

COMPREHENSIVE ANNUAL FINANCIAL REPORT

TOWN OF --- ORCHARD PARK --- ERIE COUNTY, NEW YORK

FOR THE YEAR ENDED DECEMBER 31, 2013



PATRICK J. KEEM, SUPERVISOR

COUNCIL MEMBERS

EUGENE MAJCHRZAK

MICHAEL J. SHERRY



TOWN OF ORCHARD PARK, NEW YORK

Comprehensive Annual Financial Report

For the Fiscal Year Ended December 31, 2013

Prepared by:

Town of Orchard Park
Office of the Supervisor

Patrick J. Keem
Supervisor

TOWN OF ORCHARD PARK, NEW YORK
 Comprehensive Annual Financial Report
 For the Fiscal Year Ended December 31, 2013
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INTRODUCTORY SECTION



TOWN OF ORCHARD PARK

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

SUPERVISOR
PATRICK J. KEEM

COUNCILMEMBERS
EUGENE MAJCHRZAK
MICHAEL J. SHERRY

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
MARK PACHOLEC

BUILDING INSPECTOR
ANDREW GEIST

TOWN ASSESSOR
MILTON BRADSHAW
SCAA

TOWN ENGINEER
WAYNE L. BIELER, P.E.

RECREATION DIRECTOR
EDWARD J. LEAK, CPRP

PLANNING COORDINATOR
REMY C. ORFFEO

ANIMAL CONTROL OFFICER
DENNIS BUCZKOWSKI

SENIOR CENTER DIRECTOR
ANNA WILLEMS

April 16, 2014

To the Citizens of the Town of Orchard Park:

State law requires that every general purpose local government publish, within six months of the close of each fiscal year, a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year ended December 31, 2013. The comprehensive annual financial report of the Town of Orchard Park, New York (the "Town") for the fiscal year ended December 31, 2013, 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, 2013 and have issued an unmodified 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.

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 decreased over the past year from a rate of 6.3% in December 2012 to 4.7% in December 2013.

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 Public Safety 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, 2013 represents approximately 66.1% of its budgeted 2014 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 2013 include bridge 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, 2012. 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 blue ink, appearing to read 'P. Keem', with a long horizontal flourish extending to the right.

Patrick J. Keem
Supervisor



Government Finance Officers Association

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, 2012

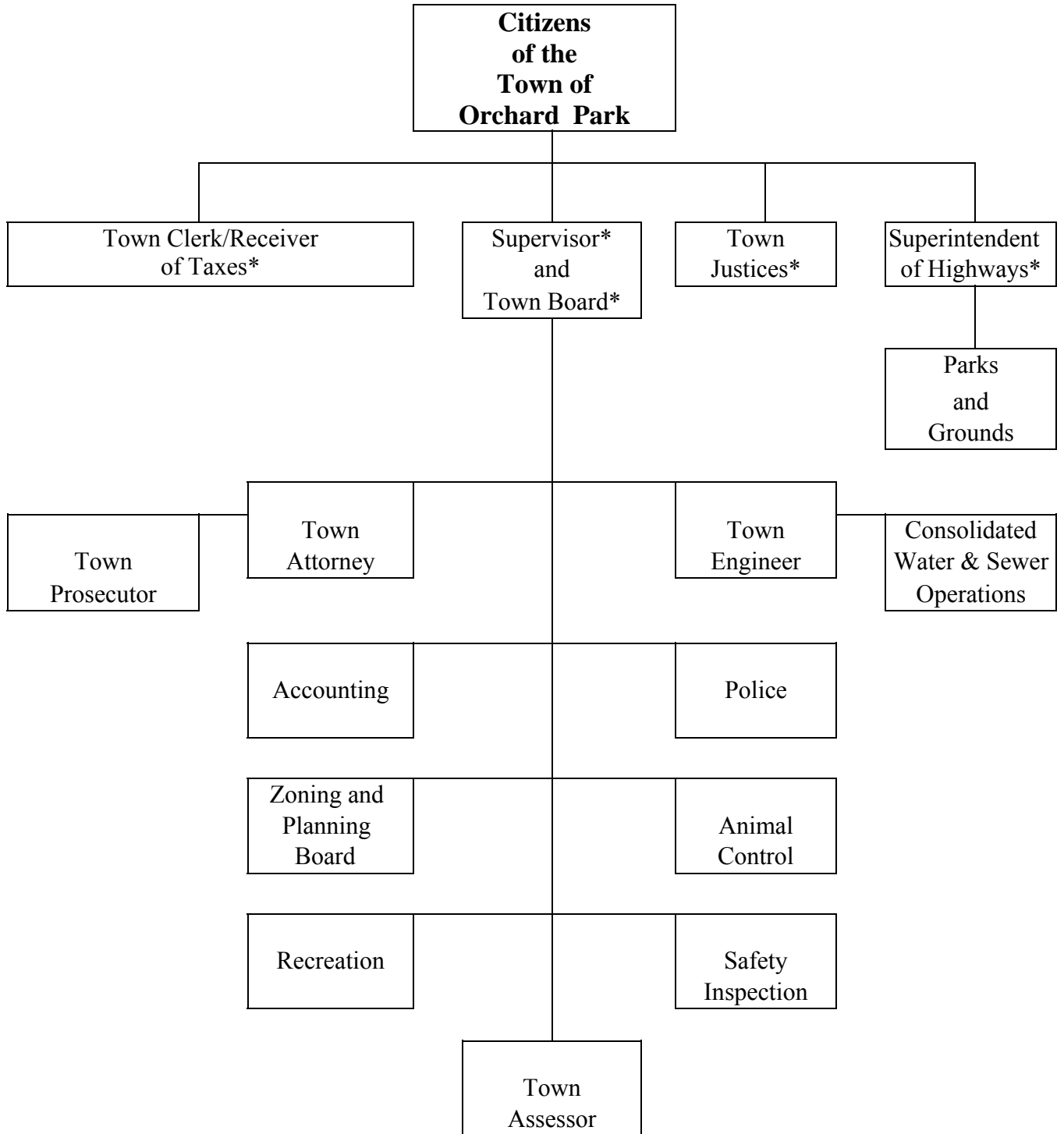
Executive Director/CEO

TOWN OF ORCHARD PARK, NEW YORK
Town Officials
Year Ended December 31, 2013

Name	Title
Elected:	
Janis A. Colarusso	Supervisor
Patrick J. Keem	Supervisor Elect (as of January 1, 2014)
David R. Kaczor	Councilman
Michael J. Sherry	Councilman Elect (as of January 1, 2014)
Eugene Majchrzak	Councilman
Lynn Keane	Town Justice
Edward A. Pace	Town Justice
Carol R. Hutton	Town Clerk/Receiver of Taxes
Fredrick J. Piasecki, Jr.	Superintendent of Highways
Appointed:	
Milton Bradshaw	Town Assessor
John C. Bailey	Town Attorney
Wayne L. Bieler	Town Engineer
Mark Pacholec	Chief of Police
Andrew Geist	Building Inspector

TOWN OF ORCHARD PARK, NEW YORK

Organizational Chart



* Represents an independently elected official.

FINANCIAL SECTION

Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

Honorable Town Board
Town of Orchard Park, New York

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, 2013, 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

The Town's 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, 2013, and the respective changes in financial position 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 and Required Supplementary Information, 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 introductory section, the supplemental statements and schedules, and the statistical section, as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplemental statements and schedules 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 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 them.



April 16, 2014

TOWN OF ORCHARD PARK, NEW YORK
Management's Discussion and Analysis
Year Ended December 31, 2013

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, 2013. Certain data from the prior year has been reclassified to conform with the current year presentation. This document should be read in conjunction with additional information that we have furnished in the Town's financial statements, which follow this narrative.

Financial Highlights

- ◆ The assets of the Town exceeded its liabilities at the close of the most recent fiscal year by \$66,630,688 (*net position*). Of this amount, \$13,445,500 (*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 \$310,736 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 \$18,736,971, a decrease of \$1,521,221 in comparison with the prior year.
- ◆ At the end of the current fiscal year, unassigned fund balance for the General Fund was \$5,104,866, or 77.3 percent of total General Fund expenditures and transfers out.
- ◆ The Town's total bonded debt decreased by \$655,000, or 9.6 percent during the current year. This decrease was due to scheduled principal payments being made.

Overview of the Financial Statements

The discussion and analysis provided here are intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements comprise of 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, liabilities and deferred inflows/outflows, with the difference 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 Town'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. However, unlike the government-wide financial statements, governmental fund statements 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 assessing 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 funds. 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 Town maintains one type of fiduciary fund. The Agency Fund reports resources held by the Town in a custodial capacity for individuals, private organizations and other governments.

The fiduciary fund financial statement can be found in the fund financial statements following the governmental funds financial statements.

Notes to the financial statements. The notes provide additional information that is necessary to acquire 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 fiduciary fund financial statement.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the Town's budgetary comparison schedules for each major fund with legally adopted budget and the Town's progress in funding its obligation to provide other postemployment benefits. The required supplementary information can be found following the notes to the financial statements.

Supplemental statements and schedules including the combining statements referred to earlier in connection with nonmajor governmental funds are presented following the required supplementary information.

Government-wide Financial Analysis

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. In the case of the Town, assets exceeded liabilities by \$66,630,688 at the close of the 2013 fiscal year.

Table 1 – Condensed Statement of Net Position

	Governmental Activities		Dollar
	2013	2012	Change
Current assets	\$ 26,984,967	\$ 28,790,793	\$ (1,805,826)
Capital assets	60,321,836	58,802,716	1,519,120
Total assets	<u>87,306,803</u>	<u>87,593,509</u>	<u>(286,706)</u>
Current liabilities	8,280,312	8,564,447	(284,135)
Long-term liabilities	<u>12,395,803</u>	<u>12,709,110</u>	<u>(313,307)</u>
Total liabilities	<u>20,676,115</u>	<u>21,273,557</u>	<u>(597,442)</u>
Net position			
Net investment in capital assets	51,074,862	50,751,773	323,089
Restricted	2,110,326	1,452,646	657,680
Unrestricted	<u>13,445,500</u>	<u>14,115,533</u>	<u>(670,033)</u>
Total net position	<u>\$ 66,630,688</u>	<u>\$ 66,319,952</u>	<u>\$ 310,736</u>

By far the largest portion of the Town's net position (76.6 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 (3.2 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (20.2 percent) may be used to meet the Town's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the Town is able to report positive balances in all three categories of net 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.

Governmental activities increased the Town's net position by \$310,736. Table 2 on the following page shows the changes in net position for the years ended December 31, 2013 and 2012.

Table 2 – Condensed Statement of Revenues, Expenses and Changes in Net Position

	Governmental Activities		Dollar
	2013	2012	Change
Revenues:			
Program revenues:			
Charges for services	\$ 1,649,625	\$ 1,391,044	\$ 258,581
Operating grants and contributions	187,455	157,432	30,023
Capital grants and contributions	187,037	343,137	(156,100)
General revenues:			
Property and other taxes	17,308,907	16,789,987	518,920
Use of money and property	104,794	124,628	(19,834)
Sale of property and compensation for loss	71,427	-	71,427
Miscellaneous	1,500,313	2,059,114	(558,801)
State support (unrestricted)	996,506	892,110	104,396
Total revenues	<u>22,006,064</u>	<u>21,757,452</u>	<u>248,612</u>
Program expenses:			
General government	3,675,588	3,407,739	267,849
Education	12,716	12,317	399
Public safety	5,465,392	4,638,490	826,902
Health	6,711	5,338	1,373
Transportation	5,189,557	4,768,960	420,597
Economic assistance	-	405	(405)
Culture and recreation	1,944,499	1,679,076	265,423
Home and community services	5,061,596	4,712,577	349,019
Interest and fiscal charges	339,269	333,175	6,094
Total expenses	<u>21,695,328</u>	<u>19,558,077</u>	<u>2,137,251</u>
Change in net position	310,736	2,199,375	(1,888,639)
Net position beginning of year	<u>66,319,952</u>	<u>64,120,577</u>	<u>2,199,375</u>
Net position end of year	<u>\$ 66,630,688</u>	<u>\$ 66,319,952</u>	<u>\$ 310,736</u>

The Town's net position increased \$310,736 over prior year. Significant items are noted below.

- Property and other taxes increased by \$518,920 mainly due to additional sales tax revenues and increased property tax levies.
- Miscellaneous revenues decreased by \$558,801 mainly due to a decrease of infrastructure assets dedicated from developers.
- Public safety expenses increased by \$826,902 from 2012 to 2013. The increase is attributable to costs associated with the addition of police personnel and legal settlements.
- Home and community services expenses increased by \$349,019 from 2012 to 2013. The increase is attributable to additional sewer and water maintenance 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 7.5 percent of governmental activities revenue, while 78.7 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 3 – Summary of Sources of Revenues

	2013		2012		Dollar Change
	Amount	%	Amount	%	
Charges for services	\$ 1,649,625	7.5%	\$ 1,391,044	6.4%	\$ 258,581
Operating grants and contributions	187,455	0.9%	157,432	0.7%	30,023
Capital grants and contributions	187,037	0.8%	343,137	1.6%	(156,100)
Property and other taxes	17,308,907	78.7%	16,789,987	77.1%	518,920
Use of money and property	104,794	0.5%	124,628	0.6%	(19,834)
Sale of property and compensation for loss	71,427	0.3%	-	0.0%	71,427
Miscellaneous	1,500,313	6.8%	2,059,114	9.5%	(558,801)
State support (unrestricted)	996,506	4.5%	892,110	4.1%	104,396
Total general revenues, net	<u>\$ 22,006,064</u>		<u>\$ 21,757,452</u>		<u>\$ 248,612</u>

Program expenses for 2013 and 2012 governmental activities were as follows:

Table 4 – Summary of Program Expenses

	2013		2012		Dollar Change
	Amount	%	Amount	%	
General government	\$ 3,675,588	16.9%	\$ 3,407,739	17.4%	\$ 267,849
Education	12,716	0.1%	12,317	0.1%	399
Public safety	5,465,392	25.2%	4,638,490	23.7%	826,902
Health	6,711	0.0%	5,338	0.0%	1,373
Transportation	5,189,557	23.9%	4,768,960	24.4%	420,597
Economic assistance	-	0.0%	405	0.0%	(405)
Culture and recreation	1,944,499	9.0%	1,679,076	8.6%	265,423
Home and community services	5,061,596	23.3%	4,712,577	24.1%	349,019
Interest and other fiscal charges	339,269	1.6%	333,175	1.7%	6,094
Total program expenses	<u>\$ 21,695,328</u>		<u>\$ 19,558,077</u>		<u>\$ 2,137,251</u>

Financial Analysis of the Town's Funds

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

Governmental funds. The focus of the Town's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the Town itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the Town's Board.

At December 31, 2013, the Town's governmental funds reported combined fund balances of \$18,736,971, a decrease of \$1,521,221 in comparison with the prior year. Approximately 25.3% of this amount \$4,742,786 constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of the fund balance is either *nonspendable, restricted, committed, or assigned* to indicate that it is 1) not in spendable form \$456,430, 2) restricted for particular purposes \$2,442,446, 3) committed for particular purposes \$885,199, or 4) assigned for particular purposes \$10,210,110.

Table 5 – Components of Fund Balance—Major Funds

	December 31,	
	2013	2012
General Fund		
Nonspendable	\$ 113,456	\$ 88,199
Restricted	1,421,983	1,422,495
Committed	885,199	873,317
Assigned	1,509,892	846,616
Unassigned	<u>5,104,866</u>	<u>5,597,586</u>
Total General Fund	<u>\$ 9,035,396</u>	<u>\$ 8,828,213</u>
Public Safety Fund		
Nonspendable	\$ 234,365	\$ 181,715
Restricted	188,343	30,151
Assigned	-	15,526
Unassigned	<u>(67,714)</u>	<u>-</u>
Total Public Safety Fund	<u>\$ 354,994</u>	<u>\$ 227,392</u>
Highway Fund		
Nonspendable	\$ 79,952	\$ 65,914
Restricted	500,000	-
Assigned	<u>917,882</u>	<u>1,680,670</u>
Total Highway Fund	<u>\$ 1,497,834</u>	<u>\$ 1,746,584</u>
Sewer Districts		
Assigned	<u>\$ 3,355,488</u>	<u>\$ 3,461,444</u>
Total Sewer Districts	<u>\$ 3,355,488</u>	<u>\$ 3,461,444</u>

(continued)

	December 31,	
	<u>2013</u>	<u>2012</u>
		(concluded)
Water District		
Nonspendable	\$ 10,460	\$ 7,242
Assigned	<u>1,749,568</u>	<u>1,868,044</u>
Total Water District	<u>\$ 1,760,028</u>	<u>\$ 1,875,286</u>
Capital Projects Fund		
Restricted	\$ 200,722	\$ 212,397
Committed	-	1,136,017
Unassigned	<u>(294,366)</u>	<u>-</u>
Total Capital Projects Fund	<u>\$ (93,644)</u>	<u>\$ 1,348,414</u>
Debt Service		
Restricted	<u>\$ 131,398</u>	<u>\$ 131,398</u>
Total Debt Service	<u>\$ 131,398</u>	<u>\$ 131,398</u>

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 \$5,104,866, while total fund balance reached \$9,035,396. 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 77.3 percent of total General Fund expenditures and transfers out, while total fund balance represents 136.9 percent of that same amount.

The fund balance of the Town's General Fund increased by \$207,183 during the current year. This increase is due primarily to an increase in non property tax revenues coupled by less than anticipated spending in general government support.

The fund balance of the Town's Public Safety Fund increased by \$127,602 during the current year. This increase is due primarily to additional transfers in from the General Fund.

The fund balance of the Town's Highway Fund decreased by \$248,750 during the current year. This increase is due primarily to budgeted use of fund balance.

The Town's Sewer Districts Fund fund balance decreased by \$105,956 due to budgeted use of fund balance.

The Town's Water Districts Fund fund balance decreased by \$115,258 due to budgeted use of fund balance.

The fund balance of the Town's Capital Fund decreased by \$1,442,058 during the current year. The decrease is mainly due to planned capital expenditures.

The fund balance of the Town's Debt Service Fund remained the same for both years ending December 31, 2013 and 2012.

General Fund Budgetary Highlights

Original budget compared to final budget. During the year there was a \$323,072 net increase in appropriations between the original and final amended budget due to supplemental appropriations for transfers out to the Public Safety Fund. These supplemental appropriations were supported by unanticipated revenues from non property tax items, departmental income and State aid.

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	\$ 5,918,672	\$ 6,778,604	\$ 859,932
Expenditures	(5,811,886)	(5,349,597)	462,289
Other financing sources	45,703	29,650	16,053
Other financing uses	<u>(1,276,474)</u>	<u>(1,251,474)</u>	<u>25,000</u>
Net change in fund balances	<u>\$ (1,123,985)</u>	<u>\$ 207,183</u>	<u>\$ 1,363,274</u>

Total revenues exceeded the final budget by \$859,932. The major contributors to this positive revenue variance were sales tax revenues and State aid. 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 greater than anticipated mortgage tax.

Total expenditures were less than the final budget by \$462,289. The most significant contributor was in general government support. General government savings were achieved in personnel costs within the engineering department as more costs were allocated to the Sewer Districts and Water Districts funds due to an increase in current projects related to those funds.

Capital Asset and Debt Administration

Capital assets. The Town's investment in capital assets for its governmental activities as of December 31, 2013 amounted to \$60,321,836 (net of accumulated depreciation). This investment in capital assets includes land and land improvements, works of art and historical treasures, infrastructure, buildings and building improvements, vehicles and equipment.

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

- Construction in progress – the Town added \$2,225,742 to capital assets in 2013 and transferred \$852,970 of completed projects out of construction in progress to various depreciable assets. Completed projects include drainage and road renovations.
- Infrastructure – the Town added \$2,542,893 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 on the following page.

Table 6 - Capital Assets (Net of Depreciation)

	Governmental Activities	
	2013	2012
Land	\$ 4,953,812	\$ 4,653,812
Works of art and historical treasures	50,700	50,700
Construction in progress	3,268,825	1,896,053
Land improvements	1,734,835	1,838,740
Buildings	4,770,052	4,930,672
Building improvements	2,680,009	2,829,513
Machinery and equipment	3,094,601	3,149,441
Infrastructure	39,769,002	39,453,785
Total	<u>\$ 60,321,836</u>	<u>\$ 58,802,716</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, 2013, the Town had total bonded debt outstanding of \$6,135,000 as compared to \$6,790,000 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 \$180,448,796, 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 2013 was 4.7%, which is a decrease from a rate of 6.3% a year ago. This compares favorably to the New York State rate of 6.6% and the national rate of 6.7% in December 2013.
- 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 2014.

The Town's 2014 budget includes the appropriation of \$1,509,892 of fund balance in the General Fund. The budget also includes a combined General Fund/Public Safety Fund tax rate of \$3.22 and Highway Fund tax rate of \$2.72 (per \$1,000 of assessed valuation), as compared to the 2013 tax rates of \$3.22 and \$2.63.

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, 2013

	<u>Primary</u> <u>Government</u> Governmental <u>Activities</u>
ASSETS	
Cash and cash equivalents	\$ 18,494,206
Restricted cash and cash equivalents	6,328,352
Accounts receivable	192,266
Due from other governments	1,513,713
Prepays	456,430
Capital assets not being depreciated	8,273,337
Capital assets, net of accumulated depreciation	<u>52,048,499</u>
Total assets	<u>87,306,803</u>
LIABILITIES	
Accounts payable	541,573
Accrued liabilities	408,739
Bond anticipation notes payable	7,330,000
Non-current liabilities:	
Due within one year	1,390,030
Due within more than one year	<u>11,005,773</u>
Total liabilities	<u>20,676,115</u>
NET POSITION	
Net investment in capital assets	51,074,862
Restricted for:	
Capital improvements	729,815
Tax stabilization	655,900
Debt	500,000
Other	224,611
Unrestricted	<u>13,445,500</u>
Total net position	<u>\$ 66,630,688</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, 2013

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	\$ 3,675,588	\$ 68,792	\$ 1,902	\$ -	\$ (3,604,894)
Education	12,716	-	-	-	(12,716)
Public safety	5,465,392	555,914	31,095	-	(4,878,383)
Health	6,711	-	-	-	(6,711)
Transportation	5,189,557	96,331	154,458	187,037	(4,751,731)
Culture and recreation	1,944,499	549,948	-	-	(1,394,551)
Home and community services	5,061,596	378,640	-	-	(4,682,956)
Interest and other fiscal charges	339,269	-	-	-	(339,269)
Total primary government	<u>\$ 21,695,328</u>	<u>\$ 1,649,625</u>	<u>\$ 187,455</u>	<u>\$ 187,037</u>	(19,671,211)
General revenues:					
					12,696,824
					Real property taxes and tax items
					Other non-property taxes:
					Sales tax distribution
					4,321,760
					Franchise fees
					290,323
					Use of money and property
					104,794
					Sale of property and compensation for loss
					71,427
					Miscellaneous
					1,500,313
					State support (unrestricted)
					996,506
					Total general revenues
					<u>19,981,947</u>
					Change in net position
					310,736
					Net position - beginning
					<u>66,319,952</u>
					Net position - ending
					<u>\$ 66,630,688</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, 2013

	Special Revenue							Other Governmental Funds	Total Governmental Funds
	General	Public Safety	Highway	Sewer Districts	Water Districts	Capital Projects	Debt Service		
ASSETS									
Cash and cash equivalents	\$ 6,082,460	\$ 85,388	\$ 993,097	\$ 3,398,301	\$ 1,774,009	\$ 3,279,503	\$ -	\$ 2,881,448	\$ 18,494,206
Restricted cash and cash equivalents	1,421,983	188,343	500,000	-	-	4,086,628	131,398	-	6,328,352
Accounts receivable	82,299	57,972	13,950	-	2,770	-	-	35,275	192,266
Due from other governments	1,458,480	5,233	50,000	-	-	-	-	-	1,513,713
Prepaid items	113,456	234,365	79,952	-	10,460	-	-	18,197	456,430
Total assets	\$ 9,158,678	\$ 571,301	\$ 1,636,999	\$ 3,398,301	\$ 1,787,239	\$ 7,366,131	\$ 131,398	\$ 2,934,920	\$ 26,984,967
LIABILITIES									
Accounts payable	\$ 80,897	\$ 37,465	\$ 93,504	\$ 42,813	\$ 18,121	\$ 129,775	\$ -	\$ 138,998	\$ 541,573
Accrued liabilities	42,385	178,842	45,661	-	9,090	-	-	100,445	376,423
Bond anticipation notes payable	-	-	-	-	-	7,330,000	-	-	7,330,000
Total liabilities	123,282	216,307	139,165	42,813	27,211	7,459,775	-	239,443	8,247,996
FUND BALANCES (DEFICIT)									
Nonspendable	113,456	234,365	79,952	-	10,460	-	-	18,197	456,430
Restricted	1,421,983	188,343	500,000	-	-	200,722	131,398	-	2,442,446
Committed	885,199	-	-	-	-	-	-	-	885,199
Assigned	1,509,892	-	917,882	3,355,488	1,749,568	-	-	2,677,280	10,210,110
Unassigned	5,104,866	(67,714)	-	-	-	(294,366)	-	-	4,742,786
Total fund balances (deficit)	9,035,396	354,994	1,497,834	3,355,488	1,760,028	(93,644)	131,398	2,695,477	18,736,971
Total liabilities and fund balances (deficit)	\$ 9,158,678	\$ 571,301	\$ 1,636,999	\$ 3,398,301	\$ 1,787,239	\$ 7,366,131	\$ 131,398	\$ 2,934,920	\$ 26,984,967

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, 2013

Amounts reported for governmental activities in the statement of net position (page 20) are different because:

Total fund balance - governmental funds (page 22)	\$ 18,736,971
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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 \$109,054,481 and the accumulated depreciation is \$48,732,645.	60,321,836
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To recognize interest accrual on long term debt. Net accrued interest for general obligation bonds and bond anticipation notes is \$32,316 at year end.	(32,316)
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Long-term liabilities, including bonds payable, compensated absences and other post-employment benefit obligation ("OPEB") are not due and payable in the current period and therefore are not reported in the funds.

Bonds payable	\$ (6,135,000)	
Compensated absences	(3,845,703)	
OPEB obligation	(2,415,100)	(12,395,803)

Total net position - governmental activities	<u>\$ 66,630,688</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 (Deficit)—Governmental Funds
Year Ended December 31, 2013

REVENUES	Special Revenue					Capital Projects	Debt Service	Other Governmental Funds	Total Governmental Funds
	General	Public Safety	Highway	Sewer Districts	Water Districts				
Real property taxes	\$ 425,106	\$ 4,814,214	\$ 3,560,410	\$ 775,986	\$ 960,556	\$ -	\$ -	\$ 1,886,599	\$ 12,422,871
Real property tax items	273,953	-	-	-	-	-	-	-	273,953
Non property tax items	4,260,283	-	50,000	-	-	-	-	301,800	4,612,083
Departmental income	511,647	121,721	-	31,372	12,947	-	-	292,794	970,481
Intergovernmental charges	400	-	96,331	-	-	-	-	-	96,731
Use of money and property	63,546	233	3,564	7,621	4,128	18,743	-	6,959	104,794
Licenses and permits	41,618	-	-	-	-	-	-	850	42,468
Fines and forfeitures	-	238,086	-	-	-	-	-	-	238,086
Sale of property and compensation for loss	71,427	-	-	-	-	-	-	-	71,427
Miscellaneous	132,216	19,439	41,457	1,060	574	102,493	-	236,684	533,923
Interfund revenues	-	-	-	-	6,170	-	-	-	6,170
State aid	996,506	31,095	154,458	-	-	187,037	-	-	1,369,096
Federal aid	1,902	-	-	-	-	-	-	-	1,902
Total revenues	6,778,604	5,224,788	3,906,220	816,039	984,375	308,273	-	2,725,686	20,743,985
EXPENDITURES									
Current:									
General government support	2,279,771	156,050	37,295	-	-	-	-	19,801	2,492,917
Education	-	9,384	-	-	-	-	-	-	9,384
Public safety	40,923	3,864,748	-	-	-	-	-	215,646	4,121,317
Health	-	-	-	-	-	-	-	4,953	4,953
Transportation	113,142	-	2,720,379	-	-	-	-	315,583	3,149,104
Culture and recreation	1,314,445	-	-	-	-	-	-	-	1,314,445
Home and community services	83,704	-	-	711,322	464,122	-	-	1,715,395	2,974,543
Employee benefits	1,494,562	2,023,478	781,872	78,015	69,245	-	-	205,190	4,652,362
Capital outlay	-	-	-	-	-	2,552,382	-	-	2,552,382
Debt service:									
Principal	-	-	-	-	-	-	655,000	-	655,000
Interest	23,050	-	41,300	-	13,099	-	261,350	-	338,799
Total expenditures	5,349,597	6,053,660	3,580,846	789,337	546,466	2,552,382	916,350	2,476,568	22,265,206
Excess (deficiency) of revenues over expenditures	1,429,007	(828,872)	325,374	26,702	437,909	(2,244,109)	(916,350)	249,118	(1,521,221)
OTHER FINANCING SOURCES (USES)									
Transfers in	29,650	956,474	-	-	-	1,808,014	916,350	-	3,710,488
Transfers out	(1,251,474)	-	(574,124)	(132,658)	(553,167)	(1,005,963)	-	(193,102)	(3,710,488)
Total other financing sources (uses)	(1,221,824)	956,474	(574,124)	(132,658)	(553,167)	802,051	916,350	(193,102)	-
Net change in fund balances (deficit)	207,183	127,602	(248,750)	(105,956)	(115,258)	(1,442,058)	-	56,016	(1,521,221)
Fund balances - beginning	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
Fund balances - ending (deficit)	\$ 9,035,396	\$ 354,994	\$ 1,497,834	\$ 3,355,488	\$ 1,760,028	\$ (93,644)	\$ 131,398	\$ 2,695,477	\$ 18,736,971

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 (Deficit) of Governmental Funds to the Statement of Activities
December 31, 2013

Amounts reported for governmental activities in the statement of activities (page 21) are different because:

Net change in fund balances (deficit)-total governmental funds (page 24) \$ (1,521,221)

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

Capital asset additions	\$ 4,623,059	
Loss on capital asset deletions	(24,787)	
Depreciation expense	<u>(3,079,152)</u>	1,519,120

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 position. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Repayment of serial bonds	\$ 655,000	
Change in accrued interest expense	<u>(470)</u>	654,530

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	\$ (224,439)	
Compensated absences	<u>(117,254)</u>	<u>(341,693)</u>
Change in net position of governmental activities		<u>\$ 310,736</u>

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, 2013

	Agency Fund
ASSETS	
Cash and cash equivalents	\$ 1,258,673
Accounts receivable	<u>279</u>
Total assets	<u>\$ 1,258,952</u>
LIABILITIES	
Agency liabilities	<u>\$ 1,258,952</u>
Total liabilities	<u>\$ 1,258,952</u>

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

TOWN OF ORCHARD PARK, NEW YORK
Notes to the Financial Statements
December 31, 2013

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. 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.
- b. 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)	

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.

- 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 Information

Budgetary Basis of Accounting—Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds, except the Capital Projects Fund and the Miscellaneous Special Revenue Fund. The Capital Projects Fund are 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 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, 2013, there were no encumbrances.

Excess of Expenditures Over Appropriations—For the year ended December 31, 2013, expenditures exceeded appropriations in the police department compensatory account and other expenses account (the legal level of budgetary control) within the public safety function of the Public Safety Fund by \$124,761. Additionally, expenditures exceeded appropriations in the composting account (the legal level of budgetary control) within the home and community services function of the Refuse and Garbage District Fund by \$1,163. Both cases were caused by unanticipated legal settlements incurred during the year.

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, 2013, 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 and unspent proceeds of debt.

Prepaid Items—Certain payments to vendors reflect costs applicable to future accounting periods, and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased. At December 31, 2013, prepaid expenses consist of payments made to the NYS Employees’ Retirement System.

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 five 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	50
Building Improvements	20
Land Improvements	20
Infrastructure:	
Dams and Drainage Systems	30
Water and Sewer Systems	50
Traffic Control Systems	30
Bridges and Culverts	30
Roads	10
Machinery and Equipment:	
Office Equipment and Furniture	10
Heavy Equipment	15
Other	5
Vehicles	10
Computers	5

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 April 1 a 4.5% penalty; April 2 to 15 a 6% penalty; April 16 to April 30 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's 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.

Pensions—Nearly all Town employees are members of various New York State retirement systems. The Town is invoiced annually by the systems for its share of the cost.

Postemployment 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 Pronouncement—During the year ended December 31, 2013, the Town implemented GASB Statements No. 61, *The Financial Reporting Entity: Omnibus—an amendment of GASB Statements No. 14 and No. 34*, and No. 66, *Technical Corrections—2012—an amendment of GASB Statements No. 10 and No. 62*. GASB Statement No. 61 clarifies the manner in determining whether or not an organization should be included as a component unit, and GASB Statement No. 66 improves accounting and financial reporting for a governmental

entity by resolving conflicting guidance that resulted from the issuance of Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. GASB Statements No. 61 and 66 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 No. 67, *Financial Reporting for Pension Plans—an amendment of GASB Statement No. 25*; No. 69, *Government Combinations and Disposals of Government Operations*; and No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees* effective for the year ending December 31, 2014; and No. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB statement No. 27* and No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date—and amendment of GASB Statement No. 68* effective for the year ended December 31, 2015. The Town is, therefore, unable to disclose the impact that adopting GASB Statements No. 67, 68, 69, 70 and 71 will have on its financial position and results of operations when such statements are adopted.

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, 2013, supplemental appropriations of \$323,072 were approved in the General Fund, \$300,396 in the Public Safety Fund and \$82,603 in the Highway Fund.
- Total expenditures for each object classification within a department may not legally exceed the total appropriations for that object classification.

Deficit Fund Balances—Certain districts within the Sewer Districts and Water Districts funds are in a deficit position at December 31, 2013. It is anticipated that these deficits will be remedied through the raising of real property taxes and increasing rates. The Public Safety Fund unassigned deficit will be remedied through the raising of real property taxes, while the Capital Projects Fund unassigned deficit will be remedied through grant funding, interfund transfers and proceeds from future bond issuances.

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, 2013.

Total cash and cash equivalents reported by the Town at December 31, 2013 are as follows:

Governmental Funds	\$ 24,822,558
Agency Fund	<u>1,258,673</u>
Total	<u>\$ 26,081,231</u>

Cash and cash equivalents at year-end consisted of:

Petty Cash (uncollateralized)	\$ 1,025
Deposits:	
Demand Deposits	<u>26,080,206</u>
Total	<u>\$ 26,081,231</u>

Deposits—All deposits are carried at fair value. The following is a summary of deposits:

	<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>25,574,172</u>	<u>25,580,206</u>
Total	<u>\$ 26,074,172</u>	<u>\$ 26,080,206</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. For investments, this is the risk that, in the event of the failure of the counterparty, the Town will not be able to recover the value of its investments that are in possession of an outside party. As noted above, by State Statute all deposits in excess of FDIC insurance coverage must be collateralized. As of December 31, 2013, the Town's deposits were FDIC insured or collateralized.

Investments—The Town had no investments at December 31, 2013.

Restricted Cash and Cash Equivalents—The Town reports restricted fund balance and unspent proceeds of debt as restricted cash and cash equivalents. At December 31, 2013, the Town reported \$6,328,352 of restricted cash and cash equivalents within its governmental activities.

3. RECEIVABLES

Major revenues accrued by the Town at December 31, 2013 include:

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, 2013 are:

Governmental Funds			
General Fund:			
Various Town departments	\$	80,972	
Miscellaneous		<u>1,327</u>	\$ 82,299
Public Safety Fund:			
Various Town departments		41,802	
BOCES		<u>16,170</u>	57,972
Highway Fund:			
Fuel charges		10,411	
Miscellaneous		<u>3,539</u>	13,950
Water Fund:			
Miscellaneous			2,770
Other Governmental Funds:			
Town Outside Village Fund			
Various Town departments		12,489	
Miscellaneous		21,997	
Lighting Fund			
Miscellaneous		670	
Refuse and Garbage Fund			
Miscellaneous		<u>119</u>	<u>35,275</u>
Total Governmental Funds			<u>\$ 192,266</u>

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, 2013 are:

Governmental Funds:		
General Fund:		
Erie County - sales tax	\$ 1,458,052	
Miscellaneous	<u>428</u>	\$ 1,458,480
Public Safety Fund:		
Local Fire District		\$ 5,233
Highway Fund		
Erie County - sales tax		<u>50,000</u>
Total Governmental Funds		<u>\$ 1,513,713</u>

4. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2013 was as follows:

	Balance 1/1/13	Additions	Disposals	Balance 12/31/13
Capital assets, not being depreciated:				
Land	\$ 4,653,812	\$ 300,000	\$ -	\$ 4,953,812
Works of art and historical treasures	50,700	-	-	50,700
Construction in progress	<u>1,896,053</u>	<u>2,225,742</u>	<u>(852,970)</u>	<u>3,268,825</u>
Total capital assets, not being depreciated	<u>6,600,565</u>	<u>2,525,742</u>	<u>(852,970)</u>	<u>8,273,337</u>
Capital assets, being depreciated:				
Land improvements	2,789,075	-	-	2,789,075
Buildings	8,031,059	7,930	-	8,038,989
Building improvements	3,518,752	8,180	-	3,526,932
Machinery and equipment	7,621,613	391,284	(181,059)	7,831,838
Infrastructure	<u>76,051,417</u>	<u>2,542,893</u>	<u>-</u>	<u>78,594,310</u>
Total capital assets, being depreciated	<u>98,011,916</u>	<u>2,950,287</u>	<u>(181,059)</u>	<u>100,781,144</u>
Less accumulated depreciation for:				
Land improvements	(950,335)	(111,835)	-	(1,062,170)
Buildings	(3,100,387)	(160,620)	-	(3,261,007)
Building improvements	(689,239)	(157,684)	-	(846,923)
Machinery and equipment	(4,472,172)	(421,337)	156,272	(4,737,237)
Infrastructure	<u>(36,597,632)</u>	<u>(2,227,676)</u>	<u>-</u>	<u>(38,825,308)</u>
Total accumulated depreciation	<u>(45,809,765)</u>	<u>(3,079,152)</u>	<u>156,272</u>	<u>(48,732,645)</u>
Total capital assets, being depreciated, net	<u>52,202,151</u>	<u>(128,865)</u>	<u>(24,787)</u>	<u>52,048,499</u>
Governmental activities capital assets, net	<u>\$ 58,802,716</u>	<u>\$ 2,396,877</u>	<u>\$ (877,757)</u>	<u>\$ 60,321,836</u>

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

Governmental activities:	
General support	\$ 183,443
Public safety	71,191
Transportation	1,397,631
Culture and recreation	210,042
Home and community services	<u>1,216,845</u>
Total depreciation expense, governmental activities	<u>\$ 3,079,152</u>

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

General support	\$ 148,623
Public safety	6,130
Transportation	2,361,212
Culture and recreation	1,599
Home and community services	<u>34,818</u>
Total capital outlay	<u>\$ 2,552,382</u>

5. ACCRUED LIABILITIES

Accrued liabilities reported by governmental funds at Town as of December 31, 2013, were as follows:

	General Fund	Public Safety Fund	Highway Fund	Water Districts Fund	Other Governmental Funds	Total Governmental Funds
Salary and employee benefits	\$ 42,385	\$ 39,834	\$ 45,661	\$ 9,090	\$ 7,429	\$ 144,399
Accrued workers compensation	-	14,008	-	-	66,183	80,191
Judgments and claims	-	<u>125,000</u>	-	-	<u>26,833</u>	<u>151,833</u>
Total accrued liabilities	<u>\$ 42,385</u>	<u>\$ 178,842</u>	<u>\$ 45,661</u>	<u>\$ 9,090</u>	<u>\$ 100,445</u>	<u>\$ 376,423</u>

6. PENSION PLANS

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.

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 (ERS) or January 9, 2010 (PFRS) 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>
2013	\$ 955,218	\$ 870,497
2012	770,468	672,233
2011	742,403	555,467

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 \$668,914 for the fiscal year ended December 31, 2013.

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>Year Ended December 31,</u>	
	<u>2013</u>	<u>2012</u>
Annual required contribution	\$ 932,413	\$ 888,413
Interest on net OPEB obligation	87,627	79,411
Adjustment to annual required contribution	<u>(126,687)</u>	<u>(114,809)</u>
Annual OPEB costs (expense)	893,353	853,015
Contributions made	<u>(668,914)</u>	<u>(647,631)</u>
Increase in net OPEB obligation	224,439	205,384
Net OPEB obligation—beginning of year	<u>2,190,661</u>	<u>1,985,277</u>
Net OPEB obligation—end of year	<u>\$ 2,415,100</u>	<u>\$ 2,190,661</u>

As of December 31, 2013, the most recent actuarial valuation date, the plan was not funded. Since there were no assets, the unfunded actuarial liability for benefits was \$10,175,401.

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, 2013, calculations were based on plan data as of February 9, 2012 and financial data as of December 31, 2013. The accrued liability for benefits was \$10,175,401, all of which was unfunded. The covered payroll (annual payroll of active employees covered by the plan) was \$8,555,231, and the ratio of the unfunded actuarial accrued liability to the covered payroll was 118.9%. The total postemployment health insurance cost was \$668,914 for the year ended December 31, 2013.

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

Year Ended December 31,	Annual OPEB Cost	Contributions Made	Percentage Contributed
2013	\$ 893,353	\$ 668,914	74.9%
2012	853,015	647,631	75.9%
2011	985,422	573,700	58.2%

The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the accrual value of the plan assets is increasing or decreasing relative to the actuarial accrued liability for benefits.

Actuarial Methods and Assumptions—Calculations are based on the types of benefits provided under the terms of the substantive plan, the plan as understood by the employer and the plan members, at the time of the valuation and on the pattern of cost sharing between the employer and plan members. Calculations reflect a long-term perspective, so methods and assumptions used include techniques that are designed to reduce short-term volatility. During 2010, certain changes were made to retiree health and prescription drug plans which lowered projected future costs.

In the December 31, 2013 actuarial valuation, the projected unit credit method was used. The actuarial assumptions included a measurement date of December 31, 2013. 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 7.75%, 5.25% and 6.25% 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, 2013 was twenty-four 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, 2013, the amount of workers compensation liabilities relating to the period in which the Town was self-insured was \$80,191. Changes in the reported liability since December 31, 2011 resulted from the following:

	Beginning Liability	Current Year Claims	Claims Payments Net of Recoveries and Changes in Estimates	Liability Balance at Fiscal Year-End
2013	\$ 104,599	\$ -	\$ 25,408	\$ 80,191
2012	51,964	81,238	28,603	104,599

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 to seven 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.

The following is a summary of the Town’s changes in short-term debt for the year-ended December 31, 2013:

Description	Interest Rate	Original		Balance 1/1/2013	Additions	Payments	Balance 12/31/2013
		Issue Date	Maturity Date				
Capital Projects Fund:							
Highways & Road Improvements	1.00%	10/27/2010	10/24/2013	\$ 2,830,000	\$ -	\$ 2,830,000	\$ -
Town Municipal Center	1.00%	10/27/2010	10/24/2013	695,000	-	695,000	-
Brush Mountain Park	1.00%	10/27/2010	10/24/2013	540,000	-	540,000	-
Retaining Walls	1.00%	10/27/2010	10/24/2013	70,000	-	70,000	-
Drainage System	1.00%	10/24/2012	10/24/2013	1,000,000	-	1,000,000	-
Forest Drive Bridge	1.00%	10/24/2012	10/24/2013	1,000,000	-	1,000,000	-
Water Distribution System	1.00%	10/24/2012	10/24/2013	1,310,000	-	1,310,000	-
Highways & Road Improvements	1.00%	10/24/2012	10/24/2013	300,000	-	300,000	-
Highways & Road Improvements	1.25%	10/27/2010	10/23/2014	-	2,620,000	-	2,620,000
Town Municipal Center	1.25%	10/27/2010	10/23/2014	-	680,000	-	680,000
Brush Mountain Park	1.25%	10/27/2010	10/23/2014	-	370,000	-	370,000
Retaining Walls	1.25%	10/27/2010	10/23/2014	-	50,000	-	50,000
Drainage System	1.25%	10/24/2012	10/23/2014	-	1,000,000	-	1,000,000
Forest Drive Bridge	1.25%	10/24/2012	10/23/2014	-	1,000,000	-	1,000,000
Water Distribution System	1.25%	10/24/2012	10/23/2014	-	1,310,000	-	1,310,000
Highways & Road Improvements	1.25%	10/24/2012	10/23/2014	-	300,000	-	300,000
				<u>\$ 7,745,000</u>	<u>\$ 7,330,000</u>	<u>\$ 7,745,000</u>	<u>\$ 7,330,000</u>

10. LONG-TERM DEBT

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position.

In the fund financial statements, governmental funds recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Further, the unmatured principal of general long-term debt does not require current appropriation and expenditure of governmental fund financial resources.

Summary of Changes in Indebtedness—The following is a summary of changes in general long-term debt for the year ended December 31, 2013:

	Balance 1/1/2013	Additions	Payments	Balance 12/31/2013	Due Within One Year
Serial bonds	\$ 6,790,000	\$ -	\$ 655,000	\$ 6,135,000	\$ 670,000
Compensated absences	3,728,449	854,150	736,896	3,845,703	720,030
OPEB obligation	<u>2,190,661</u>	<u>893,353</u>	<u>668,914</u>	<u>2,415,100</u>	<u>-</u>
Total	<u>\$ 12,709,110</u>	<u>\$ 1,747,503</u>	<u>\$ 2,060,810</u>	<u>\$ 12,395,803</u>	<u>\$ 1,390,030</u>

Serial Bonds—The government issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for governmental activities. General obligation bonds are direct obligations and pledge the full faith and credit of the government. General obligation bonds outstanding at December 31, 2013:

	Year of Issue/ Maturity	Amount of Original Issue	Interest Rate	Principal Outstanding 1/1/2013	Additions	Payments	Principal Outstanding 12/31/2013
Highway Fund Serial Bonds:							
Baker Road	2005/2020	\$ 2,600,000	3.6-3.9%	\$ 1,650,000	\$ -	\$ 175,000	\$ 1,475,000
Baker Bridge	2005/2020	500,000	3.6-3.9%	315,000	-	35,000	280,000
South Lane	2005/2020	800,000	3.6-3.9%	<u>510,000</u>	<u>-</u>	<u>55,000</u>	<u>455,000</u>
Total Highway Fund				<u>2,475,000</u>	<u>-</u>	<u>265,000</u>	<u>2,210,000</u>
Water Districts Fund Serial Bonds:							
District Wide Water Improvements	2007/2022	3,695,280	3.5-4.0%	3,072,280	-	277,680	2,794,600
Waterline Betterment	2007/2022	249,120	3.5-4.0%	<u>207,120</u>	<u>-</u>	<u>18,720</u>	<u>188,400</u>
Total Water Districts Fund				<u>3,279,400</u>	<u>-</u>	<u>296,400</u>	<u>2,983,000</u>
Refuse and Garbage District Fund Serial Bonds:							
Composting Facility Development	2007/2022	1,245,600	3.5-4.0%	<u>1,035,600</u>	<u>-</u>	<u>93,600</u>	<u>942,000</u>
Total Refuse and Garbage District Fund				<u>1,035,600</u>	<u>-</u>	<u>93,600</u>	<u>942,000</u>
Total governmental activities				<u>\$ 6,790,000</u>	<u>\$ -</u>	<u>\$ 655,000</u>	<u>\$ 6,135,000</u>

The annual requirements to amortize all bonded debt outstanding (by fund responsible for repayment of such debt) as of December 31, 2013 are as follows:

Year Ending December 31	Principal			Total
	Highway Fund	Water Districts	Refuse and Garbage District	
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	330,000	342,000	108,000	780,000
2019-2022	695,000	1,356,600	428,400	2,480,000
Total	<u>\$ 2,210,000</u>	<u>\$ 2,983,000</u>	<u>\$ 942,000</u>	<u>\$ 6,135,000</u>

Year Ending December 31	Interest			Total
	Highway Fund	Water Districts	Refuse and Garbage District	
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	33,325	71,364	22,536	127,225
2019-2022	27,221	138,548	43,752	209,521
Total	<u>\$ 310,455</u>	<u>\$ 616,598</u>	<u>\$ 194,714</u>	<u>\$ 1,121,767</u>

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

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. Since the payment of compensated absences is dependent upon many factors, the timing of future payments is not readily determinable. The value recorded at December 31, 2013, for governmental activities is \$3,845,703. While the payments of compensated absences are dependent upon many factors, the Town has estimated that \$720,030 will become due within one year.

OPEB Obligation—As explained in Note 7, the Town records the value of other postemployment benefits. Payments by the Town to liquidate other postemployment benefits are typically from the funds in which the individuals are employed. These operating funds include General, Public Safety, Highway, Sewer Districts, Water Districts, Town Outside Village and Refuse and Garbage District funds.

11. NET POSITION AND FUND BALANCE

The government wide financial statements utilize a net position 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		\$ 60,321,836
Less: related debt issued and used for capital assets		
Bond anticipation notes	(7,330,000)	
Serial bonds	(6,135,000)	
Add: unspent bond anticipation notes and serial bonds proceeds	<u>4,218,026</u>	<u>(9,246,974)</u>
Net investment in capital assets		<u><u>\$ 51,074,862</u></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 position are consistent with restricted fund balance balances at December 31, 2013, with the exception of amounts representing unspent debt proceeds included in net investment in capital assets, and are disclosed on the following page.
- **Unrestricted net position**—This category represents net position 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, 2013 include:

- **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, 2013 include:

	General Fund	Public Safety Fund	Highway Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
Cemetery	\$ 19,926	\$ -	\$ -	\$ -	\$ -	\$ 19,926
Senior center	1,272	-	-	-	-	1,272
Tax stabilization	655,900	-	-	-	-	655,900
Capital improvements	729,815	-	-	-	-	729,815
Town historian	5,884	-	-	-	-	5,884
Historic survey	9,186	-	-	-	-	9,186
DWI program	-	157,994	-	-	-	157,994
D.A.R.E. program	-	30,349	-	-	-	30,349
Debt service	-	-	500,000	200,722	131,398	832,120
Total restricted fund balance	<u>\$ 1,421,983</u>	<u>\$ 188,343</u>	<u>\$ 500,000</u>	<u>\$ 200,722</u>	<u>\$ 131,398</u>	<u>\$ 2,442,446</u>

- ***Restricted for cemetery***—Represents funds restricted for maintenance of the Town’s cemetery.
- ***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 capital improvements***—Represents funds to be used for the construction, reconstruction and or acquisition of buildings.
- ***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 DWI program***—Represents State funding to be used for the Town’s DWI program.
- ***Restricted for D.A.R.E. program***—Represents donated funds to be used for the Town’s drug awareness program.
- ***Restricted for debt service***—Represents unspent debt proceeds and interest earned on investment of idle funds during the project construction period which and amounts approved by Town Board resolution restricted for the reduction of future debt service requirements in the Highway Fund.

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, 2013, the Town has committed the following:

	General Fund
Capital improvements	\$ 500,000
Insurance deductibles	385,199
Total committed fund balance	<u>\$ 885,199</u>

- **Committed for capital improvements**—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 the Town Supervisor. 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, 2013, the following balances were considered to be assigned:

	General Fund	Highway Fund	Sewer Disriets Fund	Water Disriets Fund	Other Governmental Funds	Total Governmental Funds
Subsequent year's expenditures	\$ 1,509,892	\$ 340,000	\$ 755,795	\$ 201,230	\$ 143,000	\$ 2,949,917
Public safety expenditures	-	-	-	-	-	-
Highway expenditures	-	577,882	-	-	-	577,882
Sewer district expenditures	-	-	2,599,693	-	-	2,599,693
Water district expenditures	-	-	-	1,548,338	-	1,548,338
Town outside village expenditures	-	-	-	-	57,205	57,205
Lighting expenditures	-	-	-	-	438,329	438,329
Refuse and garbage expenditures	-	-	-	-	1,225,914	1,225,914
Drainage expenditures	-	-	-	-	15,160	15,160
Miscellaneous special revenue expenditures	-	-	-	-	797,672	797,672
Total assigned fund balance	<u>\$ 1,509,892</u>	<u>\$ 917,882</u>	<u>\$ 3,355,488</u>	<u>\$ 1,749,568</u>	<u>\$ 2,677,280</u>	<u>\$ 10,210,110</u>

- **Assigned to subsequent year's expenditures**—Represents available fund balance being appropriated to meet expenditure requirements in the 2014 fiscal year.
- **Assigned to public safety, 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 and fund balance deficits of the Public Safety Fund and Capital Projects Fund as discussed in Note 1.

12. INTERFUND TRANSFERS

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, 2013 consisted of the following:

	Transfers In	Transfers Out
General	\$ 29,650	\$ 1,251,474
Public Safety	956,474	-
Highway	-	574,124
Sewer Districts	-	132,658
Water Districts	-	553,167
Capital Projects	1,808,014	1,005,963
Debt Service	916,350	-
Other Governmental Funds	-	193,102
Total	<u>\$ 3,710,488</u>	<u>\$ 3,710,488</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, 2013:

	Balance 1/1/2013	Additions	Deductions	Balance 12/31/2013
ASSETS				
Cash and cash equivalents	\$ 1,021,906	\$ 12,262,948	\$ 12,026,181	\$ 1,258,673
Accounts receivable	-	279	-	279
Total assets	<u>\$ 1,021,906</u>	<u>\$ 12,263,227</u>	<u>\$ 12,026,181</u>	<u>\$ 1,258,952</u>
LIABILITIES				
Agency liabilities	<u>\$ 1,021,906</u>	<u>\$ 12,263,227</u>	<u>\$ 12,026,181</u>	<u>\$ 1,258,952</u>
Total liabilities	<u>\$ 1,021,906</u>	<u>\$ 12,263,227</u>	<u>\$ 12,026,181</u>	<u>\$ 1,258,952</u>

14. LABOR RELATIONS

Town employees are represented by three bargaining units with the balance governed by Town Board rules and regulations. The White Collar bargaining unit, Blue Collar bargaining unit and Police Benevolent Association have contracts negotiated through December 31, 2013, December 31, 2014 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 April 16, 2014, 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.

* * * * *

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF ORCHARD PARK, NEW YORK
Schedule of Revenues, Expenditures and Changes in
Fund Balances—Budget and Actual—General Fund
Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Real property taxes	\$ 425,106	\$ 425,106	\$ 425,106	\$ -
Real property tax items	225,542	225,542	273,953	48,411
Non property tax items	3,840,000	3,840,000	4,260,283	420,283
Departmental income	406,000	406,000	511,647	105,647
Intergovernmental charges	-	-	400	400
Use of money and property	52,000	52,000	63,546	11,546
Licenses and permits	31,000	31,000	41,618	10,618
Sale of property and compensation for loss	-	-	71,427	71,427
Miscellaneous	60,500	60,500	132,216	71,716
State aid	877,524	877,524	996,506	118,982
Federal aid	1,000	1,000	1,902	902
Total revenues	<u>5,918,672</u>	<u>5,918,672</u>	<u>6,778,604</u>	<u>859,932</u>
EXPENDITURES				
Current:				
General government support	2,801,277	2,632,590	2,279,771	352,819
Public safety	44,169	44,169	40,923	3,246
Transportation	131,071	131,071	113,142	17,929
Economic assistance and opportunity	300	300	-	300
Culture and recreation	1,294,028	1,366,076	1,314,445	51,631
Home and community services	93,681	94,673	83,704	10,969
Employee benefits	1,552,012	1,519,957	1,494,562	25,395
Debt service:				
Interest	28,750	23,050	23,050	-
Total expenditures	<u>5,945,288</u>	<u>5,811,886</u>	<u>5,349,597</u>	<u>462,289</u>
Excess (deficiency) of revenues over expenditures	<u>(26,616)</u>	<u>106,786</u>	<u>1,429,007</u>	<u>1,322,221</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	45,703	29,650	(16,053)
Transfers out	(820,000)	(1,276,474)	(1,251,474)	25,000
Total other financing sources (uses)	<u>(820,000)</u>	<u>(1,230,771)</u>	<u>(1,221,824)</u>	<u>8,947</u>
Net change in fund balances*	(846,616)	(1,123,985)	207,183	1,331,168
Fund balances - beginning	8,828,213	8,828,213	8,828,213	-
Fund balances - ending	<u>\$ 7,981,597</u>	<u>\$ 7,704,228</u>	<u>\$ 9,035,396</u>	<u>\$ 1,331,168</u>

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

TOWN OF ORCHARD PARK, NEW YORK
Schedule of Revenues, Expenditures and Changes in
Fund Balances—Budget and Actual—Public Safety Fund
Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Real property taxes	\$ 4,814,214	\$ 4,814,214	\$ 4,814,214	\$ -
Departmental income	52,700	52,700	121,721	69,021
Use of money and property	-	-	233	233
Fines and forfeitures	240,000	240,000	238,086	(1,914)
Miscellaneous	-	7,500	19,439	11,939
State aid	<u>24,000</u>	<u>24,000</u>	<u>31,095</u>	<u>7,095</u>
Total revenues	<u>5,130,914</u>	<u>5,138,414</u>	<u>5,224,788</u>	<u>86,374</u>
EXPENDITURES				
Current:				
General government support	157,393	158,345	156,050	2,295
Education	2,000	9,500	9,384	116
Public safety	3,308,363	3,739,987	3,864,748	(124,761)
Employee benefits	<u>2,194,210</u>	<u>2,023,478</u>	<u>2,023,478</u>	<u>-</u>
Total expenditures	<u>5,661,966</u>	<u>5,931,310</u>	<u>6,053,660</u>	<u>(122,350)</u>
Deficiency of revenues over expenditures	<u>(531,052)</u>	<u>(792,896)</u>	<u>(828,872)</u>	<u>(35,976)</u>
OTHER FINANCING SOURCES				
Transfers in	<u>500,000</u>	<u>777,370</u>	<u>956,474</u>	<u>179,104</u>
Total other financing sources	<u>500,000</u>	<u>777,370</u>	<u>956,474</u>	<u>179,104</u>
Net change in fund balances*	(31,052)	(15,526)	127,602	143,128
Fund balances - beginning	<u>227,392</u>	<u>227,392</u>	<u>227,392</u>	<u>-</u>
Fund balances - ending	<u>\$ 196,340</u>	<u>\$ 211,866</u>	<u>\$ 354,994</u>	<u>\$ 143,128</u>

* The net change in fund balances was included in the budget as a re-appropriation of prior year encumbrances.

TOWN OF ORCHARD PARK, NEW YORK
Schedule of Revenues, Expenditures and Changes in
Fund Balances—Budget and Actual—Highway Fund
Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Real property taxes	\$ 3,560,410	\$ 3,560,410	\$ 3,560,410	\$ -
Non property tax items	-	50,000	50,000	-
Intergovernmental charges	99,402	99,402	96,331	(3,071)
Use of money and property	4,000	4,000	3,564	(436)
Miscellaneous	3,000	3,000	41,457	38,457
State aid	121,855	154,458	154,458	-
Total revenues	<u>3,788,667</u>	<u>3,871,270</u>	<u>3,906,220</u>	<u>34,950</u>
EXPENDITURES				
Current:				
General government support	57,300	40,981	37,295	3,686
Transportation	2,599,924	2,762,983	2,720,379	42,604
Employee benefits	850,067	781,880	781,872	8
Debt service:				
Interest	47,250	51,300	41,300	10,000
Total expenditures	<u>3,554,541</u>	<u>3,637,144</u>	<u>3,580,846</u>	<u>56,298</u>
Excess of revenues over expenditures	<u>234,126</u>	<u>234,126</u>	<u>325,374</u>	<u>91,248</u>
OTHER FINANCING USES				
Transfers out	(574,126)	(574,126)	(574,124)	2
Total other financing uses	<u>(574,126)</u>	<u>(574,126)</u>	<u>(574,124)</u>	<u>2</u>
Net change in fund balances*	(340,000)	(340,000)	(248,750)	91,250
Fund balances - beginning	<u>1,746,584</u>	<u>1,746,584</u>	<u>1,746,584</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,406,584</u>	<u>\$ 1,406,584</u>	<u>\$ 1,497,834</u>	<u>\$ 91,250</u>

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

TOWN OF ORCHARD PARK, NEW YORK
Schedule of Revenues, Expenditures and Changes in
Fund Balances—Budget and Actual—Sewer Districts Fund
Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
REVENUES				
Real property taxes	\$ 775,986	\$ 775,986	\$ 775,986	\$ -
Departmental income	8,253	8,253	31,372	23,119
Use of money and property	-	-	7,621	7,621
Miscellaneous	-	-	1,060	1,060
Total revenues	<u>784,239</u>	<u>784,239</u>	<u>816,039</u>	<u>31,800</u>
EXPENDITURES				
Current:				
Home and community services	1,190,822	1,190,822	711,322	479,500
Employee benefits	<u>100,499</u>	<u>100,499</u>	<u>78,015</u>	<u>22,484</u>
Total expenditures	<u>1,291,321</u>	<u>1,291,321</u>	<u>789,337</u>	<u>501,984</u>
Excess (deficiency) of revenues over expenditures	<u>(507,082)</u>	<u>(507,082)</u>	<u>26,702</u>	<u>533,784</u>
OTHER FINANCING USES				
Transfers out	<u>(132,658)</u>	<u>(132,658)</u>	<u>(132,658)</u>	<u>-</u>
Total other financing uses	<u>(132,658)</u>	<u>(132,658)</u>	<u>(132,658)</u>	<u>-</u>
Net change in fund balances*	(639,740)	(639,740)	(105,956)	533,784
Fund balances - beginning	<u>3,461,444</u>	<u>3,461,444</u>	<u>3,461,444</u>	<u>-</u>
Fund balances - ending	<u>\$ 2,821,704</u>	<u>\$ 2,821,704</u>	<u>\$ 3,355,488</u>	<u>\$ 533,784</u>

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

TOWN OF ORCHARD PARK, NEW YORK
Schedule of Revenues, Expenditures and Changes in
Fund Balances—Budget and Actual—Water Districts Fund
Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
REVENUES				
Real property taxes	\$ 960,556	\$ 960,556	\$ 960,556	\$ -
Departmental income	6,270	6,270	12,947	6,677
Use of money and property	-	-	4,128	4,128
Miscellaneous	-	-	574	574
Interfund revenues	-	-	6,170	6,170
Total revenues	<u>966,826</u>	<u>966,826</u>	<u>984,375</u>	<u>17,549</u>
EXPENDITURES				
Current:				
Home and community services	504,857	491,758	464,122	27,636
Employee benefits	89,201	89,201	69,245	19,956
Debt service:				
Interest	-	13,099	13,099	-
Total expenditures	<u>594,058</u>	<u>594,058</u>	<u>546,466</u>	<u>47,592</u>
Excess of revenues over expenditures	<u>372,768</u>	<u>372,768</u>	<u>437,909</u>	<u>65,141</u>
OTHER FINANCING USES				
Transfers out	<u>(553,167)</u>	<u>(553,167)</u>	<u>(553,167)</u>	<u>-</u>
Total other financing uses	<u>(553,167)</u>	<u>(553,167)</u>	<u>(553,167)</u>	<u>-</u>
Net change in fund balances*	(180,399)	(180,399)	(115,258)	65,141
Fund balances - beginning	<u>1,875,286</u>	<u>1,875,286</u>	<u>1,875,286</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,694,887</u>	<u>\$ 1,694,887</u>	<u>\$ 1,760,028</u>	<u>\$ 65,141</u>

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

TOWN OF ORCHARD PARK, NEW YORK
Schedule of Funding Progress—Other Postemployment Benefits Plan
Year Ended December 31, 2013

Measurement Date	Acturial Value of Assets	Acturial Accrued Liability ("AAL")	Unfunded AAL ("UAAL")	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
December 31, 2013	\$ -	\$ 10,175,401	\$ 10,175,401	0.0%	\$ 8,555,231	118.9%
December 31, 2012	-	10,113,014	10,113,014	0.0%	8,637,778	132.4%
December 31, 2011	-	10,856,806	10,856,806	0.0%	7,354,566	147.6%

SUPPLEMENTAL 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 and Other Financing Sources—Budget and Actual
Year Ended December 31, 2013

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Real property taxes	A1001	\$ 425,106	\$ -	\$ 425,106	\$ 425,106	\$ -
Total real property taxes		<u>425,106</u>	<u>-</u>	<u>425,106</u>	<u>425,106</u>	<u>-</u>
Real property tax items:						
Other payments in lieu of taxes	A1081	127,542	-	127,542	133,648	6,106
Exempt property conversions	A1089	8,000	-	8,000	12,925	4,925
Interest and penalties on taxes	A1090	90,000	-	90,000	127,380	37,380
Total real property tax items		<u>225,542</u>	<u>-</u>	<u>225,542</u>	<u>273,953</u>	<u>48,411</u>
Non property tax items:						
Sales tax from Erie County	A1120	3,600,000	-	3,600,000	3,969,960	369,960
Franchises fees - cable TV	A1170	240,000	-	240,000	290,323	50,323
Total non property tax items		<u>3,840,000</u>	<u>-</u>	<u>3,840,000</u>	<u>4,260,283</u>	<u>420,283</u>
Departmental income:						
Tax Collector's fees	A1232	2,000	-	2,000	857	(1,143)
Town Clerk's fees	A1255	5,000	-	5,000	2,842	(2,158)
Park and recreation fees	A2001	370,000	-	370,000	469,828	99,828
Senior Center activity fees	A2036	14,000	-	14,000	18,280	4,280
Engineering fees	A2187	10,000	-	10,000	10,390	390
Tree planting fee	A2188	5,000	-	5,000	9,450	4,450
Total departmental income		<u>406,000</u>	<u>-</u>	<u>406,000</u>	<u>511,647</u>	<u>105,647</u>

(continued)

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Intergovernmental charges:						
Election service fees	A2215	-	-	-	400	400
Total intergovernmental charges		-	-	-	400	400
Use of money and property:						
Interest and earnings	A2401	24,000	-	24,000	16,763	(7,237)
Interest and earnings - Cemetery	A2401.1	-	-	-	42	42
Interest and earnings - Risk	A2401.2	-	-	-	852	852
Rental of real property	A2410	28,000	-	28,000	1,554	(26,446)
Village maint/overhead	A2410.1	-	-	-	14,625	14,625
Verizon tower lease	A2410.2	-	-	-	16,819	16,819
Water tower lease	A2410.4	-	-	-	20	20
Purchasing rebate earnings	A2451	-	-	-	12,871	12,871
Total use of money and property		52,000	-	52,000	63,546	11,546
Licenses and permits:						
Amusement arcade license	A2501	-	-	-	2,050	2,050
Bingo licenses	A2540	500	-	500	1,190	690
Dog licenses	A2544	28,000	-	28,000	33,830	5,830
Licenses - other	A2545	2,500	-	2,500	4,548	2,048
Total licenses and permits		31,000	-	31,000	41,618	10,618
Sale of property and compensation for loss:						
Sale of property	A2660	-	-	-	71,427	71,427
Total sale of property and compensation for loss		-	-	-	71,427	71,427

(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	42,234	32,234
Gift and donations (soccer club)	A2705.1	-	-	-	7,400	7,400
Gift and donations (recreation)	A2705.2	50,000	-	50,000	51,164	1,164
Other unclassified revenues	A2770	500	-	500	31,382	30,882
Historic book sale revenue	A2770.1	-	-	-	36	36
Total miscellaneous		<u>60,500</u>	<u>-</u>	<u>60,500</u>	<u>132,216</u>	<u>71,716</u>
State aid:						
Per capita - unrestricted	A3001	119,524	-	119,524	119,524	-
Mortgage tax	A3005	750,000	-	750,000	868,436	118,436
Programs for youths	A3820	<u>8,000</u>	<u>-</u>	<u>8,000</u>	<u>8,546</u>	<u>546</u>
Total state aid		<u>877,524</u>	<u>-</u>	<u>877,524</u>	<u>996,506</u>	<u>118,982</u>
Federal aid:						
Nutrition site fees	A4737	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>1,902</u>	<u>902</u>
Total federal aid		<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>1,902</u>	<u>902</u>
TOTAL REVENUES		<u>5,918,672</u>	<u>-</u>	<u>5,918,672</u>	<u>6,778,604</u>	<u>859,932</u>
OTHER FINANCING SOURCES						
Transfers In:						
Transfers from Special Revenue Fund	A5031	<u>-</u>	<u>45,703</u>	<u>45,703</u>	<u>29,650</u>	<u>(16,053)</u>
Operating Transfers In Total		<u>-</u>	<u>45,703</u>	<u>45,703</u>	<u>29,650</u>	<u>(16,053)</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 5,918,672</u>	<u>\$ 45,703</u>	<u>\$ 5,964,375</u>	<u>\$ 6,808,254</u>	<u>\$ 843,879</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, 2013

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	\$ 37,670	\$ -	\$ 37,670	\$ 37,670	\$ -
Town Board total		<u>37,670</u>	<u>-</u>	<u>37,670</u>	<u>37,670</u>	<u>-</u>
Supervisor:						
Personal services						
Salary of supervisor	A1220.100	70,761	-	70,761	70,761	-
Salary of clerical	A1220.137	208,697	-	208,697	182,679	26,018
Equipment						
Office equipment	A1220.200	500	-	500	450	50
Contractual expenses						
Grant writer expenses	A1220.403	18,000	(4,296)	13,704	4,275	9,429
Travel and conference	A1220.413	-	525	525.00	525	-
Trails task force	A1220.417	400	-	400	270	130
Other expenses	A1220.419	-	25	25	25	-
Debt administration	A1220.465	1,500	-	1,500	1,300	200
Supervisor total		<u>299,858</u>	<u>(3,746)</u>	<u>296,112</u>	<u>260,285</u>	<u>35,827</u>
Independent auditing and accounting:						
Contractual expenses						
Accounting services	A1320.451	36,500	-	36,500	36,500	-
Independent auditing and accounting total		<u>36,500</u>	<u>-</u>	<u>36,500</u>	<u>36,500</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	6,000	-	6,000	6,000	-
Contractual expenses						
Accounting services	A1340.451	<u>36,500</u>	<u>-</u>	<u>36,500</u>	<u>36,435</u>	<u>65</u>
Budget total		<u>42,500</u>	<u>-</u>	<u>42,500</u>	<u>42,435</u>	<u>65</u>
Assessor:						
Personal services						
Salary of assessor	A1355.100	64,351	-	64,351	64,257	94
Senior tax map technician	A1355.110	63,852	-	63,852	63,274	578
Clerical personnel	A1355.137	65,857	-	65,857	60,422	5,435
Equipment						
Office equipment	A1355.200	1,200	-	1,200	1,199	1
Contractual expenses						
Mileage reimbursement	A1355.412	1,500	400	1,900	1,675	225
Travel	A1355.413	1,100	-	1,100	827	273
Training	A1355.414	2,360	(400)	1,960	834	1,126
Maintenance of equipment	A1355.446	150	8	158	158	-
Publishing	A1355.450	200	(8)	192	85	107
Board of assessment review	A1355.455	<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>1,400</u>	<u>1,100</u>
Assessor total		<u>203,070</u>	<u>-</u>	<u>203,070</u>	<u>194,131</u>	<u>8,939</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	4,191	-	4,191	4,191	-
Salary of deputy	A1410.111	44,045	867	44,912	44,912	-
Salary of deputy - tax	A1410.112	43,556	941	44,497	44,497	-
Salary of second deputy	A1410.137	38,345	694	39,039	39,039	-
Part-time clerical	A1410.139	4,645	(269)	4,376	4,376	-
Part-time records management	A1410.141	500	(500)	-	-	-
Equipment						
Office equipment	A1410.200	300	500	800	767	33
Contractual expenses						
Travel and conference	A1410.413	-	97	97.00	97	-
Other expense	A1410.419	750	-	750	346	404
Equipment repair	A1410.446	500	(500)	-	-	-
Publishing	A1410.450	4,300	(1,875)	2,425	2,418	7
Codification of ordinances	A1410.460	4,000	-	4,000	2,283	1,717
Records Management	A1410.0461	-	46	46.0	46	-
Town Clerk total		<u>202,834</u>	<u>1</u>	<u>202,835</u>	<u>200,674</u>	<u>2,161</u>
Law:						
Personal services						
Salary of town attorney	A1420.100	39,698	-	39,698	39,698	-
Salary of deputy town attorney	A1420.110	27,173	-	27,173	27,173	-
Contractual expenses						
Other expenses	A1420.419	1,500	(1,500)	-	-	-
Outside legal services	A1420.455	67,000	76,230	143,230	143,230	-
Outside appraisals	A1420.460	<u>33,250</u>	<u>(12,627)</u>	<u>20,623</u>	<u>20,623</u>	<u>-</u>
Law total		<u>168,621</u>	<u>62,103</u>	<u>230,724</u>	<u>230,724</u>	<u>-</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	97,334	-	97,334	97,312	22
Salary of assist engr and inspectors	A1440.111	529,178	(300)	528,878	326,896	201,982
Salary - clerical	A1440.137	36,683	-	36,683	36,626	57
Salary - part-time personnel	A1440.139	25,000	-	25,000	13,548	11,452
Equipment						
Engineering equipment	A1440.200	5,000	25,544	30,544	30,544	-
Contractual expenses						
Office supplies	A1440.400	3,000	22	3,022	3,022	-
Uniform allowance	A1440.407	1,200	-	1,200	742	458
Mileage reimbursement	A1440.412	300	300	600	512	88
Travel	A1440.413	2,450	(265)	2,185	821	1,364
Inspector training	A1440.414	3,090	-	3,090	1,964	1,126
Vehicle maintenance	A1440.445	2,000	699	2,699	2,409	290
Water quality consultants	A1440.448	12,000	-	12,000	7,330	4,670
Gasoline	A1440.475	3,500	-	3,500	3,388	112
Engineer total		<u>720,735</u>	<u>26,000</u>	<u>746,735</u>	<u>525,114</u>	<u>221,621</u>
Buildings:						
Personal services						
Part time personnel - senior center	A1620.143	5,500	-	5,500	966	4,534
Salary of maint. personnel	A1620.144	122,167	-	122,167	121,316	851
Maintenance overtime	A1620.145	10,000	(351)	9,649	7,204	2,445
Part time personnel - highway	A1620.146	5,000	-	5,000	-	5,000
Part time personnel - outside maint.	A1620.147	4,000	351	4,351	4,351	-
Part time personnel - recreation	A1620.148	6,000	-	6,000	5,645	355
Part time personnel - town hall	A1620.149	4,000	-	4,000	-	4,000

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Maintenance supplies	A1620.405	15,000	-	15,000	10,954	4,046
Other expenses	A1620.419	500	-	500	332	168
Jolls House utilities	A1620.426	5,000	-	5,000	2,344	2,656
Remodeling and renovations	A1620.445	15,500	-	15,500	7,468	8,032
Contracted repair and maint.	A1620.446	44,500	(260)	44,240	39,418	4,822
Gasoline	A1620.475	275	-	275	77	198
Buildings total		<u>237,442</u>	<u>(260)</u>	<u>237,182</u>	<u>200,075</u>	<u>37,107</u>
Central Printing and Mailing:						
Personal services						
Central clerical pool	A1670.139	15,000	(7,487)	7,513	7,513	-
Contractual expenses						
Office supplies	A1670.400	21,575	(6,702)	14,873	14,873	-
Postage	A1670.411	35,000	(3,480)	31,520	31,520	-
Travel, conference and mileage	A1670.413	13,000	(2,882)	10,118	10,118	-
Central copy supplies	A1670.419	5,000	(1,880)	3,120	3,120	-
Electric	A1670.421	90,000	(9,516)	80,484	80,484	-
Gas	A1670.422	32,000	(18,715)	13,285	13,285	-
Water - Village	A1670.423	1,700	(243)	1,457	1,457	-
Radio central maintenance	A1670.440	8,000	(8,000)	-	-	-
Maintenance agreements	A1670.446	-	260	260	260	-
Central Printing and Mailing total		<u>221,275</u>	<u>(58,645)</u>	<u>162,630</u>	<u>162,630</u>	<u>-</u>
Information Technology Services:						
Personal services						
Comp. tech. & GIS admin. (75%)	A1680.130	56,272	-	56,272	56,272	-
Asst computer tech	A1680.131	45,000	-	45,000	432	44,568

(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	(732)	3,268	3,228	40
Computer training	A1680.415	5,000	(5,000)	-	-	-
Telephone	A1680.420	38,000	5,732	43,732	43,732	-
Rental copy machines	A1680.439	28,500	-	28,500	23,339	5,161
Central computer - hardware	A1680.441	3,500	-	3,500	768	2,732
Central computer - software	A1680.442	42,000	-	42,000	38,054	3,946
Central computer - maintenance	A1680.443	5,000	-	5,000	766	4,234
Website	A1680.447	1,000	-	1,000	612	388
Information Technology Services total		<u>228,272</u>	<u>-</u>	<u>228,272</u>	<u>167,203</u>	<u>61,069</u>
Special Items:						
Contractual expenses						
Municipal association dues	A1910.406	5,000	787	5,787	5,787	-
First aid expenses	A1910.408	1,500	(1,386)	114	114	-
Unallocated insurance	A1910.431	280,000	(89,592)	190,408	190,408	-
Taxes and assess. on Town property	A1910.462	13,000	(1,252)	11,748	11,748	-
Judgments and claims	A1910.464	1,000	(1,000)	-	-	-
Erie County chargebacks	A1910.465	2,000	(1,697)	303	303	-
Contingent	A1910.480	100,000	(100,000)	-	-	-
Special Items total		<u>402,500</u>	<u>(194,140)</u>	<u>208,360</u>	<u>208,360</u>	<u>-</u>
Judgments and Claims (Risk Retention):						
Contractual expenses						
Judgments and claims	A1930.464	-	-	-	13,970	(13,970)
Judgments and Claims total:		<u>-</u>	<u>-</u>	<u>-</u>	<u>13,970</u>	<u>(13,970)</u>
General Government Support total		<u>2,801,277</u>	<u>(168,687)</u>	<u>2,632,590</u>	<u>2,279,771</u>	<u>352,819</u>
Traffic Control:						
Personal services						
Salary of laborers	A3310.144	19,669	58	19,727	19,727	-

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Equipment						
Signs	A3310.215	8,000	208	8,208	8,208	-
Contractual expenses						
Electric	A3310.421	2,000	(444)	1,556	1,313	243
Signal maintenance	A3310.442	3,500	178	3,678	3,678	-
Repairs	A3310.443	8,000	-	8,000	7,997	3
Traffic Control total		<u>41,169</u>	<u>-</u>	<u>41,169</u>	<u>40,923</u>	<u>246</u>
SouthTown Hazardous Material:						
Contractual expenses	A3989.400	3,000	-	3,000	-	3,000
SouthTown Hazardous Material total		<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Public Safety total		<u>44,169</u>	<u>-</u>	<u>44,169</u>	<u>40,923</u>	<u>3,246</u>
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	2,102	2,898
Equipment						
Tank and environmental expense	A5010.200	2,500	-	2,500	2,500	-
Other equipment	A5010.210	1,000	-	1,000	907	93
Contractual expenses						
Association dues	A5010.406	1,000	-	1,000	937	63
Other expenses	A5010.419	500	-	500	146	354
Internet telephone charge	A5010.420	8,003	-	8,003	7,366	637
Radio repair	A5010.440	1,900	-	1,900	947	953
Superintendent of Highways total		<u>90,571</u>	<u>-</u>	<u>90,571</u>	<u>85,573</u>	<u>4,998</u>
Highway Garage:						
Equipment						
Salt barn	A5132.200	1,000	-	1,000	997	3

(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	5,172	828
Gas	A5132.422	22,000	(973)	21,027	8,979	12,048
Water	A5132.423	1,500	862	2,362	2,311	51
Building maintenance	A5132.445	10,000	111	10,111	10,110	1
Highway Garage total		40,500	-	40,500	27,569	12,931
Transportation total		131,071	-	131,071	113,142	17,929

ECONOMIC ASSISTANCE AND OPPORTUNITY

Veterans Service:

Contractual expenses

Room rental	A6510.410	300	-	300	-	300
Veterans Service total		300	-	300	-	300
Economic Assistance and Opportunity total		300	-	300	-	300

CULTURE AND RECREATION

Recreation Administration:

Personal services

Salary of director	A7020.100	68,190	-	68,190	68,172	18
Salary of asst. director	A7020.111	48,365	2,230	50,595	50,595	-
Clerical - part-time	A7020.137	15,210	(2,230)	12,980	7,880	5,100
Salary - other recreation personnel	A7020.149	265,000	-	265,000	256,907	8,093
Equipment						
Office equipment	A7020.200	2,000	(456)	1,544	1,544	-
Playground equipment	A7020.201	4,000	(1,500)	2,500	2,500	-

(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	(985)	2,515	2,515	-
Other expenses	A7020.419	2,000	(65)	1,935	1,935	-
Telephone	A7020.420	8,400	(1,986)	6,414	6,413	1
Electric	A7020.421	2,500	-	2,500	2,499	1
Gas	A7020.422	2,000	(335)	1,665	1,564	101
Field trips	A7020.428	13,500	4,738	18,238	18,238	-
Special events	A7020.433	27,000	4,594	31,594	31,466	128
Publishing	A7020.450	17,000	(4,391)	12,609	12,609	-
Training	A7020.459	2,500	(1,198)	1,302	1,302	-
Transportation	A7020.463	19,000	5,000	24,000	23,995	5
Building rentals	A7020.478	5,000	(2,450)	2,550	2,550	-
Supplies	A7020.480	19,000	(501)	18,499	18,499	-
Recreation review	A7020.486	480	(465)	15	15	-
Recreation Administration total		<u>524,645</u>	<u>-</u>	<u>524,645</u>	<u>511,198</u>	<u>13,447</u>
Parks and Playgrounds:						
Personal services						
Parks superintendent	A7110.100	11,900	(537)	11,363	11,363	-
Milestrip field maintenance	A7110.101	13,368	(5,648)	7,720	7,720	-
Milestrip field part time	A7110.102	5,000	2,012	7,012	7,012	-
Salary of laborers	A7110.144	259,649	56,519	316,168	316,168	-
Part-time help	A7110.149	50,000	-	50,000	49,997	3
Equipment						
Milestrip field equipment	A7110.200	8,500	-	8,500	8,500	-
Recreation equipment	A7110.215	40,000	(1,427)	38,573	38,238	335
Tennis court	A7110.217	5,000	530	5,530	5,529	1
Lake water quality management	A7110.238	9,000	-	9,000	9,000	-

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Milestrip field supplies	A7110.400	1,500	8,359	9,859	9,859	-
Supplies	A7110.402	20,000	13,570	33,570	33,570	-
Clothing	A7110.407	2,100	-	2,100	2,100	-
Other	A7110.419	500	(33)	467	461	6
Electric	A7110.421	14,000	1,876	15,876	15,876	-
Gas	A7110.422	4,500	(637)	3,863	3,671	192
Water - ECWA and Village	A7110.423	9,500	868	10,368	10,368	-
Portable bathrooms	A7110.425	7,000	(640)	6,360	6,359	1
Parks trail maintenance	A7110.443	4,500	673	5,173	5,172	1
Vehicle repair and maintenance	A7110.445	6,500	446	6,946	6,946	-
Small equipment repair	A7110.446	6,000	427	6,427	6,427	-
Fencing	A7110.447	1,500	-	1,500	1,498	2
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	180	20
Gasoline	A7110.475	16,538	-	16,538	16,538	-
Contracted mowing	A7110.477	19,000	(4,310)	14,690	14,690	-
Parks and Playgrounds total		<u>532,755</u>	<u>72,048</u>	<u>604,803</u>	<u>604,242</u>	<u>561</u>
Orchestra and Cultural:						
Contractual expenses						
Orchestra	A7270.449	4,000	-	4,000	4,000	-
Council of the Arts	A7270.451	5,000	-	5,000	4,130	870
Orchestra and Cultural total		<u>9,000</u>	<u>-</u>	<u>9,000</u>	<u>8,130</u>	<u>870</u>
Youth Board:						
Personal services						
Director	A7310.100	16,677	-	16,677	16,677	-
Director of Youth	A7310.101	4,500	-	4,500	4,500	-

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Council of the Arts	A7270.452	2,000	-	2,000	2,000	-
Youth Boys and Girls Club	A7270.482	6,500	-	6,500	6,500	-
Office supplies	A7310.400	1,000	-	1,000	362	638
Youth court	A7310.401	1,000	-	1,000	156	844
Other expenses	A7310.419	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Youth Board total		<u>32,677</u>	<u>-</u>	<u>32,677</u>	<u>30,195</u>	<u>2,482</u>
Historian:						
Personal services						
Salary of historian	A7510.100	4,000	-	4,000	4,000	-
Contractual expenses						
Other expenses	A7510.419	500	-	500.00	40	460
Utility reimbursement	A7510.447	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Historian total		<u>6,500</u>	<u>-</u>	<u>6,500</u>	<u>4,040</u>	<u>2,460</u>
Historic Preservation:						
Contractual expenses						
Other expenses	A7520.419	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>29</u>	<u>1,471</u>
Historic Preservation total		<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>29</u>	<u>1,471</u>
Celebrations:						
Contractual expenses						
Patriotic observances	A7550.439	500	-	500	500	-
July 4th celebration	A7550.440	<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>5,780</u>	<u>1,220</u>
Celebrations total		<u>7,500</u>	<u>-</u>	<u>7,500</u>	<u>6,280</u>	<u>1,220</u>
Senior Citizens Program:						
Personal services						
Salaries	A7610.100	53,510	-	53,510	53,284	226
Part-time staff	A7610.139	27,347	-	27,347	25,615	1,732
Part-time staff	A7610.149	3,069	-	3,069	2,160	909

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Equipment						
Equipment	A7610.200	10,000	-	10,000	31	9,969
Contractual expenses						
Group expenses	A7610.400	17,000	-	17,000	15,678	1,322
Senior citizens van	A7610.401	12,000	2,945	14,945	14,945	-
Meals on Wheels	A7610.408	3,000	-	3,000	3,000	-
Activity center supplies	A7610.409	4,000	-	4,000	1,321	2,679
Activity center operations	A7610.410	20,000	-	20,000	14,783	5,217
Other expenses	A7610.419	500	27	527	527	-
Telephone	A7610.420	7,675	-	7,675	6,142	1,533
Electric	A7610.421	8,000	-	8,000	7,299	701
Gas	A7610.422	6,000	(2,972)	3,028	2,666	362
Village water	A7610.423	350	-	350	221	129
Maintenance and Repairs	A.7610.445	6,000	-	6,000	2,049	3,951
Trophies and awards	A.7610.470	1,000	-	1,000	610	390
Senior Citizens Program total		<u>179,451</u>	<u>-</u>	<u>179,451</u>	<u>150,331</u>	<u>29,120</u>
Culture and Recreation total		<u>1,294,028</u>	<u>72,048</u>	<u>1,366,076</u>	<u>1,314,445</u>	<u>51,631</u>
HOME AND COMMUNITY SERVICES						
Brush & Weeds:						
Contractual expenses						
Contracted container hauling	A8160.410	<u>3,500</u>	<u>992</u>	<u>4,492</u>	<u>4,492</u>	<u>-</u>
Brush & Weeds Total		<u>3,500</u>	<u>992</u>	<u>4,492</u>	<u>4,492</u>	<u>-</u>
Drainage:						
Contractual expenses						
Townwide improvements	A8540.400	18,000	-	18,000	17,999	1
Drainage maintenance	A8540.448	12,000	-	12,000	11,989	11
WNY Coalition fee	A8540.449	<u>1,500</u>	<u>(1,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Drainage total		<u>31,500</u>	<u>(1,500)</u>	<u>30,000</u>	<u>29,988</u>	<u>12</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
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	5,000	-
Trees and supplies	A8560.419	15,000	-	15,000	4,909	10,091
Data collector and software	A8560.470	500	-	500	-	500
Tree and stump removal	A8560.471	10,000	1,500	11,500	11,015	485
Shade Trees And Beautification total		<u>50,391</u>	<u>1,500</u>	<u>51,891</u>	<u>40,007</u>	<u>11,884</u>
Conservation Board:						
Personal services						
Board members (7)	A8730.100	6,600	-	6,600	6,600	-
Alt board member	A8730.101	900	-	900	900	-
Clerk - part-time	A8730.139	640	116	756	756	-
Contractual expenses						
Publications	A8730.450	150	(116)	34	-	34
Conservation Board Total		<u>8,290</u>	<u>-</u>	<u>8,290</u>	<u>8,256</u>	<u>34</u>
Cemetery:						
Personal services						
Labor	A8810.149	-	-	-	440	(440)
Supplies	A8810.400	-	-	-	321	(321)
Contracted labor	A8810.401	-	-	-	200	(200)
Cemetery Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>961</u>	<u>(961)</u>
Home and Community Services Total		<u>93,681</u>	<u>992</u>	<u>94,673</u>	<u>83,704</u>	<u>10,969</u>

(continued)

(concluded)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Employee Benefits:						
State retirement	A9010.810	558,510	(129,942)	428,568	428,568	-
Social security	A9030.812	166,680	(1,084)	165,596	164,607	989
Workers' compensation	A9040.813	35,000	219,255	254,255	254,255	-
Life insurance	A9045.815	3,670	-	3,670	3,408	262
Hospital and medical insurance	A9060.814	652,572	(106,662)	545,910	524,396	21,514
Flex plan	A9065.814	42,900	-	42,900	40,973	1,927
Insurance Waivers	A9065.817	4,800	-	4,800	4,800	-
Unemployment insurance	A9070.816	10,000	(10,000)	-	-	-
Dental insurance	A9080.818	38,850	(3,795)	35,055	35,055	-
Medicare	A9090.817	39,030	173	39,203	38,500	703
Employee Benefits total		<u>1,552,012</u>	<u>(32,055)</u>	<u>1,519,957</u>	<u>1,494,562</u>	<u>25,395</u>
DEBT SERVICE:						
BAN interest	A.9730.700	<u>28,750</u>	<u>(5,700)</u>	<u>23,050</u>	<u>23,050</u>	<u>-</u>
Debt service total		<u>28,750</u>	<u>(5,700)</u>	<u>23,050</u>	<u>23,050</u>	<u>-</u>
TOTAL EXPENDITURES		<u>5,945,288</u>	<u>(133,402)</u>	<u>5,811,886</u>	<u>5,349,597</u>	<u>462,289</u>
OTHER FINANCING USES						
Transfers Out:						
Transfer to Capital Projects - BAN	A.9730.600	205,000	-	205,000	205,000	-
Transfer to Capital Projects	A.9901.901	90,000	-	90,000	90,000	-
Transfer to Public Safety	A.9901.909	-	179,104	179,104	179,104	-
Transfer to Public Safety	A.9903.901	500,000	277,370	777,370	777,370	-
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>820,000</u>	<u>456,474</u>	<u>1,276,474</u>	<u>1,251,474</u>	<u>25,000</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 6,765,288</u>	<u>\$ 323,072</u>	<u>\$ 7,088,360</u>	<u>\$ 6,601,071</u>	<u>\$ 487,289</u>

TOWN OF ORCHARD PARK, NEW YORK
General Fund
Schedule of Changes in Unassigned Fund Balance
Year Ended December 31, 2013

	<u>Total</u>	<u>Town - Outside Village</u>	<u>Unassigned</u>
UNASSIGNED FUND BALANCE, JANUARY 1	\$ 5,597,586	\$ 3,506,531	\$ 2,091,055
2013 Budgetary Performance:			
Net change in fund balance per final budget	(1,123,985)	-	(1,123,985)
Revenues in excess of final budget	843,879	369,960	473,919
Expenditures below authorized appropriations	<u>487,289</u>	<u>-</u>	<u>487,289</u>
Net change from budgetary performance	<u>207,183</u>	<u>369,960</u>	<u>(162,777)</u>
Net Change in Nonspendable Balances:			
Increase in prepaid expenditures	(25,257)	-	(25,257)
Net Change in Restricted Balances:			
Decrease in restricted for cemetery	479	-	479
Decrease in restricted for town historian	4	-	4
Decrease in restricted for historic survey	29	-	29
Net Change in Committed Balances:			
Increase in committed for insurance deductibles	(11,882)	-	(11,882)
Net Change in Assigned Balances:			
Increase in assigned for subsequent year's expenditures	(663,276)	(25,000)	(638,276)
Decrease in assigned for encumbrances	<u>-</u>	<u>-</u>	<u>-</u>
Net change from changes in reserves	<u>(699,903)</u>	<u>(25,000)</u>	<u>(674,903)</u>
TOTAL UNASSIGNED			
FUND BALANCE, DECEMBER 31	<u>\$ 5,104,866</u>	<u>\$ 3,851,491</u>	<u>\$ 1,253,375</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, 2013

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Real property taxes	PS1001	\$ 4,814,214	\$ -	\$ 4,814,214	\$ 4,814,214	\$ -
Total real property taxes		<u>4,814,214</u>	<u>-</u>	<u>4,814,214</u>	<u>4,814,214</u>	<u>-</u>
Departmental income:						
Avoidable alarm fees	PS1520.1	500	-	500	6,150	5,650
Police department fees	PS1520.2	2,000	-	2,000	1,902	(98)
Service event fees	PS1520.3	3,000	-	3,000	6,990	3,990
Redemption fees	PS1520.4	200	-	200	103	(97)
Drivers education fees	PS1520.6	4,000	-	4,000	-	(4,000)
Dog control fees	PS1550	-	-	-	230	230
Dog control late fees	PS1550.1	3,000	-	3,000	4,047	1,047
Dispatch fees	PS1589	40,000	-	40,000	58,713	18,713
School resource officer	PS2301	-	-	-	43,586	43,586
Total departmental income		<u>52,700</u>	<u>-</u>	<u>52,700</u>	<u>121,721</u>	<u>69,021</u>
Use of money and property:						
Interest and earnings	PS2401	-	-	-	233	233
Total use of money and property		<u>-</u>	<u>-</u>	<u>-</u>	<u>233</u>	<u>233</u>
Fines and forfeitures:						
Fines and forfeited bail	PS2610	240,000	-	240,000	238,086	(1,914)
Total fines and forfeitures		<u>240,000</u>	<u>-</u>	<u>240,000</u>	<u>238,086</u>	<u>(1,914)</u>

(continued)

(concluded)

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Miscellaneous:						
Refunds of prior year expenses	PS2701	-	-	-	5,737	5,737
Gift and donations - DARE	PS2705	-	7,500	7,500	7,582	82
Other unclassified revenues	PS2770	-	-	-	6,120	6,120
Total miscellaneous		<u>-</u>	<u>7,500</u>	<u>7,500</u>	<u>19,439</u>	<u>11,939</u>
State aid:						
Contractual DWI aid	PS3090	15,000	-	15,000	25,533	10,533
Buckle-Up New York grant	PS3390	4,500	-	4,500	1,782	(2,718)
Step grant	PS3391	4,500	-	4,500	3,780	(720)
Total state aid		<u>24,000</u>	<u>-</u>	<u>24,000</u>	<u>31,095</u>	<u>7,095</u>
TOTAL REVENUES		<u>5,130,914</u>	<u>7,500</u>	<u>5,138,414</u>	<u>5,224,788</u>	<u>86,374</u>
OTHER FINANCING SOURCES						
Transfers In:						
Transfers from General Fund	PS5031	<u>500,000</u>	<u>277,370</u>	<u>777,370</u>	<u>956,474</u>	<u>179,104</u>
Operating Transfers In Total		<u>500,000</u>	<u>277,370</u>	<u>777,370</u>	<u>956,474</u>	<u>179,104</u>
TOTAL REVENUES AND						
OTHER FINANCING SOURCES		<u>\$ 5,630,914</u>	<u>\$ 284,870</u>	<u>\$ 5,915,784</u>	<u>\$ 6,181,262</u>	<u>\$ 265,478</u>

TOWN OF ORCHARD PARK, NEW YORK
Public Safety Fund
Schedule of Expenditures—Budget and Actual
Year Ended December 31, 2013

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	\$ 69,314	\$ -	\$ 69,314	\$ 69,314	\$ -
Salaries - clerical	PS1110.137	83,079	-	83,079	83,078	1
Equipment						
Office equipment	PS1110.200	1,000	-	1,000	-	1,000
Contractual expenses						
Other expenses	PS1110.419	1,000	(90)	910	666	244
Law books	PS1110.420	1,000	-	1,000	-	1,000
Equipment maintenance	PS1110.445	1,000	-	1,000	950	50
Court reporter	PS1110.449	1,000	90	1,090	1,090	-
Town Justice Total		<u>157,393</u>	<u>-</u>	<u>157,393</u>	<u>155,098</u>	<u>2,295</u>
Police						
Contractual expenses						
First aid	PS1910.408	-	952	952	952	-
Police total:		<u>-</u>	<u>952</u>	<u>952</u>	<u>952</u>	<u>-</u>
General Government Support total		<u>157,393</u>	<u>952</u>	<u>158,345</u>	<u>156,050</u>	<u>2,295</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	7,500	9,500	9,384	116
Education total		2,000	7,500	9,500	9,384	116
PUBLIC SAFETY						
Police:						
Personal services						
Salary of police	PS3120.100	2,234,432	168,216	2,402,648	2,402,648	-
Personal services	PS3120.101	4,500	(183)	4,317	4,317	-
Traffic safety grant	PS3120.102	4,500	(2,612)	1,888	1,888	-
Police - court time	PS3120.103	10,035	11,590	21,625	21,625	-
Civilian dispatcher	PS3120.104	243,997	(4,358)	239,639	239,639	-
Police - stop DWI	PS3120.105	2,000	5,039	7,039	7,039	-
Police - buybacks and holidays	PS3120.106	142,667	44,532	187,199	187,199	-
Police - holiday stipend	PS3120.107	72,500	(72,500)	-	-	-
Police - signing stipend	PS3120.108	7,000	(7,000)	-	-	-
Police - salary for training	PS3120.109	46,000	381	46,381	46,381	-
Salary of bingo inspector	PS3120.110	1,667	-	1,667	1,667	-
Police overtime	PS3120.111	-	147,276	147,276	147,276	-
School resource officer	PS3120.112	27,024	532	27,556	27,556	-
Police - compensatory time	PS3120.113	50,000	65,584	115,584	187,584	(72,000)
Police matron	PS3120.114	-	209	209	209	-
Metal detector	PS3120.135	35,000	(27,150)	7,850	7,850	-
Salary of clerical personnel	PS3120.137	74,745	7,241	81,986	81,986	-

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Equipment						
Patrol cars	PS3120.215	90,000	34,394	124,394	124,394	-
DWI equipment	PS3120.217	-	39,604	39,604	39,604	-
Other equipment	PS3120.225	15,000	40,059	55,059	55,059	-
Contractual expenses						
Police Supplies	PS3120.401	9,800	10,603	20,403	20,403	-
Uniform allowance	PS3120.407	30,000	23,340	53,340	53,340	-
Ammunition - range fees	PS3120.409	11,000	(8,326)	2,674	2,674	-
Mileage reimbursement	PS3120.412	500	(408)	92	92	-
Travel and conference	PS3120.413	1,000	(133)	867	867	-
Training aids	PS3120.414	1,000	30	1,030	1,030	-
Other expenses	PS3120.418	1,000	1,406	2,406	55,406	(53,000)
Union contract travel	PS3120.419	1,200	550	1,750	1,750	-
Technology fees	PS3120.440	-	5,377	5,377	5,377	-
Equipment repairs	PS3120.443	20,000	7,070	27,070	27,070	-
Driver education program	PS3120.446	15,000	(14,979)	21	21	-
Small equipment repairs	PS3120.449	10,000	(3,856)	6,144	6,144	-
Insurance deductible	PS3120.451	3,000	(3,000)	-	-	-
Gasoline	PS3120.475	75,000	(11,097)	63,903	63,903	-
Police total		<u>3,239,567</u>	<u>457,431</u>	<u>3,696,998</u>	<u>3,821,998</u>	<u>(125,000)</u>
Control of Animals:						
Personal services						
Salary of dog control officer	PS3510.100	30,000	1,041	31,041	31,041	-
Salary of assist. dog control officer	PS3510.111	10,320	(5,556)	4,764	4,764	-

(continued)

Account Name	Account Code	Original Budget		Adjusted Budget		(concluded)
		Appropriation	Transfers	Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Travel	PS3510.413	250	(58)	192	192	-
Training	PS3510.414	200	(135)	65	65	-
Other expenses	PS3510.419	750	(326)	424	424	-
Nuisance animal control	PS3510.420	1,750	(741)	1,009	770	239
Electric	PS3510.421	1,500	(561)	939	939	-
Gas	PS3510.422	3,600	(1,208)	2,392	2,392	-
Vehicle maintainence	PS3510.445	400	(172)	228	228	-
Animal hospital care	PS3510.446	500	(392)	108	108	-
Building maintainence	PS3510.448	500	(367)	133	133	-
Gasoline	PS3510.475	3,000	(2,276)	724	724	-
Uniforms	PS3510.480	500	470	970	970	-
Control of Animals total		<u>53,270</u>	<u>(10,281)</u>	<u>42,989</u>	<u>42,750</u>	<u>239</u>
Public Safety total		<u>3,292,837</u>	<u>447,150</u>	<u>3,739,987</u>	<u>3,864,748</u>	<u>(124,761)</u>
Employee Benefits:						
State retirement	PS9010.810	101,770	(37,892)	63,878	63,878	-
Police retirement	PS9015.811	891,000	(70,069)	820,931	820,931	-
Social security	PS9030.812	164,860	43,037	207,897	207,897	-
Workers' compensation	PS9040.813	82,000	(940)	81,060	81,060	-
Life insurance	PS9045.815	4,030	219	4,249	4,249	-
Hospital and medical insurance	PS9060.814	817,350	(119,725)	697,625	697,625	-
Flex plan	PS9065.814	41,580	6,636	48,216	48,216	-
Insurance Waivers	PS9065.817	9,600	(1,700)	7,900	7,900	-
Dental insurance	PS9080.818	36,580	4,415	40,995	40,995	-
Medicare	PS9090.817	45,440	5,287	50,727	50,727	-
Employee Benefits total		<u>2,194,210</u>	<u>(170,732)</u>	<u>2,023,478</u>	<u>2,023,478</u>	<u>-</u>
TOTAL EXPENDITURES		<u>\$ 5,646,440</u>	<u>\$ 284,870</u>	<u>\$ 5,931,310</u>	<u>\$ 6,053,660</u>	<u>\$ (122,350)</u>

TOWN OF ORCHARD PARK, NEW YORK
Highway Fund
Schedule of Revenues—Budget and Actual
Year Ended December 31, 2013

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
REVENUES:						
Real property taxes	DA1001	\$ 3,560,410	\$ -	\$ 3,560,410	\$ 3,560,410	\$ -
Non property tax distribution by County	DA1120	-	50,000	50,000	50,000	-
Intergovernmental charges:						
Services for other governments	DA2300	99,402	-	99,402	96,331	(3,071)
Use of money and property:						
Interest earnings	DA2401	4,000	-	4,000	3,564	(436)
Miscellaneous:						
Sale of Culvert Pipe	DA2655	-	-	-	3,179	3,179
Sale of equipment	DA2665	-	-	-	8,803	8,803
Refund of prior year expenditures	DA2701	-	-	-	26,045	26,045
Other unclassified revenue	DA2770	3,000	-	3,000	3,430	430
Miscellaneous total		3,000	-	3,000	41,457	38,457
State aid:						
C.H.I.P.S. Program	DA3501	121,855	32,603	154,458	154,458	-
State aid total		121,855	32,603	154,458	154,458	-
TOTAL REVENUES		\$ 3,788,667	\$ 82,603	\$ 3,871,270	\$ 3,906,220	\$ 34,950

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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, 2013

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	\$ 889	\$ 1,911
First aid expenses	DA.1910.408	2,000	-	2,000	1,514	486
Safety training	DA.1910.409	500	-	500	-	500
Unallocated insurance	DA.1910.431	51,000	(16,319)	34,681	34,681	-
Erie County chargebacks	DA.1910.465	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>211</u>	<u>789</u>
General Government Support total		<u>57,300</u>	<u>(16,319)</u>	<u>40,981</u>	<u>37,295</u>	<u>3,686</u>
TRANSPORTATION:						
General repairs:						
Personal services						
Salary - laborers	DA.5110.144	831,592	117,675	949,267	949,267	-
Salary - Assistant Superintendent	DA.5110.145	4,000	4,000	8,000	8,000	-
Salary - part-time labor	DA.5110.149	30,900	(12,461)	18,439	18,439	-
Contractual expenses						
Clothing allowance	DA.5110.407	12,500	1,039	13,539	13,539	-
Fuel, oil, anti-freeze	DA.5110.416	112,000	(13,053)	98,947	98,947	-
Telephone	DA.5110.420	8,600	-	8,600	1,187	7,413
Equipment rental	DA.5110.440	30,000	500	30,500	30,500	-
Erie County chargebacks	DA.5110.464	-	-	-	-	-
Stone and gravel and road oil	DA.5110.472	341,700	58,275	399,975	399,975	-
Ready mix, manhole covers	DA.5110.473	15,000	(2)	14,998	14,995	3
Culvert pipe	DA.5110.474	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>14,999</u>	<u>1</u>
General repairs total		<u>1,401,292</u>	<u>155,973</u>	<u>1,557,265</u>	<u>1,549,848</u>	<u>7,417</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	121,896	32,603	154,499	154,499	-
Improvement program total		<u>121,896</u>	<u>32,603</u>	<u>154,499</u>	<u>154,499</u>	-
Bridges:						
Personal services						
Laborers - part-time	DA.5120.149	7,000	(5,742)	1,258	1,258	-
Bridges total		<u>7,000</u>	<u>(5,742)</u>	<u>1,258</u>	<u>1,258</u>	-
Machinery:						
Personal services						
Salary - laborers	DA.5130.144	129,267	18,629	147,896	147,896	-
Equipment						
Highway equipment	DA.5130.200	100,000	-	100,000	99,999	1
Contractual expenses						
Tool and clothing allowance	DA.5130.407	2,100	159	2,259	2,259	-
Other expenses	DA.5130.419	95,000	(797)	94,203	94,203	-
Machinery total		<u>326,367</u>	<u>17,991</u>	<u>344,358</u>	<u>344,357</u>	1
Miscellaneous:						
Personal services						
Salary - laborers	DA.5140.144	133,049	(50,481)	82,568	82,568	-
Contractual expenses						
Supplies	DA.5140.402	2,500	-	2,500	2,434	66
Fuel, oil and anti-freeze	DA.5140.416	48,000	(6,557)	41,443	40,930	513
Other expenses	DA.5140.419	3,000	247	3,247	3,247	-
Animal remains removal	DA.5140.420	2,800	-	2,800	2,080	720
Miscellaneous total		<u>189,349</u>	<u>(56,791)</u>	<u>132,558</u>	<u>131,259</u>	1,299

(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	(19,971)	361,549	327,662	33,887
Contractual expenses						
Supplies	DA.5142.402	170,000	40,075	210,075	210,075	-
Other expenses	DA.5142.419	2,500	(1,079)	1,421	1,421	-
Snow Removal total		<u>554,020</u>	<u>19,025</u>	<u>573,045</u>	<u>539,158</u>	<u>33,887</u>
Transportation total		<u>2,599,924</u>	<u>163,059</u>	<u>2,762,983</u>	<u>2,720,379</u>	<u>42,604</u>
EMPLOYEE BENEFITS:						
State retirement	DA.9010.810	184,000	121,769	305,769	305,769	-
Social security	DA.9030.812	96,650	1,069	97,719	97,719	-
Workers' compensation	DA.9040.813	80,000	(43,293)	36,707	36,707	-
Life insurance	DA.9045.815	1,180	(2)	1,178	1,170	8
Hospital and medical insurance	DA.9060.814	412,897	(148,711)	264,186	264,186	-
Flex plan	DA.9065.814	26,520	2,000	28,520	28,520	-
Unemployment insurance	DA.9070.816	-	1,758	1,758	1,758	-
Dental insurance	DA.9080.818	26,210	(3,020)	23,190	23,190	-
Medicare	DA.9090.817	22,610	243	22,853	22,853	-
Employee benefits total		<u>850,067</u>	<u>(68,187)</u>	<u>781,880</u>	<u>781,872</u>	<u>8</u>
DEBT SERVICE:						
BAN interest	DA.9730.700	47,250	4,050	51,300	41,300	10,000
Debt service total		<u>47,250</u>	<u>4,050</u>	<u>51,300</u>	<u>41,300</u>	<u>10,000</u>
Total expenditures		<u>3,554,541</u>	<u>82,603</u>	<u>3,637,144</u>	<u>3,580,846</u>	<u>56,298</u>

(continued)

		Original		Adjusted		(concluded)
	Account	Budget		Budget		Variance
Account Name	Code	Appropriation	Transfers	Appropriation	Expenditures	with
						Final Budget
OTHER FINANCING USES:						
Operating transfer out:						
Transfer to capital projects - BAN	DA.9730.600	210,000	-	210,000	210,000	-
Transfer to Debt Service - Baker Bridge	DA.9901.901	46,319	-	46,319	46,319	-
Transfer to Debt Service - Baker Road	DA.9901.902	234,450	-	234,450	234,450	-
Transfer to Debt Service - South Lane	DA.9901.903	73,357	-	73,357	73,355	2
Transfer to equipment reserve	DA.9950.900	10,000	-	10,000	10,000	-
Total transfers		<u>574,126</u>	<u>-</u>	<u>574,126</u>	<u>574,124</u>	<u>2</u>
TOTAL EXPENDITURES AND						
OTHER FINANCING USES						
		<u>\$ 4,128,667</u>	<u>\$ 82,603</u>	<u>\$ 4,211,270</u>	<u>\$ 4,154,970</u>	<u>\$ 56,300</u>

TOWN OF ORCHARD PARK, NEW YORK
Sewer Districts Fund
Combining Balance Sheet—By District
December 31, 2013

	Assets		Liabilities		Fund Balances		Total	
	Cash (overdraft)	Total Assets	Accounts Payable	Total Liabilities	Assigned		Total Fund Balances (Deficit)	Liabilities and Fund Balances (Deficit)
					Subs. Year's Expenditures	Sewer Districts		
Sewer Districts								
# 2	\$ 47,496	\$ 47,496	\$ -	\$ -	\$ 5,500	\$ 41,996	\$ 47,496	\$ 47,496
# 3	123,590	123,590	-	-	21,000	102,590	123,590	123,590
# 4	5,556	5,556	-	-	2,000	3,556	5,556	5,556
# 5	52,224	52,224	-	-	1,700	50,524	52,224	52,224
# 6	8,185	8,185	-	-	1,000	7,185	8,185	8,185
# 7	6,676	6,676	-	-	2,000	4,676	6,676	6,676
# 8	66,343	66,343	-	-	8,500	57,843	66,343	66,343
# 9	3,975	3,975	-	-	400	3,575	3,975	3,975
# 10	13,029	13,029	-	-	1,300	11,729	13,029	13,029
# 11	35,866	35,866	-	-	3,500	32,366	35,866	35,866
# 11 Ext. 1	17,406	17,406	-	-	2,800	14,606	17,406	17,406
# 12	27,923	27,923	-	-	2,600	25,323	27,923	27,923
# 13	93,371	93,371	-	-	2,150	91,221	93,371	93,371
# 13 Ext. 1	7,608	7,608	-	-	185	7,423	7,608	7,608
# 13 Ext. 2	6,611	6,611	-	-	260	6,351	6,611	6,611
# 13 Ext. 3	(966)	(966)	-	-	-	(966)	(966)	(966)
# 14	13,714	13,714	3,249	3,249	1,800	8,665	10,465	13,714
# 15	53,679	53,679	-	-	1,900	51,779	53,679	53,679
# 16	20,715	20,715	20,195	20,195	1,600	(1,080)	520	20,715
# 17	32,105	32,105	3,669	3,669	400	28,036	28,436	32,105
# 18	2,605,765	2,605,765	15,700	15,700	680,000	1,910,065	2,590,065	2,605,765
# 19	88,544	88,544	-	-	8,200	80,344	88,544	88,544
#20	68,886	68,886	-	-	7,000	61,886	68,886	68,886
Total	<u>\$ 3,398,301</u>	<u>\$ 3,398,301</u>	<u>\$ 42,813</u>	<u>\$ 42,813</u>	<u>\$ 755,795</u>	<u>\$ 2,599,693</u>	<u>\$ 3,355,488</u>	<u>\$ 3,398,301</u>

TOWN OF ORCHARD PARK, NEW YORK
Sewer Districts Fund
Schedule of Revenues—Budget and Actual—By District
Year Ended December 31, 2013

Sewer Districts	Revenues						Total Revenues	Variance with Final Budget
	Adjusted Estimated Revenues	Real Property Taxes	Service and Other Fees	Interest Earnings	Miscell- aneous			
# 2	\$ 18,494	\$ 18,494	\$ -	\$ 110	\$ 15	\$ 18,619	\$ 125	
# 3	29,763	29,763	-	274	38	30,075	312	
# 4	10,245	10,245	-	15	2	10,262	17	
# 5	1,570	1,570	-	116	16	1,702	132	
# 6	4,046	4,046	-	18	3	4,067	21	
# 7	11,515	11,515	-	17	3	11,535	20	
# 8	85,347	85,347	-	149	20	85,516	169	
# 9	17,817	17,817	-	8	1	17,826	9	
# 10	5,980	5,980	-	29	4	6,013	33	
# 11	22,882	22,882	-	83	11	22,976	94	
# 11 Ext. 1	99,938	99,938	-	40	6	99,984	46	
# 12	19,687	19,687	-	63	9	19,759	72	
# 13	73	73	-	208	28	309	236	
# 13 Ext. 1	13	13	-	17	2	32	19	
# 13 Ext. 2	2,001	2,001	-	14	2	2,017	16	
# 13 Ext. 3	11,399	11,399	250	-	-	11,649	250	
# 14	2,942	2,942	-	26	4	2,972	30	
# 15	1,848	1,848	-	119	18	1,985	137	
# 16	13,897	13,897	-	18	2	13,917	20	
# 17	10,155	10,155	-	49	6	10,210	55	
# 18	364,528	356,275	31,122	5,917	823	394,137	29,609	
# 19	8,563	8,563	-	189	27	8,779	216	
#20	41,536	41,536	-	142	20	41,698	162	
Total	\$ 784,239	\$ 775,986	\$ 31,372	\$ 7,621	\$ 1,060	\$ 816,039	\$ 31,800	

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, 2013

	Adjusted Budget	Expenditures and Other Financing Uses				Transfers Out	Total Expenditures and Other Fin. Uses	Variance with
		Personal Services	Equipment	Contractual Expenses	Employee Benefits			
Sewer Districts								
# 2	\$ 23,494	\$ 533	\$ 10	\$ 19,967	\$ 159	\$ 270	\$ 20,939	\$ 2,555
# 3	49,763	947	18	29,221	282	480	30,948	18,815
# 4	12,245	669	13	10,266	199	339	11,486	759
# 5	3,270	479	9	1,425	143	244	2,300	970
# 6	5,046	154	3	3,981	46	78	4,262	784
# 7	13,515	598	11	11,623	178	304	12,714	801
# 8	93,147	3,300	63	80,784	984	1,673	86,804	6,343
# 9	18,217	653	12	16,350	195	331	17,541	676
# 10	7,130	231	4	5,795	69	117	6,216	914
# 11	25,782	986	19	22,937	294	501	24,737	1,045
# 11 Ext. 1	102,338	5,013	96	91,742	1,495	2,542	100,888	1,450
# 12	21,587	1,067	20	18,729	318	541	20,675	912
# 13	2,193	694	13	73	207	352	1,339	854
# 13 Ext. 1	193	50	1	5	15	25	96	97
# 13 Ext. 2	2,241	103	2	1,651	31	52	1,839	402
# 13 Ext. 3	11,199	833	16	10,366	248	422	11,885	(686)
# 14	4,642	511	10	3,303	152	259	4,235	407
# 15	3,698	441	8	1,722	132	224	2,527	1,171
# 16	15,497	728	14	20,272	217	370	21,601	(6,104)
# 17	10,155	79	2	3,676	24	40	3,821	6,334
# 18	934,728	237,551	4,538	58,393	70,810	120,405	491,697	443,031
# 19	16,563	3,255	62	341	971	1,650	6,279	10,284
#20	47,336	2,840	54	31,987	846	1,439	37,166	10,170
Total	<u>\$ 1,423,979</u>	<u>\$ 261,715</u>	<u>\$ 4,998</u>	<u>\$ 444,609</u>	<u>\$ 78,015</u>	<u>\$ 132,658</u>	<u>\$ 921,995</u>	<u>\$ 501,984</u>

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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, 2013

Sewer Districts	Fund	Add:	Less:	Fund
	Balances (Deficit) 1-1-13	Revenues and Other Financing Sources	Expenditures and Other Financing Uses	Balances (Deficit) 12-31-13
# 2	\$ 49,816	\$ 18,619	\$ 20,939	\$ 47,496
# 3	124,463	30,075	30,948	123,590
# 4	6,780	10,262	11,486	5,556
# 5	52,822	1,702	2,300	52,224
# 6	8,380	4,067	4,262	8,185
# 7	7,855	11,535	12,714	6,676
# 8	67,631	85,516	86,804	66,343
# 9	3,690	17,826	17,541	3,975
# 10	13,232	6,013	6,216	13,029
# 11	37,627	22,976	24,737	35,866
# 11 Ext. 1	18,310	99,984	100,888	17,406
# 12	28,839	19,759	20,675	27,923
# 13	94,401	309	1,339	93,371
# 13 Ext. 1	7,672	32	96	7,608
# 13 Ext. 2	6,433	2,017	1,839	6,611
# 13 Ext. 3	(730)	11,649	11,885	(966)
# 14	11,728	2,972	4,235	10,465
# 15	54,221	1,985	2,527	53,679
# 16	8,204	13,917	21,601	520
# 17	22,047	10,210	3,821	28,436
# 18	2,687,625	394,137	491,697	2,590,065
# 19	86,044	8,779	6,279	88,544
#20	64,354	41,698	37,166	68,886
Total	\$ 3,461,444	\$ 816,039	\$ 921,995	\$ 3,355,488

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Combining Balance Sheet—By District
December 31, 2013

Water Districts	Assets				Liabilities		
	Cash (overdraft)	Accounts Receivable	Prepaid Items	Total Assets	Accrued Liabilities	Accounts Payable	Total Liabilities
# 1	\$ 51,576	\$ -	\$ -	\$ 51,576	\$ -	\$ 348	\$ 348
# 2	5,125	-	-	5,125	-	134	134
# 3	9,464	-	-	9,464	-	241	241
# 3 Ext. 1	2,736	-	-	2,736	-	13	13
# 3 Ext. 2	671	-	-	671	-	13	13
# 3 Ext. 3	2,053	-	-	2,053	-	13	13
# 4	153,894	-	-	153,894	-	1,179	1,179
# 4 Ext. 1	125,476	-	-	125,476	-	-	-
# 6	71,116	-	-	71,116	-	884	884
# 6 Ext. 1	405	-	-	405	-	-	-
# 6 Ext. 2	5,497	-	-	5,497	-	13	13
# 6 Ext. 3	11,188	-	-	11,188	-	80	80
# 6 Ext. 4	34,602	-	-	34,602	-	40	40
# 6 Ext. 5	38,626	-	-	38,626	-	94	94
# 6 Ext. 6	426	-	-	426	-	-	-
# 7	678	-	-	678	-	13	13
# 8	323,786	-	-	323,786	-	961	961
# 8 Ext. 1	12,778	-	-	12,778	-	27	27
# 8 Ext. 2	59,208	-	-	59,208	-	137	137
# 8 Ext. 3	13,918	-	-	13,918	-	-	-
# 8 Ext. 4	(64)	-	-	(64)	-	-	-
# 9	144,600	-	-	144,600	-	255	255
# 9 Ext. 1	13,969	-	-	13,969	-	27	27
# 9 Ext. 2	63,420	-	-	63,420	-	121	121
# 9 Ext. 3	5,565	-	-	5,565	-	-	-
# 9 Ext. 4	7,238	-	-	7,238	-	134	134
# 10	11,137	-	-	11,137	-	295	295
# 11	24,395	-	-	24,395	-	94	94
# 12	12,415	-	-	12,415	-	121	121
# 13	5,735	-	-	5,735	-	107	107
# 13 Ext. 1	7,126	-	-	7,126	-	308	308
# 14	5,484	-	-	5,484	-	67	67
# 15	128,641	-	-	128,641	-	4,515	4,515
# 17	298,231	2,770	10,460	311,461	9,090	6,974	16,064
# 17 Ext. 1	6,823	-	-	6,823	-	97	97
# 17 Ext. 2	26,059	-	-	26,059	-	318	318
#17 Ext. 3	1,476	-	-	1,476	-	69	69
# 18	6,748	-	-	6,748	-	27	27
# 19	20,089	-	-	20,089	-	362	362
# 19 Ext. 1	4,838	-	-	4,838	-	-	-
# 20	32,675	-	-	32,675	-	27	27
# 21	24,186	-	-	24,186	-	13	13
Total	<u>\$ 1,774,009</u>	<u>\$ 2,770</u>	<u>\$ 10,460</u>	<u>\$ 1,787,239</u>	<u>\$ 9,090</u>	<u>\$ 18,121</u>	<u>\$ 27,211</u>

(continued)

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Combining Balance Sheet—By District
December 31, 2013

Water Districts	Fund Balances			Total Fund Balances (Deficit)	(concluded)	
	Nonspendable	Assigned			Total Fund Balances (Deficit)	Total Liabilities and Fund Balances (Deficit)
		Prepaid Expenses	Subs. Year's Expenditures			
# 1	\$ -	\$ 2,500	\$ 48,728	\$ 51,228	\$ 51,576	
# 2	-	400	4,591	4,991	5,125	
# 3	-	800	8,423	9,223	9,464	
# 3 Ext. 1	-	200	2,523	2,723	2,736	
# 3 Ext. 2	-	45	613	658	671	
# 3 Ext. 3	-	150	1,890	2,040	2,053	
# 4	-	13,000	139,715	152,715	153,894	
# 4 Ext. 1	-	12,600	112,876	125,476	125,476	
# 6	-	14,500	55,732	70,232	71,116	
# 6 Ext. 1	-	-	405	405	405	
# 6 Ext. 2	-	400	5,084	5,484	5,497	
# 6 Ext. 3	-	2,450	8,658	11,108	11,188	
# 6 Ext. 4	-	2,850	31,712	34,562	34,602	
# 6 Ext. 5	-	2,700	35,832	38,532	38,626	
# 6 Ext. 6	-	-	426	426	426	
# 7	-	480	185	665	678	
# 8	-	15,000	307,825	322,825	323,786	
# 8 Ext. 1	-	600	12,151	12,751	12,778	
# 8 Ext. 2	-	5,300	53,771	59,071	59,208	
# 8 Ext. 3	-	510	13,408	13,918	13,918	
# 8 Ext. 4	-	-	(64)	(64)	(64)	
# 9	-	12,200	132,145	144,345	144,600	
# 9 Ext. 1	-	1,650	12,292	13,942	13,969	
# 9 Ext. 2	-	4,600	58,699	63,299	63,420	
# 9 Ext. 3	-	540	5,025	5,565	5,565	
# 9 Ext. 4	-	1,700	5,404	7,104	7,238	
# 10	-	2,600	8,242	10,842	11,137	
# 11	-	2,900	21,401	24,301	24,395	
# 12	-	3,300	8,994	12,294	12,415	
# 13	-	750	4,878	5,628	5,735	
# 13 Ext. 1	-	1,000	5,818	6,818	7,126	
# 14	-	600	4,817	5,417	5,484	
# 15	-	24,000	100,126	124,126	128,641	
# 17	10,460	60,000	224,937	295,397	311,461	
# 17 Ext. 1	-	750	5,976	6,726	6,823	
# 17 Ext. 2	-	3,500	22,241	25,741	26,059	
# 17 Ext. 3	-	-	1,407	1,407	1,476	
# 18	-	2,000	4,721	6,721	6,748	
# 19	-	2,000	17,727	19,727	20,089	
# 19 Ext. 1	-	400	4,438	4,838	4,838	
# 20	-	1,410	31,238	32,648	32,675	
# 21	-	845	23,328	24,173	24,186	
Total	<u>\$ 10,460</u>	<u>\$ 201,230</u>	<u>\$ 1,548,338</u>	<u>\$ 1,760,028</u>	<u>\$ 1,787,239</u>	

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Schedule of Revenues—Budget and Actual—By District
Year Ended December 31, 2013

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	\$ 28,635	\$ 28,635	\$ -	\$ -	\$ 98	\$ 14	\$ 28,747	\$ 112
# 2	11,181	11,181	-	-	9	1	11,191	10
# 3	9,057	9,057	-	-	20	3	9,080	23
# 3 Ext. 1	1,491	1,491	-	-	6	1	1,498	7
# 3 Ext. 2	427	427	-	-	2	-	429	2
# 3 Ext. 3	472	472	-	-	5	1	478	6
# 4	45,719	45,719	-	-	359	50	46,128	409
# 4 Ext. 1	10,924	10,924	-	-	299	42	11,265	341
# 6	32,487	32,197	-	290	175	24	32,686	199
# 6 Ext. 1	236	236	-	-	1	-	237	1
# 6 Ext. 2	344	344	-	-	13	2	359	15
# 6 Ext. 3	1,366	1,366	-	-	30	4	1,400	34
# 6 Ext. 4	1,944	1,944	-	-	79	11	2,034	90
# 6 Ext. 5	2,092	2,092	-	-	88	12	2,192	100
# 6 Ext. 6	100	100	-	-	1	-	101	1
# 7	1,528	1,528	-	-	2	-	1,530	2
# 8	48,072	48,072	-	-	732	102	48,906	834
# 8 Ext. 1	2,180	2,180	-	-	28	4	2,212	32
# 8 Ext. 2	3,608	3,608	-	-	139	19	3,766	158
# 8 Ext. 3	227	227	-	-	31	4	262	35
# 9	8,376	8,376	-	-	337	47	8,760	384
# 9 Ext. 1	2,534	2,534	-	-	32	4	2,570	36
# 9 Ext. 2	6,657	6,557	-	100	142	20	6,819	162
# 9 Ext. 3	183	183	-	-	13	2	198	15
# 9 Ext. 4	12,172	12,172	-	-	18	3	12,193	21
# 10	13,199	13,199	-	-	29	4	13,232	33
# 11	5,088	5,088	-	-	56	8	5,152	64
# 12	1,961	1,961	-	-	33	5	1,999	38
# 13	5,458	5,458	-	-	13	2	5,473	15
# 13 Ext. 1	19,837	19,837	-	-	16	2	19,855	18
# 14	3,159	3,159	-	-	12	2	3,173	14
# 15	266,808	266,808	6,792	-	306	43	273,949	7,141
# 17	347,398	347,398	5,914	-	726	101	354,139	6,741
# 17 Ext. 1	8,416	8,416	-	-	16	2	8,434	18
# 17 Ext. 2	17,079	17,079	-	-	59	8	17,146	67
#17 Ext. 3	10,181	10,181	-	-	2	-	10,183	2
# 18	1,091	1,091	-	-	18	2	1,111	20
# 19	24,398	18,518	241	5,780	45	6	24,590	192
# 19 Ext. 1	9,706	9,706	-	-	11	2	9,719	13
# 20	573	573	-	-	74	10	657	84
# 21	462	462	-	-	53	7	522	60
Total	<u>\$ 966,826</u>	<u>\$ 960,556</u>	<u>\$ 12,947</u>	<u>\$ 6,170</u>	<u>\$ 4,128</u>	<u>\$ 574</u>	<u>\$ 984,375</u>	<u>\$ 17,549</u>

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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, 2013

Water Districts	Adjusted Budget	Expenditures				
		Personal Services	Equipment	Contractual Expenses	Employee Benefits	BAN Interest
# 1	\$ 29,635	\$ 4,635	\$ 89	\$ 4,672	\$ 1,386	\$ 259
# 2	11,381	2,262	43	1,846	676	126
# 3	9,657	1,630	31	3,066	488	91
# 3 Ext. 1	1,551	356	7	198	107	20
# 3 Ext. 2	465	77	1	170	23	4
# 3 Ext. 3	602	115	2	174	34	6
# 4	56,719	11,143	213	15,326	3,332	622
# 4 Ext. 1	21,924	5,684	109	598	1,695	317
# 6	46,987	8,260	158	11,487	2,471	461
# 6 Ext. 1	236	13	-	190	4	1
# 6 Ext. 2	730	104	2	171	31	6
# 6 Ext. 3	3,666	833	16	1,053	248	46
# 6 Ext. 4	4,644	790	15	565	236	44
# 6 Ext. 5	4,692	613	12	1,190	183	34
# 6 Ext. 6	100	-	-	100	-	-
# 7	2,018	410	8	204	123	23
# 8	60,072	12,410	238	12,843	3,711	693
# 8 Ext. 1	2,680	495	9	381	148	28
# 8 Ext. 2	8,608	1,615	31	1,818	483	90
# 8 Ext. 3	712	112	2	12	33	6
# 9	19,776	3,777	72	3,455	1,128	211
# 9 Ext. 1	4,094	744	14	400	222	42
# 9 Ext. 2	10,957	1,744	33	1,633	522	97
# 9 Ext. 3	703	93	2	109	28	5
# 9 Ext. 4	13,672	3,073	59	1,934	917	171
# 10	15,699	3,129	60	3,867	935	175
# 11	7,788	1,374	26	1,272	411	77
# 12	5,211	852	16	1,537	255	48
# 13	6,158	1,216	23	1,415	364	68
# 13 Ext. 1	20,737	4,392	84	4,163	1,313	245
# 14	3,659	688	13	877	206	38
# 15	288,808	61,694	1,181	60,695	18,429	3,442
# 17	402,398	85,394	1,635	72,532	25,509	4,765
# 17 Ext. 1	9,016	2,053	39	1,372	614	115
# 17 Ext. 2	19,579	3,379	64	5,568	1,006	188
#17 Ext. 3	10,181	200	4	846	60	11
# 18	2,891	552	11	380	165	31
# 19	25,798	5,447	104	4,918	1,629	304
# 19 Ext. 1	9,806	-	-	4,365	-	167
# 20	1,933	295	6	352	88	16
# 21	1,282	110	2	171	32	6
Total	<u>\$ 1,147,225</u>	<u>\$ 231,763</u>	<u>\$ 4,434</u>	<u>\$ 227,925</u>	<u>\$ 69,245</u>	<u>\$ 13,099</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, 2013

Water Districts	Transfers Out		Total Exp and Other Fin. Uses	(concluded)
	Debt Service	Capital Projects		Variance with Final Budget
	\$	\$		\$
# 1	8,443	2,358	21,842	7,793
# 2	4,119	1,150	10,222	1,159
# 3	2,971	829	9,106	551
# 3 Ext. 1	652	182	1,522	29
# 3 Ext. 2	140	39	454	11
# 3 Ext. 3	208	58	597	5
# 4	20,298	5,665	56,599	120
# 4 Ext. 1	10,326	2,882	21,611	313
# 6	15,052	4,201	42,090	4,897
# 6 Ext. 1	23	6	237	(1)
# 6 Ext. 2	187	52	553	177
# 6 Ext. 3	1,514	422	4,132	(466)
# 6 Ext. 4	1,439	402	3,491	1,153
# 6 Ext. 5	1,116	312	3,460	1,232
# 6 Ext. 6	-	-	100	-
# 7	749	209	1,726	292
# 8	22,609	6,310	58,814	1,258
# 8 Ext. 1	903	252	2,216	464
# 8 Ext. 2	2,941	821	7,799	809
# 8 Ext. 3	203	57	425	287
# 9	6,875	1,919	17,437	2,339
# 9 Ext. 1	1,354	378	3,154	940
# 9 Ext. 2	3,177	887	8,093	2,864
# 9 Ext. 3	169	47	453	250
# 9 Ext. 4	5,589	1,560	13,303	369
# 10	5,697	1,590	15,453	246
# 11	2,501	698	6,359	1,429
# 12	1,550	433	4,691	520
# 13	2,216	618	5,920	238
# 13 Ext. 1	8,001	2,233	20,431	306
# 14	1,253	350	3,425	234
# 15	112,272	31,336	289,049	(241)
# 17	155,410	43,376	388,621	13,777
# 17 Ext. 1	3,741	1,044	8,978	38
# 17 Ext. 2	6,128	1,711	18,044	1,535
# 17 Ext. 3	8,493	101	9,715	466
# 18	1,008	281	2,428	463
# 19	9,923	2,769	25,094	704
# 19 Ext. 1	5,441	-	9,973	(167)
# 20	535	149	1,441	492
# 21	199	55	575	707
Total	\$ 435,425	\$ 117,742	\$ 1,099,633	\$ 47,592

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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, 2013

Water Districts	Fund Balances (Deficit) 1-1-13	Add: Revenues and Other Sources	Less: Expenditures and Other Uses	Fund Balances (Deficit) 12-31-13
# 1	\$ 44,323	\$ 28,747	\$ 21,842	\$ 51,228
# 2	4,022	11,191	10,222	4,991
# 3	9,249	9,080	9,106	9,223
# 3 Ext. 1	2,747	1,498	1,522	2,723
# 3 Ext. 2	683	429	454	658
# 3 Ext. 3	2,159	478	597	2,040
# 4	163,186	46,128	56,599	152,715
# 4 Ext. 1	135,822	11,265	21,611	125,476
# 6	79,636	32,686	42,090	70,232
# 6 Ext. 1	405	237	237	405
# 6 Ext. 2	5,678	359	553	5,484
# 6 Ext. 3	13,840	1,400	4,132	11,108
# 6 Ext. 4	36,019	2,034	3,491	34,562
# 6 Ext. 5	39,800	2,192	3,460	38,532
# 6 Ext. 6	425	101	100	426
# 7	861	1,530	1,726	665
# 8	332,733	48,906	58,814	322,825
# 8 Ext. 1	12,755	2,212	2,216	12,751
# 8 Ext. 2	63,104	3,766	7,799	59,071
# 8 Ext. 3	14,081	262	425	13,918
# 8 Ext. 4	(64)	-	-	(64)
# 9	153,022	8,760	17,437	144,345
# 9 Ext. 1	14,526	2,570	3,154	13,942
# 9 Ext. 2	64,573	6,819	8,093	63,299
# 9 Ext. 3	5,820	198	453	5,565
# 9 Ext. 4	8,214	12,193	13,303	7,104
# 10	13,063	13,232	15,453	10,842
# 11	25,508	5,152	6,359	24,301
# 12	14,986	1,999	4,691	12,294
# 13	6,075	5,473	5,920	5,628
# 13 Ext. 1	7,394	19,855	20,431	6,818
# 14	5,669	3,173	3,425	5,417
# 15	139,226	273,949	289,049	124,126
# 17	329,879	354,139	388,621	295,397
# 17 Ext. 1	7,270	8,434	8,978	6,726
# 17 Ext. 2	26,639	17,146	18,044	25,741
# 17 Ext. 3	939	10,183	9,715	1,407
# 18	8,038	1,111	2,428	6,721
# 19	20,231	24,590	25,094	19,727
# 19 Ext. 1	5,092	9,719	9,973	4,838
# 20	33,432	657	1,441	32,648
# 21	24,226	522	575	24,173
Total	<u>\$ 1,875,286</u>	<u>\$ 984,375</u>	<u>\$ 1,099,633</u>	<u>\$ 1,760,028</u>

TOWN OF ORCHARD PARK, NEW YORK
Capital Projects Fund
Combining Balance Sheet—By Project
December 31, 2013

Project	Assets		Liabilities		
	Cash (overdraft)	Total Assets	Accounts Payable	BAN Payable	Total Liabilities
H02 PA System	\$ 3,133	\$ 3,133	\$ -	\$ -	\$ -
H03 Bridge Inventory and Study	71,188	71,188	-	-	-
H04 GIS and Mapping	700	700	-	-	-
H06 Bussendorfer Drainage	417,893	417,893	-	-	-
H13 California Road Park Land	18,842	18,842	-	-	-
H14 Municipal Building Reserve	165,040	165,040	-	-	-
H19 Green Lake Dam Rehabilitation	468,725	468,725	3,975	-	3,975
H23 Birdsong	6,236	6,236	-	-	-
H27 Capital Projects - General	5,533	5,533	-	-	-
H31 Townwide Drainage Study	42,304	42,304	-	-	-
H32 Big Tree Drainage	24,947	24,947	-	-	-
H35 Townwide Sanitary Sewer Study	104,233	104,233	-	-	-
H42 Composting Facility Development	17,407	17,407	-	-	-
H46 Parks Equipment Acquisition	17,577	17,577	-	-	-
H48 Dist. Wide Water Improvement	1,528,387	1,528,387	3,113	1,310,000	1,313,113
H49 Senior Center Building Repair	42,182	42,182	-	-	-
H54 Various Drainage Projects	1,079,773	1,079,773	478	1,000,000	1,000,478
H55 Highway Equipment Acquisition	(34,605)	(34,605)	-	-	-
H56 Water/Sewer Equipment Acquisition	400,497	400,497	-	-	-
H58 Road Reconstruction Projects	60,906	60,906	113,360	1,645,167	1,758,527
H59 Seufert Rd. Waterline Ext	(29,411)	(29,411)	-	-	-
H65 Parking Lot Improvements	15,791	15,791	-	-	-
H67 Computer Asset Purchases	100,432	100,432	7,087	-	7,087
H68 Forest Avenue Bridge	990,057	990,057	478	1,000,000	1,000,478
H69 Hawthorne Drainage	30,668	30,668	-	-	-
H71 Composting Equipment Purchases	207,200	207,200	-	-	-
H76 Benning Road Drainage	76,384	76,384	-	-	-
H77 Ellis Road Drainage	3,938	3,938	274	527,517	527,791
H79 Telephone System Project	75,880	75,880	-	-	-
H81 Library Renovations	99,450	99,450	-	-	-
H82 Iroquois Drive Drainage	25,079	25,079	385	747,316	747,701
H83 Emergency Management Equipment	13,302	13,302	-	-	-
H86 Brush Mountain Wetland Mitigation	106,049	106,049	-	-	-
H87 Comprehensive Stormwater Hydraulic	3,181	3,181	-	-	-
H88 Municipal Center Roof and Renovations	364,353	364,353	333	680,000	680,333
H89 Brush Mountain Activity Center	565,601	565,601	259	370,000	370,259
H90 Retaining Walls Thorn/Bank	231,439	231,439	33	50,000	50,033
H91 Green Lake Improvements	16,922	16,922	-	-	-
H92 Town Infrastructure Security	28,918	28,918	-	-	-
	<u>\$ 7,366,131</u>	<u>\$ 7,366,131</u>	<u>\$ 129,775</u>	<u>\$ 7,330,000</u>	<u>\$ 7,459,775</u>

(continued)

TOWN OF ORCHARD PARK, NEW YORK
Capital Projects Fund
Combining Balance Sheet—By Project
December 31, 2013

(concluded)

Project	Fund Balance		Total Fund Balances (Deficits)	Total Liabilities and Fund Balances (Deficits)
	Restricted	Unassigned		
H02 PA System	\$ -	\$ 3,133	\$ 3,133	\$ 3,133
H03 Bridge Inventory and Study	-	71,188	71,188	71,188
H04 GIS and Mapping	-	700	700	700
H06 Bussendorfer Drainage	-	417,893	417,893	417,893
H13 California Road Park Land	-	18,842	18,842	18,842
H14 Municipal Building Reserve	-	165,040	165,040	165,040
H19 Green Lake Dam Rehabilitation	-	464,750	464,750	468,725
H23 Birdsong	-	6,236	6,236	6,236
H27 Capital Projects - General	-	5,533	5,533	5,533
H31 Townwide Drainage Study	-	42,304	42,304	42,304
H32 Big Tree Drainage	-	24,947	24,947	24,947
H35 Townwide Sanitary Sewer Study	-	104,233	104,233	104,233
H42 Composting Facility Development	-	17,407	17,407	17,407
H46 Parks Equipment Acquisition	-	17,577	17,577	17,577
H48 Dist. Wide Water Improvement	200,722	14,552	215,274	1,528,387
H49 Senior Center Building Repair	-	42,182	42,182	42,182
H54 Various Drainage Projects	-	79,295	79,295	1,079,773
H55 Highway Equipment Acquisition	-	(34,605)	(34,605)	(34,605)
H56 Water/Sewer Equipment Acquisition	-	400,497	400,497	400,497
H58 Road Reconstruction Projects	-	(1,697,621)	(1,697,621)	60,906
H59 Seufert Rd. Waterline Ext	-	(29,411)	(29,411)	(29,411)
H65 Parking Lot Improvements	-	15,791	15,791	15,791
H67 Computer Asset Purchases	-	93,345	93,345	100,432
H68 Forest Avenue Bridge	-	(10,421)	(10,421)	990,057
H69 Hawthorne Drainage	-	30,668	30,668	30,668
H71 Composting Equipment Purchases	-	207,200	207,200	207,200
H76 Benning Road Drainage	-	76,384	76,384	76,384
H77 Ellis Road Drainage	-	(523,853)	(523,853)	3,938
H79 Telephone System Project	-	75,880	75,880	75,880
H81 Library Renovations	-	99,450	99,450	99,450
H82 Iroquois Drive Drainage	-	(722,622)	(722,622)	25,079
H83 Emergency Management Equipment	-	13,302	13,302	13,302
H86 Brush Mountain Wetland Mitigation	-	106,049	106,049	106,049
H87 Comprehensive Stormwater Hydraulic	-	3,181	3,181	3,181
H88 Municipal Center Roof and Renovations	-	(315,980)	(315,980)	364,353
H89 Brush Mountain Activity Center	-	195,342	195,342	565,601
H90 Retaining Walls Thorn/Bank	-	181,406	181,406	231,439
H91 Green Lake Improvements	-	16,922	16,922	16,922
H92 Town Infrastructure Security	-	28,918	28,918	28,918
	<u>\$ 200,722</u>	<u>\$ (294,366)</u>	<u>\$ (93,644)</u>	<u>\$ 7,366,131</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, 2013

Project	Fund Balances	Revenues			Other Financing Sources	Total Revenues and Other Financing Sources
	(Deficits) 1-1-13	Use of Money and Property	Miscell- aneous	State Aid	Transfers In	Financing Sources
H02 PA System	\$ 3,126	\$ 7	\$ -	\$ -	\$ -	\$ 7
H03 Bridge Inventory and Study	71,009	179	-	-	-	179
H04 GIS and Mapping	7,624	-	-	-	-	-
H06 Bussendorfer Drainage	416,841	1,052	-	-	-	1,052
H09 Land Acquisition	(192)	-	-	-	192	192
H13 California Road Park Land	18,795	47	-	-	-	47
H14 Municipal Building Reserve	10,983	415	-	-	154,372	154,787
H19 Green Lake Dam Rehabilitation	469,872	1,180	-	-	-	1,180
H23 Birdsong	6,220	16	-	-	-	16
H27 Capital Projects - General	19,291	62	-	-	15,400	15,462
H31 Townwide Drainage Study	42,198	106	-	-	-	106
H32 Big Tree Drainage	24,884	63	-	-	-	63
H35 Townwide Sanitary Sewer Study	73,971	262	-	-	30,000	30,262
H39 Milestrip Road Recreation Area	16,879	-	-	-	-	-
H42 Composting Facility Development	17,363	44	-	-	-	44
H46 Parks Equipment Acquisition	17,534	45	-	-	-	45
H48 Dist. Wide Water Improvement	212,397	3,846	10,706	-	-	14,552
H49 Senior Center Building Repair	44,476	106	-	-	-	106
H54 Various Drainage Projects	70,143	2,717	8,135	-	-	10,852
H55 Highway Equipment Acquisition	(44,605)	-	-	-	10,000	10,000
H56 Water/Sewer Equipment Acquisition	183,869	1,008	10,620	-	205,000	216,628
H58 Road Reconstruction Projects	(379,983)	154	13,458	-	923,311	936,923
H59 Seufert Rd. Waterline Ext	(37,542)	-	-	-	8,131	8,131
H65 Parking Lot Improvements	16,502	39	-	-	-	39
H67 Computer Asset Purchases	63,191	253	12,096	-	80,000	92,349
H68 Forest Avenue Bridge	(107,736)	2,492	8,135	187,037	-	197,664
H69 Hawthorne Drainage	30,591	77	-	-	-	77
H71 Composting Equipment Purchases	186,679	521	-	-	20,000	20,521
H76 Benning Road Drainage	76,192	192	-	-	-	192
H77 Ellis Road Drainage	(454,015)	9	4,307	-	42,282	46,598
H79 Telephone System Project	128,270	191	-	-	-	191
H80 Chestnut Ridge Village Trail	(8,703)	-	-	-	8,703	8,703
H81 Library Renovations	224,410	250	19,962	-	-	20,212
H82 Iroquois Drive Drainage	(68,292)	63	6,101	-	59,899	66,063
H83 Emergency Management Equipment	19,398	34	-	-	-	34
H86 Brush Mountain Wetland Mitigation	105,782	267	-	-	-	267
H87 Comprehensive Stormwater Hydraulic	3,173	8	-	-	-	8
H88 Municipal Center Roof and Renovations	(314,416)	916	5,563	-	15,000	21,479
H89 Brush Mountain Activity Center	21,725	1,423	2,991	-	170,000	174,414
H90 Retaining Walls Thorn/Bank	160,510	583	419	-	20,000	21,002
H91 Green Lake Improvements	-	43	-	-	16,879	16,922
H92 Town Infrastructure Security	-	73	-	-	28,845	28,918
	<u>\$ 1,348,414</u>	<u>\$ 18,743</u>	<u>\$ 102,493</u>	<u>\$ 187,037</u>	<u>\$ 1,808,014</u>	<u>\$ 2,116,287</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, 2013

(concluded)

Project	Expenditures	Other Financing Uses	Total Expenditures and Other Financing Uses	Fund Balances (Deficits)
	Capital Outlay	Transfers Out	Financing Uses	12-31-13
H02 PA System	\$ -	\$ -	\$ -	\$ 3,133
H03 Bridge Inventory and Study	-	-	-	71,188
H04 GIS and Mapping	6,924	-	6,924	700
H06 Bussendorfer Drainage	-	-	-	417,893
H09 Land Acquisition	-	-	-	-
H13 California Road Park Land	-	-	-	18,842
H14 Municipal Building Reserve	730	-	730	165,040
H19 Green Lake Dam Rehabilitation	6,302	-	6,302	464,750
H23 Birdsong	-	-	-	6,236
H27 Capital Projects - General	-	29,220	29,220	5,533
H31 Townwide Drainage Study	-	-	-	42,304
H32 Big Tree Drainage	-	-	-	24,947
H35 Townwide Sanitary Sewer Study	-	-	-	104,233
H39 Milestrip Road Recreation Area	-	16,879	16,879	-
H42 Composting Facility Development	-	-	-	17,407
H46 Parks Equipment Acquisition	2	-	2	17,577
H48 Dist. Wide Water Improvement	11,675	-	11,675	215,274
H49 Senior Center Building Repair	2,400	-	2,400	42,182
H54 Various Drainage Projects	1,700	-	1,700	79,295
H55 Highway Equipment Acquisition	-	-	-	(34,605)
H56 Water/Sewer Equipment Acquisition	-	-	-	400,497
H58 Road Reconstruction Projects	2,254,561	-	2,254,561	(1,697,621)
H59 Seufert Rd. Waterline Ext	-	-	-	(29,411)
H65 Parking Lot Improvements	750	-	750	15,791
H67 Computer Asset Purchases	62,195	-	62,195	93,345
H68 Forest Avenue Bridge	100,349	-	100,349	(10,421)
H69 Hawthorne Drainage	-	-	-	30,668
H71 Composting Equipment Purchases	-	-	-	207,200
H76 Benning Road Drainage	-	-	-	76,384
H77 Ellis Road Drainage	944	115,492	116,436	(523,853)
H79 Telephone System Project	52,581	-	52,581	75,880
H80 Chestnut Ridge Village Trail	-	-	-	-
H81 Library Renovations	800	144,372	145,172	99,450
H82 Iroquois Drive Drainage	20,393	700,000	720,393	(722,622)
H83 Emergency Management Equipment	6,130	-	6,130	13,302
H86 Brush Mountain Wetland Mitigation	-	-	-	106,049
H87 Comprehensive Stormwater Hydraulic	-	-	-	3,181
H88 Municipal Center Roof and Renovations	23,043	-	23,043	(315,980)
H89 Brush Mountain Activity Center	797	-	797	195,342
H90 Retaining Walls Thorn/Bank	106	-	106	181,406
H91 Green Lake Improvements	-	-	-	16,922
H92 Town Infrastructure Security	-	-	-	28,918
	<u>\$ 2,552,382</u>	<u>\$ 1,005,963</u>	<u>\$ 3,558,345</u>	<u>\$ (93,644)</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, 2013

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
EXPENDITURES				
Current:				
Principal	\$ 655,000	\$ 655,000	\$ 655,000	\$ -
Interest	<u>261,351</u>	<u>261,351</u>	<u>261,350</u>	<u>1</u>
Total expenditures	<u>916,351</u>	<u>916,351</u>	<u>916,350</u>	<u>1</u>
OTHER FINANCING SOURCES				
Transfers in	<u>916,351</u>	<u>916,351</u>	<u>916,350</u>	<u>(1)</u>
Total other financing sources	<u>916,351</u>	<u>916,351</u>	<u>916,350</u>	<u>(1)</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 STATEMENTS OF NON-MAJOR GOVERNMENTAL FUNDS

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

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

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

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, 2013

	Special Revenue				Miscellaneous Special Revenue	Total Nonmajor Governmental Funds
	Town Outside Village	Lighting	Refuse and Garbage	Drainage		
ASSETS						
Cash	\$ 55,720	\$ 495,561	\$ 1,517,335	\$ 15,160	\$ 797,672	\$ 2,881,448
Accounts receivable	34,486	670	119	-	-	35,275
Prepaid items	15,713	-	2,484	-	-	18,197
Total assets	<u>\$ 105,919</u>	<u>\$ 496,231</u>	<u>\$ 1,519,938</u>	<u>\$ 15,160</u>	<u>\$ 797,672</u>	<u>\$ 2,934,920</u>
LIABILITIES						
Accounts payable	\$ 2,104	\$ 24,902	\$ 111,992	\$ -	\$ -	\$ 138,998
Accrued liabilities	5,897	-	94,548	-	-	100,445
Total liabilities	<u>8,001</u>	<u>24,902</u>	<u>206,540</u>	<u>-</u>	<u>-</u>	<u>239,443</u>
FUND BALANCES						
Nonspendable	15,713	-	2,484	-	-	18,197
Assigned	82,205	471,329	1,310,914	15,160	797,672	2,677,280
Total fund balances	<u>97,918</u>	<u>471,329</u>	<u>1,313,398</u>	<u>15,160</u>	<u>797,672</u>	<u>2,695,477</u>
Total liabilities and fund balances	<u>\$ 105,919</u>	<u>\$ 496,231</u>	<u>\$ 1,519,938</u>	<u>\$ 15,160</u>	<u>\$ 797,672</u>	<u>\$ 2,934,920</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, 2013

	Special Revenue				Miscellaneous Special Revenue	Total Nonmajor Governmental Funds
	Town Outside Village	Lighting	Refuse and Garbage	Drainage		
REVENUES						
Real property taxes	\$ -	\$ 300,813	\$ 1,575,661	\$ 10,125	\$ -	\$ 1,886,599
Non property tax items	301,800	-	-	-	-	301,800
Departmental income	202,133	-	90,661	-	-	292,794
Use of money and property	160	966	3,068	-	2,765	6,959
Licenses and permits	850	-	-	-	-	850
Miscellaneous	18,380	-	654	-	217,650	236,684
Total revenues	<u>523,323</u>	<u>301,779</u>	<u>1,670,044</u>	<u>10,125</u>	<u>220,415</u>	<u>2,725,686</u>
EXPENDITURES						
Current:						
General government support	19,801	-	-	-	-	19,801
Public safety	215,646	-	-	-	-	215,646
Health	4,953	-	-	-	-	4,953
Transportation	-	315,583	-	-	-	315,583
Home and community services	91,482	-	1,596,368	1,408	26,137	1,715,395
Employee benefits	205,190	-	-	-	-	205,190
Total expenditures	<u>537,072</u>	<u>315,583</u>	<u>1,596,368</u>	<u>1,408</u>	<u>26,137</u>	<u>2,476,568</u>
Excess (deficiency) of revenues over expenditures	<u>(13,749)</u>	<u>(13,804)</u>	<u>73,676</u>	<u>8,717</u>	<u>194,278</u>	<u>249,118</u>
OTHER FINANCING USES						
Transfers out	-	-	(154,932)	-	(38,170)	(193,102)
Total other financing uses	<u>-</u>	<u>-</u>	<u>(154,932)</u>	<u>-</u>	<u>(38,170)</u>	<u>(193,102)</u>
Net change in fund balances	(13,749)	(13,804)	(81,256)	8,717	156,108	56,016
Fund balances - beginning	<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>
Fund balances - ending	<u>\$ 97,918</u>	<u>\$ 471,329</u>	<u>\$ 1,313,398</u>	<u>\$ 15,160</u>	<u>\$ 797,672</u>	<u>\$ 2,695,477</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, 2013

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	\$ 300,000	\$ -	\$ 300,000	\$ 301,800	\$ 1,800
Departmental income:						
Safety inspection fees	B1560	90,000	19,372	109,372	176,668	67,296
Zoning fees	B2110	2,000	-	2,000	2,325	325
Planning board fees	B2115	3,500	-	3,500	4,440	940
Site development fees	B2189	20,000	-	20,000	18,700	(1,300)
Departmental income total		<u>115,500</u>	<u>19,372</u>	<u>134,872</u>	<u>202,133</u>	<u>67,261</u>
Use of money and property:						
Interest earnings	B2401	1,500	-	1,500	160	(1,340)
Licenses and permits:						
Operating permits	B2590	-	-	-	850	850
Total licenses and permits		<u>-</u>	<u>-</u>	<u>-</u>	<u>850</u>	<u>850</u>
Miscellaneous:						
Other unclassified revenues	B2770	10,000	-	10,000	18,380	8,380
Miscellaneous total		<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>18,380</u>	<u>8,380</u>
TOTAL REVENUES		<u>\$ 427,000</u>	<u>\$ 19,372</u>	<u>\$ 446,372</u>	<u>\$ 523,323</u>	<u>\$ 76,951</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, 2013

Account Name	Account Code	Original Estimated Appropriations	Transfers	Adjusted Estimated Appropriations	Expenditures	Variance with Final Budget
GENERAL GOVERNMENT SUPPORT						
Information technology services:						
Personal services						
Comp. Tech. & GIS Admin. (25%)	B.1680.130	\$ 18,758	\$ -	\$ 18,758	\$ 18,757	\$ 1
Equipment						
Computer hardware	B.1680.200	1,000	(1,000)	-	-	-
Computer software	B.1680.201	1,000	(1,000)	-	-	-
Contractual expenses						
Computer	B.1680.441	1,500	(1,500)	-	-	-
Copier lease	B.1680.444	2,300	(1,256)	1,044	1,044	-
Information technology services total		<u>24,558</u>	<u>(4,756)</u>	<u>19,802</u>	<u>19,801</u>	<u>1</u>
Special items						
Contingent	B.1910.480	12,000	(12,000)	-	-	-
Special items total		<u>12,000</u>	<u>(12,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
General Government Support total		<u>36,558</u>	<u>(16,756)</u>	<u>19,802</u>	<u>19,801</u>	<u>1</u>
PUBLIC SAFETY						
Safety inspection:						
Personal services						
Supervising code enforcement	B.3620.100	67,747	-	67,747	67,747	-
Fire inspection officer	B.3620.109	25,229	7,628	32,857	32,857	-
Code enforcement officer	B.3620.110	66,294	(70)	66,224	66,224	-
Assistant code enforcement officer	B.3620.111	-	3,873	3,873	3,873	-
Clerical personnel	B.3620.137	37,605	26	37,631	37,631	-

(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	(770)	1,230	1,230	-
State fire code expenditures	B.3620.401	1,800	(780)	1,020	1,020	-
Uniform allowance	B.3620.407	450	(159)	291	291	-
Mileage for inspection	B.3620.412	150	(150)	-	-	-
Travel and conference	B.3620.413	1,500	(1,105)	395	395	-
Training	B.3620.419	500	(320)	180	180	-
Telephone	B.3620.420	600	(137)	463	463	-
Vehicle repair and maintenance	B.3620.445	2,500	(822)	1,678	1,678	-
Gasoline	B.3620.475	2,000	57	2,057	2,057	-
Public safety total		<u>208,375</u>	<u>7,271</u>	<u>215,646</u>	<u>215,646</u>	<u>-</u>
HEALTH						
Registrar of Vital Statistics:						
Personal services						
Salary of registrar	B.4020.100	4,953	-	4,953	4,953	-
Contractual expenses						
Other expenses	B.4020.400	190	(190)	-	-	-
Health Total		<u>5,143</u>	<u>(190)</u>	<u>4,953</u>	<u>4,953</u>	<u>-</u>
HOME AND COMMUNITY SERVICES						
Zoning:						
Personal services						
Salary of board members (5)	B.8010.100	4,800	(75)	4,725	4,725	-
Alternate board member	B.8010.101	900	75	975	975	-
Salary of zoning clerk (1/2)	B.8010.139	22,491	(350)	22,141	22,141	-
Equipment						
Computer remodeling	B.8010.200	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	(427)	373	373	-
Travel and conference	B.8010.413	300	(72)	228	228	-
Publishing	B.8010.450	700	(258)	442	442	-
Professional services	B.8010.456	-	150	150	150	-
Zoning total		<u>30,091</u>	<u>(1,057)</u>	<u>29,034</u>	<u>29,034</u>	<u>-</u>
Planning:						
Personal services						
Salary of board members (7)	B.8020.100	6,600	(6)	6,594	6,594	-
Alternate board member	B.8020.101	900	6	906	906	-
Salary of planning coordinator	B.8020.110	25,537	200	25,737	25,737	-
Salary of planning clerk (1/2)	B.8020.139	22,479	(350)	22,129	22,129	-
Salary of part time clerk	B.8020.141	5,800	(56)	5,744	5,744	-
Equipment						
Computer remodeling	B.8020.200	1,000	(1,000)	-	-	-
Contractual expenses						
Office supplies	B.8020.400	1,500	(1,144)	356	356	-
Resources	B.8020.405	100	(100)	-	-	-
Travel and conference	B.8020.413	1,000	(950)	50	50	-
Madated training	B.8020.414	414	-	414	414	-
Publishing	B.8020.450	600	(232)	368	368	-
Professional services	B.8020.456	-	150	150	150	-
Planning total		<u>65,930</u>	<u>(3,482)</u>	<u>62,448</u>	<u>62,448</u>	<u>-</u>
Home and Community Services total		<u>96,021</u>	<u>(4,539)</u>	<u>91,482</u>	<u>91,482</u>	<u>-</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	57,090	2,994	60,084	60,084	-
Social security	B.9030.812	19,248	553	19,801	19,801	-
Workers' compensation	B.9040.813	4,000	33,546	37,546	37,546	-
Life insurance	B.9045.815	350	(68)	282	282	-
Hospital and medical insurance	B.9060.814	77,630	(1,161)	76,469	72,080	4,389
Flex Plan	B.9065.814	6,300	(1,246)	5,054	5,054	-
Medicare	B.9090.817	4,512	120	4,632	4,632	-
Dental insurance	B.9080.818	<u>5,110</u>	<u>(1,152)</u>	<u>3,958</u>	<u>5,711</u>	<u>(1,753)</u>
Employee Benefits Total		<u>174,240</u>	<u>33,586</u>	<u>207,826</u>	<u>205,190</u>	<u>2,636</u>
TOTAL EXPENDITURES		<u>\$ 520,337</u>	<u>\$ 19,372</u>	<u>\$ 539,709</u>	<u>\$ 537,072</u>	<u>\$ 2,637</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUE				
Real property taxes	\$ 300,813	\$ 300,813	\$ 300,813	\$ -
Use of money and property:				
Interest earnings	<u>-</u>	<u>-</u>	<u>966</u>	<u>966</u>
Total revenues	<u>300,813</u>	<u>300,813</u>	<u>301,779</u>	<u>966</u>
EXPENDITURES				
Current:				
Transportation	<u>332,813</u>	<u>332,813</u>	<u>315,583</u>	<u>17,230</u>
Total expenditures	<u>332,813</u>	<u>332,813</u>	<u>315,583</u>	<u>17,230</u>
Net change in fund balances*	(32,000)	(32,000)	(13,804)	18,196
Fund balances - beginning	<u>485,133</u>	<u>485,133</u>	<u>485,133</u>	<u>-</u>
Fund balances - ending	<u>\$ 453,133</u>	<u>\$ 453,133</u>	<u>\$ 471,329</u>	<u>\$ 18,196</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, 2013

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
REVENUE				
Real property taxes	\$ 1,575,661	\$ 1,575,661	\$ 1,575,661	\$ -
Departmental income:				
Fees	15,000	15,000	12,019	(2,981)
Sale of compost materials	80,000	80,000	78,642	(1,358)
Total departmental income	<u>95,000</u>	<u>95,000</u>	<u>90,661</u>	<u>(4,339)</u>
Use of money and property:				
Interest earnings	5,000	5,000	3,068	(1,932)
Miscellaneous	-	-	654	654
Total revenues	<u>1,675,661</u>	<u>1,675,661</u>	<u>1,670,044</u>	<u>(5,617)</u>
EXPENDITURES				
Current:				
Home and community services:				
Refuse services	1,370,523	1,323,904	1,323,382	522
Composting services	225,204	271,823	272,986	(1,163)
Total expenditures	<u>1,595,727</u>	<u>1,595,727</u>	<u>1,596,368</u>	<u>(641)</u>
Excess of revenues over expenditures	<u>79,934</u>	<u>79,934</u>	<u>73,676</u>	<u>(6,258)</u>
OTHER FINANCING USES				
Transfer to Capital Projects Fund	(20,000)	(20,000)	(20,000)	-
Transfer to Debt Service Fund	(134,934)	(134,934)	(134,932)	2
Total other financing uses	<u>(154,934)</u>	<u>(154,934)</u>	<u>(154,932)</u>	<u>2</u>
Net change in fund balances*	(75,000)	(75,000)	(81,256)	(6,256)
Fund balances - beginning	<u>1,394,654</u>	<u>1,394,654</u>	<u>1,394,654</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,319,654</u>	<u>\$ 1,319,654</u>	<u>\$ 1,313,398</u>	<u>\$ (6,256)</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
REVENUE				
Real property taxes	\$ 10,125	\$ 10,125	\$ 10,125	\$ -
Total revenues	<u>10,125</u>	<u>10,125</u>	<u>10,125</u>	<u>-</u>
EXPENDITURES				
Current:				
Home and community services	<u>10,125</u>	<u>10,125</u>	<u>1,408</u>	<u>8,717</u>
Total expenditures	<u>10,125</u>	<u>10,125</u>	<u>1,408</u>	<u>8,717</u>
Net change in fund balances	-	-	8,717	8,717
Fund balances - beginning	<u>6,443</u>	<u>6,443</u>	<u>6,443</u>	<u>-</u>
Fund balances - ending	<u>\$ 6,443</u>	<u>\$ 6,443</u>	<u>\$ 15,160</u>	<u>\$ 8,717</u>

TOWN OF ORCHARD PARK, NEW YORK
Miscellaneous Special Revenue Funds
Combining Balance Sheet
December 31, 2013

	Parkland Development	Public Improvements	Millennium Bricks	Wall of Heroes	Historic Campus	OP Comm. Youth	Total
ASSETS							
Cash	\$ 378,599	\$ 408,344	\$ 2,629	\$ 372	\$ 7,600	\$ 128	\$ 797,672
Total assets	<u>\$ 378,599</u>	<u>\$ 408,344</u>	<u>\$ 2,629</u>	<u>\$ 372</u>	<u>\$ 7,600</u>	<u>\$ 128</u>	<u>\$ 797,672</u>
LIABILITIES AND FUND BALANCES							
Fund balances:							
Assigned	<u>378,599</u>	<u>408,344</u>	<u>2,629</u>	<u>372</u>	<u>7,600</u>	<u>128</u>	<u>797,672</u>
Total fund balances	<u>378,599</u>	<u>408,344</u>	<u>2,629</u>	<u>372</u>	<u>7,600</u>	<u>128</u>	<u>797,672</u>
Total liabilities and fund balances	<u>\$ 378,599</u>	<u>\$ 408,344</u>	<u>\$ 2,629</u>	<u>\$ 372</u>	<u>\$ 7,600</u>	<u>\$ 128</u>	<u>\$ 797,672</u>

TOWN OF ORCHARD PARK, NEW YORK
Miscellaneous Special Revenue Funds
Combining Schedule of Revenues, Expenditures, Other Financing Uses and Changes in Fund Balances
Year Ended December 31, 2013

	Parkland Development	Public Improvements	Millennium Bricks	Wall of Heroes	Historic Campus	OP Comm. Youth	Total
REVENUE							
Use of money and property							
Interest earnings	\$ 1,312	\$ 1,426	\$ -	\$ 1	\$ 26	\$ -	\$ 2,765
Miscellaneous							
Developers fees	7,600	209,850	-	-	-	-	217,450
Donations	-	-	150	50	-	-	200
Miscellaneous total	<u>7,600</u>	<u>209,850</u>	<u>150</u>	<u>50</u>	<u>-</u>	<u>-</u>	<u>217,650</u>
Total revenues	<u>8,912</u>	<u>211,276</u>	<u>150</u>	<u>51</u>	<u>26</u>	<u>-</u>	<u>220,415</u>
EXPENDITURES							
Current:							
Home and community services	-	26,112	-	25	-	-	26,137
Total expenditures	<u>-</u>	<u>26,112</u>	<u>-</u>	<u>25</u>	<u>-</u>	<u>-</u>	<u>26,137</u>
Excess of revenues over expenditures	8,912	185,164	150	26	26	-	194,278
OTHER FINANCING USES							
Transfers out	(12,170)	(26,000)	-	-	-	-	(38,170)
Total other financing uses	<u>(12,170)</u>	<u>(26,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(38,170)</u>
Net change in fund balances	(3,258)	159,164	150	26	26	-	156,108
Fund balances - beginning	381,857	249,180	2,479	346	7,574	128	641,564
Fund balances - ending	<u>\$ 378,599</u>	<u>\$ 408,344</u>	<u>\$ 2,629</u>	<u>\$ 372</u>	<u>\$ 7,600</u>	<u>\$ 128</u>	<u>\$ 797,672</u>

TOWN OF ORCHARD PARK, NEW YORK
Statement of Changes in Assets and Liabilities
Fiduciary Fund
Year Ended December 31, 2013

	Balance 1/1/2013	Additions	Deductions	Balance 12/31/2013
ASSETS				
Cash and cash equivalents	\$ 1,021,906	\$ 12,262,948	\$ (12,026,181)	\$ 1,258,673
Accounts receivable	-	279	-	279
Total assets	<u>\$ 1,021,906</u>	<u>\$ 12,263,227</u>	<u>\$ (12,026,181)</u>	<u>\$ 1,258,952</u>
LIABILITIES				
Agency liabilities	\$ 1,021,906	\$ 12,263,227	\$ (12,026,181)	\$ 1,258,952
Total liabilities	<u>\$ 1,021,906</u>	<u>\$ 12,263,227</u>	<u>\$ (12,026,181)</u>	<u>\$ 1,258,952</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)

	<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>	<u>2013</u>
Governmental activities										
Net investment in capital assets	\$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	\$ 51,074,862
Restricted for:										
Cemetery	-	-	-	21,324	20,968	21,828	21,822	20,360	20,405	19,926
DWI program	-	-	-	-	-	-	-	-	-	157,994
D.A.R.E. program	13,652	5,803	10,145	4,484	8,038	14,691	20,590	24,543	30,151	30,349
Insurance deductibles	259,491	278,860	281,797	317,168	-	-	-	-	-	-
Insurance workers compensation	609,680	628,885	660,958	698,104	-	-	-	729,815	729,815	-
Capital improvements	-	-	-	-	-	-	-	-	-	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	1,272
Historical survey	-	-	-	-	2,100	5,850	-	9,478	9,215	9,186
Town historian	-	-	-	-	-	-	-	6,977	5,888	5,884
Tax stabilization	726,607	749,495	778,163	821,896	645,156	652,962	655,900	655,900	655,900	655,900
Debt service	27,837	131,413	131,413	131,398	131,398	131,398	131,398	358,856	-	500,000
Unrestricted	<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>	<u>13,445,500</u>
Total net position	<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>	<u>\$ 66,630,688</u>

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

Expenses	Year ended December 31,									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Primary government:										
Governmental activities:										
General government support	\$ 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	\$ 3,675,588
Education	6,324	16,577	1,764	14,985	7,475	4,939	10,513	10,260	12,317	12,716
Public safety	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	5,465,392
Health	4,520	4,658	4,770	4,881	5,088	5,193	5,246	5,292	5,338	6,711
Transportation	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	5,189,557
Economic assistance and opportunity	2,456	950	384	382	398	394	398	402	405	-
Culture and recreation	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	1,944,499
Home and community services	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	5,061,596
Interest on long-term debt	246,728	445,765	571,804	383,329	400,679	341,325	329,252	312,502	333,175	339,269
Total primary government expenses	<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>	<u>21,695,328</u>
Program revenues										
Governmental activities:										
Charges for services:										
General government support	510,544	544,974	640,552	488,555	573,551	78,879	63,870	75,783	70,711	68,792
Public safety	-	-	-	-	-	480,090	410,440	314,896	357,813	555,914
Transportation	-	71,455	75,762	80,893	93,978	88,014	92,415	97,036	99,402	96,331
Culture and recreation	134,559	187,047	220,701	251,668	271,284	361,269	388,142	412,565	510,935	549,948
Home and community services	658,619	276,442	159,027	166,444	186,109	159,013	304,151	365,075	352,183	378,640
Operating grants and contributions	29,569	89,791	480,907	97,263	84,260	170,427	206,362	183,185	157,432	187,455
Capital grants and contributions	84,483	87,456	312,810	110,517	485,743	191,696	561,489	189,329	343,137	187,037
Total primary government program revenues	<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>	<u>2,024,117</u>
Primary government net expense	<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>	<u>(19,671,211)</u>

(continued)

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

	Year ended December 31,									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
										(concluded)
General revenues										
Property taxes	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	12,696,824
Non-property tax items	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	4,612,083
Intergovernmental charges	71,518	-	-	-	-	-	-	-	-	-
Interfund revenues	10,303	-	-	-	-	-	-	-	-	-
Use of money and property	370,813	768,115	1,015,819	1,369,273	1,076,128	382,063	170,541	151,867	124,628	104,794
Sale of property and compensation for loss	-	-	-	-	-	-	-	-	-	71,427
Miscellaneous	419,362	257,547	367,508	480,262	329,560	283,654	134,512	791,564	2,059,114	1,500,313
State support (unrestricted)	1,231,822	2,476,755	1,019,207	1,129,670	994,714	892,439	837,314	910,324	892,110	996,506
Federal support (unrestricted)	-	1,240	-	-	-	-	-	-	-	-
Total general revenues	<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>	<u>19,981,947</u>
Change in net position	<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>	<u>\$ 310,736</u>

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

	<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>	<u>2013</u>
General fund										
Reserved	\$ 1,705,494	\$ 1,883,093	\$ 1,886,322	\$ 2,061,059	\$ 846,113	\$ 905,155	\$ 955,531	\$ -	\$ -	\$ -
Unreserved	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	113,456
Restricted	-	-	-	-	-	-	-	1,448,345	1,422,495	1,421,983
Committed	-	-	-	-	-	-	-	898,759	873,317	885,199
Assigned	-	-	-	-	-	-	-	746,294	846,616	1,509,892
Unassigned	-	-	-	-	-	-	-	5,008,030	5,597,586	5,104,866
Total general fund	<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>	<u>\$ 9,035,396</u>
All other governmental funds										
Reserved	\$ 3,354,608	\$ 202,186	\$ 179,913	\$ 262,005	\$ 431,865	\$ 1,047,496	\$ 878,706	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	3,161,865	6,739,861	7,763,747	8,360,001	8,579,956	9,069,566	9,425,215	-	-	-
Capital projects funds	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	342,974
Restricted	-	-	-	-	-	-	-	358,856	373,946	1,020,463
Committed	-	-	-	-	-	-	-	2,714,279	2,551,501	-
Assigned	-	-	-	-	-	-	-	9,373,588	9,648,334	8,700,218
Unassigned	-	-	-	-	-	-	-	(1,513,548)	(1,416,278)	(362,080)
Total all other governmental funds	<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>	<u>\$ 9,701,575</u>

Note: The Town implemented GASB Statement No. 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>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>	<u>2013</u>
Revenues										
Taxes	\$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	\$17,308,907
Departmental income	913,975	584,167	625,185	553,577	658,659	583,227	669,158	603,501	752,338	970,481
Intergovernmental charges	71,518	71,455	84,538	81,253	95,048	88,414	92,815	97,436	100,402	96,731
Use of money and property	370,813	768,115	1,015,819	1,369,273	1,076,128	382,063	170,541	151,867	124,628	104,794
Licenses and permits	37,508	38,850	35,484	34,979	35,407	36,947	32,708	47,843	45,556	42,468
Fines and forfeitures	352,239	379,784	345,161	311,959	330,014	376,714	268,819	211,374	208,822	238,086
Miscellaneous	419,362	257,547	367,508	480,262	329,560	359,773	324,510	615,741	549,210	605,350
Interfund revenues	10,303	5,662	5,674	5,792	5,794	5,844	5,520	5,521	5,662	6,170
State aid	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	1,369,096
Federal aid	944	1,240	369,657	7,860	106,829	1,383	902	4,456	220,553	1,902
Total revenues	<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>	<u>\$20,743,985</u>
Expenditures										
General government support	\$ 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	\$ 2,492,917
Public safety	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	4,121,317
Transportation	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	3,149,104
Other	10,463	17,232	5,404	15,920	9,777	8,013	12,175	11,916	13,374	14,337
Culture and recreation	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	1,314,445
Home and community services	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	2,974,543
Employee benefits	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	4,652,362
Capital outlay	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	2,552,382
Debt service										
Principal	775,000	775,000	775,000	995,000	940,000	357,356	605,000	615,000	650,000	655,000
Interest	460,485	418,178	594,450	390,434	401,572	670,000	330,981	306,700	329,481	338,799
Total expenditures	<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>	<u>\$22,265,206</u>
Excess (deficiency) of revenues over expenditures	(4,889,348)	(1,612,562)	(432,637)	(742,049)	(486,704)	527,419	(5,491)	(40,790)	899,121	(1,521,221)

(continued)

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

	<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>	<u>2013</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	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	3,710,488
Transfers out	<u>(2,764,153)</u>	<u>(2,337,619)</u>	<u>(1,716,255)</u>	<u>(3,040,352)</u>	<u>(2,590,997)</u>	<u>(1,091,621)</u>	<u>(1,188,173)</u>	<u>(1,997,013)</u>	<u>(1,826,226)</u>	<u>(3,710,488)</u>
Total other financing sources (uses)	<u>-</u>	<u>3,900,000</u>	<u>-</u>	<u>190,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u><u>\$ (4,889,348)</u></u>	<u><u>\$ 2,287,438</u></u>	<u><u>\$ (432,637)</u></u>	<u><u>\$ (552,049)</u></u>	<u><u>\$ (486,704)</u></u>	<u><u>\$ 527,419</u></u>	<u><u>\$ (5,491)</u></u>	<u><u>\$ (40,790)</u></u>	<u><u>\$ 899,121</u></u>	<u><u>\$ (1,521,221)</u></u>
Debt service as a percentage of noncapital expenditures	<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>	<u>5.6%</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
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%
2013	1,152,941,589	243,156,116	178,535,050	137,763,100	161,384,306	1,873,780,161	364,942,420	1,508,837,741	5.844393	2,647,083,756	57.00%

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/ Public Safety Tax Rate	Highway Tax Rate	Total Direct Tax Rate	Orchard Park		Hamburg	West Seneca
				Village	Town Outside Village	Town Outside Village	Town Outside Village
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
2013	3.215740	2.628653	5.844393	49.508918	45.889818	48.209659	44.136768

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
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
2013	3.619100	5.844393	31.265737	8.779688	49.508918

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
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
2013	5.844393	31.265737	8.779688	45.889818

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
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
2013	5.844393	33.585578	8.779688	48.209659

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
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
2013	5.844393	29.512687	8.779688	44.136768

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	2013			2004		
		Taxable Assessed Value	Rank	Percentage of Total Town Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Town Taxable Assessed Value
Verizon	Utility	\$ 13,708,937	1	0.91%	\$ 7,372,454	5	0.55%
TM Orchard Park (formerly Orchard Park Associates)	Apartments	13,360,000	2	0.89%	15,292,900	2	1.14%
New York State Electric & Gas	Utility	12,889,640	3	0.85%	13,287,205	3	0.99%
Quaker Crossing LLC	Commercial/Retail	12,763,000	4	0.85%	6,884,425	8	0.51%
National Fuel Gas	Utility	10,230,853	5	0.68%	15,308,492	1	1.14%
DDR Orchard Park LLC	Commercial/Retail	9,134,192	6	0.61%	7,351,000	6	0.55%
Young - Reidman LLC	Apartments	8,764,600	7	0.58%	-	-	0.00%
Armor Road Properties	Nursing Homes	7,841,400	8	0.52%	7,841,400	4	0.58%
HCP SH ELP Properties	Nursing Home/Sr Hous	7,645,000	9	0.51%	-	-	0.00%
Target	Commercial/Retail	6,985,540	10	0.46%	-	-	0.00%
Benderson, Nathan	Comm./Residential	-	-	0.00%	5,678,400	10	0.42%
DJP Realty Corporation	Manufacturing	-	-	0.00%	6,629,200	9	0.49%
Orchard Glenn	Industrial	-	-	0.00%	7,000,000	7	0.52%
Total		<u>\$ 103,323,162</u>		<u>6.85%</u>	<u>\$ 92,645,476</u>		<u>6.90%</u>
Total Taxable Assessed Valuation		<u>\$ 1,508,837,741</u>		<u>100%</u>	<u>\$ 1,343,098,934</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>
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%
2013	32,541,057	31,898,359	98.02%	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>
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
2013	6,135,000	7,330,000	13,465,000	12,632,880	1.21%	0.5%	435

(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, 2013 – (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	\$ 13,465,000	\$ 3,356,600	\$ 10,108,400	100.00 %	\$ 10,108,400
Estimated Overlapping Debt:					
County of Erie	686,105,528	183,735,528	502,370,000	4.17%	20,964,454
School Districts:					
Hamburg Central School District	15,000,000	12,270,000	2,730,000	8.72%	238,089
Orchard Park Central School District	27,630,000	19,341,000	8,289,000	81.08%	6,720,363
West Seneca Central School District	25,945,000	18,161,500	7,783,500	4.02%	313,003
Total Estimated Overlapping Debt	<u>754,680,528</u>	<u>233,508,028</u>	<u>521,172,500</u>		<u>28,235,909</u>
Total Estimated Direct and Overlapping Debt	<u>\$ 768,145,528</u>	<u>\$ 236,864,628</u>	<u>\$ 531,280,900</u>		<u>\$ 38,344,309</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 12/31/2013, County 12/31/2013 and Schools 6/30/2013

TOWN OF ORCHARD PARK, NEW YORK
Computation of Legal Debt Margin
As of December 31, 2013 – (Unaudited)

Estimated Actual Value of Real Property (After Exemptions) at December 31:			
	2009		\$ 2,539,177,760
	2010		2,554,145,102
	2011		2,567,613,928
	2012		2,581,179,169
	2013		<u>2,647,083,756</u>
Total - Five Years Full Valuation			<u>\$12,889,199,715</u>
Average Full Valuation			<u>\$ 2,577,839,943</u>
Debt Limit - 7% of average full valuation (Note 1)			<u>\$ 180,448,796</u>
Amount of Debt Applicable to Debt Limit:			
Outstanding bonded debt:			
Highway Fund	\$ 2,210,000		
Special District Funds	3,925,000		
Outstanding bond anticipation notes:			
Capital Projects Fund	<u>7,330,000</u>	13,465,000	
Less other deductions allowed by law:			
Water bonds	2,983,000		
Budget appropriations	<u>373,600</u>	<u>3,356,600</u>	
Total amount of net indebtedness applicable to debt limit			<u>10,108,400</u>
LEGAL DEBT MARGIN			<u>\$ 170,340,396</u>
Percentage of debt contracting power exhausted			<u>5.60 %</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
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%
2013	29,054	1,046,002,108	36,002	41.0	94.9%	49.8%	5,068	4.7%

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	2013			2009*		
	Employees	Rank	Percentage of Total Town Employment	Employees	Rank	Percentage of Total Town Employment
Erie Community College South	1,064	1	13.73%	450	2	6.58%
Orchard Park Central Schools	738	2	9.53%	821	1	12.00%
McGard	510	3	6.58%	379	3	5.54%
West Herr Auto Group	413	4	5.33%	370	4	5.41%
Bryant & Stratton College	338	5	4.36%	N/R	N/R	N/R
Cobham Mission Systems	330	6	4.26%	300	5	4.38%
Father Baker Manor	300	7	3.87%	285	6	4.17%
ITT Enidine, Inc.	275	8	3.55%	N/R	N/R	N/R
Target	268	9	3.46%	N/R	N/R	N/R
Absolut Care at Orchard Park	265	10	3.42%	250	9	3.65%
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	4,501		58.1%	3,637		49.5%
Estimated total Town employment	<u>7,748</u>			<u>6,842</u>		

Source: Town of Orchard Park Chamber of Commerce.

* 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>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>	<u>2013</u>
General Government										
Accounting/Supervisor	4	4	4	4	4	4	4	4	4	4
Assessor	4	4	3	3	4	4	4	4	3	4
Building	5	5	5	5	5	5	4	4	3	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	2	2	2	2	3	3	3	3
Planning	1	1	1	1	1	1	1	1	1	1
Tax/ Water Billing	2	2	2	2	2	1	-	-	-	-
Town Clerk	3	3	3	3	3	3	4	4	4	4
Police										
Officers	32	32	32	33	33	32	30	29	29	31
Civilians	5	5	5	5	4	4	4	4	4	10
Dog Control	1	1	1	1	-	-	-	-	-	-
Public Works										
Compost	1	1	1	1	1	1	2	2	2	1
Highway	32	32	29	30	30	30	28	29	29	11
Engineering	12	11	11	11	10	10	10	9	10	29
Sewer & Lighting	5	4	4	4	4	4	3	3	4	3
Recreation										
	1	2	2	3	3	2	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><u>115</u></u>	<u><u>114</u></u>	<u><u>109</u></u>	<u><u>112</u></u>	<u><u>110</u></u>	<u><u>107</u></u>	<u><u>103</u></u>	<u><u>102</u></u>	<u><u>102</u></u>	<u><u>110</u></u>

Source: Various Town Departments

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

Function/Program	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General government										
Building										
Building permits issued	663	593	700	736	673	592	571	481	531	497
Building inspections conducted	1,203	1,479	1,715	1,444	1,896	1,923	1,011	1,112	1,212	1,012
Fire inspections conducted	148	148	137	269	294	338	392	345	355	203
Justice										
Motor vehicle cases processed	5,841	6,490	6,486	5,480	5,351	5,531	3,785	3,394	3,828	4,272
Criminal cases processed	586	177	233	910	856	873	840	885	819	714
Civil cases processed	117	82	115	67	61	116	87	85	71	85
Motor vehicle fines assessed	391,987	396,010	362,473	370,106	401,064	341,871	215,745	202,631	229,801	264,541
Criminal fines assessed	22,920	16,600	21,753	26,800	36,950	26,148	29,455	18,810	18,910	23,105
Civil fines assessed	4,265	1,087	1,630	900	1,333	1,350	1,117	1,217	1,145	1,340
Police										
Physical arrests	631	668	1,187	950	1,226	1,188	953	887	1,007	1,299
Parking violations	421	514	532	288	337	191	308	317	349	271
Vehicle & Traffic violations	3,454	4,206	4,355	2,601	3,145	3,187	3,014	2,462	2,614	2,585
911 calls	3,490	3,770	3,532	3,510	3,310	3,257	3,854	4,299	4,292	5,143
Total calls	20,148	20,492	22,416	22,795	23,109	22,025	23,282	26,579	26,313	26,201
Male cell usage	47	52	63	85	84	70	54	61	50	78
Female cell usage	6	4	11	20	12	9	8	16	8	15
Compost										
Waste composed (cubic yards per day - based on 8 months operation)	-	-	38	72	51	48	50	45	50	45
Other public works										
Street resurfacing (miles)	-	-	4	5	3	2	3	3	3	5
Potholes repaired	40	40	40	38	31	30	35	34	20	30
Parks and recreation										
Program participation	3,685	4,677	5,404	10,648	10,584	9,464	8,308	13,712	29,424	33,584

Source: Various Town Departments

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

Function/Program	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
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	9
Highway										
Streets (miles)	-	-	94	95	96	96	96	96	97	98
Traffic signals	-	-	12	12	12	12	12	12	12	12
Engineering										
Streetlights	3,496	3,544	3,549	3,561	3,583	3,583	3,583	3,591	3,599	3,616
Parks and recreation										
Acreage	-	84	84	123	272	280	280	316	316	316
Playgrounds	-	5	5	5	5	5	5	5	5	5
Baseball/softball diamonds	-	10	10	10	10	10	10	10	10	10
Soccer/football fields	-	6	6	7	7	7	7	7	7	7
Water										
New water mains (miles)	1.46	11.28	0.95	0.70	1.02	0.02	-	1.08	0.57	0.56
New fire hydrants	13	102	2	5	8	1	-	4	6	6
Sewer										
New sanitary sewers (miles)	1.69	2.26	0.23	0.77	0.90	0.04	-	0.45	0.84	0.69

Source: Various Town Departments