

COMPREHENSIVE ANNUAL FINANCIAL REPORT

TOWN OF ORCHARD PARK ERIE COUNTY, NEW YORK

FOR THE YEAR ENDED DECEMBER 31, 2015



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, 2015

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, 2015
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INTRODUCTORY SECTION



TOWN OF ORCHARD PARK

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

SUPERVISOR
DR. PATRICK J. KEEM

COUNCILMEMBERS
EUGENE MAJCHRZAK
MICHAEL J. SHERRY

TOWN CLERK
REMY C. ORFFEO

TOWN ATTORNEY
JOHN C. BAILEY

TOWN JUSTICES
EDWARD A. PACE
LYNN W. KEANE

SUPT. OF HIGHWAYS
FREDERICK J. PIASECKI, JR.

CHIEF OF POLICE
MARK F. PACHOLEC

BUILDING INSPECTOR
ANDREW GEIST

TOWN ASSESSOR
MILTON BRADSHAW
SCAA

TOWN ENGINEER
WAYNE L. BIELER, P.E.

RECREATION DIRECTOR
EDWARD J. LEAK, CPRP

PLANNING COORDINATOR
JOHN P. BERNARD

ANIMAL CONTROL OFFICER
DENNIS BUCZKOWSKI

SENIOR CENTER DIRECTOR
ANNA WILLEMS

May 5, 2016

To the Citizens of the Town of Orchard Park:

State law requires that every general purpose local government publish, within six months of the close of each fiscal year, a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year ended December 31, 2015. The comprehensive annual financial report of the Town of Orchard Park, New York (the "Town") for the fiscal year ended December 31, 2015, is hereby submitted.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based on a comprehensive framework of internal control that has been established by the Town for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Freed Maxick, Certified Public Accountants, have audited the Town's financial statements for the year ended December 31, 2015 and have issued an unmodified opinion thereon. The independent auditors' report is located at the front of the financial section of this report.

Management's discussion and analysis ("MD&A") immediately follows the independent auditors' report and provides a narrative introduction, overview and analysis of the basic financial statements. The MD&A is intended to compliment this letter of transmittal and should be read in conjunction with it.

Profile of the government

The Town is one of several suburbs of Buffalo which collectively makes-up the area known as the Southtowns. The Town occupies approximately 40 square miles and serves a population of approximately 29,000. Known primarily for its handsomely designed residential neighborhoods, and as the home of the Buffalo Bills, the Town boasts a variety of businesses and industries in its three industrial parks. These businesses and industries range from light manufacturing to state-of-the-art electronics.

The region has many positive attributes and assets. Western New York is only hours by car from Toronto, Canada which is the center of Canadian commerce, industry and population. We are also close to the cities of Cleveland and Pittsburgh. We have Niagara Falls, major league football and hockey teams, a theater district in downtown Buffalo, and numerous other cultural and social activities. Additionally, the region has the Lake Erie waterfront, whose vast potential is 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. The Town Board consists of 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 4.4% in December 2014 to 4.0% in December 2015.

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 (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, 2015 represents approximately 69.4% of its budgeted 2016 appropriations. The Town Board feels this is a prudent level of fund balance as we continue to strive to provide *outstanding* 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 restricted for tax stabilization 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 2015 include bridge and road reconstruction projects. 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.

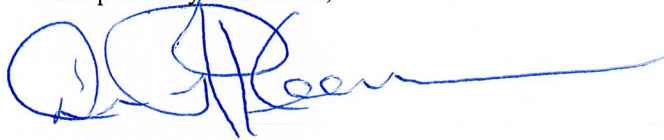
Awards and acknowledgements

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, 2014. 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 managers. 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,



Dr. Patrick J. Keem
Orchard Park Town 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, 2014

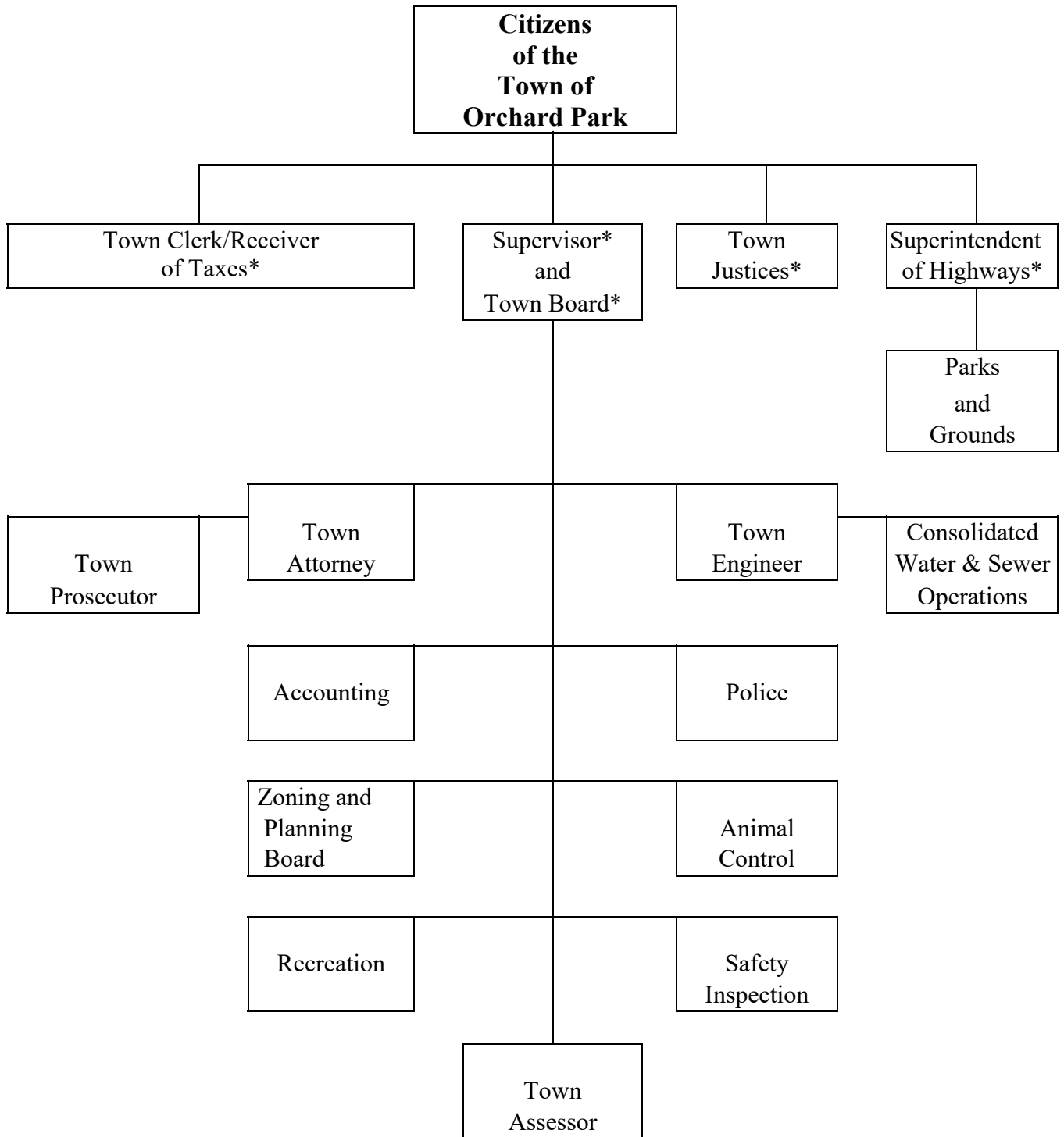
Executive Director/CEO

TOWN OF ORCHARD PARK, NEW YORK
Town Officials
Year Ended December 31, 2015

Name	Title
Elected:	
Patrick J. Keem	Supervisor
Michael J. Sherry	Councilman
Eugene Majchrzak	Councilman
Lynn Keane	Town Justice
Edward A. Pace	Town Justice
Remy C. Orffeo	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



INDEPENDENT AUDITOR'S REPORT

The Honorable Members of 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, 2015, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town, as of December 31, 2015, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As stated in Note 1, the Town adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – An amendment of GASB Statement No. 27*; Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*; and Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*.

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 supplemental information, as listed in the table of contents; and the other information, such as the introductory and statistical sections, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplemental information, as listed in the table of contents, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information, as listed in the table of contents, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The other information, such as the introductory and statistical sections, has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Freed Maxick CPAs, P.C.

Batavia, New York
May 5, 2016

TOWN OF ORCHARD PARK, NEW YORK
Management's Discussion and Analysis
Year Ended December 31, 2015

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, 2015. Certain data from the prior year has been reclassified to conform with the current year presentation. This document should be read in conjunction with additional information that we have furnished in the Town's financial statements, which follow this narrative.

Financial Highlights

- The assets of the Town exceeded its liabilities at the close of the most recent fiscal year by \$70,546,999 (*net position*). Of this amount, \$13,375,818 (*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 \$1,210,032 during the year ended December 31, 2015.
- At the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$24,041,793, an increase of \$5,903,931 in comparison with the prior year's fund balance of \$18,137,862. The increase was due primarily to proceeds from the issuance of bonds exceeding current year capital expenditures.
- At the end of the current fiscal year, *unassigned fund* balance for the General Fund was \$5,472,452, or 77.4 percent of total General Fund expenditures and transfers out. This total amount is *available for spending* at the Town's discretion and constitutes approximately 59.9 percent of the General Fund's total fund balance of \$9,129,282 at December 31, 2015.
- The Town's total bonded indebtedness increased by \$5,685,000 during the current year as a result of scheduled principal payments of \$675,000 offset by the issuance of serial bonds of \$6,360,000.

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, Garbage and Refuse and Capital Projects 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 27-52 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, the Town’s progress in funding its obligation to provide other postemployment benefits and the Town’s net pension liability. Required Supplementary Information and a related note to the required supplementary information can be found on pages 53-64 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 65-126.

Finally, the Statistical Section of this report can be found on pages 127-148.

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 \$70,546,999 at the close of the 2015 fiscal year.

Table 1, as presented below, shows the net position as of December 31, 2015 and December 31, 2014.

Table 1—Condensed Statement of Net Position—Primary Government

	Governmental Activities	
	December 31,	
	2015	2014 (as restated)
Current assets	\$ 25,290,644	\$ 25,872,066
Noncurrent assets	63,632,166	62,998,389
Total assets	<u>88,922,810</u>	<u>88,870,455</u>
Deferred outflows of resources	<u>1,624,627</u>	<u>1,467,482</u>
Current liabilities	1,342,329	7,848,474
Noncurrent liabilities	<u>18,658,109</u>	<u>13,152,496</u>
Total liabilities	<u>20,000,438</u>	<u>21,000,970</u>
Net position		
Net investment in capital assets	54,717,321	53,551,790
Restricted	2,453,860	2,221,188
Unrestricted	<u>13,375,818</u>	<u>13,563,989</u>
Total net position	<u>\$ 70,546,999</u>	<u>\$ 69,336,967</u>

The largest portion of the Town’s net position (77.6 percent) reflect its investment in capital assets (e.g. land, buildings, equipment and infrastructure), less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Town’s net position (3.5 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (18.9 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, 2015 and December 31, 2014.

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

	<u>Governmental Activities</u>	
	<u>Year Ended December 31,</u>	
	<u>2015</u>	<u>2014</u> <u>(as restated)</u>
Program revenues:		
Charges for services	\$ 1,870,259	\$ 1,679,524
Operating grants and contributions	717,075	216,298
Capital grants and contributions	-	857,681
General revenues	<u>20,562,422</u>	<u>22,185,364</u>
Total revenues	<u>23,149,756</u>	<u>24,938,867</u>
Program expenses	21,939,724	22,463,210
Change in net position	1,210,032	2,475,657
Net position—beginning	69,336,967	66,630,688
Restatement	<u>-</u>	<u>230,622</u>
Net position—ending	<u>\$ 70,546,999</u>	<u>\$ 69,336,967</u>

Overall revenues of the primary government decreased by 7.2 percent from the prior year, due primarily to a decrease in infrastructure assets dedicated to the Town from developers and a decrease in capital grants received. Total expenses decreased by 2.3 percent compared to the year ended December 31, 2014, which is primarily attributed to the effect of the implementation of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68* had on 2015 activity. During 2015, the Town recognized its’ proportionate share of the New York State Employee Retirement System net pension asset, which reduced employee benefit expenses recognized on the government-wide statements.

A summary of sources of revenues of the primary government for the years ended December 31, 2015 and December 31, 2014 is presented below in Table 3.

Table 3—Summary of Sources of Revenues—Primary Government

	Year Ended December 31,		Increase/(Decrease)	
	2015	2014	Dollars	Percent (%)
Charges for services	\$ 1,870,259	\$ 1,679,524	\$ 190,735	11.4
Operating grants and contributions	717,075	216,298	500,777	231.5
Capital grants and contributions	-	857,681	(857,681)	(100.0)
Property and other taxes	18,093,448	17,661,347	432,101	2.4
Use of money and property	56,577	76,835	(20,258)	(26.4)
Miscellaneous	1,319,618	3,418,833	(2,099,215)	(61.4)
State support (unrestricted)	1,092,779	1,028,349	64,430	6.3
Total general revenues, net	<u>\$ 23,149,756</u>	<u>\$ 24,938,867</u>	<u>\$ (1,789,111)</u>	(7.2)

The Town's 78.2 percent of total revenues, and charges for services of \$1,870,259, or 8.1 percent of total revenues. For the year ended December 31, 2014, the Town's largest sources of revenues were taxes of \$17,661,347, or 70.8 percent of total revenues, and miscellaneous revenue of \$3,418,833, or 13.7 percent of total revenues.

A summary of program expenses of the primary government for the years ended December 31, 2015 and December 31, 2014 is presented below in Table 4.

Table 4—Summary of Program Expenses—Primary Government

	Year Ended December 31,		Increase/(Decrease)	
	2015	2014	Dollars	Percent (%)
General government support	\$ 3,925,467	\$ 3,933,316	\$ (7,849)	(0.2)
Education	9,349	16,059	(6,710)	(41.8)
Public safety	5,702,964	5,575,970	126,994	2.3
Health	5,339	6,463	(1,124)	(17.4)
Transportation	4,728,300	5,386,427	(658,127)	(12.2)
Economic assistance and opportunity	401	409	(8)	(2.0)
Culture and recreation	1,866,844	2,020,410	(153,566)	(7.6)
Home and community services	5,403,081	5,260,850	142,231	2.7
Interest and other fiscal charges	297,979	263,306	34,673	13.2
Total program expenses	<u>\$ 21,939,724</u>	<u>\$ 22,463,210</u>	<u>\$ (523,486)</u>	(2.3)

The Town's most significant expense items for the year ended December 31, 2015 were public safety of \$5,702,964, or 26.0 percent of total expenses, and home and community services of \$5,403,081, or 24.6 percent of total expenses. For the year ended December 31, 2014, the most significant expense items 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.

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, 2015, the Town’s governmental funds reported combined fund balances of \$24,041,793, an increase of \$5,903,931 in comparison with the prior year. Approximately 22.8% of this amount \$5,470,452 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—\$415,994, 2) restricted for particular purposes—\$2,585,354, 3) committed for particular purposes—\$5,769,972, or 4) assigned for particular purposes—\$9,800,021.

Table 5—Components of Fund Balance—Major Funds

	December 31,	
	2015	2014
General Fund		
Nonspendable	\$ 83,208	\$ 126,973
Restricted	1,420,182	1,431,931
Committed	881,026	859,387
Assigned	1,274,414	1,278,195
Unassigned	<u>5,470,452</u>	<u>5,396,313</u>
Total General Fund	<u>\$ 9,129,282</u>	<u>\$ 9,092,799</u>
Public Safety Fund		
Nonspendable	\$ 238,950	\$ 249,044
Restricted	330,157	261,284
Committed	103,702	-
Assigned	<u>288,994</u>	<u>110,963</u>
Total Public Safety Fund	<u>\$ 961,803</u>	<u>\$ 621,291</u>
Highway Fund		
Nonspendable	\$ 75,669	\$ 91,938
Restricted	636,603	520,749
Assigned	<u>605,576</u>	<u>597,697</u>
Total Highway Fund	<u>\$ 1,317,848</u>	<u>\$ 1,210,384</u>
Sewer Districts Fund		
Assigned	<u>\$ 3,179,146</u>	<u>\$ 3,256,459</u>
Total Sewer Districts Fund	<u>\$ 3,179,146</u>	<u>\$ 3,256,459</u>

(continued)

	December 31,	
	<u>2015</u>	<u>2014</u>
		(concluded)
Water Districts Fund		
Nonspendable	\$ 5,429	\$ 9,505
Restricted	49,502	7,224
Assigned	<u>1,623,238</u>	<u>1,682,871</u>
Total Water Districts Fund	<u>\$ 1,678,169</u>	<u>\$ 1,699,600</u>
Garbage and Refuse Fund		
Nonspendable	\$ 2,125	\$ 2,508
Restricted	17,416	-
Committed	82,818	-
Assigned	<u>1,093,621</u>	<u>1,214,988</u>
Total Garbage and Refuse Fund	<u>\$ 1,195,980</u>	<u>\$ 1,217,496</u>
Capital Projects Fund		
Committed	\$ 4,702,426	\$ -
Unassigned	<u>-</u>	<u>(626,427)</u>
Total Capital Projects Fund	<u>\$ 4,702,426</u>	<u>\$ (626,427)</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 \$5,470,452, while total fund balance increased to \$9,129,282. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures and transfers out. Unassigned fund balance represents 77.4 percent of total General Fund expenditures and transfers out, while total fund balance represents 129.2 percent of that same amount.

The total fund balance of the Town's General Fund increased by \$36,483 during the current fiscal year. During the annual budget process, the Town anticipated utilizing \$1,270,000 of fund balance for 2016 operations.

The Town's Public Safety Fund ending fund balance was \$961,803. During the year ended December 31, 2015, the Public Safety Fund fund balance increased \$340,512 primarily due to the funding of restricted, committed and assigned purposes.

The Town's Highway Fund ending fund balance was \$1,317,848. Approximately 15.8 percent, \$208,100, of this amount is reported as fund balance assigned for specific (Highway Fund) use. During the year ended December 31, 2015, the Highway Fund fund balance increased \$107,464 primarily due to Federal Emergency Management Assistance aid received in 2015 that relates to expenditures incurred during a November 2014 winter storm and conservative spending.

The Town's Sewer Districts Fund ending fund balance was \$3,179,146. \$2,439,290 is reported as fund balance assigned for specific (Sewer Districts Fund) use and \$739,856 is assigned to funding next year's budget. During the year ended December 31, 2015, the Sewer Districts Fund fund balance decreased \$77,313 mainly due to budgeted use of fund balance.

The Town's Water Districts Fund ending fund balance was \$1,678,169. \$1,419,358, of this amount is reported as fund balance assigned for specific (Water Districts Fund) use. During the year ended December 31, 2015, the Water Districts Fund fund balance decreased \$21,431 mainly due to budgeted use of fund balance.

The Town's Garbage and Refuse Fund ending fund balance was \$1,195,980. \$1,008,621, of this amount is reported as fund balance assigned for specific (Garbage and Refuse Fund) use and \$85,000 is assigned to funding next year's budget. During the year ended December 31, 2015, the Garbage and Refuse Fund fund balance decreased \$21,516 mainly due to budgeted use of fund balance.

The Town's Capital Projects Fund ending fund balance of \$4,702,426. During the year ended December 31, 2015, the Capital Projects Fund fund balance increased \$5,328,853 mainly due to proceeds from the issuance of long-term debt exceeding current year capital expenditures.

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, 2015 is presented in Table 6 below:

Table 6—General Fund Budget

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
Revenues and other financing sources	\$ 6,463,860	6,501,757	\$ 7,104,454	\$ 602,697
Expenditures and other financing uses	<u>7,742,055</u>	<u>7,894,654</u>	<u>7,067,971</u>	<u>826,683</u>
Excess (deficiency of revenues and other financing sources over expenditures and other financing uses	<u>\$ (1,278,195)</u>	<u>\$ (1,392,897)</u>	<u>\$ 36,483</u>	<u>\$ 1,429,380</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 for various unanticipated departmental expenditures. These amendments were supported by various revenues received in excess of expectations and an additional \$114,702 appropriation of fund balance.

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

Total revenues exceeded the final budget by \$602,697. The major contributors to this positive revenue variance were sales tax revenues and state aid. Sales tax revenues are based on a proportional share of taxable sales within Erie County. State aid was more than anticipated mainly due to an increase in mortgage tax received.

Total expenditures and transfers out were less than the final budget by \$826,683. The most significant contributor was in general government support. General government savings were achieved in personnel costs along with less than anticipated unallocated insurances costs. Additionally, transfers out were less than anticipated.

Capital Asset and Debt Administration

Capital assets—The Town’s investment in capital assets for its governmental activities as of December 31, 2015 amounted to \$63,632,166 (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, 2015 and December 31, 2014 is presented below in Table 7.

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

	December 31,	
	2015	2014
Land	\$ 5,664,812	\$ 5,564,812
Works of art and historical treasures	50,700	50,700
Construction in progress	1,224,260	4,041,142
Land improvements	1,510,951	1,622,893
Buildings	4,448,810	4,609,431
Building improvements	3,066,039	2,825,358
Machinery and equipment	3,954,632	3,243,541
Infrastructure	<u>43,711,962</u>	<u>41,040,512</u>
Total	<u>\$ 63,632,166</u>	<u>\$ 62,998,389</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 5 to the financial statements.

Long-term liabilities—At December 31, 2015, the Town had total bonded debt outstanding of \$11,150,000 as compared to \$5,465,000 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 \$186,074,612, 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 11 of this report.

A summary of the Town’s long-term liabilities at December 31, 2015 and December 31, 2014 is presented on the following page in Table 8.

Table 8—Summary of Long-Term Liabilities

	December 31,	
	2015	2014 (as restated)
Serial bonds	\$ 11,150,000	\$ 5,465,000
Compensated absences	3,932,943	3,944,154
OPEB obligation	2,686,044	2,506,482
Net pension liability	889,122	1,236,860
Total	<u>\$ 18,658,109</u>	<u>\$ 13,152,496</u>

Economic Factors and Next Year’s Budgets and Rates

Key economic factors include:

- The unemployment rate, not seasonally adjusted, for the Town during December 2015 was 3.9 percent. This is favorable to New York’s unemployment rate of 4.8 and favorable to the national unemployment rate of 5.0 percent.
- Increases in healthcare and retirement costs.

These factors were considered in preparing the Town’s budget for 2016.

The Town’s 2016 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 \$3.38 and Highway Fund tax rate of \$2.74 (per \$1,000 of assessed valuation), as compared to the 2015 tax rates of \$3.37 and \$2.71.

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, 2015

	<u>Primary</u> <u>Government</u>
	<u>Governmental</u> <u>Activities</u>
ASSETS	
Cash and cash equivalents	\$ 17,416,146
Restricted cash and cash equivalents	4,671,599
Receivables	203,954
Intergovernmental receivables	2,582,951
Prepaid items	415,994
Capital assets not being depreciated	6,939,772
Capital assets, net of accumulated depreciation	<u>56,692,394</u>
Total assets	<u>88,922,810</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows—relating to pension plans	<u>1,624,627</u>
Total deferred outflows of resources	<u>1,624,627</u>
 LIABILITIES	
Accounts payable	880,861
Accrued liabilities	396,321
Retainages payable	45,016
Unearned revenue	20,131
Non-current liabilities:	
Due within one year	1,733,234
Due within more than one year	<u>16,924,875</u>
Total liabilities	<u>20,000,438</u>
 NET POSITION	
Net investment in capital assets	54,717,321
Restricted for:	
Capital improvements	665,115
Tax stabilization	655,900
Debt	767,536
Other	365,309
Unrestricted	<u>13,375,818</u>
Total net position	<u>\$ 70,546,999</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, 2015

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	\$ 3,925,467	\$ 144,400	\$ 20,780	\$ -	\$ (3,760,287)
Education	9,349	-	-	-	(9,349)
Public safety	5,702,964	808,994	186,830	-	(4,707,140)
Health	5,339	-	-	-	(5,339)
Transportation	4,728,300	87,106	509,465	-	(4,131,729)
Economic assistance and opportunity	401	-	-	-	(401)
Culture and recreation	1,866,844	588,625	-	-	(1,278,219)
Home and community services	5,403,081	241,134	-	-	(5,161,947)
Interest and other fiscal charges	297,979	-	-	-	(297,979)
Total primary government	<u>\$ 21,939,724</u>	<u>\$ 1,870,259</u>	<u>\$ 717,075</u>	<u>\$ -</u>	(19,352,390)
General revenues:					
Real property taxes and tax items					13,282,828
Other non-property taxes:					
Sales tax distribution					4,502,336
Franchise fees					308,284
Use of money and property					56,577
Miscellaneous					1,319,618
State support (unrestricted)					1,092,779
Total general revenues					<u>20,562,422</u>
Change in net position					1,210,032
Net position—beginning, as restated (see Note 2)					<u>69,336,967</u>
Net position—ending					<u>\$ 70,546,999</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, 2015

	Special Revenue						Capital Projects	Total Nonmajor Funds	Total Governmental Funds
	General	Public Safety	Highway	Sewer Districts	Water Districts	Garbage and Refuse			
ASSETS									
Cash and cash equivalents	\$ 6,188,167	\$ 513,770	\$ 607,810	\$ 3,221,788	\$ 1,635,179	\$ 1,321,185	\$ 2,201,565	\$ 1,726,682	\$ 17,416,146
Restricted cash and cash equivalents	1,420,182	330,157	636,603	-	49,502	-	2,103,661	131,494	4,671,599
Receivables	86,348	44,138	7,604	-	2,909	14,418	-	48,537	203,954
Intergovernmental receivables	1,581,852	1,490	154,804	-	-	-	844,805	-	2,582,951
Prepaid items	83,208	238,950	75,669	-	5,429	2,125	-	10,613	415,994
Total assets	<u>\$ 9,359,757</u>	<u>\$ 1,128,505</u>	<u>\$ 1,482,490</u>	<u>\$ 3,221,788</u>	<u>\$ 1,693,019</u>	<u>\$ 1,337,728</u>	<u>\$ 5,150,031</u>	<u>\$ 1,917,326</u>	<u>\$ 25,290,644</u>
LIABILITIES									
Accounts payable	\$ 158,045	\$ 47,125	\$ 34,738	\$ 42,642	\$ 7,867	\$ 111,330	\$ 447,605	\$ 31,509	\$ 880,861
Accrued liabilities	52,299	119,577	129,904	-	6,983	30,418	-	8,678	347,859
Unearned revenue	20,131	-	-	-	-	-	-	-	20,131
Total liabilities	<u>230,475</u>	<u>166,702</u>	<u>164,642</u>	<u>42,642</u>	<u>14,850</u>	<u>141,748</u>	<u>447,605</u>	<u>40,187</u>	<u>1,248,851</u>
FUND BALANCES									
Nonspendable	83,208	238,950	75,669	-	5,429	2,125	-	10,613	415,994
Restricted	1,420,182	330,157	636,603	-	49,502	17,416	-	131,494	2,585,354
Committed	881,026	103,702	-	-	-	82,818	4,702,426	-	5,769,972
Assigned	1,274,414	288,994	605,576	3,179,146	1,623,238	1,093,621	-	1,735,032	9,800,021
Unassigned	5,470,452	-	-	-	-	-	-	-	5,470,452
Total fund balances	<u>9,129,282</u>	<u>961,803</u>	<u>1,317,848</u>	<u>3,179,146</u>	<u>1,678,169</u>	<u>1,195,980</u>	<u>4,702,426</u>	<u>1,877,139</u>	<u>24,041,793</u>
Total liabilities and fund balances	<u>\$ 9,359,757</u>	<u>\$ 1,128,505</u>	<u>\$ 1,482,490</u>	<u>\$ 3,221,788</u>	<u>\$ 1,693,019</u>	<u>\$ 1,337,728</u>	<u>\$ 5,150,031</u>	<u>\$ 1,917,326</u>	<u>\$ 25,290,644</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, 2015

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

Total fund balances—governmental funds (page 16)	\$	24,041,793
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of the assets is \$118,766,069 and the accumulated depreciation is \$55,133,903.		63,632,166
Deferred outflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the fund statements:		
Deferred outflows related to employer contributions	\$	1,238,442
Deferred outflows related to experience and investment earnings		<u>386,185</u>
		<u>1,624,627</u>
To recognize interest accrual on long-term debt. Net accrued interest for general obligation bonds are not reported in the funds.		(48,462)
To recognize retainage payable on outstanding capital projects not recorded in the fund financial statements.		(45,016)
Long-term liabilities, including bonds payable, compensated absences, other post-employment benefit obligation ("OPEB") and net pension liability are not due and payable in the current period and, therefore are not reported in the funds:		
Serial bonds	\$	(11,150,000)
Compensated absences		(3,932,943)
OPEB obligation		(2,686,044)
Net pension liability		<u>(889,122)</u>
		<u>(18,658,109)</u>
Net position of governmental activities	\$	<u>70,546,999</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, 2015

	Special Revenue						Capital Projects	Total Nonmajor Funds	Total Governmental Funds
	General	Public Safety	Highway	Sewer Districts	Water Districts	Garbage and Refuse			
REVENUES									
Real property taxes	\$ 433,447	\$ 5,144,973	\$ 3,762,279	\$ 785,542	\$ 992,697	\$ 1,581,902	\$ -	\$ 333,451	\$ 13,034,291
Real property tax items	248,537	-	-	-	-	-	-	-	248,537
Non property tax items	4,350,112	-	-	-	-	-	-	460,508	4,810,620
Departmental income	576,332	147,483	-	35,983	13,387	107,193	-	327,919	1,208,297
Intergovernmental charges	75,400	-	87,106	-	-	-	-	-	162,506
Use of money and property	44,580	2,329	1,109	2,769	1,436	1,141	2,423	790	56,577
Licenses and permits	40,023	-	-	-	-	-	-	1,000	41,023
Fines and forfeitures	-	332,858	-	-	-	-	-	-	332,858
Miscellaneous	143,019	27,124	158,661	741	42,656	-	750	75,484	448,435
Interfund revenues	-	-	-	-	6,575	-	-	-	6,575
State aid	1,124,361	83,127	247,629	5,190	-	-	-	1,070	1,461,377
Federal aid	37,746	77,777	214,173	15,570	-	-	-	3,211	348,477
Total revenues	<u>7,073,557</u>	<u>5,815,671</u>	<u>4,470,957</u>	<u>845,795</u>	<u>1,056,751</u>	<u>1,690,236</u>	<u>3,173</u>	<u>1,203,433</u>	<u>22,159,573</u>
EXPENDITURES									
Current:									
General government support	2,526,665	201,272	42,158	-	-	-	-	19,552	2,789,647
Education	-	7,004	-	-	-	-	-	-	7,004
Public safety	40,375	3,973,117	-	-	-	-	-	261,315	4,274,807
Health	-	-	-	-	-	-	-	4,000	4,000
Transportation	113,813	-	2,774,531	-	-	-	-	301,888	3,190,232
Economic assistance and opportunity	300	-	-	-	-	-	-	-	300
Culture and recreation	1,261,026	-	-	-	-	-	-	-	1,261,026
Home and community services	98,447	-	-	725,939	459,060	1,764,554	-	179,301	3,227,301
Employee benefits	1,646,980	2,366,431	901,787	68,673	64,936	-	-	226,498	5,275,305
Debt service:									
Principal	-	-	-	-	-	-	-	675,000	675,000
Interest	18,600	-	37,050	-	12,903	-	-	209,244	277,797
Capital outlay	-	-	-	-	-	-	1,633,223	-	1,633,223
Total expenditures	<u>5,706,206</u>	<u>6,547,824</u>	<u>3,755,526</u>	<u>794,612</u>	<u>536,899</u>	<u>1,764,554</u>	<u>1,633,223</u>	<u>1,876,798</u>	<u>22,615,642</u>
Excess (deficiency) of revenues over expenditures	<u>1,367,351</u>	<u>(732,153)</u>	<u>715,431</u>	<u>51,183</u>	<u>519,852</u>	<u>(74,318)</u>	<u>(1,630,050)</u>	<u>(673,365)</u>	<u>(456,069)</u>
OTHER FINANCING SOURCES (USES)									
Transfers in	30,897	1,072,665	-	-	-	179,048	1,918,745	884,244	4,085,599
Transfers out	(1,361,765)	-	(607,967)	(128,496)	(541,283)	(126,246)	(1,319,842)	-	(4,085,599)
Serial bond proceeds	-	-	-	-	-	-	6,360,000	-	6,360,000
Total other financing sources (uses)	<u>(1,330,868)</u>	<u>1,072,665</u>	<u>(607,967)</u>	<u>(128,496)</u>	<u>(541,283)</u>	<u>52,802</u>	<u>6,958,903</u>	<u>884,244</u>	<u>6,360,000</u>
Net change in fund balances (deficit)	36,483	340,512	107,464	(77,313)	(21,431)	(21,516)	5,328,853	210,879	5,903,931
Fund balances (deficit)—beginning	9,092,799	621,291	1,210,384	3,256,459	1,699,600	1,217,496	(626,427)	1,666,260	18,137,862
Fund balances—ending	<u>\$ 9,129,282</u>	<u>\$ 961,803</u>	<u>\$ 1,317,848</u>	<u>\$ 3,179,146</u>	<u>\$ 1,678,169</u>	<u>\$ 1,195,980</u>	<u>\$ 4,702,426</u>	<u>\$ 1,877,139</u>	<u>\$ 24,041,793</u>

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, 2015

Amounts reported for governmental activities in the statement of activities (page 15) are different because:

Net change in fund balances (deficit)—total governmental funds (page 18) \$ 5,903,931

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

Capital asset additions	\$ 4,251,500	
Loss on disposition of capital assets	(86,117)	
Depreciation expense	<u>(3,531,606)</u>	633,777

Net differences between pension contributions recognized on the fund financial statements and the government-wide financial statements are as follows:

Town pension contributions	\$ 1,238,442	
Cost of benefits earned net of employee contributions	<u>(733,559)</u>	504,883

The issuance of long-term debt 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. Additionally, in the statement of activities, certain operating expenses 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 in the treatment of long-term debt and the related items is as follows:

Proceeds of serial bonds	\$ (6,360,000)	
Repayment of serial bonds	675,000	
Change in accrued interest expense	(20,182)	
Change in retainages payable	40,974	
Change in compensated absences	11,211	
Change in OPEB obligation	<u>(179,562)</u>	<u>(5,832,559)</u>

Change in net position of governmental activities \$ 1,210,032

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, 2015

	Agency Fund
ASSETS	
Cash and cash equivalents	\$ 1,434,344
Accounts receivable	<u>365</u>
Total assets	<u>\$ 1,434,709</u>
LIABILITIES	
Agency liabilities	<u>\$ 1,434,709</u>
Total liabilities	<u>\$ 1,434,709</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, 2015

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 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. The principal source of revenue is non-property tax items.
- *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 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.
- *Garbage and Refuse Fund*—this is used to record all activity related to the garbage pickup and recycling within the Town. The principal source of revenue for the Garbage and Refuse Fund is 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.

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.

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 Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, 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, 2015; 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, works of art and historical treasures 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 that have not been paid as of December 31, 2015.

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, 2015, the Town has one item that qualifies for reporting in this category. This item is related to pensions reported in the government-wide financial statements. This represents the effect of the net change in the Town’s proportion of the collective net pension asset or liability, and the difference during the measurement period between the Town’s contributions and its proportionate share of the total contributions to the pension systems not included in the pension expense and any contributions to the pension systems made subsequent to the measurement date.

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, 2015 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 Town 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 Town 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.

For 2015, tax payments were due January 1st to February 18th without penalty; February 18th to March 2nd a 1.5% penalty; March 3rd to 16th a 3.0% penalty; March 17th 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 30th 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.

The compensated absences liability for the Town at December 31, 2015 totaled \$3,932,943 and is reported in the government-wide financial statements.

Payment of sick leave and compensatory time is dependent on many factors; therefore timing of future payments is not readily determinable. However, management believes that sufficient resources will be made available for the payments of sick leave and compensatory time when such payment becomes due.

Pensions—The Town is mandated by New York State law to participate in the New York State Local Employees’ Retirement System (“ERS”) and the New York State Police and Fire Retirement System (“PFRS”). For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the defined benefit pension plans, and changes thereof, have been determined on the same basis as they are reported by the respective defined benefit pension plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value. More information regarding pensions is included in Note 7.

Other

Estimates—The preparation of the financial statements, in conformity with GAAP, requires management to make estimates and assumptions that affect the reported amounts of revenues, expenditures, assets, and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and during the reported period. Actual results could differ from those estimates.

Adoption of New Accounting Pronouncements—During the year ended December 31, 2015, the Town implemented GASB Statements No. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27*; and No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68*. GASB Statements No. 68 and No. 71 improve accounting and financial reporting by governments for pensions.

Future Impacts of Accounting Pronouncements—The Town has not completed the process of evaluating the impact that will result from adopting GASB Statements No. 72, *Fair Value Measurement and Application*; No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*; No. 77, *Tax Abatement Disclosures*; No. 78, *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*; and No. 79, *Certain External Investment Pools and Pool Participants*, effective for the year ending December 31, 2016, No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*; No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*; No. 80, *Blending Requirements for Certain Component Units – an amendment of GASB Statement No. 14*; No. 81, *Irrevocable Split-Interest Agreements*; and No. 82, *Pension Issues; an amendment of GASB Statements No. 67, No. 68, and No. 73*, effective for the year ending December 31, 2017, and No. 75, *Accounting and Financial Reporting for Postemployment Benefit Plans Other Than Pensions*, effective for the year ending December 31, 2018. The Town is, therefore, unable to disclose the impact that adopting GASB Statements No. 72, 73, 74, 75, 76, 77, 78, 79, 80, 81 and 82 will have on its financial position and results of operations when such statements are adopted.

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, 2015. It is anticipated that these deficits will be remedied through future real property taxes. Additionally, certain projects within the Capital Projects Fund are in a

deficit position at December 31, 2015. It is anticipated that these deficits 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 30th, the Town Supervisor files a “tentative” budget with the Town Clerk for the following fiscal year to commence on January 1st. 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.

2. RESTATEMENT OF NET POSITION

For the fiscal year ended December 31, 2015, the Town implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68*. The implementation of GASB Statements No. 68 and No. 71 resulted in the reporting of deferred outflows of resources and liabilities related to the Town’s participation in the New York State Employees’ and Police and Fire Retirement Systems.

The Town’s net position has been restated as follows:

Net position—December 31, 2014, as previously stated	\$ 69,106,345
GASB Statements No. 68 and No. 71 implementation:	
Beginning system liability—Police and Fire Retirement System	(411,351)
Beginning system liability—Employees' Retirement System	(825,509)
Beginning deferred outflow of resources for contributions subsequent to the measurement date:	
Police and Fire Retirement System	675,366
Employees' Retirement System	792,116
Net position—December 31, 2014, as restated	<u>\$ 69,336,967</u>

3. 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, 2015 are shown below:

	Governmental Funds	Fiduciary Funds	Total
Petty Cash (uncollateralized)	\$ 1,025	\$ -	\$ 1,025
Deposits	22,086,720	1,434,344	23,521,064
Total	<u>\$ 22,087,745</u>	<u>\$ 1,434,344</u>	<u>\$ 23,522,089</u>

Deposits—All deposits are carried at fair value, and are classified by custodial credit risk at December 31, 2015 are as follows:

	Bank Balance	Carrying Amount
Insured (FDIC)	\$ 496,853	\$ 496,830
Uninsured:		
Collateral held by bank's agent in the Town's name	23,085,712	23,024,234
Total	<u>\$ 23,582,565</u>	<u>\$ 23,521,064</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, 2015, 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, 2015, the Town reported \$4,671,599 of cash and cash equivalents as restricted.

Investments—The Town had no investments at December 31, 2015.

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 statute.

4. RECEIVABLES

Major revenues accrued by the Town at December 31, 2015 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, 2015 are:

General Fund:		
Various Town departments		\$ 86,348
Public Safety Fund:		
BOCES		44,138
Highway Fund:		
Fuel charges		7,604
Water Fund:		
Miscellaneous		2,909
Garbage and Refuse Fund:		
Compost sales		14,418
Other governmental funds:		
Town Outside Village Fund:		
Various Town departments	\$ 18,012	
Miscellaneous	29,855	
Lighting Fund:		
Miscellaneous	<u>670</u>	<u>48,537</u>
		<u>\$ 203,954</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, 2015 are:

General Fund:		
Erie County - sales tax	\$ 1,580,947	
Miscellaneous	<u>905</u>	\$ 1,581,852
Public Safety Fund:		
Local Fire District		1,490
Highway Fund:		
NYS Department of Transportation		154,804
Capital Projects Fund:		
State aid	\$ 133,172	
Federal aid	<u>711,633</u>	<u>844,805</u>
Total governmental funds		<u>\$ 2,582,951</u>

5. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2015 was as follows:

	Balance 1/1/2015	Increases and Reclassifications	Decreases and Reclassifications	Balance 12/31/2015
Capital assets, not being depreciated:				
Land	\$ 5,564,812	\$ 100,000	\$ -	\$ 5,664,812
Works of art and historical treasures	50,700	-	-	50,700
Construction in progress	4,041,142	1,111,314	3,928,196	1,224,260
Total capital assets, not being depreciated	<u>9,656,654</u>	<u>1,211,314</u>	<u>3,928,196</u>	<u>6,939,772</u>
Capital assets, being depreciated:				
Land improvements	2,797,005	-	-	2,797,005
Buildings	8,031,059	-	-	8,031,059
Building improvements	3,914,525	450,683	-	4,365,208
Machinery and equipment	8,401,978	1,266,709	460,281	9,208,406
Infrastructure	82,195,047	5,250,990	21,418	87,424,619
Total capital assets, being depreciated	<u>105,339,614</u>	<u>6,968,382</u>	<u>481,699</u>	<u>111,826,297</u>
Less accumulated depreciation for:				
Land improvements	1,174,112	111,942	-	1,286,054
Buildings	3,421,628	160,621	-	3,582,249
Building improvements	1,089,167	210,002	-	1,299,169
Machinery and equipment	5,158,437	490,919	395,582	5,253,774
Infrastructure	41,154,535	2,558,122	-	43,712,657
Total accumulated depreciation	<u>51,997,879</u>	<u>3,531,606</u>	<u>395,582</u>	<u>55,133,903</u>
Total capital assets, being depreciated, net	<u>53,341,735</u>	<u>3,436,776</u>	<u>86,117</u>	<u>56,692,394</u>
Governmental activities capital assets, net	<u>\$ 62,998,389</u>	<u>\$ 4,648,090</u>	<u>\$ 4,014,313</u>	<u>\$ 63,632,166</u>

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

Governmental activities:	
General support	\$ 243,972
Public safety	104,864
Transportation	1,658,007
Culture and recreation	226,117
Home and community services	1,298,646
Total depreciation expense, governmental activities	<u>\$ 3,531,606</u>

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

General support	\$ 410,643
Transportation	566,414
Culture and recreation	139,681
Home and community services	<u>507,980</u>
Total capital outlay	<u>\$ 1,624,718</u>

6. ACCRUED LIABILITIES

Accrued liabilities reported by governmental funds at Town as of December 31, 2015, were as follows:

	General Fund	Public Safety Fund	Highway Fund	Water Districts Fund	Garbage and Refuse Fund	Other Governmental Funds	Total Governmental Funds
Salary and employee benefits	\$ 52,299	\$ 110,082	\$ 129,904	\$ 6,983	\$ 2,058	\$ 8,678	\$ 310,004
Accrued workers compensation	<u>-</u>	<u>9,495</u>	<u>-</u>	<u>-</u>	<u>28,360</u>	<u>-</u>	<u>37,855</u>
Total	<u>\$ 52,299</u>	<u>\$ 119,577</u>	<u>\$ 129,904</u>	<u>\$ 6,983</u>	<u>\$ 30,418</u>	<u>\$ 8,678</u>	<u>\$ 347,859</u>

7. PENSION PLANS

Plan Descriptions and Benefits Provided

Police and Fire Retirement System (“PFRS”) and Employees’ Retirement System (“ERS”)—The Town participates in the New York State and Local Police and Fire Retirement System (“PFRS”) and the New York State and Local Employees’ Retirement System (“ERS”), which are collectively referred to as the New York State and Local Retirement System (the “System”). The System provides retirement benefits as well as death and disability benefits. The net position of the System is held in the New York State Common Retirement Fund (the “Fund”), which was established to hold all assets and record changes in fiduciary net position allocated to the System. The Comptroller of the State of New York serves as the trustee of the Fund and is the administrative head of the System. System benefits are established under the provisions of the NYSRSSL. Once a public employer elects to participate in the System, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. The Town also participates in the Public Employees’ Group Life Insurance Plan (“GLIP”), which provides death benefits in the form of life insurance. The System is included in the State’s financial report as a pension trust fund. That report, including information with regards to benefits provided, may be found at www.osc.state.ny.us/retire/publications/index.php or obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany, NY 12244.

The System is noncontributory, except for employees who joined the ERS after July 27, 1976 who contribute three percent (3%) of their salary for the first ten years of membership, and employees who joined on or after January 10, 2010 (ERS) or January 9, 2010 (PFRS), who generally contribute three percent (3%) to three and one half percent (3.5%) of their salary for their entire length of service. In addition, employee contribution rates under ERS Tier VI vary based on a sliding salary scale. The

Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions based on salaries paid during the System's fiscal year ending March 31.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Inflows of Resources Related to Pensions—At December 31, 2015, the Town reported the following liabilities for its proportionate share of the net pension liabilities for PFRS and ERS. The net pension liabilities were measured as of March 31, 2015. The total pension liabilities used to calculate the net pension liabilities were determined by actuarial valuations as of April 1, 2014, with update procedures used to roll forward the total net pension liabilities to the measurement date. The Town's proportion of the net pension liabilities were based on projections of the Town's long-term share of contributions to the System relative to the projected contributions of all participating members, actuarially determined. This information was provided by the System in reports provided to the Town.

	<u>PFRS</u>	<u>ERS</u>
Measurement date	March 31, 2015	March 31, 2015
Net pension liability	\$ 271,981	\$ 617,141
Town's portion of the Plan's total net pension liability	0.0988090%	0.0182681%

For the year ended December 31, 2015, the Town recognized pension expenses of \$631,736 and \$590,974, respectively, for PFRS and ERS. At December 31, 2015, the Town reported deferred outflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	
	<u>PFRS</u>	<u>ERS</u>
Differences between expected and actual experiences	\$ 32,799	\$ 19,755
Net difference between projected and actual earnings on pension plan investments	91,313	107,189
Changes in proportion and differences between the Town's contributions and proportionate share of contributions	5,270	129,859
Town contributions subsequent to the measurement date	<u>656,614</u>	<u>581,828</u>
Total	<u>\$ 785,996</u>	<u>\$ 838,631</u>

The Town's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2016. Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	<u>PFRS</u>	<u>ERS</u>
2016	\$ 30,442	\$ 64,201
2017	30,442	64,201
2018	30,442	64,201
2019	30,442	64,200
2020	7,614	-

Actuarial Assumptions—The total pension liabilities as of the measurement date were determined by using actuarial valuations as noted in the table below, with update procedures used to roll forward the total pension liabilities to the measurement date. The actuarial valuations used the following actuarial assumptions:

	PFRS	ERS
Measurement date	March 31, 2015	March 31, 2015
Actuarial valuation date	April 1, 2014	April 1, 2014
Interest rate	7.50%	7.50%
Salary scale	6.00%	4.90%
Decrement tables	April 1, 2005- March 31, 2010	April 1, 2005- March 31, 2010
Inflation rate	2.7%	2.7%

Annuitant mortality rates are based on April 1, 2005 – March 31, 2010 System’s experience with adjustments for mortality improvements based on Society of Actuaries’ Scale MP-2014.

The actuarial assumptions used in the April 1, 2014 valuation are based on the results of an actuarial experience study for the period April 1, 2005 – March 31, 2010.

The long-term rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by each the target asset allocation percentage and by adding expected inflation. Best estimates of the arithmetic real rates of return for each major asset class included in the target asset allocation are summarized below:

	Target Allocation	Long-Term Expected Real Rate of Return
	PFRS and ERS	
	March 31, 2015	
Measurement date		
Asset class:		
Domestic equities	38.0 %	7.3 %
International equities	13.0	8.6
Private equity	10.0	11.0
Real estate	8.0	8.3
Absolute return strategies	3.0	6.8
Opportunistic portfolio	3.0	8.6
Real assets	3.0	8.7
Bonds and mortgages	18.0	4.0
Cash	2.0	2.3
Inflation-indexed bonds	2.0	4.0
Total	100.0 %	

Discount Rate—The discount rate used to calculate the total pension liabilities was 7.5%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially. Based upon the assumptions, the System’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability to the Discount Rate Assumption—The chart below presents the Town’s proportionate share of the net pension liabilities calculated using the discount rate of 7.5%, as well as what the Town’s proportionate share of the net pension liabilities would be if they were calculated using a discount rate that is one percentage-point lower (6.5%) or one percentage-point higher (8.5%) than the current assumption.

	1% Decrease (6.5%)	Current Assumption (7.5%)	1% Increase (8.5%)
Employer's proportionate share of the net pension liability/(asset)—PFRS	\$ 3,621,289	\$ 271,981	\$ (2,534,940)
Employer's proportionate share of the net pension liability/(asset)—ERS	4,113,509	617,141	(2,334,661)

Pension Plan Fiduciary Net Position—The components of the current-year net pension liabilities of the employers as of the valuation dates, were as follows:

	(Dollars in Thousands)		
	PFRS	ERS	Total
Valuation date	March 31, 2015	March 31, 2015	
Employers' total pension liability	\$ 28,474,417	\$ 164,591,504	\$ 193,065,921
Plan fiduciary net position	<u>28,199,157</u>	<u>161,213,259</u>	<u>189,412,416</u>
Employers' net pension liability	<u>\$ 275,260</u>	<u>\$ 3,378,245</u>	<u>\$ 3,653,505</u>
System fiduciary net position as a percentage of total pension liability	99.0%	97.9%	98.1%

8. 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 \$747,031 for the fiscal year ended December 31, 2015.

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 below:

	Year Ended December 31,	
	2015	2014
Annual required contribution ("ARC")	\$ 971,282	\$ 892,886
Interest on net OPEB obligation	100,260	96,605
Adjustment to ARC	(144,949)	(139,666)
Annual OPEB costs (expense)	926,593	849,825
Contributions made	(747,031)	(758,443)
Increase in net OPEB obligation	179,562	91,382
Net OPEB obligation—beginning	2,506,482	2,415,100
Net OPEB obligation—ending	\$ 2,686,044	\$ 2,506,482

As of December 31, 2015, the most recent actuarial valuation date, the plan was not funded. Since there were no assets, the unfunded actuarial liability for benefits was \$11,399,659.

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, 2015, calculations were based on plan data as of January 1, 2014 and financial data as of December 31, 2015. The accrued liability for benefits was \$11,399,659, all of which was unfunded. The covered payroll (annual payroll of active employees covered by the plan) was \$8,236,764, and the ratio of the unfunded actuarial accrued liability to the covered payroll was 138.40%. The total postemployment health insurance cost was \$737,031 for the year ended December 31, 2015.

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

Year Ended December 31,	Annual OPEB Cost	Contributions Made	Percentage Contributed
2015	\$ 926,593	\$ 747,031	80.6%
2014	849,825	758,443	89.2%
2013	893,353	668,914	74.9%

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, 2015 actuarial valuation, the projected unit credit method was used. The actuarial assumptions included a measurement date of December 31, 2015. 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 7.75%, 6.00% and 11.00% for pre-65 medical, post-65 medical and prescription drugs, respectively. The ultimate trend rate is 3.89% in which 2075 is the fiscal year in which the health care cost trend rate reaches the ultimate trend rate. The RP-2014 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, 2015 was twenty-two years. The amortization period status is open.

9. 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 reasonably estimated.

The Town purchases commercial insurance to cover other potential risks. 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 \$20 million per occurrence and an aggregate limit of \$20 million over the underlying primary policies. The Town carries real and personal property insurance with a blanket limit of \$22,585,866 on a replacement cost basis. The deductibles applicable to the Town include \$500 for auto physical damage, \$10,000 for equipment, \$50,000 for general liability, \$25,000 for public officials and law enforcement, and \$20,000 for property coverage.

At December 31, 2015, the amount of workers compensation liabilities relating to the period in which the Town was self-insured was \$37,856. Changes in the reported liability since December 31, 2014 resulted from the following:

	Beginning Liability	Current Year Claims	Claims Payments Net of Recoveries and Changes in Estimates	Ending Liability
2015	\$ 52,126	\$ -	\$ 14,270	\$ 37,856
2014	80,191	-	28,065	52,126
2013	104,599	-	25,408	80,191

10. 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, 2015:

Description	Interest Rate	Maturity Date	Balance 1/1/2015	Issues	Redemptions	Balance 12/31/2015
Capital Projects Fund:						
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>\$ 6,855,000</u>	<u>\$ -</u>	<u>\$ 6,855,000</u>	<u>\$ -</u>

11. LONG-TERM LIABILITIES

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, other post-employment benefits plan and net pension liability. 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, 2015 follows:

	Balance 1/1/2015	Additions	Payments	Balance 12/31/2015	Due Within One Year
Serial bonds	\$ 5,465,000	\$ 6,360,000	\$ 675,000	\$ 11,150,000	\$ 1,125,000
Compensated absences	3,944,154	715,760	726,971	3,932,943	608,234
OPEB obligation	2,506,482	926,593	747,031	2,686,044	-
Net pension liability*	1,236,860	-	347,738	889,122	-
Total	<u>\$ 13,152,496</u>	<u>\$ 8,002,353</u>	<u>\$ 2,496,740</u>	<u>\$ 18,658,109</u>	<u>\$ 1,733,234</u>

(*reductions to the net pension liability are shown net of additions.)

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 Town. These bonds generally are issued as serial bonds with equal amounts of principal maturing each year with maturities of seven to twenty-seven years.

A summary of additions and reductions for the year ended December 31, 2015 is shown below:

Purpose	Original Issue	Interest Rate	Year of Issue/ Maturity	Balance 1/1/2015	Additions	Reductions	Balance 12/31/2015
General Fund Serial Bonds:							
Municipal Renovations	\$ 640,000	2.0-3.0%	2015/2035	\$ -	\$ 640,000	\$ -	\$ 640,000
Town-wide Drainage	97,000	2.0-3.5%	2015/2042	-	970,000	-	970,000
Total General Fund				-	1,610,000	-	1,610,000
Highway Fund Serial Bonds:							
Baker Road	\$ 2,600,000	3.6-3.9%	2005/2020	\$ 1,290,000	\$ -	\$ 195,000	\$ 1,095,000
Baker Bridge	500,000	3.6-3.9%	2005/2020	245,000	-	35,000	210,000
South Lane	800,000	3.6-3.9%	2005/2020	395,000	-	60,000	335,000
2010 Roads Project	2,280,000	2.0-2.8%	2015/2025	-	2,280,000	-	2,280,000
2012 Roads Project	270,000	2.0-2.8%	2015/2027	-	270,000	-	270,000
Forest Ave Bridge	930,000	2.0-3.0%	2015/2032	-	930,000	-	930,000
Total Highway Fund				1,930,000	3,480,000	290,000	5,120,000
Water Districts Fund Serial Bonds:							
District Wide Water Improvements	3,695,280	3.5-4.0%	2007/2022	2,516,920	-	274,120	2,242,800
Waterline Betterment	249,120	3.5-4.0%	2007/2022	169,680	-	18,480	151,200
Water Distribution	1,270,000	2.0-3.5%	2015/2042	-	1,270,000	-	1,270,000
Total Water Districts Fund				2,686,600	1,270,000	292,600	3,664,000
Garbage and Refuse Fund Serial Bonds:							
Composting Facility Development	1,245,600	3.5-4.0%	2007/2022	848,400	-	92,400	756,000
Total Garbage and Refuse Fund				848,400	-	92,400	756,000
Total governmental activities				\$ 5,465,000	\$ 6,360,000	\$ 675,000	\$ 11,150,000

The annual requirements to amortize all bonded debt outstanding (by fund responsible for repayment of such debt) as of December 31, 2015 are as follows:

Year Ending December 31,	Principal				Total
	General Fund	Highway Fund	Water Districts	Refuse and Garbage District	
2016	\$ 50,000	\$ 580,000	\$ 384,600	\$ 110,400	\$ 1,125,000
2017	50,000	595,000	380,800	109,200	1,135,000
2018	50,000	610,000	377,000	108,000	1,145,000
2019	50,000	630,000	377,000	108,000	1,165,000
2020	50,000	650,000	377,000	108,000	1,185,000
2021-2025	295,000	1,570,000	857,600	212,400	2,935,000
2026-2030	330,000	350,000	215,000	-	895,000
2031-2035	395,000	135,000	255,000	-	785,000
2036-2040	235,000	-	300,000	-	535,000
2041-2042	105,000	-	140,000	-	245,000
Total	<u>\$ 1,610,000</u>	<u>\$ 5,120,000</u>	<u>\$ 3,664,000</u>	<u>\$ 756,000</u>	<u>\$ 11,150,000</u>

Year Ending December 31,	Interest				Total
	General Fund	Highway Fund	Water Districts	Refuse and Garbage District	
2016	\$ 45,519	\$ 144,415	\$ 133,327	\$ 30,496	\$ 353,757
2017	45,291	128,763	120,576	26,494	321,124
2018	44,291	110,863	107,342	22,536	285,032
2019	43,291	92,281	92,962	18,216	246,750
2020	42,041	71,566	74,987	12,816	201,410
2021-2025	188,006	202,688	198,155	12,720	601,569
2026-2030	145,544	49,475	130,450	-	325,469
2031-2035	92,594	6,000	96,400	-	194,994
2036-2040	41,581	-	54,125	-	95,706
2041-2042	5,483	-	7,193	-	12,676
Total	<u>\$ 693,641</u>	<u>\$ 806,051</u>	<u>\$ 1,015,517</u>	<u>\$ 123,278</u>	<u>\$ 2,638,487</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 Garbage and Refuse 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, 2015, for governmental activities is \$3,932,943. While the payments of compensated absences are dependent upon many factors, the Town has estimated that \$608,234 will become due within one year.

OPEB Obligation—As explained in Note 8, 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 Garbage and Refuse funds.

Net Pension Liability—The Town reported a liability of \$889,122 and \$1,236,860 for the years ended December 31, 2015 and 2014, respectively, for its proportionate share of the net pension liability for the Police and Fire Retirement System and the Employee Retirement System. Refer to Note 7 for additional information related to the Town’s net pension liability.

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

12. 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		\$ 63,632,166
Less: Serial bonds	\$ (11,150,000)	
Add: unspent bond anticipation notes and serial bonds proceeds	<u>2,235,155</u>	<u>(8,914,845)</u>
Net investment in capital assets		<u>\$ 54,717,321</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, 2015, 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, 2015 include:

- **Prepaid items**—Represents amounts prepaid to the retirement system and other miscellaneous items 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, 2015 include:

	General Fund	Public Safety Fund	Highway Fund	Water Districts Fund	Garbage and Refuse Fund	Other Governmental Funds	Total Governmental Funds
Cemetery	\$ 18,763	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,763
Senior center	1,272	-	-	-	-	-	1,272
Tax stabilization	655,900	-	-	-	-	-	655,900
Capital improvements	665,115	-	-	-	-	-	665,115
Town historian	5,931	-	-	-	-	-	5,931
Historic survey	9,186	-	-	-	-	-	9,186
DWI program	-	203,762	-	-	-	-	203,762
D.A.R.E. program	-	38,905	-	-	-	-	38,905
Equipment	-	41,780	-	-	-	-	41,780
Vehicles	-	45,710	-	-	-	-	45,710
Debt service	64,015	-	636,603	49,502	17,416	131,494	899,030
Total restricted fund balance	<u>\$ 1,420,182</u>	<u>\$ 330,157</u>	<u>\$ 636,603</u>	<u>\$ 49,502</u>	<u>\$ 17,416</u>	<u>\$ 131,494</u>	<u>\$ 2,585,354</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, premiums on debt 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, 2015, the Town has committed the following:

	General Fund	Public Safety Fund	Garbage and Refuse Fund	Capital Projects Fund	Total
Capital improvements	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000
Insurance deductibles	381,026	-	-	-	381,026
Equipment	-	103,702	82,818	-	186,520
Capital projects	-	-	-	4,702,426	4,702,426
Total committed fund balance	<u>\$ 881,026</u>	<u>\$ 103,702</u>	<u>\$ 82,818</u>	<u>\$ 4,702,426</u>	<u>\$ 5,769,972</u>

- **Committed for capital improvements and capital projects**—Represents funds that the Town Board has authorized to be used for future capital projects.
- **Committed for insurance deductibles**—Represents funds to be used for insurance deductibles. The Town is insured for risk of loss; however, these funds are to cover deductibles required in certain policies.
- **Committed for equipment**—Represents accumulated to be used towards the purchase of police and refuse department equipment.

In the fund financial statements, assignments are not legally required segregations but are segregated for a specific purpose by the Town at December 31, 2015 and include:

	Subsequent Year's Expenditures	Encumbrances	Retirement Costing	Specific Use	Total Governmental Funds
General Fund	\$ 1,270,000	\$ 4,414	\$ -	\$ -	\$ 1,274,414
Public Safety Fund	-	88,994	200,000	-	288,994
Highway Fund	340,000	57,476	-	208,100	605,576
Sewer Districts Fund	739,856	-	-	2,439,290	3,179,146
Water Districts Fund	203,880	-	-	1,419,358	1,623,238
Garbage and Refuse fund	85,000	-	-	1,008,621	1,093,621
Other Governmental Funds	58,000	780	-	1,676,252	1,735,032
Total	<u>\$ 2,696,736</u>	<u>\$ 151,664</u>	<u>\$ 200,000</u>	<u>\$ 6,751,621</u>	<u>\$ 9,800,021</u>

- **Assigned to subsequent year’s expenditures**—Represents available fund balance being appropriated to meet expenditure requirements in the 2016 fiscal year.
- **Assigned to encumbrances**—Represents funds set aside for future purchases.

- *Assigned to retirement costing*—Represents funds set aside for future police retirement buyouts.
- *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.

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.

13. 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, 2015 consisted of the following:

	<u>Transfers In</u>	<u>Transfers Out</u>
General	\$ 30,897	\$ 1,361,765
Public Safety	1,072,665	-
Highway	-	607,967
Sewer Districts	-	128,496
Water Districts	-	541,283
Garbage and Refuse	179,048	126,246
Capital Projects	1,918,745	1,319,842
Other governmental funds	884,244	-
Total	<u>\$ 4,085,599</u>	<u>\$ 4,085,599</u>

14. 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, 2015:

	<u>Balance 1/1/2015</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 12/31/2015</u>
ASSETS				
Cash and cash equivalents	\$ 1,512,991	\$ 11,608,224	\$ 11,686,871	\$ 1,434,344
Accounts receivable	-	365	-	365
Total assets	<u>\$ 1,512,991</u>	<u>\$ 11,608,589</u>	<u>\$ 11,686,871</u>	<u>\$ 1,434,709</u>
LIABILITIES				
Agency liabilities	<u>\$ 1,512,991</u>	<u>\$ 11,608,589</u>	<u>\$ 11,686,871</u>	<u>\$ 1,434,709</u>
Total liabilities	<u>\$ 1,512,991</u>	<u>\$ 11,608,589</u>	<u>\$ 11,686,871</u>	<u>\$ 1,434,709</u>

15. LABOR RELATIONS

Town employees are represented by three bargaining units with the balance governed by Town Board rules and regulations. Negotiated contracts were in place through December 31, 2015 for the Police Benevolent Association. The CSEA White Collar and CSEA Blue Collar had unsettled contracts and were in negotiations as of December 31, 2015. Subsequent to year end, the CSEA White Collar contract was settled through December 31, 2019.

16. 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, 2015, there were no significant encumbrances. The Town recorded encumbrances of \$4,414, \$88,994, \$57,476 and \$780 in the General Fund, Public Safety Fund, Highway Fund and Other Governmental Funds, respectively.

17. CONTINGENCIES

Assessments—The Town is a defendant in various litigation under Article 7 of the Real Property Tax Law of the State of New York to review tax assessments. While the Town vigorously defends assessments, the likelihood of success is on a case by case basis, and is dependent upon various factors including market values and appraised amounts. Management believes that the level of potential losses on these cases, if any, would be immaterial and no provisions have been made within the financial statements.

Grants—In the normal course of operations, the Town receives grant funds from various Federal and State agencies. These grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any disallowed expenditures resulting from such audits could become a liability of the governmental funds. While the amount of any expenditures which may be disallowed cannot be determined at this time, management expects any amounts to be immaterial.

Other—The Town is also involved in litigation arising in the ordinary course of its operations. The Town believes that its ultimate liability, if any, in connection with these matters will not have a material effect on the Town's financial condition or results of operations.

18. SUBSEQUENT EVENTS

Management has evaluated subsequent events through May 5, 2016 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 other than the settlement of the CSEA White Collar contract referred to above.

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REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF ORCHARD PARK, NEW YORK
Schedule of Funding Progress—Other Postemployment Benefits Plan
Year Ended December 31, 2015

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, 2015	\$ -	\$ 11,399,659	\$ 11,399,659	0.0%	\$ 8,236,764	138.4%
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%

TOWN OF ORCHARD PARK, NEW YORK
Schedule of the Town's Proportionate Share of the Net Pension Liability—
Police and Fire Retirement System
Last Two Fiscal Years

	Year Ended December 31,	
	2015	2014
Measurement date	March 31, 2015	March 31, 2014
Town's proportion of the net pension liability (asset)	0.098809%	0.098809%
Town's proportionate share of the net pension liability (asset)	<u>\$ 271,981</u>	<u>\$ 411,351</u>
Town's covered-employee payroll	\$ 2,879,532	\$ 2,847,272
Town's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	9.45%	14.45%
Plan fiduciary net position as a percentage of the total pension liability	111.5%	100.7%

TOWN OF ORCHARD PARK, NEW YORK
Schedule of the Town's Contributions—
Police and Fire Retirement System
Last Two Fiscal Years

	Year Ended December 31,	
	2015	2014
Contractually required contribution	\$ 900,488	\$ 908,666
Contributions in relation to the contractually required contribution	(900,488)	(908,666)
Contribution deficiency (excess)	\$ -	\$ -
Town's covered-employee payroll	\$ 2,879,532	\$ 2,847,272
Contributions as a percentage of covered-employee payroll	31.3%	31.9%

TOWN OF ORCHARD PARK, NEW YORK
Schedule of the Town's Proportionate Share of the Net Pension Liability—
Employees' Retirement System
Last Two Fiscal Years

	Year Ended December 31,	
	2015	2014
Measurement date	March 31, 2015	March 31, 2014
Town's proportion of the net pension liability (asset)	0.0182681%	0.0182681%
Town's proportionate share of the net pension liability (asset)	<u>\$ 617,141</u>	<u>\$ 825,509</u>
Town's covered-employee payroll	\$ 5,096,005	\$ 5,204,918
Town's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	12.11%	15.86%
Plan fiduciary net position as a percentage of the total pension liability	97.9%	97.2%

TOWN OF ORCHARD PARK, NEW YORK
Schedule of the Town's Contributions—
Employees' Retirement System
Last Two Fiscal Years

	Year Ended December 31,	
	2015	2014
Contractually required contribution	\$ 1,056,156	\$ 1,065,746
Contributions in relation to the contractually required contribution	<u>(1,056,156)</u>	<u>(1,065,746)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Town's covered-employee payroll	\$ 5,096,005	\$ 5,204,918
Contributions as a percentage of covered-employee payroll	20.7%	20.5%

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TOWN OF ORCHARD PARK, NEW YORK
Schedule of Revenues, Expenditures and Changes in
Fund Balances—Budget and Actual—General Fund
Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Real property taxes	\$ 432,487	\$ 432,487	\$ 433,447	\$ 960
Real property tax items	225,542	225,542	248,537	22,995
Non property tax items	4,147,207	4,147,207	4,350,112	202,905
Departmental income	510,000	510,000	576,332	66,332
Intergovernmental charges	75,000	75,000	75,400	400
Use of money and property	49,500	49,500	44,580	(4,920)
Licenses and permits	35,100	35,100	40,023	4,923
Miscellaneous	60,500	67,500	143,019	75,519
State aid	927,524	927,524	1,124,361	196,837
Federal aid	1,000	1,000	37,746	36,746
Total revenues	<u>6,463,860</u>	<u>6,470,860</u>	<u>7,073,557</u>	<u>602,697</u>
EXPENDITURES				
Current:				
General government support	2,845,416	2,829,870	2,526,665	303,205
Public safety	41,169	41,169	40,375	794
Transportation	133,205	133,205	113,813	19,392
Economic assistance and opportunity	300	300	300	-
Culture and recreation	1,342,930	1,342,931	1,261,026	81,905
Home and community services	86,188	103,312	98,447	4,865
Employee benefits	1,578,067	1,664,387	1,646,980	17,407
Debt service:				
Interest	30,000	30,000	18,600	11,400
Total expenditures	<u>6,057,275</u>	<u>6,145,174</u>	<u>5,706,206</u>	<u>438,968</u>
Excess of revenues over expenditures	<u>406,585</u>	<u>325,686</u>	<u>1,367,351</u>	<u>1,041,665</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	30,897	30,897	-
Transfers out	(1,684,780)	(1,749,480)	(1,361,765)	387,715
Total other financing sources (uses)	<u>(1,684,780)</u>	<u>(1,718,583)</u>	<u>(1,330,868)</u>	<u>387,715</u>
Net change in fund balances*	(1,278,195)	(1,392,897)	36,483	1,429,380
Fund balances - beginning	9,092,799	9,092,799	9,092,799	-
Fund balances - ending	<u>\$ 7,814,604</u>	<u>\$ 7,699,902</u>	<u>\$ 9,129,282</u>	<u>\$ 1,429,380</u>

* The net change in fund balances was included in the budget as an appropriation (i.e., spenddown) of fund balance and re-appropriation of prior year encumbrances.

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Real property taxes	\$ 5,144,973	\$ 5,144,973	\$ 5,144,973	\$ -
Departmental income	108,250	108,250	147,483	39,233
Use of money and property	-	-	2,329	2,329
Fines and forfeitures	300,000	300,000	332,858	32,858
Miscellaneous	-	2,675	27,124	24,449
State aid	28,250	46,250	83,127	36,877
Federal aid	-	-	77,777	77,777
Total revenues	<u>5,581,473</u>	<u>5,602,148</u>	<u>5,815,671</u>	<u>213,523</u>
EXPENDITURES				
Current:				
General government support	184,351	203,351	201,272	2,079
Education	2,000	7,004	7,004	-
Public safety	4,502,660	4,413,070	3,973,117	439,953
Employee benefits	2,249,460	2,375,126	2,366,431	8,695
Total expenditures	<u>6,938,471</u>	<u>6,998,551</u>	<u>6,547,824</u>	<u>450,727</u>
Deficiency of revenues over expenditures	<u>(1,356,998)</u>	<u>(1,396,403)</u>	<u>(732,153)</u>	<u>664,250</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,349,780	1,385,380	1,072,665	(312,715)
Transfers out	(43,745)	(43,745)	-	43,745
Total other financing sources (uses)	<u>1,306,035</u>	<u>1,341,635</u>	<u>1,072,665</u>	<u>(268,970)</u>
Net change in fund balances	(50,963)	(54,768)	340,512	395,280
Fund balances - beginning	621,291	621,291	621,291	-
Fund balances - ending	<u>\$ 570,328</u>	<u>\$ 566,523</u>	<u>\$ 961,803</u>	<u>\$ 395,280</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, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
REVENUES				
Real property taxes	\$ 3,762,279	\$ 3,762,279	\$ 3,762,279	\$ -
Intergovernmental charges	99,402	99,402	87,106	(12,296)
Use of money and property	2,000	2,000	1,109	(891)
Miscellaneous	5,000	5,000	158,661	153,661
State aid	154,529	176,238	247,629	71,391
Federal aid	-	207,097	214,173	7,076
Total revenues	<u>4,023,210</u>	<u>4,252,016</u>	<u>4,470,957</u>	<u>218,941</u>
EXPENDITURES				
Current:				
General government support	55,400	55,400	42,158	13,242
Transportation	2,743,531	2,957,589	2,774,531	183,058
Employee benefits	922,060	922,060	901,787	20,273
Debt service:				
Interest	<u>49,000</u>	<u>49,000</u>	<u>37,050</u>	<u>11,950</u>
Total expenditures	<u>3,769,991</u>	<u>3,984,049</u>	<u>3,755,526</u>	<u>228,523</u>
Excess of revenues over expenditures	<u>253,219</u>	<u>267,967</u>	<u>715,431</u>	<u>447,464</u>
OTHER FINANCING USES				
Transfers out	<u>(593,219)</u>	<u>(607,967)</u>	<u>(607,967)</u>	<u>-</u>
Total other financing uses	<u>(593,219)</u>	<u>(607,967)</u>	<u>(607,967)</u>	<u>-</u>
Net change in fund balances*	(340,000)	(340,000)	107,464	447,464
Fund balances - beginning	<u>1,210,384</u>	<u>1,210,384</u>	<u>1,210,384</u>	<u>-</u>
Fund balances - ending	<u>\$ 870,384</u>	<u>\$ 870,384</u>	<u>\$ 1,317,848</u>	<u>\$ 447,464</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
REVENUES				
Real property taxes	\$ 785,542	\$ 785,542	\$ 785,542	\$ -
Departmental income	8,253	8,253	35,983	27,730
Use of money and property	-	-	2,769	2,769
Miscellaneous	-	-	741	741
State aid	-	-	5,190	5,190
Federal aid	-	-	15,570	15,570
Total revenues	<u>793,795</u>	<u>793,795</u>	<u>845,795</u>	<u>52,000</u>
EXPENDITURES				
Current:				
Home and community services	1,299,461	1,299,461	725,939	573,522
Employee benefits	<u>110,183</u>	<u>110,183</u>	<u>68,673</u>	<u>41,510</u>
Total expenditures	<u>1,409,644</u>	<u>1,409,644</u>	<u>794,612</u>	<u>615,032</u>
Excess (deficiency) of revenues over expenditures	<u>(615,849)</u>	<u>(615,849)</u>	<u>51,183</u>	<u>667,032</u>
OTHER FINANCING USES				
Transfers out	<u>(128,496)</u>	<u>(128,496)</u>	<u>(128,496)</u>	<u>-</u>
Total other financing uses	<u>(128,496)</u>	<u>(128,496)</u>	<u>(128,496)</u>	<u>-</u>
Net change in fund balances*	(744,345)	(744,345)	(77,313)	667,032
Fund balances - beginning	<u>3,256,459</u>	<u>3,256,459</u>	<u>3,256,459</u>	<u>-</u>
Fund balances - ending	<u>\$ 2,512,114</u>	<u>\$ 2,512,114</u>	<u>\$ 3,179,146</u>	<u>\$ 667,032</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, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
REVENUES				
Real property taxes	\$ 998,982	\$ 998,982	\$ 992,697	\$ (6,285)
Departmental income	100	390	13,387	12,997
Use of money and property	-	-	1,436	1,436
Miscellaneous	-	-	42,656	42,656
Interfund revenues	-	-	6,575	6,575
Total revenues	<u>999,082</u>	<u>999,372</u>	<u>1,056,751</u>	<u>57,379</u>
EXPENDITURES				
Current:				
Home and community services	557,491	544,659	459,060	85,599
Employee benefits	104,188	104,188	64,936	39,252
Debt service:				
Interest	-	13,122	12,903	219
Total expenditures	<u>661,679</u>	<u>661,969</u>	<u>536,899</u>	<u>125,070</u>
Excess of revenues over expenditures	<u>337,403</u>	<u>337,403</u>	<u>519,852</u>	<u>182,449</u>
OTHER FINANCING USES				
Transfers out	(541,283)	(541,283)	(541,283)	-
Total other financing uses	<u>(541,283)</u>	<u>(541,283)</u>	<u>(541,283)</u>	<u>-</u>
Net change in fund balances*	(203,880)	(203,880)	(21,431)	182,449
Fund balances - beginning	<u>1,699,600</u>	<u>1,699,600</u>	<u>1,699,600</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,495,720</u>	<u>\$ 1,495,720</u>	<u>\$ 1,678,169</u>	<u>\$ 182,449</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—Garbage and Refuse Fund
Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Real property taxes	\$ 1,581,902	\$ 1,581,902	\$ 1,581,902	\$ -
Departmental income	95,000	100,400	107,193	6,793
Use of money and property	5,000	5,000	1,141	(3,859)
Total revenues	<u>1,681,902</u>	<u>1,687,302</u>	<u>1,690,236</u>	<u>2,934</u>
EXPENDITURES				
Current:				
Home and community services	1,620,656	1,764,870	1,764,554	316
Total expenditures	<u>1,620,656</u>	<u>1,764,870</u>	<u>1,764,554</u>	<u>316</u>
Excess of revenues over expenditures	<u>61,246</u>	<u>(77,568)</u>	<u>(74,318)</u>	<u>3,250</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	179,048	179,048
Transfers out	<u>(146,246)</u>	<u>(146,246)</u>	<u>(126,246)</u>	<u>20,000</u>
Total other financing sources (uses)	<u>(146,246)</u>	<u>(146,246)</u>	<u>52,802</u>	<u>199,048</u>
Net change in fund balances*	(85,000)	(223,814)	(21,516)	202,298
Fund balances - beginning	<u>1,217,496</u>	<u>1,217,496</u>	<u>1,217,496</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,132,496</u>	<u>\$ 993,682</u>	<u>\$ 1,195,980</u>	<u>\$ 202,298</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
Note to the Required Supplementary Information
Year Ended December 31, 2015

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. The Town considers encumbrances to be significant for amounts that are encumbered in excess of \$50,000. As of December 31, 2015, there were no significant encumbrances.

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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 Refuse and Garbage Fund accounts for refuse, recycling and composting services provided to residents 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.

TOWN OF ORCHARD PARK, NEW YORK
General Fund
Schedule of Revenues and Other Financing Sources—Budget and Actual
Year Ended December 31, 2015

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Real property taxes	A1001	\$ 432,487	\$ -	\$ 432,487	\$ 433,447	\$ 960
Total real property taxes		<u>432,487</u>	<u>-</u>	<u>432,487</u>	<u>433,447</u>	<u>960</u>
Real property tax items:						
Other payments in lieu of taxes	A1081	127,542	-	127,542	123,456	(4,086)
Exempt property conversions	A1089	8,000	-	8,000	18,465	10,465
Interest and penalties on taxes	A1090	<u>90,000</u>	<u>-</u>	<u>90,000</u>	<u>106,616</u>	<u>16,616</u>
Total real property tax items		<u>225,542</u>	<u>-</u>	<u>225,542</u>	<u>248,537</u>	<u>22,995</u>
Non property tax items:						
Sales tax from Erie County	A1120	3,877,207	-	3,877,207	4,041,828	164,621
Franchises fees - cable TV	A1170	<u>270,000</u>	<u>-</u>	<u>270,000</u>	<u>308,284</u>	<u>38,284</u>
Total non property tax items		<u>4,147,207</u>	<u>-</u>	<u>4,147,207</u>	<u>4,350,112</u>	<u>202,905</u>
Departmental income:						
Tax Collector's fees	A1232	2,000	-	2,000	312	(1,688)
Town Clerk's fees	A1255	4,000	-	4,000	4,011	11
Park and recreation fees	A2001	475,000	-	475,000	530,433	55,433
Senior Center activity fees	A2036	15,000	-	15,000	17,789	2,789
Engineering fees	A2187	10,000	-	10,000	9,100	(900)
Tree planting fee	A2188	4,000	-	4,000	10,250	6,250
Conservation easement	A2189	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,437</u>	<u>4,437</u>
Total departmental income		<u>510,000</u>	<u>-</u>	<u>510,000</u>	<u>576,332</u>	<u>66,332</u>

(continued)

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Intergovernmental charges:						
Assessor shared services	A1299	75,000	-	75,000	75,000	-
Election service fees	A2215	-	-	-	400	400
Total intergovernmental charges		<u>75,000</u>	<u>-</u>	<u>75,000</u>	<u>75,400</u>	<u>400</u>
Use of money and property:						
Interest and earnings	A2401	19,500	-	19,500	2,593	(16,907)
Interest and earnings - Cemetery	A2401.1	-	-	-	16	16
Interest and earnings - Risk	A2401.2	-	-	-	329	329
Rental of real property	A2410	30,000	-	30,000	-	(30,000)
Village maint/overhead	A2410.1	-	-	-	13,500	13,500
Verizon tower lease	A2410.2	-	-	-	17,843	17,843
Water tower lease	A2410.4	-	-	-	20	20
Purchasing rebate earnings	A2451	-	-	-	10,279	10,279
Total use of money and property		<u>49,500</u>	<u>-</u>	<u>49,500</u>	<u>44,580</u>	<u>(4,920)</u>
Licenses and permits:						
Amusement arcade license	A2501	-	-	-	1,305	1,305
Bingo licenses	A2540	600	-	600	1,431	831
Dog licenses	A2544	32,000	-	32,000	33,376	1,376
Licenses - other	A2545	2,500	-	2,500	3,911	1,411
Total licenses and permits		<u>35,100</u>	<u>-</u>	<u>35,100</u>	<u>40,023</u>	<u>4,923</u>
Miscellaneous:						
Energy savings reimbursement	A2690	-	-	-	28,079	28,079
Refunds of prior year expenses	A2701	10,000	-	10,000	12,773	2,773
Gift and donations (recreation)	A2705.2	50,000	-	50,000	37,616	(12,384)
Premium on obligation	A2710	-	-	-	53,599	53,599
Other unclassified revenues	A2770	500	7,000	7,500	10,901	3,401

(continued)

(concluded)

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Historic book sale revenue	A2770.1	-	-	-	51	51
Total miscellaneous		<u>60,500</u>	<u>7,000</u>	<u>67,500</u>	<u>143,019</u>	<u>75,519</u>
State aid:						
Per capita - unrestricted	A3001	119,524	-	119,524	119,524	-
Mortgage tax	A3005	800,000	-	800,000	980,511	180,511
Programs for youths	A3820	8,000	-	8,000	12,410	4,410
FEMA	A3960	-	-	-	<u>11,916</u>	<u>11,916</u>
Total state aid		<u>927,524</u>	<u>-</u>	<u>927,524</u>	<u>1,124,361</u>	<u>196,837</u>
Federal aid:						
Nutrition site fees	A4737	1,000	-	1,000	1,999	999
FEMA	A4960	-	-	-	<u>35,747</u>	<u>35,747</u>
Total federal aid		<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>37,746</u>	<u>36,746</u>
TOTAL REVENUES		<u>6,463,860</u>	<u>7,000</u>	<u>6,470,860</u>	<u>7,073,557</u>	<u>602,697</u>
OTHER FINANCING SOURCES						
Transfers In:						
Transfers from Capital Projects Fund	A5031	-	<u>30,897</u>	<u>30,897</u>	<u>30,897</u>	-
Operating Transfers In Total		-	<u>30,897</u>	<u>30,897</u>	<u>30,897</u>	-
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 6,463,860</u>	<u>\$ 37,897</u>	<u>\$ 6,501,757</u>	<u>\$ 7,104,454</u>	<u>\$ 602,697</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, 2015

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	\$ 39,176	\$ -	\$ 39,176	\$ 39,176	\$ -
Town Board total		<u>39,176</u>	<u>-</u>	<u>39,176</u>	<u>39,176</u>	<u>-</u>
Supervisor:						
Personal services						
Salary of supervisor	A1220.100	70,761	-	70,761	70,761	-
Salary of clerical	A1220.137	188,262	(40,927)	147,335	147,334	1
Equipment						
Office equipment	A1220.200	2,000	-	2,000	1,142	858
Contractual expenses						
Grant writer expenses	A1220.403	25,000	(4,072)	20,928	15,000	5,928
Travel and conference	A1220.413	4,500	-	4,500.00	3,677	823
Trails task force	A1220.417	400	-	400	-	400
Debt administration	A1220.465	<u>1,500</u>	<u>(435)</u>	<u>1,065</u>	<u>800</u>	<u>265</u>
Supervisor total		<u>292,423</u>	<u>(45,434)</u>	<u>246,989</u>	<u>238,714</u>	<u>8,275</u>
Independent auditing and accounting:						
Contractual expenses						
Accounting services	A1320.451	<u>36,500</u>	<u>435</u>	<u>36,935</u>	<u>36,935</u>	<u>-</u>
Independent auditing and accounting total		<u>36,500</u>	<u>435</u>	<u>36,935</u>	<u>36,935</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	4,500	-	4,500	4,500	-
Contractual expenses						
Accounting services	A1340.451	<u>36,500</u>	<u>77,181</u>	<u>113,681</u>	<u>113,681</u>	<u>-</u>
Budget total		<u>41,000</u>	<u>77,181</u>	<u>118,181</u>	<u>118,181</u>	<u>-</u>
Assessor:						
Personal services						
Salary of assessor	A1355.100	86,911	163	87,074	87,074	-
Senior tax map technician	A1355.110	64,639	272	64,911	64,667	244
Real property app	A1355.111	44,000	2,277	46,277	46,276	1
Clerical personnel	A1355.137	36,378	500	36,878	36,329	549
Equipment						
Office equipment	A1355.200	2,000	-	2,000	1,931	69
Contractual expenses						
Mileage reimbursement	A1355.412	2,000	(926)	1,074	1,045	29
Travel	A1355.413	1,200	-	1,200	555	645
Training	A1355.414	2,500	(1,166)	1,334	1,334	-
Maintenance of equipment	A1355.446	150	-	150	-	150
Publishing	A1355.450	200	-	200	85	115
Board of assessment review	A1355.455	<u>3,200</u>	<u>(1,120)</u>	<u>2,080</u>	<u>1,650</u>	<u>430</u>
Assessor total		<u>243,178</u>	<u>-</u>	<u>243,178</u>	<u>240,946</u>	<u>2,232</u>
Town Clerk:						
Personal services						
Salary of town clerk	A1410.100	57,702	-	57,702	57,029	673
Salary of records officer	A1410.110	4,000	-	4,000	2,946	1,054
Salary of deputy	A1410.111	47,984	4	47,988	47,987	1

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Salary of deputy - tax	A1410.112	45,534	962	46,496	46,495	1
Salary of second deputy	A1410.137	40,125	(2,171)	37,954	33,224	4,730
Temp deputy town clerk	A1410.138	-	38,513	38,513.00	38,513	-
Part-time clerical	A1410.139	4,900	1,143	6,043	6,042	1
Part-time records management	A1410.141	500	-	500	-	500
Equipment						
Office equipment	A1410.200	300	-	300	299	1
Contractual expenses						
Other expense	A1410.419	750	-	750	195	555
Equipment repair	A1410.446	500	-	500	-	500
Publishing	A1410.450	4,300	62	4,362	4,362	-
Codification of ordinances	A1410.460	4,120	-	4,120	3,265	855
Records Management	A1410.0461	3,000	-	3,000	-	3,000
Town Clerk total		<u>213,715</u>	<u>38,513</u>	<u>252,228</u>	<u>240,357</u>	<u>11,871</u>
Law:						
Personal services						
Salary of town attorney	A1420.100	40,492	-	40,492	40,492	-
Salary of deputy town attorney	A1420.110	28,107	-	28,107	28,107	-
Contractual expenses						
Other expenses	A1420.419	1,500	-	1,500	1,500	-
Outside legal services	A1420.455	50,000	32,549	82,549	82,548	1
Outside appraisals	A1420.460	33,250	13,812	47,062	47,061	1
Law total		<u>153,349</u>	<u>46,361</u>	<u>199,710</u>	<u>199,708</u>	<u>2</u>
Engineer:						
Personal services						
Salary of engineer	A1440.100	101,651	320	101,971	101,971	-

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Salary of assist engr and inspectors	A1440.111	525,277	(123,687)	401,590	363,173	38,417
Salary - clerical	A1440.137	38,241	82	38,323	38,323	-
Salary - part-time personnel	A1440.139	14,427	-	14,427	4,863	9,564
Equipment						
Engineering equipment	A1440.200	10,000	2,285	12,285	9,727	2,558
Contractual expenses						
Office supplies	A1440.400	3,200	-	3,200	2,765	435
Uniform allowance	A1440.407	1,200	-	1,200	586	614
Mileage reimbursement	A1440.412	300	-	300	-	300
Travel	A1440.413	2,450	-	2,450	478	1,972
Inspector training	A1440.414	3,090	-	3,090	2,310	780
Vehicle maintenance	A1440.445	2,500	771	3,271	2,270	1,001
Water quality consultants	A1440.448	10,000	(271)	9,729	9,537	192
Gasoline	A1440.475	3,650	-	3,650	1,555	2,095
GIS mapping	A1440.480	-	701	701	-	701
Stormwater	A1440.485	-	3,183	3,183	-	3,183
Engineer total		<u>715,986</u>	<u>(116,616)</u>	<u>599,370</u>	<u>537,558</u>	<u>61,812</u>
Buildings:						
Personal services						
Part time personnel - senior center	A1620.143	5,500	17,644	23,144	23,144	-
Salary of maint. personnel	A1620.144	132,606	(17,644)	114,962	96,982	17,980
Maintenance overtime	A1620.145	10,000	-	10,000	3,403	6,597
Part time personnel - highway	A1620.146	1,000	-	1,000	-	1,000
Part time personnel - outside maint.	A1620.147	1,000	-	1,000	-	1,000
Part time personnel - recreation	A1620.148	6,000	-	6,000	3,995	2,005
Part time personnel - town hall	A1620.149	10,000	-	10,000	9,378	622

(continued)

<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>
Contractual expenses						
Maintenance supplies	A1620.405	12,000	-	12,000	8,760	3,240
Other expenses	A1620.419	500	-	500	404	96
Jolls House utilities	A1620.426	5,000	-	5,000	2,290	2,710
Remodeling and renovations	A1620.445	10,000	7,000	17,000	16,766	234
Contracted repair and maint.	A1620.446	43,750	-	43,750	43,406	344
Gasoline	A1620.475	275	-	275	11	264
Buildings total		<u>237,631</u>	<u>7,000</u>	<u>244,631</u>	<u>208,539</u>	<u>36,092</u>
Central Printing and Mailing:						
Personal services						
Central clerical pool	A1670.139	15,000	-	15,000	1,260	13,740
Contractual expenses						
Office supplies	A1670.400	21,575	-	21,575	15,950	5,625
Postage	A1670.411	40,000	-	40,000	38,825	1,175
Travel, conference and mileage	A1670.413	13,500	-	13,500	4,583	8,917
Central copy supplies	A1670.419	5,000	-	5,000	2,834	2,166
Electric	A1670.421	100,000	-	100,000	81,850	18,150
Gas	A1670.422	32,000	-	32,000	12,326	19,674
Water - Village	A1670.423	1,700	-	1,700	1,680	20
Radio central maintenance	A1670.440	8,000	-	8,000	-	8,000
Central Printing and Mailing total		<u>236,775</u>	<u>-</u>	<u>236,775</u>	<u>159,308</u>	<u>77,467</u>
Information Technology Services:						
Personal services						
Comp. tech. & GIS admin. (75%)	A1680.130	58,883	296	59,179	59,179	-
Asst computer tech	A1680.131	45,000	(5,894)	39,106	6,020	33,086
Equipment						
Information technology equipment	A1680.200	-	77,014	77,014	76,406	608

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
GIS supplies	A1680.401	4,000	-	4,000	4,000	-
Computer training	A1680.415	5,000	(5,000)	-	-	-
Telephone	A1680.420	40,000	5,598	45,598	45,598	-
Rental copy machines	A1680.439	28,500	-	28,500	24,816	3,684
Central computer - hardware	A1680.441	3,500	5,000	8,500	8,442.00	58
Central computer - software	A1680.442	42,000	-	42,000	38,535	3,465
Central computer - maintenance	A1680.443	5,000	-	5,000	3,677	1,323
Website	A1680.447	1,000	-	1,000	970	30
Information Technology Services total		<u>232,883</u>	<u>77,014</u>	<u>309,897</u>	<u>267,643</u>	<u>42,254</u>
Special Items:						
Contractual expenses						
Municipal association dues	A1910.406	5,300	701	6,001	6,001	-
First aid expenses	A1910.408	1,500	(701)	799	-	799
Unallocated insurance	A1910.431	280,000	-	280,000	218,056	61,944
Taxes and assess. on Town property	A1910.462	13,000	-	13,000	10,757	2,243
Judgments and claims	A1910.464	1,000	-	1,000	430	570
Erie County chargebacks	A1910.465	2,000	-	2,000	667	1,333
Contingent	A1910.480	100,000	(100,000)	-	-	-
Special Items total		<u>402,800</u>	<u>(100,000)</u>	<u>302,800</u>	<u>235,911</u>	<u>66,889</u>
Judgments and Claims (Risk Retention):						
Contractual expenses						
Judgments and claims	A1930.464	-	-	-	3,689	(3,689)
Judgments and Claims total:		<u>-</u>	<u>-</u>	<u>-</u>	<u>3,689</u>	<u>(3,689)</u>
General Government Support total		<u>2,845,416</u>	<u>(15,546)</u>	<u>2,829,870</u>	<u>2,526,665</u>	<u>303,205</u>

(continued)

<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>
Traffic Control:						
Personal services						
Salary of laborers	A3310.144	19,669	-	19,669	19,644	25
Equipment						
Signs	A3310.215	8,000	-	8,000	7,991	9
Contractual expenses						
Electric	A3310.421	2,000	(28)	1,972	1,221	751
Signal maintenance	A3310.442	3,500	28	3,528	3,528	-
Repairs	A3310.443	8,000	-	8,000	7,991	9
Traffic Control total		<u>41,169</u>	<u>-</u>	<u>41,169</u>	<u>40,375</u>	<u>794</u>
Public Safety total		<u>41,169</u>	<u>-</u>	<u>41,169</u>	<u>40,375</u>	<u>794</u>
TRANSPORTATION						
Superintendent of Highways:						
Personal services						
Salary of superintendent	A5010.100	72,802	-	72,802	72,802	-
Salary - clerical	A5010.137	5,000	-	5,000	262	4,738
Equipment						
Tank and environmental expense	A5010.200	2,500	-	2,500	2,500	-
Other equipment	A5010.210	1,000	-	1,000	1,000	-
Contractual expenses						
Association dues	A5010.406	1,000	-	1,000	1,000	-
Other expenses	A5010.419	500	-	500	500	-
Internet telephone charge	A5010.420	8,003	-	8,003	7,712	291
Radio repair	A5010.440	1,900	-	1,900	1,393	507
Superintendent of Highways total		<u>92,705</u>	<u>-</u>	<u>92,705</u>	<u>87,169</u>	<u>5,536</u>
Highway Garage:						
Equipment						
Salt barn	A5132.200	1,000	-	1,000	996	4

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Electric	A5132.421	6,000	-	6,000	5,415	585
Gas	A5132.422	22,000	-	22,000	8,781	13,219
Water	A5132.423	1,500	-	1,500	1,500	-
Building maintenance	A5132.445	10,000	-	10,000	9,952	48
Highway Garage total		40,500	-	40,500	26,644	13,856
Transportation total		133,205	-	133,205	113,813	19,392

ECONOMIC ASSISTANCE AND OPPORTUNITY

Veterans Service:

Contractual expenses

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

CULTURE AND RECREATION

Recreation Administration:

Personal services

Salary of director	A7020.100	73,115	104	73,219	73,219	-
Director of youth activities	A7020.101	4,500	169	4,669	4,668	1
Salary of asst. director	A7020.111	50,500	3,471	53,971	53,970	1
Clerical - part-time	A7020.137	15,510	(9,838)	5,672	5,671	1
Salary - other recreation personnel	A7020.149	275,000	37,557	312,557	312,556	1
Equipment						
Office equipment	A7020.200	2,000	-	2,000	335	1,665
Playground equipment	A7020.201	4,000	45	4,045	4,045	-

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Arts and crafts supplies	A7020.402	3,500	-	3,500	1,175	2,325
Other expenses	A7020.419	2,000	-	2,000	1,325	675
Telephone	A7020.420	7,460	740	8,200	8,199	1
Electric	A7020.421	2,500	50	2,550	2,550	-
Gas	A7020.422	3,000	-	3,000	1,548	1,452
Field trips	A7020.428	23,500	8,396	31,896	31,895	1
Special events	A7020.433	22,000	370	22,370	22,370	-
Publishing	A7020.450	17,000	(3,507)	13,493	8,134	5,359
Training	A7020.459	2,500	-	2,500	2,466	34
Transportation	A7020.463	30,000	-	30,000	28,860	1,140
Building rentals	A7020.478	4,000	-	4,000	-	4,000
Supplies	A7020.480	18,000	-	18,000	17,085	915
Recreation review	A7020.486	480	-	480	-	480
Recreation Administration total		<u>560,565</u>	<u>37,557</u>	<u>598,122</u>	<u>580,071</u>	<u>18,051</u>
Parks and Playgrounds:						
Personal services						
Parks superintendent	A7110.100	11,900	-	11,900	11,668	232
Milestrip field maintenance	A7110.101	10,000	-	10,000	3,412	6,588
Milestrip field part time	A7110.102	5,000	1,615	6,615	6,615	-
Salary of laborers	A7110.144	264,470	(39,556)	224,914	207,864	17,050
Part-time help	A7110.149	55,000	(1,615)	53,385	46,656	6,729
Equipment						
Milestrip field equipment	A7110.200	8,500	-	8,500	8,500	-
Recreation equipment	A7110.215	40,000	-	40,000	40,000	-
Tennis court	A7110.217	5,000	-	5,000	5,000	-
Lake water quality management	A7110.238	9,000	-	9,000	8,994	6

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Milestrip field supplies	A7110.400	1,500	-	1,500	1,500	-
Supplies	A7110.402	24,415	-	24,415	24,415	-
Clothing	A7110.407	2,100	-	2,100	2,100	-
Other	A7110.419	500	-	500	500	-
Electric	A7110.421	14,000	10,568	24,568	24,156	412
Gas	A7110.422	4,500	(656)	3,844	2,926	918
Water - ECWA and Village	A7110.423	9,500	2,156	11,656	11,656	-
Portable bathrooms	A7110.425	7,000	-	7,000	7,000	-
Parks trail maintenance	A7110.443	4,500	-	4,500	4,498	2
Vehicle repair and maintenance	A7110.445	6,500	-	6,500	6,481	19
Small equipment repair	A7110.446	6,000	-	6,000	5,998	2
Fencing	A7110.447	1,500	-	1,500	1,500	-
Fertilizer	A7110.448	2,000	-	2,000	2,000	-
Channel cleaning - Yates Park	A7110.449	15,000	(5,000)	10,000	9,999	1
Launching area repairs	A7110.450	200	-	200	200	-
Gasoline	A7110.475	16,538	(2,000)	14,538	12,951	1,587
Contracted mowing	A7110.477	19,000	(3,068)	15,932	15,932	-
Parks and Playgrounds total		<u>543,623</u>	<u>(37,556)</u>	<u>506,067</u>	<u>472,521</u>	<u>33,546</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	-	5,000
Orchestra and Cultural total		<u>9,000</u>	<u>-</u>	<u>9,000</u>	<u>4,000</u>	<u>5,000</u>
Youth Board:						
Personal services						
Director	A7310.100	16,844	-	16,844	16,844	-

(continued)

<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>
Director of Youth	A7310.101	-	169	169	168	1
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	<u>1,000</u>	<u>(169)</u>	<u>831</u>	<u>-</u>	<u>831</u>
Youth Board total		<u>26,344</u>	<u>-</u>	<u>26,344</u>	<u>25,512</u>	<u>832</u>
Historian:						
Personal services						
Salary of historian	A7510.100	4,000	-	4,000	4,000	-
Contractual expenses						
Other expenses	A7510.419	500	40	540	40.00	500
Utility reimbursement	A7510.447	<u>2,000</u>	<u>(40)</u>	<u>1,960</u>	<u>-</u>	<u>1,960</u>
Historian total		<u>6,500</u>	<u>-</u>	<u>6,500</u>	<u>4,040</u>	<u>2,460</u>
Historic Preservation:						
Contractual expenses						
Other expenses	A7520.419	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Historic Preservation total		<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Celebrations:						
Contractual expenses						
Patriotic observances	A7550.439	2,000	-	2,000	2,000	-
July 4th celebration	A7550.440	5,000	-	5,000	5,000	-
O.P. Chorale	A7550.441	500	-	500	500	-
Chamber Christmas lighting	A7550.443	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>1,500</u>	<u>-</u>
Celebrations total		<u>9,000</u>	<u>-</u>	<u>9,000</u>	<u>9,000</u>	<u>-</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Senior Citizens Program:						
Personal services						
Salaries	A7610.100	55,856	197	56,053	56,053	-
Part-time staff	A7610.139	32,448	(197)	32,251	26,269	5,982
Part-time staff	A7610.149	3,069	-	3,069	2,226	843
Equipment						
Equipment	A7610.200	10,000	(100)	9,900	6,176	3,724
Contractual expenses						
Group expenses	A7610.400	15,000	-	15,000	14,961	39
Senior citizens van	A7610.401	15,000	-	15,000	14,854	146
Meals on Wheels	A7610.408	3,000	-	3,000	3,000	-
Activity center supplies	A7610.409	3,500	-	3,500	1,120	2,380
Activity center operations	A7610.410	18,000	-	18,000	17,212	788
Other expenses	A7610.419	500	-	500	426	74
Telephone	A7610.420	7,675	-	7,675	6,968	707
Electric	A7610.421	10,000	-	10,000	7,095	2,905
Gas	A7610.422	5,000	-	5,000	2,830	2,170
Village water	A7610.423	350	-	350	327	23
Maintenance and Repairs	A.7610.445	6,000	-	6,000	5,297	703
Trophies and awards	A.7610.470	1,000	100	1,100	1,068	32
Senior Citizens Program total		<u>186,398</u>	<u>-</u>	<u>186,398</u>	<u>165,882</u>	<u>20,516</u>
Culture and Recreation total		<u>1,342,930</u>	<u>1</u>	<u>1,342,931</u>	<u>1,261,026</u>	<u>81,905</u>
HOME AND COMMUNITY SERVICES						
Brush & Weeds:						
Contractual expenses						
Contracted container hauling	A8160.410	<u>3,500</u>	<u>1,999</u>	<u>5,499</u>	<u>5,498</u>	<u>1</u>
Brush & Weeds Total		<u>3,500</u>	<u>1,999</u>	<u>5,499</u>	<u>5,498</u>	<u>1</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Drainage:						
Contractual expenses						
Townwide improvements	A8540.400	18,000	-	18,000	17,986	14
Drainage maintenance	A8540.448	12,000	-	12,000	11,998	2
WNY Coalition fee	A8540.449	1,500	(1,500)	-	-	-
Drainage total		<u>31,500</u>	<u>(1,500)</u>	<u>30,000</u>	<u>29,984</u>	<u>16</u>
Shade Trees and Beautification:						
Personal services						
Salaries	A8560.100	14,091	-	14,091	13,449	642
Contractual expenses						
Mileage reimbursement	A8560.412	500	(500)	-	-	-
Training	A8560.413	300	-	300	-	300
Beautification and spraying	A8560.417	5,000	-	5,000	5,000	-
Trees and supplies	A8560.419	9,195	-	9,195	9,195	-
Data collector and software	A8560.470	500	-	500	450	50
Tree and stump removal	A8560.471	10,000	-	10,000	10,000	-
Shade Trees And Beautification total		<u>39,586</u>	<u>(500)</u>	<u>39,086</u>	<u>38,094</u>	<u>992</u>
Conservation Board:						
Personal services						
Board members (7)	A8730.100	6,868	-	6,868	6,868	-
Alt board member	A8730.101	944	-	944	474	470
Clerk - part-time	A8730.139	640	-	640	-	640
Contractual expenses						
Publications	A8730.450	150	-	150	-	150
Conservation Board Total		<u>8,602</u>	<u>-</u>	<u>8,602</u>	<u>7,342</u>	<u>1,260</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Emergency Management:						
Equipment	A.8760.200	-	1,500	1,500	278	1,222
Supplies	A.8760.400	3,000	(1,700)	1,300	-	1,300
Telephone	A.8760.420	-	1,080	1,080	330	750
Contractual maintenance	A.8760.446	-	16,245	16,245	16,245	-
Emergency Management Total		<u>3,000</u>	<u>17,125</u>	<u>20,125</u>	<u>16,853</u>	<u>3,272</u>
Cemetery:						
Personal services						
Labor	A8810.149	-	-	-	676	(676)
Cemetery Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>676</u>	<u>(676)</u>
Home and Community Services Total		<u>86,188</u>	<u>17,124</u>	<u>103,312</u>	<u>98,447</u>	<u>4,865</u>
Employee Benefits:						
State retirement	A9010.810	497,640	(136,942)	360,698	360,697	1
Social security	A9030.812	170,690	(2,800)	167,890	161,663	6,227
Workers' compensation	A9040.813	35,000	173,000	208,000	207,080	920
Life insurance	A9045.815	5,250	-	5,250	5,168	82
Hospital and medical insurance	A9060.814	723,941	41,889	765,830	765,829	1
Flex plan	A9065.814	50,433	(10,200)	40,233	37,587	2,646
Insurance Waivers	A9065.817	2,400	10,200	12,600	12,600	-
Unemployment insurance	A9070.816	10,000	8,653	18,653	18,653	-
Dental insurance	A9080.818	42,268	3,220	45,488	39,894	5,594
Medicare	A9090.817	40,445	(700)	39,745	37,809	1,936
Employee Benefits total		<u>1,578,067</u>	<u>86,320</u>	<u>1,664,387</u>	<u>1,646,980</u>	<u>17,407</u>

(continued)

(concluded)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
DEBT SERVICE:						
BAN interest	A.9730.700	<u>30,000</u>	<u>-</u>	<u>30,000</u>	<u>18,600</u>	<u>11,400</u>
Debt service total		<u>30,000</u>	<u>-</u>	<u>30,000</u>	<u>18,600</u>	<u>11,400</u>
TOTAL EXPENDITURES		<u>6,057,275</u>	<u>87,899</u>	<u>6,145,174</u>	<u>5,706,206</u>	<u>438,968</u>
OTHER FINANCING USES						
Transfers Out:						
Transfer to Capital Projects - BAN	A.9730.600	250,000	-	250,000	250,000	-
Transfer to Capital Projects	A.9901.901	60,000	29,100	89,100	39,100	50,000
Transfer to Public Safety	A.9903.901	1,349,780	35,600	1,385,380	1,072,665	312,715
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>1,684,780</u>	<u>64,700</u>	<u>1,749,480</u>	<u>1,361,765</u>	<u>387,715</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 7,742,055</u>	<u>\$ 152,599</u>	<u>\$ 7,894,654</u>	<u>\$ 7,067,971</u>	<u>\$ 826,683</u>

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TOWN OF ORCHARD PARK, NEW YORK
General Fund
Schedule of Changes in Unassigned Fund Balance
Year Ended December 31, 2015

	Total	Town - Outside Village	Unassigned
UNASSIGNED FUND BALANCE, JANUARY 1	\$ 5,396,313	\$ 4,008,127	\$ 1,388,186
2015 Budgetary Performance:			
Net change in fund balance per final budget	(1,392,897)	-	(1,392,897)
Revenues in excess of final budget	602,697	164,621	438,076
Expenditures below authorized appropriations	826,683	-	826,683
Net change from budgetary performance	36,483	164,621	(128,138)
Net Change in Nonspendable Balances:			
Decrease in prepaid expenditures	43,765	-	43,765
Net Change in Restricted Balances:			
Decrease in restricted for cemetery	660	-	660
Decrease in restricted for capital	64,700	-	64,700
Increase in restricted for town historian	(11)	-	(11)
Increase in restricted for debt	(53,600)	-	(53,600)
Net Change in Committed Balances:			
Increase in committed for insurance deductibles	(21,639)	-	(21,639)
Net Change in Assigned Balances:			
Decrease in assigned for subsequent year's expenditures			-
Decrease in assigned for encumbrances	3,781	-	3,781
Net change from changes in reserves	37,656	-	37,656
 TOTAL UNASSIGNED FUND BALANCE, DECEMBER 31	 \$ 5,470,452	 \$ 4,172,748	 \$ 1,297,704

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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, 2015

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Real property taxes	PS1001	\$ 5,144,973	\$ -	\$ 5,144,973	\$ 5,144,973	\$ -
Total real property taxes		<u>5,144,973</u>	<u>-</u>	<u>5,144,973</u>	<u>5,144,973</u>	<u>-</u>
Departmental income:						
Avoidable alarm fees	PS1520.1	2,500	-	2,500	3,353	853
Police department fees	PS1520.2	2,000	-	2,000	2,632	632
Service event fees	PS1520.3	3,500	-	3,500	5,960	2,460
Redemption fees	PS1520.4	200	-	200	100	(100)
Drivers education fees	PS1520.6	4,000	-	4,000	-	(4,000)
Dog control late fees	PS1550.1	3,000	-	3,000	3,826	826
Dispatch fees	PS1589	50,000	-	50,000	75,647	25,647
School resource officer	PS2301	43,050	-	43,050	55,965	12,915
Total departmental income		<u>108,250</u>	<u>-</u>	<u>108,250</u>	<u>147,483</u>	<u>39,233</u>
Use of money and property:						
Interest and earnings	PS2401	-	-	-	2,329	2,329
Total use of money and property		<u>-</u>	<u>-</u>	<u>-</u>	<u>2,329</u>	<u>2,329</u>
Fines and forfeitures:						
Fines and forfeited bail	PS2610	300,000	-	300,000	325,883	25,883
Sale of equipment	PS2665	-	-	-	6,975	6,975
Total fines and forfeitures		<u>300,000</u>	<u>-</u>	<u>300,000</u>	<u>332,858</u>	<u>32,858</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	-	-	-	12,214	12,214
Gift and donations - DARE	PS2705	-	2,675	2,675	11,675	9,000
Other unclassified revenues	PS2770	-	-	-	3,235	3,235
Total miscellaneous		-	2,675	2,675	27,124	24,449
State aid:						
Contractual DWI aid	PS3090	20,000	-	20,000	31,776	11,776
Court Assisted Program	PS3330	-	18,000	18,000	18,000	-
Traffic safety grant	PS3392	8,250	-	8,250	7,425	(825)
FEMA	PS3960	-	-	-	25,926	25,926
Total state aid		28,250	18,000	46,250	83,127	36,877
Federal aid:						
FEMA	PS4960	-	-	-	77,777	77,777
Total federal aid		-	-	-	77,777	77,777
TOTAL REVENUES		5,581,473	20,675	5,602,148	5,815,671	213,523
OTHER FINANCING SOURCES						
Transfers In:						
Transfers from General Fund	PS5031	1,349,780	35,600	1,385,380	1,072,665	(312,715)
Operating Transfers In Total		1,349,780	35,600	1,385,380	1,072,665	(312,715)
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 6,931,253	\$ 56,275	\$ 6,987,528	\$ 6,888,336	\$ (99,192)

TOWN OF ORCHARD PARK, NEW YORK
Public Safety Fund
Schedule of Expenditures and Other Financing Uses—Budget and Actual
Year Ended December 31, 2015

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	\$ 88,000	\$ -	\$ 88,000	\$ 88,000	\$ -
Salaries - clerical	PS1110.137	91,251	-	91,251	91,251	-
Equipment						
Office equipment	PS1110.200	1,000	-	1,000	-	1,000
Contractual expenses						
Other expenses	PS1110.419	1,000	18,000	19,000	18,979	21
Law books	PS1110.420	1,000	(50)	950	262	688
Equipment maintenance	PS1110.445	1,100	-	1,100	1,035	65
Court reporter	PS1110.449	1,000	50	1,050	1,040	10
Town Justice Total		<u>184,351</u>	<u>18,000</u>	<u>202,351</u>	<u>200,567</u>	<u>1,784</u>
Police						
Contractual expenses						
First aid	PS1910.408	-	1,000	1,000	705	295
Police total:		<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>705</u>	<u>295</u>
General Government Support total		<u>184,351</u>	<u>19,000</u>	<u>203,351</u>	<u>201,272</u>	<u>2,079</u>
EDUCATION						
D.A.R.E. Program:						
Contractual expenses						
Program supplies	PS2989.419	2,000	5,004	7,004	7,004	-
Education total		<u>2,000</u>	<u>5,004</u>	<u>7,004</u>	<u>7,004</u>	<u>-</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
PUBLIC SAFETY						
Police:						
Personal services						
Salary of police	PS3120.100	2,616,293	-	2,616,293	2,615,296	997
Personal services	PS3120.101	8,250	-	8,250	7,590	660
Police - court time	PS3120.103	20,648	-	20,648	19,514	1,134
Civilian dispatcher	PS3120.104	329,596	-	329,596	320,303	9,293
Police - stop DWI	PS3120.105	20,000	-	20,000	11,843	8,157
Police - buybacks and holidays	PS3120.106	168,233	(22,706)	145,527	145,526	1
Police - holiday stipend	PS3120.107	66,000	(66,000)	-	-	-
Police - salary for training	PS3120.109	54,286	(26,065)	28,221	28,221	-
Salary of bingo inspector	PS3120.110	1,667	-	1,667	1,667	-
Police overtime	PS3120.111	247,520	(150,867)	96,653	96,652	1
School resource officer	PS3120.112	43,050	-	43,050	31,763	11,287
Police - compensatory time	PS3120.113	82,800	152,709	235,509	235,509	-
Police matron	PS3120.114	1,500	-	1,500	51	1,449
Police - dispatcher training	PS3120.115	14,175	-	14,175	-	14,175
Police - dispatcher overtime	PS3120.115	11,760	-	11,760	358	11,402
Metal detector	PS3120.135	40,314	(17,030)	23,284	-	23,284
Salary of clerical personnel	PS3120.137	76,543	1,009	77,552	77,551	1
Police retirement costing	PS3120.199	200,000	-	200,000	-	200,000
Equipment						
Patrol cars	PS3120.215	154,030	-	154,030	134,055	19,975
DWI equipment	PS3120.217	-	1,476	1,476	1,476	-
Other equipment	PS3120.225	25,123	51,000	76,123	33,472	42,651

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Police Supplies	PS3120.401	19,600	52	19,652	19,652	-
Uniform allowance	PS3120.407	46,827	-	46,827	34,397	12,430
Ammunition - range fees	PS3120.409	13,800	-	13,800	11,488	2,312
Mileage reimbursement	PS3120.412	500	1,249	1,749	1,748	1
Travel and conference	PS3120.413	1,000	6	1,006	1,005	1
Training aids	PS3120.414	9,450	-	9,450	6,393	3,057
Community policing	PS3120.417	3,035	-	3,035	2,855	180
Other expenses	PS3120.418	1,000	-	1,000	150	850
Union contract travel	PS3120.419	2,400	-	2,400	1,909	491
Technology fees	PS3120.440	15,140	-	15,140	9,677	5,463
Equipment repairs	PS3120.443	30,000	427	30,427	30,426	1
Driver education program	PS3120.446	15,000	(15,000)	-	-	-
Small equipment repairs	PS3120.449	10,000	-	10,000	7,309	2,691
First aid supplies	PS3120.450	1,000	(1,000)	-	-	-
Insurance deductible	PS3120.451	3,000	-	3,000	-	3,000
Gasoline	PS3120.475	80,000	-	80,000	44,807	35,193
Police total		<u>4,433,540</u>	<u>(90,740)</u>	<u>4,342,800</u>	<u>3,932,663</u>	<u>410,137</u>
Control of Animals:						
Personal services						
Salary of dog control officer	PS3510.100	30,000	1,072	31,072	31,072	-
Salary of assist. dog control officer	PS3510.111	25,320	-	25,320	4,830	20,490

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Travel	PS3510.413	250	-	250	70	180
Training	PS3510.414	200	-	200	-	200
Other expenses	PS3510.419	1,000	-	1,000	141	859
Nuisance animal control	PS3510.420	1,750	-	1,750	975	775
Electric	PS3510.421	2,200	-	2,200	280	1,920
Gas	PS3510.422	3,000	-	3,000	1,371	1,629
Vehicle maintainence	PS3510.445	600	78	678	678	-
Animal hospital care	PS3510.446	500	-	500	38	462
Building maintainence	PS3510.448	500	-	500	21	479
Gasoline	PS3510.475	3,000	-	3,000	387	2,613
Uniforms	PS3510.480	500	-	500	469	31
Disposal	PS3510.485	300	-	300	122	178
Control of Animals total		<u>69,120</u>	<u>1,150</u>	<u>70,270</u>	<u>40,454</u>	<u>29,816</u>
Public Safety total		<u>4,502,660</u>	<u>(89,590)</u>	<u>4,413,070</u>	<u>3,973,117</u>	<u>439,953</u>
Employee Benefits:						
State retirement	PS9010.810	114,090	(29,932)	84,158	84,157	1
Police retirement	PS9015.811	805,000	76,736	881,736	881,736	-
Social security	PS9030.812	222,690	(922)	221,768	220,539	1,229
Workers' compensation	PS9040.813	82,000	28,639	110,639	110,639	-
Life insurance	PS9045.815	7,070	-	7,070	6,480	590
Hospital and medical insurance	PS9060.814	859,880	50,951	910,831	910,831	-
Flex plan	PS9065.814	44,090	549	44,639	44,639	-
Insurance Waivers	PS9065.817	14,400	(3,400)	11,000	11,000	-
Unemployment insurance	PS9070.816	-	-	-	-	-

(continued)

(concluded)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Dental insurance	PS9080.818	38,790	3,045	41,835	41,835	-
Medicare	PS9090.817	61,450	-	61,450	54,575	6,875
Employee Benefits total		<u>2,249,460</u>	<u>125,666</u>	<u>2,375,126</u>	<u>2,366,431</u>	<u>8,695</u>
TOTAL EXPENDITURES		<u>6,938,471</u>	<u>60,080</u>	<u>6,998,551</u>	<u>6,547,824</u>	<u>450,727</u>
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>\$ 6,982,216</u>	<u>\$ 60,080</u>	<u>\$ 7,042,296</u>	<u>\$ 6,547,824</u>	<u>\$ 494,472</u>

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TOWN OF ORCHARD PARK, NEW YORK
Highway Fund
Schedule of Revenues—Budget and Actual
Year Ended December 31, 2015

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
REVENUES:						
Real property taxes	DA1001	\$ 3,762,279	\$ -	\$ 3,762,279	\$ 3,762,279	\$ -
Intergovernmental charges:						
Services for other governments	DA2300	99,402	-	99,402	87,106	(12,296)
Use of money and property:						
Interest earnings	DA2401	2,000	-	2,000	1,109	(891)
Miscellaneous:						
Sale of Culvert Pipe	DA2655	-	-	-	11,323	11,323
Sale of equipment	DA2665	-	-	-	13,232	13,232
Refund of prior year expenditures	DA2701	-	-	-	9,721	9,721
Other unclassified revenue	DA2770	5,000	-	5,000	124,385	119,385
Miscellaneous total		5,000	-	5,000	158,661	153,661
State aid:						
C.H.I.P.S. Program	DA3501	154,529	21,709	176,238	176,238	-
FEMA	DA3960	-	-	-	71,391	71,391
State aid total		154,529	21,709	176,238	247,629	71,391
Federal:						
FEMA	DA4960	-	207,097	207,097	214,173	7,076
Federal aid total		-	207,097	207,097	214,173	7,076
TOTAL REVENUES		\$ 4,023,210	\$ 228,806	\$ 4,252,016	\$ 4,470,957	\$ 218,941

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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, 2015

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
GENERAL GOVERNMENT SUPPORT:						
Special items:						
Contractual expenses						
Drug and alcohol testing	DA.1910.407	\$ 2,800	\$ -	\$ 2,800	\$ 728	\$ 2,072
First aid expenses	DA.1910.408	2,000	(314)	1,686	1,637	49
Safety training	DA.1910.409	500	-	500	440	60
Unallocated insurance	DA.1910.431	50,000	-	50,000	38,939	11,061
Erie County chargebacks	DA.1910.465	100	314	414	414	-
General Government Support total		<u>55,400</u>	<u>-</u>	<u>55,400</u>	<u>42,158</u>	<u>13,242</u>
TRANSPORTATION:						
General repairs:						
Personal services						
Salary - laborers	DA.5110.144	838,146	14,260	852,406	851,830	576
Salary - Assistant Superintendent	DA.5110.145	8,000	-	8,000	8,000	-
Salary - part-time labor	DA.5110.149	20,000	-	20,000	80	19,920
Contractual expenses						
Clothing allowance	DA.5110.407	12,500	-	12,500	12,500	-
Fuel, oil, anti-freeze	DA.5110.416	112,000	-	112,000	84,816	27,184
Telephone	DA.5110.420	8,600	-	8,600	4,661	3,939
Equipment rental	DA.5110.440	30,000	-	30,000	30,000	-
Erie County chargebacks	DA.5110.464	74	-	74	-	74
Stone and gravel and road oil	DA.5110.472	375,662	(19,000)	356,662	356,662	-

(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	-	15,000	15,000	-
Culvert pipe	DA.5110.474	15,000	-	15,000	15,000	-
Right of way	DA.5110.477	-	64,676	64,676	64,676	-
General repairs total		<u>1,434,982</u>	<u>59,936</u>	<u>1,494,918</u>	<u>1,443,225</u>	<u>51,693</u>
Improvement program:						
Capital outlay						
Permanent improvements	DA.5112.200	<u>154,529</u>	<u>21,709</u>	<u>176,238</u>	<u>176,238</u>	<u>-</u>
Improvement program total		<u>154,529</u>	<u>21,709</u>	<u>176,238</u>	<u>176,238</u>	<u>-</u>
Bridges:						
Personal services						
Laborers - part-time	DA.5120.149	<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>7,000</u>	<u>-</u>
Bridges total		<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>7,000</u>	<u>-</u>
Machinery:						
Personal services						
Salary - laborers	DA.5130.144	150,512	(73,260)	77,252	69,620	7,632
Equipment						
Highway equipment	DA.5130.200	100,000	33,123	133,123	85,252	47,871
Contractual expenses						
Tool and clothing allowance	DA.5130.407	2,100	-	2,100	2,100	-
Other expenses	DA.5130.419	<u>95,000</u>	<u>-</u>	<u>95,000</u>	<u>94,991</u>	<u>9</u>
Machinery total		<u>347,612</u>	<u>(40,137)</u>	<u>307,475</u>	<u>251,963</u>	<u>55,512</u>
Miscellaneous:						
Personal services						
Salary - laborers	DA.5140.144	139,782	99,417	239,199	239,199	-

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Supplies	DA.5140.402	2,500	-	2,500	2,500	-
Fuel, oil and anti-freeze	DA.5140.416	48,000	-	48,000	9,485	38,515
Other expenses	DA.5140.419	3,000	-	3,000	2,825	175
Animal remains removal	DA.5140.420	2,800	-	2,800	2,160	640
Miscellaneous total		<u>196,082</u>	<u>99,417</u>	<u>295,499</u>	<u>256,169</u>	<u>39,330</u>
Snow Removal:						
Personal services						
Salary - laborers	DA.5142.144	400,826	43,703	444,529	408,011	36,518
Contractual expenses						
Supplies	DA.5142.402	200,000	29,430	229,430	229,430	-
Other expenses	DA.5142.419	2,500	-	2,500	2,495	5
Snow Removal total		<u>603,326</u>	<u>73,133</u>	<u>676,459</u>	<u>639,936</u>	<u>36,523</u>
Transportation total		<u>2,743,531</u>	<u>214,058</u>	<u>2,957,589</u>	<u>2,774,531</u>	<u>183,058</u>
EMPLOYEE BENEFITS:						
State retirement	DA.9010.810	284,700	34,245	318,945	318,945	-
Social security	DA.9030.812	99,650	-	99,650	94,596	5,054
Workers' compensation	DA.9040.813	80,000	(30,548)	49,452	49,452	-
Life insurance	DA.9045.815	1,670	-	1,670	1,652	18
Hospital and medical insurance	DA.9060.814	380,000	(4,285)	375,715	364,244	11,471
Flex plan	DA.9065.814	26,520	588	27,108	27,107	1
Unemployment insurance	DA.9070.816	-	-	0	0	-
Dental insurance	DA.9080.818	26,210	-	26,210	23,668	2,542
Medicare	DA.9090.817	23,310	-	23,310	22,123	1,187
Employee benefits total		<u>922,060</u>	<u>-</u>	<u>922,060</u>	<u>901,787</u>	<u>20,273</u>

(continued)

(concluded)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
DEBT SERVICE:						
BAN interest	DA.9730.700	<u>49,000</u>	<u>-</u>	<u>49,000</u>	<u>37,050</u>	<u>11,950</u>
Debt service total		<u>49,000</u>	<u>-</u>	<u>49,000</u>	<u>37,050</u>	<u>11,950</u>
Total expenditures		<u>3,769,991</u>	<u>214,058</u>	<u>3,984,049</u>	<u>3,755,526</u>	<u>228,523</u>
OTHER FINANCING USES:						
Operating transfer out:						
Transfer to capital projects - BAN	DA.9730.600	225,000	-	225,000	225,000	-
Transfer to Debt Service - Baker Bridge	DA.9901.901	43,694	-	43,694	43,694	-
Transfer to Debt Service - Baker Road	DA.9901.902	240,575	-	240,575	240,575	-
Transfer to Debt Service - South Lane	DA.9901.903	73,950	-	73,950	73,950	-
Transfer to equipment reserve	DA.9950.900	<u>10,000</u>	<u>14,748</u>	<u>24,748</u>	<u>24,748</u>	<u>-</u>
Total transfers		<u>593,219</u>	<u>14,748</u>	<u>607,967</u>	<u>607,967</u>	<u>-</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES						
		<u>\$ 4,363,210</u>	<u>\$ 228,806</u>	<u>\$ 4,592,016</u>	<u>\$ 4,363,493</u>	<u>\$ 228,523</u>

TOWN OF ORCHARD PARK, NEW YORK
Sewer Districts Fund
Combining Balance Sheet—By District
December 31, 2015

	Assets		Liabilities		Fund Balances		Total	
	Cash (overdraft)	Total Assets	Accounts Payable	Total Liabilities	Assigned		Total Fund Balances (Deficit)	Liabilities and Fund Balances (Deficit)
					Subs. Year's Expenditures	Sewer Districts		
Sewer Districts								
# 2	\$ 41,351	\$ 41,351	\$ -	\$ -	\$ 5,000	\$ 36,351	\$ 41,351	\$ 41,351
# 3	121,710	121,710	-	-	20,000	101,710	121,710	121,710
# 4	3,171	3,171	-	-	1,000	2,171	3,171	3,171
# 5	51,041	51,041	-	-	1,700	49,341	51,041	51,041
# 6	7,468	7,468	-	-	1,000	6,468	7,468	7,468
# 7	4,360	4,360	-	-	2,000	2,360	4,360	4,360
# 8	61,335	61,335	-	-	8,500	52,835	61,335	61,335
# 9	5,029	5,029	-	-	400	4,629	5,029	5,029
# 10	12,098	12,098	-	-	1,050	11,048	12,098	12,098
# 11	30,850	30,850	-	-	3,500	27,350	30,850	30,850
# 11 Ext. 1	14,205	14,205	-	-	2,800	11,405	14,205	14,205
# 12	25,005	25,005	-	-	2,300	22,705	25,005	25,005
# 13	91,273	91,273	-	-	2,100	89,173	91,273	91,273
# 13 Ext. 1	7,467	7,467	-	-	185	7,282	7,467	7,467
# 13 Ext. 2	6,841	6,841	-	-	200	6,641	6,841	6,841
# 13 Ext. 3	(871)	(871)	-	-	-	(871)	(871)	(871)
# 14	11,004	11,004	3,908	3,908	1,800	5,296	7,096	11,004
# 15	52,493	52,493	-	-	1,900	50,593	52,493	52,493
# 16	6,730	6,730	24,722	24,722	1,600	(19,592)	(17,992)	6,730
# 17	41,225	41,225	3,759	3,759	750	36,716	37,466	41,225
# 18	2,459,700	2,459,700	10,253	10,253	674,000	1,775,447	2,449,447	2,459,700
# 19	94,122	94,122	-	-	8,000	86,122	94,122	94,122
#20	74,181	74,181	-	-	71	74,110	74,181	74,181
Total	\$ 3,221,788	\$ 3,221,788	\$ 42,642	\$ 42,642	\$ 739,856	\$ 2,439,290	\$ 3,179,146	\$ 3,221,788

TOWN OF ORCHARD PARK, NEW YORK
Sewer Districts Fund
Schedule of Revenues—Budget and Actual—By District
Year Ended December 31, 2015

Sewer Districts	Revenues							Total Revenues	Variance with Final Budget
	Adjusted Estimated Revenues	Real Property Taxes	Service and Other Fees	Interest Earnings	Miscellaneous	State Aid	Federal Aid		
# 2	\$ 18,459	\$ 18,459	\$ -	\$ 37	\$ 10	\$ -	\$ -	\$ 18,506	\$ 47
# 3	29,728	29,728	-	104	28	-	-	29,860	132
# 4	10,507	10,507	-	4	1	-	-	10,512	5
# 5	1,542	1,542	-	43	12	-	-	1,597	55
# 6	4,239	4,239	-	7	2	-	-	4,248	9
# 7	11,994	11,994	-	5	1	-	-	12,000	6
# 8	87,309	87,309	-	54	14	-	-	87,377	68
# 9	18,568	18,568	-	4	1	-	-	18,573	5
# 10	5,871	5,871	-	11	3	-	-	5,885	14
# 11	22,888	22,888	-	28	8	-	-	22,924	36
# 11 Ext. 1	102,328	102,328	-	14	4	-	-	102,346	18
# 12	19,894	19,894	-	22	6	-	-	19,922	28
# 13	57	57	-	77	21	-	-	155	98
# 13 Ext. 1	7	7	-	6	2	-	-	15	8
# 13 Ext. 2	1,987	1,987	-	6	2	-	-	1,995	8
# 13 Ext. 3	13,976	13,976	-	-	-	-	-	13,976	-
# 14	2,957	2,957	-	10	3	-	-	2,970	13
# 15	1,780	1,780	-	44	12	-	-	1,836	56
# 16	13,806	13,806	-	11	3	-	-	13,820	14
# 17	10,000	10,000	-	32	9	-	-	10,041	41
# 18	365,869	357,616	35,983	2,114	563	5,190	15,570	417,036	51,167
# 19	8,401	8,401	-	76	20	-	-	8,497	96
#20	41,628	41,628	-	60	16	-	-	41,704	76
Total	\$ 793,795	\$ 785,542	\$ 35,983	\$ 2,769	\$ 741	\$ 5,190	\$ 15,570	\$ 845,795	\$ 52,000

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, 2015

	Expenditures and Other Financing Uses						Total Expenditures and Other Fin. Uses	Variance with Final Budget
	Adjusted Budget	Personal Services	Equipment	Contractual Expenses	Employee Benefits	Transfers Out		
Sewer Districts								
# 2	\$ 23,959	\$ 440	\$ 14	\$ 20,937	\$ 135	\$ 253	\$ 21,779	\$ 2,180
# 3	50,728	792	24	30,206	243	455	31,720	19,008
# 4	12,507	553	17	10,808	170	318	11,866	641
# 5	3,242	398	12	1,420	122	229	2,181	1,061
# 6	5,239	128	4	4,388	39	74	4,633	606
# 7	13,994	502	15	12,277	154	288	13,236	758
# 8	95,809	2,755	85	85,097	846	1,584	90,367	5,442
# 9	18,968	558	17	17,228	172	321	18,296	672
# 10	7,171	193	6	6,105	59	111	6,474	697
# 11	26,388	823	25	24,088	253	473	25,662	726
# 11 Ext. 1	105,128	4,185	128	96,718	1,286	2,406	104,723	405
# 12	22,194	891	27	19,778	274	512	21,482	712
# 13	2,167	581	18	67	178	334	1,178	989
# 13 Ext. 1	192	42	1	5	13	24	85	107
# 13 Ext. 2	2,187	86	3	1,746	26	49	1,910	277
# 13 Ext. 3	13,776	906	28	12,650	278	521	14,383	(607)
# 14	4,757	427	13	3,957	131	246	4,774	(17)
# 15	3,680	369	11	1,718	113	212	2,423	1,257
# 16	15,406	581	18	24,788	178	334	25,899	(10,493)
# 17	10,750	50	2	3,766	15	29	3,862	6,888
# 18	1,035,869	203,227	6,238	83,079	62,435	116,816	471,795	564,074
# 19	16,401	2,706	83	310	831	1,555	5,485	10,916
#20	47,628	2,351	72	34,398	722	1,352	38,895	8,733
Total	<u>\$ 1,538,140</u>	<u>\$ 223,544</u>	<u>\$ 6,861</u>	<u>\$ 495,534</u>	<u>\$ 68,673</u>	<u>\$ 128,496</u>	<u>\$ 923,108</u>	<u>\$ 615,032</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, 2015

Sewer Districts	Fund Balances (Deficit) 1-1-15	Add: Revenues and Other Financing Sources	Less: Expenditures and Other Financing Uses	Fund Balances (Deficit) 12-31-15
# 2	\$ 44,624	\$ 18,506	\$ 21,779	\$ 41,351
# 3	123,570	29,860	31,720	121,710
# 4	4,525	10,512	11,866	3,171
# 5	51,625	1,597	2,181	51,041
# 6	7,853	4,248	4,633	7,468
# 7	5,596	12,000	13,236	4,360
# 8	64,325	87,377	90,367	61,335
# 9	4,752	18,573	18,296	5,029
# 10	12,687	5,885	6,474	12,098
# 11	33,588	22,924	25,662	30,850
# 11 Ext. 1	16,582	102,346	104,723	14,205
# 12	26,565	19,922	21,482	25,005
# 13	92,296	155	1,178	91,273
# 13 Ext. 1	7,537	15	85	7,467
# 13 Ext. 2	6,756	1,995	1,910	6,841
# 13 Ext. 3	(464)	13,976	14,383	(871)
# 14	8,900	2,970	4,774	7,096
# 15	53,080	1,836	2,423	52,493
# 16	(5,913)	13,820	25,899	(17,992)
# 17	31,287	10,041	3,862	37,466
# 18	2,504,206	417,036	471,795	2,449,447
# 19	91,110	8,497	5,485	94,122
# 20	71,372	41,704	38,895	74,181
Total	\$ 3,256,459	\$ 845,795	\$ 923,108	\$ 3,179,146

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Combining Balance Sheet—By District
December 31, 2015

Water Districts	Assets				Liabilities		
	Cash (overdraft)	Accounts Receivable	Prepaid Items	Total Assets	Accounts Payable	Accrued Liabilities	Total Liabilities
# 1	\$ 65,868	\$ -	\$ -	\$ 65,868	\$ -	\$ -	\$ -
# 2	8,460	-	-	8,460	-	-	-
# 3	10,050	-	-	10,050	-	-	-
# 3 Ext. 1	2,692	-	-	2,692	-	-	-
# 3 Ext. 2	649	-	-	649	-	-	-
# 3 Ext. 3	1,850	-	-	1,850	-	-	-
# 4	140,156	-	-	140,156	-	-	-
# 4 Ext. 1	102,212	-	-	102,212	-	-	-
# 6	53,405	-	-	53,405	-	-	-
# 6 Ext. 1	418	-	-	418	-	-	-
# 6 Ext. 2	5,166	-	-	5,166	-	-	-
# 6 Ext. 3	6,051	-	-	6,051	-	-	-
# 6 Ext. 4	31,933	-	-	31,933	-	-	-
# 6 Ext. 5	36,178	-	-	36,178	-	-	-
# 6 Ext. 6	427	-	-	427	-	-	-
# 7	644	-	-	644	-	-	-
# 8	299,692	-	-	299,692	-	-	-
# 8 Ext. 1	12,945	-	-	12,945	-	-	-
# 8 Ext. 2	51,726	-	-	51,726	-	-	-
# 8 Ext. 3	13,610	-	-	13,610	-	-	-
# 8 Ext. 4	(546)	-	-	(546)	-	-	-
# 9	128,197	-	-	128,197	-	-	-
# 9 Ext. 1	13,208	-	-	13,208	-	-	-
# 9 Ext. 2	61,377	-	-	61,377	-	-	-
# 9 Ext. 3	5,072	-	-	5,072	-	-	-
# 9 Ext. 4	7,221	-	-	7,221	-	-	-
# 10	8,913	-	-	8,913	-	-	-
# 11	22,091	-	-	22,091	-	-	-
# 12	7,455	-	-	7,455	-	-	-
# 13	5,655	-	-	5,655	-	-	-
# 13 Ext. 1	9,115	-	-	9,115	-	-	-
# 14	5,275	-	-	5,275	-	-	-
# 15	144,020	-	-	144,020	-	-	-
# 17	294,491	2,909	5,429	302,829	7,867	6,983	14,850
# 17 Ext. 1	7,195	-	-	7,195	-	-	-
# 17 Ext. 2	26,067	-	-	26,067	-	-	-
# 17 Ext. 3	10,075	-	-	10,075	-	-	-
# 18	4,277	-	-	4,277	-	-	-
# 19	22,276	-	-	22,276	-	-	-
# 19 Ext. 1	3,917	-	-	3,917	-	-	-
# 20	31,149	-	-	31,149	-	-	-
# 21	24,049	-	-	24,049	-	-	-
Total	<u>\$ 1,684,681</u>	<u>\$ 2,909</u>	<u>\$ 5,429</u>	<u>\$ 1,693,019</u>	<u>\$ 7,867</u>	<u>\$ 6,983</u>	<u>\$ 14,850</u>

(continued)

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Combining Balance Sheet—By District
December 31, 2015

Water Districts	Fund Balances					(concluded)
	Nonspendable	Restricted	Assigned		Total Fund	Total
	Prepaid Expenses	Debt Service	Subs. Year's Expenditures	Water Districts	Balances (Deficit)	Liabilities and Fund Balances (Deficit)
# 1	\$ -	976	\$ 2,500	\$ 62,392	\$ 65,868	\$ 65,868
# 2	-	474	400	7,586	8,460	8,460
# 3	-	341	800	8,909	10,050	10,050
# 3 Ext. 1	-	75	200	2,417	2,692	2,692
# 3 Ext. 2	-	16	45	588	649	649
# 3 Ext. 3	-	24	150	1,676	1,850	1,850
# 4	-	2,376	13,000	124,780	140,156	140,156
# 4 Ext. 1	-	1,222	12,600	88,390	102,212	102,212
# 6	-	1,735	14,500	37,170	53,405	53,405
# 6 Ext. 1	-	-	-	418	418	418
# 6 Ext. 2	-	21	550	4,595	5,166	5,166
# 6 Ext. 3	-	176	3,450	2,425	6,051	6,051
# 6 Ext. 4	-	165	2,850	28,918	31,933	31,933
# 6 Ext. 5	-	127	2,700	33,351	36,178	36,178
# 6 Ext. 6	-	-	-	427	427	427
# 7	-	87	480	77	644	644
# 8	-	2,635	15,000	282,057	299,692	299,692
# 8 Ext. 1	-	103	600	12,242	12,945	12,945
# 8 Ext. 2	-	338	5,300	46,088	51,726	51,726
# 8 Ext. 3	-	23	510	13,077	13,610	13,610
# 8 Ext. 4	-	-	-	(546)	(546)	(546)
# 9	-	800	12,200	115,197	128,197	128,197
# 9 Ext. 1	-	156	1,650	11,402	13,208	13,208
# 9 Ext. 2	-	363	4,600	56,414	61,377	61,377
# 9 Ext. 3	-	20	540	4,512	5,072	5,072
# 9 Ext. 4	-	641	1,700	4,880	7,221	7,221
# 10	-	650	2,600	5,663	8,913	8,913
# 11	-	286	2,900	18,905	22,091	22,091
# 12	-	180	3,300	3,975	7,455	7,455
# 13	-	253	750	4,652	5,655	5,655
# 13 Ext. 1	-	917	1,000	7,198	9,115	9,115
# 14	-	144	600	4,531	5,275	5,275
# 15	-	12,976	24,000	107,044	144,020	144,020
# 17	5,429	17,977	60,000	204,573	287,979	302,829
# 17 Ext. 1	-	427	750	6,018	7,195	7,195
# 17 Ext. 2	-	710	3,500	21,857	26,067	26,067
#17 Ext. 3	-	42	-	10,033	10,075	10,075
# 18	-	115	2,000	2,162	4,277	4,277
# 19	-	1,239	3,500	17,537	22,276	22,276
# 19 Ext. 1	-	609	400	2,908	3,917	3,917
# 20	-	61	1,410	29,678	31,149	31,149
# 21	-	22	845	23,182	24,049	24,049
Total	\$ 5,429	\$ 49,502	\$ 203,880	\$ 1,419,358	\$ 1,678,169	\$ 1,693,019

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Schedule of Revenues—Budget and Actual—By District
Year Ended December 31, 2015

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	\$ 28,053	\$ 28,053	\$ -	\$ -	\$ 49	\$ 846	\$ 28,948	\$ 895
# 2	11,406	11,406	-	-	6	405	11,817	411
# 3	9,075	9,075	-	-	8	293	9,376	301
# 3 Ext. 1	1,414	1,414	-	-	2	65	1,481	67
# 3 Ext. 2	426	426	-	-	1	14	441	15
# 3 Ext. 3	466	466	-	-	2	20	488	22
# 4	47,135	47,135	-	-	121	2,065	49,321	2,186
# 4 Ext. 1	11,284	11,284	-	-	97	1,073	12,454	1,170
# 6	33,878	33,588	-	290	54	1,494	35,426	1,548
# 6 Ext. 1	240	240	-	-	-	-	240	-
# 6 Ext. 2	372	372	-	-	4	19	395	23
# 6 Ext. 3	1,431	1,431	-	-	7	152	1,590	159
# 6 Ext. 4	1,945	1,945	-	-	28	148	2,121	176
# 6 Ext. 5	2,051	2,051	-	-	31	116	2,198	147
# 6 Ext. 6	100	100	-	-	-	-	100	-
# 7	1,618	1,618	-	-	1	74	1,693	75
# 8	48,273	48,273	50	-	264	2,323	50,910	2,637
# 8 Ext. 1	2,176	2,176	-	-	11	91	2,278	102
# 8 Ext. 2	3,669	3,669	-	-	46	300	4,015	346
# 8 Ext. 3	227	227	-	-	12	23	262	35
# 8 Ext. 4	-	-	-	-	-	-	-	-
# 9	8,436	8,436	-	-	114	714	9,264	828
# 9 Ext. 1	2,599	2,599	-	-	11	136	2,746	147
# 9 Ext. 2	6,663	6,563	-	100	52	323	7,038	375
# 9 Ext. 3	174	174	-	-	4	18	196	22
# 9 Ext. 4	12,517	12,517	-	-	6	548	13,071	554
# 10	13,694	13,694	-	-	8	556	14,258	564
# 11	5,122	5,122	-	-	20	249	5,391	269
# 12	2,069	2,069	-	-	8	156	2,233	164
# 13	5,619	5,619	-	-	5	217	5,841	222
# 13 Ext. 1	20,444	20,444	-	-	7	784	21,235	791
# 14	3,178	3,178	-	-	4	124	3,306	128
# 15	278,584	278,584	7,769	-	112	11,108	297,573	18,989
# 17	361,950	361,950	5,314	-	238	15,412	382,914	20,964
# 17 Ext. 1	8,691	8,691	-	-	6	366	9,063	372
# 17 Ext. 2	17,177	17,177	-	-	22	612	17,811	634
#17 Ext. 3	9,818	9,818	-	-	2	36	9,856	38
# 18	989	989	-	-	5	99	1,093	104
# 19	25,428	19,143	254	6,185	17	1,076	26,675	1,247
# 19 Ext. 1	9,965	9,965	-	-	4	518	10,487	522
# 20	563	563	-	-	27	59	649	86
# 21	453	453	-	-	20	24	497	44
Total	\$ 999,372	\$ 992,697	\$ 13,387	\$ 6,575	\$ 1,436	\$ 42,656	\$ 1,056,751	\$ 57,379

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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, 2015

Water Districts	Adjusted Budget	Expenditures				
		Personal Services	Equipment	Contractual Expenses	Employee Benefits	BAN Interest
# 1	\$ 30,553	\$ 4,216	\$ 129	\$ 4,620	\$ 1,295	\$ 254
# 2	11,806	2,044	63	1,819	628	123
# 3	9,875	1,471	45	3,047	452	89
# 3 Ext. 1	1,614	322	10	196	99	19
# 3 Ext. 2	471	69	2	170	21	4
# 3 Ext. 3	616	103	3	170	32	6
# 4	60,135	10,288	316	11,841	3,161	620
# 4 Ext. 1	23,884	5,300	163	4,731	1,628	320
# 6	48,378	7,490	230	15,963	2,301	452
# 6 Ext. 1	240	11	-	189	3	1
# 6 Ext. 2	922	93	3	169	28	6
# 6 Ext. 3	4,881	757	23	1,044	233	46
# 6 Ext. 4	4,795	714	22	556	219	43
# 6 Ext. 5	4,751	549	17	1,181	169	33
# 6 Ext. 6	100	-	-	99	-	-
# 7	2,098	372	11	201	114	22
# 8	63,273	11,401	350	20,043	3,503	687
# 8 Ext. 1	2,776	448	14	369	138	27
# 8 Ext. 2	8,969	1,456	45	1,760	447	88
# 8 Ext. 3	737	101	3	12	31	6
# 8 Ext. 4	-	-	-	482	-	-
# 9	20,636	3,461	106	3,415	1,063	209
# 9 Ext. 1	4,249	673	21	390	207	41
# 9 Ext. 2	11,263	1,564	48	1,610	480	94
# 9 Ext. 3	714	84	3	108	26	5
# 9 Ext. 4	14,217	2,764	85	1,908	849	167
# 10	16,294	2,806	86	3,827	862	169
# 11	8,022	1,237	38	1,573	380	75
# 12	5,369	778	24	1,526	239	47
# 13	6,369	1,094	34	1,401	336	66
# 13 Ext. 1	21,444	3,959	122	4,109	1,216	239
# 14	3,778	622	19	867	191	38
# 15	302,584	56,068	1,721	61,451	17,225	3,380
# 17	421,950	77,689	2,385	72,212	23,868	4,683
# 17 Ext. 1	9,441	1,844	57	1,317	566	111
# 17 Ext. 2	20,677	3,067	94	5,432	942	185
#17 Ext. 3	9,818	180	6	823	55	11
# 18	2,989	497	15	373	153	30
# 19	28,928	5,422	166	3,455	1,666	327
# 19 Ext. 1	10,365	-	-	6,216	-	158
# 20	1,973	262	8	350	80	16
# 21	1,298	99	3	170	30	6
Total	\$ 1,203,252	\$ 211,375	\$ 6,490	\$ 241,195	\$ 64,936	\$ 12,903

(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, 2015

(concluded)

Water Districts	Transfers Out		Total Exp and Other Fin. Uses	Variance with Final Budget
	Debt Service	Capital Projects		
# 1	8,271	\$ 2,423	\$ 21,208	\$ 9,345
# 2	4,010	1,175	9,862	1,944
# 3	2,887	846	8,837	1,038
# 3 Ext. 1	633	185	1,464	150
# 3 Ext. 2	136	40	442	29
# 3 Ext. 3	202	59	575	41
# 4	20,180	5,914	52,320	7,815
# 4 Ext. 1	10,397	3,047	25,586	(1,702)
# 6	14,693	4,306	45,435	2,943
# 6 Ext. 1	22	6	232	8
# 6 Ext. 2	182	53	534	388
# 6 Ext. 3	1,485	435	4,023	858
# 6 Ext. 4	1,402	411	3,367	1,428
# 6 Ext. 5	1,077	315	3,341	1,410
# 6 Ext. 6	-	-	99	1
# 7	730	214	1,664	434
# 8	22,366	6,554	64,904	(1,631)
# 8 Ext. 1	878	257	2,131	645
# 8 Ext. 2	2,856	837	7,489	1,480
# 8 Ext. 3	197	58	408	329
# 8 Ext. 4	-	-	482	(482)
# 9	6,788	1,989	17,031	3,605
# 9 Ext. 1	1,321	387	3,040	1,209
# 9 Ext. 2	3,067	899	7,762	3,501
# 9 Ext. 3	165	48	439	275
# 9 Ext. 4	5,423	1,589	12,785	1,432
# 10	5,504	1,613	14,867	1,427
# 11	2,428	711	6,442	1,580
# 12	1,526	447	4,587	782
# 13	2,147	629	5,707	662
# 13 Ext. 1	7,767	2,276	19,688	1,756
# 14	1,220	358	3,315	463
# 15	109,986	32,229	282,060	20,524
# 17	152,395	44,657	377,889	44,061
# 17 Ext. 1	3,616	1,060	8,571	870
# 17 Ext. 2	6,016	1,763	17,499	3,178
# 17 Ext. 3	353	104	1,532	8,286
# 18	975	286	2,329	660
# 19	10,637	3,117	24,790	4,138
# 19 Ext. 1	5,135	-	11,509	(1,144)
# 20	513	150	1,379	594
# 21	193	57	558	740
Total	<u>\$ 419,779</u>	<u>\$ 121,504</u>	<u>\$ 1,078,182</u>	<u>\$ 125,070</u>

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Schedule of Changes in Fund Balances (Deficit)—By District
Year Ended December 31, 2015

Water Districts	Fund Balances (Deficit) 1-1-15	Add: Revenues and Other Sources	Less: Expenditures and Other Uses	Fund Balances (Deficit) 12-31-15
# 1	\$ 58,128	\$ 28,948	\$ 21,208	\$ 65,868
# 2	6,505	11,817	9,862	8,460
# 3	9,511	9,376	8,837	10,050
# 3 Ext. 1	2,675	1,481	1,464	2,692
# 3 Ext. 2	650	441	442	649
# 3 Ext. 3	1,937	488	575	1,850
# 4	143,155	49,321	52,320	140,156
# 4 Ext. 1	115,344	12,454	25,586	102,212
# 6	63,414	35,426	45,435	53,405
# 6 Ext. 1	410	240	232	418
# 6 Ext. 2	5,305	395	534	5,166
# 6 Ext. 3	8,484	1,590	4,023	6,051
# 6 Ext. 4	33,179	2,121	3,367	31,933
# 6 Ext. 5	37,321	2,198	3,341	36,178
# 6 Ext. 6	426	100	99	427
# 7	615	1,693	1,664	644
# 8	313,686	50,910	64,904	299,692
# 8 Ext. 1	12,798	2,278	2,131	12,945
# 8 Ext. 2	55,200	4,015	7,489	51,726
# 8 Ext. 3	13,756	262	408	13,610
# 8 Ext. 4	(64)	-	482	(546)
# 9	135,964	9,264	17,031	128,197
# 9 Ext. 1	13,502	2,746	3,040	13,208
# 9 Ext. 2	62,101	7,038	7,762	61,377
# 9 Ext. 3	5,315	196	439	5,072
# 9 Ext. 4	6,935	13,071	12,785	7,221
# 10	9,522	14,258	14,867	8,913
# 11	23,142	5,391	6,442	22,091
# 12	9,809	2,233	4,587	7,455
# 13	5,521	5,841	5,707	5,655
# 13 Ext. 1	7,568	21,235	19,688	9,115
# 14	5,284	3,306	3,315	5,275
# 15	128,507	297,573	282,060	144,020
# 17	282,954	382,914	377,889	287,979
# 17 Ext. 1	6,703	9,063	8,571	7,195
# 17 Ext. 2	25,755	17,811	17,499	26,067
# 17 Ext. 3	1,751	9,856	1,532	10,075
# 18	5,513	1,093	2,329	4,277
# 19	20,391	26,675	24,790	22,276
# 19 Ext. 1	4,939	10,487	11,509	3,917
# 20	31,879	649	1,379	31,149
# 21	24,110	497	558	24,049
Total	<u>\$ 1,699,600</u>	<u>\$ 1,056,751</u>	<u>\$ 1,078,182</u>	<u>\$ 1,678,169</u>

TOWN OF ORCHARD PARK, NEW YORK
Garbage and Refuse Fund
Schedule of Revenues and Other Financing Sources—Budget and Actual
Year Ended December 31, 2015

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
REVENUES:						
Real property taxes	800.1001	\$ 1,581,902	\$ -	\$ 1,581,902	\$ 1,581,902	\$ -
Departmental income:						
Sale of compost materials	800.2000.001	80,000	5,400	85,400	87,579	2,179
Composting tipping fees	800.2001.001	10,000	-	10,000	6,811	(3,189)
Other fees	800.2401.001	5,000	-	5,000	12,803	7,803
Departmental income total		<u>95,000</u>	<u>5,400</u>	<u>100,400</u>	<u>107,193</u>	<u>6,793</u>
Use of money and property:						
Interest earnings	800.2401.002	5,000	-	5,000	1,141	(3,859)
TOTAL REVENUES		<u>1,681,902</u>	<u>5,400</u>	<u>1,687,302</u>	<u>1,690,236</u>	<u>2,934</u>
OTHER FINANCING SOURCES						
Transfers In:						
Transfers from General Fund	801	-	-	-	179,048	179,048
Operating Transfers In Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>179,048</u>	<u>179,048</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 1,681,902</u>	<u>\$ 5,400</u>	<u>\$ 1,687,302</u>	<u>\$ 1,869,284</u>	<u>\$ 181,982</u>

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TOWN OF ORCHARD PARK, NEW YORK
Garbage and Refuse Fund
Schedule of Expenditures and Other Financing Uses—Budget and Actual
Year Ended December 31, 2015

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
HOME AND COMMUNITY SERVICES:						
Garbage:						
Contractual expenses						
Consortium membership	800.8160.400	\$ 1,500	\$ (1,500)	\$ -	\$ -	\$ -
Brush pick-up	800.8160.402	2,500	(2,500)	-	-	-
Contracted brush pick-up	800.8160.405	90,000	40,000	130,000	130,000	-
SWMP charge	800.8160.413	2,000	(2,000)	-	-	-
Contractual services - basic	800.8160.440	1,292,000	4,620	1,296,620	1,296,620	-
Accounting fees	800.8160.451	3,200	-	3,200	3,200	-
Recycling bins	800.8160.452	1,000	(1,000)	-	-	-
Garbage total		<u>1,392,200</u>	<u>37,620</u>	<u>1,429,820</u>	<u>1,429,820</u>	<u>-</u>
Composting:						
Personal services						
Composting Superintendent	800.8161.100	4,500	233	4,733	4,733	-
Composting staff	800.8161.111	60,185	9	60,194	60,193	1
Part-time staff	800.8161.149	19,240	1,900	21,140	21,133	7
Equipment						
Composting equipment	800.8161.250	25,000	98,814	123,814	123,814	-
Contractual expenses						
Facility supplies	800.8161.401	5,000	(242)	4,758	4,662	96
Clothing allowance	800.8161.407	350	-	350	350	-
First aid supplies	800.8161.408	150	(138)	12	-	12

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Recycling initiatives/marketing	800.8161.411	1,500	(1,500)	-	-	-
Training and travel	800.8161.413	600	(600)	-	-	-
Gas, fuel, oil, anti-freeze	800.8161.416	30,000	(5,909)	24,091	24,091	-
Telephone	800.8161.420	1,900	(1,297)	603	603	-
Electric	800.8161.421	3,800	(1,197)	2,603	2,603	-
Water	800.8161.423	1,200	274	1,474	1,455	19
Equipment rental	800.8161.440	1,500	-	1,500	1,500	-
Equipment maintenance	800.8161.443	22,000	-	22,000	21,998	2
Composting testing and reporting	800.8161.447	1,500	(461)	1,039	1,039	-
Miscellaneous	800.8161.499	1,000	(274)	726	714	12
Allocated cost of operations	800.8161.520	10,000	(10,000)	-	-	-
Employee benefits						
State retirement	800.9010.810	13,201	(4,317)	8,884	8,884	-
Social security	800.9030.812	5,210	67	5,277	5,276	1
Workers' compensation	800.9040.813	7,000	20,183	27,183	27,182	1
Life insurance	800.9045.815	100	63	163	163	-
Hospital and medical insurance	800.9060.814	6,380	14,464	20,844	20,844	-
Flex plan	800.9065.814	1,430	-	1,430	1,265	165
Insurance waivers	800.9065.817	2,400	(2,400)	-	-	-
Dental insurance	800.9080.818	2,090	(1,092)	998	998	-
Medicare	800.9090.817	1,220	14	1,234	1,234	-
Composting total		<u>228,456</u>	<u>106,594</u>	<u>335,050</u>	<u>334,734</u>	<u>316</u>
Total expenditures		<u>1,620,656</u>	<u>144,214</u>	<u>1,764,870</u>	<u>1,764,554</u>	<u>316</u>

(continued)

(concluded)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
OTHER FINANCING USES:						
Operating transfer out:						
Transfer to Debt Service - principal	800.8160.910	92,400	-	92,400	92,400	-
Transfer to Debt Service - interest	800.8160.911	33,846	-	33,846	33,846	-
Transfer to equipment reserve	800.8161.990	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
Total transfers		<u>146,246</u>	<u>-</u>	<u>146,246</u>	<u>126,246</u>	<u>20,000</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 1,766,902</u>	<u>\$ 144,214</u>	<u>\$ 1,911,116</u>	<u>\$ 1,890,800</u>	<u>\$ 20,316</u>

TOWN OF ORCHARD PARK, NEW YORK
Capital Projects Fund
Combining Balance Sheet—By Project
December 31, 2015

Project	Assets			Liabilities	
	Cash (overdraft)	Intergovernmental Receivables	Total Assets	Accounts Payable	Total Liabilities
H02 PA System	\$ -	\$ -	\$ -	\$ -	\$ -
H03 Bridge Inventory and Study	71,262	-	71,262	-	-
H04 GIS and Mapping	-	-	-	-	-
H06 Bussendorfer Drainage	1,285,912	-	1,285,912	755	755
H07 Town Park Improvements	-	-	-	-	-
H13 California Road Park Land	-	-	-	-	-
H14 Municipal Building Reserve	-	-	-	-	-
H19 Green Lake Dam Rehabilitation	265,498	-	265,498	14,956	14,956
H20 Baker Road Bridge Design	-	-	-	-	-
H23 Birdsong	-	-	-	-	-
H27 Capital Projects - General	-	-	-	-	-
H31 Townwide Drainage Study	42,348	-	42,348	-	-
H32 Big Tree Drainage	-	-	-	-	-
H35 Townwide Sanitary Sewer Study	154,774	-	154,774	-	-
H42 Composting Facility Development	-	-	-	-	-
H46 Parks Equipment Acquisition	-	-	-	-	-
H48 Dist. Wide Water Improvement	1,005,202	-	1,005,202	7,381	7,381
H49 Senior Center Building Repair	-	-	-	-	-
H54 Various Drainage Projects	-	-	-	-	-
H55 Highway Equipment Acquisition	-	-	-	-	-
H56 Water/Sewer Equipment Acquisition	755,985	-	755,985	410,562	410,562
H58 Road Reconstruction Projects	(15,354)	-	(15,354)	2,013	2,013
H59 Seufert Rd. Waterline Ext	(21,464)	-	(21,464)	-	-
H65 Parking Lot Improvements	-	-	-	-	-
H67 Computer Asset Purchases	-	-	-	88	88
H68 Forest Avenue Bridge	(46,702)	844,805	798,103	3,897	3,897
H69 Hawthorne Drainage	-	-	-	-	-
H71 Composting Equipment Purchases	-	-	-	-	-
H76 Benning Road Drainage	76,463	-	76,463	-	-
H77 Ellis Road Drainage	-	-	-	-	-
H79 Telephone System Project	-	-	-	-	-
H81 Library Renovations	-	-	-	-	-
H82 Iroquois Drive Drainage	-	-	-	-	-
H83 Emergency Management Equipment	13,315	-	13,315	-	-
H86 Brush Mountain Wetland Mitigation	-	-	-	-	-
H87 Comprehensive Stormwater Hydraulic	-	-	-	-	-
H88 Municipal Center Roof and Renovations	9,745	-	9,745	503	503
H89 Brush Mountain Activity Center	617,159	-	617,159	7,450	7,450
H90 Retaining Walls Thorn/Bank	91,083	-	91,083	-	-
H91 Green Lake Improvements	-	-	-	-	-
H92 Town Infrastructure Security	-	-	-	-	-
	<u>\$ 4,305,226</u>	<u>\$ 844,805</u>	<u>\$ 5,150,031</u>	<u>\$ 447,605</u>	<u>\$ 447,605</u>

(continued)

TOWN OF ORCHARD PARK, NEW YORK
Capital Projects Fund
Combining Balance Sheet—By Project
December 31, 2015

(concluded)

Project	Fund Balance		Total
	Committed	Total Fund Balances (Deficits)	Liabilities and Fund Balances (Deficits)
H02 PA System	\$ -	\$ -	\$ -
H03 Bridge Inventory and Study	71,262	71,262	71,262
H04 GIS and Mapping	-	-	-
H06 Bussendorfer Drainage	1,285,157	1,285,157	1,285,912
H07 Town Park Improvements	-	-	-
H13 California Road Park Land	-	-	-
H14 Municipal Building Reserve	-	-	-
H19 Green Lake Dam Rehabilitation	250,542	250,542	265,498
H20 Baker Road Bridge Design	-	-	-
H23 Birdsong	-	-	-
H27 Capital Projects - General	-	-	-
H31 Townwide Drainage Study	42,348	42,348	42,348
H32 Big Tree Drainage	-	-	-
H35 Townwide Sanitary Sewer Study	154,774	154,774	154,774
H42 Composting Facility Development	-	-	-
H46 Parks Equipment Acquisition	-	-	-
H48 Dist. Wide Water Improvement	997,821	997,821	1,005,202
H49 Senior Center Building Repair	-	-	-
H54 Various Drainage Projects	-	-	-
H55 Highway Equipment Acquisition	-	-	-
H56 Water/Sewer Equipment Acquisition	345,423	345,423	755,985
H58 Road Reconstruction Projects	(17,367)	(17,367)	(15,354)
H59 Seufert Rd. Waterline Ext	(21,464)	(21,464)	(21,464)
H65 Parking Lot Improvements	-	-	-
H67 Computer Asset Purchases	(88)	(88)	-
H68 Forest Avenue Bridge	794,206	794,206	798,103
H69 Hawthorne Drainage	-	-	-
H71 Composting Equipment Purchases	-	-	-
H76 Benning Road Drainage	76,463	76,463	76,463
H77 Ellis Road Drainage	-	-	-
H79 Telephone System Project	-	-	-
H81 Library Renovations	-	-	-
H82 Iroquois Drive Drainage	-	-	-
H83 Emergency Management Equipment	13,315	13,315	13,315
H86 Brush Mountain Wetland Mitigation	-	-	-
H87 Comprehensive Stormwater Hydraulic	-	-	-
H88 Municipal Center Roof and Renovations	9,242	9,242	9,745
H89 Brush Mountain Activity Center	609,709	609,709	617,159
H90 Retaining Walls Thorn/Bank	91,083	91,083	91,083
H91 Green Lake Improvements	-	-	-
H92 Town Infrastructure Security	-	-	-
	<u>\$ 4,702,426</u>	<u>\$ 4,702,426</u>	<u>\$ 5,150,031</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, 2015

Project	Fund Balances (Deficits) 1-1-15	Revenues		Other Financing Sources		Total Revenues and Other Financing Sources
		Use of Money and Property	Miscell- aneous	Serial Bond Proceeds	Transfers In	
H02 PA System	\$ 2,740	\$ -	\$ -	\$ -	\$ -	\$ -
H03 Bridge Inventory and Study	71,226	36	-	-	-	36
H04 GIS and Mapping	701	-	-	-	-	-
H06 Bussendorfer Drainage	382,003	853	-	-	905,007	905,860
H07 Town Park Improvements	1,851	-	-	-	-	-
H13 California Road Park Land	5,900	-	-	-	-	-
H14 Municipal Building Reserve	(133,258)	-	750	-	133,508	134,258
H19 Green Lake Dam Rehabilitation	402,940	134	-	-	9,278	9,412
H20 Baker Road Bridge Design	(142)	-	-	-	142	142
H23 Birdsong	6,239	-	-	-	-	-
H27 Capital Projects - General	20,942	-	-	-	-	-
H31 Townwide Drainage Study	42,326	22	-	-	-	22
H32 Big Tree Drainage	24,960	-	-	-	-	-
H35 Townwide Sanitary Sewer Study	134,299	79	-	-	30,000	30,079
H42 Composting Facility Development	17,416	-	-	-	-	-
H46 Parks Equipment Acquisition	17,586	-	-	-	-	-
H48 Dist. Wide Water Improvement	(240,152)	510	-	1,270,000	20,000	1,290,510
H49 Senior Center Building Repair	41,475	-	-	-	-	-
H54 Various Drainage Projects	85,442	-	-	569,398	15,000	584,398
H55 Highway Equipment Acquisition	(24,605)	-	-	-	24,605	24,605
H56 Water/Sewer Equipment Acquisition	583,173	383	-	-	205,000	205,383
H58 Road Reconstruction Projects	(2,476,640)	-	-	2,550,000	159,252	2,709,252
H59 Seufert Rd. Waterline Ext	(21,464)	-	-	-	-	-
H65 Parking Lot Improvements	7,669	-	-	-	-	-
H67 Computer Asset Purchases	37,341	-	-	-	-	-
H68 Forest Avenue Bridge	(7,664)	-	-	930,000	35,000	965,000
H69 Hawthorne Drainage	30,684	-	-	-	-	-
H71 Composting Equipment Purchases	161,632	-	-	-	-	-
H76 Benning Road Drainage	76,424	39	-	-	-	39
H77 Ellis Road Drainage	(388,339)	-	-	359,426	28,913	388,339
H79 Telephone System Project	8,661	-	-	-	-	-
H81 Library Renovations	121,939	-	-	-	-	-
H82 Iroquois Drive Drainage	(3,911)	-	-	41,176	3,160	44,336
H83 Emergency Management Equipment	13,309	6	-	-	-	6
H86 Brush Mountain Wetland Mitigation	106,105	-	-	-	-	-
H87 Comprehensive Stormwater Hydraulic	3,183	-	-	-	-	-
H88 Municipal Center Roof and Renovations	(333,599)	3	-	640,000	93,405	733,408
H89 Brush Mountain Activity Center	517,182	312	-	-	231,475	231,787
H90 Retaining Walls Thorn/Bank	66,037	46	-	-	25,000	25,046
H91 Green Lake Improvements	9,278	-	-	-	-	-
H92 Town Infrastructure Security	2,684	-	-	-	-	-
	<u>\$ (626,427)</u>	<u>\$ 2,423</u>	<u>\$ 750</u>	<u>\$ 6,360,000</u>	<u>\$ 1,918,745</u>	<u>\$ 8,281,918</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, 2015

(concluded)

Project	Expenditures Capital Outlay	Other Financing Uses Transfers Out	Total Expenditures and Other Financing Uses	Fund Balances (Deficits) 12-31-15
H02 PA System	\$ -	\$ 2,740	\$ 2,740	\$ -
H03 Bridge Inventory and Study	-	-	-	71,262
H04 GIS and Mapping	-	701	701	-
H06 Bussendorfer Drainage	2,706	-	2,706	1,285,157
H07 Town Park Improvements	-	1,851	1,851	-
H13 California Road Park Land	-	5,900	5,900	-
H14 Municipal Building Reserve	1,000	-	1,000	-
H19 Green Lake Dam Rehabilitation	161,810	-	161,810	250,542
H20 Baker Road Bridge Design	-	-	-	-
H23 Birdsong	-	6,239	6,239	-
H27 Capital Projects - General	-	20,942	20,942	-
H31 Townwide Drainage Study	-	-	-	42,348
H32 Big Tree Drainage	-	24,960	24,960	-
H35 Townwide Sanitary Sewer Study	9,604	-	9,604	154,774
H42 Composting Facility Development	-	17,416	17,416	-
H46 Parks Equipment Acquisition	-	17,586	17,586	-
H48 Dist. Wide Water Improvement	52,537	-	52,537	997,821
H49 Senior Center Building Repair	-	41,475	41,475	-
H54 Various Drainage Projects	-	669,840	669,840	-
H55 Highway Equipment Acquisition	-	-	-	-
H56 Water/Sewer Equipment Acquisition	443,133	-	443,133	345,423
H58 Road Reconstruction Projects	249,979	-	249,979	(17,367)
H59 Seufert Rd. Waterline Ext	-	-	-	(21,464)
H65 Parking Lot Improvements	-	7,669	7,669	-
H67 Computer Asset Purchases	19,076	18,353	37,429	(88)
H68 Forest Avenue Bridge	163,130	-	163,130	794,206
H69 Hawthorne Drainage	-	30,684	30,684	-
H71 Composting Equipment Purchases	-	161,632	161,632	-
H76 Benning Road Drainage	-	-	-	76,463
H77 Ellis Road Drainage	-	-	-	-
H79 Telephone System Project	-	8,661	8,661	-
H81 Library Renovations	421	121,518	121,939	-
H82 Iroquois Drive Drainage	-	40,425	40,425	-
H83 Emergency Management Equipment	-	-	-	13,315
H86 Brush Mountain Wetland Mitigation	-	106,105	106,105	-
H87 Comprehensive Stormwater Hydraulic	-	3,183	3,183	-
H88 Municipal Center Roof and Renovations	390,567	-	390,567	9,242
H89 Brush Mountain Activity Center	139,260	-	139,260	609,709
H90 Retaining Walls Thorn/Bank	-	-	-	91,083
H91 Green Lake Improvements	-	9,278	9,278	-
H92 Town Infrastructure Security	-	2,684	2,684	-
	<u>\$ 1,633,223</u>	<u>\$ 1,319,842</u>	<u>\$ 2,953,065</u>	<u>\$ 4,702,426</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 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.

The Debt Service Fund is used to account for the payment of principal and interest on serial bonds within all governmental funds.

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TOWN OF ORCHARD PARK, NEW YORK
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2015

	Special Revenue					Total Nonmajor Funds
	Town Outside Village	Lighting	Drainage	Miscellaneous Special Revenue	Debt Service	
	_____	_____	_____	_____	_____	
ASSETS						
Cash and cash equivalents	\$ 348,084	\$ 488,130	\$ 50,010	\$ 840,458	\$ -	\$ 1,726,682
Restricted cash and cash equivalents	-	-	-	-	131,494	131,494
Receivables	47,867	670	-	-	-	48,537
Prepaid items	<u>10,613</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,613</u>
Total assets	<u>\$ 406,564</u>	<u>\$ 488,800</u>	<u>\$ 50,010</u>	<u>\$ 840,458</u>	<u>\$ 131,494</u>	<u>\$ 1,917,326</u>
LIABILITIES						
Accounts payable	\$ 8,458	\$ 23,051	\$ -	\$ -	\$ -	\$ 31,509
Accrued liabilities	<u>8,678</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,678</u>
Total liabilities	<u>17,136</u>	<u>23,051</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,187</u>
FUND BALANCES						
Nonspendable	10,613	-	-	-	-	10,613
Restricted	-	-	-	-	131,494	131,494
Assigned	<u>378,815</u>	<u>465,749</u>	<u>50,010</u>	<u>840,458</u>	<u>-</u>	<u>1,735,032</u>
Total fund balances	<u>389,428</u>	<u>465,749</u>	<u>50,010</u>	<u>840,458</u>	<u>131,494</u>	<u>1,877,139</u>
Total liabilities and fund balances	<u>\$ 406,564</u>	<u>\$ 488,800</u>	<u>\$ 50,010</u>	<u>\$ 840,458</u>	<u>\$ 131,494</u>	<u>\$ 1,917,326</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, 2015

	Special Revenue					Total Nonmajor Funds
	Town Outside Village	Lighting	Drainage	Miscellaneous Special Revenue	Debt Service	
REVENUES						
Real property taxes	\$ -	\$ 312,626	\$ 20,825	\$ -	\$ -	\$ 333,451
Non property tax items	460,508	-	-	-	-	460,508
Departmental income	327,919	-	-	-	-	327,919
Use of money and property	296	398	-	-	96	790
Licenses and permits	1,000	-	-	-	-	1,000
Miscellaneous	20,620	655	-	54,209	-	75,484
State aid	-	1,070	-	-	-	1,070
Federal aid	-	3,211	-	-	-	3,211
Total revenues	<u>810,343</u>	<u>317,960</u>	<u>20,825</u>	<u>54,209</u>	<u>96</u>	<u>1,203,433</u>
EXPENDITURES						
Current:						
General government support	19,552	-	-	-	-	19,552
Public safety	261,315	-	-	-	-	261,315
Health	4,000	-	-	-	-	4,000
Transportation	-	301,888	-	-	-	301,888
Home and community services	91,161	-	-	88,140	-	179,301
Employee benefits	226,498	-	-	-	-	226,498
Debt Service:						
Principal	-	-	-	-	675,000	675,000
Interest	-	-	-	-	209,244	209,244
Total expenditures	<u>602,526</u>	<u>301,888</u>	<u>-</u>	<u>88,140</u>	<u>884,244</u>	<u>1,876,798</u>
Excess (deficiency) of revenues over expenditures	<u>207,817</u>	<u>16,072</u>	<u>20,825</u>	<u>(33,931)</u>	<u>(884,148)</u>	<u>(673,365)</u>
OTHER FINANCING SOURCES						
Transfers in	-	-	-	-	884,244	884,244
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>884,244</u>	<u>884,244</u>
Net change in fund balances	207,817	16,072	20,825	(33,931)	96	210,879
Fund balances - beginning	<u>181,611</u>	<u>449,677</u>	<u>29,185</u>	<u>874,389</u>	<u>131,398</u>	<u>1,666,260</u>
Fund balances - ending	<u>\$ 389,428</u>	<u>\$ 465,749</u>	<u>\$ 50,010</u>	<u>\$ 840,458</u>	<u>\$ 131,494</u>	<u>\$ 1,877,139</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, 2015

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	\$ 460,508	\$ -	\$ 460,508	\$ 460,508	\$ -
Departmental income:						
Safety inspection fees	B1560	100,640	-	100,640	301,529	200,889
Zoning fees	B2110	2,000	-	2,000	6,010	4,010
Planning board fees	B2115	3,500	-	3,500	6,625	3,125
Site development fees	B2189	20,000	-	20,000	13,755	(6,245)
Departmental income total		<u>126,140</u>	<u>-</u>	<u>126,140</u>	<u>327,919</u>	<u>201,779</u>
Use of money and property:						
Interest earnings	B2401	1,500	-	1,500	296	(1,204)
Licenses and permits:						
Operating permits	B2590	-	-	-	1,000	1,000
Total licenses and permits		<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>
Miscellaneous:						
Other unclassified revenues	B2770	10,000	-	10,000	20,620	10,620
Miscellaneous total		<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>20,620</u>	<u>10,620</u>
TOTAL REVENUES		<u>\$ 598,148</u>	<u>\$ -</u>	<u>\$ 598,148</u>	<u>\$ 810,343</u>	<u>\$ 212,195</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, 2015

Account Name	Account Code	Original Estimated Appropriations	Transfers	Adjusted Estimated Appropriations	Expenditures	Variance with Final Budget
GENERAL GOVERNMENT SUPPORT						
Information technology services:						
Personal services						
Comp. Tech. & GIS Admin. (25%)	B.1680.130	\$ 18,880	\$ 453	\$ 19,333	\$ 19,332	\$ 1
Equipment						
Computer hardware	B.1680.200	1,000	(453)	547	-	547
Computer software	B.1680.201	1,000	-	1,000	-	1,000
Contractual expenses						
Computer	B.1680.441	1,500	-	1,500	-	1,500
Copier lease	B.1680.444	2,000	-	2,000	220	1,780
Information technology services total		<u>24,380</u>	<u>-</u>	<u>24,380</u>	<u>19,552</u>	<u>4,828</u>
Special items						
Contingent	B.1910.480	12,000	(12,000)	-	-	-
Special items total		<u>12,000</u>	<u>(12,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
General Government Support total		<u>36,380</u>	<u>(12,000)</u>	<u>24,380</u>	<u>19,552</u>	<u>4,828</u>
PUBLIC SAFETY						
Safety inspection:						
Personal services						
Supervising code enforcement	B.3620.100	69,915	-	69,915	69,912	3
Fire inspection officer	B.3620.109	42,554	36,752	79,306	79,027	279
Code enforcement officer	B.3620.110	66,614	-	66,614	66,412	202
Assistant code enforcement officer	B.3620.111	36,875	(36,875)	-	-	-
Clerical personnel	B.3620.137	37,894	123	38,017	38,017	-

(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	-	2,000	1,473	527
State fire code expenditures	B.3620.401	1,800	-	1,800	1,571	229
Uniform allowance	B.3620.407	600	-	600	450	150
Mileage for inspection	B.3620.412	150	-	150	-	150
Travel and conference	B.3620.413	1,500	-	1,500	985	515
Training	B.3620.419	500	-	500	-	500
Telephone	B.3620.420	600	-	600	578	22
Vehicle repair and maintenance	B.3620.445	2,500	-	2,500	1,405	1,095
Gasoline	B.3620.475	<u>2,400</u>	<u>-</u>	<u>2,400</u>	<u>1,485</u>	<u>915</u>
Public safety total		<u>265,902</u>	<u>-</u>	<u>265,902</u>	<u>261,315</u>	<u>4,587</u>
HEALTH						
Registrar of Vital Statistics:						
Personal services						
Salary of registrar	B.4020.100	4,000	-	4,000	4,000	-
Contractual expenses						
Other expenses	B.4020.400	<u>190</u>	<u>-</u>	<u>190</u>	<u>-</u>	<u>190</u>
Health Total		<u>4,190</u>	<u>-</u>	<u>4,190</u>	<u>4,000</u>	<u>190</u>
HOME AND COMMUNITY SERVICES						
Zoning:						
Personal services						
Salary of board members (5)	B.8010.100	4,980	-	4,980	4,980	-
Alternate board member	B.8010.101	944	-	944	944	-
Salary of zoning clerk (1/2)	B.8010.139	22,921	295	23,216	23,215	1

(continued)

Account Name	Account Code	Original Estimated Appropriations	Transfers	Adjusted Estimated Appropriations	Expenditures	Variance with Final Budget
Equipment						
Computer remodeling	B.8010.200	100	-	100	-	100
Contractual expenses						
Office supplies	B.8010.400	800	-	800	693	107
Travel and conference	B.8010.413	300	(295)	5	-	5
Publishing	B.8010.450	700	(150)	550	498	52
Professional services	B.8010.456	-	150	150	150	-
Zoning total		<u>30,745</u>	<u>-</u>	<u>30,745</u>	<u>30,480</u>	<u>265</u>
Planning:						
Personal services						
Salary of board members (7)	B.8020.100	6,868	-	6,868	5,841	1,027
Alternate board member	B.8020.101	944	-	944	944	-
Salary of planning coordinator	B.8020.110	26,698	-	26,698	25,090	1,608
Salary of planning clerk (1/2)	B.8020.139	22,921	-	22,921	21,529	1,392
Salary of part time clerk	B.8020.141	10,250	(3,846)	6,404	5,837	567
Equipment						
Computer remodeling	B.8020.200	1,000	-	1,000	-	1,000
Contractual expenses						
Office supplies	B.8020.400	1,500	-	1,500	715	785
Resources	B.8020.405	100	-	100	-	100
Travel and conference	B.8020.413	1,000	(150)	850	20	830
Madated training	B.8020.414	414	-	414	414	-
Publishing	B.8020.450	600	-	600	141	459
Professional services	B.8020.456	-	150	150	150	-
Planning total		<u>72,295</u>	<u>(3,846)</u>	<u>68,449</u>	<u>60,681</u>	<u>7,768</u>
Home and Community Services total		<u>103,040</u>	<u>(3,846)</u>	<u>99,194</u>	<u>91,161</u>	<u>8,033</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	68,160	(20,768)	47,392	47,392	-
Social security	B.9030.812	23,158	-	23,158	22,566	592
Workers' compensation	B.9040.813	4,000	45,452	49,452	49,452	-
Life insurance	B.9045.815	540	18	558	558	-
Hospital and medical insurance	B.9060.814	98,250	(11,256)	86,994	86,993	1
Flex Plan	B.9065.814	6,610	2,400	9,010	8,055	955
Medicare	B.9090.817	5,438	-	5,438	5,278	160
Dental insurance	B.9080.818	<u>7,480</u>	<u>-</u>	<u>7,480</u>	<u>6,204</u>	<u>1,276</u>
Employee Benefits Total		<u>213,636</u>	<u>15,846</u>	<u>229,482</u>	<u>226,498</u>	<u>2,984</u>
TOTAL EXPENDITURES		<u>\$ 623,148</u>	<u>\$ -</u>	<u>\$ 623,148</u>	<u>\$ 602,526</u>	<u>\$ 20,622</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
REVENUE				
Real property taxes	\$ 312,626	\$ 312,626	\$ 312,626	\$ -
Use of money and property:	-	-	398	398
Miscellaneous	-	-	655	655
State aid	-	-	1,070	1,070
Federal aid	-	-	3,211	3,211
Total revenues	<u>312,626</u>	<u>312,626</u>	<u>317,960</u>	<u>5,334</u>
EXPENDITURES				
Current:				
Transportation	<u>345,626</u>	<u>345,626</u>	<u>301,888</u>	<u>43,738</u>
Total expenditures	<u>345,626</u>	<u>345,626</u>	<u>301,888</u>	<u>43,738</u>
Net change in fund balances*	(33,000)	(33,000)	16,072	49,072
Fund balances - beginning	<u>449,677</u>	<u>449,677</u>	<u>449,677</u>	<u>-</u>
Fund balances - ending	<u>\$ 416,677</u>	<u>\$ 416,677</u>	<u>\$ 465,749</u>	<u>\$ 49,072</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUE				
Real property taxes	\$ 20,825	\$ 20,825	\$ 20,825	\$ -
Total revenues	<u>20,825</u>	<u>20,825</u>	<u>20,825</u>	<u>-</u>
EXPENDITURES				
Current:				
Home and community services	<u>20,825</u>	<u>20,825</u>	<u>-</u>	<u>20,825</u>
Total expenditures	<u>20,825</u>	<u>20,825</u>	<u>-</u>	<u>20,825</u>
Net change in fund balances	-	-	20,825	20,825
Fund balances - beginning	<u>29,185</u>	<u>29,185</u>	<u>29,185</u>	<u>-</u>
Fund balances - ending	<u>\$ 29,185</u>	<u>\$ 29,185</u>	<u>\$ 50,010</u>	<u>\$ 20,825</u>

TOWN OF ORCHARD PARK, NEW YORK
Miscellaneous Special Revenue Funds
Combining Balance Sheet
December 31, 2015

	<u>Parkland Development</u>	<u>Public Improvements</u>	<u>Millennium Bricks</u>	<u>Wall of Heroes</u>	<u>Historic Campus</u>	<u>OP Comm. Youth</u>	<u>Total</u>
ASSETS							
Cash	\$ 319,677	\$ 515,377	\$ 2,854	\$ 373	\$ 2,047	\$ 130	\$ 840,458
Total assets	<u>\$ 319,677</u>	<u>\$ 515,377</u>	<u>\$ 2,854</u>	<u>\$ 373</u>	<u>\$ 2,047</u>	<u>\$ 130</u>	<u>\$ 840,458</u>
LIABILITIES AND FUND BALANCES							
Fund balances:							
Assigned	<u>319,677</u>	<u>515,377</u>	<u>2,854</u>	<u>373</u>	<u>2,047</u>	<u>130</u>	<u>840,458</u>
Total fund balances	<u>319,677</u>	<u>515,377</u>	<u>2,854</u>	<u>373</u>	<u>2,047</u>	<u>130</u>	<u>840,458</u>
Total liabilities and fund balances	<u>\$ 319,677</u>	<u>\$ 515,377</u>	<u>\$ 2,854</u>	<u>\$ 373</u>	<u>\$ 2,047</u>	<u>\$ 130</u>	<u>\$ 840,458</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, 2015

	<u>Parkland Development</u>	<u>Public Improvements</u>	<u>Millennium Bricks</u>	<u>Wall of Heroes</u>	<u>Historic Campus</u>	<u>OP Comm. Youth</u>	<u>Total</u>
REVENUE							
Miscellaneous							
Developers fees	\$ 11,259	\$ 42,950	\$ -	\$ -	\$ -	\$ -	\$ 54,209
Total revenues	<u>11,259</u>	<u>42,950</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>54,209</u>
EXPENDITURES							
Current:							
Home and community services	<u>86,400</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,740</u>	<u>-</u>	<u>88,140</u>
Total expenditures	<u>86,400</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,740</u>	<u>-</u>	<u>88,140</u>
Net change in fund balances	(75,141)	42,950	-	-	(1,740)	-	(33,931)
Fund balances - beginning	<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>
Fund balances - ending	<u>\$ 319,677</u>	<u>\$ 515,377</u>	<u>\$ 2,854</u>	<u>\$ 373</u>	<u>\$ 2,047</u>	<u>\$ 130</u>	<u>\$ 840,458</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
REVENUE				
Interest and earnings	\$ -	\$ -	\$ 96	\$ (96)
Total revenues	<u>-</u>	<u>-</u>	<u>96</u>	<u>(96)</u>
EXPENDITURES				
Current:				
Principal	\$ 675,000	\$ 675,000	\$ 675,000	\$ -
Interest	<u>209,244</u>	<u>209,244</u>	<u>209,244</u>	<u>-</u>
Total expenditures	<u>884,244</u>	<u>884,244</u>	<u>884,244</u>	<u>-</u>
OTHER FINANCING SOURCES				
Transfers in	<u>884,244</u>	<u>884,244</u>	<u>884,244</u>	<u>-</u>
Total other financing sources	<u>884,244</u>	<u>884,244</u>	<u>884,244</u>	<u>-</u>
Net change in fund balances	-	-	96	96
Fund balances - beginning	<u>131,398</u>	<u>131,398</u>	<u>131,398</u>	<u>-</u>
Fund balances - ending	<u>\$ 131,398</u>	<u>\$ 131,398</u>	<u>\$ 131,494</u>	<u>\$ 96</u>

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TOWN OF ORCHARD PARK, NEW YORK
Statement of Changes in Assets and Liabilities
Agency Fund
Year Ended December 31, 2015

	Balance 1/1/2015	Additions	Deductions	Balance 12/31/2015
ASSETS				
Cash and cash equivalents	\$ 1,512,991	\$ 11,608,224	\$ 11,686,871	\$ 1,434,344
Receivables	-	365	-	365
Total assets	<u>\$ 1,512,991</u>	<u>\$ 11,608,589</u>	<u>\$ 11,686,871</u>	<u>\$ 1,434,709</u>
LIABILITIES				
Agency liabilities	<u>\$ 1,512,991</u>	<u>\$ 11,608,589</u>	<u>\$ 11,686,871</u>	<u>\$ 1,434,709</u>
Total liabilities	<u>\$ 1,512,991</u>	<u>\$ 11,608,589</u>	<u>\$ 11,686,871</u>	<u>\$ 1,434,709</u>

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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	127
<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.....	133
<i>These schedules contain information to help the reader assess the Town’s most significant revenue source, real property taxes.</i>	
Debt Capacity	141
<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	144
<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.....	147
<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,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Governmental activities									(as restated)	
Net investment in capital assets	\$ 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	\$ 54,717,321
Restricted for:										
Cemetery	-	21,324	20,968	21,828	21,822	20,360	20,405	19,926	19,423	18,763
Senior center	1,222	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272
Tax stabilization	778,163	821,896	645,156	652,962	655,900	655,900	655,900	655,900	655,900	655,900
Capital improvements	-	-	-	-	-	-	-	729,815	729,815	665,115
Town historian	-	-	-	-	-	6,977	5,888	5,884	5,920	5,931
Historical survey	-	-	2,100	5,850	-	9,478	9,215	9,186	9,186	9,186
DWI program	-	-	-	-	-	-	-	157,994	185,305	203,762
D.A.R.E. program	10,145	4,484	8,038	14,691	20,590	24,543	30,151	30,349	32,234	38,905
Public safety - equipment	-	-	-	-	-	-	-	-	20,890	41,780
Public safety - vehicles	-	-	-	-	-	-	-	-	22,855	45,710
Debt service	131,413	131,398	131,398	131,398	131,398	358,856	-	500,000	538,388	767,536
Records management	-	26,643	15,225	-	-	-	-	-	-	-
Insurance deductibles	281,797	317,168	-	-	-	-	-	-	-	-
Insurance workers compensation	660,958	698,104	-	-	-	729,815	729,815	-	-	-
Unrestricted	14,588,372	13,823,285	13,879,399	12,940,426	13,362,814	12,932,938	14,115,533	13,445,500	13,563,989	13,375,818
Total net position	<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>\$ 69,336,967</u>	<u>\$ 70,546,999</u>

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

Expenses	Year ended December 31,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Primary government:										
Governmental activities:										
General government support	\$ 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	\$ 3,925,467
Education	1,764	14,985	7,475	4,939	10,513	10,260	12,317	12,716	16,059	9,349
Public safety	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	5,702,964
Health	4,770	4,881	5,088	5,193	5,246	5,292	5,338	6,711	6,463	5,339
Transportation	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	4,728,300
Economic assistance and opportunity	384	382	398	394	398	402	405	-	409	401
Culture and recreation	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	1,866,844
Home and community services	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	5,403,081
Interest and other fiscal charges	571,804	383,329	400,679	341,325	329,252	312,502	333,175	339,269	263,306	297,979
Total primary government expenses	<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>	<u>21,939,724</u>
Program revenues										
Governmental activities:										
Charges for services:										
General government support	640,552	488,555	573,551	78,879	63,870	75,783	70,711	68,792	68,413	144,400
Public safety	-	-	-	480,090	410,440	314,896	357,813	555,914	630,294	808,994
Transportation	75,762	80,893	93,978	88,014	92,415	97,036	99,402	96,331	84,569	87,106
Culture and recreation	220,701	251,668	271,284	361,269	388,142	412,565	510,935	549,948	589,015	588,625
Home and community services	159,027	166,444	186,109	159,013	304,151	365,075	352,183	378,640	307,233	241,134
Operating grants and contributions	480,907	97,263	84,260	170,427	206,362	183,185	157,432	187,455	216,298	717,075
Capital grants and contributions	312,810	110,517	485,743	191,696	561,489	189,329	343,137	187,037	857,681	-
Total primary government program revenue	<u>1,889,759</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>	<u>2,587,334</u>
Primary government net expense	<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>	<u>(19,352,390)</u>

(continued)

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

	Year ended December 31,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015 (concluded)
General revenues										
Property taxes	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	13,282,828
Non-property tax items	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	4,810,620
Use of money and property	1,015,819	1,369,273	1,076,128	382,063	170,541	151,867	124,628	104,794	76,835	56,577
Sale of property and compensation for loss	-	-	-	-	-	-	-	71,427	-	-
Miscellaneous	367,508	480,262	329,560	283,654	134,512	791,564	2,059,114	1,500,313	3,418,833	1,319,618
State support (unrestricted)	1,019,207	1,129,670	994,714	892,439	837,314	910,324	892,110	996,506	1,028,349	1,092,779
Federal support (unrestricted)	-	-	-	-	-	-	-	-	-	-
Total general revenues	<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>	<u>20,562,422</u>
Change in net position	<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>	<u>\$ 1,210,032</u>

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

	<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>	<u>2015</u>
General fund										
Reserved	\$ 1,886,322	\$ 2,061,059	\$ 846,113	\$ 905,155	\$ 955,531	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	4,182,503	4,316,985	5,456,776	6,525,301	6,616,775	-	-	-	-	-
Nonspendable	-	-	-	-	-	246,887	88,199	113,456	126,973	83,208
Restricted	-	-	-	-	-	1,448,345	1,422,495	1,421,983	1,431,931	1,420,182
Committed	-	-	-	-	-	898,759	873,317	885,199	859,387	881,026
Assigned	-	-	-	-	-	746,294	846,616	1,509,892	1,278,195	1,274,414
Unassigned	-	-	-	-	-	5,008,030	5,597,586	5,104,866	5,396,313	5,470,452
Total general fund	<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>	<u>\$ 9,129,282</u>
All other governmental funds										
Reserved	\$ 179,913	\$ 262,005	\$ 431,865	\$ 1,047,496	\$ 878,706	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	7,763,747	8,360,001	8,579,956	9,069,566	9,425,215	-	-	-	-	-
Capital projects funds	5,904,201	4,364,587	3,563,223	1,857,834	1,523,634	-	-	-	-	-
Nonspendable	-	-	-	-	-	77,581	272,476	342,974	368,547	332,786
Restricted	-	-	-	-	-	358,856	373,946	1,020,463	920,655	1,165,172
Committed	-	-	-	-	-	2,714,279	2,551,501	-	-	4,888,946
Assigned	-	-	-	-	-	9,373,588	9,648,334	8,700,218	8,382,288	8,525,607
Unassigned	-	-	-	-	-	(1,513,548)	(1,416,278)	(362,080)	(626,427)	-
Total all other governmental funds	<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>	<u>\$14,912,511</u>

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

	<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>	<u>2015</u>
Revenues										
Taxes	\$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	\$18,093,448
Departmental income	625,185	553,577	658,659	583,227	669,158	603,501	752,338	970,481	1,024,570	1,208,297
Intergovernmental charges	84,538	81,253	95,048	88,414	92,815	97,436	100,402	96,731	84,969	162,506
Use of money and property	1,015,819	1,369,273	1,076,128	382,063	170,541	151,867	124,628	104,794	76,835	56,577
Licenses and permits	35,484	34,979	35,407	36,947	32,708	47,843	45,556	42,468	42,285	41,023
Fines and forfeitures	345,161	311,959	330,014	376,714	268,819	211,374	208,822	238,086	322,634	332,858
Miscellaneous	367,508	480,262	329,560	359,773	324,510	615,741	549,210	605,350	397,308	448,435
Interfund revenues	5,674	5,792	5,794	5,844	5,520	5,521	5,662	6,170	6,209	6,575
State aid	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	1,461,377
Federal aid	369,657	7,860	106,829	1,383	902	4,456	220,553	1,902	724,010	348,477
Total revenues	<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>	<u>\$22,159,573</u>
Expenditures										
General government support	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	2,789,647
Public safety	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	4,274,807
Transportation	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	3,190,232
Other	5,404	15,920	9,777	8,013	12,175	11,916	13,374	14,337	16,825	11,304
Culture and recreation	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	1,261,026
Home and community services	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	3,227,301
Employee benefits	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	5,275,305
Capital outlay	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	1,633,223
Debt service										
Principal	775,000	995,000	940,000	357,356	605,000	615,000	650,000	655,000	670,000	675,000
Interest	594,450	390,434	401,572	670,000	330,981	306,700	329,481	338,799	267,342	277,797
Total expenditures	<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>	<u>22,615,642</u>
Excess (deficiency) of revenues over expenditures	<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>	<u>(456,069)</u>

(continued)

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

	<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>	<u>2015</u> (concluded)
Other Financing Sources (Uses)										
Proceeds from issuance of debt	-	-	-	-	-	-	-	-	-	6,360,000
Refunding bonds	-	5,190,000	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	(5,000,000)	-	-	-	-	-	-	-	-
Transfers in	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	4,085,599
Transfers out	<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>	<u>(4,085,599)</u>
Total other financing sources (uses)	<u>-</u>	<u>190,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,360,000</u>
Net change in fund balances	<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>	<u>\$ 5,903,931</u>
Debt service as a percentage of noncapital expenditures	<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>5.7%</u>	<u>5.2%</u>

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

(2) Year	Agricultural Property	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
2006	\$ 4,946,100	\$ 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	4,321,900	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	3,398,600	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	2,835,200	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	2,784,900	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	2,274,700	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	2,274,700	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	2,274,700	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	2,102,900	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%
2015	1,982,900	1,177,147,437	254,622,701	177,644,600	138,222,800	163,126,202	1,910,763,740	365,530,461	1,545,233,279	6.086486	2,809,515,053	55.00%

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
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	47.709068	49.547713	45.563214
2015	3.377057	2.709429	6.086486	51.444068	47.709068	50.384855	45.120688

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>
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
2015	3.735000	6.086486	32.663577	8.959005	51.444068

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>
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	6.086486	32.663577	8.959005	47.709068
2015	6.086486	32.663577	8.959005	47.709068

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>
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	6.086486	34.502222	8.959005	49.547713
2015	6.086486	35.339364	8.959005	50.384855

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>
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	6.086486	30.517723	8.959005	45.563214
2015	6.086486	30.075197	8.959005	45.120688

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	2015			2006		
		Taxable Assessed Value	Rank	Percentage of Total Town Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Town Taxable Assessed Value
QC Properties, LLC	Commercial/Retail	\$ 13,279,800	1	0.86%	\$ 10,288,557	3	0.73%
TM Orchard Park	Apartments	13,184,900	2	0.85%	13,359,800	1	0.95%
New York State Electric & Gas	Utility	12,991,097	3	0.84%	12,468,903	2	0.88%
Young-Reidman, LLC	Apartments	9,933,100	4	0.64%	6,616,800	7	0.47%
National Fuel Gas	Utility	9,636,769	5	0.62%	9,189,935	5	0.65%
Orchard Park TK Owner, LLC	Commercial/Retail	9,214,000	7	0.60%	N/R	N/R	N/R
Verizon	Utility	8,804,578	7	0.57%	6,226,588	8	0.44%
Armor Road, LLC	Nursing Home	7,841,400	8	0.51%	7,841,400	6	0.56%
HCP SH ELP Properties	Nursing Home/Sr Housing	7,645,000	9	0.49%	N/R	N/R	N/R
Target	Commercial/Retail	7,090,360	10	0.46%	5,830,280	9	0.41%
DDR Orchard Park, LLC	Commercial/Retail	N/R	N/R	N/R	9,366,520	4	0.66%
Orchard Glenn	Industrial	N/R	N/R	N/R	5,110,000	10	0.36%
Total		<u>\$ 99,621,004</u>		<u>6.45%</u>	<u>\$ 86,298,783</u>		<u>6.11%</u>
Total Taxable Assessed Valuation		<u>\$ 1,545,233,279</u>		<u>100%</u>	<u>\$ 1,411,523,820</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>
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%
2015	33,860,829	33,123,280	97.82%	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 15 without penalty. Penalties are:

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

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

Source: Town of Orchard Park Receiver of Taxes

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

<u>Year</u>	<u>General Obligation Bonds</u>	<u>Net Debt</u>	<u>(1) Percentage of Personal Income</u>	<u>(1) Percentage Actual Taxable Value of Property</u>	<u>(1) Total Debt Per Capita</u>	<u>(1) Net Debt Per Capita</u>
2006	\$11,075,000	\$ 10,943,587	1.48%	0.5%	\$ 426	\$ 396
2007	10,270,000	10,138,602	1.38%	0.5%	397	367
2008	9,330,000	9,198,602	1.26%	0.4%	361	333
2009	8,660,000	8,528,602	1.17%	0.3%	335	309
2010	8,055,000	7,923,602	1.65%	0.3%	473	287
2011	7,440,000	7,081,144	1.14%	0.3%	410	244
2012	6,790,000	6,446,205	1.39%	0.2%	500	222
2013	6,135,000	5,302,880	1.29%	0.2%	463	183
2014	5,465,000	4,926,612	1.18%	0.2%	424	170
2015	11,150,000	10,382,464	1.07%	0.4%	384	357

(1) 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, 2015 – (Unaudited)

GOVERNMENTAL UNIT	Gross Indebtedness	(1) Estimated Exclusions	Net Indebtedness	(2) Town of Orchard Park Percentage Applicable	Town of Orchard Park Portion
Estimated Direct Debt:					
Town of Orchard Park	\$ 11,150,000	\$ 4,404,400	\$ 6,745,600	100.00 %	\$ 6,745,600
Estimated Overlapping Debt:					
County of Erie	519,473,183	90,728,183	428,745,000	3.89%	16,671,455
School Districts:					
Hamburg Central School District	48,110,000	36,034,390	12,075,610	8.66%	1,045,837
Orchard Park Central School District	34,075,000	23,852,500	10,222,500	80.93%	8,272,816
West Seneca Central School District	38,870,000	27,209,000	11,661,000	3.60%	419,511
Total Estimated Overlapping Debt	<u>640,528,183</u>	<u>177,824,073</u>	<u>462,704,110</u>		<u>26,409,619</u>
Total Estimated Direct and Overlapping Debt	<u>\$ 651,678,183</u>	<u>\$ 182,228,473</u>	<u>\$ 469,449,710</u>		<u>\$ 33,155,219</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 12/31/2015, County 12/31/2015 and Schools 6/30/2015

TOWN OF ORCHARD PARK, NEW YORK
Computation of Legal Debt Margin
As of December 31, 2015 – (Unaudited)

Estimated Actual Value of Real Property (After Exemptions) at December 31:			
	2011		\$ 2,567,613,928
	2012		2,581,179,169
	2013		2,647,083,756
	2014		2,685,651,781
	2015		<u>2,809,515,053</u>
Total - Five Years Full Valuation			<u>\$13,291,043,687</u>
Average Full Valuation			<u>\$ 2,658,208,737</u>
Debt Limit - 7% of average full valuation (Note 1)			<u>\$ 186,074,612</u>
Amount of Debt Applicable to Debt Limit:			
Outstanding bonded debt:			
General Fund	\$ 1,610,000		
Highway Fund	5,120,000		
Special District Funds	<u>4,420,000</u>	11,150,000	
Less other deductions allowed by law:			
Water bonds	3,664,000		
Budget appropriations	<u>740,400</u>	<u>4,404,400</u>	
Total amount of net indebtedness applicable to debt limit			<u>6,745,600</u>
LEGAL DEBT MARGIN			<u>\$ 179,329,012</u>
Percentage of debt contracting power exhausted			<u><u>3.63 %</u></u>

NOTES:

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

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

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

Calendar Year	Population	Personal Income	Per Capita Personal Income	Median Age	Percent High School Graduate or Higher	Percent Bachelor's Degree or Higher	School Enrollment	December Unemployment Rate
2006	27,637	\$ 792,960,804	\$ 28,692	41.4	89.9%	38.9%	5,348	3.6%
2007	27,637	792,960,804	28,692	41.4	89.9%	38.9%	5,483	4.1%
2008	27,637	792,960,804	28,692	41.4	89.9%	38.9%	5,511	4.9%
2009	27,637	792,960,804	28,692	41.4	89.9%	38.9%	5,266	6.7%
2010	27,637	792,960,804	28,692	41.4	89.9%	38.9%	5,355	5.9%
2011	29,054	1,046,002,108	36,002	45.4	96.3%	49.8%	5,284	6.3%
2012	29,054	1,046,002,108	36,002	45.4	96.3%	49.8%	5,112	6.0%
2013	29,054	1,046,002,108	36,002	45.4	96.3%	49.8%	5,068	4.8%
2014	29,054	1,046,002,108	36,002	45.4	96.3%	49.8%	4,918	4.4%
2015	29,054	1,046,002,108	36,002	45.4	96.3%	49.8%	5,211	3.9%

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

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

Employer	2015			2006		
	Employees	Rank	Percentage of Total Town Employment	Employees	Rank	Percentage of Total Town Employment
Erie Community College South	1,768	1	19.96%	450	2	7.07%
Orchard Park Central Schools	804	2	9.08%	864	1	13.58%
McGard LLC	608	3	6.86%	375	4	5.89%
Cobham Mission Systems (Carleton Technologies)	420	4	4.74%	231	10	3.63%
West Herr Auto Group	413	5	4.66%	359	5	5.64%
Bryant & Stratton College	350	6	3.95%	N/R	N/R	N/R
Father Baker Manor	300	7	3.39%	270	7	4.24%
Absolut Care at Orchard Park (The Waters of Orchard Park)	300	8	3.39%	300	6	4.71%
ITT Enidine, Inc.	275	9	3.10%	250	8	3.93%
Essendant (Azerty)	271	10	3.06%	240	9	3.77%
Gaymar Industries, Inc.	N/R	N/R	N/R	432	3	6.79%
Total	5,509		62.2%	3,771		52.5%
Estimated Town employment of major employers	<u>8,859</u>			<u>6,363</u>		

Source: Town of Orchard Park Chamber of Commerce.

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>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>	<u>2015</u>
General Government										
Accounting/Supervisor	4	4	4	4	4	4	4	4	5	4
Assessor	3	3	4	4	4	4	3	4	4	4
Building	5	5	5	5	4	4	3	3	4	5
Computers	1	1	1	1	1	1	1	1	1	1
Justice	2	2	2	2	2	2	2	2	2	2
Maintenance	2	2	2	2	3	3	3	3	2	3
Planning	1	1	1	1	1	1	1	1	1	1
Tax/ Water Billing	2	2	2	1	-	-	-	-	-	-
Town Clerk	3	3	3	3	4	4	4	4	4	4
Police										
Officers	32	33	33	32	30	29	29	31	31	31
Civilians	5	5	4	4	4	4	4	10	9	9
Dog Control	1	1	-	-	-	-	-	-	-	-
Public Works										
Compost	1	1	1	1	2	2	2	1	1	1
Highway	29	30	30	30	28	29	29	29	29	28
Engineering	11	11	10	10	10	9	10	11	11	10
Sewer & Lighting	4	4	4	4	3	3	4	3	4	4
Recreation	2	3	3	2	2	2	2	2	2	2
Senior Services	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	<u>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>	<u>110</u>

Source: Various Town Departments

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

Function/Program	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General government										
Building										
Building permits issued	700	736	673	592	571	481	531	497	526	706
Building inspections conducted	1,715	1,444	1,896	1,923	1,011	1,112	1,212	1,012	1,157	1,224
Fire inspections conducted	137	269	294	338	392	345	355	203	155	166
Justice										
Motor vehicle cases processed	6,486	5,480	5,351	5,531	3,785	3,394	3,828	4,272	3,192	5,721
Criminal cases processed	233	910	856	873	840	885	819	714	425	711
Civil cases processed	115	67	61	116	87	85	71	85	36	72
Motor vehicle fines assessed	362,473	370,106	401,064	341,871	215,745	202,631	229,801	264,541	192,037	390,919
Criminal fines assessed	21,753	26,800	36,950	26,148	29,455	18,810	18,910	23,105	7,650	20,290
Civil fines assessed	1,630	900	1,333	1,350	1,117	1,217	1,145	1,340	571	1,091
Police										
Physical arrests	1,187	950	1,226	1,188	953	887	1,007	1,299	1,395	1,115
Parking violations	532	288	337	191	308	317	349	271	739	539
Vehicle & Traffic violations	4,355	2,601	3,145	3,187	3,014	2,462	2,614	2,585	5,063	4,327
911 calls	3,532	3,510	3,310	3,257	3,854	4,299	4,292	5,143	5,167	4,649
Total calls	22,416	22,795	23,109	22,025	23,282	26,579	26,313	26,201	33,942	32,264
Male cell usage	63	85	84	70	54	61	50	78	97	100
Female cell usage	11	20	12	9	8	16	8	15	20	16
Compost										
Waste composed (cubic yards per day - based on 8 months operation)	38	72	51	48	50	45	50	45	50	47
Other public works										
Street resurfacing (miles)	4	5	3	2	3	3	3	5	5	3
Potholes repaired	40	38	31	30	35	34	20	30	45	40
Parks and recreation										
Program participation	5,404	10,648	10,584	9,464	8,308	13,712	29,424	33,584	32,311	32,400

Source: Various Town Departments

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

Function/Program	<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>	<u>2015</u>
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	9	9	9
Highway										
Streets (miles)	94	95	96	96	96	96	97	98	99	100
Traffic signals	12	12	12	12	12	12	12	12	12	12
Engineering										
Streetlights	3,549	3,561	3,583	3,583	3,583	3,591	3,599	3,616	3,644	5,100
Parks and recreation										
Acreage	84	123	272	280	280	316	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	7	7	7	7	7	7	7	8	8
Water										
New water mains (miles)	0.95	0.70	1.02	0.02	-	1.08	0.57	0.56	1.19	0.40
New fire hydrants	2	5	8	1	-	4	6	6	14	4
Sewer										
New sanitary sewers (miles)	0.23	0.77	0.90	0.04	-	0.45	0.84	0.69	1.04	0.28

Source: Various Town Departments

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