

COMPREHENSIVE ANNUAL FINANCIAL REPORT

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

FOR THE YEAR ENDED DECEMBER 31, 2014



PATRICK J. KEEM, SUPERVISOR

COUNCILMEMBERS

EUGENE MAJCHRZAK

MICHAEL J. SHERRY



TOWN OF ORCHARD PARK, NEW YORK

Comprehensive Annual Financial Report

For the Fiscal Year Ended December 31, 2014

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, 2014
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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

March 31, 2015

COUNCILMEMBERS
EUGENE MAJCHRZAK
MICHAEL J. SHERRY

To the Citizens of the Town of Orchard Park:

TOWN CLERK
REMY C. ORFFEO

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, 2014. The comprehensive annual financial report of the Town of Orchard Park, New York (the "Town") for the fiscal year ended December 31, 2014, is hereby submitted.

TOWN ATTORNEY
JOHN C. BAILEY

TOWN JUSTICES
EDWARD A. PACE
LYNN W. KEANE

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.

SUPT. OF HIGHWAYS
FREDERICK J. PIASECKI, JR.

CHIEF OF POLICE
MARK F. PACHOLEC

BUILDING INSPECTOR
ANDREW GEIST

Drescher & Malecki LLP, Certified Public Accountants, have audited the Town's financial statements for the year ended December 31, 2014 and have issued an unmodified opinion thereon. The independent auditors' report is located at the front of the financial section of this report.

TOWN ASSESSOR
MILTON BRADSHAW
SCAA

TOWN ENGINEER
WAYNE L. BIELER, P.E.

RECREATION DIRECTOR
EDWARD J. LEAK, CPRP

PLANNING COORDINATOR

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.

ANIMAL CONTROL OFFICER
DENNIS BUCZKOWSKI

Profile of the government

SENIOR CENTER DIRECTOR
ANNA WILLEMS

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 just being tapped.

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

The Town Board is the legislative and policy making authority for the Town. On January 1, 2012, the Town Board was reduced to two elected Council Members and the Supervisor. The independently elected Town Supervisor serves as both the chief executive and chief financial officer. Both the Supervisor and Town Council Members are elected to four year terms. The Town is empowered to levy real property taxes on property within its boundaries and to issue debt.

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

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

Local economy

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

The unemployment rate in the Town (as measured by the United States Department of Labor) has decreased over the past year from a rate of 4.7% in December 2013 to 4.5% in December 2014.

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.

The Town will be challenged to maintain its high service level standards since its budget is subject to the provisions of the New York State Real Property Tax Levy Limit (the "Tax Cap"). The tax cap limits tax levy increases at 2% or the rate of inflation, whichever is lower.

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, 2014 represents approximately 69.9% 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 2014 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.

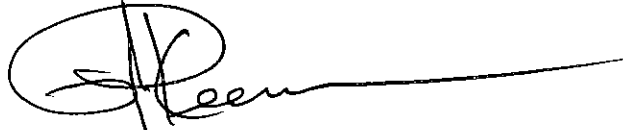
Awards and acknowledgements

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, 2013. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR that satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program’s requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not be possible without the assistance of the entire staff of the Supervisor’s Office and the Town’s department heads. I would like to thank all the employees who assisted in the preparation of this comprehensive annual financial report. Additionally, the Town Board must also be commended for their continued professionalism in maintaining the strong financial standing of the Town.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Patrick J. Keem", with a long horizontal line 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, 2013

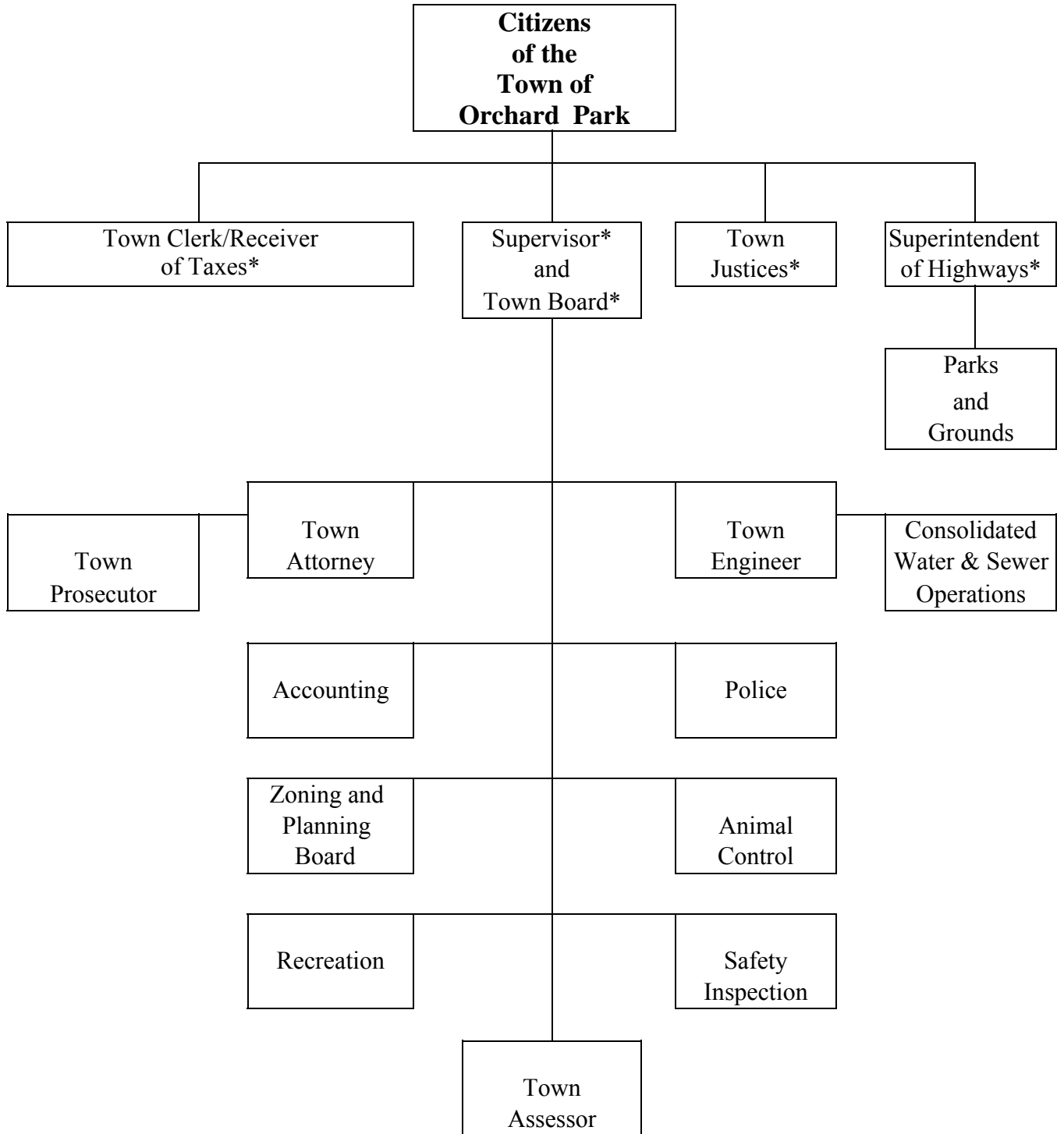
Executive Director/CEO

TOWN OF ORCHARD PARK, NEW YORK
Town Officials
Year Ended December 31, 2014

Name	Title
Elected:	
Patrick J. Keem	Supervisor
Michael J. Sherry	Councilman
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, 2014, 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, 2014, and the respective changes in financial position thereof 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 other Required Supplementary Information, as listed in the 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, Supplementary Information and Statistical Section, as listed in the table of contents, are presented for the purpose of additional analysis and are not a required part of the basic financial statements.

The Supplementary Information, as listed in the table of contents, is the responsibility of management and was derived from and relates 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 Supplementary Information including the supplemental statements and schedules, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Introductory and Statistical Section, as listed in the table of contents, 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.



March 31, 2015

TOWN OF ORCHARD PARK, NEW YORK
Management's Discussion and Analysis
Year Ended December 31, 2014

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, 2014. 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 \$69,106,345 (*net position*). Of this amount, \$13,333,367 (*unrestricted net position*) may be used to meet the Town's ongoing obligations to citizens and creditors.
- ◆ The Town's total net position increased by \$2,475,657 during the year ended December 31, 2014
- ◆ At the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$18,137,862, a decrease of \$599,109 in comparison with the prior year's fund balance of \$18,736,971.
- ◆ At the end of the current fiscal year, *unassigned fund* balance for the General Fund was \$5,396,313, or 80.2 percent of total General Fund expenditures and transfers out. This total amount is *available for spending* at the Town's discretion and constitutes approximately 59.3 percent of the General Fund's total fund balance of \$9,092,799 at December 31, 2014.
- ◆ The Town's total bonded indebtedness decreased by \$670,000, or 10.9 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 (e.g., earned but unused vacation leave).

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, education, public safety, health, transportation, economic development and opportunity, culture and recreation and home and community services. The Town does not engage in any business-type activities.

The government-wide financial statements can be found on pages 20-21 of this report.

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 basic governmental fund financial statements can be found on pages 22-25 of this report.

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 Town maintains one fiduciary fund, the Agency Fund.

The fiduciary fund statement can be found on page 26 of this report.

Notes to the financial statements—The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 27-48 of this report.

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. Required Supplementary Information and a related note to the required supplementary information can be found on pages 49-55 of this report.

Supplemental statements and schedules including the combining statements referred to earlier in connection with nonmajor governmental funds are presented following the required supplementary information on pages 56-115.

Finally, the Statistical Section of this report can be found on pages 116-137.

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 \$69,106,345 at the close of the 2014 fiscal year.

Table 1, as presented below, shows the net position as of December 31, 2014 and December 31, 2013.

Table 1—Condensed Statement of Net Position—Primary Government

	December 31,	
	2014	2013
Current assets	\$ 25,872,066	\$ 26,984,967
Capital assets	62,998,389	60,321,836
Total assets	<u>88,870,455</u>	<u>87,306,803</u>
Current liabilities	7,848,474	8,280,312
Long-term liabilities	11,915,636	12,395,803
Total liabilities	<u>19,764,110</u>	<u>20,676,115</u>
Net position		
Net investment in capital assets	53,551,790	51,074,862
Restricted	2,221,188	2,110,326
Unrestricted	13,333,367	13,445,500
Total net position	<u>\$ 69,106,345</u>	<u>\$ 66,630,688</u>

By far the largest portion of the Town’s net position (77.5 percent) reflect its investment in capital assets (e.g. land, buildings, equipment and infrastructure), less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Town's net position (3.2 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (19.3 percent) may be used to meet the Town's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the Town is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental activities. The same situation held true for the prior fiscal year.

Table 2, as presented below, shows the changes in net position for the years ended December 31, 2014 and December 31, 2013.

Table 2—Condensed Statement of Changes in Net Position—Primary Government

	Year Ended December 31,	
	2014	2013
Program revenues:		
Charges for services	\$ 1,679,524	\$ 1,649,625
Operating grants and contributions	216,298	187,455
Capital grants and contributions	857,681	187,037
General revenues	<u>22,185,364</u>	<u>19,981,947</u>
Total revenues	<u>24,938,867</u>	<u>22,006,064</u>
Program expenses	22,463,210	21,695,328
Change in net position	2,475,657	310,736
Net position—beginning	<u>66,630,688</u>	<u>66,319,952</u>
Net position—ending	<u>\$ 69,106,345</u>	<u>\$ 66,630,688</u>

Overall revenues of the primary government increased by 13.3 percent from the prior year, due primarily to an increase in infrastructure assets dedicated to the Town from developers. Total expenses increased by 3.4 percent compared to the year ended December 31, 2014, which can largely be attributed to an increase in allocated employee benefits costs.

A summary of sources of revenues of the primary government for the years ended December 31, 2014 and December 31, 2013 is presented below in Table

Table 3—Summary of Sources of Revenues—Primary Government

	Year Ended December 31,		Increase/(Decrease)	
	2014	2013	Dollars	Percent (%)
Charges for services	\$ 1,679,524	\$ 1,649,625	\$ 29,899	1.8
Operating grants and contributions	216,298	187,455	28,843	15.4
Capital grants and contributions	857,681	187,037	670,644	358.6
Property and other taxes	17,661,347	17,308,907	352,440	2.0
Use of money and property	76,835	104,794	(27,959)	(26.7)
Sale of property and compensation for loss	-	71,427	(71,427)	(100.0)
Miscellaneous	3,418,833	1,500,313	1,918,520	127.9
State support (unrestricted)	1,028,349	996,506	31,843	3.2
Total general revenues, net	<u>\$ 24,938,867</u>	<u>\$ 22,006,064</u>	<u>\$ 2,932,803</u>	13.3

The Town's most significant sources of revenues for the year ended December 31, 2014 were taxes of \$17,661,347, or 70.8 percent of total revenues, and miscellaneous of \$3,418,833, or 13.7 percent of total revenues. For the year ended December 31, 2013, the Town's largest sources of revenues were taxes of \$17,308,907, or 78.7 percent of total revenues, and charges for services of \$1,649,625, or 7.5 percent of total revenues.

A summary of program expenses of the primary government for the years ended December 31, 2014 and December 31, 2013 is presented below in Table 4.

Table 4—Summary of Program Expenses—Primary Government

	Year Ended December 31,		Increase/(Decrease)	
	2014	2013	Dollars	Percent (%)
General government support	\$ 3,933,316	\$ 3,675,588	\$ 257,728	7.0
Education	16,059	12,716	3,343	26.3
Public safety	5,575,970	5,465,392	110,578	2.0
Health	6,463	6,711	(248)	(3.7)
Transportation	5,386,427	5,189,557	196,870	3.8
Economic assistance and opportunity	409	-	409	n/a
Culture and recreation	2,020,410	1,944,499	75,911	3.9
Home and community services	5,260,850	5,061,596	199,254	3.9
Interest and other fiscal charges	263,306	339,269	(75,963)	(22.4)
Total program expenses	<u>\$ 22,463,210</u>	<u>\$ 21,695,328</u>	<u>\$ 767,882</u>	3.5

The Town's most significant expense items for the year ended December 31, 2014 were public safety of \$5,575,970, or 24.8 percent of total expenses, and transportation of \$5,386,427, or 24.0 percent of total expenses. Similarly, for the year ended December 31, 2013, the most significant expense items were public safety of \$5,465,392, or 25.2 percent of total expenses, and transportation of \$5,189,557, or 23.9 percent of total expenses.

Financial Analysis of Governmental Funds

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 \$18,137,862 a decrease of \$599,109 in comparison with the prior year. Approximately 26.3% of this amount \$4,769,886 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—\$495,520, 2) restricted for particular purposes—\$2,352,586, 3) committed for particular purposes—\$859,387, or 4) assigned for particular purposes—\$9,660,483.

Table 5—Components of Fund Balance—Major Funds

	December 31,	
	2014	2013
General Fund		
Nonspendable	\$ 126,973	\$ 113,456
Restricted	1,431,931	1,421,983
Committed	859,387	885,199
Assigned	1,278,195	1,509,892
Unassigned	<u>5,396,313</u>	<u>5,104,866</u>
Total General Fund	<u>\$ 9,092,799</u>	<u>\$ 9,035,396</u>
Public Safety Fund		
Nonspendable	\$ 249,044	\$ 234,365
Restricted	261,284	188,343
Assigned	110,963	-
Unassigned	<u>-</u>	<u>(67,714)</u>
Total Public Safety Fund	<u>\$ 621,291</u>	<u>\$ 354,994</u>
Highway Fund		
Nonspendable	\$ 91,938	\$ 79,952
Restricted	520,749	500,000
Assigned	<u>597,697</u>	<u>917,882</u>
Total Highway Fund	<u>\$ 1,210,384</u>	<u>\$ 1,497,834</u>
Sewer Districts		
Assigned	<u>\$ 3,256,459</u>	<u>\$ 3,355,488</u>
Total Sewer Districts	<u>\$ 3,256,459</u>	<u>\$ 3,355,488</u>
Water District		
Nonspendable	\$ 9,505	\$ 10,460
Restricted	7,224	-
Assigned	<u>1,682,871</u>	<u>1,749,568</u>
Total Water District	<u>\$ 1,699,600</u>	<u>\$ 1,760,028</u>
Capital Projects Fund		
Restricted	\$ -	\$ 200,722
Unassigned	<u>(626,427)</u>	<u>(294,366)</u>
Total Capital Projects Fund	<u>\$ (626,427)</u>	<u>\$ (93,644)</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 \$5,396,313, while total fund balance increased to \$9,092,799. 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 80.2 percent of total General Fund expenditures and transfers out, while total fund balance represents 135.1 percent of that same amount.

The total fund balance of the Town's General Fund increased by \$57,403 during the current fiscal year. During the annual budget process, the Town anticipated utilizing \$1,509,892 of fund balance. As a result of actual expenditures falling under budget and actual revenues exceeding the final budget, the Town's fund balance ended \$1,567,295 higher than anticipated.

The Town's Public Safety Fund ending fund balance was \$621,291. Approximately 17.9 percent, \$110,963, of this amount is reported as fund balance assigned for specific (Public Safety Fund) use. During the year ended December 31, 2014, the Public Safety Fund fund balance increased \$266,297 primarily due to transfers from the General Fund and increased fines and forfeiture collections.

The Town's Highway Fund ending fund balance was \$1,210,384. Approximately 49.4 percent, \$597,697, of this amount is reported as fund balance assigned for specific (Highway Fund) use. During the year ended December 31, 2014, the Highway Fund fund balance decreased \$287,450 primarily due to budgeted use of fund balance.

The Town's Sewer Districts Fund ending fund balance was \$3,256,459. This entire amount is reported as fund balance assigned for specific (Sewer Districts Fund) use. During the year ended December 31, 2014, the Sewer Districts Fund fund balance decreased \$99,029 mainly due to budgeted use of fund balance.

The Town's Water Districts Fund ending fund balance was \$1,699,600. Approximately 99.0 percent, \$1,682,871, of this amount is reported as fund balance assigned for specific (Water Districts Fund) use. During the year ended December 31, 2014, the Water Districts Fund fund balance decreased \$60,428 mainly due to budgeted use of fund balance.

The Town's Capital Projects Fund ending fund balance was in a deficit position of \$626,427. This deficit is anticipated to be remedied once the short-term debt is financed with long-term debt.

The fund balance of the Town's Debt Service Fund remained the same for both years ending December 31, 2014 and 2013.

General Fund Budgetary Highlights

The Town's General Fund budget generally contains budget amendments during the year. The budget is allowed to be amended upward (increased) for prior year's encumbrances since the funds were allocated under the previous year's budget, and the Town has appropriately assigned an equal amount of fund balance at year-end for this purpose. Furthermore, the budget is allowed to be amended upward (increased) for additional current year appropriations supported by an increase in budgeted revenues. A budgetary comparison schedule within the required supplementary information section of this report has been provided to demonstrate compliance with their budget.

A summary of the General Fund results of operations for the year ended December 31, 2014 is presented in Table 6 on the following page.

Table 6—General Fund Budget

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues and other financing sources	\$ 6,210,545	6,241,945	\$ 6,787,434	\$ 545,489
Expenditures and other financing uses	<u>7,720,437</u>	<u>7,751,837</u>	<u>6,730,031</u>	<u>(1,021,806)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (1,509,892)</u>	<u>\$ (1,509,892)</u>	<u>\$ 57,403</u>	<u>\$ 1,567,295</u>

Original budget compared to final budget—During the year there was a net increase in appropriations between the original and final amended budget due to supplemental appropriations various departmental expenditures. These amendments were supported by various revenues received in excess of expectations.

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

Total revenues exceeded the final budget by \$545,489. The major contributors to this positive revenue variance were sales tax revenues and departmental income. 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. Departmental revenues were more than anticipated mainly due to increased collections of parks and recreation fees.

Total expenditures were less than the final budget by \$545,847. 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, 2014 amounted to \$62,998,389 (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. 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 for the years ended December 31, 2014 and December 31, 2013 are presented on the following page in Table 7.

Table 7—Summary of Capital Assets (Net of Depreciation)

	December 31,	
	2014	2013
Land	\$ 5,564,812	\$ 4,953,812
Works of art and historical treasures	50,700	50,700
Construction in progress	4,041,142	3,268,825
Land improvements	1,622,893	1,734,835
Buildings	4,609,431	4,770,052
Building improvements	2,825,358	2,680,009
Machinery and equipment	3,243,541	3,094,601
Infrastructure	<u>41,040,512</u>	<u>39,769,002</u>
Total	<u>\$ 62,998,389</u>	<u>\$ 60,321,836</u>

The Town's infrastructure assets are recorded at historical cost or estimated 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 to the financial statements.

Long-term debt—At December 31, 2014, the Town had total bonded debt outstanding of \$5,465,000 as compared to \$6,135,000 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 \$182,499,432, 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.

A summary of the Town's long-term liabilities at December 31, 2014 and December 31, 2013 is presented below in Table 8.

Table 8—Summary of Long-Term Liabilities

	December 31,	
	2014	2013
Serial bonds	\$ 5,465,000	\$ 6,135,000
Compensated absences	3,944,154	3,845,703
OPEB obligation	<u>2,506,482</u>	<u>2,415,100</u>
Total	<u>\$ 11,915,636</u>	<u>\$ 12,395,803</u>

Economic Factors and Next Year's Budgets and Rates

Key economic factors include:

- The unemployment rate for the Town in December 2014 was 4.5%, which is a decrease from a rate of 4.7% a year ago. This compares favorably to the New York State rate of 5.8% and the national rate of 5.7% in December 2014.

- Increases in healthcare and retirement costs.

These factors were considered in preparing the Town's budget for 2015.

The Town's 2015 budget includes the appropriation of \$1,270,000 of fund balance in the General Fund. The budget also includes a combined General Fund/Public Safety Fund tax rate of \$3.37 and Highway Fund tax rate of \$2.71 (per \$1,000 of assessed valuation), as compared to the 2014 tax rates of \$3.22 and \$2.72.

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, 2014

	<u>Primary</u> <u>Government</u> Governmental <u>Activities</u>
ASSETS	
Cash and cash equivalents	\$ 17,515,665
Restricted cash and cash equivalents	5,094,589
Receivables	205,679
Intergovernmental receivables	2,560,613
Prepaid items	495,520
Capital assets not being depreciated	9,656,654
Capital assets, net of accumulated depreciation	<u>53,341,735</u>
Total assets	<u>88,870,455</u>
LIABILITIES	
Accounts payable	627,212
Accrued liabilities	280,272
Retainages payable	85,990
Bond anticipation notes payable	6,855,000
Non-current liabilities:	
Due within one year	1,465,444
Due within more than one year	<u>10,450,192</u>
Total liabilities	<u>19,764,110</u>
NET POSITION	
Net investment in capital assets	53,551,790
Restricted for:	
Capital improvements	729,815
Tax stabilization	655,900
Debt	538,388
Other	297,085
Unrestricted	<u>13,333,367</u>
Total net position	<u>\$ 69,106,345</u>

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

TOWN OF ORCHARD PARK, NEW YORK
Statement of Activities
December 31, 2014

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	\$ 3,933,316	\$ 68,413	\$ 1,751	\$ 4,370	\$ (3,858,782)
Education	16,059	-	-	-	(16,059)
Public safety	5,575,970	630,294	42,870	-	(4,902,806)
Health	6,463	-	-	-	(6,463)
Transportation	5,386,427	84,569	171,677	853,311	(4,276,870)
Economic assistance and opportunity	409	-	-	-	(409)
Culture and recreation	2,020,410	589,015	-	-	(1,431,395)
Home and community services	5,260,850	307,233	-	-	(4,953,617)
Interest and other fiscal charges	263,306	-	-	-	(263,306)
Total primary government	<u>\$ 22,463,210</u>	<u>\$ 1,679,524</u>	<u>\$ 216,298</u>	<u>\$ 857,681</u>	(19,709,707)
General revenues:					
					12,938,479
					Real property taxes and tax items
					Other non-property taxes:
					Sales tax distribution
					4,419,287
					Franchise fees
					303,581
					Use of money and property
					76,835
					Miscellaneous
					3,418,833
					State support (unrestricted)
					1,028,349
					Total general revenues
					<u>22,185,364</u>
					Change in net position
					2,475,657
					Net position—beginning
					<u>66,630,688</u>
					Net position—ending
					<u>\$ 69,106,345</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, 2014

	Special Revenue						Total	Total	
	General	Public Safety	Highway	Sewer Districts	Water Districts	Capital Projects	Debt Service	Nonmajor Funds	Governmental Funds
ASSETS									
Cash and cash equivalents	\$ 6,077,411	\$ 236,344	\$ 523,652	\$ 3,304,757	\$ 1,704,793	\$ 2,786,449	\$ -	\$ 2,882,259	\$ 17,515,665
Restricted cash and cash equivalents	1,431,931	261,284	520,749	-	7,224	2,742,003	131,398	-	5,094,589
Receivables	89,569	40,857	20,551	-	3,272	-	-	51,430	205,679
Intergovernmental receivables	1,533,925	1,700	171,677	-	-	853,311	-	-	2,560,613
Prepaid items	126,973	249,044	91,938	-	9,505	-	-	18,060	495,520
Total assets	<u>\$ 9,259,809</u>	<u>\$ 789,229</u>	<u>\$ 1,328,567</u>	<u>\$ 3,304,757</u>	<u>\$ 1,724,794</u>	<u>\$ 6,381,763</u>	<u>\$ 131,398</u>	<u>\$ 2,951,749</u>	<u>\$ 25,872,066</u>
LIABILITIES									
Accounts payable	\$ 116,753	\$ 66,139	\$ 75,826	\$ 48,298	\$ 18,962	\$ 153,190	\$ -	\$ 148,044	\$ 627,212
Accrued liabilities	50,257	101,799	42,357	-	6,232	-	-	51,347	251,992
Bond anticipation notes payable	-	-	-	-	-	6,855,000	-	-	6,855,000
Total liabilities	<u>167,010</u>	<u>167,938</u>	<u>118,183</u>	<u>48,298</u>	<u>25,194</u>	<u>7,008,190</u>	<u>-</u>	<u>199,391</u>	<u>7,734,204</u>
FUND BALANCES (DEFICIT)									
Nonspendable	126,973	249,044	91,938	-	9,505	-	-	18,060	495,520
Restricted	1,431,931	261,284	520,749	-	7,224	-	131,398	-	2,352,586
Committed	859,387	-	-	-	-	-	-	-	859,387
Assigned	1,278,195	110,963	597,697	3,256,459	1,682,871	-	-	2,734,298	9,660,483
Unassigned	5,396,313	-	-	-	-	(626,427)	-	-	4,769,886
Total fund balances (deficit)	<u>9,092,799</u>	<u>621,291</u>	<u>1,210,384</u>	<u>3,256,459</u>	<u>1,699,600</u>	<u>(626,427)</u>	<u>131,398</u>	<u>2,752,358</u>	<u>18,137,862</u>
Total liabilities and fund balances (deficit)	<u>\$ 9,259,809</u>	<u>\$ 789,229</u>	<u>\$ 1,328,567</u>	<u>\$ 3,304,757</u>	<u>\$ 1,724,794</u>	<u>\$ 6,381,763</u>	<u>\$ 131,398</u>	<u>\$ 2,951,749</u>	<u>\$ 25,872,066</u>

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

TOWN OF ORCHARD PARK, NEW YORK
Reconciliation of the Balance Sheet—Governmental Funds
to the Government-wide Statement of Net Position
December 31, 2014

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

Total fund balances (deficit)—governmental funds (page 22)	\$	18,137,862
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of the assets is \$114,996,268 and the accumulated depreciation is \$51,997,879.		62,998,389
To recognize interest accrual on long term debt. Net accrued interest for general obligation bonds and bond anticipation notes is not reported in the funds.		(28,280)
To recognize retainage payable on outstanding capital projects not recorded in the fund financial statements.		(85,990)
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.		
Serial bonds	\$	(5,465,000)
Compensated absences		(3,944,154)
OPEB obligation		<u>(2,506,482)</u>
		<u>(11,915,636)</u>
Net position of governmental activities	\$	<u>69,106,345</u>

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

TOWN OF ORCHARD PARK, NEW YORK
Statement of Revenues, Expenditures, and Changes in
Fund Balances (Deficit)—Governmental Funds
Year Ended December 31, 2014

REVENUES	Special Revenue						Debt Service	Total Nonmajor Funds	Total Governmental Funds
	General	Public Safety	Highway	Sewer Districts	Water Districts	Capital Projects			
Real property taxes	\$ 432,086	\$ 4,874,762	\$ 3,720,726	\$ 781,711	\$ 998,046	\$ -	\$ -	\$ 1,888,294	\$ 12,695,625
Real property tax items	242,854	-	-	-	-	-	-	-	242,854
Non property tax items	4,285,217	-	-	-	-	-	-	437,651	4,722,868
Departmental income	563,808	116,091	-	29,894	11,889	-	-	302,888	1,024,570
Intergovernmental charges	400	-	84,569	-	-	-	-	-	84,969
Use of money and property	59,683	1,105	1,299	3,079	1,612	6,053	-	4,004	76,835
Licenses and permits	41,240	-	-	-	-	-	-	1,045	42,285
Fines and forfeitures	-	322,634	-	-	-	-	-	-	322,634
Miscellaneous	108,046	18,836	40,925	2,206	8,379	64,822	-	154,094	397,308
Interfund revenues	-	-	-	-	6,209	-	-	-	6,209
State aid	1,028,349	39,189	171,677	-	-	139,103	-	-	1,378,318
Federal aid	1,751	3,681	-	-	-	718,578	-	-	724,010
Total revenues	6,763,434	5,376,298	4,019,196	816,890	1,026,135	928,556	-	2,787,976	21,718,485
EXPENDITURES									
Current:									
General government support	2,264,744	161,587	40,697	-	-	-	-	22,246	2,489,274
Education	-	11,783	-	-	-	-	-	-	11,783
Public safety	38,755	3,828,812	-	-	-	-	-	232,650	4,100,217
Health	-	-	-	-	-	-	-	4,742	4,742
Transportation	122,921	-	2,764,990	-	-	-	-	322,852	3,210,763
Economic assistance and opportunity	300	-	-	-	-	-	-	-	300
Culture and recreation	1,325,881	-	-	-	-	-	-	-	1,325,881
Home and community services	94,408	-	-	714,279	458,134	-	-	1,722,220	2,989,041
Employee benefits	1,599,837	2,081,890	900,040	69,119	61,484	-	-	226,195	4,938,565
Debt service:									
Principal	-	-	-	-	-	-	670,000	-	670,000
Interest	9,114	-	17,013	-	5,684	-	235,531	-	267,342
Capital outlay	-	-	-	-	-	2,309,686	-	-	2,309,686
Total expenditures	5,455,960	6,084,072	3,722,740	783,398	525,302	2,309,686	905,531	2,530,905	22,317,594
Excess (deficiency) of revenues over expenditures	1,307,474	(707,774)	296,456	33,492	500,833	(1,381,130)	(905,531)	257,071	(599,109)
OTHER FINANCING SOURCES (USES)									
Transfers in	24,000	974,071	-	-	-	1,779,326	905,531	-	3,682,928
Transfers out	(1,274,071)	-	(583,906)	(132,521)	(561,261)	(930,979)	-	(200,190)	(3,682,928)
Total other financing sources (uses)	(1,250,071)	974,071	(583,906)	(132,521)	(561,261)	848,347	905,531	(200,190)	-
Net change in fund balances (deficit)	57,403	266,297	(287,450)	(99,029)	(60,428)	(532,783)	-	56,881	(599,109)
Fund balances (deficit)—beginning	9,035,396	354,994	1,497,834	3,355,488	1,760,028	(93,644)	131,398	2,695,477	18,736,971
Fund balances (deficit)—ending	\$ 9,092,799	\$ 621,291	\$ 1,210,384	\$ 3,256,459	\$ 1,699,600	\$ (626,427)	\$ 131,398	\$ 2,752,358	\$ 18,137,862

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)—Governmental Funds to the Government-wide Statement of Activities
December 31, 2014

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) \$ (599,109)

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	\$ 6,000,522	
Loss on capital asset deletions	(10,562)	
Depreciation expense	<u>(3,313,407)</u>	2,676,553

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	\$ 670,000	
Change in accrued interest expense	<u>4,036</u>	674,036

In the statement of activities, certain operating expenses—other post-employment benefit obligation and compensated absences (vacation & sick leave), retainage payable—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:

Retainages payable	\$ (85,990)	
Compensated absences	(98,451)	
OPEB obligation	<u>(91,382)</u>	<u>(275,823)</u>
Change in net position of governmental activities		<u>\$ 2,475,657</u>

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

TOWN OF ORCHARD PARK, NEW YORK
Statement of Net Position—Agency Fund
December 31, 2014

	Agency Fund
ASSETS	
Cash and cash equivalents	\$ 1,512,991
Total assets	<u>\$ 1,512,991</u>
LIABILITIES	
Agency liabilities	\$ 1,512,991
Total liabilities	<u>\$ 1,512,991</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
Year Ended December 31, 2014

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.

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.

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 three-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.

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. Separate financial statements are provided for governmental 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.

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 reports the following major governmental funds:

- *General Fund*—this is the principal operating fund of the Town and accounts for all financial resources of the general government, except those accounted for in another fund.
- *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.

Additionally, the Town reports the following fund type:

- *Agency Fund*—This fund is used to account for assets held by the Town as an agent for individuals, private organizations, and/or other governmental units.

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. Interfund transfers and revenues between special revenue funds are not eliminated during this process.

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.

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

Cash, Cash Equivalents and Investments— The Town’s cash, cash equivalents, and investments consist of cash on hand, demand deposits, time deposits and short-term, highly liquid investments with original maturities of three months or less from the date of acquisition. New York State law governs the Town’s investment policies. Permissible investments include obligations of the United States Treasury, United States Agencies, repurchase agreements and obligations of New York State or its localities. The Town had no investments at December 31, 2014; however, when the Town does have investments they are recorded at fair value based on quoted market value.

Restricted Cash and Cash Equivalents—Restricted cash and cash equivalents represents amounts to support fund balance restrictions and unspent proceeds of debt.

Prepaid Items—Certain payments 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 expenses/expenditures when consumed rather than when purchased.

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 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. The reported value excludes normal maintenance and repairs, which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at estimated fair market value of the item at the date of its donation. Major outlays for capital assets and improvements are capitalized as projects are completed

Land and construction in progress are not depreciated. The other property, plant, equipment, and infrastructure of the primary government are depreciated and intangible assets amortized 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

The *capital outlays* character classification is employed only for expenditures reported in the Capital Projects Fund. Routine capital expenditures in the General Fund and other governmental funds are included in the appropriate functional category (for example, the purchase of a new police vehicle included as part of *expenditures—public safety*). The amount reported as *capital outlays* in the Capital Projects Fund will also include non-capitalized, project-related costs (for example, furnishings).

Retainages Payable—Represents expenditures incurred by the Town related to construction contracts but have not paid as of December 31, 2014.

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. At December 31, 2014 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. At December 31, 2014 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.

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 1st to February 15th without penalty; February 16th to 28th a 1.5% penalty; March 1st to 15th a 3.0% penalty; March 16th to 31st a 4.5% penalty; April 1st to 15th a 6.0% penalty; April 16th to 30th 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.

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

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, 2014, the Town implemented GASB Statement Nos. 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*. The objective of GASB Statement No. 67 is to improve financial reporting by state and local governmental pension plans. This Statement replaces GASB Statement No. 25 and Statement No. 50. The objective of GASB Statement No. 69 is to establish accounting and financial reporting standards related to government combinations and disposals of government operations. The objective of GASB Statement No. 70 is to improve financial reporting by state and local governments that extend and receive nonexchange financial guarantees. GASB Statement Nos. 67, 69, and 70 did not have a material impact on the Town’s financial position or results from operations.

Future Impacts of Accounting Pronouncements— The Town has not completed the process of evaluating the impact that will result from adopting GASB Statement Nos. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27*; No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date—and amendment of GASB Statement No. 68*, effective for the year ending December 31, 2015; and No. 72, *Fair Value Measurement and Application*, effective for the year ending December 31, 2016. The Town is, therefore, unable to disclose the impact that adopting GASB Statement Nos. 68, 71 and 72 will have on its financial position and results of operations.

Stewardship, Compliance and Accountability

Deficit Fund Balances—Certain districts within the Sewer Districts and Water Districts funds are in a deficit position at December 31, 2014. It is anticipated that these deficits will be remedied through the raising of real property taxes and increasing rates. The Capital Projects Fund unassigned deficit will be remedied through grant funding, interfund transfers and proceeds from future bond issuances.

Legal Compliance – Budgets

Budgets and Budgetary Accounting—The Town follows these procedures in establishing the budgetary data reflected in the financial statements:

- Prior to September 30, the Town Supervisor files a “tentative” budget with the Town Clerk for the following fiscal year to commence on January 1. This budget, which includes appropriations and estimated revenues, is then presented to the full Town Board by October 5th.
- The full Town Board reviews the tentative budget and may adjust same before approving a “preliminary” budget and calling for a public hearing, which is generally held in October.
- Following the public hearing, revisions may again be made by the Town Board before filing an adopted budget with Erie County by November 20th.
- Formal annual budgetary accounts are employed as a management control device for the General, Special Revenue, and Debt Service Funds.
- During the fiscal year, the Town Board can legally amend the operating budgets and is empowered to implement supplemental appropriations. Budget amendments are required for the departmental budgetary control. All budget amendments and budget transfers require Town Board approval.

Additional information regarding the Town’s budgets can be found in the Note to the Required Supplementary Information Section of this report.

2. CASH, CASH EQUIVALENTS AND INVESTMENTS

The Town's investment policies are governed by State statutes. Town monies must be deposited in FDIC-insured commercial banks or trust companies located within New York State. The Town 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.

Collateral is required for demand deposit accounts, time deposit accounts and certificates of deposit at 100% of all deposits not covered by Federal deposit insurance. The Town has entered into custodial agreements with the various banks which hold their deposits. These agreements authorize the obligation that may be pledged as collateral. Obligations that may be pledged as collateral are outlined in Chapter 623 of the laws of the State of New York.

Total cash and cash equivalents at December 31, 2014 are shown below:

	Governmental Funds	Fiduciary Funds	Total
Petty Cash (uncollateralized)	\$ 1,025	\$ -	\$ 1,025
Deposits	<u>22,609,229</u>	<u>1,512,991</u>	<u>24,122,220</u>
Total	<u>\$ 22,610,254</u>	<u>\$ 1,512,991</u>	<u>\$ 24,123,245</u>

Deposits—All deposits are carried at fair value, and are classified by custodial credit risk at December 31, 2014 are as follows:

	Bank Balance	Carrying Amount
Insured (FDIC)	\$ 500,000	\$ 500,000
Uninsured:		
Collateral held by bank's agent in the Town's name	<u>23,676,289</u>	<u>23,622,220</u>
Total	<u>\$ 24,176,289</u>	<u>\$ 24,122,220</u>

Custodial Credit Risk—Deposits—Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. As noted above, by State statute all deposits in excess of FDIC insurance coverage must be collateralized. At December 31, 2014, the Town's deposits were either FDIC insured or collateralized with securities held by the pledging bank's agent in the Town's name.

Restricted Cash and Cash Equivalents—The Town reports amounts to support restricted fund balance and unspent proceeds of debt as restricted cash and cash equivalents. At December 31, 2014, the Town reported \$5,094,589 of restricted cash and cash equivalents within its governmental activities.

Investments—The Town had no investments at December 31, 2014.

Interest Rate Risk—In accordance with its investment policy, the Town manages exposures by limiting investments to low risk type investments governed by New York State statutes.

3. RECEIVABLES

Major revenues accrued by the Town at December 31, 2014 include:

Receivables—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, 2014 are:

General Fund:		
Various Town departments		\$ 89,569
Public Safety Fund:		
BOCES		40,857
Highway Fund:		
Fuel charges		20,551
Water Fund:		
Miscellaneous		3,272
Other governmental funds:		
Town Outside Village Fund:		
Various Town departments	\$ 17,000	
Miscellaneous	21,559	
Lighting Fund:		
Miscellaneous	670	
Refuse and Garbage Fund:		
Miscellaneous	<u>12,201</u>	<u>51,430</u>
Total governmental funds		<u>\$ 205,679</u>

Intergovernmental Receivables—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, 2014 are:

General Fund:		
Erie County - sales tax	\$ 1,533,091	
Miscellaneous	<u>834</u>	\$ 1,533,925
Public Safety Fund:		
Local Fire District		1,700
Highway Fund:		
NYS Department of Transportation		171,677
Capital Projects Fund:		
NYS Department of Transportation	\$ 134,733	
Federal Aid	<u>718,578</u>	<u>853,311</u>
Total governmental funds		<u>\$ 2,560,613</u>

4. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2014 was as follows:

	Balance 1/1/2014	Increases	Decreases	Transfers	Balance 12/31/2014
Capital assets, not being depreciated:					
Land	\$ 4,953,812	\$ 611,000	\$ -	\$ -	\$ 5,564,812
Works of art and historical treasures	50,700	-	-	-	50,700
Construction in progress	<u>3,268,825</u>	<u>772,317</u>	<u>-</u>	<u>-</u>	<u>4,041,142</u>
Total capital assets, not being depreciated	<u>8,273,337</u>	<u>1,383,317</u>	<u>-</u>	<u>-</u>	<u>9,656,654</u>
Capital assets, being depreciated:					
Land improvements	2,789,075	-	-	7,930	2,797,005
Buildings	8,038,989	-	-	(7,930)	8,031,059
Building improvements	3,526,932	387,593	-	-	3,914,525
Machinery and equipment	7,831,838	628,875	58,735	-	8,401,978
Infrastructure	<u>78,594,310</u>	<u>3,600,737</u>	<u>-</u>	<u>-</u>	<u>82,195,047</u>
Total capital assets, being depreciated	<u>100,781,144</u>	<u>4,617,205</u>	<u>58,735</u>	<u>-</u>	<u>105,339,614</u>
Less accumulated depreciation for:					
Land improvements	1,062,170	111,942	-	-	1,174,112
Buildings	3,261,007	160,621	-	-	3,421,628
Building improvements	846,923	242,244	-	-	1,089,167
Machinery and equipment	4,737,237	469,373	48,173	-	5,158,437
Infrastructure	<u>38,825,308</u>	<u>2,329,227</u>	<u>-</u>	<u>-</u>	<u>41,154,535</u>
Total accumulated depreciation	<u>48,732,645</u>	<u>3,313,407</u>	<u>48,173</u>	<u>-</u>	<u>51,997,879</u>
Total capital assets, being depreciated, net	<u>52,048,499</u>	<u>1,303,798</u>	<u>10,562</u>	<u>-</u>	<u>53,341,735</u>
Governmental activities capital assets, net	<u>\$ 60,321,836</u>	<u>\$ 2,687,115</u>	<u>\$ 10,562</u>	<u>\$ -</u>	<u>\$ 62,998,389</u>

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

Governmental activities:	
General support	\$ 218,526
Public safety	99,595
Transportation	1,504,043
Culture and recreation	211,615
Home and community services	<u>1,279,628</u>
Total depreciation expense, governmental activities	<u>\$ 3,313,407</u>

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

General support	\$ 531,887
Transportation	1,107,634
Culture and recreation	47,216
Home and community services	<u>622,949</u>
Total capital outlay	<u>\$ 2,309,686</u>

5. ACCRUED LIABILITIES

Accrued liabilities reported by governmental funds at Town as of December 31, 2014, were as follows:

	General Fund	Public Safety Fund	Highway Fund	Water Districts Fund	Other Governmental Funds	Total Governmental Funds
Salary and employee benefits	\$ 50,257	\$ 92,304	\$ 42,357	\$ 6,232	\$ 8,716	\$ 199,866
Accrued workers compensation	<u>-</u>	<u>9,495</u>	<u>-</u>	<u>-</u>	<u>42,631</u>	<u>52,126</u>
Total	<u>\$ 50,257</u>	<u>\$ 101,799</u>	<u>\$ 42,357</u>	<u>\$ 6,232</u>	<u>\$ 51,347</u>	<u>\$ 251,992</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 who generally contribute three percent (3%) of their salary for their entire length of service. Those joining after April 1, 2012 (Tier 6) are required to contribute a percentage ranging from three percent (3%) to six percent (6%), 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>Year Ended December 31,</u>	<u>ERS</u>	<u>PFRS</u>
2014	\$ 984,036	\$ 900,488
2013	955,218	870,497
2012	770,468	672,233

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. The various collective bargaining agreements stipulate the employees covered and the percentage of contribution. Contributions by the Town may vary according to length of service. The cost of providing post-employment benefits is shared between the Town and the retired employee. Substantially all of the Town’s employees may become eligible for these benefits if they reach normal retirement age while working for the Town. The cost of retiree health care benefits is recognized as an expenditure/payable as claims are paid.

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 \$758,443 for the fiscal year ended December 31, 2014.

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 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 is presented on the following page.

	Year Ended December 31,	
	2014	2013
Annual required contribution ("ARC")	\$ 892,886	\$ 932,413
Interest on net OPEB obligation	96,605	87,627
Adjustment to ARC	(139,666)	(126,687)
Annual OPEB costs (expense)	849,825	893,353
Contributions made	(758,443)	(668,914)
Increase in net OPEB obligation	91,382	224,439
Net OPEB obligation—beginning	2,415,100	2,190,661
Net OPEB obligation—ending	<u>\$ 2,506,482</u>	<u>\$ 2,415,100</u>

As of December 31, 2014, the most recent actuarial valuation date, the plan was not funded. Since there were no assets, the unfunded actuarial liability for benefits was \$10,434,917.

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, 2014, calculations were based on plan data as of February 9, 2012 and financial data as of December 31, 2014. The accrued liability for benefits was \$10,434,917, all of which was unfunded. The covered payroll (annual payroll of active employees covered by the plan) was \$8,600,767, and the ratio of the unfunded actuarial accrued liability to the covered payroll was 121.3%. The total postemployment health insurance cost was \$758,443 for the year ended December 31, 2014.

The schedule of the Town's contributions is presented below:

Year Ended December 31,	Annual OPEB Cost	Contributions Made	Percentage Contributed
2014	\$ 849,825	\$ 758,443	89.2%
2013	893,353	668,914	74.9%
2012	853,015	647,631	75.9%

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.

In the December 31, 2014 actuarial valuation, the projected unit credit method was used. The actuarial assumptions included a measurement date of December 31, 2014. The investment rate of return is 4.00%, the inflation rate is 2.25% and the rate of compensation increase is 3.00%. The healthcare cost trend rate assumed for the next fiscal year is 7.50%, 5.20% 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 the LMHF Encompass 65 HMO 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, 2014 was twenty-three 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. There have not been any significant changes in any type of insurance coverage from the prior year, nor have there been any settlements which have exceeded insurance coverage in the past three fiscal years.

The general liability insurance policies of the Town are limited to \$1 million per occurrence and \$3 million in the aggregate. The Town carries an umbrella liability policy that adds coverage of \$10 million per occurrence and an aggregate limit of \$10 million over the underlying primary policies. The Town carries property insurance that is limited to 100 percent of the total replacement cost values as determined by a contracted appraisal company. The deductibles applicable to the Town include \$500-\$1,000 for auto and equipment, \$50,000 for general liability, public officials and law enforcement, and \$20,000 for property coverage.

At December 31, 2014, the amount of workers compensation liabilities relating to the period in which the Town was self-insured was \$52,126. Changes in the reported liability since December 31, 2013 resulted from the following:

	Beginning Liability	Current Year Claims	Claims Payments Net of Recoveries and Changes in Estimates	Liability Balance at Fiscal Year-End
2014	\$ 80,191	\$ -	\$ 28,065	\$ 52,126
2013	104,599	-	25,408	80,191

9. SHORT-TERM DEBT

Liabilities for bond anticipation notes (“BANs”) are generally accounted for in the Capital Projects Fund. Principal payments on BANs must be made annually. State law requires that BANs issued for capital purposes be converted to long-term obligations within five years after the original issue date. The following is a summary of the Town’s short-term debt for the fiscal year ended December 31, 2014:

Description	Interest Rate	Maturity Date	Balance 1/1/2014	Issues	Redemptions	Balance 12/31/2014
Capital Projects Fund:						
Highways & Road Improvements	1.25%	10/23/2014	\$ 2,620,000	\$ -	\$ 2,620,000	\$ -
Town Municipal Center	1.25%	10/23/2014	680,000	-	680,000	-
Brush Mountain Park	1.25%	10/23/2014	370,000	-	370,000	-
Retaining Walls	1.25%	10/23/2014	50,000	-	50,000	-
Drainage System	1.25%	10/23/2014	1,000,000	-	1,000,000	-
Forest Drive Bridge	1.25%	10/23/2014	1,000,000	-	1,000,000	-
Water Distribution System	1.25%	10/23/2014	1,310,000	-	1,310,000	-
Highways & Road Improvements	1.25%	10/23/2014	300,000	-	300,000	-
Highways & Road Improvements	1.00%	10/22/2015	-	2,455,000	-	2,455,000
Town Municipal Center	1.00%	10/22/2015	-	660,000	-	660,000
Brush Mountain Park	1.00%	10/22/2015	-	190,000	-	190,000
Retaining Walls	1.00%	10/22/2015	-	25,000	-	25,000
Drainage System	1.00%	10/22/2015	-	985,000	-	985,000
Forest Drive Bridge	1.00%	10/22/2015	-	965,000	-	965,000
Water Distribution System	1.00%	10/22/2015	-	1,290,000	-	1,290,000
Highways & Road Improvements	1.00%	10/22/2015	-	285,000	-	285,000
			<u>\$ 7,330,000</u>	<u>\$ 6,855,000</u>	<u>\$ 7,330,000</u>	<u>\$ 6,855,000</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.

The Town's outstanding long-term liabilities include serial bonds, compensated absences and other post-employment benefits plan. The serial bonds of the Town are secured by its general credit and revenue raising powers, as per State statute.

A summary of changes in the Town's long term debt at December 31, 2014 follows:

	Balance 1/1/2014	Additions	Payments	Balance 12/31/2014	Due Within One Year
Serial bonds	\$ 6,135,000	\$ -	\$ 670,000	\$ 5,465,000	\$ 675,000
Compensated absences	3,845,703	892,529	794,078	3,944,154	790,444
OPEB obligation	2,415,100	849,825	758,443	2,506,482	-
Total	<u>\$ 12,395,803</u>	<u>\$ 1,742,354</u>	<u>\$ 2,222,521</u>	<u>\$ 11,915,636</u>	<u>\$ 1,465,444</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. These bonds generally are issued as serial bonds with equal amounts of principal maturing each year with maturities of 15 years.

A summary of additions and payments for the year ended December 31, 2014 is shown below:

Purpose	Original Issue	Interest Rate	Year of Issue/ Maturity	Balance 1/1/2014	Additions	Reductions	Balance 12/31/2014
Highway Fund Serial Bonds:							
Baker Road	\$ 2,600,000	3.6-3.9%	2005/2020	\$ 1,475,000	\$ -	\$ 185,000	\$ 1,290,000
Baker Bridge	500,000	3.6-3.9%	2005/2020	280,000	-	35,000	245,000
South Lane	800,000	3.6-3.9%	2005/2020	455,000	-	60,000	395,000
Total Highway Fund				<u>2,210,000</u>	<u>-</u>	<u>280,000</u>	<u>1,930,000</u>
Water Districts Fund Serial Bonds:							
District Wide Water Improvements	3,695,280	3.5-4.0%	2007/2022	2,794,600	-	277,680	2,516,920
Waterline Betterment	249,120	3.5-4.0%	2007/2022	188,400	-	18,720	169,680
Total Water Districts Fund				<u>2,983,000</u>	<u>-</u>	<u>296,400</u>	<u>2,686,600</u>
Refuse and Garbage District Fund Serial Bonds:							
Composting Facility Development	1,245,600	3.5-4.0%	2007/2022	942,000	-	93,600	848,400
Total Refuse and Garbage District Fund				<u>942,000</u>	<u>-</u>	<u>93,600</u>	<u>848,400</u>
Total governmental activities				<u>\$ 6,135,000</u>	<u>\$ -</u>	<u>\$ 670,000</u>	<u>\$ 5,465,000</u>

The annual requirements to amortize all bonded debt outstanding (by fund responsible for repayment of such debt) as of December 31, 2014 are as follows:

Year Ending December 31	Principal			Total
	Highway Fund	Water Districts	Refuse and Garbage District	
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	340,000	342,000	108,000	790,000
2020-2022	355,000	1,014,600	320,400	1,690,000
Total	<u>\$ 1,930,000</u>	<u>\$ 2,686,600</u>	<u>\$ 848,400</u>	<u>\$ 5,465,000</u>

Year Ending December 31	Interest			Total
	Highway Fund	Water Districts	Refuse and Garbage District	
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	20,343	57,684	18,216	96,243
2020-2022	6,878	80,864	25,536	113,278
Total	<u>\$ 231,548</u>	<u>\$ 497,562</u>	<u>\$ 157,124</u>	<u>\$ 886,234</u>

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, 2014, for governmental activities is \$3,944,154. While the payments of compensated absences are dependent upon many factors, the Town has estimated that \$790,444 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.

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

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		\$ 62,998,389
Less:		
Bond anticipation notes	\$ (6,855,000)	
Serial bonds	(5,465,000)	
Add: unspent bond anticipation notes and serial bonds proceeds	<u>2,873,401</u>	<u>(9,446,599)</u>
Net investment in capital assets		<u>\$ 53,551,790</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, 2014, 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, 2014 include:

- **Prepaid items**—Represents amounts prepaid to the retirement system that are applicable to future accounting periods. 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. Restricted fund balance maintained by the Town at December 31, 2014 include:

	General Fund	Public Safety Fund	Highway Fund	Water Districts	Debt Service Fund	Total Governmental Funds
Cemetery	\$ 19,423	\$ -	\$ -	\$ -	\$ -	\$ 19,423
Senior center	1,272	-	-	-	-	1,272
Tax stabilization	655,900	-	-	-	-	655,900
Capital improvements	729,815	-	-	-	-	729,815
Town historian	5,920	-	-	-	-	5,920
Historic survey	9,186	-	-	-	-	9,186
DWI program	-	185,305	-	-	-	185,305
D.A.R.E. program	-	32,234	-	-	-	32,234
Equipment	-	20,890	-	-	-	20,890
Vehicles	-	22,855	-	-	-	22,855
Debt service	10,415	-	520,749	7,224	131,398	669,786
Total restricted fund balance	<u>\$ 1,431,931</u>	<u>\$ 261,284</u>	<u>\$ 520,749</u>	<u>\$ 7,224</u>	<u>\$ 131,398</u>	<u>\$ 2,352,586</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 restricted by the Town Board in accordance with general municipal law section 6-e to be used for future unanticipated events.
- ***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 equipment***—Represents funds accumulated to be used towards the purchase of police department equipment.

- **Restricted for vehicles**—Represents funds accumulated to be used towards the purchase of police department vehicles.
- **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, commitments are amounts that are subject to a purpose constraint imposed by a formal action of the Town’s highest level of decision-making authority. As of December 31, 2014, the Town has committed the following:

	General Fund
Capital improvements	\$ 500,000
Insurance deductibles	359,387
Total committed fund balance	<u>\$ 859,387</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, assignments are not legally required segregations but are segregated for a specific purpose by the Town at December 31, 2014 and include:

	Subsequent Year's		Capital	Specific	Total
	Expenditures	Encumbrances	Projects	Use	Governmental Funds
General Fund	\$ 1,270,000	\$ 8,195	\$ -	\$ -	\$ 1,278,195
Public Safety Fund	-	50,963	60,000	-	110,963
Highway Fund	340,000	-	-	257,697	597,697
Sewer Districts Fund	744,345	-	-	2,512,114	3,256,459
Water Districts Fund	203,880	-	-	1,478,991	1,682,871
Other Governmental Funds	143,000	-	-	2,591,298	2,734,298
Total	<u>\$ 2,701,225</u>	<u>\$ 59,158</u>	<u>\$ 60,000</u>	<u>\$ 6,840,100</u>	<u>\$ 9,660,483</u>

- **Assigned to subsequent year’s expenditures**—Represents available fund balance being appropriated to meet expenditure requirements in the 2015 fiscal year.
- **Assigned to encumbrances**—Represents funds set aside for future purchases.
- **Assigned to capital projects**—Represents funds set aside for future capital expenditures.
- **Assigned to specific use**—Represents fund balance within the special revenue funds that is assigned for a specific purpose. The assignment’s purpose relates to each fund’s operations and represents amounts within funds that are not restricted or committed.

- **Assigned to specific use**—Represents fund balance within the special revenue funds that is assigned for a specific purpose. The assignment’s purpose relates to each fund’s operations and represents amounts within funds that are not restricted or committed.

Unassigned fund balance represents the residual classification of the government’s General Fund surplus and fund balance deficits of the Capital Projects Fund as discussed in Note 1.

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

12. INTERFUND TRANSFERS

The transfers were made by the Town to provide funding for bond principal and interest payments, for public safety operations and for specific capital projects. Interfund transfers as of the year ended December 31, 2014 consisted of the following:

	<u>Transfers In</u>	<u>Transfers Out</u>
General	\$ 24,000	\$ 1,274,071
Public Safety	974,071	-
Highway	-	583,906
Sewer Districts	-	132,521
Water Districts	-	561,261
Capital Projects	1,779,326	930,979
Debt Service	905,531	-
Other governmental funds	-	200,190
Total	<u>\$ 3,682,928</u>	<u>\$ 3,682,928</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, 2014:

	<u>Balance 1/1/2014</u>	<u>Additions</u>	<u>Decreases</u>	<u>Balance 12/31/2014</u>
ASSETS				
Cash and cash equivalents	\$ 1,258,673	\$ 11,736,301	\$ 11,481,983	\$ 1,512,991
Accounts receivable	279	-	279	-
Total assets	<u>\$ 1,258,952</u>	<u>\$ 11,736,301</u>	<u>\$ 11,482,262</u>	<u>\$ 1,512,991</u>
LIABILITIES				
Agency liabilities	<u>\$ 1,258,952</u>	<u>\$ 11,736,301</u>	<u>\$ 11,482,262</u>	<u>\$ 1,512,991</u>
Total liabilities	<u>\$ 1,258,952</u>	<u>\$ 11,736,301</u>	<u>\$ 11,482,262</u>	<u>\$ 1,512,991</u>

14. LABOR RELATIONS

Town employees are represented by three bargaining units with the balance governed by Town Board rules and regulations. Negotiated contracts are in place through December 31, 2014 for the CSEA Blue Collar, and through December 31, 2015 for the Police Benevolent Association. The CSEA White Collar has an unsettled contract and is in negotiations as of December 31, 2014.

15. COMMITMENTS

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 expended 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, 2014, there were no significant encumbrances. The Town recorded encumbrances of \$8,195 and \$50,963 in the General Fund and Public Safety Fund, respectively.

16. 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.

17. SUBSEQUENT EVENTS

Management has evaluated subsequent events through March 31, 2015 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, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
REVENUES				
Real property taxes	\$ 431,879	\$ 431,879	\$ 432,086	\$ 207
Real property tax items	225,542	225,542	242,854	17,312
Non property tax items	4,070,000	4,070,000	4,285,217	215,217
Departmental income	427,000	427,000	563,808	136,808
Intergovernmental charges	-	-	400	400
Use of money and property	52,000	52,000	59,683	7,683
Licenses and permits	35,100	35,100	41,240	6,140
Miscellaneous	60,500	67,900	108,046	40,146
State aid	907,524	907,524	1,028,349	120,825
Federal aid	1,000	1,000	1,751	751
Total revenues	6,210,545	6,217,945	6,763,434	545,489
EXPENDITURES				
Current:				
General government support	2,745,868	2,567,562	2,264,744	302,818
Public safety	41,169	41,169	38,755	2,414
Transportation	132,484	132,484	122,921	9,563
Economic assistance and opportunity	300	300	300	-
Culture and recreation	1,358,492	1,408,686	1,325,881	82,805
Home and community services	96,836	113,380	94,408	18,972
Employee benefits	1,566,538	1,709,506	1,599,837	109,669
Debt service:				
Interest	28,750	28,750	9,114	19,636
Total expenditures	5,970,437	6,001,837	5,455,960	545,877
Excess of revenues over expenditures	240,108	216,108	1,307,474	1,091,366
OTHER FINANCING SOURCES (USES)				
Transfers in	-	24,000	24,000	-
Transfers out	(1,750,000)	(1,750,000)	(1,274,071)	475,929
Total other financing sources (uses)	(1,750,000)	(1,726,000)	(1,250,071)	475,929
Net change in fund balances*	(1,509,892)	(1,509,892)	57,403	1,567,295
Fund balances - beginning	9,035,396	9,035,396	9,035,396	-
Fund balances - ending	\$ 7,525,504	\$ 7,525,504	\$ 9,092,799	\$ 1,567,295

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

The note to the required supplementary information is an integral part of this schedule.

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Real property taxes	\$ 4,874,762	\$ 4,874,762	\$ 4,874,762	\$ -
Departmental income	76,640	76,640	116,091	39,451
Use of money and property	-	-	1,105	1,105
Fines and forfeitures	242,000	252,855	322,634	69,779
Miscellaneous	-	-	18,836	18,836
State aid	28,250	28,250	39,189	10,939
Federal aid	-	-	3,681	3,681
Total revenues	<u>5,221,652</u>	<u>5,232,507</u>	<u>5,376,298</u>	<u>140,110</u>
EXPENDITURES				
Current:				
General government support	161,010	162,485	161,587	898
Education	2,000	11,783	11,783	-
Public safety	4,181,867	4,203,293	3,828,812	374,481
Employee benefits	<u>2,253,030</u>	<u>2,277,261</u>	<u>2,081,890</u>	<u>195,371</u>
Total expenditures	<u>6,597,907</u>	<u>6,654,822</u>	<u>6,084,072</u>	<u>570,750</u>
Deficiency of revenues over expenditures	<u>(1,376,255)</u>	<u>(1,422,315)</u>	<u>(707,774)</u>	<u>710,860</u>
OTHER FINANCING SOURCES				
Transfers in	1,420,000	1,420,000	974,071	(445,929)
Transfers out	<u>(43,745)</u>	<u>(43,745)</u>	<u>-</u>	<u>43,745</u>
Total other financing sources (uses)	<u>1,376,255</u>	<u>1,376,255</u>	<u>974,071</u>	<u>(402,184)</u>
Net change in fund balances	-	(46,060)	266,297	308,676
Fund balances - beginning	<u>354,994</u>	<u>354,994</u>	<u>354,994</u>	<u>-</u>
Fund balances - ending	<u>\$ 354,994</u>	<u>\$ 308,934</u>	<u>\$ 621,291</u>	<u>\$ 308,676</u>

The note to the required supplementary information is an integral part of this schedule.

TOWN OF ORCHARD PARK, NEW YORK
Schedule of Revenues, Expenditures and Changes in
Fund Balances—Budget and Actual—Highway Fund
Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
REVENUES				
Real property taxes	\$ 3,720,726	\$ 3,720,726	\$ 3,720,726	\$ -
Intergovernmental charges	99,402	99,402	84,569	(14,833)
Use of money and property	4,000	4,000	1,299	(2,701)
Miscellaneous	5,000	5,000	40,925	35,925
State aid	150,084	171,677	171,677	-
Total revenues	<u>3,979,212</u>	<u>4,000,805</u>	<u>4,019,196</u>	<u>18,391</u>
EXPENDITURES				
Current:				
General government support	55,400	40,697	40,697	-
Transportation	2,743,133	2,766,277	2,764,990	1,287
Employee benefits	829,470	900,040	900,040	-
Debt service:				
Interest	42,300	40,525	17,013	23,512
Total expenditures	<u>3,670,303</u>	<u>3,747,539</u>	<u>3,722,740</u>	<u>24,799</u>
Excess of revenues over expenditures	<u>308,909</u>	<u>253,266</u>	<u>296,456</u>	<u>43,190</u>
OTHER FINANCING USES				
Transfers out	<u>(648,909)</u>	<u>(593,266)</u>	<u>(583,906)</u>	<u>9,360</u>
Total other financing uses	<u>(648,909)</u>	<u>(593,266)</u>	<u>(583,906)</u>	<u>9,360</u>
Net change in fund balances*	(340,000)	(340,000)	(287,450)	52,550
Fund balances - beginning	<u>1,497,834</u>	<u>1,497,834</u>	<u>1,497,834</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,157,834</u>	<u>\$ 1,157,834</u>	<u>\$ 1,210,384</u>	<u>\$ 52,550</u>

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

The note to the required supplementary information is an integral part of this schedule.

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, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
REVENUES				
Real property taxes	\$ 781,710	\$ 781,710	\$ 781,711	\$ 1
Departmental income	8,253	8,253	29,894	21,641
Use of money and property	-	-	3,079	3,079
Miscellaneous	-	-	2,206	2,206
Total revenues	<u>789,963</u>	<u>789,963</u>	<u>816,890</u>	<u>26,927</u>
EXPENDITURES				
Current:				
Home and community services	1,312,642	1,310,085	714,279	595,806
Employee benefits	<u>100,395</u>	<u>100,395</u>	69,119	31,276
Total expenditures	<u>1,413,037</u>	<u>1,410,480</u>	<u>783,398</u>	<u>627,082</u>
Excess (deficiency) of revenues over expenditures	<u>(623,074)</u>	<u>(620,517)</u>	<u>33,492</u>	<u>654,009</u>
OTHER FINANCING USES				
Transfers out	<u>(132,521)</u>	<u>(132,521)</u>	<u>(132,521)</u>	-
Total other financing uses	<u>(132,521)</u>	<u>(132,521)</u>	<u>(132,521)</u>	-
Net change in fund balances*	(755,595)	(753,038)	(99,029)	654,009
Fund balances - beginning	<u>3,355,488</u>	<u>3,355,488</u>	<u>3,355,488</u>	-
Fund balances - ending	<u>\$ 2,599,893</u>	<u>\$ 2,602,450</u>	<u>\$ 3,256,459</u>	<u>\$ 654,009</u>

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

The note to the required supplementary information is an integral part of this schedule

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, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
REVENUES				
Real property taxes	\$ 1,004,255	\$ 1,004,255	\$ 998,046	\$ (6,209)
Departmental income	100	100	11,889	11,789
Use of money and property	-	-	1,612	1,612
Miscellaneous	-	-	8,379	8,379
Interfund revenues	-	-	6,209	6,209
Total revenues	<u>1,004,355</u>	<u>1,004,355</u>	<u>1,026,135</u>	<u>21,780</u>
EXPENDITURES				
Current:				
Home and community services	555,019	539,354	458,134	81,220
Employee benefits	89,305	89,305	61,484	27,821
Debt service:				
Interest	-	13,122	5,684	7,438
Total expenditures	<u>644,324</u>	<u>641,781</u>	<u>525,302</u>	<u>116,479</u>
Excess of revenues over expenditures	<u>360,031</u>	<u>362,574</u>	<u>500,833</u>	<u>138,259</u>
OTHER FINANCING USES				
Transfers out	<u>(561,261)</u>	<u>(561,261)</u>	<u>(561,261)</u>	<u>-</u>
Total other financing uses	<u>(561,261)</u>	<u>(561,261)</u>	<u>(561,261)</u>	<u>-</u>
Net change in fund balances*	(201,230)	(198,687)	(60,428)	138,259
Fund balances - beginning	<u>1,760,028</u>	<u>1,760,028</u>	<u>1,760,028</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,558,798</u>	<u>\$ 1,561,341</u>	<u>\$ 1,699,600</u>	<u>\$ 138,259</u>

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

The note to the required supplementary information is an integral part of this schedule.

TOWN OF ORCHARD PARK, NEW YORK
Schedule of Funding Progress—Other Postemployment Benefits Plan
Year Ended December 31, 2014

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability ("AAL") (b)	Unfunded AAL ("UAAL") (b-a)	Funded Ratio (a/b)	Estimated Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
December 31, 2014	\$ -	\$ 10,434,917	\$ 10,434,917	0.0%	\$ 8,600,767	121.3%
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%

TOWN OF ORCHARD PARK, NEW YORK
Note to the Required Supplementary Information
Year Ended December 31, 2014

1. BUDGETARY INFORMATION

Budgetary Basis of Accounting—Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds, except the Capital Project Fund and the Miscellaneous Special Revenue Fund. The Capital Projects Fund is appropriated on a project-length basis; appropriations are approved through Town Board resolution at the project's inception and lapse upon termination of the project. The Miscellaneous Special Revenue Fund does not have an appropriated budget since there are other means to control the use of these resources (e.g., grant awards).

The appropriated budget is prepared by fund, function, and department. Transfers of appropriations require approval of the Town Board. Any modifications to appropriations resulting from increases in revenue estimates or supplemental reserve appropriations require a majority vote by the Town Board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the departmental level.

Appropriations in all budgeted funds lapse at the end of the fiscal year even if they have related encumbrances.

Actual results of operations presented in accordance with GAAP and the Town's accounting policies do not recognize encumbrances and restricted fund balance as expenditures until the period in which the actual goods or services are received and a liability is incurred. Encumbrances are only reported on the balance sheet of the governmental funds included within restricted, committed or assigned fund balance. Significant encumbrances are disclosed in the notes to the financial statements.

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SUPPLEMENTARY INFORMATION

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, 2014

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Real property taxes	A1001	\$ 431,879	\$ -	\$ 431,879	\$ 432,086	\$ 207
Total real property taxes		<u>431,879</u>	<u>-</u>	<u>431,879</u>	<u>432,086</u>	<u>207</u>
Real property tax items:						
Other payments in lieu of taxes	A1081	127,542	-	127,542	118,334	(9,208)
Exempt property conversions	A1089	8,000	-	8,000	16,058	8,058
Interest and penalties on taxes	A1090	<u>90,000</u>	<u>-</u>	<u>90,000</u>	<u>108,462</u>	<u>18,462</u>
Total real property tax items		<u>225,542</u>	<u>-</u>	<u>225,542</u>	<u>242,854</u>	<u>17,312</u>
Non property tax items:						
Sales tax from Erie County	A1120	3,800,000	-	3,800,000	3,981,636	181,636
Franchises fees - cable TV	A1170	<u>270,000</u>	<u>-</u>	<u>270,000</u>	<u>303,581</u>	<u>33,581</u>
Total non property tax items		<u>4,070,000</u>	<u>-</u>	<u>4,070,000</u>	<u>4,285,217</u>	<u>215,217</u>
Departmental income:						
Tax Collector's fees	A1232	2,000	-	2,000	423	(1,577)
Town Clerk's fees	A1255	4,000	-	4,000	2,906	(1,094)
Park and recreation fees	A2001	392,000	-	392,000	518,282	126,282
Senior Center activity fees	A2036	15,000	-	15,000	18,546	3,546
Engineering fees	A2187	10,000	-	10,000	12,701	2,701
Tree planting fee	A2188	<u>4,000</u>	<u>-</u>	<u>4,000</u>	<u>10,950</u>	<u>6,950</u>
Total departmental income		<u>427,000</u>	<u>-</u>	<u>427,000</u>	<u>563,808</u>	<u>136,808</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	22,000	-	22,000	8,690	(13,310)
Interest and earnings - Cemetery	A2401.1	-	-	-	17	17
Interest and earnings - Risk	A2401.2	-	-	-	313	313
Rental of real property	A2410	30,000	-	30,000	-	(30,000)
Village maint/overhead	A2410.1	-	-	-	12,500	12,500
Verizon tower lease	A2410.2	-	-	-	17,323	17,323
Purchasing rebate earnings	A2451	-	-	-	20,840	20,840
Total use of money and property		52,000	-	52,000	59,683	7,683
Licenses and permits:						
Amusement arcade license	A2501	-	-	-	1,230	1,230
Bingo licenses	A2540	600	-	600	1,011	411
Dog licenses	A2544	32,000	-	32,000	34,277	2,277
Licenses - other	A2545	2,500	-	2,500	4,722	2,222
Total licenses and permits		35,100	-	35,100	41,240	6,140
Miscellaneous:						
Refunds of prior year expenses	A2701	10,000	-	10,000	37,106	27,106
Gift and donations (soccer club)	A2705.1	-	7,400	7,400	7,400	-
Gift and donations (recreation)	A2705.2	50,000	-	50,000	42,513	(7,487)

(continued)

(concluded)

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Premium on obligation	A2710	-	-	-	10,415	10,415
Other unclassified revenues	A2770	500	-	500	9,966	9,466
Historic book sale revenue	A2770.1	-	-	-	33	33
Abandon property - unclaimed funds	A2770.2	-	-	-	613	613
Total miscellaneous		<u>60,500</u>	<u>7,400</u>	<u>67,900</u>	<u>108,046</u>	<u>40,146</u>
State aid:						
Per capita - unrestricted	A3001	119,524	-	119,524	119,524	-
Mortgage tax	A3005	780,000	-	780,000	890,819	110,819
Programs for youths	A3820	8,000	-	8,000	18,006	10,006
Total state aid		<u>907,524</u>	<u>-</u>	<u>907,524</u>	<u>1,028,349</u>	<u>120,825</u>
Federal aid:						
Nutrition site fees	A4737	1,000	-	1,000	1,751	751
Total federal aid		<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>1,751</u>	<u>751</u>
TOTAL REVENUES		<u>6,210,545</u>	<u>7,400</u>	<u>6,217,945</u>	<u>6,763,434</u>	<u>545,489</u>
OTHER FINANCING SOURCES						
Transfers In:						
Transfers from Special Revenue Fund	A5031	-	24,000	24,000	24,000	-
Operating Transfers In Total		<u>-</u>	<u>24,000</u>	<u>24,000</u>	<u>24,000</u>	<u>-</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 6,210,545</u>	<u>\$ 31,400</u>	<u>\$ 6,241,945</u>	<u>\$ 6,787,434</u>	<u>\$ 545,489</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, 2014

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	157,798	1,806	159,604	151,731	7,873
Equipment						
Office equipment	A1220.200	2,000	-	2,000	-	2,000
Contractual expenses						
Grant writer expenses	A1220.403	25,000	-	25,000	4,800	20,200
Trails task force	A1220.417	400	-	400	300	100
Debt administration	A1220.465	<u>1,500</u>	<u>(911)</u>	<u>589</u>	<u>-</u>	<u>589</u>
Supervisor total		<u>257,459</u>	<u>895</u>	<u>258,354</u>	<u>227,592</u>	<u>30,762</u>
Independent auditing and accounting:						
Contractual expenses						
Accounting services	A1320.451	<u>36,500</u>	<u>-</u>	<u>36,500</u>	<u>36,500</u>	<u>-</u>
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	3,000	-	3,000	3,000	-
Contractual expenses						
Accounting services	A1340.451	36,500	911	37,411	37,411	-
Budget total		<u>39,500</u>	<u>911</u>	<u>40,411</u>	<u>40,411</u>	<u>-</u>
Assessor:						
Personal services						
Salary of assessor	A1355.100	65,618	-	65,618	65,467	151
Senior tax map technician	A1355.110	64,717	585	65,302	64,811	491
Real property app	A1355.111	45,000	(576)	44,424	43,779	645
Clerical personnel	A1355.137	35,202	891	36,093	36,093	-
Equipment						
Office equipment	A1355.200	2,000	-	2,000	475	1,525
Contractual expenses						
Mileage reimbursement	A1355.412	1,800	300	2,100	1,798	302
Travel	A1355.413	1,100	(300)	800	627	173
Training	A1355.414	2,360	-	2,360	1,265	1,095
Maintenance of equipment	A1355.446	150	-	150	-	150
Publishing	A1355.450	200	-	200	85	115
Board of assessment review	A1355.455	3,200	(900)	2,300	1,125	1,175
Assessor total		<u>221,347</u>	<u>-</u>	<u>221,347</u>	<u>215,525</u>	<u>5,822</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	(14,232)	43,470	43,470	-
Salary of records officer	A1410.110	5,345	(295)	5,050	5,050	-
Salary of deputy	A1410.111	45,339	3,127	48,466	48,466	-
Salary of deputy - tax	A1410.112	44,673	1,749	46,422	46,422	-
Salary of second deputy	A1410.137	39,079	1,103	40,182	40,182	-
Temp deputy town clerk	A1410.138	-	12,476	12,476.00	12,476	-
Part-time clerical	A1410.139	4,850	236	5,086	5,086	-
Part-time records management	A1410.141	500	(500)	-	-	-
Equipment						
Office equipment	A1410.200	300	(300)	-	-	-
Contractual expenses						
Other expense	A1410.419	750	23	773	773	-
Equipment repair	A1410.446	500	-	500	-	500
Publishing	A1410.450	4,300	(1,186)	3,114	1,222	1,892
Codification of ordinances	A1410.460	4,000	-	4,000	3,022	978
Town Clerk total		<u>207,338</u>	<u>2,201</u>	<u>209,539</u>	<u>206,169</u>	<u>3,370</u>
Law:						
Personal services						
Salary of town attorney	A1420.100	39,698	1	39,699	39,699	-
Salary of deputy town attorney	A1420.110	27,673	-	27,673	27,672	1

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Other expenses	A1420.419	1,500	(1,500)	-	-	-
Outside legal services	A1420.455	50,000	11,363	61,363	61,363	-
Outside appraisals	A1420.460	33,250	186	33,436	33,436	-
Law total		<u>152,121</u>	<u>10,050</u>	<u>162,171</u>	<u>162,170</u>	<u>1</u>
Engineer:						
Personal services						
Salary of engineer	A1440.100	99,231	-	99,231	99,176	55
Salary of assist engr and inspectors	A1440.111	498,545	-	498,545	347,425	151,120
Salary - clerical	A1440.137	36,914	-	36,914	36,884	30
Salary - part-time personnel	A1440.139	25,000	-	25,000	8,742	16,258
Equipment						
Engineering equipment	A1440.200	5,000	-	5,000	3,713	1,287
Contractual expenses						
Office supplies	A1440.400	3,200	300	3,500	3,446	54
Uniform allowance	A1440.407	1,200	-	1,200	436	764
Mileage reimbursement	A1440.412	300	(300)	-	-	-
Travel	A1440.413	2,450	-	2,450	2,269	181
Inspector training	A1440.414	3,090	-	3,090	3,037	53
Vehicle maintenance	A1440.445	2,500	-	2,500	375	2,125
Water quality consultants	A1440.448	12,000	-	12,000	8,243	3,757
Gasoline	A1440.475	3,650	-	3,650	3,069	581
Engineer total		<u>693,080</u>	<u>-</u>	<u>693,080</u>	<u>516,815</u>	<u>176,265</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Buildings:						
Personal services						
Part time personnel - senior center	A1620.143	5,500	16,669	22,169	21,933	236
Salary of maint. personnel	A1620.144	130,753	(33,337)	97,416	96,572	844
Maintenance overtime	A1620.145	10,000	(1,675)	8,325	4,030	4,295
Part time personnel - highway	A1620.146	1,000	-	1,000	-	1,000
Part time personnel - outside maint.	A1620.147	1,000	-	1,000	153	847
Part time personnel - recreation	A1620.148	6,000	-	6,000	3,500	2,500
Part time personnel - town hall	A1620.149	10,000	-	10,000	5,098	4,902
Contractual expenses						
Maintenance supplies	A1620.405	16,000	-	16,000	10,966	5,034
Other expenses	A1620.419	500	-	500	150	350
Jolls House utilities	A1620.426	5,000	-	5,000	2,923	2,077
Remodeling and renovations	A1620.445	15,500	-	15,500	11,949	3,551
Contracted repair and maint.	A1620.446	45,000	-	45,000	39,696	5,304
Gasoline	A1620.475	275	-	275	82	193
Buildings total		<u>246,528</u>	<u>(18,343)</u>	<u>228,185</u>	<u>197,052</u>	<u>31,133</u>
Central Printing and Mailing:						
Personal services						
Central clerical pool	A1670.139	15,000	-	15,000	5,418	9,582
Copier purchase	A1670.200	-	1,563	1,563	1,563	-
Contractual expenses						
Office supplies	A1670.400	21,575	(450)	21,125	15,924	5,201
Postage	A1670.411	35,000	-	35,000	34,141	859
Travel, conference and mileage	A1670.413	13,500	-	13,500	7,620	5,880
Central copy supplies	A1670.419	5,000	-	5,000	2,471	2,529

(continued)

Account Name	Account Code	Original	Transfers	Adjusted	Expenditures	Variance
		Budget		Budget		with
		Appropriation		Appropriation		Final Budget
Electric	A1670.421	90,000	6,126	96,126	96,126	-
Gas	A1670.422	32,000	(7,688)	24,312	19,729	4,583
Water - Village	A1670.423	1,700	-	1,700	1,480	220
Radio central maintenance	A1670.440	8,000	-	8,000	-	8,000
Central Printing and Mailing total		<u>221,775</u>	<u>(449)</u>	<u>221,326</u>	<u>184,472</u>	<u>36,854</u>
Information Technology Services:						
Personal services						
Comp. tech. & GIS admin. (75%)	A1680.130	57,750	-	57,750	57,748	2
Asst computer tech	A1680.131	45,000	-	45,000	-	45,000
Contractual expenses						
GIS supplies	A1680.401	4,000	-	4,000	3,097	903
Computer training	A1680.415	5,000	-	5,000	50	4,950
Telephone	A1680.420	38,000	4,186	42,186	42,186	-
Rental copy machines	A1680.439	28,500	(5,207)	23,293	20,768	2,525
Central computer - hardware	A1680.441	3,500	-	3,500	-	3,500
Central computer - software	A1680.442	42,000	-	42,000	36,332	5,668
Central computer - maintenance	A1680.443	5,000	-	5,000	1,053	3,947
Maintenance agreement	A1680.446	1,000	-	1,000	-	1,000
Website	A1680.447	-	1,021	1,021	1,021	-
Information Technology Services total		<u>229,750</u>	<u>-</u>	<u>229,750</u>	<u>162,255</u>	<u>67,495</u>
Special Items:						
Contractual expenses						
Municipal association dues	A1910.406	5,300	-	5,300	5,034	266
First aid expenses	A1910.408	1,500	846	2,346	2,346	-
Unallocated insurance	A1910.431	280,000	(78,308)	201,692	201,692	-
Taxes and assess. on Town property	A1910.462	13,000	-	13,000	12,025	975
Judgments and claims	A1910.464	1,000	-	1,000	-	1,000

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Erie County chargebacks	A1910.465	2,000	3,891	5,891	5,891	-
Contingent	A1910.480	100,000	(100,000)	-	-	-
Special Items total		402,800	(173,571)	229,229	226,988	2,241
Judgments and Claims (Risk Retention):						
Contractual expenses						
Judgments and claims	A1930.464	-	-	-	51,125	(51,125)
Judgments and Claims total:		-	-	-	51,125	(51,125)
General Government Support total		2,745,868	(178,306)	2,567,562	2,264,744	302,818
Traffic Control:						
Personal services						
Salary of laborers	A3310.144	19,669	-	19,669	18,390	1,279
Equipment						
Signs	A3310.215	8,000	-	8,000	7,619	381
Contractual expenses						
Electric	A3310.421	2,000	-	2,000	1,712	288
Signal maintenance	A3310.442	3,500	526	4,026	4,026	-
Repairs	A3310.443	8,000	(526)	7,474	7,008	466
Traffic Control total		41,169	-	41,169	38,755	2,414
Public Safety total		41,169	-	41,169	38,755	2,414
TRANSPORTATION						
Superintendent of Highways:						
Personal services						
Salary of superintendent	A5010.100	72,081	-	72,081	72,081	-
Salary - clerical	A5010.137	5,000	-	5,000	2,808	2,192
Equipment						
Tank and environmental expense	A5010.200	2,500	-	2,500	2,500	-

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Other equipment	A5010.210	1,000	-	1,000	1,000	-
Contractual expenses						
Association dues	A5010.406	1,000	-	1,000	669	331
Other expenses	A5010.419	500	509	1,009	1,009	-
Internet telephone charge	A5010.420	8,003	-	8,003	7,923	80
Radio repair	A5010.440	1,900	(509)	1,391	1,370	21
Superintendent of Highways total		91,984	-	91,984	89,360	2,624
Highway Garage:						
Equipment						
Salt barn	A5132.200	1,000	-	1,000	999	1
Contractual expenses						
Electric	A5132.421	6,000	371	6,371	6,371	-
Gas	A5132.422	22,000	(2,091)	19,909	13,452	6,457
Water	A5132.423	1,500	-	1,500	1,019	481
Building maintenance	A5132.445	10,000	1,720	11,720	11,720	-
Highway Garage total		40,500	-	40,500	33,561	6,939
Transportation total		132,484	-	132,484	122,921	9,563
 ECONOMIC ASSISTANCE AND OPPORTUNITY						
Veterans Service:						
Contractual expenses						
Room rental	A6510.410	300	-	300	300	-
Veterans Service total		300	-	300	300	-
Economic Assistance and Opportunity total		300	-	300	300	-

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
CULTURE AND RECREATION						
Recreation Administration:						
Personal services						
Salary of director	A7020.100	70,878	-	70,878	70,576	302
Salary of asst. director	A7020.111	49,832	750	50,582	50,582	-
Clerical - part-time	A7020.137	15,210	(3,688)	11,522	9,333	2,189
Salary - other recreation personnel	A7020.149	270,000	2,938	272,938	272,938	-
Equipment						
Office equipment	A7020.200	2,000	-	2,000	1,720	280
Playground equipment	A7020.201	4,000	2,000	6,000	5,958	42
Park improvements	A7020.251	-	22,235	22,235	22,235	-
Contractual expenses						
Arts and crafts supplies	A7020.402	3,500	-	3,500	2,233	1,267
Other expenses	A7020.419	2,000	-	2,000	1,780	220
Telephone	A7020.420	6,600	-	6,600	6,247	353
Electric	A7020.421	2,000	907	2,907	2,907	-
Gas	A7020.422	2,000	247	2,247	2,247	-
Field trips	A7020.428	18,500	7,358	25,858	25,858	-
Special events	A7020.433	27,000	-	27,000	24,864	2,136
Publishing	A7020.450	17,000	(9,403)	7,597	7,498	99
Training	A7020.459	2,500	56	2,556	2,556	-
Transportation	A7020.463	28,950	600	29,550	29,512	38
Building rentals	A7020.478	5,000	-	5,000	1,062	3,938
Supplies	A7020.480	19,000	-	19,000	18,196	804
Recreation review	A7020.486	480	-	480	-	480
Recreation Administration total		<u>546,450</u>	<u>24,000</u>	<u>570,450</u>	<u>558,302</u>	<u>12,148</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Parks and Playgrounds:						
Personal services						
Parks superintendent	A7110.100	11,900	-	11,900	11,900	-
Milestrip field maintenance	A7110.101	13,368	(2,805)	10,563	2,359	8,204
Milestrip field part time	A7110.102	5,000	2,805	7,805	7,805	-
Salary of laborers	A7110.144	293,262	-	293,262	261,832	31,430
Part-time help	A7110.149	50,000	14,631	64,631	59,928	4,703
Equipment						
Milestrip field equipment	A7110.200	8,500	(2,024)	6,476	6,476	-
Recreation equipment	A7110.215	40,000	(3,135)	36,865	36,865	-
Tennis court	A7110.217	5,000	-	5,000	5,000	-
Lake water quality management	A7110.238	9,000	-	9,000	8,769	231
Contractual expenses						
Milestrip field supplies	A7110.400	1,500	4,000	5,500	5,369	131
Supplies	A7110.402	23,515	6,067	29,582	29,582	-
Clothing	A7110.407	2,100	-	2,100	2,100	-
Other	A7110.419	500	-	500	476	24
Electric	A7110.421	14,000	7,298	21,298	21,298	-
Gas	A7110.422	4,500	-	4,500	4,362	138
Water - ECWA and Village	A7110.423	9,500	3,705	13,205	13,205	-
Portable bathrooms	A7110.425	7,000	-	7,000	6,814	186
Parks trail maintenance	A7110.443	4,500	-	4,500	4,500	-
Vehicle repair and maintenance	A7110.445	6,500	-	6,500	6,489	11
Small equipment repair	A7110.446	6,000	-	6,000	5,995	5
Fencing	A7110.447	1,500	-	1,500	1,366	134
Fertilizer	A7110.448	2,000	26	2,026	2,026	-
Channel cleaning - Yates Park	A7110.449	15,000	-	15,000	15,000	-

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Launching area repairs	A7110.450	200	-	200	199	1
Gasoline	A7110.475	16,538	1,089	17,627	17,627	-
Contracted mowing	A7110.477	19,000	(5,913)	13,087	13,087	-
Parks and Playgrounds total		<u>569,883</u>	<u>25,744</u>	<u>595,627</u>	<u>550,429</u>	<u>45,198</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	4,780	220
Orchestra and Cultural total		<u>9,000</u>	<u>-</u>	<u>9,000</u>	<u>8,780</u>	<u>220</u>
Youth Board:						
Personal services						
Director	A7310.100	16,677	-	16,677	16,677	-
Director of Youth	A7310.101	4,500	168	4,668	4,668	-
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	-	1,000
Youth court	A7310.401	1,000	(168)	832	107	725
Other expenses	A7310.419	1,000	-	1,000	60	940
Youth Board total		<u>32,677</u>	<u>-</u>	<u>32,677</u>	<u>30,012</u>	<u>2,665</u>
Historian:						
Personal services						
Salary of historian	A7510.100	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						
Other expenses	A7510.419	500	-	500	-	500
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>4,000</u>	<u>2,500</u>
Historic Preservation:						
Contractual expenses						
Part-time clerical	A7520.418	-	300	300	90	210
Other expenses	A7520.419	<u>1,500</u>	<u>(300)</u>	<u>1,200</u>	<u>-</u>	<u>1,200</u>
Historic Preservation total		<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>90</u>	<u>1,410</u>
Celebrations:						
Contractual expenses						
Patriotic observances	A7550.439	2,000	-	2,000	2,000	-
July 4th celebration	A7550.440	5,000	1,150	6,150	6,150	-
O.P. Chorale	A7550.441	500	-	500	-	500
Chamber Christmas lighting	A7550.443	<u>1,500</u>	<u>(700)</u>	<u>800</u>	<u>500</u>	<u>300</u>
Celebrations total		<u>9,000</u>	<u>450</u>	<u>9,450</u>	<u>8,650</u>	<u>800</u>
Senior Citizens Program:						
Personal services						
Salaries	A7610.100	54,541	-	54,541	54,541	-
Part-time staff	A7610.139	27,347	-	27,347	25,359	1,988
Part-time staff	A7610.149	3,069	-	3,069	2,239	830
Equipment						
Equipment	A7610.200	10,000	-	10,000	7,004	2,996
Contractual expenses						
Group expenses	A7610.400	17,000	712	17,712	17,712	-
Senior citizens van	A7610.401	15,000	-	15,000	14,765	235

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Meals on Wheels	A7610.408	3,000	-	3,000	3,000	-
Activity center supplies	A7610.409	4,000	-	4,000	1,482	2,518
Activity center operations	A7610.410	20,000	-	20,000	16,799	3,201
Other expenses	A7610.419	500	-	500	250	250
Telephone	A7610.420	7,675	-	7,675	6,224	1,451
Electric	A7610.421	8,000	213	8,213	8,213	-
Gas	A7610.422	6,000	(925)	5,075	3,442	1,633
Village water	A7610.423	350	-	350	280	70
Maintenance and Repairs	A.7610.445	6,000	-	6,000	3,468	2,532
Trophies and awards	A.7610.470	1,000	-	1,000	840	160
Senior Citizens Program total		<u>183,482</u>	<u>-</u>	<u>183,482</u>	<u>165,618</u>	<u>17,864</u>
Culture and Recreation total		<u>1,358,492</u>	<u>50,194</u>	<u>1,408,686</u>	<u>1,325,881</u>	<u>82,805</u>
HOME AND COMMUNITY SERVICES						
Brush & Weeds:						
Contractual expenses						
Contracted container hauling	A8160.410	<u>3,500</u>	<u>1,719</u>	<u>5,219</u>	<u>5,219</u>	<u>-</u>
Brush & Weeds Total		<u>3,500</u>	<u>1,719</u>	<u>5,219</u>	<u>5,219</u>	<u>-</u>
Drainage:						
Contractual expenses						
Townwide improvements	A8540.400	18,000	-	18,000	17,986	14
Drainage maintenance	A8540.448	12,000	-	12,000	12,000	-
WNY Coalition fee	A8540.449	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Drainage total		<u>31,500</u>	<u>-</u>	<u>31,500</u>	<u>29,986</u>	<u>1,514</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	4,372	628
Trees and supplies	A8560.419	15,000	-	15,000	3,786	11,214
Data collector and software	A8560.470	500	-	500	-	500
Tree and stump removal	A8560.471	10,000	-	10,000	9,820	180
Shade Trees And Beautification total		<u>50,391</u>	<u>-</u>	<u>50,391</u>	<u>37,061</u>	<u>13,330</u>
Conservation Board:						
Personal services						
Board members (7)	A8730.100	6,730	-	6,730	6,661	69
Alt board member	A8730.101	925	-	925	925	-
Clerk - part-time	A8730.139	640	-	640	640	-
Contractual expenses						
Publications	A8730.450	150	-	150	-	150
Conservation Board Total		<u>8,445</u>	<u>-</u>	<u>8,445</u>	<u>8,226</u>	<u>219</u>
Emergency Management:						
Equipment	A.8760.200	-	6,943	6,943	2,604	4,339
Supplies	A.8760.400	3,000	(2,962)	38	38	-
FEMA expenses	A.8760.401	-	2,858	2,858	2,858	-
Telephone	A.8760.420	-	420	420	330	90

(continued)

Account Name	Account Code	Original	Transfers	Adjusted	Expenditures	Variance
		Budget		Budget		with
		Appropriation		Appropriation		Final Budget
Contractual maintenance	A.8760.446	-	7,566	7,566	7,566	-
Emergency Management Total		3,000	14,825	17,825	13,396	4,429
Cemetery:						
Personal services						
Labor	A8810.149	-	-	-	520	(520)
Cemetery Total		-	-	-	520	(520)
Home and Community Services Total		96,836	16,544	113,380	94,408	18,972
Employee Benefits:						
State retirement	A9010.810	539,390	(24,710)	514,680	475,294	39,386
Social security	A9030.812	166,530	-	166,530	161,933	4,597
Workers' compensation	A9040.813	35,000	264,334	299,334	299,334	-
Life insurance	A9045.815	3,670	812	4,482	4,315	167
Hospital and medical insurance	A9060.814	682,932	(101,479)	581,453	538,173	43,280
Flex plan	A9065.814	45,300	670	45,970	40,430	5,540
Insurance Waivers	A9065.817	4,800	400	5,200	5,200	-
Unemployment insurance	A9070.816	10,000	411	10,411	411	10,000
Dental insurance	A9080.818	39,906	2,539	42,445	36,876	5,569
Medicare	A9090.817	39,010	(9)	39,001	37,871	1,130
Employee Benefits total		1,566,538	142,968	1,709,506	1,599,837	109,669
DEBT SERVICE:						
BAN interest	A.9730.700	28,750	-	28,750	9,114	19,636
Debt service total		28,750	-	28,750	9,114	19,636
TOTAL EXPENDITURES		5,970,437	31,400	6,001,837	5,455,960	545,877

(continued)

(concluded)

<u>Account Name</u>	<u>Account Code</u>	<u>Original Budget Appropriation</u>	<u>Transfers</u>	<u>Adjusted Budget Appropriation</u>	<u>Expenditures</u>	<u>Variance with Final Budget</u>
OTHER FINANCING USES						
Transfers Out:						
Transfer to Capital Projects - BAN	A.9730.600	245,000	-	245,000	240,000	5,000
Transfer to Capital Projects	A.9901.901	60,000	-	60,000	60,000	-
Transfer to Public Safety	A.9903.901	1,420,000	-	1,420,000	974,071	445,929
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>1,750,000</u>	<u>-</u>	<u>1,750,000</u>	<u>1,274,071</u>	<u>475,929</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES						
		<u>\$ 7,720,437</u>	<u>\$ 31,400</u>	<u>\$ 7,751,837</u>	<u>\$ 6,730,031</u>	<u>\$ 1,021,806</u>

TOWN OF ORCHARD PARK, NEW YORK
General Fund
Schedule of Changes in Unassigned Fund Balance
Year Ended December 31, 2014

	Total	Town - Outside Village	Unassigned
UNASSIGNED FUND BALANCE, JANUARY 1	\$ 5,104,866	\$ 3,851,491	\$ 1,253,375
2014 Budgetary Performance:			
Net change in fund balance per final budget	(1,509,892)	-	(1,509,892)
Revenues in excess of final budget	545,489	181,636	363,853
Expenditures below authorized appropriations	1,021,806	-	1,021,806
Net change from budgetary performance	57,403	181,636	(124,233)
Net Change in Nonspendable Balances:			
Increase in prepaid expenditures	(13,517)	-	(13,517)
Net Change in Restricted Balances:			
Decrease in restricted for cemetery	503	-	503
Increase in restricted for town historian	(36)	-	(36)
Increase in restricted for debt	(10,415)	-	(10,415)
Net Change in Committed Balances:			
Decrease in committed for insurance deductibles	25,812	-	25,812
Net Change in Assigned Balances:			
Decrease in assigned for subsequent year's expenditures	239,892	(25,000)	264,892
Increase in assigned for encumbrances	(8,195)	-	(8,195)
Net change from changes in reserves	234,044	(25,000)	259,044
 TOTAL UNASSIGNED FUND BALANCE, DECEMBER 31	 \$ 5,396,313	 \$ 4,008,127	 \$ 1,388,186

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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, 2014

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Real property taxes	PS1001	\$ 4,874,762	\$ -	\$ 4,874,762	\$ 4,874,762	\$ -
Total real property taxes		<u>4,874,762</u>	<u>-</u>	<u>4,874,762</u>	<u>4,874,762</u>	<u>-</u>
Departmental income:						
Avoidable alarm fees	PS1520.1	500	-	500	5,503	5,003
Police department fees	PS1520.2	2,000	-	2,000	1,974	(26)
Service event fees	PS1520.3	3,000	-	3,000	6,490	3,490
Redemption fees	PS1520.4	200	-	200	109	(91)
Drivers education fees	PS1520.6	4,000	-	4,000	-	(4,000)
Dog control late fees	PS1550.1	3,000	-	3,000	4,196	1,196
Dispatch fees	PS1589	50,000	-	50,000	73,564	23,564
School resource officer	PS2301	13,940	-	13,940	24,255	10,315
Total departmental income		<u>76,640</u>	<u>-</u>	<u>76,640</u>	<u>116,091</u>	<u>39,451</u>
Use of money and property:						
Interest and earnings	PS2401	-	-	-	1,105	1,105
Total use of money and property		<u>-</u>	<u>-</u>	<u>-</u>	<u>1,105</u>	<u>1,105</u>
Fines and forfeitures:						
Fines and forfeited bail	PS2610	242,000	-	242,000	311,779	69,779
Sale of equipment	PS2665	-	1,700	1,700	1,700	-
Insurance recoveries	PS2680	-	9,155	9,155	9,155	-
Total fines and forfeitures		<u>242,000</u>	<u>10,855</u>	<u>252,855</u>	<u>322,634</u>	<u>69,779</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	-	-	-	7,153	7,153
Gift and donations - DARE	PS2705	-	-	-	11,668	11,668
Other unclassified revenues	PS2770	-	-	-	15	15
Total miscellaneous		<u>-</u>	<u>-</u>	<u>-</u>	<u>18,836</u>	<u>18,836</u>
State aid:						
Contractual DWI aid	PS3090	20,000	-	20,000	32,909	12,909
Step grant	PS3391	-	-	-	6,280	6,280
Traffic safety grant	PS3392	8,250	-	8,250	-	(8,250)
Total state aid		<u>28,250</u>	<u>-</u>	<u>28,250</u>	<u>39,189</u>	<u>10,939</u>
Federal aid:						
Police armor/equipment	PS4389	-	-	-	3,681	3,681
Total federal aid		<u>-</u>	<u>-</u>	<u>-</u>	<u>3,681</u>	<u>3,681</u>
TOTAL REVENUES		<u>5,221,652</u>	<u>10,855</u>	<u>5,232,507</u>	<u>5,376,298</u>	<u>143,791</u>
OTHER FINANCING SOURCES						
Transfers In:						
Transfers from General Fund	PS5031	1,420,000	-	1,420,000	974,071	(445,929)
Operating Transfers In Total		<u>1,420,000</u>	<u>-</u>	<u>1,420,000</u>	<u>974,071</u>	<u>(445,929)</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 6,641,652</u>	<u>\$ 10,855</u>	<u>\$ 6,652,507</u>	<u>\$ 6,350,369</u>	<u>\$ (302,138)</u>

TOWN OF ORCHARD PARK, NEW YORK
Public Safety Fund
Schedule of Expenditures and Other Financing Uses—Budget and Actual
Year Ended December 31, 2014

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	\$ 70,700	\$ -	\$ 70,700	\$ 70,700	\$ -
Salaries - clerical	PS1110.137	85,210	186	85,396	85,396	-
Equipment						
Office equipment	PS1110.200	1,000	(786)	214	-	214
Contractual expenses						
Other expenses	PS1110.419	1,000	-	1,000	678	322
Law books	PS1110.420	1,000	(325)	675	310	365
Equipment maintenance	PS1110.445	1,100	(150)	950	950	-
Court reporter	PS1110.449	1,000	1,075	2,075	2,075	-
Town Justice Total		<u>161,010</u>	<u>-</u>	<u>161,010</u>	<u>160,109</u>	<u>901</u>
Police						
Contractual expenses						
First aid	PS1910.408	-	1,475	1,475	1,478	(3)
Police total:		<u>-</u>	<u>1,475</u>	<u>1,475</u>	<u>1,478</u>	<u>(3)</u>
General Government Support total		<u>161,010</u>	<u>1,475</u>	<u>162,485</u>	<u>161,587</u>	<u>898</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	9,783	11,783	11,783	-
Education total		2,000	9,783	11,783	11,783	-
PUBLIC SAFETY						
Police:						
Personal services						
Salary of police	PS3120.100	2,608,969	-	2,608,969	2,434,695	174,274
Personal services	PS3120.101	8,250	-	8,250	2,377	5,873
Traffic safety grant	PS3120.102	0	2,630	2,630	2,630	-
Police - court time	PS3120.103	19,950	4,862	24,812	24,812	-
Civilian dispatcher	PS3120.104	307,183	15,214	322,397	322,397	-
Police - stop DWI	PS3120.105	1,030	5,004	6,034	6,034	-
Police - buybacks and holidays	PS3120.106	162,544	-	162,544	143,973	18,571
Police - holiday stipend	PS3120.107	64,000	-	64,000	60,000	4,000
Police - salary for training	PS3120.109	52,450	-	52,450	22,812	29,638
Salary of bingo inspector	PS3120.110	1,667	-	1,667	1,667	-
Police overtime	PS3120.111	239,150	(77,419)	161,731	119,037	42,694
School resource officer	PS3120.112	13,940	25,651	39,591	39,591	-
Police - compensatory time	PS3120.113	80,000	77,419	157,419	157,419	-
Police matron	PS3120.114	1,500	-	1,500	38	1,462
Police - dispatcher training	PS3120.115	13,500	-	13,500	-	13,500
Police - dispatcher overtime	PS3120.115	11,200	(2,487)	8,713	5,709	3,004
Metal detector	PS3120.135	25,000	(24,919)	81	81	-
Salary of clerical personnel	PS3120.137	74,697	(945)	73,752	73,752	-
Police retirement costing	PS3120.199	50,000	(26,486)	23,514	23,514	-

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Equipment						
Patrol cars	PS3120.215	125,521	15,098	140,619	111,843	28,776
DWI equipment	PS3120.217	-	5,598	5,598	5,598	-
Other equipment	PS3120.225	16,000	14,813	30,813	22,093	8,720
Contractual expenses						
Police Supplies	PS3120.401	19,600	173	19,773	19,715	58
Uniform allowance	PS3120.407	34,256	3,116	37,372	26,350	11,022
Ammunition - range fees	PS3120.409	13,800	8,507	22,307	21,193	1,114
Mileage reimbursement	PS3120.412	500	1,128	1,628	1,628	-
Travel and conference	PS3120.413	1,000	-	1,000	897	103
Training aids	PS3120.414	9,450	129	9,579	9,579	-
Community policing	PS3120.417	1,500	(173)	1,327	-	1,327
Other expenses	PS3120.418	1,000	-	1,000	898	102
Union contract travel	PS3120.419	2,400	(1,100)	1,300	417	883
Technology fees	PS3120.440	15,140	-	15,140	6,114	9,026
Equipment repairs	PS3120.443	30,000	-	30,000	25,118	4,882
Driver education program	PS3120.446	15,000	-	15,000	12,395	2,605
Small equipment repairs	PS3120.449	10,000	-	10,000	6,430	3,570
Insurance deductible	PS3120.451	3,000	-	3,000	-	3,000
Gasoline	PS3120.475	80,000	-	80,000	73,726	6,274
Police total		<u>4,113,197</u>	<u>45,813</u>	<u>4,159,010</u>	<u>3,784,532</u>	<u>374,478</u>
Control of Animals:						
Personal services						
Salary of dog control officer	PS3510.100	30,000	1,415	31,415	31,415	-
Salary of assist. dog control officer	PS3510.111	25,320	(20,080)	5,240	5,240	-
Contractual expenses						
Travel	PS3510.413	250	(250)	-	-	-
Training	PS3510.414	200	(200)	-	-	-

(continued)

Account Name	Account Code	Original Budget	Transfers	Adjusted Budget	Expenditures	Variance with
		Appropriation		Appropriation		Final Budget
Other expenses	PS3510.419	750	67	817	817	-
Nuisance animal control	PS3510.420	1,750	(870)	880	880	-
Electric	PS3510.421	1,700	(149)	1,551	1,551	-
Gas	PS3510.422	3,600	(1,014)	2,586	2,586	-
Vehicle maintainence	PS3510.445	600	(600)	-	-	-
Animal hospital care	PS3510.446	500	(424)	76	73	3
Building maintainence	PS3510.448	500	120	620	620	-
Gasoline	PS3510.475	3,000	(2,362)	638	638	-
Uniforms	PS3510.480	500	(40)	460	460	-
Control of Animals total		<u>68,670</u>	<u>(24,387)</u>	<u>44,283</u>	<u>44,280</u>	<u>3</u>
Public Safety total		<u>4,181,867</u>	<u>21,426</u>	<u>4,203,293</u>	<u>3,828,812</u>	<u>374,481</u>
Employee Benefits:						
State retirement	PS9010.810	113,430	(24,924)	88,506	88,506	-
Police retirement	PS9015.811	884,000	8,990	892,990	892,990	-
Social security	PS9030.812	208,260	31,950	240,210	215,756	24,454
Workers' compensation	PS9040.813	82,000	32,390	114,390	114,390	-
Life insurance	PS9045.815	4,150	1,555	5,705	5,705	-
Hospital and medical insurance	PS9060.814	811,180	(86,258)	724,922	611,455	113,467
Flex plan	PS9065.814	41,580	7,065	48,645	48,645	-
Insurance Waivers	PS9065.817	14,400	(5,800)	8,600	8,600	-
Unemployment insurance	PS9070.816	-	840	840	840	-
Dental insurance	PS9080.818	36,580	5,870	42,450	42,450	-
Medicare	PS9090.817	57,450	52,553	110,003	52,553	57,450
Employee Benefits total		<u>2,253,030</u>	<u>24,231</u>	<u>2,277,261</u>	<u>2,081,890</u>	<u>195,371</u>
TOTAL EXPENDITURES		<u>6,597,907</u>	<u>56,915</u>	<u>6,654,822</u>	<u>6,084,072</u>	<u>570,750</u>

(continued)

(concluded)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
OTHER FINANCING USES						
Transfers out:						
Vehicle reserve	PS9901.901	22,855	-	22,855	-	22,855
Equipment and uniform reserve	PS9901.902	<u>20,890</u>	<u>-</u>	<u>20,890</u>	<u>-</u>	<u>20,890</u>
Operating transfers out total		<u>43,745</u>	<u>-</u>	<u>43,745</u>	<u>-</u>	<u>43,745</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 6,641,652</u>	<u>\$ 56,915</u>	<u>\$ 6,698,567</u>	<u>\$ 6,084,072</u>	<u>\$ 614,495</u>

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TOWN OF ORCHARD PARK, NEW YORK
Highway Fund
Schedule of Revenues—Budget and Actual
Year Ended December 31, 2014

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
REVENUES:						
Real property taxes	DA1001	\$ 3,720,726	\$ -	\$ 3,720,726	\$ 3,720,726	\$ -
Intergovernmental charges:						
Services for other governments	DA2300	99,402	-	99,402	84,569	(14,833)
Use of money and property:						
Interest earnings	DA2401	4,000	-	4,000	1,299	(2,701)
Miscellaneous:						
Sale of Culvert Pipe	DA2655	-	-	-	6,250	6,250
Sale of equipment	DA2665	-	-	-	1,143	1,143
Refund of prior year expenditures	DA2701	-	-	-	8,408	8,408
Other unclassified revenue	DA2770	5,000	-	5,000	25,124	20,124
Miscellaneous total		5,000	-	5,000	40,925	35,925
State aid:						
C.H.I.P.S. Program	DA3501	150,084	21,593	171,677	171,677	-
State aid total		150,084	21,593	171,677	171,677	-
TOTAL REVENUES		\$ 3,979,212	\$ 21,593	\$ 4,000,805	\$ 4,019,196	\$ 18,391

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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, 2014

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	\$ (1,322)	\$ 1,478	\$ 1,478	\$ -
First aid expenses	DA.1910.408	2,000	1,094	3,094	3,094	-
Safety training	DA.1910.409	500	(465)	35	35	-
Unallocated insurance	DA.1910.431	50,000	(13,983)	36,017	36,017	-
Erie County chargebacks	DA.1910.465	100	(27)	73	73	-
General Government Support total		<u>55,400</u>	<u>(14,703)</u>	<u>40,697</u>	<u>40,697</u>	<u>-</u>
TRANSPORTATION:						
General repairs:						
Personal services						
Salary - laborers	DA.5110.144	908,272	183,315	1,091,587	1,091,587	-
Salary - Assistant Superintendent	DA.5110.145	8,000	184	8,184	8,184	-
Salary - part-time labor	DA.5110.149	30,900	(30,004)	896	896	-
Contractual expenses						
Clothing allowance	DA.5110.407	12,500	3,747	16,247	16,247	-
Fuel, oil, anti-freeze	DA.5110.416	112,000	(16,690)	95,310	95,310	-
Telephone	DA.5110.420	8,600	(7,315)	1,285	1,285	-
Equipment rental	DA.5110.440	30,000	(26,050)	3,950	3,950	-
Erie County chargebacks	DA.5110.464	74	(74)	-	-	-
Stone and gravel and road oil	DA.5110.472	351,230	556	351,786	351,786	-

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Ready mix, manhole covers	DA.5110.473	15,000	(24)	14,976	14,976	-
Culvert pipe	DA.5110.474	<u>15,000</u>	<u>1,331</u>	<u>16,331</u>	<u>16,331</u>	<u>-</u>
General repairs total		<u>1,491,576</u>	<u>108,976</u>	<u>1,600,552</u>	<u>1,600,552</u>	<u>-</u>
Improvement program:						
Capital outlay						
Permanent improvements	DA.5112.200	<u>150,084</u>	<u>23,368</u>	<u>173,452</u>	<u>173,452</u>	<u>-</u>
Improvement program total		<u>150,084</u>	<u>23,368</u>	<u>173,452</u>	<u>173,452</u>	<u>-</u>
Bridges:						
Personal services						
Laborers - part-time	DA.5120.149	<u>7,000</u>	<u>(7,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bridges total		<u>7,000</u>	<u>(7,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Machinery:						
Personal services						
Salary - laborers	DA.5130.144	138,566	(23,653)	114,913	114,913	-
Equipment						
Highway equipment	DA.5130.200	100,000	64,228	164,228	164,228	-
Contractual expenses						
Tool and clothing allowance	DA.5130.407	2,100	-	2,100	2,100	-
Other expenses	DA.5130.419	<u>95,000</u>	<u>17,348</u>	<u>112,348</u>	<u>112,348</u>	<u>-</u>
Machinery total		<u>335,666</u>	<u>57,923</u>	<u>393,589</u>	<u>393,589</u>	<u>-</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Miscellaneous:						
Personal services						
Salary - laborers	DA.5140.144	137,041	(47,882)	89,159	89,159	-
Contractual expenses						
Supplies	DA.5140.402	2,500	153	2,653	2,653	-
Fuel, oil and anti-freeze	DA.5140.416	48,000	(9,515)	38,485	38,485	-
Other expenses	DA.5140.419	3,000	-	3,000	2,993	7
Animal remains removal	DA.5140.420	<u>2,800</u>	<u>-</u>	<u>2,800</u>	<u>1,520</u>	<u>1,280</u>
Miscellaneous total		<u>193,341</u>	<u>(57,244)</u>	<u>136,097</u>	<u>134,810</u>	<u>1,287</u>
Snow Removal:						
Personal services						
Salary - laborers	DA.5142.144	392,966	(157,640)	235,326	235,326	-
Contractual expenses						
Supplies	DA.5142.402	170,000	52,849	222,849	222,849	-
Other expenses	DA.5142.419	<u>2,500</u>	<u>1,912</u>	<u>4,412</u>	<u>4,412</u>	<u>-</u>
Snow Removal total		<u>565,466</u>	<u>(102,879)</u>	<u>462,587</u>	<u>462,587</u>	<u>-</u>
Transportation total		<u>2,743,133</u>	<u>23,144</u>	<u>2,766,277</u>	<u>2,764,990</u>	<u>1,287</u>
EMPLOYEE BENEFITS:						
State retirement	DA.9010.810	188,000	167,767	355,767	355,767	-
Social security	DA.9030.812	103,380	(5,929)	97,451	97,451	-
Workers' compensation	DA.9040.813	80,000	(27,298)	52,702	52,702	-
Life insurance	DA.9045.815	1,180	229	1,409	1,409	-
Hospital and medical insurance	DA.9060.814	380,000	(61,976)	318,024	318,024	-

(continued)

(concluded)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Flex plan	DA.9065.814	26,520	895	27,415	27,415	-
Unemployment insurance	DA.9070.816	-	1,311	1,311	1,311	-
Dental insurance	DA.9080.818	26,210	(3,041)	23,169	23,169	-
Medicare	DA.9090.817	24,180	(1,388)	22,792	22,792	-
Employee benefits total		<u>829,470</u>	<u>70,570</u>	<u>900,040</u>	<u>900,040</u>	<u>-</u>
DEBT SERVICE:						
BAN interest	DA.9730.700	<u>42,300</u>	<u>(1,775)</u>	<u>40,525</u>	<u>17,013</u>	<u>23,512</u>
Debt service total		<u>42,300</u>	<u>(1,775)</u>	<u>40,525</u>	<u>17,013</u>	<u>23,512</u>
Total expenditures		<u>3,670,303</u>	<u>77,236</u>	<u>3,747,539</u>	<u>3,722,740</u>	<u>24,799</u>
OTHER FINANCING USES:						
Operating transfer out:						
Transfer to capital projects - BAN	DA.9730.600	280,000	(55,643)	224,357	215,000	9,357
Transfer to Debt Service - Baker Bridge	DA.9901.901	45,007	-	45,007	45,006	1
Transfer to Debt Service - Baker Road	DA.9901.902	237,701	-	237,701	237,700	1
Transfer to Debt Service - South Lane	DA.9901.903	76,201	-	76,201	76,200	1
Transfer to equipment reserve	DA.9950.900	10,000	-	10,000	10,000	-
Total transfers		<u>648,909</u>	<u>(55,643)</u>	<u>593,266</u>	<u>583,906</u>	<u>9,360</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 4,319,212</u>	<u>\$ 21,593</u>	<u>\$ 4,340,805</u>	<u>\$ 4,306,646</u>	<u>\$ 34,159</u>

TOWN OF ORCHARD PARK, NEW YORK
Sewer Districts Fund
Combining Balance Sheet—By District
December 31, 2014

	Assets		Liabilities		Fund Balances		Total Liabilities and Fund Balances (Deficit)	
	Cash (overdraft)	Total Assets	Accounts Payable	Total Liabilities	Assigned			
					Subs. Year's Expenditures	Sewer Districts		
Sewer Districts								
# 2	\$ 44,624	\$ 44,624	\$ -	\$ -	\$ 5,500	\$ 39,124	\$ 44,624	\$ 44,624
# 3	123,570	123,570	-	-	21,000	102,570	123,570	123,570
# 4	4,525	4,525	-	-	2,000	2,525	4,525	4,525
# 5	51,625	51,625	-	-	1,700	49,925	51,625	51,625
# 6	7,853	7,853	-	-	1,000	6,853	7,853	7,853
# 7	5,596	5,596	-	-	2,000	3,596	5,596	5,596
# 8	64,325	64,325	-	-	8,500	55,825	64,325	64,325
# 9	4,752	4,752	-	-	400	4,352	4,752	4,752
# 10	12,687	12,687	-	-	1,300	11,387	12,687	12,687
# 11	33,588	33,588	-	-	3,500	30,088	33,588	33,588
# 11 Ext. 1	16,582	16,582	-	-	2,800	13,782	16,582	16,582
# 12	26,565	26,565	-	-	2,300	24,265	26,565	26,565
# 13	92,296	92,296	-	-	2,110	90,186	92,296	92,296
# 13 Ext. 1	7,537	7,537	-	-	185	7,352	7,537	7,537
# 13 Ext. 2	6,756	6,756	-	-	200	6,556	6,756	6,756
# 13 Ext. 3	(464)	(464)	-	-	(200)	(264)	(464)	(464)
# 14	12,392	12,392	3,492	3,492	1,800	7,100	8,900	12,392
# 15	53,080	53,080	-	-	1,900	51,180	53,080	53,080
# 16	13,089	13,089	19,002	19,002	1,600	(7,513)	(5,913)	13,089
# 17	38,241	38,241	6,954	6,954	750	30,537	31,287	38,241
# 18	2,523,056	2,523,056	18,850	18,850	670,000	1,834,206	2,504,206	2,523,056
# 19	91,110	91,110	-	-	8,000	83,110	91,110	91,110
#20	71,372	71,372	-	-	6,000	65,372	71,372	71,372
Total	<u>\$ 3,304,757</u>	<u>\$ 3,304,757</u>	<u>\$ 48,298</u>	<u>\$ 48,298</u>	<u>\$ 744,345</u>	<u>\$ 2,512,114</u>	<u>\$ 3,256,459</u>	<u>\$ 3,304,757</u>

TOWN OF ORCHARD PARK, NEW YORK
Sewer Districts Fund
Schedule of Revenues—Budget and Actual—By District
Year Ended December 31, 2014

Sewer Districts	Revenues						Total Revenues	Variance with Final Budget
	Adjusted Estimated Revenues	Real Property Taxes	Service and Other Fees	Interest Earnings	Miscell- aneous			
# 2	\$ 18,507	\$ 18,507	\$ -	\$ 44	\$ 31	\$ 18,582	\$ 75	
# 3	29,786	29,787	-	113	81	29,981	195	
# 4	10,761	10,761	-	5	4	10,770	9	
# 5	1,581	1,581	-	48	34	1,663	82	
# 6	4,249	4,249	-	8	5	4,262	13	
# 7	12,030	12,030	-	7	4	12,041	11	
# 8	87,228	87,228	-	61	44	87,333	105	
# 9	18,833	18,833	-	3	3	18,839	6	
# 10	6,036	6,036	-	12	9	6,057	21	
# 11	23,106	23,106	-	33	24	23,163	57	
# 11 Ext. 1	103,162	103,162	-	16	11	103,189	27	
# 12	19,914	19,914	-	26	18	19,958	44	
# 13	61	61	-	87	61	209	148	
# 13 Ext. 1	10	10	-	7	5	22	12	
# 13 Ext. 2	2,034	2,034	-	6	4	2,044	10	
# 13 Ext. 3	13,219	13,219	250	-	-	13,469	250	
# 14	2,855	2,855	-	10	7	2,872	17	
# 15	1,809	1,809	-	49	35	1,893	84	
# 16	13,915	13,915	-	-	-	13,915	-	
# 17	9,907	9,907	-	26	19	9,952	45	
# 18	360,912	352,659	29,644	2,374	1,704	386,381	25,469	
# 19	8,443	8,443	-	81	58	8,582	139	
#20	41,605	41,605	-	63	45	41,713	108	
Total	\$ 789,963	\$ 781,711	\$ 29,894	\$ 3,079	\$ 2,206	\$ 816,890	\$ 26,927	

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, 2014

	Adjusted Budget	Expenditures and Other Financing Uses					Total Expenditures and Other Fin. Uses	Variance with Final Budget
		Personal Services	Equipment	Contractual Expenses	Employee Benefits	Transfers Out		
Sewer Districts								
# 2	\$ 24,002	\$ 514	\$ 6	\$ 20,523	\$ 141	\$ 270	\$ 21,454	\$ 2,548
# 3	50,777.00	911	11	28,350	250	479	30,001	20,776
# 4	12,755.00	643	8	10,635	177	338	11,801	954
# 5	3,277.00	461	6	1,425	127	243	2,262	1,015
# 6	5,248.00	147	2	4,327	40	78	4,594	654
# 7	14,024.00	577	7	12,076	158	303	13,121	903
# 8	95,696.00	3,177	38	83,593	872	1,671	89,351	6,345
# 9	19,226.00	627	8	16,923	173	331	18,062	1,164
# 10	7,333	222	3	5,996	61	117	6,399	934
# 11	26,596	950	11	23,719	261	500	25,441	1,155
# 11 Ext. 1	105,913	4,827	58	95,265	1,324	2,539	104,013	1,900
# 12	22,503	1,027	12	19,454	282	541	21,316	1,187
# 13	2,204	668	8	72	184	352	1,284	920
# 13 Ext. 1	194	48	1	5	13	26	93	101
# 13 Ext. 2	2,293	99	1	1,720	27	52	1,899	394
# 13 Ext. 3	13,011	800	10	11,516	220	421	12,967	44
# 14	4,650	492	6	3,545	135	259	4,437	213
# 15	3,704	425	5	1,721	117	224	2,492	1,212
# 16	15,508	702	8	19,075	193	370	20,348	(4,840)
# 17	10,306	77	1	6,962	21	40	7,101	3,205
# 18	1,038,591	228,596	2,731	57,899	62,733	120,281	472,240	566,351
# 19	16,612	3,134	37	336	860	1,649	6,016	10,596
#20	48,578	2,731	33	34,276	750	1,437	39,227	9,351
Total	<u>\$ 1,543,001</u>	<u>\$ 251,855</u>	<u>\$ 3,011</u>	<u>\$ 459,413</u>	<u>\$ 69,119</u>	<u>\$ 132,521</u>	<u>\$ 915,919</u>	<u>\$ 627,082</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, 2014

Sewer Districts	Fund	Add:	Less:	Fund
	Balances (Deficit) 1-1-14	Revenues and Other Financing Sources	Expenditures and Other Financing Uses	Balances (Deficit) 12-31-14
# 2	\$ 47,496	\$ 18,582	\$ 21,454	\$ 44,624
# 3	123,590	29,981	30,001	123,570
# 4	5,556	10,770	11,801	4,525
# 5	52,224	1,663	2,262	51,625
# 6	8,185	4,262	4,594	7,853
# 7	6,676	12,041	13,121	5,596
# 8	66,343	87,333	89,351	64,325
# 9	3,975	18,839	18,062	4,752
# 10	13,029	6,057	6,399	12,687
# 11	35,866	23,163	25,441	33,588
# 11 Ext. 1	17,406	103,189	104,013	16,582
# 12	27,923	19,958	21,316	26,565
# 13	93,371	209	1,284	92,296
# 13 Ext. 1	7,608	22	93	7,537
# 13 Ext. 2	6,611	2,044	1,899	6,756
# 13 Ext. 3	(966)	13,469	12,967	(464)
# 14	10,465	2,872	4,437	8,900
# 15	53,679	1,893	2,492	53,080
# 16	520	13,915	20,348	(5,913)
# 17	28,436	9,952	7,101	31,287
# 18	2,590,065	386,381	472,240	2,504,206
# 19	88,544	8,582	6,016	91,110
# 20	68,886	41,713	39,227	71,372
Total	\$ 3,355,488	\$ 816,890	\$ 915,919	\$ 3,256,459

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Combining Balance Sheet—By District
December 31, 2014

Water Districts	Assets				Liabilities		
	Cash (overdraft)	Accounts Receivable	Prepaid Items	Total Assets	Accounts Payable	Accrued Liabilities	Total Liabilities
# 1	\$ 58,476	\$ -	\$ -	\$ 58,476	\$ 348	\$ -	\$ 348
# 2	6,639	-	-	6,639	134	-	134
# 3	9,752	-	-	9,752	241	-	241
# 3 Ext. 1	2,688	-	-	2,688	13	-	13
# 3 Ext. 2	663	-	-	663	13	-	13
# 3 Ext. 3	1,950	-	-	1,950	13	-	13
# 4	144,401	-	-	144,401	1,246	-	1,246
# 4 Ext. 1	115,344	-	-	115,344	-	-	-
# 6	64,298	-	-	64,298	884	-	884
# 6 Ext. 1	410	-	-	410	-	-	-
# 6 Ext. 2	5,318	-	-	5,318	13	-	13
# 6 Ext. 3	8,564	-	-	8,564	80	-	80
# 6 Ext. 4	33,219	-	-	33,219	40	-	40
# 6 Ext. 5	37,415	-	-	37,415	94	-	94
# 6 Ext. 6	426	-	-	426	-	-	-
# 7	628	-	-	628	13	-	13
# 8	314,647	-	-	314,647	961	-	961
# 8 Ext. 1	12,825	-	-	12,825	27	-	27
# 8 Ext. 2	55,337	-	-	55,337	137	-	137
# 8 Ext. 3	13,756	-	-	13,756	-	-	-
# 8 Ext. 4	(64)	-	-	(64)	-	-	-
# 9	136,219	-	-	136,219	255	-	255
# 9 Ext. 1	13,529	-	-	13,529	27	-	27
# 9 Ext. 2	62,222	-	-	62,222	121	-	121
# 9 Ext. 3	5,315	-	-	5,315	-	-	-
# 9 Ext. 4	7,069	-	-	7,069	134	-	134
# 10	9,817	-	-	9,817	295	-	295
# 11	23,263	-	-	23,263	121	-	121
# 12	9,930	-	-	9,930	121	-	121
# 13	5,628	-	-	5,628	107	-	107
# 13 Ext. 1	7,876	-	-	7,876	308	-	308
# 14	5,351	-	-	5,351	67	-	67
# 15	133,143	-	-	133,143	4,636	-	4,636
# 17	284,012	3,272	9,505	296,789	7,603	6,232	13,835
# 17 Ext. 1	6,799	-	-	6,799	96	-	96
# 17 Ext. 2	26,071	-	-	26,071	316	-	316
#17 Ext. 3	1,820	-	-	1,820	69	-	69
# 18	5,540	-	-	5,540	27	-	27
# 19	20,753	-	-	20,753	362	-	362
# 19 Ext. 1	4,939	-	-	4,939	-	-	-
# 20	31,906	-	-	31,906	27	-	27
# 21	24,123	-	-	24,123	13	-	13
Total	<u>\$ 1,712,017</u>	<u>\$ 3,272</u>	<u>\$ 9,505</u>	<u>\$ 1,724,794</u>	<u>\$ 18,962</u>	<u>\$ 6,232</u>	<u>\$ 25,194</u>

(continued)

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Combining Balance Sheet—By District
December 31, 2014

Water Districts	Fund Balances					(concluded)
	Nonspendable	Restricted	Assigned		Total Fund	Total
			Subs. Year's Expenditures	Water Districts		Liabilities and Fund Balances (Deficit)
	Prepaid Expenses	Debt Service			Balances (Deficit)	(Deficit)
# 1	\$ -	143	\$ 2,500	\$ 55,485	\$ 58,128	\$ 58,476
# 2	-	70	400	6,035	6,505	6,639
# 3	-	50	800	8,661	9,511	9,752
# 3 Ext. 1	-	11	200	2,464	2,675	2,688
# 3 Ext. 2	-	2	45	603	650	663
# 3 Ext. 3	-	4	150	1,783	1,937	1,950
# 4	-	343	13,000	129,812	143,155	144,401
# 4 Ext. 1	-	175	12,600	102,569	115,344	115,344
# 6	-	255	14,500	48,659	63,414	64,298
# 6 Ext. 1	-	-	-	410	410	410
# 6 Ext. 2	-	3	550	4,752	5,305	5,318
# 6 Ext. 3	-	26	3,450	5,008	8,484	8,564
# 6 Ext. 4	-	24	2,850	30,305	33,179	33,219
# 6 Ext. 5	-	19	2,700	34,602	37,321	37,415
# 6 Ext. 6	-	-	-	426	426	426
# 7	-	13	480	122	615	628
# 8	-	382	15,000	298,304	313,686	314,647
# 8 Ext. 1	-	15	600	12,183	12,798	12,825
# 8 Ext. 2	-	50	5,300	49,850	55,200	55,337
# 8 Ext. 3	-	3	510	13,243	13,756	13,756
# 8 Ext. 4	-	-	-	(64)	(64)	(64)
# 9	-	116	12,200	123,648	135,964	136,219
# 9 Ext. 1	-	23	1,650	11,829	13,502	13,529
# 9 Ext. 2	-	54	4,600	57,447	62,101	62,222
# 9 Ext. 3	-	3	540	4,772	5,315	5,315
# 9 Ext. 4	-	95	1,700	5,140	6,935	7,069
# 10	-	96	2,600	6,826	9,522	9,817
# 11	-	42	2,900	20,200	23,142	23,263
# 12	-	26	3,300	6,483	9,809	9,930
# 13	-	37	750	4,734	5,521	5,628
# 13 Ext. 1	-	135	1,000	6,433	7,568	7,876
# 14	-	21	600	4,663	5,284	5,351
# 15	-	1,898	24,000	102,609	128,507	133,143
# 17	9,505	2,628	60,000	210,821	282,954	296,789
# 17 Ext. 1	-	63	750	5,890	6,703	6,799
# 17 Ext. 2	-	104	3,500	22,151	25,755	26,071
#17 Ext. 3	-	6	-	1,745	1,751	1,820
# 18	-	17	2,000	3,496	5,513	5,540
# 19	-	168	3,500	16,723	20,391	20,753
# 19 Ext. 1	-	92	400	4,447	4,939	4,939
# 20	-	9	1,410	30,460	31,879	31,906
# 21	-	3	845	23,262	24,110	24,123
Total	\$ 9,505	\$ 7,224	\$ 203,880	\$ 1,478,991	\$ 1,699,600	\$ 1,724,794

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Schedule of Revenues—Budget and Actual—By District
Year Ended December 31, 2014

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	\$ 28,397	\$ 28,397	\$ -	\$ -	\$ 47	\$ 177	\$ 28,621	\$ 224
# 2	11,468	11,468	-	-	4	73	11,545	77
# 3	9,233	9,233	-	-	9	56	9,298	65
# 3 Ext. 1	1,512	1,512	-	-	3	13	1,528	16
# 3 Ext. 2	436	436	-	-	1	2	439	3
# 3 Ext. 3	474	474	-	-	2	5	481	7
# 4	46,286	46,286	-	-	140	443	46,869	583
# 4 Ext. 1	11,081	11,081	-	-	114	258	11,453	372
# 6	34,301	34,011	-	290	64	301	34,666	365
# 6 Ext. 1	240	240	-	-	-	-	240	-
# 6 Ext. 2	352	352	-	-	5	7	364	12
# 6 Ext. 3	1,407	1,407	-	-	10	33	1,450	43
# 6 Ext. 4	1,962	1,962	-	-	32	47	2,041	79
# 6 Ext. 5	2,117	2,118	-	-	35	44	2,197	80
# 6 Ext. 6	100	100	-	-	-	-	100	-
# 7	1,629	1,629	-	-	1	13	1,643	14
# 8	48,269	48,269	-	-	296	594	49,159	890
# 8 Ext. 1	2,184	2,185	-	-	12	23	2,220	36
# 8 Ext. 2	3,649	3,649	-	-	54	89	3,792	143
# 8 Ext. 3	227	227	-	-	13	12	252	25
# 9	8,544	8,544	-	-	132	211	8,887	343
# 9 Ext. 1	2,610	2,610	-	-	13	32	2,655	45
# 9 Ext. 2	6,721	6,619	-	100	58	96	6,873	152
# 9 Ext. 3	183	183	-	-	5	7	195	12
# 9 Ext. 4	12,594	12,594	-	-	7	100	12,701	107
# 10	13,757	13,757	-	-	10	103	13,870	113
# 11	5,168	5,168	-	-	22	58	5,248	80
# 12	2,113	2,113	-	-	11	34	2,158	45
# 13	5,649	5,649	-	-	5	41	5,695	46
# 13 Ext. 1	20,645	20,645	-	-	6	139	20,790	145
# 14	3,207	3,207	-	-	5	25	3,237	30
# 15	279,309	279,309	7,324	-	114	1,980	288,727	9,418
# 17	365,107	365,107	4,324	-	271	2,822	372,524	7,417
# 17 Ext. 1	8,687	8,687	-	-	6	67	8,760	73
# 17 Ext. 2	17,720	17,720	-	-	24	121	17,865	145
#17 Ext. 3	9,857	9,857	-	-	1	7	9,865	8
# 18	1,136	1,136	-	-	6	21	1,163	27
# 19	24,973	19,054	241	5,819	18	181	25,313	340
# 19 Ext. 1	10,014	10,014	-	-	4	95	10,113	99
# 20	574	574	-	-	30	30	634	60
# 21	463	463	-	-	22	19	504	41
Total	\$ 1,004,355	\$ 998,046	\$ 11,889	\$ 6,209	\$ 1,612	\$ 8,379	\$ 1,026,135	\$ 21,780

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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, 2014

Water Districts	Adjusted Budget	Expenditures				
		Personal Services	Equipment	Contractual Expenses	Employee Benefits	BAN Interest
# 1	30,846	\$ 4,508	\$ 52	\$ 4,804	\$ 1,236	\$ 112
# 2	11,844	2,182	26	1,832	599	55
# 3	10,015	1,580	19	3,072	434	40
# 3 Ext. 1	1,708	390	5	197	107	9
# 3 Ext. 2	480	75	1	167	20	2
# 3 Ext. 3	623	110	2	172	30	3
# 4	59,165	10,802	129	15,852	2,964	270
# 4 Ext. 1	23,618	5,606	67	536	1,539	137
# 6	48,711	7,989	95	11,473	2,192	200
# 6 Ext. 1	240	12	-	191	3	-
# 6 Ext. 2	751	100	1	171	27	2
# 6 Ext. 3	3,848	804	10	1,051	221	20
# 6 Ext. 4	4,803	762	9	562	209	19
# 6 Ext. 5	4,811	590	7	1,191	162	15
# 6 Ext. 6	100.00	-	-	100	-	-
# 7	2,105	397	5	201	109	10
# 8	63,133	12,114	145	12,795	3,325	301
# 8 Ext. 1	2,779	477	6	377	131	12
# 8 Ext. 2	8,932	1,557	19	1,812	427	39
# 8 Ext. 3	736	107	1	10	30	3
# 9	20,703	3,682	44	3,435	1,011	91
# 9 Ext. 1	4,252	719	9	395	197	18
# 9 Ext. 2	11,303	1,680	20	1,755	461	42
# 9 Ext. 3	722	88	1	109	25	2
# 9 Ext. 4	14,260	2,954	35	1,771	811	74
# 10	16,323	3,016	36	3,858	828	76
# 11	8,053	1,321	16	1,440	363	33
# 12	5,404	826	10	1,537	227	21
# 13	6,386	1,169	14	1,410	321	29
# 13 Ext. 1	21,598	4,233	51	4,135	1,162	106
# 14	3,799	665	8	875	182	17
# 15	302,643	59,401	710	61,154	16,302	1,494
# 17	424,182	82,495	986	75,036	22,639	2,068
# 17 Ext. 1	9,415	1,976	24	1,355	543	50
# 17 Ext. 2	21,184	3,271	39	5,560	898	82
#17 Ext. 3	9,855	193	2	851	53	5
# 18	3,130	530	6	376	146	13
# 19	26,914	5,259	63	4,886	1,444	132
# 19 Ext. 1	10,381	-	-	4,404	-	72
# 20	1,980	280	3	351	77	7
# 21	1,307	106	1	172	29	3
Total	<u>\$ 1,203,042</u>	<u>\$ 224,026</u>	<u>\$ 2,677</u>	<u>\$ 231,431</u>	<u>\$ 61,484</u>	<u>\$ 5,684</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, 2014

(concluded)

Water Districts	Transfers Out		Total Exp and Other Fin. Uses	Variance with Final Budget
	Debt Service	Capital Projects		
# 1	8,641	\$ 2,368	\$ 21,721	\$ 9,125
# 2	4,189	1,148	10,031	1,813
# 3	3,033	832	9,010	1,005
# 3 Ext. 1	663	205	1,576	132
# 3 Ext. 2	143	39	447	33
# 3 Ext. 3	210	57	584	39
# 4	20,729	5,683	56,429	2,736
# 4 Ext. 1	10,750	2,950	21,585	2,033
# 6	15,332	4,203	41,484	7,227
# 6 Ext. 1	23	6	235	5
# 6 Ext. 2	190	52	543	208
# 6 Ext. 3	1,544	424	4,074	(226)
# 6 Ext. 4	1,462	401	3,424	1,379
# 6 Ext. 5	1,133	310	3,408	1,403
# 6 Ext. 6	-	-	100	-
# 7	762	209	1,693	412
# 8	23,243	6,375	58,298	4,835
# 8 Ext. 1	918	252	2,173	606
# 8 Ext. 2	2,990	819	7,663	1,269
# 8 Ext. 3	206	57	414	322
# 9	7,067	1,938	17,268	3,435
# 9 Ext. 1	1,379	378	3,095	1,157
# 9 Ext. 2	3,228	885	8,071	3,232
# 9 Ext. 3	173	47	445	277
# 9 Ext. 4	5,671	1,554	12,870	1,390
# 10	5,789	1,587	15,190	1,133
# 11	2,538	696	6,407	1,646
# 12	1,587	435	4,643	761
# 13	2,244	615	5,802	584
# 13 Ext. 1	8,126	2,227	20,040	1,558
# 14	1,274	349	3,370	429
# 15	114,029	31,256	284,346	18,297
# 17	158,336	43,407	384,967	39,215
# 17 Ext. 1	3,795	1,040	8,783	632
# 17 Ext. 2	6,279	1,722	17,851	3,333
#17 Ext. 3	8,316	101	9,521	334
# 18	1,020	280	2,371	759
# 19	10,097	2,768	24,649	2,265
# 19 Ext. 1	5,536	-	10,012	369
# 20	538	147	1,403	577
# 21	201	55	567	740
Total	\$ 443,384	\$ 117,877	\$ 1,086,563	\$ 116,479

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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, 2014

Water Districts	Fund Balances (Deficit) 1-1-14	Add: Revenues and Other Sources	Less: Expenditures and Other Uses	Fund Balances (Deficit) 12-31-14
# 1	\$ 51,228	\$ 28,621	\$ 21,721	\$ 58,128
# 2	4,991	11,545	10,031	6,505
# 3	9,223	9,298	9,010	9,511
# 3 Ext. 1	2,723	1,528	1,576	2,675
# 3 Ext. 2	658	439	447	650
# 3 Ext. 3	2,040	481	584	1,937
# 4	152,715	46,869	56,429	143,155
# 4 Ext. 1	125,476	11,453	21,585	115,344
# 6	70,232	34,666	41,484	63,414
# 6 Ext. 1	405	240	235	410
# 6 Ext. 2	5,484	364	543	5,305
# 6 Ext. 3	11,108	1,450	4,074	8,484
# 6 Ext. 4	34,562	2,041	3,424	33,179
# 6 Ext. 5	38,532	2,197	3,408	37,321
# 6 Ext. 6	426	100	100	426
# 7	665	1,643	1,693	615
# 8	322,825	49,159	58,298	313,686
# 8 Ext. 1	12,751	2,220	2,173	12,798
# 8 Ext. 2	59,071	3,792	7,663	55,200
# 8 Ext. 3	13,918	252	414	13,756
# 8 Ext. 4	(64)	-	-	(64)
# 9	144,345	8,887	17,268	135,964
# 9 Ext. 1	13,942	2,655	3,095	13,502
# 9 Ext. 2	63,299	6,873	8,071	62,101
# 9 Ext. 3	5,565	195	445	5,315
# 9 Ext. 4	7,104	12,701	12,870	6,935
# 10	10,842	13,870	15,190	9,522
# 11	24,301	5,248	6,407	23,142
# 12	12,294	2,158	4,643	9,809
# 13	5,628	5,695	5,802	5,521
# 13 Ext. 1	6,818	20,790	20,040	7,568
# 14	5,417	3,237	3,370	5,284
# 15	124,126	288,727	284,346	128,507
# 17	295,397	372,524	384,967	282,954
# 17 Ext. 1	6,726	8,760	8,783	6,703
# 17 Ext. 2	25,741	17,865	17,851	25,755
# 17 Ext. 3	1,407	9,865	9,521	1,751
# 18	6,721	1,163	2,371	5,513
# 19	19,727	25,313	24,649	20,391
# 19 Ext. 1	4,838	10,113	10,012	4,939
# 20	32,648	634	1,403	31,879
# 21	24,173	504	567	24,110
Total	\$ 1,760,028	\$ 1,026,135	\$ 1,086,563	\$ 1,699,600

TOWN OF ORCHARD PARK, NEW YORK
Capital Projects Fund
Combining Balance Sheet—By Project
December 31, 2014

Project	Assets			Liabilities		
	Cash (overdraft)	Intergovernmental Receivables	Total Assets	Accounts Payable	BAN Payable	Total Liabilities
H02 PA System	\$ 2,740	\$ -	\$ 2,740	\$ -	\$ -	\$ -
H03 Bridge Inventory and Study	71,226	-	71,226	-	-	-
H04 GIS and Mapping	701	-	701	-	-	-
H06 Bussendorfer Drainage	382,003	-	382,003	-	-	-
H07 Town Park Improvements	1,851	-	1,851	-	-	-
H13 California Road Park Land	5,900	-	5,900	-	-	-
H14 Municipal Building Reserve	(133,258)	-	(133,258)	-	-	-
H19 Green Lake Dam Rehabilitation	406,902	-	406,902	3,962	-	3,962
H20 Baker Road Bridge Design	(142)	-	(142)	-	-	-
H23 Birdsong	6,239	-	6,239	-	-	-
H27 Capital Projects - General	20,942	-	20,942	-	-	-
H31 Townwide Drainage Study	42,326	-	42,326	-	-	-
H32 Big Tree Drainage	24,960	-	24,960	-	-	-
H35 Townwide Sanitary Sewer Study	134,299	-	134,299	-	-	-
H42 Composting Facility Development	17,416	-	17,416	-	-	-
H46 Parks Equipment Acquisition	17,586	-	17,586	-	-	-
H48 Dist. Wide Water Improvement	1,070,006	-	1,070,006	20,158	1,290,000	1,310,158
H49 Senior Center Building Repair	41,475	-	41,475	-	-	-
H54 Various Drainage Projects	1,070,913	-	1,070,913	471	985,000	985,471
H55 Highway Equipment Acquisition	(24,605)	-	(24,605)	-	-	-
H56 Water/Sewer Equipment Acquisition	583,173	-	583,173	-	-	-
H58 Road Reconstruction Projects	(167,209)	-	(167,209)	781	2,308,650	2,309,431
H59 Seufert Rd. Waterline Ext	(21,464)	-	(21,464)	-	-	-
H65 Parking Lot Improvements	7,669	-	7,669	-	-	-
H67 Computer Asset Purchases	97,881	-	97,881	60,540	-	60,540
H68 Forest Avenue Bridge	104,496	853,311	957,807	471	965,000	965,471
H69 Hawthorne Drainage	30,684	-	30,684	-	-	-
H71 Composting Equipment Purchases	227,317	-	227,317	65,685	-	65,685
H76 Benning Road Drainage	76,424	-	76,424	-	-	-
H77 Ellis Road Drainage	(1,075)	-	(1,075)	250	387,014	387,264
H79 Telephone System Project	8,661	-	8,661	-	-	-
H81 Library Renovations	121,939	-	121,939	-	-	-
H82 Iroquois Drive Drainage	40,778	-	40,778	353	44,336	44,689
H83 Emergency Management Equipment	13,309	-	13,309	-	-	-
H86 Brush Mountain Wetland Mitigation	106,105	-	106,105	-	-	-
H87 Comprehensive Stormwater Hydraulic	3,183	-	3,183	-	-	-
H88 Municipal Center Roof and Renovations	326,723	-	326,723	322	660,000	660,322
H89 Brush Mountain Activity Center	707,355	-	707,355	173	190,000	190,173
H90 Retaining Walls Thorn/Bank	91,061	-	91,061	24	25,000	25,024
H91 Green Lake Improvements	9,278	-	9,278	-	-	-
H92 Town Infrastructure Security	2,684	-	2,684	-	-	-
	<u>\$ 5,528,452</u>	<u>\$ 853,311</u>	<u>\$ 6,381,763</u>	<u>\$ 153,190</u>	<u>\$ 6,855,000</u>	<u>\$ 7,008,190</u>

(continued)

TOWN OF ORCHARD PARK, NEW YORK
Capital Projects Fund
Combining Balance Sheet—By Project
December 31, 2014

(concluded)

Project	Fund Balance		Total
	Unassigned	Total Fund Balances (Deficits)	Liabilities and Fund Balances (Deficits)
H02 PA System	\$ 2,740	\$ 2,740	\$ 2,740
H03 Bridge Inventory and Study	71,226	71,226	71,226
H04 GIS and Mapping	701	701	701
H06 Bussendorfer Drainage	382,003	382,003	382,003
H07 Town Park Improvements	1,851	1,851	1,851
H13 California Road Park Land	5,900	5,900	5,900
H14 Municipal Building Reserve	(133,258)	(133,258)	(133,258)
H19 Green Lake Dam Rehabilitation	402,940	402,940	406,902
H20 Baker Road Bridge Design	(142)	(142)	(142)
H23 Birdsong	6,239	6,239	6,239
H27 Capital Projects - General	20,942	20,942	20,942
H31 Townwide Drainage Study	42,326	42,326	42,326
H32 Big Tree Drainage	24,960	24,960	24,960
H35 Townwide Sanitary Sewer Study	134,299	134,299	134,299
H42 Composting Facility Development	17,416	17,416	17,416
H46 Parks Equipment Acquisition	17,586	17,586	17,586
H48 Dist. Wide Water Improvement	(240,152)	(240,152)	1,070,006
H49 Senior Center Building Repair	41,475	41,475	41,475
H54 Various Drainage Projects	85,442	85,442	1,070,913
H55 Highway Equipment Acquisition	(24,605)	(24,605)	(24,605)
H56 Water/Sewer Equipment Acquisition	583,173	583,173	583,173
H58 Road Reconstruction Projects	(2,476,640)	(2,476,640)	(167,209)
H59 Seufert Rd. Waterline Ext	(21,464)	(21,464)	(21,464)
H65 Parking Lot Improvements	7,669	7,669	7,669
H67 Computer Asset Purchases	37,341	37,341	97,881
H68 Forest Avenue Bridge	(7,664)	(7,664)	957,807
H69 Hawthorne Drainage	30,684	30,684	30,684
H71 Composting Equipment Purchases	161,632	161,632	227,317
H76 Benning Road Drainage	76,424	76,424	76,424
H77 Ellis Road Drainage	(388,339)	(388,339)	(1,075)
H79 Telephone System Project	8,661	8,661	8,661
H81 Library Renovations	121,939	121,939	121,939
H82 Iroquois Drive Drainage	(3,911)	(3,911)	40,778
H83 Emergency Management Equipment	13,309	13,309	13,309
H86 Brush Mountain Wetland Mitigation	106,105	106,105	106,105
H87 Comprehensive Stormwater Hydraulic	3,183	3,183	3,183
H88 Municipal Center Roof and Renovations	(333,599)	(333,599)	326,723
H89 Brush Mountain Activity Center	517,182	517,182	707,355
H90 Retaining Walls Thorn/Bank	66,037	66,037	91,061
H91 Green Lake Improvements	9,278	9,278	9,278
H92 Town Infrastructure Security	2,684	2,684	2,684
	<u>\$ (626,427)</u>	<u>\$ (626,427)</u>	<u>\$ 6,381,763</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, 2014

Project	Fund Balances	Revenues				Other Financing Sources	Total Revenues and Other Financing Sources
	(Deficits) 1-1-14	Use of Money and Property	Miscellaneous	State Aid	Federal Aid	Transfers In	Financing Sources
H02 PA System	\$ 3,133	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ 2
H03 Bridge Inventory and Study	71,188	38	-	-	-	-	38
H04 GIS and Mapping	700	1	-	-	-	-	1
H06 Bussendorfer Drainage	417,893	210	-	-	-	-	210
H07 Town Park Improvements	-	2	-	-	-	25,000	25,002
H13 California Road Park Land	18,842	8	-	-	-	-	8
H14 Municipal Building Reserve	165,040	400	-	-	-	10,000	10,400
H19 Green Lake Dam Rehabilitation	464,750	240	-	-	-	-	240
H20 Baker Road Bridge Design	-	-	-	-	-	-	-
H23 Birdsong	6,236	3	-	-	-	-	3
H27 Capital Projects - General	5,533	9	-	-	-	15,400	15,409
H31 Townwide Drainage Study	42,304	22	-	-	-	-	22
H32 Big Tree Drainage	24,947	13	-	-	-	-	13
H35 Townwide Sanitary Sewer Study	104,233	66	-	-	-	30,000	30,066
H42 Composting Facility Development	17,407	9	-	-	-	-	9
H46 Parks Equipment Acquisition	17,577	9	-	-	-	-	9
H48 Dist. Wide Water Improvement	215,274	1,174	-	-	-	20,000	21,174
H49 Senior Center Building Repair	42,182	22	-	-	-	-	22
H54 Various Drainage Projects	79,295	570	-	-	-	15,000	15,570
H55 Highway Equipment Acquisition	(34,605)	-	-	-	-	10,000	10,000
H56 Water/Sewer Equipment Acquisition	400,497	276	-	-	-	205,000	205,276
H58 Road Reconstruction Projects	(1,697,621)	-	42,393	-	-	99,711	142,104
H59 Seufert Rd. Waterline Ext	(29,411)	-	-	-	-	7,947	7,947
H65 Parking Lot Improvements	15,791	8	-	-	-	-	8
H67 Computer Asset Purchases	93,345	53	-	4,370	-	50,000	54,423
H68 Forest Avenue Bridge	(10,421)	1,959	-	134,733	718,578	35,000	890,270
H69 Hawthorne Drainage	30,668	16	-	-	-	-	16
H71 Composting Equipment Purchases	207,200	117	-	-	-	20,000	20,117
H76 Benning Road Drainage	76,384	40	-	-	-	-	40
H77 Ellis Road Drainage	(523,853)	-	-	-	-	140,503	140,503
H79 Telephone System Project	75,880	20	-	-	-	-	20
H81 Library Renovations	99,450	60	22,429	-	-	-	22,489
H82 Iroquois Drive Drainage	(722,622)	13	-	-	-	725,765	725,778
H83 Emergency Management Equipment	13,302	7	-	-	-	-	7
H86 Brush Mountain Wetland Mitigation	106,049	56	-	-	-	-	56
H87 Comprehensive Stormwater Hydraulic	3,181	2	-	-	-	-	2
H88 Municipal Center Roof and Renovations	(315,980)	190	-	-	-	20,000	20,190
H89 Brush Mountain Activity Center	195,342	305	-	-	-	325,000	325,305
H90 Retaining Walls Thorn/Bank	181,406	116	-	-	-	25,000	25,116
H91 Green Lake Improvements	16,922	6	-	-	-	-	6
H92 Town Infrastructure Security	28,918	11	-	-	-	-	11
	<u>\$ (93,644)</u>	<u>\$ 6,053</u>	<u>\$ 64,822</u>	<u>\$ 139,103</u>	<u>\$ 718,578</u>	<u>\$ 1,779,326</u>	<u>\$ 2,707,882</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, 2014

(concluded)

Project	Expenditures Capital Outlay	Other Financing Uses Transfers Out	Total Expenditures and Other Financing Uses	Fund Balances (Deficits) 12-31-14
H02 PA System	\$ 395	\$ -	\$ 395	\$ 2,740
H03 Bridge Inventory and Study	-	-	-	71,226
H04 GIS and Mapping	-	-	-	701
H06 Bussendorfer Drainage	36,100	-	36,100	382,003
H07 Town Park Improvements	23,151	-	23,151	1,851
H13 California Road Park Land	12,950	-	12,950	5,900
H14 Municipal Building Reserve	308,698	-	308,698	(133,258)
H19 Green Lake Dam Rehabilitation	62,050	-	62,050	402,940
H20 Baker Road Bridge Design	142	-	142	(142)
H23 Birdsong	-	-	-	6,239
H27 Capital Projects - General	-	-	-	20,942
H31 Townwide Drainage Study	-	-	-	42,326
H32 Big Tree Drainage	-	-	-	24,960
H35 Townwide Sanitary Sewer Study	-	-	-	134,299
H42 Composting Facility Development	-	-	-	17,416
H46 Parks Equipment Acquisition	-	-	-	17,586
H48 Dist. Wide Water Improvement	476,600	-	476,600	(240,152)
H49 Senior Center Building Repair	729	-	729	41,475
H54 Various Drainage Projects	9,423	-	9,423	85,442
H55 Highway Equipment Acquisition	-	-	-	(24,605)
H56 Water/Sewer Equipment Acquisition	22,600	-	22,600	583,173
H58 Road Reconstruction Projects	157,929	763,194	921,123	(2,476,640)
H59 Seufert Rd. Waterline Ext	-	-	-	(21,464)
H65 Parking Lot Improvements	8,130	-	8,130	7,669
H67 Computer Asset Purchases	110,427	-	110,427	37,341
H68 Forest Avenue Bridge	887,513	-	887,513	(7,664)
H69 Hawthorne Drainage	-	-	-	30,684
H71 Composting Equipment Purchases	65,685	-	65,685	161,632
H76 Benning Road Drainage	-	-	-	76,424
H77 Ellis Road Drainage	4,989	-	4,989	(388,339)
H79 Telephone System Project	67,239	-	67,239	8,661
H81 Library Renovations	-	-	-	121,939
H82 Iroquois Drive Drainage	7,067	-	7,067	(3,911)
H83 Emergency Management Equipment	-	-	-	13,309
H86 Brush Mountain Wetland Mitigation	-	-	-	106,105
H87 Comprehensive Stormwater Hydraulic	-	-	-	3,183
H88 Municipal Center Roof and Renovations	10,024	27,785	37,809	(333,599)
H89 Brush Mountain Activity Center	3,465	-	3,465	517,182
H90 Retaining Walls Thorn/Bank	485	140,000	140,485	66,037
H91 Green Lake Improvements	7,650	-	7,650	9,278
H92 Town Infrastructure Security	26,245	-	26,245	2,684
	<u>\$ 2,309,686</u>	<u>\$ 930,979</u>	<u>\$ 3,240,665</u>	<u>\$ (626,427)</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
EXPENDITURES				
Current:				
Principal	\$ 674,019	\$ 674,019	\$ 670,000	\$ 4,019
Interest	<u>239,500</u>	<u>239,500</u>	<u>235,531</u>	<u>3,969</u>
Total expenditures	<u>913,519</u>	<u>913,519</u>	<u>905,531</u>	<u>7,988</u>
OTHER FINANCING SOURCES				
Transfers in	<u>913,519</u>	<u>913,519</u>	<u>905,531</u>	<u>(7,988)</u>
Total other financing sources	<u>913,519</u>	<u>913,519</u>	<u>905,531</u>	<u>(7,988)</u>
Net change in fund balances	-	-	-	-
Fund balances - beginning	<u>131,398</u>	<u>131,398</u>	<u>131,398</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 NONMAJOR 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.

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TOWN OF ORCHARD PARK, NEW YORK
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2014

	Special Revenue					Total Nonmajor Funds
	Town Outside Village	Lighting	Refuse and Garbage	Drainage	Miscellaneous Special Revenue	
ASSETS						
Cash and cash equivalents	\$ 142,848	\$ 474,890	\$ 1,360,947	\$ 29,185	\$ 874,389	\$2,882,259
Receivables	38,559	670	12,201	-	-	51,430
Prepaid items	<u>15,552</u>	<u>-</u>	<u>2,508</u>	<u>-</u>	<u>-</u>	<u>18,060</u>
Total assets	<u>\$ 196,959</u>	<u>\$ 475,560</u>	<u>\$ 1,375,656</u>	<u>\$ 29,185</u>	<u>\$ 874,389</u>	<u>\$2,951,749</u>
LIABILITIES						
Accounts payable	\$ 8,435	\$ 25,883	\$ 113,726	\$ -	\$ -	\$ 148,044
Accrued liabilities	<u>6,913</u>	<u>-</u>	<u>44,434</u>	<u>-</u>	<u>-</u>	<u>51,347</u>
Total liabilities	<u>15,348</u>	<u>25,883</u>	<u>158,160</u>	<u>-</u>	<u>-</u>	<u>199,391</u>
FUND BALANCES						
Nonspendable	15,552	-	2,508	-	-	18,060
Assigned	<u>166,059</u>	<u>449,677</u>	<u>1,214,988</u>	<u>29,185</u>	<u>874,389</u>	<u>2,734,298</u>
Total fund balances	<u>181,611</u>	<u>449,677</u>	<u>1,217,496</u>	<u>29,185</u>	<u>874,389</u>	<u>2,752,358</u>
Total liabilities and fund balances	<u>\$ 196,959</u>	<u>\$ 475,560</u>	<u>\$ 1,375,656</u>	<u>\$ 29,185</u>	<u>\$ 874,389</u>	<u>\$2,951,749</u>

TOWN OF ORCHARD PARK, NEW YORK
Combining Statement of Revenues, Expenditures,
Other Financing Uses and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended December 31, 2014

	Special Revenue				Miscellaneous Special Revenue	Total Nonmajor Funds
	Town Outside Village	Lighting	Refuse and Garbage	Drainage		
REVENUES						
Real property taxes	\$ -	\$ 300,785	\$ 1,573,484	\$ 14,025	\$ -	\$ 1,888,294
Non property tax items	437,651	-	-	-	-	437,651
Departmental income	197,373	-	105,515	-	-	302,888
Use of money and property	119	415	1,210	-	2,260	4,004
Licenses and permits	1,045	-	-	-	-	1,045
Miscellaneous	23,534	-	485	-	130,075	154,094
Total revenues	<u>659,722</u>	<u>301,200</u>	<u>1,680,694</u>	<u>14,025</u>	<u>132,335</u>	<u>2,787,976</u>
EXPENDITURES						
Current:						
General government support	22,246	-	-	-	-	22,246
Public safety	232,650	-	-	-	-	232,650
Health	4,742	-	-	-	-	4,742
Transportation	-	322,852	-	-	-	322,852
Home and community services	90,196	-	1,625,406	-	6,618	1,722,220
Employee benefits	226,195	-	-	-	-	226,195
Total expenditures	<u>576,029</u>	<u>322,852</u>	<u>1,625,406</u>	<u>-</u>	<u>6,618</u>	<u>2,530,905</u>
Excess (deficiency) of revenues over expenditures	<u>83,693</u>	<u>(21,652)</u>	<u>55,288</u>	<u>14,025</u>	<u>125,717</u>	<u>257,071</u>
OTHER FINANCING USES						
Transfers out	-	-	(151,190)	-	(49,000)	(200,190)
Total other financing uses	<u>-</u>	<u>-</u>	<u>(151,190)</u>	<u>-</u>	<u>(49,000)</u>	<u>(200,190)</u>
Net change in fund balances	83,693	(21,652)	(95,902)	14,025	76,717	56,881
Fund balances - beginning	<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>
Fund balances - ending	<u>\$ 181,611</u>	<u>\$ 449,677</u>	<u>\$ 1,217,496</u>	<u>\$ 29,185</u>	<u>\$ 874,389</u>	<u>\$ 2,752,358</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, 2014

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	\$ 437,651	\$ -	\$ 437,651	\$ 437,651	\$ -
Departmental income:						
Safety inspection fees	B1560	100,640	-	100,640	172,733	72,093
Zoning fees	B2110	2,000	-	2,000	3,125	1,125
Planning board fees	B2115	3,500	-	3,500	6,025	2,525
Site development fees	B2189	20,000	-	20,000	15,490	(4,510)
Departmental income total		<u>126,140</u>	<u>-</u>	<u>126,140</u>	<u>197,373</u>	<u>71,233</u>
Use of money and property:						
Interest earnings	B2401	1,500	-	1,500	119	(1,381)
Licenses and permits:						
Operating permits	B2590	-	-	-	1,045	1,045
Total licenses and permits		<u>-</u>	<u>-</u>	<u>-</u>	<u>1,045</u>	<u>1,045</u>
Miscellaneous:						
Other unclassified revenues	B2770	10,000	-	10,000	19,957	9,957
Miscellaneous total		<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>23,534</u>	<u>13,534</u>
TOTAL REVENUES		<u>\$ 575,291</u>	<u>\$ -</u>	<u>\$ 575,291</u>	<u>\$ 659,722</u>	<u>\$ 84,431</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, 2014

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	\$ 19,250	\$ -	\$ 19,250	\$ 19,250	\$ -
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	(696)	804	-	804
Copier lease	B.1680.444	2,300	696	2,996	2,996	-
Information technology services total		<u>25,050</u>	<u>(2,000)</u>	<u>23,050</u>	<u>22,246</u>	<u>804</u>
Special items						
Contingent	B.1910.480	12,000	(9,333)	2,667	-	2,667
Special items total		<u>12,000</u>	<u>(9,333)</u>	<u>2,667</u>	<u>-</u>	<u>2,667</u>
General Government Support total		<u>37,050</u>	<u>(11,333)</u>	<u>25,717</u>	<u>22,246</u>	<u>3,471</u>
PUBLIC SAFETY						
Safety inspection:						
Personal services						
Supervising code enforcement	B.3620.100	68,414	-	68,414	68,417	(3)
Fire inspection officer	B.3620.109	52,225	(46)	52,179	38,993	13,186
Code enforcement officer	B.3620.110	66,614	-	66,614	66,519	95
Assistant code enforcement officer	B.3620.111	18,367	-	18,367	11,419	6,948
Clerical personnel	B.3620.137	37,875	46	37,921	37,921	-

(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	(154)	1,846	1,846	-
State fire code expenditures	B.3620.401	1,800	(280)	1,520	1,520	-
Uniform allowance	B.3620.407	450	(450)	-	-	-
Mileage for inspection	B.3620.412	150	(84)	66	66	-
Travel and conference	B.3620.413	1,500	(474)	1,026	1,026	-
Training	B.3620.419	500	(311)	189	189	-
Telephone	B.3620.420	600	(117)	483	483	-
Vehicle repair and maintenance	B.3620.445	2,500	(106)	2,394	2,394	-
Gasoline	B.3620.475	2,400	(543)	1,857	1,857	-
Public safety total		<u>255,395</u>	<u>(2,519)</u>	<u>252,876</u>	<u>232,650</u>	<u>20,226</u>
HEALTH						
Registrar of Vital Statistics:						
Personal services						
Salary of registrar	B.4020.100	4,953	-	4,953	4,742	211
Contractual expenses						
Other expenses	B.4020.400	190	(190)	-	-	-
Health Total		<u>5,143</u>	<u>(190)</u>	<u>4,953</u>	<u>4,742</u>	<u>211</u>
HOME AND COMMUNITY SERVICES						
Zoning:						
Personal services						
Salary of board members (5)	B.8010.100	4,880	(67)	4,813	4,813	-
Alternate board member	B.8010.101	925	67	992	992	-
Salary of zoning clerk (1/2)	B.8010.139	22,676	414	23,090	23,090	-
Equipment						
Computer remodeling	B.8010.200	100	(87)	13	13	-

(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	(391)	409	409	-
Travel and conference	B.8010.413	300	(86)	214	-	214
Publishing	B.8010.450	700	(313)	387	387	-
Professional services	B.8010.456	-	150	150	150	-
Zoning total		<u>30,381</u>	<u>(313)</u>	<u>30,068</u>	<u>29,854</u>	<u>214</u>
Planning:						
Personal services						
Salary of board members (7)	B.8020.100	6,730	-	6,730	6,730	-
Alternate board member	B.8020.101	925	-	925	925	-
Salary of planning coordinator	B.8020.110	26,047	(1,302)	24,745	24,745	-
Salary of planning clerk (1/2)	B.8020.139	22,676	(570)	22,106	22,106	-
Salary of part time clerk	B.8020.141	6,200	(2,915)	3,285	3,285	-
Equipment						
Computer remodeling	B.8020.200	1,000	(1,000)	-	-	-
Contractual expenses						
Office supplies	B.8020.400	1,500	(706)	794	794	-
Resources	B.8020.405	100	(100)	-	-	-
Travel and conference	B.8020.413	1,000	(150)	850	711	139
Madated training	B.8020.414	414	-	414	414	-
Publishing	B.8020.450	600	(118)	482	482	-
Professional services	B.8020.456	-	150	150	150	-
Planning total		<u>67,192</u>	<u>(6,711)</u>	<u>60,481</u>	<u>60,342</u>	<u>139</u>
Home and Community Services total		<u>97,573</u>	<u>(7,024)</u>	<u>90,549</u>	<u>90,196</u>	<u>353</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	66,190	(3,821)	62,369	62,369	-
Social security	B.9030.812	22,308	(1,555)	20,753	20,753	-
Workers' compensation	B.9040.813	4,000	45,534	49,534	49,534	-
Life insurance	B.9045.815	350	68	418	418	-
Hospital and medical insurance	B.9060.814	93,630	(27,591)	66,039	66,039	-
Unemployment insurance	B.9070.816	-	10,308	10,308	10,308	-
Flex Plan	B.9065.814	6,300	557	6,857	6,857	-
Medicare	B.9090.817	5,242	(388)	4,854	4,853	1
Dental insurance	B.9080.818	7,110	(2,046)	5,064	5,064	-
Employee Benefits Total		<u>205,130</u>	<u>21,066</u>	<u>226,196</u>	<u>226,195</u>	<u>1</u>
TOTAL EXPENDITURES		<u>\$ 600,291</u>	<u>\$ -</u>	<u>\$ 600,291</u>	<u>\$ 576,029</u>	<u>\$ 24,262</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUE				
Real property taxes	\$ 300,785	\$ 300,785	\$ 300,785	\$ -
Use of money and property:				
Interest earnings	-	-	415	415
Total revenues	<u>300,785</u>	<u>300,785</u>	<u>301,200</u>	<u>415</u>
EXPENDITURES				
Current:				
Transportation	<u>333,785</u>	<u>333,785</u>	<u>322,852</u>	<u>10,933</u>
Total expenditures	<u>333,785</u>	<u>333,785</u>	<u>322,852</u>	<u>10,933</u>
Net change in fund balances*	(33,000)	(33,000)	(21,652)	11,348
Fund balances - beginning	<u>471,329</u>	<u>471,329</u>	<u>471,329</u>	<u>-</u>
Fund balances - ending	<u>\$ 438,329</u>	<u>\$ 438,329</u>	<u>\$ 449,677</u>	<u>\$ 11,348</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 Balances—Budget and Actual
Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
REVENUE				
Real property taxes	\$ 1,573,484	\$ 1,573,484	\$ 1,573,484	\$ -
Departmental income:				
Fees	15,000	15,000	13,615	(1,385)
Sale of compost materials	<u>80,000</u>	<u>80,000</u>	<u>91,900</u>	<u>11,900</u>
Total departmental income	<u>95,000</u>	<u>95,000</u>	<u>105,515</u>	<u>10,515</u>
Use of money and property:				
Interest earnings	5,000	5,000	1,210	(3,790)
Miscellaneous	<u>-</u>	<u>-</u>	<u>485</u>	<u>485</u>
Total revenues	<u>1,673,484</u>	<u>1,673,484</u>	<u>1,680,694</u>	<u>7,210</u>
EXPENDITURES				
Current:				
Home and community services:				
Refuse services	1,382,648	1,404,924	1,404,926	(2)
Composting services	<u>224,646</u>	<u>220,481</u>	<u>220,480</u>	<u>1</u>
Total expenditures	<u>1,607,294</u>	<u>1,625,405</u>	<u>1,625,406</u>	<u>(1)</u>
Excess of revenues over expenditures	<u>66,190</u>	<u>48,079</u>	<u>55,288</u>	<u>7,209</u>
OTHER FINANCING USES				
Transfer to Capital Projects Fund	(20,000)	(20,000)	(20,000)	-
Transfer to Debt Service Fund	<u>(131,190)</u>	<u>(131,190)</u>	<u>(131,190)</u>	<u>-</u>
Total other financing uses	<u>(151,190)</u>	<u>(151,190)</u>	<u>(151,190)</u>	<u>-</u>
Net change in fund balances*	(85,000)	(103,111)	(95,902)	7,209
Fund balances - beginning	<u>1,313,398</u>	<u>1,313,398</u>	<u>1,313,398</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,228,398</u>	<u>\$ 1,210,287</u>	<u>\$ 1,217,496</u>	<u>\$ 7,209</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 Balances—Budget and Actual
Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUE				
Real property taxes	\$ 14,025	\$ 14,025	\$ 14,025	\$ -
Total revenues	<u>14,025</u>	<u>14,025</u>	<u>14,025</u>	<u>-</u>
EXPENDITURES				
Current:				
Home and community services	<u>14,025</u>	<u>14,025</u>	<u>-</u>	<u>14,025</u>
Total expenditures	<u>14,025</u>	<u>14,025</u>	<u>-</u>	<u>14,025</u>
Net change in fund balances	-	-	14,025	14,025
Fund balances - beginning	<u>15,160</u>	<u>15,160</u>	<u>15,160</u>	<u>-</u>
Fund balances - ending	<u>\$ 15,160</u>	<u>\$ 15,160</u>	<u>\$ 29,185</u>	<u>\$ 14,025</u>

TOWN OF ORCHARD PARK, NEW YORK
Miscellaneous Special Revenue Funds
Combining Balance Sheet
December 31, 2014

	Parkland Development	Public Improvements	Millennium Bricks	Wall of Heroes	Historic Campus	OP Comm. Youth	Total
ASSETS							
Cash	\$ 394,818	\$ 472,427	\$ 2,854	\$ 373	\$ 3,787	\$ 130	\$ 874,389
Total assets	<u>\$ 394,818</u>	<u>\$ 472,427</u>	<u>\$ 2,854</u>	<u>\$ 373</u>	<u>\$ 3,787</u>	<u>\$ 130</u>	<u>\$ 874,389</u>
LIABILITIES AND FUND BALANCES							
Fund balances:							
Assigned	<u>394,818</u>	<u>472,427</u>	<u>2,854</u>	<u>373</u>	<u>3,787</u>	<u>130</u>	<u>874,389</u>
Total fund balances	<u>394,818</u>	<u>472,427</u>	<u>2,854</u>	<u>373</u>	<u>3,787</u>	<u>130</u>	<u>874,389</u>
Total liabilities and fund balances	<u>\$ 394,818</u>	<u>\$ 472,427</u>	<u>\$ 2,854</u>	<u>\$ 373</u>	<u>\$ 3,787</u>	<u>\$ 130</u>	<u>\$ 874,389</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, 2014

	Parkland Development	Public Improvements	Millennium Bricks	Wall of Heroes	Historic Campus	OP Comm. Youth	Total
REVENUE							
Use of money and property							
Interest earnings	\$ 1,019	\$ 1,228	\$ -	\$ 1	\$ 10	\$ 2	\$ 2,260
Miscellaneous							
Developers fees	64,200	65,650	-	-	-	-	129,850
Donations	<u>-</u>	<u>-</u>	<u>225</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>225</u>
Miscellaneous total	<u>64,200</u>	<u>65,650</u>	<u>225</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>130,075</u>
Total revenues	<u>65,219</u>	<u>66,878</u>	<u>225</u>	<u>1</u>	<u>10</u>	<u>2</u>	<u>132,335</u>
EXPENDITURES							
Current:							
Home and community services	<u>-</u>	<u>2,795</u>	<u>-</u>	<u>-</u>	<u>3,823</u>	<u>-</u>	<u>6,618</u>
Total expenditures	<u>-</u>	<u>2,795</u>	<u>-</u>	<u>-</u>	<u>3,823</u>	<u>-</u>	<u>6,618</u>
Excess of revenues over expenditures	65,219	64,083	225	1	(3,813)	2	125,717
OTHER FINANCING USES							
Transfers out	<u>(49,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(49,000)</u>
Total other financing uses	<u>(49,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(49,000)</u>
Net change in fund balances	16,219	64,083	225	1	(3,813)	2	76,717
Fund balances - beginning	<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>
Fund balances - ending	<u>\$ 394,818</u>	<u>\$ 472,427</u>	<u>\$ 2,854</u>	<u>\$ 373</u>	<u>\$ 3,787</u>	<u>\$ 130</u>	<u>\$ 874,389</u>

TOWN OF ORCHARD PARK, NEW YORK
Statement of Changes in Assets and Liabilities
Agency Fund
Year Ended December 31, 2014

	Balance 1/1/2014	Additions	Deductions	Balance 12/31/2014
ASSETS				
Cash and cash equivalents	\$ 1,258,673	\$ 11,736,301	\$ 11,481,983	\$ 1,512,991
Receivables	<u>279</u>	<u>-</u>	<u>279</u>	<u>-</u>
Total assets	<u>\$ 1,258,952</u>	<u>\$ 11,736,301</u>	<u>\$ 11,482,262</u>	<u>\$ 1,512,991</u>
LIABILITIES				
Agency liabilities	\$ 1,258,952	\$ 11,736,301	\$ 11,482,262	\$ 1,512,991
Total liabilities	<u>\$ 1,021,906</u>	<u>\$ 11,736,301</u>	<u>\$ 11,482,262</u>	<u>\$ 1,512,991</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	116
<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	122
<i>These schedules contain information to help the reader assess the Town’s most significant revenue source, real property taxes.</i>	
Debt Capacity	130
<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	133
<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	136
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the Town’s financial report relates to the services the Town provides and the activities it performs.</i>	

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

	December 31,									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Governmental activities										
Net investment in capital assets	\$ 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	\$ 53,551,790
Restricted for:										
Cemetery	-	-	21,324	20,968	21,828	21,822	20,360	20,405	19,926	19,423
Senior center	620	1,222	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272
Tax stabilization	749,495	778,163	821,896	645,156	652,962	655,900	655,900	655,900	655,900	655,900
Capital improvements	-	-	-	-	-	-	-	-	729,815	729,815
Town historian	-	-	-	-	-	-	6,977	5,888	5,884	5,920
Historical survey	-	-	-	2,100	5,850	-	9,478	9,215	9,186	9,186
DWI program	-	-	-	-	-	-	-	-	157,994	185,305
D.A.R.E. program	5,803	10,145	4,484	8,038	14,691	20,590	24,543	30,151	30,349	32,234
Public safety - equipment	-	-	-	-	-	-	-	-	-	20,890
Public safety - vehicles	-	-	-	-	-	-	-	-	-	22,855
Debt service	131,413	131,413	131,398	131,398	131,398	131,398	358,856	-	500,000	538,388
Records management	-	-	26,643	15,225	-	-	-	-	-	-
Insurance deductibles	278,860	281,797	317,168	-	-	-	-	-	-	-
Insurance workers compensation	628,885	660,958	698,104	-	-	-	729,815	729,815	-	-
Unrestricted	<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>	<u>13,333,367</u>
Total net position	<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>	<u>\$ 69,106,345</u>

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

Expenses	Year ended December 31,									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Primary government:										
Governmental activities:										
General government support	\$ 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	\$ 3,933,316
Education	16,577	1,764	14,985	7,475	4,939	10,513	10,260	12,317	12,716	16,059
Public safety	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	5,575,970
Health	4,658	4,770	4,881	5,088	5,193	5,246	5,292	5,338	6,711	6,463
Transportation	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	5,386,427
Economic assistance and opportunity	950	384	382	398	394	398	402	405	-	409
Culture and recreation	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	2,020,410
Home and community services	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	5,260,850
Interest on long-term debt	445,765	571,804	383,329	400,679	341,325	329,252	312,502	333,175	339,269	263,306
Total primary government expenses	<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>	<u>22,463,210</u>
Program revenues										
Governmental activities:										
Charges for services:										
General government support	544,974	640,552	488,555	573,551	78,879	63,870	75,783	70,711	68,792	68,413
Public safety	-	-	-	-	480,090	410,440	314,896	357,813	555,914	630,294
Transportation	71,455	75,762	80,893	93,978	88,014	92,415	97,036	99,402	96,331	84,569
Culture and recreation	187,047	220,701	251,668	271,284	361,269	388,142	412,565	510,935	549,948	589,015
Home and community services	276,442	159,027	166,444	186,109	159,013	304,151	365,075	352,183	378,640	307,233
Operating grants and contributions	89,791	480,907	97,263	84,260	170,427	206,362	183,185	157,432	187,455	216,298
Capital grants and contributions	87,456	312,810	110,517	485,743	191,696	561,489	189,329	343,137	187,037	857,681
Total primary government program revenue	<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>	<u>2,753,503</u>
Primary government net expense	<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>	<u>(19,709,707)</u>

(continued)

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

	Year ended December 31,									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014 (concluded)
General revenues										
Property taxes	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	12,938,479
Non-property tax items	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	4,722,868
Use of money and property	768,115	1,015,819	1,369,273	1,076,128	382,063	170,541	151,867	124,628	104,794	76,835
Sale of property and compensation for loss	-	-	-	-	-	-	-	-	71,427	-
Miscellaneous	257,547	367,508	480,262	329,560	283,654	134,512	791,564	2,059,114	1,500,313	3,418,833
State support (unrestricted)	2,476,755	1,019,207	1,129,670	994,714	892,439	837,314	910,324	892,110	996,506	1,028,349
Federal support (unrestricted)	1,240	-	-	-	-	-	-	-	-	-
Total general revenues	<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>	<u>22,185,364</u>
Change in net position	<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>	<u>\$ 2,475,657</u>

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

	<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>	<u>2014</u>
General fund										
Reserved	\$ 1,883,093	\$ 1,886,322	\$ 2,061,059	\$ 846,113	\$ 905,155	\$ 955,531	\$ -	\$ -	\$ -	\$ -
Unreserved	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	126,973
Restricted	-	-	-	-	-	-	1,448,345	1,422,495	1,421,983	1,431,931
Committed	-	-	-	-	-	-	898,759	873,317	885,199	859,387
Assigned	-	-	-	-	-	-	746,294	846,616	1,509,892	1,278,195
Unassigned	-	-	-	-	-	-	5,008,030	5,597,586	5,104,866	5,396,313
Total general fund	<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>	<u>\$ 9,092,799</u>
All other governmental funds										
Reserved	\$ 202,186	\$ 179,913	\$ 262,005	\$ 431,865	\$ 1,047,496	\$ 878,706	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	6,739,861	7,763,747	8,360,001	8,579,956	9,069,566	9,425,215	-	-	-	-
Capital projects funds	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	368,547
Restricted	-	-	-	-	-	-	358,856	373,946	1,020,463	920,655
Committed	-	-	-	-	-	-	2,714,279	2,551,501	-	-
Assigned	-	-	-	-	-	-	9,373,588	9,648,334	8,700,218	8,382,288
Unassigned	-	-	-	-	-	-	(1,513,548)	(1,416,278)	(362,080)	(626,427)
Total all other governmental funds	<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>	<u>\$ 9,045,063</u>

Note: The Town implemented GASB Statement No. 54 in the year ended December 31, 2011.

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

	<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>	<u>2014</u>
Revenues										
Taxes	\$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	\$17,661,347
Departmental income	584,167	625,185	553,577	658,659	583,227	669,158	603,501	752,338	970,481	1,024,570
Intergovernmental charges	71,455	84,538	81,253	95,048	88,414	92,815	97,436	100,402	96,731	84,969
Use of money and property	768,115	1,015,819	1,369,273	1,076,128	382,063	170,541	151,867	124,628	104,794	76,835
Licenses and permits	38,850	35,484	34,979	35,407	36,947	32,708	47,843	45,556	42,468	42,285
Fines and forfeitures	379,784	345,161	311,959	330,014	376,714	268,819	211,374	208,822	238,086	322,634
Miscellaneous	257,547	367,508	480,262	329,560	359,773	324,510	615,741	549,210	605,350	397,308
Interfund revenues	5,662	5,674	5,792	5,794	5,844	5,520	5,521	5,662	6,170	6,209
State aid	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	1,378,318
Federal aid	1,240	369,657	7,860	106,829	1,383	902	4,456	220,553	1,902	724,010
Total revenues	<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>	<u>\$21,718,485</u>
Expenditures										
General government support	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	2,489,274
Public safety	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	4,100,217
Transportation	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	3,210,763
Other	17,232	5,404	15,920	9,777	8,013	12,175	11,916	13,374	14,337	16,825
Culture and recreation	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	1,325,881
Home and community services	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	2,989,041
Employee benefits	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	4,938,565
Capital outlay	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	2,309,686
Debt service										
Principal	775,000	775,000	995,000	940,000	357,356	605,000	615,000	650,000	655,000	670,000
Interest	418,178	594,450	390,434	401,572	670,000	330,981	306,700	329,481	338,799	267,342
Total expenditures	<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>	<u>22,317,594</u>
Excess (deficiency) of revenues over expenditures	<u>(1,612,562)</u>	<u>(432,637)</u>	<u>(742,049)</u>	<u>(486,704)</u>	<u>527,419</u>	<u>(5,491)</u>	<u>(40,790)</u>	<u>899,121</u>	<u>(1,521,221)</u>	<u>(599,109)</u>

(continued)

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

	<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>	<u>2014</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	2,337,619	1,716,255	3,040,352	2,590,997	1,091,621	1,188,173	1,997,013	1,826,226	3,710,488	3,682,928
Transfers out	<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>	<u>(3,682,928)</u>
Total other financing sources (uses)	<u>3,900,000</u>	<u>-</u>	<u>190,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 2,287,438</u>	<u>\$ (432,637)</u>	<u>\$ (552,049)</u>	<u>\$ (486,704)</u>	<u>\$ 527,419</u>	<u>\$ (5,491)</u>	<u>\$ (40,790)</u>	<u>\$ 899,121</u>	<u>\$ (1,521,221)</u>	<u>\$ (599,109)</u>
Debt service as a percentage of noncapital expenditures	<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>	<u>5.3%</u>

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

(2) Year	Residential Property	Commercial Property	Recreation & Entertainment	Community Service	Other	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
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%
2014	1,163,577,924	249,410,986	178,986,800	137,968,300	165,028,080	1,894,972,090	364,150,575	1,530,821,515	5.947355	2,685,651,781	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
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
2014	3.229360	2.717995	5.947355	50.661125	46.968425	49.463586	45.479087

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)

<u>Year</u>	<u>Tax Rates</u>				
	<u>Village</u>	<u>Town</u>	<u>School</u>	<u>County</u>	<u>Total</u>
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
2014	3.692700	5.947355	32.007061	9.014009	50.661125

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)

<u>Year</u>	<u>Tax Rates</u>			
	<u>Town</u>	<u>School</u>	<u>County</u>	<u>Total</u>
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
2014	5.947355	32.007061	9.014009	46.968425

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)

<u>Year</u>	<u>Tax Rates</u>			
	<u>Town</u>	<u>School</u>	<u>County</u>	<u>Total</u>
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
2014	5.947355	34.502222	9.014009	49.463586

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)

<u>Year</u>	<u>Tax Rates</u>			
	<u>Town</u>	<u>School</u>	<u>County</u>	<u>Total</u>
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
2014	5.947355	30.517723	9.014009	45.479087

Source: Erie County Department of Real Property Tax Services

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

Taxpayer	Type of Business	2014			2005		
		Taxable Assessed Value	Rank	Percentage of Total Town Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Town Taxable Assessed Value
TM Orchard Park (formerly Orchard Park Associates)	Utility	\$ 13,184,900	1	0.86%	\$ 14,512,000	2	1.05%
QC Properties, LLC	Commercial/Retail	13,055,400	2	0.85%	10,768,860	5	0.78%
New York State Electric & Gas	Utility	12,984,628	3	0.85%	13,066,299	4	0.95%
Verizon	Utility	12,554,768	4	0.82%	7,125,057	7	0.52%
National Fuel Gas	Utility	9,970,191	5	0.65%	14,828,272	1	1.08%
Young-Reidman, LLC	Apartments	9,933,100	6	0.65%	N/R	N/R	N/R
DDR Orchard Park, LLC	Commercial/Retail	9,214,000	7	0.60%	14,068,532	3	1.02%
Armor Road, LLC	Nursing Home	7,841,400	8	0.51%	7,841,400	6	0.57%
HCP SH ELP Properties	Nursing Home/Sr Housing	7,645,000	9	0.50%	N/R	N/R	N/R
Target	Commercial/Retail	7,037,950	10	0.46%	5,619,520	8	0.41%
McGard (formally D J P Realty Corp)	Manufacturing	N/R	N/R	N/R	4,627,800	10	0.34%
Orchard Glenn	Industrial	N/R	N/R	N/R	5,110,000	9	0.37%
Total		<u>\$ 103,421,337</u>		<u>6.76%</u>	<u>\$ 97,567,740</u>		<u>7.08%</u>
Total Taxable Assessed Valuation		<u>\$ 1,530,821,515</u>		<u>100%</u>	<u>\$ 1,377,645,124</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>
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%
2014	33,323,971	32,523,779	97.60%	100.00%

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

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

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

(2) The tax roll is returned to the Erie County Commissioner of Finance after June 30 at which time all unpaid taxes and penalties are payable to him. The Town retains their full tax levies for all funds and special districts prior to remitting the balance plus unpaid items to the County. Thus, the Town has received 100% of its tax levy at the date of return. The County is responsible for collecting the remainder of Erie County real property taxes.

Source: Town of Orchard Park Receiver of Taxes

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

Year	General Obligation Bonds	(1) Bond Anticipation Notes Payable	Total Debt	(2) Net Debt	(2) Percentage of Personal Income	(2) Percentage Actual Taxable Value of Property	(2) Total Debt Per Capita	(2) Net Debt Per Capita
2005	\$11,850,000	\$ -	\$11,850,000	\$ 11,718,587	1.49%	0.6%	\$ 429	\$ 424
2006	11,075,000	700,000	11,775,000	11,643,587	1.48%	0.6%	426	421
2007	10,270,000	700,000	10,970,000	10,838,602	1.38%	0.5%	397	392
2008	9,330,000	650,000	9,980,000	9,848,602	1.26%	0.4%	361	356
2009	8,660,000	600,000	9,260,000	9,128,602	1.17%	0.4%	335	330
2010	8,055,000	5,030,000	13,085,000	12,953,602	1.65%	0.5%	473	469
2011	7,440,000	4,480,000	11,920,000	11,561,144	1.14%	0.5%	410	398
2012	6,790,000	7,745,000	14,535,000	14,191,205	1.39%	0.5%	500	488
2013	6,135,000	7,330,000	13,465,000	12,632,880	1.29%	0.5%	463	435
2014	5,465,000	6,855,000	12,320,000	11,781,612	1.18%	0.4%	424	406

(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, 2014 – (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	\$ 12,320,000	\$ 3,053,000	\$ 9,267,000	100.00 %	\$ 9,267,000
Estimated Overlapping Debt:					
County of Erie	546,297,689	89,602,689	456,695,000	4.06%	18,547,994
School Districts:					
Hamburg Central School District	12,885,000	10,539,930	2,345,070	8.69%	203,765
Orchard Park Central School District	36,640,000	25,648,000	10,992,000	81.02%	8,905,770
West Seneca Central School District	42,675,000	29,872,500	12,802,500	4.15%	531,873
Total Estimated Overlapping Debt	<u>638,497,689</u>	<u>155,663,119</u>	<u>482,834,570</u>		<u>28,189,401</u>
Total Estimated Direct and Overlapping Debt	<u>\$ 650,817,689</u>	<u>\$ 158,716,119</u>	<u>\$ 492,101,570</u>		<u>\$ 37,456,401</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 12/31/2014, County 6/30/2014 and Schools 6/30/2014

TOWN OF ORCHARD PARK, NEW YORK
Computation of Legal Debt Margin
As of December 31, 2014 – (Unaudited)

Estimated Actual Value of Real Property (After Exemptions) at December 31:			
	2010		\$ 2,554,145,102
	2011		2,567,613,928
	2012		2,581,179,169
	2013		2,647,083,756
	2014		<u>2,685,651,781</u>
Total - Five Years Full Valuation			<u>\$13,035,673,735</u>
Average Full Valuation			<u>\$ 2,607,134,747</u>
Debt Limit - 7% of average full valuation (Note 1)			<u>\$ 182,499,432</u>
Amount of Debt Applicable to Debt Limit:			
Outstanding bonded debt:			
Highway Fund	\$ 1,930,000		
Special District Funds	3,535,000		
Outstanding bond anticipation notes:			
Capital Projects Fund	<u>6,855,000</u>	12,320,000	
Less other deductions allowed by law:			
Water bonds	2,686,600		
Budget appropriations	<u>366,400</u>	<u>3,053,000</u>	
Total amount of net indebtedness applicable to debt limit			<u>9,267,000</u>
LEGAL DEBT MARGIN			<u>\$ 173,232,432</u>
Percentage of debt contracting power exhausted			<u>5.08 %</u>

NOTES:

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

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

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

<u>Calendar Year</u>	<u>Population</u>	<u>Personal Income</u>	<u>Per Capita Personal Income</u>	<u>Median Age</u>	<u>Percent High School Graduate or Higher</u>	<u>Percent Bachelor's Degree or Higher</u>	<u>School Enrollment</u>	<u>December Unemployment Rate</u>
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%
2014	29,054	1,046,002,108	36,002	41.0	94.9%	49.8%	4,918	4.5%

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 Four Years Ago – (Unaudited)

Employer	2014			2009*		
	Employees	Rank	Percentage of Total Town Employment	Employees	Rank	Percentage of Total Town Employment
Erie Community College South	1,064	1	13.22%	450	2	6.58%
Orchard Park Central Schools	780	2	9.69%	821	1	12.00%
McGard	549	3	6.82%	379	3	5.54%
West Herr Auto Group	448	4	5.57%	370	4	5.41%
Bryant & Stratton College	338	5	4.19%	N/R	N/R	N/R
Cobham Mission Systems	330	6	4.10%	300	5	4.38%
Father Baker Manor	300	7	3.73%	285	6	4.17%
ITT Enidine, Inc.	285	8	3.54%	N/R	N/R	N/R
Absolut Care at Orchard Park	269	9	3.34%	N/R	N/R	N/R
Curbell	257	10	3.19%	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	4,620		57.4%	3,637		49.5%
Estimated total Town employment	<u>8,049</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>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>	<u>2014</u>
General Government										
Accounting/Supervisor	4	4	4	4	4	4	4	4	4	5
Assessor	4	3	3	4	4	4	4	3	4	4
Building	5	5	5	5	5	4	4	3	3	4
Computers	1	1	1	1	1	1	1	1	1	1
Justice	2	2	2	2	2	2	2	2	2	2
Maintenance	3	2	2	2	2	3	3	3	3	2
Planning	1	1	1	1	1	1	1	1	1	1
Tax/ Water Billing	2	2	2	2	1	-	-	-	-	-
Town Clerk	3	3	3	3	3	4	4	4	4	4
Police										
Officers	32	32	33	33	32	30	29	29	31	31
Civilians	5	5	5	4	4	4	4	4	10	9
Dog Control	1	1	1	-	-	-	-	-	-	-
Public Works										
Compost	1	1	1	1	1	2	2	2	1	1
Highway	32	29	30	30	30	28	29	29	29	29
Engineering	11	11	11	10	10	10	9	10	11	11
Sewer & Lighting	4	4	4	4	4	3	3	4	3	4
Recreation										
	2	2	3	3	2	2	2	2	2	2
Senior Services										
	1	1	1	1	1	1	1	1	1	1
Total	<u>114</u>	<u>109</u>	<u>112</u>	<u>110</u>	<u>107</u>	<u>103</u>	<u>102</u>	<u>102</u>	<u>110</u>	<u>111</u>

Source: Various Town Departments

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

Function/Program	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General government										
Building										
Building permits issued	593	700	736	673	592	571	481	531	497	526
Building inspections conducted	1,479	1,715	1,444	1,896	1,923	1,011	1,112	1,212	1,012	1,157
Fire inspections conducted	148	137	269	294	338	392	345	355	203	155
Justice										
Motor vehicle cases processed	6,490	6,486	5,480	5,351	5,531	3,785	3,394	3,828	4,272	3,192
Criminal cases processed	177	233	910	856	873	840	885	819	714	425
Civil cases processed	82	115	67	61	116	87	85	71	85	36
Motor vehicle fines assessed	396,010	362,473	370,106	401,064	341,871	215,745	202,631	229,801	264,541	192,037
Criminal fines assessed	16,600	21,753	26,800	36,950	26,148	29,455	18,810	18,910	23,105	7,650
Civil fines assessed	1,087	1,630	900	1,333	1,350	1,117	1,217	1,145	1,340	571
Police										
Physical arrests	668	1,187	950	1,226	1,188	953	887	1,007	1,299	1,395
Parking violations	514	532	288	337	191	308	317	349	271	739
Vehicle & Traffic violations	4,206	4,355	2,601	3,145	3,187	3,014	2,462	2,614	2,585	5,063
911 calls	3,770	3,532	3,510	3,310	3,257	3,854	4,299	4,292	5,143	5,167
Total calls	20,492	22,416	22,795	23,109	22,025	23,282	26,579	26,313	26,201	33,942
Male cell usage	52	63	85	84	70	54	61	50	78	97
Female cell usage	4	11	20	12	9	8	16	8	15	20
Compost										
Waste composed (cubic yards per day - based on 8 months operation)	-	38	72	51	48	50	45	50	45	50
Other public works										
Street resurfacing (miles)	-	4	5	3	2	3	3	3	5	5
Potholes repaired	40	40	38	31	30	35	34	20	30	45
Parks and recreation										
Program participation	4,677	5,404	10,648	10,584	9,464	8,308	13,712	29,424	33,584	32,311

Source: Various Town Departments

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

Function/Program	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
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	9	9
Highway										
Streets (miles)	-	94	95	96	96	96	96	97	98	99
Traffic signals	-	12	12	12	12	12	12	12	12	12
Engineering										
Streetlights	3,544	3,549	3,561	3,583	3,583	3,583	3,591	3,599	3,616	3,644
Parks and recreation										
Acreage	84	84	123	272	280	280	316	316	316	316
Playgrounds	5	5	5	5	5	5	5	5	5	5
Baseball/softball diamonds	10	10	10	10	10	10	10	10	10	10
Soccer/football fields	6	6	7	7	7	7	7	7	7	8
Water										
New water mains (miles)	11.28	0.95	0.70	1.02	0.02	-	1.08	0.57	0.56	1.19
New fire hydrants	102	2	5	8	1	-	4	6	6	14
Sewer										
New sanitary sewers (miles)	2.26	0.23	0.77	0.90	0.04	-	0.45	0.84	0.69	1.04

Source: Various Town Departments

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