u>329,367</u>	<u>316,821</u>	<u>12,546</u>
Miscellaneous:						
Personal services						
Salary - laborers	DA.5140.144	133,049	-	133,049	42,768	90,281
Contractual expenses						
Supplies	DA.5140.402	2,500	-	2,500	2,064	436
Fuel, oil and anti-freeze	DA.5140.416	48,000	-	48,000	33,641	14,359
Other expenses	DA.5140.419	3,000	-	3,000	2,763	237
Animal remains removal	DA.5140.420	2,800	-	2,800	2,160	640
Miscellaneous Total		<u>189,349</u>	<u>-</u>	<u>189,349</u>	<u>83,396</u>	<u>105,953</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Budgetary Expenditures	Variance with Final Budget
Snow Removal:						
Personal services						
Salary - laborers	DA.5142.144	381,520	408	381,928	381,928	-
Contractual expenses						
Supplies	DA.5142.402	170,000	49,722	219,722	232,664	(12,942)
Other expenses	DA.5142.419	2,500	-	2,500	2,450	50
Snow Removal total		<u>554,020</u>	<u>50,130</u>	<u>604,150</u>	<u>617,042</u>	<u>(12,892)</u>
Transportation total		<u>2,607,487</u>	<u>102,831</u>	<u>2,710,318</u>	<u>2,461,192</u>	<u>249,126</u>
EMPLOYEE BENEFITS:						
State retirement	DA.9010.810	162,000	36,006	198,006	198,006	-
Social security	DA.9030.812	101,000	-	101,000	85,447	15,553
Workers' compensation	DA.9040.813	80,000	-	80,000	61,993	18,007
Life insurance	DA.9045.815	1,700	-	1,700	1,223	477
Hospital and medical insurance	DA.9060.814	414,738	(36,006)	378,732	205,761	172,971
Flex plan	DA.9065.814	40,000	-	40,000	29,245	10,755
Dental insurance	DA.9080.818	26,000	-	26,000	20,861	5,139
Medicare	DA.9090.817	24,000	-	24,000	19,984	4,016
Employee benefits total		<u>849,438</u>	<u>-</u>	<u>849,438</u>	<u>622,520</u>	<u>226,918</u>
Total expenditures		<u>3,526,641</u>	<u>102,831</u>	<u>3,629,472</u>	<u>3,127,206</u>	<u>502,266</u>

(continued)

(concluded)

<u>Account Name</u>	<u>Account Code</u>	<u>Original Budget Appropriation</u>	<u>Transfers</u>	<u>Adjusted Budget Appropriation</u>	<u>Budgetary Expenditures</u>	<u>Variance with Final Budget</u>
OTHER FINANCING USES:						
Operating transfer out:						
Transfer to Debt Service - Baker Bridge	DA.9901.901	43,788	-	43,788	43,788	-
Transfer to Debt Service - Baker Road	DA.9901.902	241,976	-	241,976	241,975	1
Transfer to Debt Service - South Lane	DA.9901.903	72,288	-	72,288	72,288	-
Transfer to equipment reserve	DA.9950.900	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Total transfers		<u>368,052</u>	<u>-</u>	<u>368,052</u>	<u>368,051</u>	<u>1</u>
TOTAL EXPENDITURES AND						
OTHER FINANCING USES		<u>\$ 3,894,693</u>	<u>\$ 102,831</u>	<u>\$ 3,997,524</u>	<u>\$ 3,495,257</u>	<u>\$ 502,267</u>

TOWN OF ORCHARD PARK, NEW YORK
Sewer Districts Fund
Combining Balance Sheet—By District
December 31, 2011

	Assets		Liabilities		Fund Balances		Total Liabilities and Fund Balance	
	Cash	Total Assets	Accounts Payable	Total Liabilities	Assigned			
					Subs. Year's Expenditures	Sewer Districts		
						Total Fund Balance		
Sewer Districts								
# 2	\$ 52,169	\$ 52,169	\$ -	\$ -	\$ 5,200	\$ 46,969	\$ 52,169	\$ 52,169
# 3	125,995	125,995	-	-	17,600	108,395	125,995	125,995
# 4	7,962	7,962	-	-	2,000	5,962	7,962	7,962
# 5	53,122	53,122	-	-	1,500	51,622	53,122	53,122
# 6	8,560	8,560	-	-	1,000	7,560	8,560	8,560
# 7	9,004	9,004	-	-	2,000	7,004	9,004	9,004
# 8	68,947	68,947	-	-	8,000	60,947	68,947	68,947
# 9	3,154	3,154	-	-	500	2,654	3,154	3,154
# 10	13,463	13,463	-	-	1,200	12,263	13,463	13,463
# 11	39,355	39,355	-	-	2,900	36,455	39,355	39,355
# 11 Ext. 1	19,104	19,104	-	-	2,400	16,704	19,104	19,104
# 12	29,593	29,593	-	-	1,800	27,793	29,593	29,593
# 13	95,000	95,000	-	-	1,853	93,147	95,000	95,000
# 13 Ext. 1	7,712	7,712	-	-	168	7,544	7,712	7,712
# 13 Ext. 2	6,256	6,256	-	-	200	6,056	6,256	6,256
# 13 Ext. 3	(1,027)	(1,027)	-	-	-	(1,027)	(1,027)	(1,027)
# 14	15,378	15,378	3,158	3,158	1,600	10,620	12,220	15,378
# 15	54,517	54,517	-	-	1,700	52,817	54,517	54,517
# 16	40,408	40,408	19,831	19,831	1,500	19,077	20,577	40,408
# 17	23,244	23,244	5,168	5,168	-	18,076	18,076	23,244
# 18	2,664,135	2,664,135	7,413	7,413	312,000	2,344,722	2,656,722	2,664,135
# 19	82,137	82,137	-	-	7,000	75,137	82,137	82,137
#20	59,175	59,175	-	-	5,000	54,175	59,175	59,175
Total	\$ 3,477,363	\$ 3,477,363	\$ 35,570	\$ 35,570	\$ 377,121	\$ 3,064,672	\$ 3,441,793	\$ 3,477,363

TOWN OF ORCHARD PARK, NEW YORK
Sewer Districts Fund
Schedule of Revenues—Budget and Actual—By District
Year Ended December 31, 2011

Sewer Districts	Revenues						Variance with Final Budget
	Adjusted	Real	Service	Interest	Miscell-	Total	
	Estimated	Property	and	Earnings	aneous	Revenues	
	Revenues	Taxes	Other Fees				
# 2	\$ 18,042	\$ 18,042	\$ -	\$ 270	\$ 4	\$ 18,316	\$ 274
# 3	26,306	26,306	-	634	8	26,948	642
# 4	9,420	9,420	-	44	1	9,465	45
# 5	1,535	1,535	-	266	4	1,805	270
# 6	3,871	3,871	-	43	1	3,915	44
# 7	10,823	10,823	-	49	1	10,873	50
# 8	81,142	81,142	-	344	4	81,490	348
# 9	16,404	16,404	250	13	-	16,667	263
# 10	5,821	5,821	-	67	1	5,889	68
# 11	22,208	22,208	-	201	2	22,411	203
# 11 Ext. 1	93,613	93,613	-	89	1	93,703	90
# 12	18,669	18,669	-	148	2	18,819	150
# 13	-	-	-	477	6	483	483
# 13 Ext. 1	-	-	-	38	1	39	39
# 13 Ext. 2	1,941	1,941	-	30	-	1,971	30
# 13 Ext. 3	8,878	8,878	500	-	-	9,378	500
# 14	2,793	2,793	-	79	1	2,873	80
# 15	1,782	1,782	-	274	3	2,059	277
# 16	23,199	23,199	-	153	2	23,354	155
# 17	14,710	14,710	-	73	1	14,784	74
# 18	351,451	343,198	18,847	12,870	168	375,083	23,632
# 19	7,996	7,996	-	387	5	8,388	392
#20	37,837	37,837	-	270	3	38,110	273
Total	<u>\$ 758,441</u>	<u>\$ 750,188</u>	<u>\$ 19,597</u>	<u>\$ 16,819</u>	<u>\$ 219</u>	<u>\$ 786,823</u>	<u>\$ 28,382</u>

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, 2011

	Expenditures and Other Financing Uses						Total	Variance
	Adjusted Budget	Personal Services	Equipment	Contractual Expenses	Employee Benefits	Transfers Out	and Other Fin. Uses	with Final Budget
Sewer Districts								
# 2	\$ 23,242	\$ 367	\$ 5	\$ 19,540	\$ 128	\$ 27	\$ 20,067	\$ 3,175
# 3	43,906	644	9	26,642	225	47	27,567	16,339
# 4	11,420	454	6	9,688	158	34	10,340	1,080
# 5	3,035	326	5	1,417	114	23	1,885	1,150
# 6	4,871	104	1	3,851	36	8	4,000	871
# 7	12,823	406	6	11,104	142	30	11,688	1,135
# 8	89,142	2,242	31	77,968	782	167	81,190	7,952
# 9	17,404	446	6	15,488	156	33	16,129	1,275
# 10	6,921	158	2	5,616	55	12	5,843	1,078
# 11	25,008	674	9	22,165	235	50	23,133	1,875
# 11 Ext. 1	96,013	3,412	47	87,484	1,189	254	92,386	3,627
# 12	20,369	725	10	17,817	253	54	18,859	1,510
# 13	1,861	474	7	62	165	35	743	1,118
# 13 Ext. 1	169	34	-	4	12	3	53	116
# 13 Ext. 2	2,091	70	1	1,562	24	5	1,662	429
# 13 Ext. 3	9,078	507	7	8,207	177	38	8,936	142
# 14	4,393	347	5	3,203	121	26	3,702	691
# 15	3,482	300	4	1,714	104	22	2,144	1,338
# 16	23,199	496	7	19,894	173	37	20,607	2,592
# 17	13,710	55	1	5,175	19	4	5,254	8,456
# 18	666,451	159,959	2,223	52,096	55,765	11,888	281,931	384,520
# 19	14,996	2,219	31	285	774	165	3,474	11,522
#20	42,837	1,870	26	30,040	652	139	32,727	10,110
Total	\$ 1,136,421	\$ 176,289	\$ 2,449	\$ 421,022	\$ 61,459	\$ 13,101	\$ 674,320	\$ 462,101

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TOWN OF ORCHARD PARK, NEW YORK
Sewer Districts Fund
Schedule Changes in Fund Balances (Deficits)—By District
Year Ended December 31, 2011

Sewer Districts	Fund	Add:	Less:	Fund
	Balances (Deficits) 1-1-11	Revenues and Other Financing Sources	Expenditures and Other Financing Uses	Balances (Deficits) 12-31-11
# 2	\$ 53,920	\$ 18,316	\$ 20,067	\$ 52,169
# 3	126,614	26,948	27,567	125,995
# 4	8,837	9,465	10,340	7,962
# 5	53,202	1,805	1,885	53,122
# 6	8,645	3,915	4,000	8,560
# 7	9,819	10,873	11,688	9,004
# 8	68,647	81,490	81,190	68,947
# 9	2,616	16,667	16,129	3,154
# 10	13,417	5,889	5,843	13,463
# 11	40,077	22,411	23,133	39,355
# 11 Ext. 1	17,787	93,703	92,386	19,104
# 12	29,633	18,819	18,859	29,593
# 13	95,260	483	743	95,000
# 13 Ext. 1	7,726	39	53	7,712
# 13 Ext. 2	5,947	1,971	1,662	6,256
# 13 Ext. 3	(1,469)	9,378	8,936	(1,027)
# 14	13,049	2,873	3,702	12,220
# 15	54,602	2,059	2,144	54,517
# 16	17,830	23,354	20,607	20,577
# 17	8,546	14,784	5,254	18,076
# 18	2,563,570	375,083	281,931	2,656,722
# 19	77,223	8,388	3,474	82,137
#20	53,792	38,110	32,727	59,175
Total	<u>\$ 3,329,290</u>	<u>\$ 786,823</u>	<u>\$ 674,320</u>	<u>\$ 3,441,793</u>

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Combining Balance Sheet—By District
December 31, 2011

Water Districts	Assets				Liabilities		
	Cash (overdraft)	Accounts Receivable	Prepaid Expenses	Total Assets	Accrued Liabilities	Accounts Payable	Total Liabilities
# 1	\$ 35,892	\$ -	\$ -	\$ 35,892	\$ -	\$ 348	\$ 348
# 2	2,568	-	-	2,568	-	134	134
# 3	8,906	-	-	8,906	-	241	241
# 3 Ext. 1	2,657	-	-	2,657	-	13	13
# 3 Ext. 2	698	-	-	698	-	13	13
# 3 Ext. 3	2,246	-	-	2,246	-	13	13
# 4	170,649	-	-	170,649	-	1,126	1,126
# 4 Ext. 1	144,962	-	-	144,962	-	-	-
# 6	87,983	-	-	87,983	-	884	884
# 6 Ext. 1	402	-	-	402	-	-	-
# 6 Ext. 2	5,842	-	-	5,842	-	13	13
# 6 Ext. 3	16,373	-	-	16,373	-	80	80
# 6 Ext. 4	37,232	-	-	37,232	-	40	40
# 6 Ext. 5	40,907	-	-	40,907	-	94	94
# 6 Ext. 6	423	-	-	423	-	-	-
# 7	1,303	-	-	1,303	-	13	13
# 8	338,066	-	-	338,066	-	938	938
# 8 Ext. 1	12,587	-	-	12,587	-	27	27
# 8 Ext. 2	66,917	-	-	66,917	-	134	134
# 8 Ext. 3	14,183	-	-	14,183	-	-	-
# 8 Ext. 4	(64)	-	-	(64)	-	-	-
# 9	160,085	-	-	160,085	-	255	255
# 9 Ext. 1	14,843	-	-	14,843	-	27	27
# 9 Ext. 2	65,281	-	-	65,281	-	121	121
# 9 Ext. 3	6,033	-	-	6,033	-	-	-
# 9 Ext. 4	8,380	-	-	8,380	-	134	134
# 10	14,534	-	-	14,534	-	281	281
# 11	26,324	-	-	26,324	-	94	94
# 12	17,467	-	-	17,467	-	121	121
# 13	6,601	-	-	6,601	-	107	107
# 13 Ext. 1	6,947	-	-	6,947	-	308	308
# 14	5,754	-	-	5,754	-	67	67
# 15	140,067	-	-	140,067	-	4,462	4,462
# 17	339,052	2,096	7,071	348,219	3,498	6,124	9,622
# 17 Ext. 1	7,110	-	-	7,110	-	94	94
# 17 Ext. 2	25,631	-	-	25,631	-	308	308
#17 Ext. 3	670	-	-	670	-	67	67
# 18	9,217	-	-	9,217	-	27	27
# 19	19,477	-	-	19,477	-	362	362
# 19 Ext. 1	5,074	-	-	5,074	-	-	-
# 20	34,091	-	-	34,091	-	27	27
# 21	24,228	-	-	24,228	-	13	13
Total	<u>\$ 1,927,598</u>	<u>\$ 2,096</u>	<u>\$ 7,071</u>	<u>\$ 1,936,765</u>	<u>\$ 3,498</u>	<u>\$ 17,110</u>	<u>\$ 20,608</u>

(continued)

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Combining Balance Sheet—By District
December 31, 2011

(concluded)

Water Districts	Fund Balance			Total Fund Balances (Deficits)	Total Liabilities and Fund Balances (Deficits)
	Nonspendable	Assigned			
	Prepaid Expenses	Subs. Year's Expenditures	Water Districts		
# 1	\$ -	\$ -	\$ 35,544	\$ 35,544	\$ 35,892
# 2	-	-	2,434	2,434	2,568
# 3	-	300	8,365	8,665	8,906
# 3 Ext. 1	-	-	2,644	2,644	2,657
# 3 Ext. 2	-	30	655	685	698
# 3 Ext. 3	-	110	2,123	2,233	2,246
# 4	-	9,000	160,523	169,523	170,649
# 4 Ext. 1	-	11,000	133,962	144,962	144,962
# 6	-	14,200	72,899	87,099	87,983
# 6 Ext. 1	-	-	402	402	402
# 6 Ext. 2	-	370	5,459	5,829	5,842
# 6 Ext. 3	-	2,200	14,093	16,293	16,373
# 6 Ext. 4	-	2,600	34,592	37,192	37,232
# 6 Ext. 5	-	2,500	38,313	40,813	40,907
# 6 Ext. 6	-	-	423	423	423
# 7	-	800	490	1,290	1,303
# 8	-	9,000	328,128	337,128	338,066
# 8 Ext. 1	-	400	12,160	12,560	12,587
# 8 Ext. 2	-	5,000	61,783	66,783	66,917
# 8 Ext. 3	-	460	13,723	14,183	14,183
# 8 Ext. 4	-	-	(64)	(64)	(64)
# 9	-	10,400	149,430	159,830	160,085
# 9 Ext. 1	-	1,420	13,396	14,816	14,843
# 9 Ext. 2	-	4,000	61,160	65,160	65,281
# 9 Ext. 3	-	500	5,533	6,033	6,033
# 9 Ext. 4	-	1,000	7,246	8,246	8,380
# 10	-	2,000	12,253	14,253	14,534
# 11	-	2,500	23,730	26,230	26,324
# 12	-	3,100	14,246	17,346	17,467
# 13	-	600	5,894	6,494	6,601
# 13 Ext. 1	-	700	5,939	6,639	6,947
# 14	-	400	5,287	5,687	5,754
# 15	-	15,000	120,605	135,605	140,067
# 17	7,071	44,000	287,526	338,597	348,219
# 17 Ext. 1	-	400	6,616	7,016	7,110
# 17 Ext. 2	-	1,000	24,323	25,323	25,631
# 17 Ext. 3	-	-	603	603	670
# 18	-	1,750	7,440	9,190	9,217
# 19	-	800	18,315	19,115	19,477
# 19 Ext. 1	-	-	5,074	5,074	5,074
# 20	-	1,300	32,764	34,064	34,091
# 21	-	800	23,415	24,215	24,228
Total	<u>\$ 7,071</u>	<u>\$ 149,640</u>	<u>\$ 1,759,446</u>	<u>\$ 1,916,157</u>	<u>\$ 1,936,765</u>

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TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Schedule of Revenues—Budget and Actual—By District
Year Ended December 31, 2011

Water Districts	Revenues						Total Revenues	Variance with Final Budget
	Adjusted Estimated Revenues	Real Property Taxes	Water Sales and Penalties	Interfund Revenues	Interest Earnings	Miscellaneous		
# 1	\$ 35,149	\$ 35,149	\$ -	\$ -	\$ 93	\$ 1	\$ 35,243	\$ 94
# 2	10,528	10,528	-	-	2	-	10,530	2
# 3	8,649	8,649	-	-	39	1	8,689	40
# 3 Ext. 1	1,418	1,418	-	-	13	-	1,431	13
# 3 Ext. 2	396	396	-	-	4	-	400	4
# 3 Ext. 3	439	439	-	-	12	-	451	12
# 4	43,212	43,212	-	-	868	12	44,092	880
# 4 Ext. 1	7,769	7,769	-	-	769	10	8,548	779
# 6	30,077	29,787	-	290	465	6	30,548	471
# 6 Ext. 1	231	231	-	-	2	-	233	2
# 6 Ext. 2	329	329	-	-	30	-	359	30
# 6 Ext. 3	1,063	1,063	-	-	93	1	1,157	94
# 6 Ext. 4	1,210	1,210	-	-	194	2	1,406	196
# 6 Ext. 5	2,049	2,049	-	-	208	3	2,260	211
# 6 Ext. 6	100	100	-	-	2	-	102	2
# 7	678	678	-	-	10	-	688	10
# 8	47,045	47,045	-	-	1,695	22	48,762	1,717
# 8 Ext. 1	2,142	2,142	-	-	61	1	2,204	62
# 8 Ext. 2	1,716	1,716	-	-	357	5	2,078	362
# 8 Ext. 3	209	209	-	-	71	1	281	72
# 8 Ext. 4	-	-	-	-	-	-	-	-
# 9	7,814	7,814	-	-	830	11	8,655	841
# 9 Ext. 1	2,390	2,390	-	-	75	1	2,466	76
# 9 Ext. 2	6,242	6,142	-	100	328	4	6,574	332
# 9 Ext. 3	168	168	-	-	32	-	200	32
# 9 Ext. 4	11,162	11,162	-	-	38	1	11,201	39
# 10	12,319	12,319	-	-	74	1	12,394	75
# 11	4,777	4,777	-	-	134	1	4,912	135
# 12	1,745	1,745	-	-	98	1	1,844	99
# 13	4,934	4,934	-	-	33	-	4,967	33
# 13 Ext. 1	18,329	18,329	-	-	27	-	18,356	27
# 14	2,976	2,976	-	-	28	-	3,004	28
# 15	245,021	245,021	6,331	-	611	8	251,971	6,950
# 17	319,743	319,743	4,829	-	1,652	22	326,246	6,503
# 17 Ext. 1	7,700	7,700	-	-	34	-	7,734	34
# 17 Ext. 2	15,464	15,464	-	-	123	2	15,589	125
# 17 Ext. 3	9,368	9,368	-	-	6	-	9,374	6
# 18	930	930	-	-	51	1	982	52
# 19	23,042	17,811	236	5,131	84	1	23,263	221
# 19 Ext. 1	9,215	9,215	-	-	26	-	9,241	26
# 20	471	471	-	-	174	2	647	176
# 21	430	430	-	-	121	2	553	123
Total	\$ 898,649	\$ 893,028	\$ 11,396	\$ 5,521	\$ 9,567	\$ 123	\$ 919,635	\$ 20,986

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, 2011

Water Districts	Adjusted Budget	Expenditures			
		Personal Services	Equipment	Contractual Expenses	Employee Benefits
# 1	\$ 20,149	\$ 3,328	\$ 46	\$ 4,616	\$ 1,160
# 2	9,778	1,656	23	1,824	577
# 3	8,949	1,178	16	3,048	411
# 3 Ext. 1	1,418	261	4	196	91
# 3 Ext. 2	426	56	1	168	19
# 3 Ext. 3	549	82	1	172	29
# 4	52,212	8,081	112	14,562	2,817
# 4 Ext. 1	20,069	4,160	58	542	1,450
# 6	44,577	6,013	84	11,396	2,096
# 6 Ext. 1	231	9	-	190	3
# 6 Ext. 2	699	76	1	170	26
# 6 Ext. 3	3,263	581	8	1,039	203
# 6 Ext. 4	3,810	570	8	557	199
# 6 Ext. 5	4,549	443	6	1,183	154
# 6 Ext. 6	100	-	-	100	-
# 7	1,678	296	4	200	103
# 8	56,445	9,181	128	12,454	3,201
# 8 Ext. 1	2,142	358	5	366	125
# 8 Ext. 2	6,346	1,167	16	1,760	407
# 8 Ext. 3	669	80	1	11	28
# 8 Ext. 4	-	-	-	-	-
# 9	18,514	2,738	38	3,413	954
# 9 Ext. 1	3,810	537	7	392	187
# 9 Ext. 2	10,042	1,270	18	1,614	443
# 9 Ext. 3	668	67	1	109	23
# 9 Ext. 4	12,162	2,144	30	1,888	747
# 10	14,319	2,241	31	3,669	781
# 11	7,277	1,001	14	1,256	349
# 12	4,845	614	9	1,526	214
# 13	5,534	882	12	1,401	308
# 13 Ext. 1	19,129	3,180	44	4,113	1,109
# 14	3,376	497	7	868	173
# 15	260,021	43,719	608	59,246	15,241
# 17	364,743	60,458	840	70,637	21,077
# 17 Ext. 1	7,900	1,508	21	1,322	526
# 17 Ext. 2	16,364	2,302	32	5,415	803
# 17 Ext. 3	9,368	133	2	821	46
# 18	2,680	401	6	374	140
# 19	23,542	3,925	55	4,854	1,368
# 19 Ext. 1	9,215	-	-	3,716	-
# 20	1,471	212	3	349	74
# 21	1,230	78	1	172	27
Total	<u>\$ 1,034,269</u>	<u>\$ 165,483</u>	<u>\$ 2,301</u>	<u>\$ 221,709</u>	<u>\$ 57,689</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, 2011

Water Districts	Transfers Out			Total Exp and Other Fin. Uses	(concluded)
	Bond Principal	Bond Interest	Capital Projects		Variance with Final Budget
# 1	\$ 5,507	\$ 2,997	\$ 247	\$ 17,901	\$ 2,248
# 2	2,740	1,491	123	8,434	1,344
# 3	1,950	1,061	88	7,752	1,197
# 3 Ext. 1	432	235	19	1,238	180
# 3 Ext. 2	92	50	4	390	36
# 3 Ext. 3	136	74	6	500	49
# 4	13,371	7,277	601	46,821	5,391
# 4 Ext. 1	6,884	3,747	309	17,150	2,919
# 6	9,949	5,415	447	35,400	9,177
# 6 Ext. 1	15	8	1	226	5
# 6 Ext. 2	126	68	6	473	226
# 6 Ext. 3	962	523	43	3,359	(96)
# 6 Ext. 4	942	513	42	2,831	979
# 6 Ext. 5	733	399	33	2,951	1,598
# 6 Ext. 6	-	-	-	100	-
# 7	490	267	22	1,382	296
# 8	15,193	8,269	682	49,108	7,337
# 8 Ext. 1	593	323	27	1,797	345
# 8 Ext. 2	1,931	1,051	87	6,419	(73)
# 8 Ext. 3	133	72	6	331	338
# 8 Ext. 4	-	-	-	-	-
# 9	4,530	2,466	203	14,342	4,172
# 9 Ext. 1	888	483	40	2,534	1,276
# 9 Ext. 2	2,103	1,144	94	6,686	3,356
# 9 Ext. 3	111	60	5	376	292
# 9 Ext. 4	3,547	1,931	159	10,446	1,716
# 10	3,709	2,019	167	12,617	1,702
# 11	1,657	902	74	5,253	2,024
# 12	1,016	553	46	3,978	867
# 13	1,460	795	66	4,924	610
# 13 Ext. 1	5,262	2,864	236	16,808	2,321
# 14	821	447	37	2,850	526
# 15	72,346	39,374	3,249	233,783	26,238
# 17	100,045	54,449	4,493	311,999	52,744
# 17 Ext. 1	2,496	1,358	112	7,343	557
# 17 Ext. 2	3,810	2,074	171	14,607	1,757
#17 Ext. 3	4,220	4,618	10	9,850	(482)
# 18	664	361	30	1,976	704
# 19	6,495	3,533	292	20,522	3,020
# 19 Ext. 1	3,561	1,938	-	9,215	-
# 20	350	191	16	1,195	276
# 21	130	71	6	485	745
Total	<u>\$ 281,400</u>	<u>\$ 155,471</u>	<u>\$ 12,299</u>	<u>\$ 896,352</u>	<u>\$ 137,917</u>

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TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Schedule of Changes in Fund Balances (Deficits)—By District
Year Ended December 31, 2011

Water Districts	Fund Balances (Deficits) 1-1-11	Add: Revenues and Other Sources	Less: Expenditures and Other Uses	Fund Balances (Deficits) 12-31-11
# 1	\$ 18,202	\$ 35,243	\$ 17,901	\$ 35,544
# 2	338	10,530	8,434	2,434
# 3	7,728	8,689	7,752	8,665
# 3 Ext. 1	2,451	1,431	1,238	2,644
# 3 Ext. 2	675	400	390	685
# 3 Ext. 3	2,282	451	500	2,233
# 4	172,252	44,092	46,821	169,523
# 4 Ext. 1	153,564	8,548	17,150	144,962
# 6	91,951	30,548	35,400	87,099
# 6 Ext. 1	395	233	226	402
# 6 Ext. 2	5,943	359	473	5,829
# 6 Ext. 3	18,495	1,157	3,359	16,293
# 6 Ext. 4	38,617	1,406	2,831	37,192
# 6 Ext. 5	41,504	2,260	2,951	40,813
# 6 Ext. 6	421	102	100	423
# 7	1,984	688	1,382	1,290
# 8	337,474	48,762	49,108	337,128
# 8 Ext. 1	12,153	2,204	1,797	12,560
# 8 Ext. 2	71,124	2,078	6,419	66,783
# 8 Ext. 3	14,233	281	331	14,183
# 8 Ext. 4	(64)	-	-	(64)
# 9	165,517	8,655	14,342	159,830
# 9 Ext. 1	14,884	2,466	2,534	14,816
# 9 Ext. 2	65,272	6,574	6,686	65,160
# 9 Ext. 3	6,209	200	376	6,033
# 9 Ext. 4	7,491	11,201	10,446	8,246
# 10	14,476	12,394	12,617	14,253
# 11	26,571	4,912	5,253	26,230
# 12	19,480	1,844	3,978	17,346
# 13	6,451	4,967	4,924	6,494
# 13 Ext. 1	5,091	18,356	16,808	6,639
# 14	5,533	3,004	2,850	5,687
# 15	117,417	251,971	233,783	135,605
# 17	324,350	326,246	311,999	338,597
# 17 Ext. 1	6,625	7,734	7,343	7,016
# 17 Ext. 2	24,341	15,589	14,607	25,323
# 17 Ext. 3	1,079	9,374	9,850	603
# 18	10,184	982	1,976	9,190
# 19	16,374	23,263	20,522	19,115
# 19 Ext. 1	5,048	9,241	9,215	5,074
# 20	34,612	647	1,195	34,064
# 21	24,147	553	485	24,215
Total	<u>\$ 1,892,874</u>	<u>\$ 919,635</u>	<u>\$ 896,352</u>	<u>\$ 1,916,157</u>

TOWN OF ORCHARD PARK, NEW YORK
Capital Projects Fund
Combining Balance Sheet—By Project
December 31, 2011

Project	Assets		Liabilities		
	Cash (overdraft)	Total Assets	Accounts Payable	BAN Payable	Total Liabilities
H02 PA System	\$ 8,088	\$ 8,088	\$ 4,232	\$ -	\$ 4,232
H03 Bridge Inventory and Study	70,770	70,770	-	-	-
H04 GIS and Mapping	19,809	19,809	1,754	-	1,754
H05 Highway Building Repair and Exp.	(24,150)	(24,150)	-	-	-
H06 Bussendorfer Drainage	415,461	415,461	-	-	-
H07 Town Park Improvements	-	-	-	-	-
H09 Land Acquisition	(192)	(192)	-	-	-
H13 California Road Park Land	18,731	18,731	-	-	-
H14 Municipal Building Reserve	15,291	15,291	505	-	505
H19 Green Lake Dam Rehabilitation	470,284	470,284	1,999	-	1,999
H20 Baker Road Bridge Design	-	-	-	-	-
H23 Birdsong	6,199	6,199	-	-	-
H27 Capital Projects - General	53,537	53,537	-	-	-
H31 Townwide Drainage Study	42,055	42,055	-	-	-
H32 Big Tree Drainage	24,800	24,800	-	-	-
H35 Townwide Sanitary Sewer Study	83,903	83,903	-	-	-
H39 Milestrip Road Recreation Area	17,268	17,268	-	-	-
H42 Composting Facility Development	17,304	17,304	-	-	-
H46 Parks Equipment Acquisition	17,475	17,475	-	-	-
H48 Dist. Wide Water Improvement	232,944	232,944	5,486	-	5,486
H49 Senior Center Building Repair	25,373	25,373	-	-	-
H51 California Road Park Master Plan	-	-	-	-	-
H54 Various Drainage Projects	35,749	35,749	-	-	-
H55 Highway Equipment Acquisition	90,075	90,075	-	-	-
H56 Water/Sewer Equipment Acquisition	168,440	168,440	-	-	-
H58 Road Reconstruction Projects	1,131,684	1,131,684	11,116	1,530,000	1,541,116
H59 Seufert Rd. Waterline Ext	(45,857)	(45,857)	-	-	-
H65 Parking Lot Improvements	17,152	17,152	-	-	-
H66 Green Lake Parking Lot	-	-	-	-	-
H67 Computer Asset Purchases	43,514	43,514	-	-	-
H68 Forest Avenue Bridge	(49,637)	(49,637)	37,369	-	37,369
H69 Hawthorne Drainage	30,488	30,488	-	-	-
H70 Police Remodeling	-	-	-	-	-
H71 Composting Equipment Purchases	374,665	374,665	-	-	-
H72 Short Drive Drainage	-	-	-	-	-
H76 Benning Road Drainage	75,935	75,935	-	-	-
H77 Ellis Road Drainage	112,921	112,921	307	600,000	600,307
H79 Telephone System Project	128,137	128,137	-	-	-
H80 Chestnut Ridge Village Trail	(8,703)	(8,703)	-	-	-
H81 Library Renovations	251,906	251,906	9,485	-	9,485
H82 Iroquois Drive Drainage	904,089	904,089	985	850,000	850,985
H83 Emergency Management Equipment	19,414	19,414	-	-	-
H84 Wallace Drive Turnaround	-	-	-	-	-
H85 Town Hall Fire Alarm	-	-	-	-	-
H86 Brush Mountain Wetland Mitigation	105,425	105,425	-	-	-
H87 Comprehensive Stormwater Hydraulic	3,163	3,163	-	-	-
H88 Municipal Center Roof and Renovations	288,146	288,146	27,877	710,000	737,877
H89 Brush Mountain Activity Center	702,199	702,199	357	700,000	700,357
H90 Retaining Walls Thorn/Bank	90,217	90,217	46	90,000	90,046
	<u>\$ 5,984,072</u>	<u>\$ 5,984,072</u>	<u>\$ 101,518</u>	<u>\$ 4,480,000</u>	<u>\$ 4,581,518</u>

(continued)

TOWN OF ORCHARD PARK, NEW YORK
Capital Projects Fund
Combining Balance Sheet—By Project
December 31, 2011

(concluded)

Project	Fund Balance		Total
	Committed	Total Fund Balances (Deficits)	Liabilities and Fund Balances (Deficits)
H02 PA System	\$ 3,856	\$ 3,856	\$ 8,088
H03 Bridge Inventory and Study	70,770	70,770	70,770
H04 GIS and Mapping	18,055	18,055	19,809
H05 Highway Building Repair and Exp.	(24,150)	(24,150)	(24,150)
H06 Bussendorfer Drainage	415,461	415,461	415,461
H07 Town Park Improvements	-	-	-
H09 Land Acquisition	(192)	(192)	(192)
H13 California Road Park Land	18,731	18,731	18,731
H14 Municipal Building Reserve	14,786	14,786	15,291
H19 Green Lake Dam Rehabilitation	468,285	468,285	470,284
H20 Baker Road Bridge Design	-	-	-
H23 Birdsong	6,199	6,199	6,199
H27 Capital Projects - General	53,537	53,537	53,537
H31 Townwide Drainage Study	42,055	42,055	42,055
H32 Big Tree Drainage	24,800	24,800	24,800
H35 Townwide Sanitary Sewer Study	83,903	83,903	83,903
H39 Milestrip Road Recreation Area	17,268	17,268	17,268
H42 Composting Facility Development	17,304	17,304	17,304
H46 Parks Equipment Acquisition	17,475	17,475	17,475
H48 Dist. Wide Water Improvement	-	227,458	232,944
H49 Senior Center Building Repair	25,373	25,373	25,373
H51 California Road Park Master Plan	-	-	-
H54 Various Drainage Projects	35,749	35,749	35,749
H55 Highway Equipment Acquisition	90,075	90,075	90,075
H56 Water/Sewer Equipment Acquisition	168,440	168,440	168,440
H58 Road Reconstruction Projects	(409,432)	(409,432)	1,131,684
H59 Seufert Rd. Waterline Ext	(45,857)	(45,857)	(45,857)
H65 Parking Lot Improvements	17,152	17,152	17,152
H66 Green Lake Parking Lot	-	-	-
H67 Computer Asset Purchases	43,514	43,514	43,514
H68 Forest Avenue Bridge	(87,006)	(87,006)	(49,637)
H69 Hawthorne Drainage	30,488	30,488	30,488
H70 Police Remodeling	-	-	-
H71 Composting Equipment Purchases	374,665	374,665	374,665
H72 Short Drive Drainage	-	-	-
H76 Benning Road Drainage	75,935	75,935	75,935
H77 Ellis Road Drainage	(487,386)	(487,386)	112,921
H79 Telephone System Project	128,137	128,137	128,137
H80 Chestnut Ridge Village Trail	(8,703)	(8,703)	(8,703)
H81 Library Renovations	242,421	242,421	251,906
H82 Iroquois Drive Drainage	53,104	53,104	904,089
H83 Emergency Management Equipment	19,414	19,414	19,414
H84 Wallace Drive Turnaround	-	-	-
H85 Town Hall Fire Alarm	-	-	-
H86 Brush Mountain Wetland Mitigation	105,425	105,425	105,425
H87 Comprehensive Stormwater Hydraulic	3,163	3,163	3,163
H88 Municipal Center Roof and Renovations	(449,731)	(449,731)	288,146
H89 Brush Mountain Activity Center	1,842	1,842	702,199
H90 Retaining Walls Thorn/Bank	171	171	90,217
	<u>\$ 1,175,096</u>	<u>\$ 1,402,554</u>	<u>\$ 5,984,072</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, 2011

Project	Fund	Revenues		Other	Total
	Balances	Use of Money	Miscell-	Financing	Revenues
	(Deficits)	and Property	aneous	Sources	and Other
	1-1-11			In	Financing
					Sources
H02 PA System	\$ -	\$ 38	\$ -	\$ 10,000	\$ 10,038
H03 Bridge Inventory and Study	70,443	327	-	-	327
H04 GIS and Mapping	36,332	152	-	-	152
H05 Highway Building Repair and Exp.	9,068	-	-	-	-
H06 Bussendorfer Drainage	413,541	1,920	-	-	1,920
H07 Town Park Improvements	(3,695)	-	-	3,695	3,695
H09 Land Acquisition	(22,190)	-	-	250,000	250,000
H13 California Road Park Land	11,382	86	-	7,263	7,349
H14 Municipal Building Reserve	46,265	180	-	-	180
H19 Green Lake Dam Rehabilitation	182,462	1,523	-	300,000	301,523
H20 Baker Road Bridge Design	2,238	-	-	-	-
H23 Birdsong	6,171	28	-	-	28
H27 Capital Projects - General	50,737	314	-	20,592	20,906
H31 Townwide Drainage Study	41,861	194	-	-	194
H32 Big Tree Drainage	24,686	114	-	-	114
H35 Townwide Sanitary Sewer Study	83,515	388	-	-	388
H39 Milestrip Road Recreation Area	17,212	80	-	-	80
H42 Composting Facility Development	17,224	80	-	-	80
H46 Parks Equipment Acquisition	23,914	99	-	-	99
H48 Dist. Wide Water Improvement	693,220	2,329	140	-	2,469
H49 Senior Center Building Repair	7,219	48	-	18,106	18,154
H51 California Road Park Master Plan	7,263	-	-	-	-
H54 Various Drainage Projects	35,584	165	-	-	165
H55 Highway Equipment Acquisition	186,568	659	-	10,000	10,659
H56 Water/Sewer Equipment Acquisition	157,670	770	-	10,000	10,770
H58 Road Reconstruction Projects	34,662	10,094	10,515	5	20,614
H59 Seufert Rd. Waterline Ext	(54,355)	-	-	8,498	8,498
H65 Parking Lot Improvements	17,849	82	-	-	82
H66 Green Lake Parking Lot	1,225	-	-	-	-
H67 Computer Asset Purchases	15,457	232	-	60,000	60,232
H68 Forest Avenue Bridge	8,423	1,864	-	-	1,864
H69 Hawthorne Drainage	30,347	141	-	-	141
H70 Police Remodeling	5,192	-	-	-	-
H71 Composting Equipment Purchases	352,949	1,716	-	20,000	21,716
H72 Short Drive Drainage	5	-	-	-	-
H76 Benning Road Drainage	75,584	351	-	-	351
H77 Ellis Road Drainage	(470,039)	571	2,653	-	3,224
H79 Telephone System Project	127,545	592	-	-	592
H80 Chestnut Ridge Village Trail	(9,905)	-	1,345	-	1,345
H81 Library Renovations	20,615	405	189,834	315,000	505,239
H82 Iroquois Drive Drainage	108,134	874	520	15,919	17,313
H83 Emergency Management Equipment	27,261	97	-	-	97
H84 Wallace Drive Turnaround	15,919	-	-	-	-
H85 Town Hall Fire Alarm	26,235	-	-	-	-
H86 Brush Mountain Wetland Mitigation	104,938	487	-	-	487
H87 Comprehensive Stormwater Hydraulic	3,148	15	-	-	15
H88 Municipal Center Roof and Renovations	(328,969)	1,782	3,284	26,235	31,301
H89 Brush Mountain Activity Center	5,275	3,267	3,089	-	6,356
H90 Retaining Walls Thorn/Bank	669	420	416	-	836
	<u>2,216,854</u>	<u>\$ 32,484</u>	<u>\$ 211,796</u>	<u>\$ 1,075,313</u>	<u>\$ 1,319,593</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, 2011

Project	Expenditures	Total Expenditures and Other Financing Uses	Fund Balances (Deficits)
	Capital Outlay	Financing Uses	12-31-11
H02 PA System	\$ 6,182	\$ 6,182	\$ 3,856
H03 Bridge Inventory and Study	-	-	70,770
H04 GIS and Mapping	18,429	18,429	18,055
H05 Highway Building Repair and Exp.	33,218	33,218	(24,150)
H06 Bussendorfer Drainage	-	-	415,461
H07 Town Park Improvements	-	-	-
H09 Land Acquisition	228,002	228,002	(192)
H13 California Road Park Land	-	-	18,731
H14 Municipal Building Reserve	12,080	31,659	14,786
H19 Green Lake Dam Rehabilitation	15,700	15,700	468,285
H20 Baker Road Bridge Design	-	2,238	-
H23 Birdsong	-	-	6,199
H27 Capital Projects - General	-	18,106	53,537
H31 Townwide Drainage Study	-	-	42,055
H32 Big Tree Drainage	-	-	24,800
H35 Townwide Sanitary Sewer Study	-	-	83,903
H39 Milestrip Road Recreation Area	24	24	17,268
H42 Composting Facility Development	-	-	17,304
H46 Parks Equipment Acquisition	5,081	6,538	17,475
H48 Dist. Wide Water Improvement	468,231	468,231	227,458
H49 Senior Center Building Repair	-	-	25,373
H51 California Road Park Master Plan	-	7,263	-
H54 Various Drainage Projects	-	-	35,749
H55 Highway Equipment Acquisition	107,152	107,152	90,075
H56 Water/Sewer Equipment Acquisition	-	-	168,440
H58 Road Reconstruction Projects	464,708	464,708	(409,432)
H59 Seufert Rd. Waterline Ext	-	-	(45,857)
H65 Parking Lot Improvements	779	779	17,152
H66 Green Lake Parking Lot	1,225	1,225	-
H67 Computer Asset Purchases	32,175	32,175	43,514
H68 Forest Avenue Bridge	97,293	97,293	(87,006)
H69 Hawthorne Drainage	-	-	30,488
H70 Police Remodeling	-	5,192	-
H71 Composting Equipment Purchases	-	-	374,665
H72 Short Drive Drainage	-	5	-
H76 Benning Road Drainage	-	-	75,935
H77 Ellis Road Drainage	20,571	20,571	(487,386)
H79 Telephone System Project	-	-	128,137
H80 Chestnut Ridge Village Trail	143	143	(8,703)
H81 Library Renovations	283,433	283,433	242,421
H82 Iroquois Drive Drainage	72,343	72,343	53,104
H83 Emergency Management Equipment	7,944	7,944	19,414
H84 Wallace Drive Turnaround	-	15,919	-
H85 Town Hall Fire Alarm	-	26,235	-
H86 Brush Mountain Wetland Mitigation	-	-	105,425
H87 Comprehensive Stormwater Hydraulic	-	-	3,163
H88 Municipal Center Roof and Renovations	152,063	152,063	(449,731)
H89 Brush Mountain Activity Center	9,789	9,789	1,842
H90 Retaining Walls Thorn/Bank	1,334	1,334	171
	<u>\$ 2,037,899</u>	<u>\$ 2,133,893</u>	<u>\$ 1,402,554</u>

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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, 2011

	Original Budget	Adjusted Budget	Actual	Variance with Final Budget
EXPENDITURES				
Current:				
Principal	\$ 615,000	\$ 615,000	\$ 615,000	\$ -
Interest	<u>306,703</u>	<u>306,703</u>	<u>306,700</u>	<u>(3)</u>
Total expenditures	<u>921,703</u>	<u>921,703</u>	<u>921,700</u>	<u>(3)</u>
OTHER FINANCING SOURCES:				
Transfers in	<u>921,703</u>	<u>921,703</u>	<u>921,700</u>	<u>(3)</u>
Total other financing sources:	<u>921,703</u>	<u>921,703</u>	<u>921,700</u>	<u>(3)</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>

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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. Ecology—to account for funds that supplement the Town's recycling program.
- B. Parkland Development—to account for contributions and subdivision fees used to purchase parkland and enhance the parks and playgrounds within the Town.
- C. Public Improvements—to account for funds received from developers to support inspection services and the related payment thereof.
- D. Millennium Bricks—to account for donations received to build a memorial brick walkway within one of the Town's parks.
- E. Wall of Heroes—to account for donations received to honor veterans with their pictures displayed on the wall in the foyer of the Municipal Building.
- F. Historic Campus—to account for donations received for dedication markers and the monument at McFarland Green.
- G. Youth—to account for donations received to perform a survey of the youth in our schools.

TOWN OF ORCHARD PARK, NEW YORK
Combining Balance Sheet
Non-Major Governmental Funds
December 31, 2011

	Special Revenue					Total Nonmajor Governmental Funds
	Town Outside Village	Lighting	Refuse and Garbage	Drainage	Miscellaneous Special Revenue	
ASSETS						
Cash	\$ 195,489	\$ 488,755	\$ 1,599,432	\$ 2,418	\$ 486,756	\$ 2,772,850
Accounts receivable	11,773	-	113	-	-	11,886
Prepaid expenditures	12,231	-	3,749	-	-	15,980
Total assets	<u>\$ 219,493</u>	<u>\$ 488,755</u>	<u>\$ 1,603,294</u>	<u>\$ 2,418</u>	<u>\$ 486,756</u>	<u>\$ 2,800,716</u>
LIABILITIES						
Accrued liabilities	\$ 3,464	\$ -	\$ 24,346	\$ -	\$ -	\$ 27,810
Accounts payable	3,470	22,962	115,305	-	16	141,753
Total liabilities	<u>6,934</u>	<u>22,962</u>	<u>139,651</u>	<u>-</u>	<u>16</u>	<u>169,563</u>
FUND BALANCES						
Nonspendable	12,231	-	3,749	-	-	15,980
Committed	-	-	26,726	-	-	26,726
Assigned	200,328	465,793	1,433,168	2,418	486,740	2,588,447
Total fund balances	<u>212,559</u>	<u>465,793</u>	<u>1,463,643</u>	<u>2,418</u>	<u>486,740</u>	<u>2,631,153</u>
Total liabilities and fund balances	<u>\$ 219,493</u>	<u>\$ 488,755</u>	<u>\$ 1,603,294</u>	<u>\$ 2,418</u>	<u>\$ 486,756</u>	<u>\$ 2,800,716</u>

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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, 2011

	Special Revenue					Total Nonmajor Governmental Funds
	Town Outside Village	Lighting	Refuse and Garbage	Drainage	Miscellaneous Special Revenue	
REVENUES						
Real property taxes	\$ -	\$ 303,389	\$ 1,581,328	\$ 4,025	\$ -	\$ 1,888,742
Non property tax items	292,447	-	-	-	-	292,447
Departmental income	118,410	-	108,911	-	-	227,321
Use of money and property	1,580	2,280	8,204	-	6,197	18,261
Licenses and permits	745	-	-	-	-	745
Miscellaneous	16,629	-	3,985	-	209,900	230,514
Total revenues	<u>429,811</u>	<u>305,669</u>	<u>1,702,428</u>	<u>4,025</u>	<u>216,097</u>	<u>2,658,030</u>
EXPENDITURES						
Current:						
General government support	21,282	-	-	-	-	21,282
Public safety	221,667	-	-	-	-	221,667
Health	3,953	-	-	-	-	3,953
Transportation	-	266,351	-	-	-	266,351
Home and community services	88,132	-	1,521,656	2,816	224	1,612,828
Employee benefits	171,353	-	-	-	-	171,353
Total expenditures	<u>506,387</u>	<u>266,351</u>	<u>1,521,656</u>	<u>2,816</u>	<u>224</u>	<u>2,297,434</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(76,576)</u>	<u>39,318</u>	<u>180,772</u>	<u>1,209</u>	<u>215,873</u>	<u>360,596</u>
OTHER FINANCING USES						
Transfers out	-	-	(155,276)	-	(595,421)	(750,697)
Total other financing uses	<u>-</u>	<u>-</u>	<u>(155,276)</u>	<u>-</u>	<u>(595,421)</u>	<u>(750,697)</u>
Net change in fund balances	(76,576)	39,318	25,496	1,209	(379,548)	(390,101)
Fund balances - beginning	289,135	426,475	1,438,147	1,209	866,288	3,021,254
Fund balances - ending	<u>\$ 212,559</u>	<u>\$ 465,793</u>	<u>\$ 1,463,643</u>	<u>\$ 2,418</u>	<u>\$ 486,740</u>	<u>\$ 2,631,153</u>

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TOWN OF ORCHARD PARK, NEW YORK
Town Outside Village Fund
Schedule of Revenues—Budget and Actual
Year Ended December 31, 2011

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Non property tax items:						
Sales tax distribution by County	B1120	\$ 292,447	\$ -	\$ 292,447	\$ 292,447	\$ -
Departmental income:						
Safety inspection fees	B1560	120,000	-	120,000	93,906	(26,094)
Zoning fees	B2110	2,000	-	2,000	2,325	325
Planning board fees	B2115	3,500	-	3,500	4,635	1,135
Site development fees	B2189	20,000	-	20,000	17,544	(2,456)
Departmental income total		<u>145,500</u>	<u>-</u>	<u>145,500</u>	<u>118,410</u>	<u>(27,090)</u>
Use of money and property:						
Interest earnings	B2401	4,000	-	4,000	1,580	(2,420)
Licenses and permits:						
Operating permits	B2590	-	-	-	745	745
Total licenses and permits		<u>-</u>	<u>-</u>	<u>-</u>	<u>745</u>	<u>745</u>
Miscellaneous:						
Refund of prior year expenditures	B2701	-	-	-	517	517
Other unclassified revenues	B2770	7,000	-	7,000	16,112	9,112
Miscellaneous total		<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>16,629</u>	<u>9,629</u>
TOTAL REVENUES		<u>\$ 448,947</u>	<u>\$ -</u>	<u>\$ 448,947</u>	<u>\$ 429,811</u>	<u>\$ (20,398)</u>

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TOWN OF ORCHARD PARK, NEW YORK
Town Outside Village Fund
Schedule of Expenditures—Budget and Actual
Year Ended December 31, 2011

Account Name	Account Code	Original Estimated Appropriations	Transfers	Adjusted Estimated Appropriations	Expenditures	Variance with Final Budget
GENERAL GOVERNMENT SUPPORT						
Information technology services:						
Personal services						
Comp. Tech. & GIS Admin. (25%)	B.1680.130	\$ 18,758	\$ -	\$ 18,758	\$ 18,217	\$ 541
Equipment						
Computer hardware	B.1680.200	1,000	(765)	235	-	235
Computer software	B.1680.201	1,000	-	1,000	-	1,000
Contractual expenses						
Copier lease	B.1680.444	2,300	765	3,065	3,065	-
Information technology services total		<u>23,058</u>	<u>-</u>	<u>23,058</u>	<u>21,282</u>	<u>1,776</u>
Special items						
Contingent	B.1910.480	12,000	(1,423)	10,577	-	10,577
Special items total		<u>12,000</u>	<u>(1,423)</u>	<u>10,577</u>	<u>-</u>	<u>10,577</u>
General Government Support total		<u>35,058</u>	<u>(1,423)</u>	<u>33,635</u>	<u>21,282</u>	<u>12,353</u>
PUBLIC SAFETY						
Safety inspection:						
Personal services						
Supervising code enforcement	B.3620.100	66,247	-	66,247	66,246	1
Fire inspection officer	B.3620.109	47,753	1,198	48,951	48,951	-
Code enforcement officer	B.3620.110	61,974	-	61,974	61,674	300
Assistant code enforcement	B.3620.111	52,098	(1,198)	50,900	761	50,139
Clerical personnel	B.3620.137	35,164	58	35,222	35,222	-

(continued)

Account Name	Account Code	Original Estimated Appropriations	Transfers	Adjusted Estimated Appropriations	Expenditures	Variance with Final Budget
Contractual expenses						
Office supplies	B.3620.400	2,000	750	2,750	2,633	117
State fire code expenditures	B.3620.401	1,800	(750)	1,050	963	87
Uniform allowance	B.3620.407	-	450	450	450	-
Mileage for inspection	B.3620.412	200	-	200	-	200
Travel and conference	B.3620.413	1,500	(508)	992	720	272
Training	B.3620.419	500	-	500	-	500
Telephone	B.3620.420	600	-	600	416	184
Copier Lease	B.3620.444	-	-	-	-	-
Vehicle repair and maintenance	B.3620.445	2,000	-	2,000	1,853	147
Gasoline	B.3620.475	2,300	-	2,300	1,778	522
Public safety total		<u>274,136</u>	<u>-</u>	<u>274,136</u>	<u>221,667</u>	<u>52,469</u>
HEALTH						
Registrar of Vital Statistics:						
Personal services						
Salary of registrar	B.4020.100	3,953	-	3,953	3,953	-
Contractual expenses						
Other expenses	B.4020.400	190	-	190	-	190
Health Total		<u>4,143</u>	<u>-</u>	<u>4,143</u>	<u>3,953</u>	<u>190</u>

(continued)

Account Name	Account Code	Original Estimated Appropriations	Transfers	Adjusted Estimated Appropriations	Expenditures	Variance with Final Budget
HOME AND COMMUNITY SERVICES						
Zoning:						
Personal services						
Salary of board members (5)	B.8010.100	4,755	-	4,755	4,755	-
Alternate board member	B.8010.101	900	-	900	900	-
Salary of zoning clerk (1/2)	B.8010.139	20,996	532	21,528	21,528	-
Equipment						
Computer remodeling	B.8010.200	100	-	100	-	100
Contractual expenses						
Office supplies	B.8010.400	800	-	800	687	113
Travel and conference	B.8010.413	300	(300)	-	-	-
Publishing	B.8010.450	700	(232)	468	388	80
Zoning total		<u>28,551</u>	<u>-</u>	<u>28,551</u>	<u>28,258</u>	<u>293</u>
Planning:						
Personal services						
Salary of board members (7)	B.8020.100	6,555	-	6,555	6,555	-
Alternate board member	B.8020.101	900	-	900	900	-
Salary of planning coordinator	B.8020.110	24,036	-	24,036	24,036	-
Salary of planning clerk (1/2)	B.8020.139	20,430	357	20,787	20,787	-
Salary of part time clerk	B.8020.141	5,394	222	5,616	5,616	-
Equipment						
Computer remodeling	B.8020.200	1,000	-	1,000	-	1,000

(continued)

Account Name	Account Code	Original Estimated Appropriations	Transfers	Adjusted Estimated Appropriations	Expenditures	Variance with Final Budget
Contractual expenses						
Office supplies	B.8020.400	1,500	-	1,500	1,109	391
Resources	B.8020.405	100	-	100	-	100
Travel and conference	B.8020.413	1,000	(579)	421	180	241
Madated training	B.8020.414	414	-	414	414	-
Publishing	B.8020.450	<u>800</u>	<u>-</u>	<u>800</u>	<u>277</u>	<u>523</u>
Planning total		<u>62,129</u>	<u>-</u>	<u>62,129</u>	<u>59,874</u>	<u>2,255</u>
Home and Community Services total		<u>90,680</u>	<u>-</u>	<u>90,680</u>	<u>88,132</u>	<u>2,548</u>
Employee Benefits:						
Employees retirement	B.9010.810	36,000	13,563	49,563	49,563	-
Social security	B.9030.812	24,000	(4,106)	19,894	19,894	-
Workers' compensation	B.9040.813	4,000	13,821	17,821	17,821	-
Life insurance	B.9045.815	330	7	337	337	-
Hospital and medical insurance	B.9060.814	82,600	(14,549)	68,051	68,051	-
Flex Plan	B.9065.814	8,000	(1,688)	6,312	6,312	-
Medicare	B.9090.817	6,000	(1,347)	4,653	4,653	-
Dental insurance	B.9080.818	<u>9,000</u>	<u>(4,278)</u>	<u>4,722</u>	<u>4,722</u>	<u>-</u>
Employee Benefits Total		<u>169,930</u>	<u>1,423</u>	<u>171,353</u>	<u>171,353</u>	<u>-</u>
TOTAL EXPENDITURES		<u>\$ 573,947</u>	<u>\$ -</u>	<u>\$ 573,947</u>	<u>\$ 506,387</u>	<u>\$ 67,560</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, 2011

	Original Budget	Adjusted Budget	Actual	Variance with Final Budget
REVENUE				
Real property taxes	\$ 303,389	\$ 303,389	\$ 303,389	\$ -
Use of money and property:				
Interest earnings	<u>-</u>	<u>-</u>	<u>2,280</u>	<u>2,280</u>
Total revenues	<u>303,389</u>	<u>303,389</u>	<u>305,669</u>	<u>2,280</u>
EXPENDITURES				
Current:				
Transportation	<u>328,389</u>	<u>328,389</u>	<u>266,351</u>	<u>62,038</u>
Total expenditures	<u>328,389</u>	<u>328,389</u>	<u>266,351</u>	<u>62,038</u>
Net change in fund balances	(25,000)	(25,000)	39,318	64,318
Fund balances - beginning	<u>426,475</u>	<u>426,475</u>	<u>426,475</u>	<u>-</u>
Fund balances - ending	<u>\$ 401,475</u>	<u>\$ 401,475</u>	<u>\$ 465,793</u>	<u>\$ 64,318</u>

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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, 2011

	Original Budget	Adjusted Budget	Actual	Variance with Final Budget
REVENUE				
Real property taxes	\$ 1,581,328	\$ 1,581,328	\$ 1,581,328	\$ -
Departmental income:				
Fees	15,000	15,000	12,775	(2,225)
Sale of compost materials	<u>75,000</u>	<u>75,000</u>	<u>96,136</u>	<u>21,136</u>
Total departmental income	<u>90,000</u>	<u>90,000</u>	<u>108,911</u>	<u>18,911</u>
Use of money and property:				
Interest earnings	5,000	5,000	8,204	3,204
Miscellaneous	<u>-</u>	<u>-</u>	<u>3,985</u>	<u>3,985</u>
Total revenues	<u>1,676,328</u>	<u>1,676,328</u>	<u>1,702,428</u>	<u>26,100</u>
EXPENDITURES				
Current:				
Home and community services:				
Refuse services	1,330,292	1,299,815	1,266,010	33,805
Composting services	<u>260,760</u>	<u>291,236</u>	<u>255,646</u>	<u>35,590</u>
Total expenditures	<u>1,591,052</u>	<u>1,591,051</u>	<u>1,521,656</u>	<u>69,395</u>
Revenue over expenditures	<u>85,276</u>	<u>85,277</u>	<u>180,772</u>	<u>95,495</u>
OTHER FINANCING USES				
Transfer to Capital Projects Fund	(20,000)	(20,000)	(20,000)	-
Transfer to Debt Service Fund	<u>(135,276)</u>	<u>(135,276)</u>	<u>(135,276)</u>	<u>-</u>
Total other financing uses	<u>(155,276)</u>	<u>(155,276)</u>	<u>(155,276)</u>	<u>-</u>
Net change in fund balances	(70,000)	(69,999)	25,496	95,495
Fund balances - beginning	<u>1,438,147</u>	<u>1,438,147</u>	<u>1,438,147</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,368,147</u>	<u>\$ 1,368,148</u>	<u>\$ 1,463,643</u>	<u>\$ 95,495</u>

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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, 2011

	Original Budget	Adjusted Budget	Actual	Variance with Final Budget
REVENUE				
Real property taxes	\$ 4,025	\$ 4,025	\$ 4,025	\$ -
Total revenues	4,025	4,025	4,025	-
EXPENDITURES				
Current:				
Home and community services	4,025	4,025	2,816	1,209
Total expenditures	4,025	4,025	2,816	1,209
Net change in fund balances	-	-	1,209	1,209
Fund balances - beginning	1,209	1,209	1,209	-
Fund balances - ending	\$ 1,209	\$ 1,209	\$ 2,418	\$ 1,209

TOWN OF ORCHARD PARK, NEW YORK
Miscellaneous Special Revenue Funds
Combining Balance Sheet
December 31, 2011

	Ecology	Parkland Development	Public Improvements	Millennium Bricks	Wall of Heroes	Historic Campus	OP Comm. Youth	Total
ASSETS								
Cash	\$ -	\$ 383,143	\$ 93,144	\$ 2,479	\$ 329	\$ 7,534	\$ 127	\$ 486,756
Total assets	<u>\$ -</u>	<u>\$ 383,143</u>	<u>\$ 93,144</u>	<u>\$ 2,479</u>	<u>\$ 329</u>	<u>\$ 7,534</u>	<u>\$ 127</u>	<u>\$ 486,756</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ -	\$ -	\$ 16	\$ -	\$ -	\$ -	\$ -	\$ 16
Total liabilities	<u>-</u>	<u>-</u>	<u>16</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16</u>
Fund balances:								
Assigned	-	383,143	93,128	2,479	329	7,534	127	486,740
Total fund balances	<u>-</u>	<u>383,143</u>	<u>93,128</u>	<u>2,479</u>	<u>329</u>	<u>7,534</u>	<u>127</u>	<u>486,740</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 383,143</u>	<u>\$ 93,144</u>	<u>\$ 2,479</u>	<u>\$ 329</u>	<u>\$ 7,534</u>	<u>\$ 127</u>	<u>\$ 486,756</u>

TOWN OF ORCHARD PARK, NEW YORK
Miscellaneous Special Revenue Funds
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Year Ended December 31, 2011

	Ecology	Parkland Development	Public Improvements	Millennium Bricks	Wall of Heroes	Historic Campus	OP Comm. Youth	Total
REVENUE								
Use of money and property								
Interest earnings	\$ -	\$ 4,868	\$ 1,224	\$ -	\$ 7	\$ 98	\$ -	\$ 6,197
Miscellaneous								
Developers fees	-	209,800	-	-	-	-	-	209,800
Donations	-	-	-	75	25	-	-	100
Miscellaneous total	-	209,800	-	75	25	-	-	209,900
Total revenues	-	214,668	1,224	75	32	98	-	216,097
EXPENDITURES								
Current:								
Home and community services	-	-	224	-	-	-	-	224
Total expenditures	-	-	224	-	-	-	-	224
Excess (deficiency) of revenues over (under) expenditures	-	214,668	1,000	75	32	98	-	215,873
OTHER FINANCING USES								
Transfers out	(95,421)	-	(500,000)	-	-	-	-	(595,421)
Total other financing uses	(95,421)	-	(500,000)	-	-	-	-	(595,421)
Net change in fund balances	(95,421)	214,668	(499,000)	75	32	98	-	(379,548)
Fund balances - beginning	95,421	168,475	592,128	2,404	297	7,436	127	866,288
Fund balances - ending	\$ -	\$ 383,143	\$ 93,128	\$ 2,479	\$ 329	\$ 7,534	\$ 127	\$ 486,740

TOWN OF ORCHARD PARK, NEW YORK
Statement of Changes in Assets and Liabilities
Fiduciary Fund
Year Ended December 31, 2011

	Balance <u>1/1/2011</u>	Additions	Deductions	Balance <u>12/31/2011</u>
ASSETS				
Cash and cash equivalents	\$ 791,932	\$ 10,030,404	\$ (9,933,919)	\$ 888,417
Accounts receivable	<u>-</u>	<u>360</u>	<u>-</u>	<u>360</u>
Total assets	<u>\$ 791,932</u>	<u>\$ 10,030,764</u>	<u>\$ (9,933,919)</u>	<u>\$ 888,777</u>
LIABILITIES				
Agency liabilities	<u>\$ 791,932</u>	<u>\$ 10,030,764</u>	<u>\$ (9,933,919)</u>	<u>\$ 888,777</u>
Total liabilities	<u>\$ 791,932</u>	<u>\$ 10,030,764</u>	<u>\$ (9,933,919)</u>	<u>\$ 888,777</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	108
<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	114
<i>These schedules contain information to help the reader assess the Town’s most significant revenue source, real property taxes.</i>	
Debt Capacity	122
<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	125
<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.....	127
<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 Nine Fiscal Years
(accrual basis accounting)

	December 31,								
	2003	2004	2005	2006	2007	2008	2009	2010	2011
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	\$ 49,380,438
Restricted for:									
Cemetery	-	-	-	-	21,324	20,968	21,828	21,822	20,360
D.A.R.E. program	5,692	13,652	5,803	10,145	4,484	8,038	14,691	20,590	24,543
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	-	-	-	729,815
Records management	-	-	-	-	26,643	15,225	-	-	-
Senior center	-	-	620	1,222	1,272	1,272	1,272	1,272	1,272
Historical survey	-	-	-	-	-	2,100	5,850	-	9,478
Town historian	-	-	-	-	-	-	-	-	6,977
Tax stabilization	515,620	726,607	749,495	778,163	821,896	645,156	652,962	655,900	655,900
Debt service	99,573	27,837	131,413	131,413	131,398	131,398	131,398	131,398	358,856
Unrestricted	<u>18,303,037</u>	<u>13,052,847</u>	<u>15,062,232</u>	<u>14,588,372</u>	<u>13,823,285</u>	<u>13,879,399</u>	<u>12,940,426</u>	<u>13,362,814</u>	<u>12,932,938</u>
Total net assets	<u>\$ 48,733,657</u>	<u>\$ 50,983,160</u>	<u>\$ 57,670,584</u>	<u>\$ 57,602,467</u>	<u>\$ 59,936,945</u>	<u>\$ 62,420,165</u>	<u>\$ 62,467,151</u>	<u>\$ 62,773,777</u>	<u>\$ 64,120,577</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 Nine Fiscal Years
(accrual basis accounting)

Expenses	Year ended December 31,								
	2003	2004	2005	2006	2007	2008	2009	2010	2011
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	\$ 3,613,342
Education	8,917	6,324	16,577	1,764	14,985	7,475	4,939	10,513	10,260
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	4,227,894
Health	4,153	4,520	4,658	4,770	4,881	5,088	5,193	5,246	5,292
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	4,007,675
Economic assistance and opportunity	5,948	2,456	950	384	382	398	394	398	402
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	1,905,011
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	4,361,575
Interest on long-term debt	1,079,297	246,728	445,765	571,804	383,329	400,679	341,325	329,252	312,502
Total primary government expenses	<u>15,435,702</u>	<u>13,939,117</u>	<u>13,033,735</u>	<u>17,969,958</u>	<u>16,320,377</u>	<u>16,666,841</u>	<u>18,179,602</u>	<u>18,392,882</u>	<u>18,443,953</u>
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	75,783
Public safety	-	-	-	-	-	-	480,090	410,440	314,896
Transportation	-	-	71,455	75,762	80,893	93,978	88,014	92,415	97,036
Culture and recreation	84,968	134,559	187,047	220,701	251,668	271,284	361,269	388,142	412,565
Home and community services	628,092	658,619	276,442	159,027	166,444	186,109	159,013	304,151	365,075
Operating grants and contributions	106,665	29,569	89,791	480,907	97,263	84,260	170,427	206,362	183,185
Capital grants and contributions	88,220	84,483	87,456	312,810	110,517	485,743	191,696	561,489	189,329
Total primary government program revenues	<u>970,617</u>	<u>1,417,774</u>	<u>1,257,165</u>	<u>1,889,759</u>	<u>1,195,340</u>	<u>1,694,925</u>	<u>1,529,388</u>	<u>2,026,869</u>	<u>1,637,869</u>
Primary government net expense	<u>(14,465,085)</u>	<u>(12,521,343)</u>	<u>(11,776,570)</u>	<u>(16,080,199)</u>	<u>(15,125,037)</u>	<u>(14,971,916)</u>	<u>(16,650,214)</u>	<u>(16,366,013)</u>	<u>(16,806,084)</u>

(continued)

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

	Year ended December 31,								
	2003	2004	2005	2006	2007	2008	2009	2010	2011
									(concluded)
General revenues									
Property taxes	9,272,487	9,581,044	9,943,173	10,320,187	10,531,749	11,062,600	11,318,836	11,573,254	11,878,952
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	4,420,177
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	151,867
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	791,564
State support (unrestricted)	1,397,332	1,231,822	2,476,755	1,019,207	1,129,670	994,714	892,439	837,314	910,324
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>	<u>18,152,884</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>	<u>\$ 1,346,800</u>

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

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

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
General fund										
Reserved	\$ 943,468	\$ 1,290,260	\$ 1,705,494	\$ 1,883,093	\$ 1,886,322	\$ 2,061,059	\$ 846,113	\$ 905,155	\$ 955,531	\$ -
Unreserved	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	-
Nonspendable	-	-	-	-	-	-	-	-	-	246,887
Restricted	-	-	-	-	-	-	-	-	-	1,448,345
Committed	-	-	-	-	-	-	-	-	-	898,759
Assigned	-	-	-	-	-	-	-	-	-	746,294
Unassigned	-	-	-	-	-	-	-	-	-	5,008,030
Total general fund	<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>	<u>\$ 8,348,315</u>
All other governmental funds										
Reserved	\$ 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	6,491,600	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	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	-
Nonspendable	-	-	-	-	-	-	-	-	-	77,581
Restricted	-	-	-	-	-	-	-	-	-	358,856
Committed	-	-	-	-	-	-	-	-	-	1,201,822
Assigned	-	-	-	-	-	-	-	-	-	9,372,497
Total all other governmental funds	<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>	<u>\$11,010,756</u>

Note: The Town implemented GASB 54 in the year ended December 31, 2011.

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

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Revenues										
Taxes	\$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	\$16,299,129
Departmental income	753,081	775,732	913,975	584,167	625,185	553,577	658,659	583,227	669,158	603,501
Intergovernmental charges	68,364	76,492	71,518	71,455	84,538	81,253	95,048	88,414	92,815	97,436
Use of money and property	590,316	417,042	370,813	768,115	1,015,819	1,369,273	1,076,128	382,063	170,541	151,867
Licenses and permits	24,746	25,933	37,508	38,850	35,484	34,979	35,407	36,947	32,708	47,843
Fines and forfeitures	248,099	287,936	352,239	379,784	345,161	311,959	330,014	376,714	268,819	211,374
Miscellaneous	424,414	263,569	419,362	257,547	367,508	480,262	329,560	359,773	324,510	615,741
Interfund revenues	16,443	14,422	10,303	5,662	5,674	5,792	5,794	5,844	5,520	5,521
State aid	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	1,089,053
Federal aid	258,179	24,851	944	1,240	369,657	7,860	106,829	1,383	902	4,456
Total revenues	<u>\$15,269,751</u>	<u>\$15,752,001</u>	<u>\$16,188,620</u>	<u>\$18,081,772</u>	<u>\$17,901,841</u>	<u>\$18,654,855</u>	<u>\$19,150,061</u>	<u>\$18,226,588</u>	<u>\$18,699,508</u>	<u>\$19,125,921</u>
Expenditures										
General government support	\$ 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	\$ 2,491,347
Public safety	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	3,143,158
Transportation	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	2,843,368
Other	12,933	15,610	10,463	17,232	5,404	15,920	9,777	8,013	12,175	11,916
Culture and recreation	869,833	931,432	891,408	1,135,244	1,008,397	1,206,442	1,215,568	1,167,544	1,288,676	1,245,268
Home and community services	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	2,671,402
Employee benefits	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	3,800,653
Capital outlay	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	2,037,899
Debt service										
Principal	430,000	771,600	775,000	775,000	775,000	995,000	940,000	357,356	605,000	615,000
Interest	205,233	822,373	460,485	418,178	594,450	390,434	401,572	670,000	330,981	306,700
Total expenditures	<u>\$15,446,318</u>	<u>\$15,718,702</u>	<u>\$21,077,968</u>	<u>\$19,694,334</u>	<u>\$18,334,478</u>	<u>\$19,396,904</u>	<u>\$19,636,765</u>	<u>\$17,699,169</u>	<u>\$18,704,999</u>	<u>\$19,166,711</u>
Excess (deficiency) of revenues over (under) expenditures	(176,567)	33,299	(4,889,348)	(1,612,562)	(432,637)	(742,049)	(486,704)	527,419	(5,491)	(40,790)

(continued)

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

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u> (concluded)
Other Financing Sources (Uses)										
Proceeds from issuance of debt	7,791,600	-	-	3,900,000	-	-	-	-	-	-
Refunding bonds	-	-	-	-	-	5,190,000	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	(5,000,000)	-	-	-	-
Transfers in	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	1,997,013
Transfers out	(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)	(1,997,013)
Total other financing sources (uses)	<u>7,791,600</u>	<u>-</u>	<u>-</u>	<u>3,900,000</u>	<u>-</u>	<u>190,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 7,615,033</u>	<u>\$ 33,299</u>	<u>\$ (4,889,348)</u>	<u>\$ 2,287,438</u>	<u>\$ (432,637)</u>	<u>\$ (552,049)</u>	<u>\$ (486,704)</u>	<u>\$ 527,419</u>	<u>\$ (5,491)</u>	<u>\$ (40,790)</u>
Debt service as a percentage of noncapital expenditures	<u>4.8%</u>	<u>10.8%</u>	<u>8.0%</u>	<u>7.5%</u>	<u>8.4%</u>	<u>8.3%</u>	<u>7.9%</u>	<u>6.3%</u>	<u>5.4%</u>	<u>6.1%</u>

TOWN OF ORCHARD PARK, NEW YORK
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years – (Unaudited)

(2) Year	Residential Property	Commercial Property	Recreation & Entertainment	Community Service	Other	(3) Real Property Value	Less Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	(1) Taxable Assessed Value as a Percentage of Actual Taxable Value
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%
2011	1,144,193,672	232,249,144	178,688,300	138,161,900	168,220,643	1,861,513,659	372,297,581	1,489,216,078	5.463814	2,567,613,928	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)

Town Direct Rates				Overlapping Tax Rates			
Year	General Town Tax Rate	Highway Tax Rate	Total Direct Tax Rate	Orchard Park		Hamburg	West Seneca
				Village	Town Outside Village	Town Outside Village	Town Outside Village
2002	\$ 2.559408	\$ 1.979127	\$ 4.538535	\$ 35.430526	\$ 33.580526	\$33.578791	\$34.127388
2003	2.623599	2.047774	4.671373	36.761016	34.771016	34.012176	35.302811
2004	2.692347	2.112112	4.804459	36.737152	34.687152	32.978731	40.205238
2005	2.623351	2.135473	4.758824	38.141980	36.041980	34.691590	41.869401
2006	2.619681	2.220452	4.840133	39.515830	37.305830	35.471588	38.302683
2007	2.620579	2.284657	4.905236	40.624194	38.254194	36.359756	43.729491
2008	2.813411	2.337839	5.151250	41.637700	39.107700	40.642524	41.575473
2009	2.861846	2.370270	5.232116	42.339273	39.719273	41.924130	41.643140
2010	2.914751	2.414875	5.329626	44.354016	41.604016	43.500305	41.571060
2011	2.969275	2.494539	5.463814	46.088321	43.088321	44.770415	41.853065

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				
	Village	Town	School	County	Total
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
2011	3.000000	5.463814	28.871759	8.752748	46.088321

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			
	Town	School	County	Total
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
2011	5.463814	28.871759	8.752748	43.088321

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			
	Town	School	County	Total
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
2011	5.463814	30.553853	8.752748	44.770415

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			
	Town	School	County	Total
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
2011	5.463814	27.636503	8.752748	41.853065

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	2011			2002		
		Taxable Assessed Value	Rank	Percentage of Total Town Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Town Taxable Assessed Value
Verizon	Utility	\$ 17,548,688	1	1.18%	\$ 7,074,560	6	0.56%
New York State Electric & Gas	Utility	13,461,523	2	0.90%	14,203,134	3	1.12%
TM Orchard Park (formerly Orchard Park Associates)	Apartments	13,360,000	3	0.90%	14,341,400	2	1.14%
Quaker Crossing LLC	Commercial/Retail	12,637,150	4	0.85%	5,495,625	8	0.44%
National Fuel Gas	Utility	10,151,864	5	0.68%	16,751,243	1	1.33%
Young - Reidman LLC	Apartments	8,764,600	6	0.59%	-	-	0.00%
DDR Orchard Park LLC	Commercial/Retail	8,692,318	7	0.58%	-	-	0.00%
Armor Rd. Properties	Nursing Homes	7,841,400	8	0.53%	14,125,000	4	1.12%
Target	Commercial/Retail	6,880,720	9	0.46%	4,987,240	9	0.39%
Orchard Glenn	Nursing Homes	5,110,000	10	0.34%	-	-	0.00%
Benderson, Nathan	Comm./Residential	-	-	0.00%	9,009,700	5	0.71%
DJP Realty Corporation	Manufacturing	-	-	0.00%	6,629,200	7	0.52%
Mail Well I	Industrial	-	-	0.00%	4,654,800	10	0.37%
Total		<u>\$ 104,448,263</u>		<u>7.01%</u>	<u>\$ 97,271,902</u>		<u>7.70%</u>
Total Taxable Assessed Valuation		<u>\$ 1,489,216,078</u>		<u>100%</u>	<u>\$ 1,263,334,927</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)

<u>Year</u>	<u>(1) Total Levy</u>	<u>Total Collection At Date of Return</u>	<u>(2) Town/County Percentage Collected At Date of Return</u>	<u>(2) Town Percentage Collected At Date of Return</u>
2002	\$ 19,958,041	\$ 19,305,507	96.73%	100.00%
2003	21,381,100	20,716,009	96.89%	100.00%
2004	21,820,626	21,335,328	97.78%	100.00%
2005	22,988,302	22,360,008	97.27%	100.00%
2006	25,163,495	24,602,657	97.77%	100.00%
2007	26,948,168	26,245,756	97.39%	100.00%
2008	28,470,867	27,853,780	97.83%	100.00%
2009	29,446,310	28,775,866	97.72%	100.00%
2010	30,640,200	29,822,606	97.33%	100.00%
2011	31,193,315	30,137,417	96.61%	100.00%

(1) The total levy includes the billing for Erie County real property taxes which are jointly billed with the Town

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	

(2) 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 has received 100% of its tax levy at the date of return. The County is responsible for collecting the remainder of Erie County real property taxes.

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	(1) Bond Anticipation Notes Payable	Total Debt	(2) Net Debt	Percentage of Personal Income	Percentage Actual Taxable Value of Property	(2) Per Capita
2002	\$ 10,271,600	\$ -	\$ 10,271,600	\$ 10,271,600	1.30%	0.7%	\$ 372
2003	9,500,000	-	9,500,000	9,400,427	1.20%	0.5%	340
2004	8,725,000	-	8,725,000	8,697,163	1.10%	0.5%	315
2005	11,850,000	-	11,850,000	11,718,587	1.49%	0.6%	424
2006	11,075,000	700,000	11,775,000	11,643,587	1.48%	0.6%	421
2007	10,270,000	700,000	10,970,000	10,838,602	1.38%	0.5%	392
2008	9,330,000	650,000	9,980,000	9,848,602	1.26%	0.4%	356
2009	8,660,000	600,000	9,260,000	9,128,602	1.17%	0.4%	330
2010	8,055,000	5,030,000	13,085,000	12,953,602	1.65%	0.5%	469
2011	7,440,000	4,480,000	11,920,000	11,561,144	1.14%	0.5%	398

(1) The Town anticipates that the bond anticipation notes will be converted into general obligation bonds.

(2) The Town has resources externally restricted for the repayment of the principal of debt. The ratio of general bonded debt per capita utilizes net debt.

TOWN OF ORCHARD PARK, NEW YORK
Direct and Overlapping Governmental Activities Debt
As of December 31, 2011 – (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	\$ 11,920,000	\$ 3,929,400	\$ 7,990,600	100.00 %	\$ 7,990,600
Estimated Overlapping Debt:					
County of Erie	573,732,688	236,778,658	336,954,030	4.16%	14,022,379
School Districts:					
Hamburg Central School District	5,435,000	4,538,225	896,775	8.81%	79,009
Orchard Park Central School District	33,020,000	23,114,000	9,906,000	80.98%	8,021,598
West Seneca Central School District	33,565,000	23,495,500	10,069,500	4.01%	404,154
Total Estimated Overlapping Debt	<u>645,752,688</u>	<u>287,926,383</u>	<u>357,826,305</u>		<u>22,527,140</u>
Total Estimated Direct and Overlapping Debt	<u>\$657,672,688</u>	<u>\$291,855,783</u>	<u>\$365,816,905</u>		<u>\$30,517,740</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 12/31/2011, County 12/31/2011 and Schools 6/30/2011

TOWN OF ORCHARD PARK, NEW YORK
Computation of Legal Debt Margin
As of December 31, 2011 – (Unaudited)

Estimated Actual Value of Real Property (After Exemptions) at December 31:		
2007		\$ 2,150,647,843
2008		2,438,072,775
2009		2,539,177,760
2010		2,554,145,102
2011		<u>2,567,613,928</u>
Total - Five Years Full Valuation		<u>\$ 12,249,657,408</u>
Average Full Valuation		<u>\$ 2,449,931,482</u>
Debt Limit - 7% of average full valuation (Note 1)		<u>\$ 171,495,204</u>
Amount of Debt Applicable to Debt Limit:		
Outstanding bonded debt:		
Highway Fund	\$2,735,000	
Special District Funds	4,705,000	
Outstanding bond anticipation notes:		
Capital Projects Fund	<u>4,480,000</u>	11,920,000
Less other deductions allowed by law:		
Water bonds	3,575,800	
Budget appropriations	<u>353,600</u>	<u>3,929,400</u>
Total amount of net indebtedness applicable to debt limit		<u>7,990,600</u>
LEGAL DEBT MARGIN		<u>\$ 163,504,604</u>
Percentage of debt contracting power exhausted		<u>4.66</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)

<u>Calendar Year</u>	<u>Population</u>	<u>Personal Income</u>	<u>Per Capita Personal Income</u>	<u>Median Age</u>	<u>Percent High School Graduate or Higher</u>	<u>Percent Bachelor's Degree or Higher</u>	<u>School Enrollment</u>	<u>December Unemployment Rate</u>
2002	27,637	\$ 792,960,804	\$ 28,692	41.4	89.9%	38.9%	5,353	4.3%
2003	27,637	792,960,804	28,692	41.4	89.9%	38.9%	5,274	4.4%
2004	27,637	792,960,804	28,692	41.4	89.9%	38.9%	5,240	4.2%
2005	27,637	792,960,804	28,692	41.4	89.9%	38.9%	5,341	4.0%
2006	27,637	792,960,804	28,692	41.4	89.9%	38.9%	5,348	3.8%
2007	27,637	792,960,804	28,692	41.4	89.9%	38.9%	5,483	4.1%
2008	27,637	792,960,804	28,692	41.4	89.9%	38.9%	5,511	4.9%
2009	27,637	792,960,804	28,692	41.4	89.9%	38.9%	5,266	6.7%
2010	27,637	792,960,804	28,692	41.4	89.9%	38.9%	5,355	5.8%
2011	29,054	1,046,002,108	36,002	41.0	94.9%	49.8%	5,284	5.9%

Source: U.S. Census Bureau, 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)

Employer	2011			2008		
	Employees	Rank	Percentage of Total Town Employment	Employees	Rank	Percentage of Total Town Employment
Orchard Park Central Schools	756	1	11.09%	821	1	12.00%
Erie Community College South	628	2	9.21%	450	2	6.58%
West Herr Auto Group	393	3	5.76%	379	3	5.54%
McGard	413	4	6.06%	370	4	5.41%
Absolute Care at Orchard Park	265	5	3.89%	300	5	4.38%
Father Baker Manor	285	6	4.18%	285	6	4.17%
Cobham Mission Systems	276	7	4.05%	N/R	N/R	N/R
Enidine	275	8	4.03%	250	9	3.65%
Azerty	260	9	3.81%	N/R	N/R	N/R
Accellent	240	10	3.52%	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	3,791		55.6%	3,637		53.2%
Estimated total Town employment	<u>6,819</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	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
General Government										
Accounting/Supervisor	4	4	4	4	4	4	4	4	4	4
Assessor	4	3	4	4	3	3	4	4	4	4
Building	4	3	5	5	5	5	5	5	4	4
Computers	1	1	1	1	1	1	1	1	1	1
Justice	2	2	2	2	2	2	2	2	2	4
Maintenance	4	3	3	3	2	2	2	2	3	3
Planning	1	1	1	1	1	1	1	1	1	1
Tax/ Water Billing	2	2	2	2	2	2	2	1	-	-
Town Clerk	3	3	3	3	3	3	3	3	4	4
Police										
Officers	32	32	32	32	32	33	33	32	30	30
Civilians	5	5	5	5	5	5	4	4	4	4
Dog Control	1	1	1	1	1	1	-	-	-	-
Public Works										
Compost	1	1	1	1	1	1	1	1	2	2
Highway	30	29	32	32	29	30	30	30	28	28
Engineering	9	10	12	11	11	11	10	10	10	9
Sewer & Lighting	6	6	5	4	4	4	4	4	3	3
Recreation	-	1	1	2	2	3	3	2	2	3
Senior Services	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	<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>	<u>105</u>

Source: Various Town Departments

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

Function/Program	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General government										
Building										
Building permits issued	501	532	663	593	700	736	673	592	571	481
Building inspections conducted	1,429	1,203	1,203	1,479	1,715	1,444	1,896	1,923	1,011	1,112
Fire inspections conducted	268	148	148	148	137	269	294	338	392	345
Justice										
Motor vehicle cases processed	4,440	4,681	5,841	6,490	6,486	5,480	5,351	5,531	3,785	3,394
Criminal cases processed	825	589	586	177	233	910	856	873	840	885
Civil cases processed	187	57	117	82	115	67	61	116	87	85
Motor vehicle fines assessed	291,846	307,593	391,987	396,010	362,473	370,106	401,064	341,871	215,745	202,631
Criminal fines assessed	27,997	18,090	22,920	16,600	21,753	26,800	36,950	26,148	29,455	18,810
Civil fines assessed	1,895	2,098	4,265	1,087	1,630	900	1,333	1,350	1,117	1,217
Police										
Physical arrests	757	723	631	668	1,187	950	1,226	1,188	953	887
Parking violations	445	451	421	514	532	288	337	191	308	317
Vehicle & Traffic violations	3,380	3,136	3,454	4,206	4,355	2,601	3,145	3,187	3,014	2,462
911 calls	3,692	3,409	3,490	3,770	3,532	3,510	3,310	3,257	3,854	4,299
Total calls	19,378	19,204	20,148	20,492	22,416	22,795	23,109	22,025	23,282	26,579
Male cell usage	80	71	47	52	63	85	84	70	54	61
Female cell usage	7	7	6	4	11	20	12	9	8	16
Compost										
Waste composed (cubic yards per day - based on 8 months operation)	-	-	-	-	38	72	51	48	50	45
Other public works										
Street resurfacing (miles)	-	-	-	-	4	5	3	2	3	3
Potholes repaired	-	-	40	40	40	38	31	30	35	34
Parks and recreation										
Program participation	-	-	3,685	4,677	5,404	10,648	10,584	9,464	8,308	13,712

Source: Various Town Departments

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

Function/Program	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
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	96
Traffic signals	-	-	-	-	12	12	12	12	12	12
Engineering										
Streetlights	3,431	3,464	3,496	3,544	3,549	3,561	3,583	3,583	3,583	3,591
Parks and recreation										
Acreage	-	-	-	84	84	123	272	280	280	316
Playgrounds	-	-	-	5	5	5	5	5	5	5
Baseball/softball diamonds	-	-	-	10	10	10	10	10	10	10
Soccer/football fields	-	-	-	6	6	7	7	7	7	7
Water										
New water mains (miles)	0.43	1.26	1.46	11.28	0.95	0.70	1.02	0.02	-	1.08
New fire hydrants	4	8	13	102	2	5	8	1	-	4
Sewer										
New sanitary sewers (miles)	0.48	1.28	1.69	2.26	0.23	0.77	0.90	0.04	-	0.45

Source: Various Town Departments