

COMPREHENSIVE ANNUAL FINANCIAL REPORT

TOWN OF
ORCHARD PARK
ERIE COUNTY, NEW YORK



FOR THE YEAR ENDED DECEMBER 31, 2012



JANIS A. COLARUSSO, SUPERVISOR

COUNCIL MEMBERS

EUGENE MAJCHRZAK

DAVID R. KACZOR

TOWN OF ORCHARD PARK, NEW YORK

Comprehensive Annual Financial Report

For the Fiscal Year Ended December 31, 2012

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, 2012
 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 Position	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 Position.....	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—Public Safety Fund.....	27
Statement of Revenues, Expenditures and Changes in Fund Balances— Budget and Actual—Highway Fund	28
Statement of Revenues, Expenditures and Changes in Fund Balances— Budget and Actual—Sewer Districts Fund.....	29
Statement of Revenues, Expenditures and Changes in Fund Balances— Budget and Actual—Water Districts Fund.....	30
Statement of Net Position—Fiduciary Fund.....	31
Notes to Financial Statements	32
Combining and Individual Fund Statements and Schedules:	
General Fund:	
Schedule of Revenues – Budget and Actual.....	55

(continued)

TOWN OF ORCHARD PARK, NEW YORK
 Comprehensive Annual Financial Report
 For the Fiscal Year Ended December 31, 2012
 Table of Contents

	Page
Schedule of Expenditures and Other Financing Uses – Budget and Actual.....	58
Schedule of Changes in Unassigned Fund Balance.....	74
Public Safety Fund:	
Schedule of Revenues and Other Financing Sources – Budget and Actual.....	75
Schedule of Expenditures– Budget and Actual	77
Highway Fund:	
Schedule of Revenues – Budget and Actual	81
Schedule of Expenditures and Other Financing Uses – Budget and Actual.....	82
Sewer Districts Fund:	
Combining Balance Sheet – By District.....	86
Schedule of Revenues – Budget and Actual – By District	87
Schedule of Expenditures and Other Financing Uses – Budget and Actual – By District	88
Schedule of Changes in Fund Balances (Deficits) – By District.....	89
Water Districts Fund:	
Combining Balance Sheet – By District.....	90
Schedule of Revenues – Budget and Actual – By District	92
Schedule of Expenditures and Other Financing Uses – Budget and Actual – By District	93
Schedule of Changes in Fund Balances (Deficits) – By District.....	95
Capital Projects Fund:	
Combining Balance Sheet – By Project.....	96
Combining Schedule of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balances (Deficits) – By Project.....	98
Debt Service Fund:	
Statement of Revenues, Expenditures, Other Financing Sources and Changes in Fund Balances—Budget and Actual—Debt Service Fund	100
Non-Major Governmental Funds:	
Combining Balance Sheet—Non-Major Governmental Funds	101
Combining Statement of Revenues, Expenditures, Other Financing Uses and Changes in Fund Balances— Non-Major Governmental Funds.....	102
Town Outside Village Fund- Schedule of Revenues – Budget and Actual	103
Town Outside Village Fund- Schedule of Expenditures – Budget and Actual.....	104
Lighting District Fund – Schedule of Revenues, Expenditures and Changes in Fund Balances—Budget and Actual.....	108
Refuse and Garbage District Fund– Schedule of Revenues, Expenditures, Other Financing Uses and Changes in Fund Balance—Budget and Actual	109

(continued)

TOWN OF ORCHARD PARK, NEW YORK
 Comprehensive Annual Financial Report
 For the Fiscal Year Ended December 31, 2012
 Table of Contents

(concluded)	Page
Drainage Districts Fund– Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual.....	110
Miscellaneous Special Revenue Funds – Combining Balance Sheet	111
Miscellaneous Special Revenue Funds – Combining Statement of Revenues, Expenditures and Changes in Fund Balances	112
Agency Fund:	
Statement of Changes in Assets and Liabilities—Fiduciary Fund.....	113
STATISTICAL SECTION (Unaudited)	
Net Position	114
Changes in Net Position.....	115
Fund Balances, Governmental Funds	117
Changes in Fund Balances, Governmental Funds	118
Assessed Value and Estimated Actual Value of Taxable Property	120
Combined County, Town, Village (if applicable) and School District Property Tax Rates (Per \$1,000).....	121
Property Tax Rates (Per \$1,000) Village of Orchard Park – Orchard Park Central School District	122
Property Tax Rates (Per \$1,000) Town Outside Village – Orchard Park Central School District	123
Property Tax Rates (Per \$1,000) Town Outside Village – Hamburg Central School District	124
Property Tax Rates (Per \$1,000) Town Outside Village – West Seneca Central School District.....	125
Principal Property Taxpayers.....	126
Property Tax Levies and Collections.....	127
Ratios of Outstanding Debt	128
Direct and Overlapping Governmental Activities Debt.....	129
Computation of Legal Debt Margin.....	130
Demographic and Economic Statistics	131
Principal Employers.....	132
Full-time-Equivalent Town Government Employees by Function/Program.....	133
Operating Indicators by Function/Program	134
Capital Asset Statistics by Function/Program	135

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

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 28, 2013

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, 2012, 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, 2012 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 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 increased over the past year from a rate of 6.0% in December 2011 to 6.3% in December 2012.

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, 2012 represents approximately 45.2% of its budgeted 2013 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.

Major initiatives in 2012 include Iroquois Drive Drainage, the acquisition of highway and composting equipment and various waterline and 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.

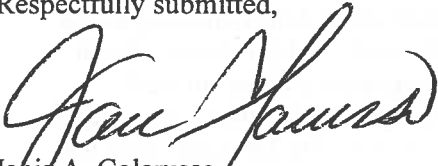
Awards and acknowledgements

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, 2011. 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,

A handwritten signature in black ink, appearing to read "Janis A. Colarusso". The signature is fluid and cursive, with the first name "Janis" being the most prominent part.

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, 2011

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.



Christopher P. Moirill

President

Jeffrey R. Emer

Executive Director

TOWN OF ORCHARD PARK, NEW YORK
Town Officials
Year Ended December 31, 2012

Name

Title

Elected:

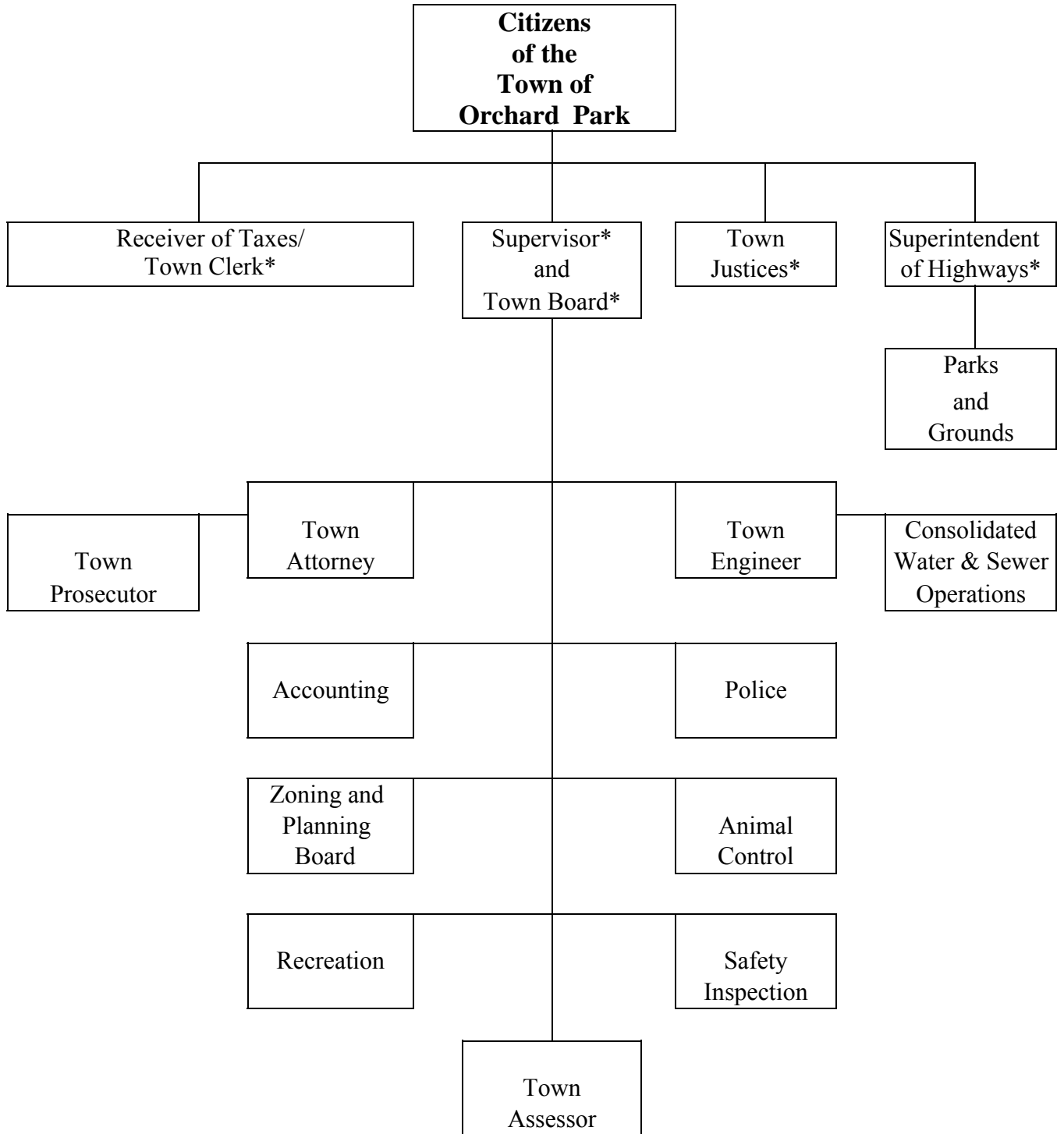
Janis A. Colarusso	Supervisor
David R. Kaczor	Councilman
Eugene Majchrzak	Councilman
Lynn Keane	Town Justice
Edward A. Pace	Town Justice
Carol R. Hutton	Receiver of Taxes/Town Clerk
Fredrick J. Piasecki, Jr.	Superintendent of Highways

Appointed:

Milton Bradshaw	Town Assessor
John C. Bailey	Town Attorney
Wayne L. Bieler	Town Engineer
Andrew Benz	Chief of Police
Mark Pacholec	Chief of Police (as of January 1, 2013)
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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Orchard Park, New York (the "Town"), as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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, 2012, and the respective changes in financial position thereof and the respective budgetary comparisons for the General, Public Safety, Highway, Sewer Districts and Water Districts Funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis as listed in the foregoing 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.

Other Information

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 and the introductory and statistical sections are presented for the purpose of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have 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.



March 28, 2013

TOWN OF ORCHARD PARK, NEW YORK
Management's Discussion and Analysis
Year Ended December 31, 2012

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, 2012. 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 \$66,319,952 (*net position*). Of this amount, \$14,115,533 (*unrestricted net position*) may be used to meet the Town's ongoing obligations to citizens and creditors.
- ◆ The Town's total net position increased by \$2,199,375 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 \$20,258,192, an increase of \$899,121 in comparison with the prior year.
- ◆ At the end of the current fiscal year, unassigned fund balance for the General Fund was \$5,597,586, or 96.4 percent of total General Fund expenditures and transfers out.
- ◆ The Town's total bonded debt decreased by \$650,000, or 8.7 percent during the current year. This decrease was due to scheduled principal payments being made.

Overview of the Financial Statements

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

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

The *statement of net position* presents information on all of the Town's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases and decreases in net position 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 position changed during the most recent fiscal year. All changes in net position 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 twelve 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, public safety, highway, sewer districts, water districts, capital projects, and debt service funds, 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, public safety, highway, sewer districts and water districts funds to demonstrate compliance with their budgets.

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

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

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

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

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

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

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

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the Town, assets exceeded liabilities by \$66,319,952 at the close of the 2012 fiscal year.

Table 1 – Condensed Statement of Net Assets

	<u>Governmental Activities</u>		Dollar
	<u>2012</u>	<u>2011</u>	<u>Change</u>
Current assets	\$ 28,790,793	\$ 24,455,985	\$ 4,334,808
Capital assets	<u>58,802,716</u>	<u>57,894,743</u>	<u>907,973</u>
Total assets	<u>87,593,509</u>	<u>82,350,728</u>	<u>5,242,781</u>
Current liabilities	8,564,447	5,125,066	3,439,381
Long-term liabilities	<u>12,709,110</u>	<u>13,105,085</u>	<u>(395,975)</u>
Total liabilities	<u>21,273,557</u>	<u>18,230,151</u>	<u>3,043,406</u>
Net position			
Net investment in capital assets	50,751,773	49,380,438	1,371,335
Restricted	1,452,646	1,807,201	(354,555)
Unrestricted	<u>14,115,533</u>	<u>12,932,938</u>	<u>1,182,595</u>
Total net position	<u>\$ 66,319,952</u>	<u>\$ 64,120,577</u>	<u>\$ 2,199,375</u>

By far the largest portion of the Town's net position (76.5 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 position (2.2 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (21.3 percent) may be used to meet the Town’s ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the Town is able to report positive balances in all three categories of net position, 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	
	2012	2011
Current assets	\$ 28,790,793	\$ 24,455,985
Current liabilities	8,564,447	5,125,066
 Ratio of current assets to current liabilities	 3.36	 4.77

The Town had a ratio of current assets to current liabilities of 3.36 at December 31, 2012, which decreased from 4.77 at December 31, 2011. Such a ratio implies that the Town has sufficient assets on-hand to meet its current obligations.

Governmental activities increased the Town's net position by \$2,199,375.

Table 3 shows the changes in net position for the years ended December 31, 2012 and 2011.

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

	<u>Governmental Activities</u>		Dollar
	<u>2012</u>	<u>2011</u>	<u>Change</u>
Revenues:			
Program revenues:			
Charges for services	\$ 1,391,044	\$ 1,265,355	\$ 125,689
Operating grants and contributions	157,432	183,185	(25,753)
Capital grants and contributions	343,137	189,329	153,808
General revenues:			
Property and other taxes	16,789,987	16,299,129	490,858
Unrestricted investment earnings	124,628	151,867	(27,239)
Miscellaneous	2,059,114	791,564	1,267,550
State support (unrestricted)	892,110	910,324	(18,214)
Total revenues	<u>21,757,452</u>	<u>19,790,753</u>	<u>1,966,699</u>
Program expenses:			
General government	3,407,739	3,613,342	(205,603)
Education	12,317	10,260	2,057
Public safety	4,638,490	4,227,894	410,596
Health	5,338	5,292	46
Transportation	4,768,960	4,007,675	761,285
Economic assistance	405	402	3
Culture and recreation	1,679,076	1,905,011	(225,935)
Home and community services	4,712,577	4,361,575	351,002
Interest and fiscal charges	333,175	312,502	20,673
Total expenses	<u>19,558,077</u>	<u>18,443,953</u>	<u>1,114,124</u>
Change in net position	2,199,375	1,346,800	852,575
Net position beginning of year	<u>64,120,577</u>	<u>62,773,777</u>	<u>1,346,800</u>
Net position end of year	<u>\$ 66,319,952</u>	<u>\$ 64,120,577</u>	<u>\$ 2,199,375</u>

The Town's net position increased \$2,199,375 over prior year. Significant items are noted below.

- Property and other taxes increased by \$490,858 mainly due to additional sales tax revenues and increased property tax levies.
- Miscellaneous revenues increased by \$1,267,550 mainly due to the addition of infrastructure assets which were dedicated from developers.
- Public safety expenses increased by \$410,596 from 2011 to 2012. The increase is attributable to costs associated with the settlement of union contracts.

- Transportation expenses increased by \$761,285 from 2011 to 2012. The increase is attributable to decrease in expenditures that were capitalized resulting from the use of Town employees to perform additional road work during 2011 and an increase in depreciation.
- Home and community services expenses increased by \$351,002 from 2011 to 2012. The increase is attributable to additional sewer and water district 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 77.1 percent of revenue is derived from property and other taxes. The Town relies on these taxes to furnish the quality of life to business and citizens that they and previous Boards have always had a commitment to.

Table 4 – Summary of Sources of Revenues

	2012		2011		Dollar Change
	Amount	%	Amount	%	
Charges for services	\$ 1,391,044	6.4%	\$ 1,265,355	6.4%	\$ 125,689
Operating grants and contributions	157,432	0.7%	183,185	0.9%	(25,753)
Capital grants and contributions	343,137	1.6%	189,329	1.0%	153,808
Property and other taxes	16,789,987	77.1%	16,299,129	82.3%	490,858
Unrestricted investment earnings	124,628	0.6%	151,867	0.8%	(27,239)
Miscellaneous	2,059,114	9.5%	791,564	4.0%	1,267,550
State support (unrestricted)	892,110	4.1%	910,324	4.6%	(18,214)
Total general revenues, net	<u>\$ 21,757,452</u>		<u>\$ 19,790,753</u>		<u>\$ 1,966,699</u>

Program expenses for 2012 and 2011 Governmental Activities were as follows:

Table 5 – Summary of Program Expenses

	2012		2011		Dollar Change
	Amount	%	Amount	%	
General government	\$ 3,407,739	17.4%	\$ 3,613,342	19.6%	\$ (205,603)
Education	12,317	0.1%	10,260	0.1%	2,057
Public safety	4,638,490	23.7%	4,227,894	22.9%	410,596
Health	5,338	0.0%	5,292	0.0%	46
Transportation	4,768,960	24.3%	4,007,675	21.7%	761,285
Economic assistance	405	0.0%	402	0.0%	3
Culture and recreation	1,679,076	8.6%	1,905,011	10.3%	(225,935)
Home and community services	4,712,577	24.2%	4,361,575	23.7%	351,002
Interest on long-term debt	333,175	1.7%	312,502	1.7%	20,673
Total program expenses	<u>\$ 19,558,077</u>		<u>\$ 18,443,953</u>		<u>\$ 1,114,124</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 \$20,258,192, an increase of \$899,121 in comparison with prior year. \$5,597,586 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,	
	2012	2011
General Fund		
Nonspendable	\$ 88,199	\$ 246,887
Restricted	1,422,495	1,448,345
Committed	873,317	898,759
Assigned	846,616	746,294
Unassigned	5,597,586	5,008,030
Public Safety Fund		
Nonspendable	181,715	-
Restricted	30,151	-
Assigned	15,526	-
Highway Fund		
Nonspendable	65,914	54,530
Assigned	1,680,670	1,433,171
Sewer District		
Assigned	3,461,444	3,441,793
Water District		
Nonspendable	7,242	7,071
Assigned	1,868,044	1,909,086
Capital Projects Fund		
Restricted	212,397	227,458
Committed	1,136,017	1,175,096
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 \$5,597,586, while total fund balance reached \$8,828,213. 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 96.4 percent of total General Fund expenditures and transfers out, while total fund balance represents 152.1 percent of that same amount.

The fund balance of the Town's General Fund increased by \$479,898 during the current year. This increase is due primarily to an increase in non property tax revenues coupled by less than anticipated employee benefit expenditures.

The fund balance of the Town's Public Safety Fund increased by \$227,392 during the current year. This increase is due primarily to transfers in from the General Fund.

The fund balance of the Town's Highway Fund increased by \$258,883 during the current year. This increase is due primarily to less than anticipated transportation expenditures.

The Town's Sewer Districts Fund had a positive net change in fund balance of \$19,651.

The Town's Water Districts Fund fund balance decreased by \$40,871, as \$149,640 was appropriated in the budget.

The fund balance of the Town's Capital Fund decreased by \$54,140 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, 2012 and 2011.

General Fund Budgetary Highlights

Original budget compared to final budget. During the year there was a \$266,254 net increase in appropriations between the original and final amended budget due to \$60,073 of supplemental appropriations related to park and recreation fees and the carry forward of \$16,294 of encumbrances in addition to \$119,543 of supplemental appropriations for transfers out. These supplemental appropriations were supported by supplemental revenues that became available from increased miscellaneous revenue and use of fund balance.

Final budget compared to actual results. Budgeted revenues and appropriations varied from actual revenues, expenditures and other financing sources (uses) as follows:

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues	\$ 5,646,793	\$ 6,284,915	\$ 638,122
Expenditures	5,909,831	5,025,332	884,499
Other financing uses	<u>(665,743)</u>	<u>(779,685)</u>	<u>(113,942)</u>
Net change in fund balances	<u>\$ (928,781)</u>	<u>\$ 479,898</u>	<u>\$ 1,408,679</u>

Total revenues exceeded the final budget by \$638,122. The major contributors to this positive revenue variance were sales tax revenues and miscellaneous sources. Sales tax revenues are based on a proportional share of taxable sales within Erie County. Such sales were more than anticipated due to a recovering economy. Miscellaneous revenues were more than anticipated mainly due to gifts and donations to the Town and refunds received.

Total expenditures were less than the final budget by \$884,499. The most significant contributors were in general government support and employee benefit categories. General government savings were

achieved in insurance and contingent expenditures. Employee benefits savings were achieved in the workers compensation and health insurance areas.

Capital Asset and Debt Administration

Capital assets. The Town’s investment in capital assets for its governmental activities as of December 31, 2012 amounted to \$58,802,716 (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 1.6 percent.

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

- Construction in progress – the Town added \$854,728 to capital assets in 2012 and transferred \$187,109 of completed projects out of construction in progress to various depreciable assets. Completed projects include library parking lot and HVAC renovations.
- Infrastructure – the Town added \$2,289,645 to infrastructure which includes various roads, waterlines, storm sewers and lighting fixtures. 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 activities are presented below:

Table 7 - Capital Assets (Net of Depreciation)

	Governmental Activities	
	2012	2011
Land	\$ 4,653,812	\$ 4,368,812
Works of art and historical treasure	50,700	50,700
Land improvements	1,838,740	1,950,364
Buildings	4,930,672	5,091,294
Building improvements	2,829,513	2,986,787
Machinery and equipment	3,149,441	2,922,580
Infrastructure	39,453,785	39,295,772
Construction in progress	1,896,053	1,228,434
Total	<u>\$ 58,802,716</u>	<u>\$ 57,894,743</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 4 of this report.

Debt. At December 31, 2012, the Town had total bonded debt outstanding of \$6,790,000 as compared to \$7,440,000 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 \$177,522,642, 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 10 of this report.

Economic Factors and Next Year's Budgets and Rates

Key economic factors include:

- The unemployment rate for the Town in December 2012 was 6.3%, which is an increase from a rate of 6.0% a year ago. This compares favorably to the New York State rate of 8.2% and the national rate of 7.8% in December 2012.
- 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 2013.

The Town's 2013 budget includes the appropriation of \$846,616 of fund balance in the General Fund. The budget also includes a combined Public Safety Fund tax rate of \$3.22 and Highway Fund tax rate of \$2.63 (per \$1,000 of assessed valuation), as compared to the 2012 tax rate of \$5.64.

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 Position
December 31, 2012

	<u>Primary</u> <u>Government</u> Governmental <u>Activities</u>
ASSETS	
Cash and cash equivalents	\$ 25,066,680
Restricted cash and cash equivalents	1,796,441
Accounts receivable	62,445
Due from other governments	1,504,552
Prepays	360,675
Capital assets not being depreciated	6,600,565
Capital assets, net of accumulated depreciation	<u>52,202,151</u>
Total assets	<u>87,593,509</u>
 LIABILITIES	
Accrued liabilities	434,464
Accounts payable	384,983
Bond anticipation notes payable	7,745,000
Non-current liabilities:	
Due within one year	1,299,331
Due within more than one year	<u>11,409,779</u>
Total liabilities	<u>21,273,557</u>
 NET POSITION	
Net investment in capital assets	50,751,773
Restricted	1,452,646
Unrestricted	<u>14,115,533</u>
Total net position	<u>\$ 66,319,952</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, 2012

Function/Program	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
					Primary Government
					Governmental Activities
Primary Government:					
Governmental activities:					
General government support	\$ 3,407,739	\$ 70,711	\$ 2,416	\$ 118,987	\$ (3,215,625)
Education	12,317	-	-	-	(12,317)
Public safety	4,638,490	357,813	33,048	-	(4,247,629)
Health	5,338	-	-	-	(5,338)
Transportation	4,768,960	99,402	121,968	24,150	(4,523,440)
Economic assistance and opportunity	405	-	-	-	(405)
Culture and recreation	1,679,076	510,935	-	-	(1,168,141)
Home and community services	4,712,577	352,183	-	200,000	(4,160,394)
Interest on long-term debt	333,175	-	-	-	(333,175)
Total primary government	<u>\$ 19,558,077</u>	<u>\$ 1,391,044</u>	<u>\$ 157,432</u>	<u>\$ 343,137</u>	(17,666,464)
General revenues:					
					12,299,096
					Real property taxes and tax items
					Other non-property taxes:
					Sales tax distribution
					4,213,325
					Franchise fees
					277,566
					Use of money and property
					124,628
					Miscellaneous
					2,059,114
					State support (unrestricted)
					892,110
					Total general revenues
					<u>19,865,839</u>
					Change in net position
					2,199,375
					Net position - beginning
					<u>64,120,577</u>
					Net position - ending
					<u>\$ 66,319,952</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, 2012

	General	Special Revenue				Capital Projects	Debt Service	Other Governmental Funds	Total Governmental Funds
		Public Safety	Highway	Sewer Districts	Water Districts				
ASSETS									
Cash and cash equivalents	\$ 5,998,244	\$ 78,038	\$ 1,846,324	\$ 3,471,076	\$ 1,896,176	\$ 8,922,672	\$ -	\$ 2,854,150	\$ 25,066,680
Restricted cash and cash equivalents	1,422,495	30,151	-	-	-	212,397	131,398	-	1,796,441
Accounts receivable	14,165	23,118	12,539	-	3,272	-	-	9,351	62,445
Due from other governments	1,502,953	-	-	-	-	1,599	-	-	1,504,552
Prepaid items	88,199	181,715	65,914	-	7,242	-	-	17,605	360,675
Total assets	\$ 9,026,056	\$ 313,022	\$ 1,924,777	\$ 3,471,076	\$ 1,906,690	\$ 9,136,668	\$ 131,398	\$ 2,881,106	\$ 28,790,793
LIABILITIES									
Accrued liabilities	\$ 97,006	\$ 64,368	\$ 128,104	\$ 5,581	\$ 10,146	\$ -	\$ -	\$ 97,413	\$ 402,618
Accounts payable	100,837	21,262	50,089	4,051	21,258	43,254	-	144,232	384,983
Bond anticipation notes payable	-	-	-	-	-	7,745,000	-	-	7,745,000
Total liabilities	197,843	85,630	178,193	9,632	31,404	7,788,254	-	241,645	8,532,601
FUND BALANCES									
Nonspendable	88,199	181,715	65,914	-	7,242	-	-	17,605	360,675
Restricted	1,422,495	30,151	-	-	-	212,397	131,398	-	1,796,441
Committed	873,317	-	-	-	-	1,136,017	-	-	2,009,334
Assigned	846,616	15,526	1,680,670	3,461,444	1,868,044	-	-	2,621,856	10,494,156
Unassigned	5,597,586	-	-	-	-	-	-	-	5,597,586
Total fund balances	8,828,213	227,392	1,746,584	3,461,444	1,875,286	1,348,414	131,398	2,639,461	20,258,192
Total liabilities and fund balances	\$ 9,026,056	\$ 313,022	\$ 1,924,777	\$ 3,471,076	\$ 1,906,690	\$ 9,136,668	\$ 131,398	\$ 2,881,106	\$ 28,790,793

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 Position
December 31, 2012

Amounts reported for governmental activities in the statement of net position (page 13) are different because:

Total fund balance - governmental funds (page 15)	\$ 20,258,192
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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 \$104,612,481 and the accumulated depreciation is \$45,809,765.	58,802,716
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To recognize interest accrual on long term debt. Net accrued interest for general obligation bonds is \$31,846 at year end.	(31,846)
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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	\$ (6,790,000)	
Compensated absences	(3,728,449)	
OPEB obligation	<u>(2,190,661)</u>	<u>(12,709,110)</u>

Total net position - governmental activities	\$ <u>66,319,952</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, 2012

REVENUES	Special Revenue						Debt Service	Other Governmental Funds	Total Governmental Funds
	General	Public Safety	Highway	Sewer Districts	Water Districts	Capital Projects			
Real property taxes	\$ 447,352	\$ 4,554,880	\$ 3,447,624	\$ 767,755	\$ 917,276	\$ -	\$ -	\$ 1,914,826	\$ 12,049,713
Real property tax items	249,383	-	-	-	-	-	-	-	249,383
Non property tax items	3,985,533	-	210,000	-	-	-	-	295,358	4,490,891
Departmental income	438,141	40,866	-	20,675	10,393	-	-	242,263	752,338
Intergovernmental charges	1,000	-	99,402	-	-	-	-	-	100,402
Use of money and property	63,942	4,901	5,798	10,899	6,051	23,150	-	9,887	124,628
Licenses and permits	44,576	-	-	-	-	-	-	980	45,556
Fines and forfeitures	-	208,822	-	-	-	-	-	-	208,822
Miscellaneous	160,462	12,729	53,609	1,049	581	107,363	-	213,417	549,210
Interfund revenues	-	-	-	-	5,662	-	-	-	5,662
State aid	892,110	33,048	121,968	-	-	125,000	-	-	1,172,126
Federal aid	2,416	-	-	-	-	218,137	-	-	220,553
Total revenues	6,284,915	4,855,246	3,938,401	800,378	939,963	473,650	-	2,676,731	19,969,284
EXPENDITURES									
Current:									
General government support	2,119,926	154,750	39,774	-	-	-	-	20,150	2,334,600
Education	-	9,121	-	-	-	-	-	-	9,121
Public safety	32,130	3,151,744	-	-	-	-	-	226,296	3,410,170
Health	-	-	-	-	-	-	-	3,953	3,953
Transportation	105,013	-	2,399,657	-	-	-	-	285,944	2,790,614
Economic assistance and opportunity	300	-	-	-	-	-	-	-	300
Culture and recreation	1,253,836	-	-	-	-	-	-	-	1,253,836
Home and community services	74,475	-	-	683,182	443,609	-	-	1,776,121	2,977,387
Employee benefits	1,424,652	1,775,724	691,481	68,920	64,470	-	-	197,749	4,222,996
Capital outlay	-	-	-	-	-	1,087,705	-	-	1,087,705
Debt service:									
Principal	-	-	-	-	-	-	650,000	-	650,000
Interest	15,000	-	29,800	-	-	-	284,681	-	329,481
Total expenditures	5,025,332	5,091,339	3,160,712	752,102	508,079	1,087,705	934,681	2,510,213	19,070,163
Excess (deficiency) of revenues over expenditures	1,259,583	(236,093)	777,689	48,276	431,884	(614,055)	(934,681)	166,518	899,121
OTHER FINANCING SOURCES (USES)									
Transfers in	-	463,485	-	-	-	609,775	934,681	-	2,007,941
Transfers out	(779,685)	-	(518,806)	(28,625)	(472,755)	(49,860)	-	(158,210)	(2,007,941)
Total other financing sources (uses)	(779,685)	463,485	(518,806)	(28,625)	(472,755)	559,915	934,681	(158,210)	-
Net change in fund balances	479,898	227,392	258,883	19,651	(40,871)	(54,140)	-	8,308	899,121
Fund balances - beginning	8,348,315	-	1,487,701	3,441,793	1,916,157	1,402,554	131,398	2,631,153	19,359,071
Fund balances - ending	\$ 8,828,213	\$ 227,392	\$ 1,746,584	\$ 3,461,444	\$ 1,875,286	\$ 1,348,414	\$ 131,398	\$ 2,639,461	\$ 20,258,192

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, 2012

Amounts reported for governmental activities in the statement of activities (page 14) are different because:

Net change in fund balances-total governmental funds (page 17) \$ 899,121

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	\$ 3,880,281	
Loss on capital asset deletions	(20,440)	
Depreciation expense	<u>(2,951,868)</u>	907,973

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	\$ 650,000	
Change in accrued interest expense	<u>(3,694)</u>	646,306

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	\$ (205,384)	
Compensated absences	<u>(48,641)</u>	<u>(254,025)</u>
Change in net position of governmental activities		<u>\$ 2,199,375</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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Real property taxes	\$ 447,352	\$ 447,352	\$ 447,352	\$ -
Real property tax items	215,384	215,384	249,383	33,999
Non property tax items	3,570,000	3,570,000	3,985,533	415,533
Departmental income	341,000	401,073	438,141	37,068
Intergovernmental charges	-	-	1,000	1,000
Use of money and property	50,000	50,000	63,942	13,942
Licenses and permits	29,000	29,000	44,576	15,576
Miscellaneous	50,500	57,900	160,462	102,562
State aid	875,084	875,084	892,110	17,026
Federal aid	1,000	1,000	2,416	1,416
Total revenues	<u>5,579,320</u>	<u>5,646,793</u>	<u>6,284,915</u>	<u>638,122</u>
EXPENDITURES				
Current:				
General government support	2,673,674	2,539,230	2,119,926	419,304
Public safety	95,800	95,800	32,130	63,670
Transportation	131,071	133,921	105,013	28,908
Economic assistance and opportunity	300	300	300	-
Culture and recreation	1,276,137	1,341,722	1,253,836	87,886
Home and community services	92,736	94,373	74,475	19,898
Employee benefits	1,474,652	1,685,735	1,424,652	261,083
Debt service:				
Interest	18,750	18,750	15,000	3,750
Total expenditures	<u>5,763,120</u>	<u>5,909,831</u>	<u>5,025,332</u>	<u>884,499</u>
Excess (deficiency) of revenues over expenditures	<u>(183,800)</u>	<u>(263,038)</u>	<u>1,259,583</u>	<u>1,522,621</u>
OTHER FINANCING USES				
Transfers out	(546,200)	(665,743)	(779,685)	(113,942)
Total other financing sources uses	<u>(546,200)</u>	<u>(665,743)</u>	<u>(779,685)</u>	<u>(113,942)</u>
Net change in fund balances*	(730,000)	(928,781)	479,898	1,408,679
Fund balances - beginning	8,348,315	8,348,315	8,348,315	-
Fund balances - ending	<u>\$ 7,618,315</u>	<u>\$ 7,419,534</u>	<u>\$ 8,828,213</u>	<u>\$ 1,408,679</u>

* The net change in fund balances was included in the budget as an appropriation (i.e., spenddown) of fund balance.

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—Public Safety Fund
Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		Actual	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget
REVENUES				
Real property taxes	\$ 4,554,880	\$ 4,554,880	\$ 4,554,880	\$ -
Departmental income	-	-	40,866	40,866
Use of money and property	-	-	4,901	4,901
Fines and forfeitures	240,000	240,000	208,822	(31,178)
Miscellaneous	-	7,121	12,729	5,608
State aid	18,000	20,667	33,048	12,381
Total revenues	<u>4,812,880</u>	<u>4,822,668</u>	<u>4,855,246</u>	<u>32,578</u>
EXPENDITURES				
Current:				
General government support	201,175	154,750	154,750	-
Education	2,000	9,121	9,121	-
Public safety	2,718,542	3,130,288	3,151,744	(21,456)
Employee benefits	2,191,163	2,047,632	1,775,724	271,908
Total expenditures	<u>5,112,880</u>	<u>5,341,791</u>	<u>5,091,339</u>	<u>250,452</u>
Excess (deficiency) of revenues over expenditures	<u>(300,000)</u>	<u>(519,123)</u>	<u>(236,093)</u>	<u>283,030</u>
OTHER FINANCING SOURCES				
Transfers in	300,000	300,000	463,485	163,485
Total other financing sources	<u>300,000</u>	<u>300,000</u>	<u>463,485</u>	<u>163,485</u>
Net change in fund balances	-	(219,123)	227,392	446,515
Fund balances - beginning	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ (219,123)</u>	<u>\$ 227,392</u>	<u>\$ 446,515</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, 2012

	<u>Budgeted Amounts</u>		Actual	Variance with
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
REVENUES				
Real property taxes	\$ 3,447,624	\$ 3,447,624	\$ 3,447,624	\$ -
Non property tax items	210,000	210,000	210,000	-
Intergovernmental charges	91,670	91,670	99,402	7,732
Use of money and property	4,000	4,000	5,798	1,798
Miscellaneous	3,000	36,442	53,609	17,167
State aid	121,855	121,926	121,968	42
Total revenues	<u>3,878,149</u>	<u>3,911,662</u>	<u>3,938,401</u>	<u>26,739</u>
EXPENDITURES				
Current:				
General government support	67,300	67,300	39,774	27,526
Transportation	2,589,124	2,622,638	2,399,657	222,981
Employee benefits	779,180	779,179	691,481	87,698
Debt service:				
Interest	37,250	37,250	29,800	7,450
Total expenditures	<u>3,472,854</u>	<u>3,506,367</u>	<u>3,160,712</u>	<u>345,655</u>
Excess of revenues over expenditures	<u>405,295</u>	<u>405,295</u>	<u>777,689</u>	<u>372,394</u>
OTHER FINANCING USES				
Transfers out	(578,808)	(578,808)	(518,806)	60,002
Total other financing uses	<u>(578,808)</u>	<u>(578,808)</u>	<u>(518,806)</u>	<u>60,002</u>
Net change in fund balances*	(173,513)	(173,513)	258,883	432,396
Fund balances - beginning	1,487,701	1,487,701	1,487,701	-
Fund balances - ending	<u>\$ 1,314,188</u>	<u>\$ 1,314,188</u>	<u>\$ 1,746,584</u>	<u>\$ 432,396</u>

* The net change in fund balances was included in the budget as an appropriation (i.e., spenddown) of fund balance.

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, 2012

	<u>Budgeted Amounts</u>		Actual	Variance with
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
REVENUES				
Real property taxes	\$ 767,755	\$ 767,755	\$ 767,755	\$ -
Departmental income	8,253	8,253	20,675	12,422
Use of money and property	-	-	10,899	10,899
Miscellaneous	-	-	1,049	1,049
Total revenues	<u>776,008</u>	<u>776,008</u>	<u>800,378</u>	<u>24,370</u>
EXPENDITURES				
Current:				
Home and community services	1,055,384	1,055,384	683,182	372,202
Employee benefits	<u>68,920</u>	<u>68,920</u>	<u>68,920</u>	<u>-</u>
Total expenditures	<u>1,124,304</u>	<u>1,124,304</u>	<u>752,102</u>	<u>372,202</u>
Excess (deficiency) of revenues over expenditures	<u>(348,296)</u>	<u>(348,296)</u>	<u>48,276</u>	<u>396,572</u>
OTHER FINANCING USES				
Transfers out	<u>(28,625)</u>	<u>(28,625)</u>	<u>(28,625)</u>	<u>-</u>
Total other financing uses	<u>(28,625)</u>	<u>(28,625)</u>	<u>(28,625)</u>	<u>-</u>
Net change in fund balances*	(376,921)	(376,921)	19,651	396,572
Fund balances - beginning	<u>3,441,793</u>	<u>3,441,793</u>	<u>3,441,793</u>	<u>-</u>
Fund balances - ending	<u>\$ 3,064,872</u>	<u>\$ 3,064,872</u>	<u>\$ 3,461,444</u>	<u>\$ 396,572</u>

* The net change in fund balances was included in the budget as an appropriation (i.e., spenddown) of fund balance.

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, 2012

	<u>Budgeted Amounts</u>		Actual	Variance with
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
REVENUES				
Real property taxes	\$ 917,276	\$ 917,276	\$ 917,276	\$ -
Departmental income	5,762	5,762	10,393	4,631
Use of money and property	-	-	5,662	5,662
Miscellaneous	-	-	581	581
Interfund revenues	-	-	6,051	6,051
Total revenues	<u>923,038</u>	<u>923,038</u>	<u>939,963</u>	<u>16,925</u>
EXPENDITURES				
Current:				
Home and community services	535,453	535,453	443,609	91,844
Employee benefits	<u>64,470</u>	<u>64,470</u>	<u>64,470</u>	<u>-</u>
Total expenditures	<u>599,923</u>	<u>599,923</u>	<u>508,079</u>	<u>91,844</u>
Excess of revenues over expenditures	<u>323,115</u>	<u>323,115</u>	<u>431,884</u>	<u>108,769</u>
OTHER FINANCING USES				
Transfers out	<u>(472,755)</u>	<u>(472,755)</u>	<u>(472,755)</u>	<u>-</u>
Total other financing uses	<u>(472,755)</u>	<u>(472,755)</u>	<u>(472,755)</u>	<u>-</u>
Net change in fund balances*	(149,640)	(149,640)	(40,871)	108,769
Fund balances - beginning	<u>1,916,157</u>	<u>1,916,157</u>	<u>1,916,157</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,766,517</u>	<u>\$ 1,766,517</u>	<u>\$ 1,875,286</u>	<u>\$ 108,769</u>

* The net change in fund balances was included in the budget as an appropriation (i.e., spenddown) of fund balance.

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

TOWN OF ORCHARD PARK, NEW YORK
Statement of Net Position—Fiduciary Fund
December 31, 2012

	Agency Fund
ASSETS	
Cash and cash equivalents	<u>\$ 1,021,906</u>
Total assets	<u>1,021,906</u>
LIABILITIES	
Agency liabilities	<u>\$ 1,021,906</u>
Total liabilities	<u>1,021,906</u>
NET POSITION	<u><u>\$ -</u></u>

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

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TOWN OF ORCHARD PARK, NEW YORK
Notes to the Financial Statements
December 31, 2012

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 (2)	Superintendent of Highways
Town Justices (2)	

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

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

- b. Description of Government-Wide Financial Statements**—The government-wide financial statements (i.e., statement of net position and the statement of activities) report information on all the nonfiduciary activities of the Town. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. The Town reports no business-type activities. Likewise, the primary government is reported separately from the legally separate component unit for which the primary government is financially accountable. The Town reports no component units.
- c. Basis of Presentation – Government-Wide Financial Statements**—While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the government’s enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the government'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.

- d. ***Basis of Presentation – Fund Financial Statements***—The fund financial statements provide information about the government's funds, including its fiduciary funds. Separate statements for each fund category—governmental and fiduciary—are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

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.
- *Public Safety Fund*—This is used to record all revenues and expenditures related to public safety throughout the Town. Major revenue sources include real property taxes and fines and forfeitures.
- *Highway Fund*—This is used to record all revenues and expenditures related to road maintenance and construction throughout the Town. Major revenue sources include real property taxes, sales tax and State aid.
- *Sewer Districts Fund*—This is used to record all revenues and expenditures related to operation and maintenance of the Town's sewer districts. Major revenue sources consist primarily of real property taxes.
- *Water Districts Fund*—This is used to record all revenues and expenditures related to operation and maintenance of the Town's water districts. Major revenue sources consist primarily of real property taxes.
- *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.

During the course of operations the Town has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

- e. Measurement Focus and Basis of Accounting*—The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide 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 related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government 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, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, 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. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the government.

The agency fund has no measurement focus but utilizes the *accrual basis of accounting* for reporting its assets and liabilities.

- f. ***Budgetary Basis of Accounting***—Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds, except the Capital Projects Fund and Miscellaneous Special Revenue Funds. The Capital Projects Fund is appropriated on a project length basis; 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 do not have appropriated budgets since other means control the use of these resources; appropriations are approved through a Town Board resolution when disbursed.

The appropriated budget is prepared by fund, function, and department. Transfers of appropriations require the approval of the Town Board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level.

Appropriations in all budgeted funds lapse at the end of the fiscal year even if they have related encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods or services (i.e., purchase orders, contracts, and commitments). Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. While all appropriations and encumbrances lapse at year end, valid outstanding encumbrances (those for which performance under the executory contract is expected in the next year) are re-appropriated and become part of the subsequent year's budget pursuant to state regulations.

The Town considers encumbrances to be significant for amounts that are encumbered in excess of \$50,000. As of December 31, 2012, there were no significant encumbrances. The Town assigned \$15,526 of fund balance for encumbrances at December 31, 2012.

- g. ***Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance***

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, 2012, however, when the Town does have investments they are recorded at quoted fair value.

Restricted Cash and Cash Equivalents—Restricted cash and cash equivalents represents fund balance restrictions.

Prepaid Items—Payments to the NYS Retirement System which reflect costs applicable to future accounting periods are recorded as prepaid items.

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

Deferred Outflows/Inflows of Resources—In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then. The Town does not have any items that qualify for reporting in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The Town does not have any items that qualify for reporting in this category.

Net Position Flow Assumption—Sometimes the Town will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted-net position and unrestricted-net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government’s policy to consider restricted-net position to have been depleted before unrestricted-net position is applied.

Fund Balance Flow Assumptions—Sometimes the Town will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and

unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies—Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The Town itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Town's highest level of decision-making authority. The Town Board is the highest level of decision-making authority for the government that can, by Town Board resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The Town Board has authorized the Supervisor to assign fund balance. The Town Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

h. *Revenues and Expenditure/Expenses*

Program Revenues—Amounts reported as *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 or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Property Taxes—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.

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.

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 7.

i. Other

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.

Adoption of New Accounting Pronouncements—During the year ended December 31, 2012, the Town adopted the provisions of GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. This Statement amends the net asset reporting requirements in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and other pronouncements by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. The Town also elected to early implement the provisions of GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. This Statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. GASB Statement Nos. 63 and 65 did not have a material impact on the Town's financial position or results from operations.

Additionally, during the year ended December 31, 2012, the Town 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*, GASB Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*, GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, and GASB Statement No. 64, *Derivative Instruments: Application of Hedge Accounting Termination Provisions—an amendment of GASB Statement No. 53*. GASB Statement Nos. 57, 60, 62 and 64 did not have a material impact on the Town's financial position or results from operations.

Future Impacts of Accounting Pronouncements—The Town has not completed the process of evaluating the impact that will result from adopting GASB Statement No. 61, *The Financial Reporting Entity: Omnibus-an amendment of GASB Statements No. 14 and No. 34* and GASB Statement No. 66, *Technical Corrections-2012-an amendment of GASB Statements No. 10 and No. 62*, effective for the year ending December 31, 2013; GASB Statement No. 67, *Financial Reporting for Pension Plans-an amendment of GASB Statement No. 25*, and GASB Statement No. 69, *Government Combinations and Disposals of Government Operations*, effective for the year ending December 31, 2014; and GASB Statement No. 68, *Accounting and Financial Reporting for Pensions an amendment of GASB Statement No. 27*, effective for the year ending December 31, 2015. The Town is, therefore, unable to disclose the impact that adopting GASB Statements Nos. 61, 66, 67, 68 and 69 will have on its financial position and results of operations.

j. Stewardship, Compliance and Accountability

Legal Compliance—Budgets— 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, 2012, supplemental appropriations of \$266,254 were approved in the General Fund, \$228,911 in the Public Safety Fund and \$33,513 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.

Deficit Fund Balances—The following individual funds have deficit fund balances at December 31, 2012:

Water Districts (within the Water Districts Fund):	
District #8 Ext. 4	\$ 64
Sewer Districts (within the Sewer Districts Fund):	
District #13 Ext. 3	730
Capital Project Fund:	
Land Acquisition	192
Highway Equipment Acquisition	44,605
Road Reconstruction	379,983
Seufert Rd. Waterline Ext	37,542
Forest Avenue Bridge	107,736
Ellis Road Drainage	454,015
Chestnut Ridge Village Trail	8,703
Iroquois Drive Drainage	68,292
Municipal Center Renovations	314,416

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.

2. 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, 2012.

Total cash and cash equivalents reported by the Town at December 31, 2012 are as follows:

Governmental Funds	\$ 26,863,121
Agency Fund	<u>1,021,906</u>
Total	<u>\$ 27,885,027</u>

Cash and cash equivalents at year-end consisted of:

Petty Cash (uncollateralized)	\$ 1,025
Deposits:	
Demand Deposits	<u>27,884,002</u>
Total	<u><u>\$ 27,885,027</u></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)	\$ 500,000	\$ 500,000
Uninsured:		
Collateral held by bank's agent in the Town's name	<u>27,472,879</u>	<u>27,384,002</u>
Total	<u><u>\$ 27,972,879</u></u>	<u><u>\$ 27,884,002</u></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, 2012, the Town's deposits were FDIC insured or collateralized.

Restricted cash and cash equivalents—The Town reports restricted fund balance as restricted cash and cash equivalents. At December 31, 2012, the Town reported \$1,796,441 of restricted cash and cash equivalents within its governmental activities.

3. RECEIVABLES

Major revenues accrued by the Town at December 31, 2012:

- 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, 2012 are:

Governmental Funds		
General Fund:		
Various Town departments	\$ 13,753	
Miscellaneous	<u>412</u>	\$ 14,165
Public Safety Fund:		
Various Town departments		23,118
Highway Fund:		
Fuel charges	8,541	
Various Town departments	<u>3,998</u>	12,539
Water Fund:		
Miscellaneous		3,272
Other Governmental Funds:		
Town Outside Village Fund		
Various Town departments	7,083	
Miscellaneous	1,442	
Lighting Fund		
Various Town departments	670	
Refuse and Garbage Fund		
Miscellaneous	<u>156</u>	<u>9,351</u>
Total Governmental Funds		<u>\$ 62,445</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, 2012 are:

Governmental Funds:		
General Fund:		
Erie County - sales tax	\$ 1,487,144	
Miscellaneous	<u>15,809</u>	\$ 1,502,953
Capital Projects Fund:		
Senior center		<u>1,599</u>
Total Governmental Funds		<u>\$ 1,504,552</u>

4. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2012 was as follows:

	Balance 1/1/12	Additions	Disposals	Balance 12/31/12
Capital assets, not being depreciated:				
Land	\$ 4,368,812	\$ 285,000	\$ -	\$ 4,653,812
Works of art and historical treasures	50,700	-	-	50,700
Construction in progress	<u>1,228,434</u>	<u>854,728</u>	<u>(187,109)</u>	<u>1,896,053</u>
Total capital assets, not being depreciated	<u>5,647,946</u>	<u>1,139,728</u>	<u>(187,109)</u>	<u>6,600,565</u>
Capital assets, being depreciated:				
Land improvements	2,789,075	-	-	2,789,075
Buildings	8,031,059	-	-	8,031,059
Building improvements	3,518,752	-	-	3,518,752
Machinery and equipment	7,193,158	638,017	(209,562)	7,621,613
Infrastructure	<u>73,761,772</u>	<u>2,289,645</u>	<u>-</u>	<u>76,051,417</u>
Total capital assets, being depreciated	<u>95,293,816</u>	<u>2,927,662</u>	<u>(209,562)</u>	<u>98,011,916</u>
Less accumulated depreciation for:				
Land improvements	838,711	111,624	-	950,335
Buildings	2,939,765	160,622	-	3,100,387
Building improvements	531,965	157,274	-	689,239
Machinery and equipment	4,270,578	390,716	(189,122)	4,472,172
Infrastructure	<u>34,466,000</u>	<u>2,131,632</u>	<u>-</u>	<u>36,597,632</u>
Total accumulated depreciation	<u>43,047,019</u>	<u>2,951,868</u>	<u>(189,122)</u>	<u>45,809,765</u>
Total capital assets, being depreciated, net	<u>52,246,797</u>	<u>(24,206)</u>	<u>(20,440)</u>	<u>52,202,151</u>
Governmental activities capital assets, net	<u>\$ 57,894,743</u>	<u>\$ 1,115,522</u>	<u>\$ (207,549)</u>	<u>\$ 58,802,716</u>

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

Governmental activities:	
General support	\$ 179,715
Public safety	60,037
Transportation	1,309,853
Culture and recreation	208,680
Home and community services	<u>1,193,583</u>
Total depreciation expense, governmental activities	<u>\$ 2,951,868</u>

Capital outlay within the capital projects fund was charged to the following functions:

General support	\$ 151,330
Public safety	82
Transportation	232,830
Culture and recreation	83,965
Home and community services	<u>619,498</u>
Total capital outlay	<u>\$ 1,087,705</u>

5. ACCRUED LIABILITIES

Accrued liabilities reported by governmental funds at Town as of December 31, 2012, were as follows:

	General Fund	Public Safety Fund	Highway Fund	Sewer Districts Fund	Water Districts Fund	Other Governmental Funds	Total Governmental Funds
Salary and employee benefits	\$ 34,780	\$ 51,611	\$ 55,140	\$ -	\$ 4,929	\$ 5,571	\$ 152,031
Retroactive wages	12,829	-	72,964	5,581	5,217	-	96,591
Accrued workers compensation	-	12,757	-	-	-	91,842	104,599
Judgments and claims	<u>49,397</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>49,397</u>
Total accrued liabilities	<u>\$ 97,006</u>	<u>\$ 64,368</u>	<u>\$ 128,104</u>	<u>\$ 5,581</u>	<u>\$ 10,146</u>	<u>\$ 97,413</u>	<u>\$ 402,618</u>

6. 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 for the first ten years of membership, and employees who joined on or after January 10, 2010 who generally contribute 3% of their salary for their entire length of service. Those joining after April 1, 2012 (Tier 6) are required to contribute 3.5% of their annual salary until March 31, 2013, after which the contribution percentage will be based on salary. Under the authority of the NYSRSSL, the Comptroller annually certifies the actuarially determined rates expressly used in computing the employers’ contributions based on salaries paid during the New York State Local Retirement Systems fiscal year ending March 31.

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>
2012	\$ 770,468	\$ 672,233
2011	742,403	555,467
2010	511,215	699,174

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.

7. 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 \$647,631 for the fiscal year ended December 31, 2012.

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

The following table shows the components of the Town's annual OPEB cost for the past two years, the amount actually contributed to the plan, and the changes in the Town's net OPEB obligation.

	<u>2012</u>	<u>2011</u>
Annual required contribution	\$ 888,413	\$ 1,013,480
Interest on net OPEB obligation	79,411	62,942
Adjustment to annual required contribution	<u>(114,809)</u>	<u>(91,000)</u>
Annual OPEB costs (expense)	853,015	985,422
Contributions made	<u>(647,631)</u>	<u>(573,700)</u>
Increase in net OPEB obligation	205,384	411,722
Net OPEB obligation—beginning of year	<u>1,985,277</u>	<u>1,573,555</u>
Net OPEB obligation—end of year	<u>\$ 2,190,661</u>	<u>\$ 1,985,277</u>

As of December 31, 2012, the most recent actuarial valuation date, the plan was not funded. Since there were no assets, the unfunded actuarial liability for benefits was \$10,113,014.

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, 2012, calculations were based on plan data as of February 9, 2012 and financial data as of December 31, 2012. Accordingly, information from the studies is presented in the Town’s Schedule of Funding Progress and the Schedule of the Town’s Contributions below.

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, 2012	\$ -	\$ 10,113,014	\$ 10,113,014	0.0%	\$ 7,637,778	132.4%
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%

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

Year Ended December 31,	Annual OPEB Cost	Contributions Made	Percentage Contributed
2012	\$ 853,015	\$ 647,631	75.9%
2011	985,422	573,700	58.2%
2010	1,001,265	608,587	60.8%

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, 2012 actuarial valuation, the projected unit credit method was used. The actuarial assumptions included a measurement date of December 31, 2012. 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%, 5.25% and 6.50% for pre-65 medical, post-65 medical and prescription drugs, respectively. The ultimate trend rate is 5.00% in which 2022 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, 2012 was twenty-five years. The amortization period status is open.

8. RISK MANAGEMENT

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. The Town currently 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. The Town purchases commercial insurance to cover all other potential risks aforementioned. 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, 2012, 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
2012	\$ 51,964	\$ 81,238	\$ 28,603	\$ 104,599
2011	107,507	48,562	104,105	51,964

Additionally, at December 31, 2012, \$729,815 of the General Fund fund balance was restricted for workers’ compensation for purposes of funding the Town’s future claims liabilities.

9. 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 1/1/2012	Additions	Payments	Balance 12/31/2012
Capital Projects Fund:						
Highways & Road Improvements	1.00%	10/24/2013	\$ 2,980,000	\$ 2,830,000	\$ 2,980,000	\$ 2,830,000
Town Municipal Center	1.00%	10/24/2013	710,000	695,000	710,000	695,000
Brush Mountain Park	1.00%	10/24/2013	700,000	540,000	700,000	540,000
Retaining Walls	1.00%	10/24/2013	90,000	70,000	90,000	70,000
Drainage System	1.00%	10/24/2013	-	1,000,000	-	1,000,000
Forest Drive Bridge	1.00%	10/24/2013	-	1,000,000	-	1,000,000
Water Distribution System	1.00%	10/24/2013	-	1,310,000	-	1,310,000
Highways & Road Improvements	1.00%	10/24/2013	-	300,000	-	300,000
			<u>\$ 4,480,000</u>	<u>\$ 7,745,000</u>	<u>\$ 4,480,000</u>	<u>\$ 7,745,000</u>

10. LONG-TERM DEBT

a. Bond Transactions—The following is a summary of bond transactions of the Town for the year ended December 31, 2012:

	Year of Issue/ Maturity	Amount of Original Issue	Interest Rate	Principal Outstanding 1/1/2012	Additions	Payments	Principal Outstanding 12/31/2012
Highway Fund Serial Bonds:							
Baker Road	2005/2020	\$ 2,600,000	3.63-3.88%	\$ 1,820,000	\$ -	\$ 170,000	\$ 1,650,000
Baker Bridge	2005/2020	500,000	3.63-3.88%	350,000	-	35,000	315,000
South Lane	2005/2020	800,000	3.63-3.88%	565,000	-	55,000	510,000
Total Highway Fund				<u>2,735,000</u>	<u>-</u>	<u>260,000</u>	<u>2,475,000</u>
Water Districts Fund Serial Bonds:							
District Wide Water Improvements	2007/2022	3,695,280	3.5-4.0%	3,349,960	-	277,680	3,072,280
Waterline Betterment	2007/2022	249,120	3.5-4.0%	225,840	-	18,720	207,120
Total Water Districts Fund				<u>3,575,800</u>	<u>-</u>	<u>296,400</u>	<u>3,279,400</u>
Refuse and Garbage District Fund Serial Bonds:							
Composting Facility Development	2007/2022	1,245,600	3.5-4.0%	1,129,200	-	93,600	1,035,600
Total Refuse and Garbage District Fund				<u>1,129,200</u>	<u>-</u>	<u>93,600</u>	<u>1,035,600</u>
Total governmental activities				<u>\$ 7,440,000</u>	<u>\$ -</u>	<u>\$ 650,000</u>	<u>\$ 6,790,000</u>

The annual requirements to amortize all bonded debt outstanding (by fund responsible for repayment of such debt) as of December 31, 2012 are as follows:

Year Ending December 31	Principal			Total
	Highway Fund	Water Districts	Refuse and Garbage District	
2013	\$ 265,000	\$ 296,400	\$ 93,600	\$ 655,000
2014	280,000	296,400	93,600	670,000
2015	290,000	292,600	92,400	675,000
2016	300,000	349,600	110,400	760,000
2017	315,000	345,800	109,200	770,000
2018-2022	<u>1,025,000</u>	<u>1,698,600</u>	<u>536,400</u>	<u>3,260,000</u>
Total	<u>\$ 2,475,000</u>	<u>\$ 3,279,400</u>	<u>\$ 1,035,600</u>	<u>\$ 6,790,000</u>

Year Ending December 31	Interest			Total
	Highway Fund	Water Districts	Refuse and Garbage District	
2013	\$ 89,126	\$ 130,890	\$ 41,334	\$ 261,350
2014	78,907	119,036	37,590	235,533
2015	68,220	107,180	33,846	209,246
2016	57,157	96,572	30,496	184,225
2017	45,625	83,898	26,494	156,017
2018-2022	<u>60,546</u>	<u>209,912</u>	<u>66,288</u>	<u>336,746</u>
Total	<u>\$ 399,581</u>	<u>\$ 747,488</u>	<u>\$ 236,048</u>	<u>\$ 1,383,117</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, Public Safety, Highway, Sewer, Water, Town Outside Village and Refuse and Garbage District funds.
- c. **OPEB Obligation**—As explained in Note 7, 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, Public Safety, 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, 2012:

	Balance 1/1/2012	Additions	Payments	Balance 12/31/2012	Due Within One Year
Serial bonds	\$ 7,440,000	\$ -	\$ 650,000	\$ 6,790,000	\$ 655,000
Compensated absences	3,679,808	815,031	766,390	3,728,449	644,331
OPEB obligation	<u>1,985,277</u>	<u>853,015</u>	<u>647,631</u>	<u>2,190,661</u>	<u>-</u>
Total	<u>\$ 13,105,085</u>	<u>\$ 1,668,046</u>	<u>\$ 2,064,021</u>	<u>\$ 12,709,110</u>	<u>\$ 1,299,331</u>

11. NET POSITION AND FUND BALANCE

The government wide financial statements utilize a net assets presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- **Net investment in capital assets**—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 investment in capital assets:

Capital assets, net of accumulated depreciation	\$ 58,802,716
Less: related debt issued and used for capital assets	
Bond anticipation notes	(7,745,000)
Serial bonds	(6,790,000)
Add: unspent bond anticipation notes and serial bonds proceeds	<u>6,484,057</u> <u>(8,050,943)</u>
Net investment in capital assets	<u>\$ 50,751,773</u>

- **Restricted net position**—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, 2012, with the exception of amounts restricted for debt included in net investment in capital assets, and are disclosed on the following page.
- **Unrestricted net position**—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, 2012 are listed on the following page.

- **Prepaid items**—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, 2012 include:

	General Fund	Public Safety Fund	Capital Projects Fund	Debt Service Fund
Cemetery	\$ 20,405	\$ -	\$ -	\$ -
D.A.R.E. program	-	30,151	-	-
Senior Center	1,272	-	-	-
Tax stabilization	655,900	-	-	-
Workers' compensation	729,815	-	-	-
Town historian	5,888	-	-	-
Historic survey	9,215	-	-	-
Debt service	-	-	212,397	131,398
Total restricted fund balance	<u>\$ 1,422,495</u>	<u>\$ 30,151</u>	<u>\$ 212,397</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 Board. As of December 31, 2012, the Town has committed the following:

	General Fund	Capital Projects Fund
Capital improvements	\$ 500,000	\$ -
Insurance deductibles	373,317	-
Capital projects	-	1,136,017
Total committed fund balance	<u>\$ 873,317</u>	<u>\$ 1,136,017</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.

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, 2012, the following balances were considered to be assigned:

	General Fund	Public Safety Fund	Highway Fund	Sewer Districts Fund	Water Districts Fund	Other Governmental Funds
Subsequent year's expenditures	\$ 846,616	\$ -	\$ 340,000	\$ 639,740	\$ 180,399	\$ 200,337
Encumbrances	-	15,526	-	-	-	-
Highway expenditures	-	-	1,340,670	-	-	-
Sewer district expenditures	-	-	-	2,821,704	-	-
Water district expenditures	-	-	-	-	1,687,645	-
Town outside village expenditures	-	-	-	-	-	5,386
Lighting expenditures	-	-	-	-	-	453,133
Refuse and garbage expenditures	-	-	-	-	-	1,314,993
Drainage expenditures	-	-	-	-	-	6,443
Miscellaneous special revenue expenditures	-	-	-	-	-	641,564
Total assigned fund balance	<u>\$ 846,616</u>	<u>\$ 15,526</u>	<u>\$ 1,680,670</u>	<u>\$ 3,461,444</u>	<u>\$ 1,868,044</u>	<u>\$ 2,621,856</u>

- **Assigned to subsequent year's expenditures**—Represents available fund balance being appropriated to meet expenditure requirements in the 2013 fiscal year.
- **Assigned to encumbrances**—Represents commitments related to unperformed (executory) contracts for goods and services.

- *Assigned to highway, sewer, water, town outside village, lighting, refuse and garbage, drainage and miscellaneous special revenue expenditures*—Represents remaining fund balance of special revenue funds.

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

12. 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, 2012 consisted of the following:

	Transfers In	Transfers Out
General	\$ -	\$ 779,685
Public Safety	463,485	-
Highway	-	518,806
Sewer Districts	-	28,625
Water Districts	-	472,755
Capital Projects	609,775	49,860
Debt Service	934,681	-
Refuse and Garbage	-	158,210
Total	<u>\$ 2,007,941</u>	<u>\$ 2,007,941</u>

13. 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, 2012:

	Balance 1/1/2012	Additions	Deductions	Balance 12/31/2012
ASSETS				
Cash and cash equivalents	\$ 888,417	\$ 10,376,679	\$ 10,243,190	\$ 1,021,906
Accounts receivable	<u>360</u>	<u>-</u>	<u>360</u>	<u>-</u>
Total assets	<u>\$ 888,777</u>	<u>\$ 10,376,679</u>	<u>\$ 10,243,550</u>	<u>\$ 1,021,906</u>
LIABILITIES				
Agency liabilities	<u>\$ 888,777</u>	<u>\$ 10,376,679</u>	<u>\$ 10,243,550</u>	<u>\$ 1,021,906</u>
Total liabilities	<u>\$ 888,777</u>	<u>\$ 10,376,679</u>	<u>\$ 10,243,550</u>	<u>\$ 1,021,906</u>

14. 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.

15. 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.

16. SUBSEQUENT EVENTS

Management has evaluated subsequent events through March 28, 2013, which is the date the financial statements are available for issuance, and have determined there are no subsequent events that require disclosure under generally accepted accounting principles.

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**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 Public Safety Fund is used to record all revenues and expenditures related to public safety throughout the Town.

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, 2012

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Real property taxes	A1001	\$ 447,352	\$ -	\$ 447,352	\$ 447,352	\$ -
Total real property taxes		<u>447,352</u>	<u>-</u>	<u>447,352</u>	<u>447,352</u>	<u>-</u>
Real property tax items:						
Other payments in lieu of taxes	A1081	117,384	-	117,384	127,542	10,158
Exempt property conversions	A1089	8,000	-	8,000	11,875	3,875
Interest and penalties on taxes	A1090	<u>90,000</u>	<u>-</u>	<u>90,000</u>	<u>109,966</u>	<u>19,966</u>
Total real property tax items		<u>215,384</u>	<u>-</u>	<u>215,384</u>	<u>249,383</u>	<u>33,999</u>
Non property tax items:						
Sales tax from Erie County	A1120	3,400,000	-	3,400,000	3,707,967	307,967
Franchises fees - cable TV	A1170	<u>170,000</u>	<u>-</u>	<u>170,000</u>	<u>277,566</u>	<u>107,566</u>
Total non property tax items		<u>3,570,000</u>	<u>-</u>	<u>3,570,000</u>	<u>3,985,533</u>	<u>415,533</u>
Departmental income:						
Tax Collector's fees	A1232	2,000	-	2,000	2,193	193
Town Clerk's fees	A1255	5,000	-	5,000	2,305	(2,695)
Park and recreation fees	A2001	300,000	60,073	360,073	403,851	43,778
Senior Center activity fees	A2036	14,000	-	14,000	16,567	2,567
Engineering fees	A2187	15,000	-	15,000	9,275	(5,725)
Tree planting fee	A2188	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>3,950</u>	<u>(1,050)</u>
Total departmental income		<u>341,000</u>	<u>60,073</u>	<u>401,073</u>	<u>438,141</u>	<u>37,068</u>

(continued)

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Intergovernmental charges:						
Election service fees	A2215	-	-	-	1,000	1,000
Total intergovernmental charges		-	-	-	1,000	1,000
Use of money and property:						
Interest and earnings	A2401	25,000	-	25,000	20,086	(4,914)
Interest and earnings - Cemetery	A2401.1	-	-	-	45	45
Interest and earnings - Risk	A2401.2	-	-	-	1,203	1,203
Rental of real property	A2410	25,000	-	25,000	2,868	(22,132)
Village maint/overhead	A2410.1	-	-	-	13,500	13,500
Verizon tower lease	A2410.2	-	-	-	16,329	16,329
Water tower lease	A2410.4	-	-	-	160	160
Purchasing rebate earnings	A2451	-	-	-	9,751	9,751
Total use of money and property		50,000	-	50,000	63,942	13,942
Licenses and permits:						
Amusement arcade license	A2501	-	-	-	3,215	3,215
Bingo licenses	A2540	500	-	500	1,059	559
Dog licenses	A2544	26,000	-	26,000	35,811	9,811
Licenses - other	A2545	2,500	-	2,500	4,491	1,991
Total licenses and permits		29,000	-	29,000	44,576	15,576

(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	62,471	52,471
Gift and donations (soccer club)	A2705.1	-	7,400	7,400	7,400	-
Gift and donations (recreation)	A2705.2	40,000	-	40,000	63,929	23,929
Historic preservation	A2706	-	-	-	14,852	14,852
Other unclassified revenues	A2770	500	-	500	11,748	11,248
Historic book sale revenue	A2770.1	-	-	-	62	62
Total miscellaneous		<u>50,500</u>	<u>7,400</u>	<u>57,900</u>	<u>160,462</u>	<u>102,562</u>
State aid:						
Per capita - unrestricted	A3001	117,084	-	117,084	119,524	2,440
Mortgage tax	A3005	750,000	-	750,000	772,586	22,586
Programs for youths	A3820	8,000	-	8,000	-	(8,000)
Total state aid		<u>875,084</u>	<u>-</u>	<u>875,084</u>	<u>892,110</u>	<u>17,026</u>
Federal aid:						
Nutrition site fees	A4737	1,000	-	1,000	2,416	1,416
Total federal aid		<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>2,416</u>	<u>1,416</u>
TOTAL REVENUES		<u>\$ 5,579,320</u>	<u>\$ 67,473</u>	<u>\$ 5,646,793</u>	<u>\$ 6,284,915</u>	<u>\$ 638,122</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, 2012

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	\$ 36,572	\$ 1	\$ 36,573	\$ 36,573	\$ -
Town Board total		<u>36,572</u>	<u>1</u>	<u>36,573</u>	<u>36,573</u>	<u>-</u>
Supervisor:						
Personal services						
Salary of supervisor	A1220.100	70,761	-	70,761	70,761	-
Salary of clerical	A1220.137	158,369	1,874	160,243	160,243	-
Equipment						
Office equipment	A1220.200	500	-	500	-	500
Contractual expenses						
Grant writer expenses	A1220.403	18,000	(1,874)	16,126	-	16,126
Trails task force	A1220.417	400	-	400	360	40
Debt administration	A1220.465	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>800</u>	<u>700</u>
Supervisor total		<u>249,530</u>	<u>-</u>	<u>249,530</u>	<u>232,164</u>	<u>17,366</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>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
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>
Assessor:						
Personal services						
Salary of assessor	A1355.100	63,862	-	63,862	63,862	-
Senior tax map technician	A1355.110	61,869	184	62,053	62,053	-
Clerical personnel	A1355.137	76,019	(184)	75,835	65,810	10,025
Equipment						
Office equipment	A1355.200	1,200	-	1,200	551	649
Contractual expenses						
Mileage reimbursement	A1355.412	1,500	-	1,500	1,230	270
Maintenance of equipment	A1355.446	150	-	150	-	150
Publishing	A1355.450	200	-	200	61	139
Board of assessment review	A1355.455	<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>915</u>	<u>1,585</u>
Assessor total		<u>207,300</u>	<u>-</u>	<u>207,300</u>	<u>194,482</u>	<u>12,818</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
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	42,819	-	42,819	42,818	1
Salary of deputy - tax	A1410.112	42,330	251	42,581	42,581	-
Salary of second deputy	A1410.137	38,223	(251)	37,972	36,564	1,408
Part-time clerical	A1410.139	5,000	-	5,000	4,850	150
Part-time records management	A1410.141	500	-	500	-	500
Equipment						
Office equipment	A1410.200	300	-	300	145	155
Contractual expenses						
Other expense	A1410.419	750	-	750	219	531
Equipment repair	A1410.446	500	-	500	-	500
Publishing	A1410.450	4,300	-	4,300	1,721	2,579
Codification of ordinances	A1410.460	4,000	-	4,000	3,046	954
Town Clerk total		<u>199,615</u>	<u>-</u>	<u>199,615</u>	<u>192,837</u>	<u>6,778</u>
Law:						
Personal services						
Salary of town attorney	A1420.100	39,698	-	39,698	39,698	-
Salary of deputy town attorney	A1420.110	28,571	-	28,571	26,170	2,401
Contractual expenses						
Other expenses	A1420.419	1,500	-	1,500	-	1,500
Outside legal services	A1420.455	67,000	34,544	101,544	101,544	-
Outside appraisals	A1420.460	33,250	(7,114)	26,136	26,136	-
Law total		<u>170,019</u>	<u>27,430</u>	<u>197,449</u>	<u>193,548</u>	<u>3,901</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Engineer:						
Personal services						
Salary of engineer	A1440.100	96,845	-	96,845	96,845	-
Salary of assist engr and inspectors	A1440.111	508,108	-	508,108	277,401	230,707
Salary - clerical	A1440.137	35,900	-	35,900	35,815	85
Salary - part-time personnel	A1440.139	25,000	-	25,000	14,427	10,573
Equipment						
Engineering equipment	A1440.200	5,000	-	5,000	2,323	2,677
Contractual expenses						
Office supplies	A1440.400	3,000	-	3,000	1,870	1,130
Uniform allowance	A1440.407	1,174	-	1,174	396	778
Mileage reimbursement	A1440.412	200	-	200	186	14
Travel and conference	A1440.413		-			-
Inspector training	A1440.414	2,000	-	2,000	1,890	110
Computer training	A1440.415		-			-
Vehicle maintenance	A1440.445	2,000	-	2,000	1,671	329
Water quality consultants	A1440.448	12,000	-	12,000	6,059	5,941
Gasoline	A1440.475	3,500	-	3,500	3,394	106
Engineer total		<u>694,727</u>	<u>-</u>	<u>694,727</u>	<u>442,277</u>	<u>252,450</u>

Buildings:

Personal services

Salary of maint. personnel	A1620.144	116,107	(822)	115,285	114,615	670
Maintenance overtime	A1620.145	10,000	-	10,000	8,946	1,054
Part time personnel - recreation	A1620.148	-	2,423	2,423	2,423	-
Part time personnel - town hall	A1620.149	10,000	1,900	11,900	8,754	3,146

(continued)

Account Name	Account Code	Original	Transfers	Adjusted	Expenditures	Variance
		Budget		Budget		with
		Appropriation		Appropriation		Final Budget
Contractual expenses						
Maintenance supplies	A1620.405	14,000	225	14,225	14,225	-
Other expenses	A1620.419	500	-	500	280	220
Jolls House utilities	A1620.426	3,000	2,000	5,000	2,243	2,757
Remodeling and renovations	A1620.445	15,500	(225)	15,275	4,872	10,403
Contracted repair and maint.	A1620.446	44,500	(3,500)	41,000	32,285	8,715
Gasoline	A1620.475	275	-	275	197	78
Buildings total		<u>213,882</u>	<u>2,001</u>	<u>215,883</u>	<u>188,840</u>	<u>27,043</u>
Central Printing and Mailing:						
Personal services						
Central clerical pool	A1670.139	2,000	6,580	8,580	8,580	-
Contractual expenses						
Office supplies	A1670.400	21,575	-	21,575	16,112	5,463
Postage	A1670.411	35,000	-	35,000	30,244	4,756
Travel, conference and mileage	A1670.413	13,000	-	13,000	8,940	4,060
Central copy supplies	A1670.419	5,000	-	5,000	4,865	135
Electric	A1670.421	90,000	(6,580)	83,420	61,743	21,677
Gas	A1670.422	32,000	-	32,000	11,339	20,661
Water - Village	A1670.423	1,700	-	1,700	1,414	286
Radio central maintenance	A1670.440	8,000	-	8,000	3,539	4,461
Central Printing and Mailing total		<u>208,275</u>	<u>-</u>	<u>208,275</u>	<u>146,776</u>	<u>61,499</u>
Information Technology Services:						
Personal services						
Comp. tech. & GIS admin. (75%)	A1680.130	54,654	2,066	56,720	56,720	-
Asst computer tech	A1680.131	45,000	(2,066)	42,934	-	42,934

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
GIS supplies	A1680.401	4,000	-	4,000	3,228	772
Computer training	A1680.415	2,600	1,335	3,935	3,935	-
Telephone	A1680.420	38,000	1,646	39,646	39,646	-
Rental copy machines	A1680.439	27,000	-	27,000	26,698	302
Central computer - hardware	A1680.441	3,500	-	3,500	2,126	1,374
Central computer - software	A1680.442	42,000	(950)	41,050	37,708	3,342
Central computer - maintenance	A1680.443	5,000	-	5,000	4,978	22
Website	A1680.447	1,000	-	1,000	745	255
Information Technology Services total		<u>222,754</u>	<u>2,031</u>	<u>224,785</u>	<u>175,784</u>	<u>49,001</u>
Special Items:						
Contractual expenses						
Municipal association dues	A1910.406	4,500	191	4,691	4,691	-
First aid expenses	A1910.408	1,500	-	1,500	1,057	443
Unallocated insurance	A1910.431	280,000	(109,745)	170,255	170,255	-
Taxes and assess. on Town property	A1910.462	8,000	5,390	13,390	13,390	-
Judgments and claims	A1910.464	1,000	-	1,000	617	383
Erie County chargebacks	A1910.465	5,000	-	5,000	3,955	1,045
Contingent	A1910.480	100,000	(61,778)	38,222	-	38,222
Special Items total		<u>400,000</u>	<u>(165,942)</u>	<u>234,058</u>	<u>193,965</u>	<u>40,093</u>
Judgments and Claims (Risk Retention):						
Contractual expenses						
Judgments and claims	A1930.464	-	-	-	51,645	(51,645)
Judgments and Claims total:		<u>-</u>	<u>-</u>	<u>-</u>	<u>51,645</u>	<u>(51,645)</u>
General Government Support total		<u>2,673,674</u>	<u>(134,444)</u>	<u>2,539,230</u>	<u>2,119,926</u>	<u>419,304</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	16,106	3,563
Equipment						
Signs	A3310.215	8,000	-	8,000	5,814	2,186
Contractual expenses						
Electric	A3310.421	2,000	-	2,000	1,107	893
Signal maintenance	A3310.442	3,500	-	3,500	1,700	1,800
Repairs	A3310.443	8,000	-	8,000	4,403	3,597
Traffic Control total		<u>41,169</u>	<u>-</u>	<u>41,169</u>	<u>29,130</u>	<u>12,039</u>
Control of Animals:						
Personal services						
Salary of dog control officer	A3510.100	30,000	-	30,000	-	30,000
Salary of assist. dog control officer	A3510.111	9,631	-	9,631	-	9,631
Contractual expenses						
Other expenses	A3510.419	750	-	750	-	750
Nuisance animal control	A3510.420	1,750	-	1,750	-	1,750
Electric	A3510.421	1,500	-	1,500	-	1,500
Gas	A3510.422	3,600	-	3,600	-	3,600
Maintenance of vehicle	A3510.445	400	-	400	-	400
Animal hospital care	A3510.446	500	-	500	-	500
Building maintenance	A3510.448	500	-	500	-	500
Gasoline	A3510.475	2,500	-	2,500	-	2,500
Uniforms	A3510.480	500	-	500	-	500
Control of Animals total		<u>51,631</u>	<u>-</u>	<u>51,631</u>	<u>-</u>	<u>51,631</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		95,800	-	95,800	32,130	63,670
TRANSPORTATION						
Superintendent of Highways:						
Personal services						
Salary of superintendent	A5010.100	70,668	-	70,668	70,668	-
Salary - clerical	A5010.137	5,000	-	5,000	-	5,000
Equipment						
Tank and environmental expense	A5010.200	2,500	-	2,500	479	2,021
Other equipment	A5010.210	1,000	-	1,000	699	301
Contractual expenses						
Association dues	A5010.406	1,000	-	1,000	807	193
Other expenses	A5010.419	500	-	500	114	386
Internet telephone charge	A5010.420	8,003	-	8,003	7,464	539
Radio repair	A5010.440	1,900	-	1,900	911	989
Superintendent of Highways total		90,571	-	90,571	81,142	9,429
Highway Garage:						
Equipment						
Salt barn	A5132.200	1,000	-	1,000	776	224

(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	3,658	2,342
Gas	A5132.422	22,000	-	22,000	5,434	16,566
Water	A5132.423	1,500	2,850	4,350	4,121	229
Building maintenance	A5132.445	10,000	-	10,000	9,882	118
Highway Garage total		<u>40,500</u>	<u>2,850</u>	<u>43,350</u>	<u>23,871</u>	<u>19,479</u>
Transportation total		<u>131,071</u>	<u>2,850</u>	<u>133,921</u>	<u>105,013</u>	<u>28,908</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	46,841	(7)	46,834	46,834	-
Clerical - part-time	A7020.137	15,210	(7,708)	7,502	7,502	-
Salary - other recreation personnel	A7020.149	200,000	68,286	268,286	268,286	-
Equipment						
Office equipment	A7020.200	2,000	(1,026)	974	974	-
Playground equipment	A7020.201	4,000	(1,600)	2,400	2,400	-

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Arts and crafts supplies	A7020.402	3,500	(120)	3,380	3,380	-
Other expenses	A7020.419	2,000	36	2,036	2,036	-
Telephone	A7020.420	7,175	1,683	8,858	8,858	-
Electric	A7020.421	3,000	(1,028)	1,972	1,972	-
Gas	A7020.422	2,500	(1,001)	1,499	1,499	-
Field trips	A7020.428	13,500	1,627	15,127	15,127	-
Special events	A7020.433	27,000	5,244	32,244	32,244	-
Publishing	A7020.450	17,000	(1,733)	15,267	15,267	-
Training	A7020.459	2,500	(156)	2,344	2,344	-
Transportation	A7020.463	19,000	1,317	20,317	20,317	-
Building rentals	A7020.478	5,000	(2,450)	2,550	2,550	-
Supplies	A7020.480	19,000	(810)	18,190	18,190	-
Recreation review	A7020.486	480	-	480	-	480
Recreation Administration total		<u>457,896</u>	<u>60,554</u>	<u>518,450</u>	<u>517,970</u>	<u>480</u>
Parks and Playgrounds:						
Personal services						
Parks superintendent	A7110.100	11,363	-	11,363	11,363	-
Milestrip field maintenance	A7110.101	13,368	-	13,368	13,114	254
Milestrip field part time	A7110.102	5,000	-	5,000	-	5,000
Salary of laborers	A7110.144	333,878	-	333,878	289,994	43,884
Part-time help	A7110.149	50,000	-	50,000	34,816	15,184

(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	(1,081)	7,419	4,140	3,279
Recreation equipment	A7110.215	40,000	1,081	41,081	41,080	1
Tennis court	A7110.217	5,000	(5,000)	-	-	-
Lake water quality management	A7110.238	9,000	(3,300)	5,700	5,665	35
Contractual expenses						
Milestrip field supplies	A7110.400	1,500	4,542	6,042	6,042	-
Supplies	A7110.402	20,000	-	20,000	19,989	11
Clothing	A7110.407	2,100	-	2,100	2,100	-
Other	A7110.419	500	150	650	650	-
Electric	A7110.421	15,000	-	15,000	8,572	6,428
Gas	A7110.422	4,500	(541)	3,959	2,586	1,373
Water - ECWA and Village	A7110.423	9,500	8,299	17,799	17,799	-
Portable bathrooms	A7110.425	7,000	-	7,000	6,794	206
Parks trail maintenance	A7110.443	4,500	-	4,500	4,180	320
Vehicle repair and maintenance	A7110.445	6,500	-	6,500	6,448	52
Small equipment repair	A7110.446	6,000	-	6,000	5,986	14
Fencing	A7110.447	1,500	-	1,500	1,500	-
Fertilizer	A7110.448	2,000	-	2,000	2,000	-
Channel cleaning - Yates Park	A7110.449	15,000	-	15,000	15,000	-
Launching area repairs	A7110.450	200	-	200	60	140
Gasoline	A7110.475	16,538	-	16,538	16,538	-
Contracted mowing	A7110.477	19,000	2,000	21,000	21,000	-
Parks and Playgrounds total		<u>607,447</u>	<u>6,150</u>	<u>613,597</u>	<u>537,416</u>	<u>76,181</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Orchestra and Cultural:						
Contractual expenses						
Council of the Arts	A7270.451	5,000	-	5,000	5,000	-
Orchestra and Cultural total		5,000	-	5,000	5,000	-
Youth Board:						
Personal services						
Director	A7310.100	16,277	-	16,277	16,277	-
Contractual expenses						
Office supplies	A7310.400	1,000	-	1,000	-	1,000
Youth court	A7310.401	1,000	-	1,000	-	1,000
Other expenses	A7310.419	1,000	-	1,000	60	940
Youth Board total		19,277	-	19,277	16,337	2,940
Historian:						
Personal services						
Salary of historian	A7510.100	3,000	-	3,000	3,000	-
Contractual expenses						
Other expenses	A7510.419	-	-	-	1,151	(1,151)
Utility reimbursement	A7510.447	2,000	(2,000)	-	-	-
Historian total		5,000	(2,000)	3,000	4,151	(1,151)
Historic Preservation:						
Contractual expenses						
Other expenses	A7520.419	1,500	-	1,500	15,116	(13,616)
Historian total		1,500	-	1,500	15,116	(13,616)

(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	880	5,880	5,880	-
Celebrations total		5,500	880	6,380	6,380	-
Senior Citizens Program:						
Personal services						
Salaries	A7610.100	51,519	225	51,744	51,744	-
Part-time staff	A7610.139	28,348	(225)	28,123	24,056	4,067
Part-time staff	A7610.149	1,300	-	1,300	1,125	175
Equipment						
Equipment	A7610.200	10,000	-	10,000	3,063	6,937
Contractual expenses						
Group expenses	A7610.400	17,000	-	17,000	16,997	3
Senior citizens van	A7610.401	12,000	2,673	14,673	14,673	-
Meals on Wheels	A7610.408	3,000	-	3,000	3,000	-
Activity center supplies	A7610.409	4,000	-	4,000	1,756	2,244
Activity center operations	A7610.410	18,000	-	18,000	15,521	2,479
Other expenses	A7610.419	500	-	500	301	199
Telephone	A7610.420	6,500	981	7,481	7,481	-
Electric	A7610.421	9,000	(61)	8,939	6,082	2,857
Gas	A7610.422	6,000	(3,592)	2,408	2,408	-
Village water	A7610.423	350	-	350	279	71
Maintenance and Repairs	A.7610.445	6,000	-	6,000	2,164	3,836
Trophies and awards	A.7610.470	1,000	-	1,000	816	184
Senior Citizens Program total		174,517	1	174,518	151,466	23,052
Culture and Recreation total		1,276,137	65,585	1,341,722	1,253,836	87,886

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
HOME AND COMMUNITY SERVICES						
Brush & Weeds:						
Contractual expenses						
Contracted container hauling	A8160.410	3,500	737	4,237	4,237	-
Brush & Weeds Total		3,500	737	4,237	4,237	-
Drainage:						
Contractual expenses						
Townwide improvements	A8540.400	18,000	-	18,000	17,986	14
Drainage maintenance	A8540.448	12,000	-	12,000	11,927	73
WNY Coalition fee	A8540.449	1,500	-	1,500	-	1,500
Drainage total		31,500	-	31,500	29,913	1,587
Shade Trees and Beautification:						
Personal services						
Salaries	A8560.100	14,091	-	14,091	14,091	-
Tree planting labor	A8560.101	5,000	-	5,000	4,992	8
Contractual expenses						
Mileage reimbursement	A8560.412	500	-	500	-	500
Training	A8560.413	300	-	300	-	300
Beautification and spraying	A8560.417	5,000	-	5,000	4,889	111
Trees and supplies	A8560.419	15,000	-	15,000	5,339	9,661
Data collector and software	A8560.470	500	-	500	-	500
Tree and stump removal	A8560.471	10,000	-	10,000	2,844	7,156
Shade Trees And Beautification total		50,391	-	50,391	32,155	18,236

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Conservation Board:						
Personal services						
Board members (7)	A8730.100	6,555	-	6,555	6,555	-
Alt board member	A8730.101	-	900	900	900	-
Clerk - part-time	A8730.139	640	-	640	640	-
Contractual expenses						
Publications	A8730.450	150	-	150	75	75
Conservation Board Total		<u>7,345</u>	<u>900</u>	<u>8,245</u>	<u>8,170</u>	<u>75</u>
Home and Community Services Total		<u>92,736</u>	<u>1,637</u>	<u>94,373</u>	<u>74,475</u>	<u>19,898</u>
Employee Benefits:						
State retirement	A9010.810	485,060	(107,704)	377,356	358,315	19,041
Social security	A9030.812	163,490	152,960	316,450	156,283	160,167
Workers' compensation	A9040.813	35,000	129,658	164,658	164,658	-
Life insurance	A9045.815	3,670	-	3,670	3,280	390
Hospital and medical insurance	A9060.814	652,572	(1)	652,571	626,008	26,563
Flex plan	A9065.814	42,900	-	42,900	42,246	654
Insurance Waivers	A9065.817	4,800	-	4,800	4,800	-
Unemployment insurance	A9070.816	10,000	-	10,000	-	10,000
Dental insurance	A9080.818	38,850	-	38,850	32,516	6,334
Medicare	A9090.817	38,310	36,170	74,480	36,546	37,934
Employee Benefits total		<u>1,474,652</u>	<u>211,083</u>	<u>1,685,735</u>	<u>1,424,652</u>	<u>261,083</u>
DEBT SERVICE:						
BAN interest	A.9730.700	18,750	-	18,750	15,000	3,750
Debt service total		<u>18,750</u>	<u>-</u>	<u>18,750</u>	<u>15,000</u>	<u>3,750</u>
TOTAL EXPENDITURES		<u>5,763,120</u>	<u>146,711</u>	<u>5,909,831</u>	<u>5,025,332</u>	<u>884,499</u>

(continued)

(concluded)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
OTHER FINANCING USES						
Transfers Out:						
Transfer to Capital Projects - BAN	A.9730.600	100,000	95,000	195,000	195,000	-
Transfer to Capital Projects	A.9901.901	121,200	-	121,200	121,200	-
Transfer to Public Safety	A.9901.909	300,000	24,543	324,543	463,485	(138,942)
Transfer to Risk Retention	A.9902.901	<u>25,000</u>	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Operating Transfers Out Total		<u>546,200</u>	<u>119,543</u>	<u>665,743</u>	<u>779,685</u>	<u>(113,942)</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES						
		<u>\$ 6,309,320</u>	<u>\$ 266,254</u>	<u>\$ 6,575,574</u>	<u>\$ 5,805,017</u>	<u>\$ 770,557</u>

TOWN OF ORCHARD PARK, NEW YORK
General Fund
Schedule of Changes in Unassigned Fund Balance
Year Ended December 31, 2012

	<u>Total</u>	<u>Town - Outside Village</u>	<u>Unassigned</u>
UNASSIGNED FUND BALANCE, JANUARY 1	\$ 5,008,030	\$ 3,291,901	\$ 1,716,129
2012 Budgetary Performance:			
Net change in fund balance per final budget	(928,781)	-	(928,781)
Revenues in excess of final budget	638,122	307,967	330,155
Expenditures below authorized appropriations	<u>770,557</u>	<u>-</u>	<u>770,557</u>
Net change from budgetary performance	<u>479,898</u>	<u>307,967</u>	<u>171,931</u>
Net Change in Nonspendable Balances:			
Decrease in prepaid expenditures	158,688	-	158,688
Net Change in Restricted Balances:			
Increase in restricted for cemetery	(45)	-	(45)
Decrease in restricted for D.A.R.E.	24,543	-	24,543
Decrease in restricted for town historian	1,089	-	1,089
Decrease in restricted for historic survey	263	-	263
Net Change in Committed Balances:			
Increase in committed for insurance deductibles	25,442	-	25,442
Net Change in Assigned Balances:			
Increase in assigned for subsequent year's expenditures	(116,616)	(93,337)	(23,279)
Decrease in assigned for encumbrances	<u>16,294</u>	<u>-</u>	<u>16,294</u>
Net change from changes in reserves	<u>109,658</u>	<u>(93,337)</u>	<u>202,995</u>
TOTAL UNASSIGNED			
FUND BALANCE, DECEMBER 31	<u><u>\$ 5,597,586</u></u>	<u><u>\$ 3,506,531</u></u>	<u><u>\$ 2,091,055</u></u>

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TOWN OF ORCHARD PARK, NEW YORK
Public Safety Fund
Schedule of Revenues and Other Financing Sources—Budget and Actual
Year Ended December 31, 2012

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Real property taxes	PS1001	\$ 4,554,880	\$ -	\$ 4,554,880	\$ 4,554,880	\$ -
Total real property taxes		<u>4,554,880</u>	<u>-</u>	<u>4,554,880</u>	<u>4,554,880</u>	<u>-</u>
Departmental income:						
Avoidable Alarm Fees	PS1520.1	-	-	-	1,650	1,650
Police Dept. Fees	PS1520.2	-	-	-	2,093	2,093
Service Fees For Events	PS1520.3	-	-	-	3,096	3,096
Redemption Fees..	PS1520.4	-	-	-	200	200
Dog Control Fees	PS1550	-	-	-	10	10
Dog Control Late Fees	PS1550.1	-	-	-	5,282	5,282
School resource officer	PS2301	-	-	-	28,535	28,535
Total departmental income		<u>-</u>	<u>-</u>	<u>-</u>	<u>40,866</u>	<u>40,866</u>
Use of money and property:						
Interest and earnings	PS2401	-	-	-	4,901	4,901
Total use of money and property		<u>-</u>	<u>-</u>	<u>-</u>	<u>4,901</u>	<u>4,901</u>
Fines and forfeitures:						
Fines and forfeited bail	PS2610	240,000	-	240,000	208,822	(31,178)
Total fines and forfeitures		<u>240,000</u>	<u>-</u>	<u>240,000</u>	<u>208,822</u>	<u>(31,178)</u>

(continued)

(concluded)

<u>Account Name</u>	<u>Account Code</u>	<u>Original Estimated Revenue</u>	<u>Transfers</u>	<u>Adjusted Estimated Revenue</u>	<u>Revenue</u>	<u>Variance with Final Budget</u>
Miscellaneous:						
Gift and donations - DARE	PS2705	<u>-</u>	<u>7,121</u>	<u>7,121</u>	<u>12,729</u>	<u>5,608</u>
Total miscellaneous		<u>-</u>	<u>7,121</u>	<u>7,121</u>	<u>12,729</u>	<u>5,608</u>
State aid:						
Contractual DWI aid	PS3090	15,000	-	15,000	24,387	9,387
Court Assisted Program	PS3330	-	2,667	2,667	2,667	-
Buckle-Up New York grant	PS3390	3,000	-	3,000	1,890	(1,110)
Step grant	PS3391	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,104</u>	<u>4,104</u>
Total state aid		<u>18,000</u>	<u>2,667</u>	<u>20,667</u>	<u>33,048</u>	<u>12,381</u>
TOTAL REVENUES		<u>\$ 4,812,880</u>	<u>\$ 9,788</u>	<u>\$ 4,822,668</u>	<u>\$ 4,855,246</u>	<u>\$ 32,578</u>
OTHER FINANCING SOURCES						
Transfers In:						
Transfers from General Fund	PS5031	<u>300,000</u>	<u>-</u>	<u>300,000</u>	<u>463,485</u>	<u>163,485</u>
Operating Transfers In Total		<u>300,000</u>	<u>-</u>	<u>300,000</u>	<u>463,485</u>	<u>163,485</u>
TOTAL REVENUES AND						
OTHER FINANCING SOURCES		<u>\$ 5,112,880</u>	<u>\$ 9,788</u>	<u>\$ 5,122,668</u>	<u>\$ 5,318,731</u>	<u>\$ 196,063</u>

TOWN OF ORCHARD PARK, NEW YORK
Public Safety Fund
Schedule of Expenditures—Budget and Actual
Year Ended December 31, 2012

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
GENERAL GOVERNMENT SUPPORT						
Town Justice:						
Personal services						
Salary of justices	PS1110.100	\$ 67,314	\$ -	\$ 67,314	\$ 67,314	\$ -
Part-time court officers	PS1110.135	50,000	(50,000)	-	-	-
Salaries - clerical	PS1110.137	79,061	1,505	80,566	80,566	-
Equipment						
Office equipment	PS1110.200	1,000	(160)	840	840	-
Contractual expenses						
Other expenses	PS1110.419	1,000	457	1,457	1,457	-
Law books	PS1110.420	1,000	(762)	238	238	-
Equipment maintenance	PS1110.445	800	380	1,180	1,180	-
Court reporter	PS1110.449	1,000	(312)	688	688	-
Court assistance program	PS1110.462	-	2,362	2,362	2,362	-
Town Justice Total		<u>201,175</u>	<u>(46,530)</u>	<u>154,645</u>	<u>154,645</u>	<u>-</u>
Police						
Contractual expenses						
First aid	PS1910.408	<u>-</u>	<u>105</u>	<u>105</u>	<u>105</u>	<u>-</u>
Police total:		<u>-</u>	<u>105</u>	<u>105</u>	<u>105</u>	<u>-</u>
General Government Support total		<u>201,175</u>	<u>(46,425)</u>	<u>154,750</u>	<u>154,750</u>	<u>-</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
EDUCATION						
D.A.R.E. Program:						
Contractual expenses						
Program supplies	PS2989.419	2,000	7,121	9,121	9,121	-
Education total		2,000	7,121	9,121	9,121	-
PUBLIC SAFETY						
Police:						
Personal services						
Salary of police	PS3120.100	2,185,690	82,470	2,268,160	2,268,182	(22)
Personal services	PS3120.101	4,500	(394)	4,106	4,106	-
Traffic safety grant	PS3120.102	4,500	(2,800)	1,700	1,700	-
Police - court time	PS3120.103	20,000	767	20,767	20,767	-
Civilian dispatcher	PS3120.104	71,287	24	71,311	71,311	-
Police - stop DWI	PS3120.105	-	1,046	1,046	1,046	-
Police - buybacks and holidays	PS3120.106	120,000	35,017	155,017	155,017	-
Police - holiday stipend	PS3120.107	-	87,000	87,000	87,000	-
Police - signing stipend	PS3120.108	-	27,600	27,600	27,600	-
Police - salary for training	PS3120.109	-	18,396	18,396	18,396	-
Salary of bingo inspector	PS3120.110	1,667	-	1,667	1,667	-
Police overtime	PS3120.111	-	129,219	129,219	130,341	(1,122)
School resource officer	PS3120.112	-	20,030	20,030	20,030	-
Metal detector	PS3120.135	-	10,172	10,172	10,172	-
Salary of clerical personnel	PS3120.137	73,698	136	73,834	73,834	-

(continued)

Account Name	Account Code	Original	Transfers	Adjusted	Expenditures	Variance
		Budget		Budget		with
		Appropriation		Appropriation		Final Budget
Equipment						
Patrol cars	PS3120.215	66,000	(4,372)	61,628	61,628	-
Other equipment	PS3120.225	10,000	(8,441)	1,559	1,559	-
Contractual expenses						
Police Supplies	PS3120.401	7,500	(635)	6,865	6,865	-
Metal detector	PS3120.402	-	2,680	2,680	2,680	-
Uniform allowance	PS3120.407	30,000	(2,911)	27,089	27,089	-
Ammunition - range fees	PS3120.409	11,000	3,407	14,407	14,407	-
Mileage reimbursement	PS3120.412	500	(66)	434	434	-
Travel and conference	PS3120.413	1,000	(124)	876	876	-
Training aids	PS3120.414	1,000	(720)	280	280	-
Other expenses	PS3120.418	1,000	(100)	900	900	-
Union contract travel	PS3120.419	1,200	(289)	911	911	-
Equipment repairs	PS3120.443	20,000	206	20,206	20,206	-
Small equipment repairs	PS3120.449	10,000	(4,473)	5,527	5,527	-
Insurance deductible	PS3120.451	3,000	2,385	5,385	5,385	-
Gasoline	PS3120.475	75,000	(4,051)	70,949	70,949	-
Police total		<u>2,718,542</u>	<u>391,179</u>	<u>3,109,721</u>	<u>3,110,865</u>	<u>(1,144)</u>
Control of Animals:						
Personal services						
Salary of dog control officer	PS3510.100	-	15,006	15,006	31,048	(16,042)
Salary of assist. dog control officer	PS3510.111	-	2,327	2,327	4,617	(2,290)

(continued)

Account Name	Account Code	Original Budget		Adjusted Budget		(concluded)
		Appropriation	Transfers	Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Other expenses	PS3510.419	-	302	302	408	(106)
Nuisance animal control	PS3510.420	-	705	705	705	-
Electric	PS3510.421	-	438	438	765	(327)
Gas	PS3510.422	-	1,153	1,153	2,383	(1,230)
Animal hospital care	PS3510.446	-	136	136	204	(68)
Gasoline	PS3510.475	-	500	500	749	(249)
Control of Animals total		-	20,567	20,567	40,879	(20,312)
Public Safety total		2,718,542	411,746	3,130,288	3,151,744	(21,456)
Employee Benefits:						
State retirement	PS9010.810	62,820	(7,549)	55,271	55,271	-
Police retirement	PS9015.811	765,314	(122,272)	643,042	643,042	-
Social security	PS9030.812	166,030	185,075	351,105	186,212	164,893
Workers' compensation	PS9040.813	82,000	(19,045)	62,955	59,114	3,841
Life insurance	PS9045.815	4,030	-	4,030	4,004	26
Hospital and medical insurance	PS9060.814	984,379	(229,318)	755,061	691,614	63,447
Flex plan	PS9065.814	41,580	8,258	49,838	49,838	-
Insurance Waivers	PS9065.817	9,600	(2,200)	7,400	7,400	-
Dental insurance	PS9080.818	36,580	-	36,580	35,443	1,137
Medicare	PS9090.817	38,830	43,520	82,350	43,786	38,564
Employee Benefits total		2,191,163	(143,531)	2,047,632	1,775,724	271,908
TOTAL EXPENDITURES		\$ 5,112,880	\$ 228,911	\$ 5,341,791	\$ 5,091,339	\$ 250,452

TOWN OF ORCHARD PARK, NEW YORK
Highway Fund
Schedule of Revenues—Budget and Actual
Year Ended December 31, 2012

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
REVENUES:						
Real property taxes	DA1001	\$ 3,447,624	\$ -	\$ 3,447,624	\$ 3,447,624	\$ -
Non property tax distribution by County	DA1120	210,000	-	210,000	210,000	-
Intergovernmental charges:						
Services for other governments	DA2300	91,670	-	91,670	99,402	7,732
Use of money and property:						
Interest earnings	DA2401	4,000	-	4,000	5,798	1,798
Miscellaneous:						
Sale of Culvert Pipe	DA2655	-	-	-	6,059	6,059
Sale of equipment	DA2665	-	33,442	33,442	37,908	4,466
Refund of prior year expenditures	DA2701	-	-	-	8,142	8,142
Other unclassified revenue	DA2770	3,000	-	3,000	1,500	(1,500)
Miscellaneous total		3,000	33,442	36,442	53,609	17,167
State aid:						
C.H.I.P.S. Program	DA3501	121,855	71	121,926	121,968	42
State aid total		121,855	71	121,926	121,968	42
TOTAL REVENUES		\$ 3,878,149	\$ 33,513	\$ 3,911,662	\$ 3,938,401	\$ 26,739

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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, 2012

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
GENERAL GOVERNMENT SUPPORT:						
Special items:						
Contractual expenses						
Drug and alcohol testing	DA.1910.407	\$ 2,800	\$ -	\$ 2,800	\$ 832	\$ 1,968
First aid expenses	DA.1910.408	2,000	-	2,000	1,574	426
Safety training	DA.1910.409	500	-	500	100	400
Unallocated insurance	DA.1910.431	60,000	-	60,000	36,483	23,517
Erie County chargebacks	DA.1910.465	2,000	-	2,000	785	1,215
General Government Support total		<u>67,300</u>	<u>-</u>	<u>67,300</u>	<u>39,774</u>	<u>27,526</u>
TRANSPORTATION:						
General repairs:						
Personal services						
Salary - laborers	DA.5110.144	831,592	-	831,592	885,427	(53,835)
Salary - part-time labor	DA.5110.149	24,000	-	24,000	-	24,000
Contractual expenses						
Clothing allowance	DA.5110.407	12,500	2,400	14,900	14,869	31
Fuel, oil, anti-freeze	DA.5110.416	112,000	-	112,000	102,041	9,959
Telephone	DA.5110.420	8,600	-	8,600	1,096	7,504
Equipment rental	DA.5110.440	30,000	-	30,000	28,935	1,065
Erie County chargebacks	DA.5110.464	100	-	100	-	100
Stone and gravel and road oil	DA.5110.472	341,700	-	341,700	249,164	92,536
Ready mix, manhole covers	DA.5110.473	15,000	-	15,000	13,496	1,504
Culvert pipe	DA.5110.474	15,000	(9,900)	5,100	5,069	31
General repairs total		<u>1,390,492</u>	<u>(7,500)</u>	<u>1,382,992</u>	<u>1,300,097</u>	<u>82,895</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Improvement program:						
Capital outlay						
Permanent improvements	DA.5112.200	<u>121,896</u>	<u>72</u>	<u>121,968</u>	<u>121,968</u>	<u>-</u>
Improvement program total		<u>121,896</u>	<u>72</u>	<u>121,968</u>	<u>121,968</u>	<u>-</u>
Bridges:						
Personal services						
Laborers - part-time	DA.5120.149	<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>-</u>	<u>7,000</u>
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	131,520	(2,253)
Equipment						
Highway equipment	DA.5130.200	100,000	40,942	140,942	140,882	60
Contractual expenses						
Tool and clothing allowance	DA.5130.407	2,100	-	2,100	2,100	-
Other expenses	DA.5130.419	<u>95,000</u>	<u>-</u>	<u>95,000</u>	<u>94,367</u>	<u>633</u>
Machinery total		<u>326,367</u>	<u>40,942</u>	<u>367,309</u>	<u>368,869</u>	<u>(1,560)</u>
Miscellaneous:						
Personal services						
Salary - laborers	DA.5140.144	133,049	13,711	146,760	132,441	14,319
Contractual expenses						
Supplies	DA.5140.402	2,500	-	2,500	16,211	(13,711)
Fuel, oil and anti-freeze	DA.5140.416	48,000	(13,711)	34,289	23,339	10,950
Other expenses	DA.5140.419	3,000	-	3,000	2,889	111
Animal remains removal	DA.5140.420	<u>2,800</u>	<u>-</u>	<u>2,800</u>	<u>1,680</u>	<u>1,120</u>
Miscellaneous Total		<u>189,349</u>	<u>-</u>	<u>189,349</u>	<u>176,560</u>	<u>12,789</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Snow Removal:						
Personal services						
Salary - laborers	DA.5142.144	381,520	-	381,520	309,737	71,783
Contractual expenses						
Supplies	DA.5142.402	170,000	-	170,000	121,126	48,874
Other expenses	DA.5142.419	2,500	-	2,500	1,300	1,200
Snow Removal total		<u>554,020</u>	<u>-</u>	<u>554,020</u>	<u>432,163</u>	<u>121,857</u>
Transportation total		<u>2,589,124</u>	<u>33,514</u>	<u>2,622,638</u>	<u>2,399,657</u>	<u>222,981</u>
EMPLOYEE BENEFITS:						
State retirement	DA.9010.810	176,000	76,270	252,270	252,270	-
Social security	DA.9030.812	96,210	-	96,210	91,549	4,661
Workers' compensation	DA.9040.813	80,000	-	80,000	19,403	60,597
Life insurance	DA.9045.815	1,180	4	1,184	1,184	-
Hospital and medical insurance	DA.9060.814	350,560	(79,894)	270,666	252,828	17,838
Flex plan	DA.9065.814	26,520	3,619	30,139	30,139	-
Dental insurance	DA.9080.818	26,210	-	26,210	22,697	3,513
Medicare	DA.9090.817	22,500	-	22,500	21,411	1,089
Employee benefits total		<u>779,180</u>	<u>(1)</u>	<u>779,179</u>	<u>691,481</u>	<u>87,698</u>
DEBT SERVICE:						
BAN interest	DA.9730.700	37,250	-	37,250	29,800	7,450
Debt service total		<u>37,250</u>	<u>-</u>	<u>37,250</u>	<u>29,800</u>	<u>7,450</u>
Total expenditures		<u>3,472,854</u>	<u>33,513</u>	<u>3,506,367</u>	<u>3,160,712</u>	<u>345,655</u>

(continued)

(concluded)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
OTHER FINANCING USES:						
Operating transfer out:						
Transfer to capital projects - BAN	DA.9730.600	210,000	-	210,000	150,000	60,000
Transfer to Debt Service - Baker Bridge	DA.9901.901	47,610	-	47,610	47,609	1
Transfer to Debt Service - Baker Road	DA.9901.902	235,813	-	235,813	235,813	-
Transfer to Debt Service - South Lane	DA.9901.903	75,385	-	75,385	75,384	1
Transfer to equipment reserve	DA.9950.900	10,000	-	10,000	10,000	-
Total transfers		<u>578,808</u>	<u>-</u>	<u>578,808</u>	<u>518,806</u>	<u>60,002</u>
TOTAL EXPENDITURES AND						
OTHER FINANCING USES		<u>\$ 4,051,662</u>	<u>\$ 33,513</u>	<u>\$ 4,085,175</u>	<u>\$ 3,679,518</u>	<u>\$ 405,657</u>

TOWN OF ORCHARD PARK, NEW YORK
Sewer Districts Fund
Combining Balance Sheet—By District
December 31, 2012

	Assets		Liabilities		Fund Balances		Total Liabilities and Fund Balances (deficit)	
	Cash (overdraft)	Total Assets	Accounts Payable	Total Liabilities	Assigned			
					Subs. Year's Expenditures	Sewer Districts		
Sewer Districts								
# 2	\$ 49,828	\$ 49,828	\$ -	\$ 12	\$ 5,000	\$ 44,816	\$ 49,816	\$ 49,828
# 3	124,483	124,483	-	20	20,000	104,463	124,463	124,483
# 4	6,794	6,794	-	14	2,000	4,780	6,780	6,794
# 5	52,833	52,833	-	11	1,700	51,122	52,822	52,833
# 6	8,383	8,383	-	3	1,000	7,380	8,380	8,383
# 7	7,868	7,868	-	13	2,000	5,855	7,855	7,868
# 8	67,702	67,702	-	71	7,800	59,831	67,631	67,702
# 9	3,704	3,704	-	14	400	3,290	3,690	3,704
# 10	13,237	13,237	-	5	1,150	12,082	13,232	13,237
# 11	37,649	37,649	-	22	2,900	34,727	37,627	37,649
# 11 Ext. 1	18,418	18,418	-	108	2,400	15,910	18,310	18,418
# 12	28,862	28,862	-	23	1,900	26,939	28,839	28,862
# 13	94,416	94,416	-	15	2,120	92,281	94,401	94,416
# 13 Ext. 1	7,673	7,673	-	1	180	7,492	7,672	7,673
# 13 Ext. 2	6,435	6,435	-	2	240	6,193	6,433	6,435
# 13 Ext. 3	(713)	(713)	-	17	-	(730)	(730)	(713)
# 14	11,739	11,739	-	11	1,700	10,028	11,728	11,739
# 15	54,231	54,231	-	10	1,850	52,371	54,221	54,231
# 16	8,220	8,220	-	16	1,600	6,604	8,204	8,220
# 17	22,049	22,049	-	2	-	22,047	22,047	22,049
# 18	2,696,737	2,696,737	4,051	9,112	570,000	2,117,625	2,687,625	2,696,737
# 19	86,114	86,114	-	70	8,000	78,044	86,044	86,114
#20	64,414	64,414	-	60	5,800	58,554	64,354	64,414
Total	<u>\$ 3,471,076</u>	<u>\$ 3,471,076</u>	<u>\$ 4,051</u>	<u>\$ 9,632</u>	<u>\$ 639,740</u>	<u>\$ 2,821,704</u>	<u>\$ 3,461,444</u>	<u>\$ 3,471,076</u>

TOWN OF ORCHARD PARK, NEW YORK
Sewer Districts Fund
Schedule of Revenues—Budget and Actual—By District
Year Ended December 31, 2012

Sewer Districts	Revenues						Total Revenues	Variance with Final Budget
	Adjusted	Real	Service	Interest	Miscell-			
	Estimated	Property	and	Earnings	aneous			
	Taxes	Other Fees						
# 2	\$ 18,169	\$ 18,169	\$ -	\$ 162	\$ 16	\$ 18,347	\$ 178	
# 3	26,758	26,758	-	395	38	27,191	433	
# 4	9,956	9,956	-	26	2	9,984	28	
# 5	1,561	1,561	-	166	16	1,743	182	
# 6	3,979	3,979	-	27	3	4,009	30	
# 7	11,255	11,255	-	29	3	11,287	32	
# 8	83,719	83,719	-	216	21	83,956	237	
# 9	17,439	17,439	-	9	1	17,449	10	
# 10	5,834	5,834	-	42	4	5,880	46	
# 11	22,462	22,462	-	123	12	22,597	135	
# 11 Ext. 1	97,763	97,763	-	60	6	97,829	66	
# 12	19,325	19,325	-	92	9	19,426	101	
# 13	45	45	-	298	29	372	327	
# 13 Ext. 1	4	4	-	24	2	30	26	
# 13 Ext. 2	1,947	1,947	-	19	2	1,968	21	
# 13 Ext. 3	10,704	10,704	-	-	-	10,704	-	
# 14	2,821	2,821	-	47	5	2,873	52	
# 15	1,807	1,807	-	172	16	1,995	188	
# 16	13,682	13,682	-	127	12	13,821	139	
# 17	10,121	10,121	-	73	7	10,201	80	
# 18	367,702	359,449	20,675	8,350	802	389,276	21,574	
# 19	8,158	8,158	-	257	25	8,440	282	
#20	40,797	40,797	-	185	18	41,000	203	
Total	<u>\$ 776,008</u>	<u>\$ 767,755</u>	<u>\$ 20,675</u>	<u>\$ 10,899</u>	<u>\$ 1,049</u>	<u>\$ 800,378</u>	<u>\$ 24,370</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, 2012

	Adjusted Budget	Expenditures and Other Financing Uses					Total Expenditures and Other Fin. Uses	Variance with Final Budget
		Personal Services	Equipment	Contractual Expenses	Employee Benefits	Transfers Out		
Sewer Districts								
# 2	\$ 23,369	\$ 469	\$ 8	\$ 20,021	\$ 143	\$ 59	\$ 20,700	\$ 2,669
# 3	44,358	827	15	27,525	251	105	28,723	15,635
# 4	11,956	582	10	10,323	177	74	11,166	790
# 5	3,061	418	8	1,437	127	53	2,043	1,018
# 6	4,979	134	2	3,996	40	17	4,189	790
# 7	13,255	522	9	11,680	159	66	12,436	819
# 8	91,719	2,876	52	81,106	875	363	85,272	6,447
# 9	17,939	572	10	16,085	174	72	16,913	1,026
# 10	7,034	203	4	5,816	62	26	6,111	923
# 11	25,362	864	16	23,072	264	109	24,325	1,037
# 11 Ext. 1	100,163	4,364	78	92,300	1,329	552	98,623	1,540
# 12	21,125	929	17	18,834	283	117	20,180	945
# 13	1,898	608	11	90	185	77	971	927
# 13 Ext. 1	172	43	1	7	13	6	70	102
# 13 Ext. 2	2,147	90	2	1,661	27	11	1,791	356
# 13 Ext. 3	10,504	703	13	9,388	214	89	10,407	97
# 14	4,421	445	8	2,720	136	56	3,365	1,056
# 15	3,507	385	7	1,732	118	49	2,291	1,216
# 16	15,182	638	11	25,272	193	80	26,194	(11,012)
# 17	10,121	70	1	6,129	21	9	6,230	3,891
# 18	679,702	205,380	3,686	60,828	62,515	25,964	358,373	321,329
# 19	15,158	2,838	51	421	864	359	4,533	10,625
#20	45,797	2,465	44	32,250	750	312	35,821	9,976
Total	\$ 1,152,929	\$ 226,425	\$ 4,064	\$ 452,693	\$ 68,920	\$ 28,625	\$ 780,727	\$ 372,202

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TOWN OF ORCHARD PARK, NEW YORK
Sewer Districts Fund
Schedule Changes in Fund Balances (Deficit)—By District
Year Ended December 31, 2012

Sewer Districts	Fund Balances (Deficit) 1-1-12	Add:	Less:	Fund Balances (Deficit) 12-31-12
		Revenues and Other Financing Sources	Expenditures and Other Financing Uses	
# 2	\$ 52,169	\$ 18,347	\$ 20,700	\$ 49,816
# 3	125,995	27,191	28,723	124,463
# 4	7,962	9,984	11,166	6,780
# 5	53,122	1,743	2,043	52,822
# 6	8,560	4,009	4,189	8,380
# 7	9,004	11,287	12,436	7,855
# 8	68,947	83,956	85,272	67,631
# 9	3,154	17,449	16,913	3,690
# 10	13,463	5,880	6,111	13,232
# 11	39,355	22,597	24,325	37,627
# 11 Ext. 1	19,104	97,829	98,623	18,310
# 12	29,593	19,426	20,180	28,839
# 13	95,000	372	971	94,401
# 13 Ext. 1	7,712	30	70	7,672
# 13 Ext. 2	6,256	1,968	1,791	6,433
# 13 Ext. 3	(1,027)	10,704	10,407	(730)
# 14	12,220	2,873	3,365	11,728
# 15	54,517	1,995	2,291	54,221
# 16	20,577	13,821	26,194	8,204
# 17	18,076	10,201	6,230	22,047
# 18	2,656,722	389,276	358,373	2,687,625
# 19	82,137	8,440	4,533	86,044
#20	59,175	41,000	35,821	64,354
Total	\$ 3,441,793	\$ 800,378	\$ 780,727	\$ 3,461,444

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Combining Balance Sheet—By District
December 31, 2012

Water Districts	Assets				Liabilities		
	Cash (overdraft)	Accounts Receivable	Prepaid Expenses	Total Assets	Accrued Liabilities	Accounts Payable	Total Liabilities
# 1	\$ 44,778	\$ -	\$ -	\$ 44,778	\$ 107	\$ 348	\$ 455
# 2	4,207	-	-	4,207	51	134	185
# 3	9,528	-	-	9,528	38	241	279
# 3 Ext. 1	2,769	-	-	2,769	9	13	22
# 3 Ext. 2	698	-	-	698	2	13	15
# 3 Ext. 3	2,174	-	-	2,174	2	13	15
# 4	164,620	-	-	164,620	255	1,179	1,434
# 4 Ext. 1	135,944	-	-	135,944	122	-	122
# 6	80,711	-	-	80,711	191	884	1,075
# 6 Ext. 1	405	-	-	405	-	-	-
# 6 Ext. 2	5,693	-	-	5,693	2	13	15
# 6 Ext. 3	13,938	-	-	13,938	18	80	98
# 6 Ext. 4	36,077	-	-	36,077	18	40	58
# 6 Ext. 5	39,908	-	-	39,908	14	94	108
# 6 Ext. 6	425	-	-	425	-	-	-
# 7	884	-	-	884	10	13	23
# 8	333,979	-	-	333,979	285	961	1,246
# 8 Ext. 1	12,794	-	-	12,794	12	27	39
# 8 Ext. 2	63,278	-	-	63,278	37	137	174
# 8 Ext. 3	14,083	-	-	14,083	2	-	2
# 8 Ext. 4	(64)	-	-	(64)	-	-	-
# 9	153,362	-	-	153,362	85	255	340
# 9 Ext. 1	14,570	-	-	14,570	17	27	44
# 9 Ext. 2	64,734	-	-	64,734	40	121	161
# 9 Ext. 3	5,822	-	-	5,822	2	-	2
# 9 Ext. 4	8,416	-	-	8,416	68	134	202
# 10	13,429	-	-	13,429	71	295	366
# 11	25,633	-	-	25,633	31	94	125
# 12	15,126	-	-	15,126	19	121	140
# 13	6,518	-	-	6,518	28	415	443
# 13 Ext. 1	7,495	-	-	7,495	101	-	101
# 14	5,752	-	-	5,752	16	67	83
# 15	145,123	-	-	145,123	1,382	4,515	5,897
# 17	336,385	3,272	7,242	346,899	6,844	10,176	17,020
# 17 Ext. 1	7,401	-	-	7,401	47	84	131
# 17 Ext. 2	26,984	-	-	26,984	70	275	345
#17 Ext. 3	1,003	-	-	1,003	4	60	64
# 18	8,078	-	-	8,078	13	27	40
# 19	20,718	-	-	20,718	125	362	487
# 19 Ext. 1	5,092	-	-	5,092	-	-	-
# 20	33,465	-	-	33,465	6	27	33
# 21	24,241	-	-	24,241	2	13	15
Total	\$ 1,896,176	\$ 3,272	\$ 7,242	\$ 1,906,690	\$ 10,146	\$ 21,258	\$ 31,404

(continued)

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Combining Balance Sheet—By District
December 31, 2012

(concluded)

Water Districts	Fund Balance			Total Fund Balances (Deficit)	Total Liabilities and Fund Balances (Deficit)
	Nonspendable	Assigned			
	Prepaid Expenses	Subs. Year's Expenditures	Water Districts		
# 1	\$ -	\$ 1,000	\$ 43,323	\$ 44,323	\$ 44,778
# 2	-	200	3,822	4,022	4,207
# 3	-	600	8,649	9,249	9,528
# 3 Ext. 1	-	60	2,687	2,747	2,769
# 3 Ext. 2	-	38	645	683	698
# 3 Ext. 3	-	130	2,029	2,159	2,174
# 4	-	11,000	152,186	163,186	164,620
# 4 Ext. 1	-	11,000	124,822	135,822	135,944
# 6	-	14,500	65,136	79,636	80,711
# 6 Ext. 1	-	-	405	405	405
# 6 Ext. 2	-	386	5,292	5,678	5,693
# 6 Ext. 3	-	2,300	11,540	13,840	13,938
# 6 Ext. 4	-	2,700	33,319	36,019	36,077
# 6 Ext. 5	-	2,600	37,200	39,800	39,908
# 6 Ext. 6	-	-	425	425	425
# 7	-	490	371	861	884
# 8	-	12,000	320,733	332,733	333,979
# 8 Ext. 1	-	500	12,255	12,755	12,794
# 8 Ext. 2	-	5,000	58,104	63,104	63,278
# 8 Ext. 3	-	485	13,596	14,081	14,083
# 8 Ext. 4	-	-	(64)	(64)	(64)
# 9	-	11,400	141,622	153,022	153,362
# 9 Ext. 1	-	1,560	12,966	14,526	14,570
# 9 Ext. 2	-	4,300	60,273	64,573	64,734
# 9 Ext. 3	-	520	5,300	5,820	5,822
# 9 Ext. 4	-	1,500	6,714	8,214	8,416
# 10	-	2,500	10,563	13,063	13,429
# 11	-	2,700	22,808	25,508	25,633
# 12	-	3,250	11,736	14,986	15,126
# 13	-	700	5,375	6,075	6,518
# 13 Ext. 1	-	900	6,494	7,394	7,495
# 14	-	500	5,169	5,669	5,752
# 15	-	22,000	117,226	139,226	145,123
# 17	7,242	55,000	267,637	329,879	346,899
# 17 Ext. 1	-	600	6,670	7,270	7,401
# 17 Ext. 2	-	2,500	24,139	26,639	26,984
# 17 Ext. 3	-	-	939	939	1,003
# 18	-	1,800	6,238	8,038	8,078
# 19	-	1,400	18,831	20,231	20,718
# 19 Ext. 1	-	100	4,992	5,092	5,092
# 20	-	1,360	32,072	33,432	33,465
# 21	-	820	23,406	24,226	24,241
Total	\$ 7,242	\$ 180,399	\$ 1,687,645	\$ 1,875,286	\$ 1,906,690

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Schedule of Revenues—Budget and Actual—By District
Year Ended December 31, 2012

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	\$ 28,443	\$ 28,443	\$ -	\$ -	\$ 113	\$ 11	\$ 28,567	\$ 124
# 2	10,628	10,628	-	-	8	1	10,637	9
# 3	8,912	8,912	-	-	28	3	8,943	31
# 3 Ext. 1	1,467	1,467	-	-	9	1	1,477	10
# 3 Ext. 2	416	416	-	-	3	-	419	3
# 3 Ext. 3	459	459	-	-	7	1	467	8
# 4	44,747	44,747	-	-	535	51	45,333	586
# 4 Ext. 1	8,194	8,194	-	-	455	44	8,693	499
# 6	30,703	30,413	-	290	276	27	31,006	303
# 6 Ext. 1	233	233	-	-	1	-	234	1
# 6 Ext. 2	342	342	-	-	19	2	363	21
# 6 Ext. 3	1,193	1,193	-	-	52	5	1,250	57
# 6 Ext. 4	1,819	1,819	-	-	117	11	1,947	128
# 6 Ext. 5	2,037	2,037	-	-	129	12	2,178	141
# 6 Ext. 6	100	100	-	-	1	-	101	1
# 7	1,112	1,112	-	-	5	-	1,117	5
# 8	47,949	47,949	-	-	1,059	102	49,110	1,161
# 8 Ext. 1	2,153	2,153	-	-	40	4	2,197	44
# 8 Ext. 2	3,197	3,197	-	-	210	20	3,427	230
# 8 Ext. 3	223	223	-	-	45	4	272	49
# 8 Ext. 4	-	-	-	-	-	-	-	-
# 9	8,202	8,202	-	-	501	48	8,751	549
# 9 Ext. 1	2,482	2,482	-	-	47	4	2,533	51
# 9 Ext. 2	6,503	6,403	-	100	204	20	6,727	224
# 9 Ext. 3	179	179	-	-	20	2	201	22
# 9 Ext. 4	11,543	11,543	-	-	26	3	11,572	29
# 10	12,820	12,820	-	-	46	4	12,870	50
# 11	4,959	4,959	-	-	82	8	5,049	90
# 12	1,889	1,889	-	-	55	5	1,949	60
# 13	5,267	5,267	-	-	21	2	5,290	23
# 13 Ext. 1	18,904	18,904	-	-	22	2	18,928	24
# 14	3,082	3,082	-	-	18	2	3,102	20
# 15	252,957	252,957	6,496	-	440	42	259,935	6,978
# 17	329,947	329,947	3,667	-	1,063	102	334,779	4,832
# 17 Ext. 1	8,229	8,229	-	-	22	2	8,253	24
# 17 Ext. 2	16,547	16,547	-	-	81	8	16,636	89
# 17 Ext. 3	10,079	10,079	-	-	2	-	10,081	2
# 18	1,010	1,010	-	-	28	3	1,041	31
# 19	23,570	18,198	230	5,272	61	6	23,767	197
# 19 Ext. 1	9,529	9,529	-	-	16	2	9,547	18
# 20	559	559	-	-	107	10	676	117
# 21	454	454	-	-	77	7	538	84
Total	\$ 923,038	\$ 917,276	\$ 10,393	\$ 5,662	\$ 6,051	\$ 581	\$ 939,963	\$ 16,925

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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, 2012

Water Districts	Adjusted Budget	Expenditures			
		Personal Services	Equipment	Contractual Expenses	Employee Benefits
# 1	\$ 28,443	\$ 4,314	\$ 77	\$ 4,739	\$ 1,314
# 2	10,628	2,061	37	1,858	628
# 3	9,212	1,514	27	3,080	461
# 3 Ext. 1	1,467	336	6	200	103
# 3 Ext. 2	446	72	1	171	22
# 3 Ext. 3	569	105	2	175	32
# 4	53,747	10,360	186	15,530	3,153
# 4 Ext. 1	19,194	4,940	89	601	1,504
# 6	44,903	7,714	138	11,561	2,348
# 6 Ext. 1	233	11	-	191	4
# 6 Ext. 2	712	98	2	172	30
# 6 Ext. 3	3,393	758	14	1,057	231
# 6 Ext. 4	4,419	731	13	572	222
# 6 Ext. 5	4,537	572	10	1,196	174
# 6 Ext. 6	100	-	-	99	-
# 7	1,912	383	7	209	117
# 8	56,949	11,579	208	13,113	3,524
# 8 Ext. 1	2,553	463	8	388	141
# 8 Ext. 2	8,197	1,506	27	1,851	459
# 8 Ext. 3	683	103	2	14	31
# 8 Ext. 4	-	-	-	-	-
# 9	18,602	3,464	62	3,476	1,054
# 9 Ext. 1	3,902	693	12	406	211
# 9 Ext. 2	10,503	1,625	29	1,645	495
# 9 Ext. 3	679	87	2	112	26
# 9 Ext. 4	12,543	2,769	50	1,944	843
# 10	14,820	2,895	52	3,960	881
# 11	7,459	1,287	23	1,281	392
# 12	4,989	792	14	1,545	241
# 13	5,867	1,140	20	1,734	347
# 13 Ext. 1	19,604	4,095	73	3,889	1,246
# 14	3,482	642	12	882	195
# 15	267,957	56,090	1,007	60,649	17,073
# 17	373,947	77,738	1,395	72,310	23,663
# 17 Ext. 1	8,629	1,902	34	1,365	579
# 17 Ext. 2	17,547	2,821	51	5,480	858
# 17 Ext. 3	10,079	172	3	831	52
# 18	2,760	519	9	384	158
# 19	24,370	5,072	91	4,958	1,544
# 19 Ext. 1	9,529	-	-	3,857	-
# 20	1,859	273	5	354	83
# 21	1,254	101	2	173	31
Total	<u>\$ 1,072,678</u>	<u>\$ 211,797</u>	<u>\$ 3,800</u>	<u>\$ 228,012</u>	<u>\$ 64,470</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, 2012

Water Districts	Transfers Out			Total Exp and Other Fin. Uses	(concluded)
	Bond Principal	Bond Interest	Capital Projects		Variance with Final Budget
# 1	\$ 5,959	\$ 2,840	\$ 545	\$ 19,788	\$ 8,655
# 2	2,847	1,357	261	9,049	1,579
# 3	2,090	996	191	8,359	853
# 3 Ext. 1	465	222	42	1,374	93
# 3 Ext. 2	99	47	9	421	25
# 3 Ext. 3	145	69	13	541	28
# 4	14,311	6,820	1,310	51,670	2,077
# 4 Ext. 1	6,823	3,252	624	17,833	1,361
# 6	10,655	5,078	975	38,469	6,434
# 6 Ext. 1	16	8	1	231	2
# 6 Ext. 2	135	65	12	514	198
# 6 Ext. 3	1,048	499	96	3,703	(310)
# 6 Ext. 4	1,009	481	92	3,120	1,299
# 6 Ext. 5	790	377	72	3,191	1,346
# 6 Ext. 6	-	-	-	99	1
# 7	530	252	48	1,546	366
# 8	15,994	7,623	1,464	53,505	3,444
# 8 Ext. 1	639	305	58	2,002	551
# 8 Ext. 2	2,081	992	190	7,106	1,091
# 8 Ext. 3	143	68	13	374	309
# 8 Ext. 4	-	-	-	-	-
# 9	4,785	2,280	438	15,559	3,043
# 9 Ext. 1	957	456	88	2,823	1,079
# 9 Ext. 2	2,245	1,070	205	7,314	3,189
# 9 Ext. 3	119	57	11	414	265
# 9 Ext. 4	3,825	1,823	350	11,604	939
# 10	4,000	1,906	366	14,060	760
# 11	1,778	847	163	5,771	1,688
# 12	1,095	522	100	4,309	680
# 13	1,574	750	144	5,709	158
# 13 Ext. 1	5,656	2,696	518	18,173	1,431
# 14	886	422	81	3,120	362
# 15	77,478	36,926	7,091	256,314	11,643
# 17	107,382	51,179	9,830	343,497	30,450
# 17 Ext. 1	2,627	1,252	240	7,999	630
# 17 Ext. 2	3,896	1,857	357	15,320	2,227
#17 Ext. 3	4,237	4,428	22	9,745	334
# 18	716	341	66	2,193	567
# 19	7,006	3,339	641	22,651	1,719
# 19 Ext. 1	3,841	1,831	-	9,529	-
# 20	378	180	35	1,308	551
# 21	140	67	13	527	727
Total	<u>\$ 300,400</u>	<u>\$ 145,580</u>	<u>\$ 26,775</u>	<u>\$ 980,834</u>	<u>\$ 91,844</u>

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TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Schedule of Changes in Fund Balances (Deficit)—By District
Year Ended December 31, 2012

Water Districts	Fund Balances (Deficit) 1-1-12	Add: Revenues and Other Sources	Less: Expenditures and Other Uses	Fund Balances (Deficit) 12-31-12
# 1	\$ 35,544	\$ 28,567	\$ 19,788	\$ 44,323
# 2	2,434	10,637	9,049	4,022
# 3	8,665	8,943	8,359	9,249
# 3 Ext. 1	2,644	1,477	1,374	2,747
# 3 Ext. 2	685	419	421	683
# 3 Ext. 3	2,233	467	541	2,159
# 4	169,523	45,333	51,670	163,186
# 4 Ext. 1	144,962	8,693	17,833	135,822
# 6	87,099	31,006	38,469	79,636
# 6 Ext. 1	402	234	231	405
# 6 Ext. 2	5,829	363	514	5,678
# 6 Ext. 3	16,293	1,250	3,703	13,840
# 6 Ext. 4	37,192	1,947	3,120	36,019
# 6 Ext. 5	40,813	2,178	3,191	39,800
# 6 Ext. 6	423	101	99	425
# 7	1,290	1,117	1,546	861
# 8	337,128	49,110	53,505	332,733
# 8 Ext. 1	12,560	2,197	2,002	12,755
# 8 Ext. 2	66,783	3,427	7,106	63,104
# 8 Ext. 3	14,183	272	374	14,081
# 8 Ext. 4	(64)	-	-	(64)
# 9	159,830	8,751	15,559	153,022
# 9 Ext. 1	14,816	2,533	2,823	14,526
# 9 Ext. 2	65,160	6,727	7,314	64,573
# 9 Ext. 3	6,033	201	414	5,820
# 9 Ext. 4	8,246	11,572	11,604	8,214
# 10	14,253	12,870	14,060	13,063
# 11	26,230	5,049	5,771	25,508
# 12	17,346	1,949	4,309	14,986
# 13	6,494	5,290	5,709	6,075
# 13 Ext. 1	6,639	18,928	18,173	7,394
# 14	5,687	3,102	3,120	5,669
# 15	135,605	259,935	256,314	139,226
# 17	338,597	334,779	343,497	329,879
# 17 Ext. 1	7,016	8,253	7,999	7,270
# 17 Ext. 2	25,323	16,636	15,320	26,639
# 17 Ext. 3	603	10,081	9,745	939
# 18	9,190	1,041	2,193	8,038
# 19	19,115	23,767	22,651	20,231
# 19 Ext. 1	5,074	9,547	9,529	5,092
# 20	34,064	676	1,308	33,432
# 21	24,215	538	527	24,226
Total	<u>\$ 1,916,157</u>	<u>\$ 939,963</u>	<u>\$ 980,834</u>	<u>\$ 1,875,286</u>

TOWN OF ORCHARD PARK, NEW YORK
Capital Projects Fund
Combining Balance Sheet—By Project
December 31, 2012

Project	Assets			Liabilities		
	Cash (overdraft)	Due From		Accounts Payable	BAN Payable	Total Liabilities
		Other Governments	Total Assets			
H02 PA System	\$ 3,126	\$ -	\$ 3,126	\$ -	\$ -	\$ -
H03 Bridge Inventory and Study	71,009	-	71,009	-	-	-
H04 GIS and Mapping	7,624	-	7,624	-	-	-
H05 Highway Building Repair and Exp.	-	-	-	-	-	-
H06 Bussendorfer Drainage	416,841	-	416,841	-	-	-
H09 Land Acquisition	(192)	-	(192)	-	-	-
H13 California Road Park Land	18,795	-	18,795	-	-	-
H14 Municipal Building Reserve	10,983	-	10,983	-	-	-
H19 Green Lake Dam Rehabilitation	469,872	-	469,872	-	-	-
H20 Baker Road Bridge Design	30	-	30	30	-	30
H23 Birdsong	6,220	-	6,220	-	-	-
H27 Capital Projects - General	19,291	-	19,291	-	-	-
H31 Townwide Drainage Study	42,198	-	42,198	-	-	-
H32 Big Tree Drainage	24,884	-	24,884	-	-	-
H35 Townwide Sanitary Sewer Study	73,971	-	73,971	-	-	-
H39 Milestrip Road Recreation Area	16,879	-	16,879	-	-	-
H42 Composting Facility Development	17,363	-	17,363	-	-	-
H46 Parks Equipment Acquisition	17,534	-	17,534	-	-	-
H48 Dist. Wide Water Improvement	1,532,534	-	1,532,534	10,137	1,310,000	1,320,137
H49 Senior Center Building Repair	42,877	1,599	44,476	-	-	-
H54 Various Drainage Projects	1,070,143	-	1,070,143	-	1,000,000	1,000,000
H55 Highway Equipment Acquisition	(44,605)	-	(44,605)	-	-	-
H56 Water/Sewer Equipment Acquisition	183,869	-	183,869	-	-	-
H58 Road Reconstruction Projects	1,379,260	-	1,379,260	6,257	1,752,986	1,759,243
H59 Seufert Rd. Waterline Ext	(37,542)	-	(37,542)	-	-	-
H65 Parking Lot Improvements	16,502	-	16,502	-	-	-
H67 Computer Asset Purchases	75,724	-	75,724	12,533	-	12,533
H68 Forest Avenue Bridge	901,039	-	901,039	8,775	1,000,000	1,008,775
H69 Hawthorne Drainage	30,591	-	30,591	-	-	-
H70 Police Remodeling	-	-	-	-	-	-
H71 Composting Equipment Purchases	186,679	-	186,679	-	-	-
H76 Benning Road Drainage	76,192	-	76,192	-	-	-
H77 Ellis Road Drainage	115,784	-	115,784	-	569,799	569,799
H79 Telephone System Project	128,270	-	128,270	-	-	-
H80 Chestnut Ridge Village Trail	(8,703)	-	(8,703)	-	-	-
H81 Library Renovations	224,410	-	224,410	-	-	-
H82 Iroquois Drive Drainage	739,575	-	739,575	652	807,215	807,867
H83 Emergency Management Equipment	19,398	-	19,398	-	-	-
H86 Brush Mountain Wetland Mitigation	105,782	-	105,782	-	-	-
H87 Comprehensive Stormwater Hydraulic	3,173	-	3,173	-	-	-
H88 Municipal Center Roof and Renovations	385,454	-	385,454	4,870	695,000	699,870
H89 Brush Mountain Activity Center	561,725	-	561,725	-	540,000	540,000
H90 Retaining Walls Thorn/Bank	230,510	-	230,510	-	70,000	70,000
	<u>\$ 9,135,069</u>	<u>\$ 1,599</u>	<u>\$ 9,136,668</u>	<u>\$ 43,254</u>	<u>\$ 7,745,000</u>	<u>\$ 7,788,254</u>

(continued)

TOWN OF ORCHARD PARK, NEW YORK
Capital Projects Fund
Combining Balance Sheet—By Project
December 31, 2012

(concluded)

Project	Fund Balance		Total Fund Balances (Deficits)	Total
	Restricted	Committed		Liabilities and Fund Balances (Deficits)
	H02 PA System	\$ -	\$ 3,126	\$ 3,126
H03 Bridge Inventory and Study	-	71,009	71,009	71,009
H04 GIS and Mapping	-	7,624	7,624	7,624
H05 Highway Building Repair and Exp.	-	-	-	-
H06 Bussendorfer Drainage	-	416,841	416,841	416,841
H09 Land Acquisition	-	(192)	(192)	(192)
H13 California Road Park Land	-	18,795	18,795	18,795
H14 Municipal Building Reserve	-	10,983	10,983	10,983
H19 Green Lake Dam Rehabilitation	-	469,872	469,872	469,872
H20 Baker Road Bridge Design	-	-	-	30
H23 Birdsong	-	6,220	6,220	6,220
H27 Capital Projects - General	-	19,291	19,291	19,291
H31 Townwide Drainage Study	-	42,198	42,198	42,198
H32 Big Tree Drainage	-	24,884	24,884	24,884
H35 Townwide Sanitary Sewer Study	-	73,971	73,971	73,971
H39 Milestrip Road Recreation Area	-	16,879	16,879	16,879
H42 Composting Facility Development	-	17,363	17,363	17,363
H46 Parks Equipment Acquisition	-	17,534	17,534	17,534
H48 Dist. Wide Water Improvement	212,397	-	212,397	1,532,534
H49 Senior Center Building Repair	-	44,476	44,476	44,476
H54 Various Drainage Projects	-	70,143	70,143	1,070,143
H55 Highway Equipment Acquisition	-	(44,605)	(44,605)	(44,605)
H56 Water/Sewer Equipment Acquisition	-	183,869	183,869	183,869
H58 Road Reconstruction Projects	-	(379,983)	(379,983)	1,379,260
H59 Seufert Rd. Waterline Ext	-	(37,542)	(37,542)	(37,542)
H65 Parking Lot Improvements	-	16,502	16,502	16,502
H67 Computer Asset Purchases	-	63,191	63,191	75,724
H68 Forest Avenue Bridge	-	(107,736)	(107,736)	901,039
H69 Hawthorne Drainage	-	30,591	30,591	30,591
H70 Police Remodeling	-	-	-	-
H71 Composting Equipment Purchases	-	186,679	186,679	186,679
H76 Benning Road Drainage	-	76,192	76,192	76,192
H77 Ellis Road Drainage	-	(454,015)	(454,015)	115,784
H79 Telephone System Project	-	128,270	128,270	128,270
H80 Chestnut Ridge Village Trail	-	(8,703)	(8,703)	(8,703)
H81 Library Renovations	-	224,410	224,410	224,410
H82 Iroquois Drive Drainage	-	(68,292)	(68,292)	739,575
H83 Emergency Management Equipment	-	19,398	19,398	19,398
H86 Brush Mountain Wetland Mitigation	-	105,782	105,782	105,782
H87 Comprehensive Stormwater Hydraulic	-	3,173	3,173	3,173
H88 Municipal Center Roof and Renovations	-	(314,416)	(314,416)	385,454
H89 Brush Mountain Activity Center	-	21,725	21,725	561,725
H90 Retaining Walls Thorn/Bank	-	160,510	160,510	230,510
	<u>\$ 212,397</u>	<u>\$ 1,136,017</u>	<u>\$ 1,348,414</u>	<u>\$ 9,136,668</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, 2012

Project	Fund Balances (Deficits) 1-1-12	Revenues				Other Financing Sources	Total Revenues and Other Financing Sources
		Use of Money and Property	Miscell- aneous	State Aid	Federal Aid	Transfers In	
H02 PA System	\$ 3,856	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ 13
H03 Bridge Inventory and Study	70,770	239	-	-	-	-	239
H04 GIS and Mapping	18,055	54	-	-	-	-	54
H05 Highway Building Repair and Exp.	(24,150)	-	-	24,150	-	-	24,150
H06 Bussendorfer Drainage	415,461	1,407	-	-	-	-	1,407
H09 Land Acquisition	(192)	-	-	-	-	-	-
H13 California Road Park Land	18,731	64	-	-	-	-	64
H14 Municipal Building Reserve	14,786	76	-	-	-	10,000	10,076
H19 Green Lake Dam Rehabilitation	468,285	1,587	-	-	-	-	1,587
H20 Baker Road Bridge Design	-	-	-	-	-	-	-
H23 Birdsong	6,199	21	-	-	-	-	21
H27 Capital Projects - General	53,537	214	-	-	-	15,400	15,614
H31 Townwide Drainage Study	42,055	143	-	-	-	-	143
H32 Big Tree Drainage	24,800	84	-	-	-	-	84
H35 Townwide Sanitary Sewer Study	83,903	268	-	-	-	-	268
H39 Milestrip Road Recreation Area	17,268	58	-	-	-	-	58
H42 Composting Facility Development	17,304	59	-	-	-	-	59
H46 Parks Equipment Acquisition	17,475	59	-	-	-	-	59
H48 Dist. Wide Water Improvement	227,458	1,883	7,278	-	-	-	9,161
H49 Senior Center Building Repair	25,373	85	-	-	18,137	21,310	39,532
H54 Various Drainage Projects	35,749	989	5,555	-	-	28,550	35,094
H55 Highway Equipment Acquisition	90,075	29	-	-	-	10,000	10,029
H56 Water/Sewer Equipment Acquisition	168,440	662	-	-	-	40,000	40,662
H58 Road Reconstruction Projects	(409,432)	4,002	9,732	-	-	77,014	90,748
H59 Seufert Rd. Waterline Ext	(45,857)	-	-	-	-	8,315	8,315
H65 Parking Lot Improvements	17,152	-	-	-	-	-	-
H67 Computer Asset Purchases	43,514	-	-	-	-	111,200	111,200
H68 Forest Avenue Bridge	(87,006)	537	5,555	-	-	-	6,092
H69 Hawthorne Drainage	30,488	103	-	-	-	-	103
H70 Police Remodeling	-	-	-	-	-	-	-
H71 Composting Equipment Purchases	374,665	952	-	-	-	20,000	20,952
H76 Benning Road Drainage	75,935	257	-	-	-	-	257
H77 Ellis Road Drainage	(487,386)	384	3,187	-	-	30,201	33,772
H79 Telephone System Project	128,137	433	-	-	-	-	433
H80 Chestnut Ridge Village Trail	(8,703)	-	-	-	-	-	-
H81 Library Renovations	242,421	827	64,300	-	-	-	65,127
H82 Iroquois Drive Drainage	53,104	3,854	4,478	-	200,000	20,000	228,332
H83 Emergency Management Equipment	19,414	66	-	-	-	-	66
H86 Brush Mountain Wetland Mitigation	105,425	357	-	-	-	-	357
H87 Comprehensive Stormwater Hydraulic	3,163	10	-	-	-	-	10
H88 Municipal Center Roof and Renovations	(449,731)	1,125	3,876	100,850	-	42,785	148,636
H89 Brush Mountain Activity Center	1,842	2,249	3,014	-	-	15,000	20,263
H90 Retaining Walls Thorn/Bank	171	-	388	-	-	160,000	160,388
	<u>1,402,554</u>	<u>\$ 23,150</u>	<u>\$ 107,363</u>	<u>\$ 125,000</u>	<u>\$ 218,137</u>	<u>\$ 609,775</u>	<u>\$ 1,083,425</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, 2012

Project	Expenditures	Other Financing Uses	Total Expenditures and Other Financing	Fund Balances
	Capital Outlay	Transfers Out	Financing Uses	(Deficits)
				12-31-12
H02 PA System	\$ 743	\$ -	\$ 743	\$ 3,126
H03 Bridge Inventory and Study	-	-	-	71,009
H04 GIS and Mapping	10,485	-	10,485	7,624
H05 Highway Building Repair and Exp.	-	-	-	-
H06 Bussendorfer Drainage	27	-	27	416,841
H09 Land Acquisition	-	-	-	(192)
H13 California Road Park Land	-	-	-	18,795
H14 Municipal Building Reserve	13,879	-	13,879	10,983
H19 Green Lake Dam Rehabilitation	-	-	-	469,872
H20 Baker Road Bridge Design	-	-	-	-
H23 Birdsong	-	-	-	6,220
H27 Capital Projects - General	-	49,860	49,860	19,291
H31 Townwide Drainage Study	-	-	-	42,198
H32 Big Tree Drainage	-	-	-	24,884
H35 Townwide Sanitary Sewer Study	10,200	-	10,200	73,971
H39 Milestrip Road Recreation Area	447	-	447	16,879
H42 Composting Facility Development	-	-	-	17,363
H46 Parks Equipment Acquisition	-	-	-	17,534
H48 Dist. Wide Water Improvement	24,222	-	24,222	212,397
H49 Senior Center Building Repair	20,429	-	20,429	44,476
H54 Various Drainage Projects	700	-	700	70,143
H55 Highway Equipment Acquisition	144,709	-	144,709	(44,605)
H56 Water/Sewer Equipment Acquisition	25,233	-	25,233	183,869
H58 Road Reconstruction Projects	61,299	-	61,299	(379,983)
H59 Seufert Rd. Waterline Ext	-	-	-	(37,542)
H65 Parking Lot Improvements	650	-	650	16,502
H67 Computer Asset Purchases	91,523	-	91,523	63,191
H68 Forest Avenue Bridge	26,822	-	26,822	(107,736)
H69 Hawthorne Drainage	-	-	-	30,591
H70 Police Remodeling	-	-	-	-
H71 Composting Equipment Purchases	208,938	-	208,938	186,679
H76 Benning Road Drainage	-	-	-	76,192
H77 Ellis Road Drainage	401	-	401	(454,015)
H79 Telephone System Project	300	-	300	128,270
H80 Chestnut Ridge Village Trail	-	-	-	(8,703)
H81 Library Renovations	83,138	-	83,138	224,410
H82 Iroquois Drive Drainage	349,728	-	349,728	(68,292)
H83 Emergency Management Equipment	82	-	82	19,398
H86 Brush Mountain Wetland Mitigation	-	-	-	105,782
H87 Comprehensive Stormwater Hydraulic	-	-	-	3,173
H88 Municipal Center Roof and Renovations	13,321	-	13,321	(314,416)
H89 Brush Mountain Activity Center	380	-	380	21,725
H90 Retaining Walls Thorn/Bank	49	-	49	160,510
	<u>\$ 1,087,705</u>	<u>\$ 49,860</u>	<u>\$ 1,137,565</u>	<u>\$ 1,348,414</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, 2012

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
EXPENDITURES				
Current:				
Principal	\$ 650,000	\$ 650,000	\$ 650,000	\$ -
Interest	<u>284,683</u>	<u>284,683</u>	<u>284,681</u>	<u>2</u>
Total expenditures	<u>934,683</u>	<u>934,683</u>	<u>934,681</u>	<u>2</u>
OTHER FINANCING SOURCES:				
Transfers in	<u>934,683</u>	<u>934,683</u>	<u>934,681</u>	<u>(2)</u>
Total other financing sources:	<u>934,683</u>	<u>934,683</u>	<u>934,681</u>	<u>(2)</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. Parkland Development—to account for contributions and subdivision fees used to purchase parkland and enhance the parks and playgrounds within the Town.
- B. Public Improvements—to account for funds received from developers to support inspection services and the related payment thereof.
- C. Millennium Bricks—to account for donations received to build a memorial brick walkway within one of the Town's parks.
- D. 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.
- E. Historic Campus—to account for donations received for dedication markers and the monument at McFarland Green.
- F. 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, 2012

	Special Revenue					Total Nonmajor Governmental Funds
	Town Outside Village	Lighting	Refuse and Garbage	Drainage	Miscellaneous Special Revenue	
ASSETS						
Cash	\$ 95,763	\$ 511,168	\$ 1,599,212	\$ 6,443	\$ 641,564	\$ 2,854,150
Accounts receivable	8,525	670	156	-	-	9,351
Prepaid expenditures	12,944	-	4,661	-	-	17,605
Total assets	<u>\$ 117,232</u>	<u>\$ 511,838</u>	<u>\$ 1,604,029</u>	<u>\$ 6,443</u>	<u>\$ 641,564</u>	<u>\$ 2,881,106</u>
LIABILITIES						
Accrued liabilities	\$ 4,268	\$ -	\$ 93,145	\$ -	\$ -	\$ 97,413
Accounts payable	1,297	26,705	116,230	-	-	144,232
Total liabilities	<u>5,565</u>	<u>26,705</u>	<u>209,375</u>	<u>-</u>	<u>-</u>	<u>241,645</u>
FUND BALANCES						
Nonspendable	12,944	-	4,661	-	-	17,605
Assigned	98,723	485,133	1,389,993	6,443	641,564	2,621,856
Total fund balances	<u>111,667</u>	<u>485,133</u>	<u>1,394,654</u>	<u>6,443</u>	<u>641,564</u>	<u>2,639,461</u>
Total liabilities and fund balances	<u>\$ 117,232</u>	<u>\$ 511,838</u>	<u>\$ 1,604,029</u>	<u>\$ 6,443</u>	<u>\$ 641,564</u>	<u>\$ 2,881,106</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, 2012

	Special Revenue					Total Nonmajor Governmental Funds
	Town Outside Village	Lighting	Refuse and Garbage	Drainage	Miscellaneous Special Revenue	
REVENUES						
Real property taxes	\$ -	\$ 303,824	\$ 1,606,977	\$ 4,025	\$ -	\$ 1,914,826
Non property tax items	295,358	-	-	-	-	295,358
Departmental income	119,327	-	122,936	-	-	242,263
Use of money and property	477	1,460	4,587	-	3,363	9,887
Licenses and permits	980	-	-	-	-	980
Miscellaneous	21,113	-	13,012	-	179,292	213,417
Total revenues	<u>437,255</u>	<u>305,284</u>	<u>1,747,512</u>	<u>4,025</u>	<u>182,655</u>	<u>2,676,731</u>
EXPENDITURES						
Current:						
General government support	20,150	-	-	-	-	20,150
Public safety	226,296	-	-	-	-	226,296
Health	3,953	-	-	-	-	3,953
Transportation	-	285,944	-	-	-	285,944
Home and community services	89,999	-	1,658,291	-	27,831	1,776,121
Employee benefits	197,749	-	-	-	-	197,749
Total expenditures	<u>538,147</u>	<u>285,944</u>	<u>1,658,291</u>	<u>-</u>	<u>27,831</u>	<u>2,510,213</u>
Excess (deficiency) of revenues over expenditures	<u>(100,892)</u>	<u>19,340</u>	<u>89,221</u>	<u>4,025</u>	<u>154,824</u>	<u>166,518</u>
OTHER FINANCING USES						
Transfers out	-	-	(158,210)	-	-	(158,210)
Total other financing uses	<u>-</u>	<u>-</u>	<u>(158,210)</u>	<u>-</u>	<u>-</u>	<u>(158,210)</u>
Net change in fund balances	(100,892)	19,340	(68,989)	4,025	154,824	8,308
Fund balances - beginning	<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>
Fund balances - ending	<u>\$ 111,667</u>	<u>\$ 485,133</u>	<u>\$ 1,394,654</u>	<u>\$ 6,443</u>	<u>\$ 641,564</u>	<u>\$ 2,639,461</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, 2012

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	\$ 295,358	\$ -	\$ 295,358	\$ 295,358	\$ -
Departmental income:						
Safety inspection fees	B1560	100,000	-	100,000	95,396	(4,604)
Zoning fees	B2110	2,000	-	2,000	4,535	2,535
Planning board fees	B2115	3,500	-	3,500	3,720	220
Site development fees	B2189	20,000	-	20,000	15,676	(4,324)
Departmental income total		<u>125,500</u>	<u>-</u>	<u>125,500</u>	<u>119,327</u>	<u>(6,173)</u>
Use of money and property:						
Interest earnings	B2401	4,000	-	4,000	477	(3,523)
Licenses and permits:						
Operating permits	B2590	-	-	-	980	980
Total licenses and permits		<u>-</u>	<u>-</u>	<u>-</u>	<u>980</u>	<u>980</u>
Miscellaneous:						
Refund of prior year expenditures	B2701	-	-	-	2,443	2,443
Other unclassified revenues	B2770	7,000	-	7,000	18,670	11,670
Miscellaneous total		<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>21,113</u>	<u>14,113</u>
TOTAL REVENUES		<u>\$ 431,858</u>	<u>\$ -</u>	<u>\$ 431,858</u>	<u>\$ 437,255</u>	<u>\$ 5,397</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, 2012

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	\$ 18,218	\$ 689	\$ 18,907	\$ 18,907	\$ -
Equipment						
Computer hardware	B.1680.200	1,000	(689)	311	-	311
Computer software	B.1680.201	1,000	-	1,000	-	1,000
Contractual expenses						
Copier lease	B.1680.444	2,300	-	2,300	1,243	1,057
Information technology services total		<u>22,518</u>	<u>-</u>	<u>22,518</u>	<u>20,150</u>	<u>2,368</u>
Special items						
Contingent	B.1910.480	12,000	-	12,000	-	12,000
Special items total		<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>-</u>	<u>12,000</u>
General Government Support total		<u>34,518</u>	<u>-</u>	<u>34,518</u>	<u>20,150</u>	<u>14,368</u>
PUBLIC SAFETY						
Safety inspection:						
Personal services						
Supervising code enforcement	B.3620.100	66,247	-	66,247	66,247	-
Fire inspection officer	B.3620.109	51,405	(239)	51,166	51,166	-
Code enforcement officer	B.3620.110	62,658	1,788	64,446	64,446	-
Clerical personnel	B.3620.137	36,302	26	36,328	36,328	-

(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	(1,024)	976	976	-
State fire code expenditures	B.3620.401	1,800	(780)	1,020	1,020	-
Uniform allowance	B.3620.407	450	-	450	-	450
Mileage for inspection	B.3620.412	150	(21)	129	-	129
Travel and conference	B.3620.413	1,500	(830)	670	670	-
Training	B.3620.419	500	-	500	-	500
Telephone	B.3620.420	600	-	600	453	147
Vehicle repair and maintenance	B.3620.445	2,000	880	2,880	2,875	5
Gasoline	B.3620.475	2,000	200	2,200	2,115	85
Public safety total		<u>227,612</u>	<u>-</u>	<u>227,612</u>	<u>226,296</u>	<u>1,316</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>
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	21,660	-	21,660	21,630	30
Equipment						
Computer remodeling	B.8010.200	100	-	100	-	100

(continued)

Account Name	Account Code	Original Estimated Appropriations	Transfers	Adjusted Estimated Appropriations	Expenditures	Variance with Final Budget
Contractual expenses						
Office supplies	B.8010.400	800	-	800	145	655
Travel and conference	B.8010.413	300	(112)	188	-	188
Publishing	B.8010.450	700	-	700	297	403
Professional services	B.8010.456	-	113	113	113	-
Zoning total		<u>29,215</u>	<u>1</u>	<u>29,216</u>	<u>27,840</u>	<u>1,376</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	24,037	-	24,037	24,037	-
Salary of planning clerk (1/2)	B.8020.139	21,651	-	21,651	21,630	21
Salary of part time clerk	B.8020.141	5,394	2,102	7,496	7,496	-
Equipment						
Computer remodeling	B.8020.200	1,000	(670)	330	330	-
Contractual expenses						
Office supplies	B.8020.400	1,500	(950)	550	550	-
Resources	B.8020.405	100	-	100	-	100
Travel and conference	B.8020.413	1,000	(483)	517	32	485
Madated training	B.8020.414	414	-	414	414	-
Publishing	B.8020.450	600	(112)	488	102	386
Professional services	B.8020.456	-	113	113	113	-
Planning total		<u>63,151</u>	<u>-</u>	<u>63,151</u>	<u>62,159</u>	<u>992</u>
Home and Community Services total		<u>92,366</u>	<u>1</u>	<u>92,367</u>	<u>89,999</u>	<u>2,368</u>

(continued)

(concluded)

<u>Account Name</u>	<u>Account Code</u>	<u>Original Estimated Appropriations</u>	<u>Transfers</u>	<u>Adjusted Estimated Appropriations</u>	<u>Expenditures</u>	<u>Variance with Final Budget</u>
Employee Benefits:						
Employees retirement	B.9010.810	59,760	(4,608)	55,152	51,062	4,090
Social security	B.9030.812	20,136	20,345	40,481	20,345	20,136
Workers' compensation	B.9040.813	4,000	22,079	26,079	26,079	-
Life insurance	B.9045.815	350	-	350	333	17
Hospital and medical insurance	B.9060.814	93,630	(1,620)	92,010	83,926	8,084
Flex Plan	B.9065.814	6,300	-	6,300	6,312	(12)
Medicare	B.9090.817	4,728	4,758	9,486	4,759	4,727
Dental insurance	B.9080.818	<u>5,110</u>	<u>-</u>	<u>5,110</u>	<u>4,933</u>	<u>177</u>
Employee Benefits Total		<u>194,014</u>	<u>40,954</u>	<u>234,968</u>	<u>197,749</u>	<u>37,219</u>
TOTAL EXPENDITURES		<u>\$ 552,653</u>	<u>\$ 40,955</u>	<u>\$ 593,608</u>	<u>\$ 538,147</u>	<u>\$ 55,461</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUE				
Real property taxes	\$ 303,824	\$ 303,824	\$ 303,824	\$ -
Use of money and property:				
Interest earnings	<u>-</u>	<u>-</u>	<u>1,460</u>	<u>1,460</u>
Total revenues	<u>303,824</u>	<u>303,824</u>	<u>305,284</u>	<u>1,460</u>
EXPENDITURES				
Current:				
Transportation	<u>330,824</u>	<u>330,824</u>	<u>285,944</u>	<u>44,880</u>
Total expenditures	<u>330,824</u>	<u>330,824</u>	<u>285,944</u>	<u>44,880</u>
Net change in fund balances*	(27,000)	(27,000)	19,340	46,340
Fund balances - beginning	<u>465,793</u>	<u>465,793</u>	<u>465,793</u>	<u>-</u>
Fund balances - ending	<u>\$ 438,793</u>	<u>\$ 438,793</u>	<u>\$ 485,133</u>	<u>\$ 46,340</u>

* The net change in fund balances was included in the budget as an appropriation (i.e., spenddown) of fund balance.

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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, 2012

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
REVENUE				
Real property taxes	\$ 1,613,617	\$ 1,613,617	\$ 1,606,977	\$ (6,640)
Departmental income:				
Fees	15,000	15,000	13,023	(1,977)
Sale of compost materials	<u>75,000</u>	<u>75,000</u>	<u>109,913</u>	<u>34,913</u>
Total departmental income	<u>90,000</u>	<u>90,000</u>	<u>122,936</u>	<u>32,936</u>
Use of money and property:				
Interest earnings	5,000	5,000	4,587	(413)
Miscellaneous	<u>-</u>	<u>-</u>	<u>13,012</u>	<u>13,012</u>
Total revenues	<u>1,708,617</u>	<u>1,708,617</u>	<u>1,747,512</u>	<u>38,895</u>
EXPENDITURES				
Current:				
Home and community services:				
Refuse services	1,342,297	1,316,348	1,299,572	16,776
Composting services	<u>278,110</u>	<u>330,786</u>	<u>358,719</u>	<u>(27,933)</u>
Total expenditures	<u>1,620,407</u>	<u>1,647,134</u>	<u>1,658,291</u>	<u>(11,157)</u>
Revenue over expenditures	<u>88,210</u>	<u>61,483</u>	<u>89,221</u>	<u>27,738</u>
OTHER FINANCING USES				
Transfer to Capital Projects Fund	(20,000)	(20,000)	(20,000)	-
Transfer to Debt Service Fund	<u>(138,210)</u>	<u>(138,210)</u>	<u>(138,210)</u>	<u>-</u>
Total other financing uses	<u>(158,210)</u>	<u>(158,210)</u>	<u>(158,210)</u>	<u>-</u>
Net change in fund balances*	(70,000)	(96,727)	(68,989)	27,738
Fund balances - beginning	<u>1,463,643</u>	<u>1,463,643</u>	<u>1,463,643</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,393,643</u>	<u>\$ 1,366,916</u>	<u>\$ 1,394,654</u>	<u>\$ 27,738</u>

* The net change in fund balances was included in the budget as an appropriation (i.e., spenddown) of fund balance.

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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, 2012

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
REVENUE				
Real property taxes	\$ 4,025	\$ 4,025	\$ 4,025	\$ -
Total revenues	<u>4,025</u>	<u>4,025</u>	<u>4,025</u>	<u>-</u>
EXPENDITURES				
Current:				
Home and community services	<u>4,025</u>	<u>4,025</u>	<u>-</u>	<u>4,025</u>
Total expenditures	<u>4,025</u>	<u>4,025</u>	<u>-</u>	<u>4,025</u>
Net change in fund balances	-	-	4,025	4,025
Fund balances - beginning	<u>2,418</u>	<u>2,418</u>	<u>2,418</u>	<u>-</u>
Fund balances - ending	<u>\$ 2,418</u>	<u>\$ 2,418</u>	<u>\$ 6,443</u>	<u>\$ 4,025</u>

TOWN OF ORCHARD PARK, NEW YORK
Miscellaneous Special Revenue Funds
Combining Balance Sheet
December 31, 2012

	<u>Parkland Development</u>	<u>Public Improvements</u>	<u>Millennium Bricks</u>	<u>Wall of Heroes</u>	<u>Historic Campus</u>	<u>OP Comm. Youth</u>	<u>Total</u>
ASSETS							
Cash	\$ 381,857	\$ 249,180	\$ 2,479	\$ 346	\$ 7,574	\$ 128	\$ 641,564
Total assets	<u>\$ 381,857</u>	<u>\$ 249,180</u>	<u>\$ 2,479</u>	<u>\$ 346</u>	<u>\$ 7,574</u>	<u>\$ 128</u>	<u>\$ 641,564</u>
LIABILITIES AND FUND BALANCES							
Fund balances:							
Assigned	<u>381,857</u>	<u>249,180</u>	<u>2,479</u>	<u>346</u>	<u>7,574</u>	<u>128</u>	<u>641,564</u>
Total fund balances	<u>381,857</u>	<u>249,180</u>	<u>2,479</u>	<u>346</u>	<u>7,574</u>	<u>128</u>	<u>641,564</u>
Total liabilities and fund balances	<u>\$ 381,857</u>	<u>\$ 249,180</u>	<u>\$ 2,479</u>	<u>\$ 346</u>	<u>\$ 7,574</u>	<u>\$ 128</u>	<u>\$ 641,564</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, 2012

	Parkland Development	Public Improvements	Millennium Bricks	Wall of Heroes	Historic Campus	OP Comm. Youth	Total
REVENUE							
Use of money and property							
Interest earnings	\$ 1,998	\$ 1,322	\$ -	\$ 2	\$ 40	\$ 1	\$ 3,363
Miscellaneous							
Developers fees	24,137	155,050	-	-	-	-	179,187
Donations	-	-	-	105	-	-	105
Miscellaneous total	<u>24,137</u>	<u>155,050</u>	<u>-</u>	<u>105</u>	<u>-</u>	<u>-</u>	<u>179,292</u>
Total revenues	<u>26,135</u>	<u>156,372</u>	<u>-</u>	<u>107</u>	<u>40</u>	<u>1</u>	<u>182,655</u>
EXPENDITURES							
Current:							
Home and community services	<u>27,421</u>	<u>320</u>	<u>-</u>	<u>90</u>	<u>-</u>	<u>-</u>	<u>27,831</u>
Total expenditures	<u>27,421</u>	<u>320</u>	<u>-</u>	<u>90</u>	<u>-</u>	<u>-</u>	<u>27,831</u>
Net change in fund balances	(1,286)	156,052	-	17	40	1	154,824
Fund balances - beginning	<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>
Fund balances - ending	<u>\$ 381,857</u>	<u>\$ 249,180</u>	<u>\$ 2,479</u>	<u>\$ 346</u>	<u>\$ 7,574</u>	<u>\$ 128</u>	<u>\$ 641,564</u>

TOWN OF ORCHARD PARK, NEW YORK
Statement of Changes in Assets and Liabilities
Fiduciary Fund
Year Ended December 31, 2012

	Balance <u>1/1/2012</u>	Additions	Deductions	Balance <u>12/31/2012</u>
ASSETS				
Cash and cash equivalents	\$ 888,417	\$ 10,376,679	\$ (10,243,190)	\$ 1,021,906
Accounts receivable	<u>360</u>	<u>-</u>	<u>(360)</u>	<u>-</u>
Total assets	<u>\$ 888,777</u>	<u>\$ 10,376,679</u>	<u>\$ (10,243,550)</u>	<u>\$ 1,021,906</u>
LIABILITIES				
Agency liabilities	<u>\$ 888,777</u>	<u>\$ 10,376,679</u>	<u>\$ (10,243,550)</u>	<u>\$ 1,021,906</u>
Total liabilities	<u>\$ 888,777</u>	<u>\$ 10,376,679</u>	<u>\$ (10,243,550)</u>	<u>\$ 1,021,906</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	114
<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	120
<i>These schedules contain information to help the reader assess the Town’s most significant revenue source, real property taxes.</i>	
Debt Capacity	128
<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	131
<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	133
<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 Town provides and the activities it performs.</i>	

TOWN OF ORCHARD PARK, NEW YORK
Net Position
Last Ten Fiscal Years
(accrual basis accounting)

	December 31,									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Governmental activities										
Net investment in capital assets	\$ 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	\$ 50,751,773
Restricted for:										
Cemetery	-	-	-	-	21,324	20,968	21,828	21,822	20,360	20,405
D.A.R.E. program	5,692	13,652	5,803	10,145	4,484	8,038	14,691	20,590	24,543	30,151
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	729,815
Records management	-	-	-	-	26,643	15,225	-	-	-	-
Senior center	-	-	620	1,222	1,272	1,272	1,272	1,272	1,272	1,272
Historical survey	-	-	-	-	-	2,100	5,850	-	9,478	9,215
Town historian	-	-	-	-	-	-	-	-	6,977	5,888
Tax stabilization	515,620	726,607	749,495	778,163	821,896	645,156	652,962	655,900	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>	<u>14,115,533</u>
Total net position	<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>	<u>\$ 66,319,952</u>

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

Expenses	Year ended December 31,									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
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	\$ 3,407,739
Education	8,917	6,324	16,577	1,764	14,985	7,475	4,939	10,513	10,260	12,317
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	4,638,490
Health	4,153	4,520	4,658	4,770	4,881	5,088	5,193	5,246	5,292	5,338
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	4,768,960
Economic assistance and opportunity	5,948	2,456	950	384	382	398	394	398	402	405
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	1,679,076
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	4,712,577
Interest on long-term debt	1,079,297	246,728	445,765	571,804	383,329	400,679	341,325	329,252	312,502	333,175
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>	<u>19,558,077</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	70,711
Public safety	-	-	-	-	-	-	480,090	410,440	314,896	357,813
Transportation	-	-	71,455	75,762	80,893	93,978	88,014	92,415	97,036	99,402
Culture and recreation	84,968	134,559	187,047	220,701	251,668	271,284	361,269	388,142	412,565	510,935
Home and community services	628,092	658,619	276,442	159,027	166,444	186,109	159,013	304,151	365,075	352,183
Operating grants and contributions	106,665	29,569	89,791	480,907	97,263	84,260	170,427	206,362	183,185	157,432
Capital grants and contributions	88,220	84,483	87,456	312,810	110,517	485,743	191,696	561,489	189,329	343,137
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>	<u>1,891,613</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>	<u>(17,666,464)</u>

(continued)

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

	Year ended December 31,									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
										(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	12,299,096
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	4,490,891
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	124,628
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	2,059,114
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	892,110
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>	<u>19,865,839</u>
Change in net position	<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>	<u>\$ 2,199,375</u>

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

	<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>	<u>2012</u>
General fund										
Reserved	\$ 1,290,260	\$ 1,705,494	\$ 1,883,093	\$ 1,886,322	\$ 2,061,059	\$ 846,113	\$ 905,155	\$ 955,531	\$ -	\$ -
Unreserved	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	88,199
Restricted	-	-	-	-	-	-	-	-	1,448,345	1,422,495
Committed	-	-	-	-	-	-	-	-	898,759	873,317
Assigned	-	-	-	-	-	-	-	-	746,294	846,616
Unassigned	-	-	-	-	-	-	-	-	5,008,030	5,597,586
Total general fund	<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>	<u>\$ 8,828,213</u>
All other governmental funds										
Reserved	\$ 116,083	\$ 3,354,608	\$ 202,186	\$ 179,913	\$ 262,005	\$ 431,865	\$ 1,047,496	\$ 878,706	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	6,852,095	3,161,865	6,739,861	7,763,747	8,360,001	8,579,956	9,069,566	9,425,215	-	-
Capital projects funds	9,133,442	4,765,444	6,869,515	5,904,201	4,364,587	3,563,223	1,857,834	1,523,634	-	-
Nonspendable	-	-	-	-	-	-	-	-	77,581	272,476
Restricted	-	-	-	-	-	-	-	-	358,856	373,946
Committed	-	-	-	-	-	-	-	-	1,201,822	1,136,017
Assigned	-	-	-	-	-	-	-	-	9,372,497	9,647,540
Total all other governmental funds	<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>	<u>\$11,429,979</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>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>	<u>2012</u>
Revenues										
Taxes	\$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	\$16,789,987
Departmental income	775,732	913,975	584,167	625,185	553,577	658,659	583,227	669,158	603,501	752,338
Intergovernmental charges	76,492	71,518	71,455	84,538	81,253	95,048	88,414	92,815	97,436	100,402
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	124,628
Licenses and permits	25,933	37,508	38,850	35,484	34,979	35,407	36,947	32,708	47,843	45,556
Fines and forfeitures	287,936	352,239	379,784	345,161	311,959	330,014	376,714	268,819	211,374	208,822
Miscellaneous	263,569	419,362	257,547	367,508	480,262	329,560	359,773	324,510	615,741	549,210
Interfund revenues	14,422	10,303	5,662	5,674	5,792	5,794	5,844	5,520	5,521	5,662
State aid	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	1,172,126
Federal aid	24,851	944	1,240	369,657	7,860	106,829	1,383	902	4,456	220,553
Total revenues	<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>	<u>\$19,969,284</u>
Expenditures										
General government support	\$ 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	\$ 2,334,600
Public safety	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	3,410,170
Transportation	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	2,790,614
Other	15,610	10,463	17,232	5,404	15,920	9,777	8,013	12,175	11,916	13,374
Culture and recreation	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	1,253,836
Home and community services	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	2,977,387
Employee benefits	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	4,222,996
Capital outlay	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	1,087,705
Debt service										
Principal	771,600	775,000	775,000	775,000	995,000	940,000	357,356	605,000	615,000	650,000
Interest	822,373	460,485	418,178	594,450	390,434	401,572	670,000	330,981	306,700	329,481
Total expenditures	<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>	<u>\$19,070,163</u>
Excess (deficiency) of revenues over (under) expenditures	33,299	(4,889,348)	(1,612,562)	(432,637)	(742,049)	(486,704)	527,419	(5,491)	(40,790)	899,121

(continued)

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

	<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>	<u>2012</u> (concluded)
Other Financing Sources (Uses)										
Proceeds from issuance of debt	-	-	3,900,000	-	-	-	-	-	-	-
Refunding bonds	-	-	-	-	5,190,000	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	(5,000,000)	-	-	-	-	-
Transfers in	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	1,826,226
Transfers out	(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)	(1,826,226)
Total other financing sources (uses)	-	-	3,900,000	-	190,000	-	-	-	-	-
Net change in fund balances	<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>	<u>\$ 899,121</u>
Debt service as a percentage of noncapital expenditures	<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>	<u>6.4%</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	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
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	168,918,563	1,862,211,579	372,995,501	1,489,216,078	5.463814	2,567,613,928	58.00%
2012	1,147,403,650	239,646,550	178,791,900	136,532,000	164,172,907	1,866,547,007	369,463,089	1,497,083,918	5.643877	2,581,179,169	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.

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
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
2012	3.083415	2.560462	5.643877	48.238792	44.738792	46.815485	43.117110

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
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
2012	3.500000	5.643877	30.315836	8.779079	48.238792

Source: Erie County Department of Real Property Tax Services

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
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
2012	5.643877	30.315836	8.779079	44.738792

Source: Erie County Department of Real Property Tax Services

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
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
2012	5.643877	32.392529	8.779079	46.815485

Source: Erie County Department of Real Property Tax Services

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
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
2012	5.643877	28.694154	8.779079	43.117110

Source: Erie County Department of Real Property Tax Services

TOWN OF ORCHARD PARK, NEW YORK
Principal Property Taxpayers
Current Year and Nine Years Ago – (Unaudited)

Taxpayer	Type of Business	2012			2003		
		Taxable Assessed Value	Rank	Percentage of Total Town Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Town Taxable Assessed Value
Verizon	Utility	\$ 15,913,968	1	1.06%	\$ 7,074,560	6	0.56%
TM Orchard Park (formerly Orchard Park Associates)	Apartments	13,360,000	2	0.89%	14,203,134	3	1.12%
New York State Electric & Gas	Utility	13,144,990	3	0.88%	14,341,400	2	1.14%
Quaker Crossing LLC	Commercial/Retail	12,549,500	4	0.84%	5,495,625	8	0.44%
National Fuel Gas	Utility	10,129,770	5	0.68%	16,751,243	1	1.33%
DDR Orchard Park LLC	Commercial/Retail	9,173,918	6	0.61%	-	-	0.00%
Young - Reidman LLC	Apartments	8,764,600	7	0.59%	-	-	0.00%
Armor Road Properties	Nursing Homes	7,841,400	8	0.52%	14,125,000	4	1.12%
Target	Commercial/Retail	6,933,130	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>\$ 102,921,276</u>		<u>6.87%</u>	<u>\$ 97,271,902</u>		<u>7.70%</u>
Total Taxable Assessed Valuation		<u>\$ 1,497,083,918</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>
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%
2012	32,032,539	30,993,915	96.76%	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)

<u>Year</u>	<u>General Obligation Bonds</u>	<u>(1) Bond Anticipation Notes Payable</u>	<u>Total Debt</u>	<u>(2) Net Debt</u>	<u>(2) Percentage of Personal Income</u>	<u>(2) Percentage Actual Taxable Value of Property</u>	<u>(2) Per Capita</u>
2003	\$ 9,500,000	\$ -	\$ 9,500,000	\$ 9,400,427	1.19%	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	1.48%	0.6%	424
2006	11,075,000	700,000	11,775,000	11,643,587	1.47%	0.6%	421
2007	10,270,000	700,000	10,970,000	10,838,602	1.37%	0.5%	392
2008	9,330,000	650,000	9,980,000	9,848,602	1.24%	0.4%	356
2009	8,660,000	600,000	9,260,000	9,128,602	1.15%	0.4%	330
2010	8,055,000	5,030,000	13,085,000	12,953,602	1.63%	0.5%	469
2011	7,440,000	4,480,000	11,920,000	11,561,144	1.11%	0.5%	398
2012	6,790,000	7,745,000	14,535,000	14,191,205	1.36%	0.5%	488

(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 ratios of general bonded debt utilize net debt.

TOWN OF ORCHARD PARK, NEW YORK
Direct and Overlapping Governmental Activities Debt
As of December 31, 2012 – (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	\$ 14,535,000	\$ 3,638,000	\$ 10,897,000	100.00 %	\$ 10,897,000
Estimated Overlapping Debt:					
County of Erie	638,329,651	153,159,695	485,169,956	4.16%	20,201,585
School Districts:					
Hamburg Central School District	20,905,000	17,100,290	3,804,710	8.76%	333,403
Orchard Park Central School District	30,395,000	21,276,500	9,118,500	82.46%	7,519,389
West Seneca Central School District	29,830,000	20,881,000	8,949,000	4.03%	360,295
Total Estimated Overlapping Debt	<u>719,459,651</u>	<u>212,417,485</u>	<u>507,042,166</u>		<u>28,414,673</u>
Total Estimated Direct and Overlapping Debt	<u>\$733,994,651</u>	<u>\$216,055,485</u>	<u>\$517,939,166</u>		<u>\$ 39,311,673</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 12/31/2012, County 12/31/2012 and Schools 6/30/2012

TOWN OF ORCHARD PARK, NEW YORK
Computation of Legal Debt Margin
As of December 31, 2012 – (Unaudited)

Estimated Actual Value of Real Property (After Exemptions) at December 31:		
2008		\$ 2,438,072,775
2009		2,539,177,760
2010		2,554,145,102
2011		2,567,613,928
2012		<u>2,581,179,169</u>
Total - Five Years Full Valuation		<u>\$ 12,680,188,734</u>
Average Full Valuation		<u>\$ 2,536,037,747</u>
Debt Limit - 7% of average full valuation (Note 1)		<u>\$ 177,522,642</u>
Amount of Debt Applicable to Debt Limit:		
Outstanding bonded debt:		
Highway Fund	\$2,475,000	
Special District Funds	4,315,000	
Outstanding bond anticipation notes:		
Capital Projects Fund	<u>7,745,000</u>	14,535,000
Less other deductions allowed by law:		
Water bonds	3,279,400	
Budget appropriations	<u>358,600</u>	<u>3,638,000</u>
Total amount of net indebtedness applicable to debt limit		<u>10,897,000</u>
LEGAL DEBT MARGIN		<u>\$ 166,625,642</u>
Percentage of debt contracting power exhausted		<u>6.14 %</u>

NOTES:

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

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

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

Calendar Year	Population	Personal Income	Per Capita Personal Income	Median Age	Percent High School Graduate or Higher	Percent Bachelor's Degree or Higher	School Enrollment	December Unemployment Rate
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	4.2%
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	6.0%
2012	29,054	1,046,002,108	36,002	41.0	94.9%	49.8%	5,112	6.3%

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 Three Years Ago – (Unaudited)

Employer	2012			2009		
	Employees	Rank	Percentage of Total Town Employment	Employees	Rank	Percentage of Total Town Employment
Orchard Park Central Schools	719	1	10.50%	821	1	12.00%
Erie Community College South	628	2	9.17%	450	2	6.58%
McGard	460	3	6.72%	379	3	5.54%
West Herr Auto Group	350	4	5.11%	370	4	5.41%
Cobham Mission Systems	300	5	4.38%	300	5	4.38%
Father Baker Manor	300	6	4.38%	285	6	4.17%
ITT Enidine, Inc.	275	7	4.02%	N/R	N/R	N/R
Absolut Care at Orchard Park	265	8	3.87%	250	9	3.65%
Curbell	253	9	3.69%	N/R	N/R	N/R
Azerty	248	10	3.62%	N/R	N/R	N/R
Gaymar Industries, Inc	N/R	N/R	N/R	272	7	3.98%
Mentholatum Co.	N/R	N/R	N/R	260	8	3.80%
Carleton Technologies	N/R	N/R	N/R	250	10	3.65%
Total	<u>3,798</u>		<u>55.5%</u>	<u>3,637</u>		<u>53.2%</u>
Estimated total Town employment	<u>6,849</u>			<u>6,842</u>		

Source: Town of Orchard Park Chamber of Commerce.

Note: Information for ten 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>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>	<u>2012</u>
General Government										
Accounting/Supervisor	4	4	4	4	4	4	4	4	4	4
Assessor	3	4	4	3	3	4	4	4	4	3
Building	3	5	5	5	5	5	5	4	4	3
Computers	1	1	1	1	1	1	1	1	1	1
Justice	2	2	2	2	2	2	2	2	2	2
Maintenance	3	3	3	2	2	2	2	3	3	3
Planning	1	1	1	1	1	1	1	1	1	1
Tax/ Water Billing	2	2	2	2	2	2	1	-	-	-
Town Clerk	3	3	3	3	3	3	3	4	4	4
Police										
Officers	32	32	32	32	33	33	32	30	29	29
Civilians	5	5	5	5	5	4	4	4	4	4
Dog Control	1	1	1	1	1	-	-	-	-	-
Public Works										
Compost	1	1	1	1	1	1	1	2	2	2
Highway	29	32	32	29	30	30	30	28	29	29
Engineering	10	12	11	11	11	10	10	10	9	10
Sewer & Lighting	6	5	4	4	4	4	4	3	3	4
Recreation	1	1	2	2	3	3	2	2	2	2
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>108</u>	<u>115</u>	<u>114</u>	<u>109</u>	<u>112</u>	<u>110</u>	<u>107</u>	<u>103</u>	<u>102</u>	<u>102</u>

Source: Various Town Departments

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

Function/Program	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General government										
Building										
Building permits issued	532	663	593	700	736	673	592	571	481	531
Building inspections conducted	1,203	1,203	1,479	1,715	1,444	1,896	1,923	1,011	1,112	1,212
Fire inspections conducted	148	148	148	137	269	294	338	392	345	355
Justice										
Motor vehicle cases processed	4,681	5,841	6,490	6,486	5,480	5,351	5,531	3,785	3,394	3,828
Criminal cases processed	589	586	177	233	910	856	873	840	885	819
Civil cases processed	57	117	82	115	67	61	116	87	85	71
Motor vehicle fines assessed	307,593	391,987	396,010	362,473	370,106	401,064	341,871	215,745	202,631	229,801
Criminal fines assessed	18,090	22,920	16,600	21,753	26,800	36,950	26,148	29,455	18,810	18,910
Civil fines assessed	2,098	4,265	1,087	1,630	900	1,333	1,350	1,117	1,217	1,145
Police										
Physical arrests	723	631	668	1,187	950	1,226	1,188	953	887	1,007
Parking violations	451	421	514	532	288	337	191	308	317	349
Vehicle & Traffic violations	3,136	3,454	4,206	4,355	2,601	3,145	3,187	3,014	2,462	2,614
911 calls	3,409	3,490	3,770	3,532	3,510	3,310	3,257	3,854	4,299	4,292
Total calls	19,204	20,148	20,492	22,416	22,795	23,109	22,025	23,282	26,579	26,313
Male cell usage	71	47	52	63	85	84	70	54	61	50
Female cell usage	7	6	4	11	20	12	9	8	16	8
Compost										
Waste composed (cubic yards per day - based on 8 months operation)	-	-	-	38	72	51	48	50	45	50
Other public works										
Street resurfacing (miles)	-	-	-	4	5	3	2	3	3	3
Potholes repaired	-	40	40	40	38	31	30	35	34	20
Parks and recreation										
Program participation	-	3,685	4,677	5,404	10,648	10,584	9,464	8,308	13,712	29,424

Source: Various Town Departments

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

Function/Program	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
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	97
Traffic signals	-	-	-	12	12	12	12	12	12	12
Engineering										
Streetlights	3,464	3,496	3,544	3,549	3,561	3,583	3,583	3,583	3,591	3,599
Parks and recreation										
Acreage	-	-	84	84	123	272	280	280	316	316
Playgrounds	-	-	5	5	5	5	5	5	5	5
Baseball/softball diamonds	-	-	10	10	10	10	10	10	10	10
Soccer/football fields	-	-	6	6	7	7	7	7	7	7
Water										
New water mains (miles)	1.26	1.46	11.28	0.95	0.70	1.02	0.02	-	1.08	0.57
New fire hydrants	8	13	102	2	5	8	1	-	4	6
Sewer										
New sanitary sewers (miles)	1.28	1.69	2.26	0.23	0.77	0.90	0.04	-	0.45	0.84

Source: Various Town Departments