

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



**COMPREHENSIVE ANNUAL  
FINANCIAL REPORT**

FOR THE YEAR ENDED DECEMBER 31, 2017



**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, 2017**

**Prepared by:**

Town of Orchard Park  
Office of the Supervisor

Patrick J. Keem  
Supervisor



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 For the Fiscal Year Ended December 31, 2017  
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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  
JORGE DE ROSAS

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  
KEVIN MASTERSON

SENIOR CENTER DIRECTOR  
DEBRA SANTIAGO

June 21, 2018

## To the Citizens of the Town of Orchard Park:

The comprehensive annual financial report of the Town of Orchard Park, New York (the "Town") for the fiscal year ended December 31, 2017, 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, 2017 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 auditor's 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.

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

**Visit the Town's website at [www.orchardparkny.org](http://www.orchardparkny.org)**

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 20<sup>th</sup> for the next fiscal year beginning on January 1<sup>st</sup>. This annual budget serves as the foundation for the Town's financial planning and control.

### **Local economy**

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

The unemployment rate in the Town (as measured by the United States Department of Labor) has increased over the past year from a rate of 3.9% in December 2016 to 4.1% in December 2017.

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, 2017 represents approximately 47.2% of its budgeted 2018 appropriations. The Town Board feels this is a prudent level of fund balance as we continue to strive to provide *excellent* service to Town residents, while maintaining a stable tax rate. In addition, the Town has established restrictions (which represent legal segregations) of fund balance for specific purposes, commitments (which represent Town Board approved balances) and assignments (which represent management’s intent) of fund balance. One of the restrictions is a tax stabilization account which was established years ago for the sole purpose of providing stabilization to the residents of the Town. The Town has \$655,900 in the tax stabilization fund for use in maintaining a stable tax rate.

An important part of our planning process is our continual review and updating of our capital plan. Potential projects are discussed and evaluated as to their benefit to the community, as well as, funding alternatives and cost to taxpayers. This process has assisted in getting projects properly prioritized, planned, funded and constructed in an effective manner.

### **Relevant financial policies**

The Town has adopted and follows a number of financial policies and procedures to provide structure and guidance to management in carrying out the Town’s day-to-day financial activities. In many cases, such as for cash and investments and purchasing, the Town is subjected to New York State statutes, which are supplemented by Town policy.

### **Major initiatives**

Major initiatives in 2017 included the completion of the Green Lake dam reconstruction and the design of the Multigenerational Community Activity Center that was approved by voters in November 2016. Ground breaking will occur in fall of 2018 with completion during the fall of 2019. 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, 2016. 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, 2016**

*Christopher P. Morill*

Executive Director/CEO





**TOWN OF ORCHARD PARK, NEW YORK**  
**Town Officials**  
**Year Ended December 31, 2017**

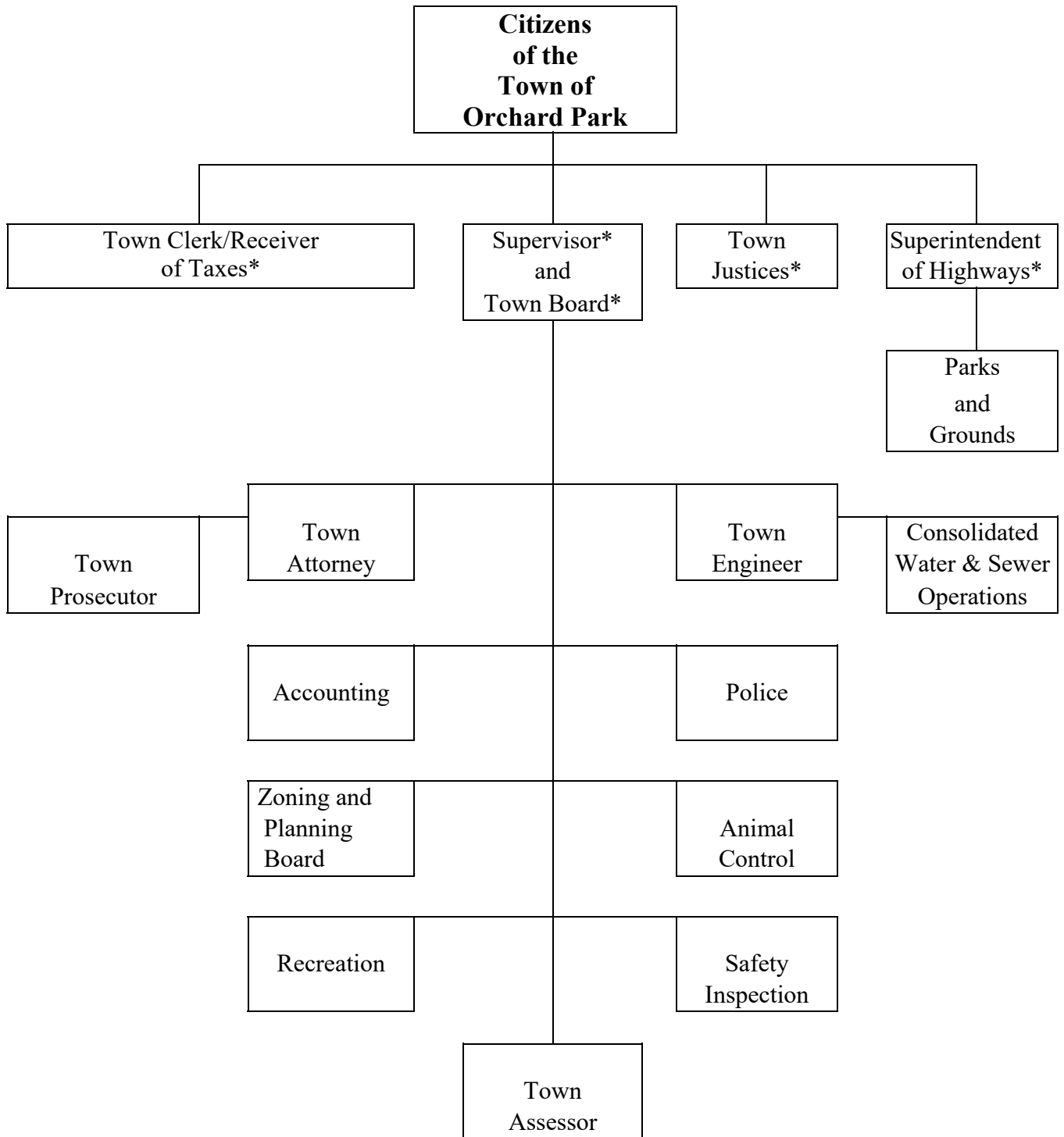
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<b>Name</b>	<b>Title</b>
<b>Elected:</b>	
Patrick J. Keem	Supervisor
Eugene Majchrzak	Councilman
Michael J. Sherry	Councilman
Lynn Keane	Town Justice
Edward A. Pace	Town Justice
Remy C. Orffeo	Town Clerk/Receiver of Taxes
Fredrick J. Piasecki, Jr.	Superintendent of Highways
<b>Appointed:</b>	
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, 2017, 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 Town'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 Town'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, 2017, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and 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 supplementary 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 supplementary information, as listed in the table of contents, is the responsibility of management and was 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, is 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.*

Buffalo, New York  
June 21, 2018



**TOWN OF ORCHARD PARK, NEW YORK**  
**Management's Discussion and Analysis**  
**Year Ended December 31, 2017**

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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, 2017. 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 and deferred outflows of resources of the Town exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$68,319,507 (*net position*). Of this amount, \$7,034,592 (*unrestricted net position*) may be used to meet the Town's ongoing obligations to citizens and creditors.
- The Town's total net position decreased by \$206,447 during the year ended December 31, 2017.
- At the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$25,976,642, a decrease of \$2,567,549 in comparison with the prior year's fund balance of \$28,544,191.
- At the end of the current fiscal year, *unassigned fund* balance for the General Fund was \$4,541,235, or 56.1 percent of total General Fund expenditures and transfers out. This total amount is *available for spending* at the Town's discretion and constitutes approximately 51.0 percent of the General Fund's total fund balance of \$8,913,120 at December 31, 2017.
- The Town's total bonded indebtedness decreased by \$1,135,000 during the current year as a result of scheduled principal payments.

**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 27-53 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 54-65 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 66-120.

Finally, the Statistical Section of this report can be found on pages 121-142.

### 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 \$68,319,507 at the close of the 2017 fiscal year.

Table 1, as presented below, shows the net position as of December 31, 2017 and December 31, 2016.

**Table 1—Condensed Statement of Net Position—Primary Government**

	Governmental Activities	
	December 31,	
	2017	2016
Current assets	\$ 33,460,433	\$ 29,822,224
Noncurrent assets	70,358,529	67,747,881
Total assets	<u>103,818,962</u>	<u>97,570,105</u>
Deferred outflows of resources	<u>3,905,166</u>	<u>6,836,288</u>
Current liabilities	7,611,760	1,652,683
Noncurrent liabilities	31,147,847	33,417,601
Total liabilities	<u>38,759,607</u>	<u>35,070,284</u>
Deferred inflows of resources	<u>645,014</u>	<u>810,155</u>
Net position		
Net investment in capital assets	57,728,547	55,613,021
Restricted	3,556,368	2,631,316
Unrestricted	<u>7,034,592</u>	<u>10,281,617</u>
Total net position	<u>\$ 68,319,507</u>	<u>\$ 68,525,954</u>

The largest portion of the Town’s net position (84.5 percent) reflect its investment in capital assets (e.g. land, buildings, equipment and infrastructure), less any related debt used to acquire those assets that is

still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Town's net position (5.2 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (10.3 percent) may be used to meet the Town's ongoing obligations to citizens and creditors.

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

Table 2, as presented below, shows the changes in net position for the years ended December 31, 2017 and December 31, 2016.

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

	<u>Governmental Activities</u>	
	<u>Year Ended December 31,</u>	
	<u>2017</u>	<u>2016</u>
Program revenues:		
Charges for services	\$ 2,011,631	\$ 1,817,621
Operating grants and contributions	274,498	227,863
Capital grants and contributions	50,000	339,727
General revenues	<u>24,544,329</u>	<u>20,379,229</u>
Total revenues	<u>26,880,458</u>	<u>22,764,440</u>
Program expenses	27,086,905	24,785,485
Change in net position	(206,447)	(2,021,045)
Net position—beginning	<u>68,525,954</u>	<u>70,546,999</u>
Net position—ending	<u>\$ 68,319,507</u>	<u>\$ 68,525,954</u>

Overall revenues of the primary government increased by 18.1 percent from the prior year, due primarily to an increase in infrastructure assets dedicated to the Town from developers. Total expenses increased by 9.3 percent compared to the year ended December 31, 2016, which is primarily attributed to an increase in depreciation expense associated with assets dedicated to the Town.

A summary of sources of revenues of the primary government for the years ended December 31, 2017 and December 31, 2016 is presented in Table 3 on the following page.

**Table 3—Summary of Sources of Revenues—Primary Government**

	Year Ended December 31,		Increase/(Decrease)	
	2017	2016	Dollars	Percent (%)
Charges for services	\$ 2,011,631	\$ 1,817,621	\$ 194,010	10.7
Operating grants and contributions	274,498	227,863	46,635	20.5
Capital grants and contributions	50,000	339,727	(289,727)	n/a
Property and other taxes	19,205,100	18,836,531	368,569	2.0
Use of money and property	107,223	67,375	39,848	59.1
Miscellaneous	4,143,182	504,087	3,639,095	721.9
State support (unrestricted)	1,088,824	971,236	117,588	12.1
Total general revenues, net	<u>\$ 26,880,458</u>	<u>\$ 22,764,440</u>	<u>\$ 4,116,018</u>	18.1

The Town's largest sources of revenues were property and other taxes of \$19,205,100, or 71.4 percent of total revenues, miscellaneous revenue of \$4,143,182, or 24.5% of total revenues, and charges for services of \$2,011,631, or 11.9 percent of total revenues. For the year ended December 31, 2016, the Town's largest sources of revenues were property and other taxes of \$18,836,531, or 82.7 percent of total revenues, and charges for services of \$1,817,621, or 8.0 percent of total revenues.

A summary of program expenses of the primary government for the years ended December 31, 2017 and December 31, 2016 is presented below in Table 4.

**Table 4—Summary of Program Expenses—Primary Government**

	Year Ended December 31,		Increase/(Decrease)	
	2017	2016	Dollars	Percent (%)
General government support	\$ 4,733,352	\$ 4,191,381	\$ 541,971	12.9
Education	27,860	12,983	14,877	114.6
Public safety	7,062,653	6,663,867	398,786	6.0
Health	5,582	5,575	7	0.1
Transportation	5,989,706	4,947,574	1,042,132	21.1
Economic assistance and opportunity	48,907	417	48,490	11,628.3
Culture and recreation	2,008,397	1,895,328	113,069	6.0
Home and community services	6,630,290	6,612,633	17,657	0.3
Interest and other fiscal charges	580,158	455,727	124,431	27.3
Total program expenses	<u>\$ 27,086,905</u>	<u>\$ 24,785,485</u>	<u>\$ 2,301,420</u>	9.3

The Town's most significant expense items for the year ended December 31, 2017 were public safety of \$7,062,653, or 26.1 percent of total expenses, and home and community services of \$6,630,290, or 24.5 percent of total expenses. For the year ended December 31, 2016, the most significant expense items were public safety of \$6,663,867, or 26.9 percent of total expenses, and home and community services of \$6,612,633, or 26.7 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, 2017, the Town's governmental funds reported combined fund balances of \$25,976,642, a decrease of \$2,567,549 in comparison with the prior year. Approximately 17.5% of this amount \$4,541,235 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—\$429,069, 2) restricted for particular purposes—\$3,687,990, 3) committed for particular purposes—\$7,853,772, or 4) assigned for particular purposes—\$9,464,576.

**Table 5—Components of Fund Balance—Major Funds**

	December 31,	
	2017	2016
General Fund		
Nonspendable	\$ 95,210	\$ 77,033
Restricted	1,528,971	1,474,515
Committed	871,058	871,058
Assigned	1,876,646	1,625,061
Unassigned	4,541,235	5,197,231
Total General Fund	<u>\$ 8,913,120</u>	<u>\$ 9,244,898</u>
Public Safety Fund		
Nonspendable	\$ 242,071	\$ 239,201
Restricted	412,649	360,236
Committed	41,716	41,716
Assigned	479,755	392,295
Total Public Safety Fund	<u>\$ 1,176,191</u>	<u>\$ 1,033,448</u>
Highway Fund		
Nonspendable	\$ 68,832	\$ 68,451
Restricted	683,477	683,477
Assigned	168,288	343,791
Total Highway Fund	<u>\$ 920,597</u>	<u>\$ 1,095,719</u>
Sewer Districts Fund		
Restricted	\$ 36,678	\$ 36,678
Assigned	3,038,611	3,143,610
Total Sewer Districts Fund	<u>\$ 3,075,289</u>	<u>\$ 3,180,288</u>
Water Districts Fund		
Nonspendable	\$ 8,739	\$ 8,158
Restricted	58,994	58,994
Assigned	1,445,299	1,511,992
Total Water Districts Fund	<u>\$ 1,513,032</u>	<u>\$ 1,579,144</u>

(continued)

	December 31,	
	<u>2017</u>	<u>2016</u>
		(concluded)
Garbage and Refuse Fund		
Nonspendable	\$ 2,299	\$ 2,227
Restricted	17,416	17,416
Committed	-	102,818
Assigned	<u>222,737</u>	<u>615,805</u>
Total Garbage and Refuse Fund	<u>\$ 242,452</u>	<u>\$ 738,266</u>
Capital Projects Fund		
Committed	<u>\$ 6,940,998</u>	<u>\$ 9,592,053</u>
Total Capital Projects Fund	<u>\$ 6,940,998</u>	<u>\$ 9,592,053</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 \$4,541,235, while total fund balance decreased to \$8,913,120. 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 56.1 percent of total General Fund expenditures and transfers out, while total fund balance represents 110.1 percent of that same amount.

The total fund balance of the Town's General Fund decreased by \$331,778 during the current fiscal year. During the annual budget process, the Town anticipated utilizing \$1,615,000 of fund balance for 2017 operations.

The Town's Public Safety Fund ending fund balance was \$1,176,191. During the year ended December 31, 2017, the Public Safety Fund fund balance increased \$142,743 primarily due to the funding of restricted, committed and assigned purposes.

The Town's Highway Fund ending fund balance was \$920,597. During the year ended December 31, 2017, the Highway Fund fund balance decreased \$175,122 mainly due to budgeted use of fund balance.

The Town's Sewer Districts Fund ending fund balance was \$3,075,289. \$2,439,688 is reported as fund balance assigned for specific (Sewer Districts Fund) use, \$595,706 is assigned to funding next year's budget and \$3,217 is assigned for encumbrances. During the year ended December 31, 2017, the Sewer Districts Fund fund balance decreased \$104,999.

The Town's Water Districts Fund ending fund balance was \$1,513,032. \$1,318,086, of this amount is reported as fund balance assigned for specific (Water Districts Fund) use. During the year ended December 31, 2017, the Water Districts Fund fund balance decreased \$66,112 mainly due to budgeted use of fund balance.

The Town's Garbage and Refuse Fund ending fund balance was \$242,452. \$37,737, of this amount is reported as fund balance assigned for specific (Garbage and Refuse Fund) use and \$185,000 is assigned to funding next year's budget. During the year ended December 31, 2017, the Garbage and Refuse Fund fund balance decreased \$495,814 mainly due to additional equipment expenditures incurred during the year.

The Town's Capital Projects Fund ending fund balance of \$6,940,998. During the year ended December 31, 2017, the Capital Projects Fund fund balance decreased \$2,651,055 mainly due to 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, 2017 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	\$ 7,410,961	7,484,316	\$ 7,761,919	\$ 277,603
Expenditures and other financing uses	<u>9,036,022</u>	<u>9,119,117</u>	<u>8,093,697</u>	<u>1,025,420</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (1,625,061)</u>	<u>\$ (1,634,801)</u>	<u>\$ (331,778)</u>	<u>\$ 1,303,023</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 \$9,740 utilization of restricted 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 and other financing sources exceeded the final budget by \$277,603. The major contributors to this positive revenue variance were the portion of the premium on obligations and sales tax. The premium received on debt is restricted for the repayment of debt. Sales tax revenues are based on a proportional share of taxable sales within Erie County.

Total expenditures and transfers out were less than the final budget by \$1,025,420. The most significant contributors were in general government support and transfer out. 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, 2017 amounted to \$70,358,529 (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, 2017 and December 31, 2016 is presented below in Table 7.

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

	December 31,	
	2017	2016
Land	\$ 5,560,222	\$ 5,664,812
Works of art and historical treasures	50,700	50,700
Construction in progress	6,861,477	5,599,862
Land improvements	1,287,079	1,399,015
Buildings	4,127,566	4,288,188
Building improvements	2,871,878	3,069,248
Machinery and equipment	4,801,281	4,168,935
Infrastructure	44,798,326	43,507,121
Total	<u>\$ 70,358,529</u>	<u>\$ 67,747,881</u>

The Town’s infrastructure assets are recorded at historical cost or estimated historical cost in the government-wide financial statements. The Town has elected to depreciate their infrastructure assets. Additional information on the Town’s capital assets can be found in Note 4 to the financial statements.

**Long-term liabilities**—At December 31, 2017, the Town had total bonded debt outstanding of \$18,740,000 as compared to \$19,875,000 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 \$197,403,081, 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, 2017 and December 31, 2016 is presented on the following page in Table 8.

**Table 8—Summary of Long-Term Liabilities**

	December 31,	
	2017	2016
Serial bonds	\$ 18,740,000	\$ 19,875,000
Premium on serial bonds	213,546	225,089
Net bonds payable	18,953,546	20,100,089
Compensated absences	4,092,665	3,903,381
OPEB obligation	4,493,436	3,555,994
Net pension liability	3,608,200	5,858,137
Total	<u>\$ 31,147,847</u>	<u>\$ 33,417,601</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 2017 was 4.1 percent. This is favorable to New York’s unemployment rate of 4.4 and comparable to the national unemployment rate of 4.1 percent.
- Increases in healthcare and retirement costs.

These factors were considered in preparing the Town’s budget for 2018.

The Town’s 2018 budget includes the appropriation of \$1,872,000 of fund balance in the General Fund. The budget also includes a combined General Fund/Public Safety Fund tax rate of \$3.88 and Highway Fund tax rate of \$2.96 (per \$1,000 of assessed valuation), as compared to the 2017 tax rates of \$3.53 and \$2.75.

**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, 2017**

	<u>Primary</u> <u>Government</u> <u>Governmental</u> <u>Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 14,201,041
Restricted cash and cash equivalents	16,782,276
Receivables	233,703
Intergovernmental receivables	1,814,344
Prepaid items	429,069
Capital assets not being depreciated	12,472,399
Capital assets, net of accumulated depreciation	<u>57,886,130</u>
Total assets	<u>103,818,962</u>
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows—relating to pension plans	<u>3,905,166</u>
Total deferred outflows of resources	<u>3,905,166</u>
 <b>LIABILITIES</b>	
Accounts payable	1,121,796
Accrued liabilities	763,273
Retainages payable	23,601
Unearned revenue	3,090
Bond anticipation notes payable	5,700,000
Non-current liabilities:	
Due within one year	2,265,746
Due within more than one year	<u>28,882,101</u>
Total liabilities	<u>38,759,607</u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows—relating to pension plans	<u>645,014</u>
Total deferred inflows of resources	<u>645,014</u>
 <b>NET POSITION</b>	
Net investment in capital assets	57,728,547
Restricted for:	
Capital improvements	582,422
Tax stabilization	655,900
Debt	1,870,985
Other	447,061
Unrestricted	<u>7,034,592</u>
Total net position	<u>\$ 68,319,507</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, 2017**

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	\$ 4,733,352	\$ 473,458	\$ 2,053	\$ -	\$ (4,257,841)
Education	27,860	-	-	-	(27,860)
Public safety	7,062,653	549,022	54,455	-	(6,459,176)
Health	5,582	-	-	-	(5,582)
Transportation	5,989,706	92,411	217,990	-	(5,679,305)
Economic assistance and opportunity	48,907	-	-	-	(48,907)
Culture and recreation	2,008,397	565,401	-	-	(1,442,996)
Home and community services	6,630,290	331,339	-	50,000	(6,248,951)
Interest and other fiscal charges	580,158	-	-	-	(580,158)
Total primary government	<u>\$ 27,086,905</u>	<u>\$ 2,011,631</u>	<u>\$ 274,498</u>	<u>\$ 50,000</u>	(24,750,776)
General revenues:					
					14,300,875
					Real property taxes and tax items
					Other non-property taxes:
					Sales tax distribution
					Franchise fees
					Use of money and property
					Miscellaneous
					State support (unrestricted)
					<u>1,088,824</u>
					Total general revenues
					<u>24,544,329</u>
					Change in net position
					(206,447)
					Net position—beginning
					<u>68,525,954</u>
					Net position—ending
					<u>\$ 68,319,507</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, 2017**

	General	Special Revenue				Capital Projects	Total Nonmajor Funds	Total Governmental Funds	
		Public Safety	Highway	Sewer Districts	Water Districts				Garbage and Refuse
<b>ASSETS</b>									
Cash and cash equivalents	\$ 5,770,366	\$ 801,039	\$ 310,630	\$ 3,093,564	\$ 1,442,396	\$ 531,626	\$ -	\$ 2,251,420	\$ 14,201,041
Restricted cash and cash equivalents	1,528,971	412,649	683,477	36,678	58,994	17,416	13,094,286	949,805	16,782,276
Receivables	105,740	53,893	11,614	-	2,903	9,939	-	49,614	233,703
Intergovernmental receivables	1,636,573	22,979	154,792	-	-	-	-	-	1,814,344
Prepaid items	95,210	242,071	68,832	-	8,739	2,299	-	11,918	429,069
Total assets	<u>\$ 9,136,860</u>	<u>\$ 1,532,631</u>	<u>\$ 1,229,345</u>	<u>\$ 3,130,242</u>	<u>\$ 1,513,032</u>	<u>\$ 561,280</u>	<u>\$ 13,094,286</u>	<u>\$ 3,262,757</u>	<u>\$ 33,460,433</u>
<b>LIABILITIES</b>									
Accounts payable	\$ 142,043	\$ 49,133	\$ 81,891	\$ 54,953	\$ -	\$ 283,107	\$ 453,288	\$ 57,381	\$ 1,121,796
Accrued liabilities	78,607	307,307	226,857	-	-	35,721	-	10,413	658,905
Unearned revenue	3,090	-	-	-	-	-	-	-	3,090
Bond anticipation notes payable	-	-	-	-	-	-	5,700,000	-	5,700,000
Total liabilities	<u>223,740</u>	<u>356,440</u>	<u>308,748</u>	<u>54,953</u>	<u>-</u>	<u>318,828</u>	<u>6,153,288</u>	<u>67,794</u>	<u>7,483,791</u>
<b>FUND BALANCES</b>									
Nonspendable	95,210	242,071	68,832	-	8,739	2,299	-	11,918	429,069
Restricted	1,528,971	412,649	683,477	36,678	58,994	17,416	-	949,805	3,687,990
Committed	871,058	41,716	-	-	-	-	6,940,998	-	7,853,772
Assigned	1,876,646	479,755	168,288	3,038,611	1,445,299	222,737	-	2,233,240	9,464,576
Unassigned	4,541,235	-	-	-	-	-	-	-	4,541,235
Total fund balances	<u>8,913,120</u>	<u>1,176,191</u>	<u>920,597</u>	<u>3,075,289</u>	<u>1,513,032</u>	<u>242,452</u>	<u>6,940,998</u>	<u>3,194,963</u>	<u>25,976,642</u>
Total liabilities and fund balances	<u>\$ 9,136,860</u>	<u>\$ 1,532,631</u>	<u>\$ 1,229,345</u>	<u>\$ 3,130,242</u>	<u>\$ 1,513,032</u>	<u>\$ 561,280</u>	<u>\$ 13,094,286</u>	<u>\$ 3,262,757</u>	<u>\$ 33,460,433</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, 2017**

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

Total fund balances—governmental funds (page 15)	\$	25,976,642
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of the assets is \$132,231,515 and the accumulated depreciation is \$61,872,986.		70,358,529
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	\$ 1,238,081	
Deferred outflows related to experience and investment earnings	2,667,085	
Deferred inflows of resources related to pensions	<u>(645,014)</u>	3,260,152
To recognize interest accrual on long-term debt. Net accrued interest for general obligation bonds are not reported in the funds.		(104,368)
To recognize retainage payable on outstanding capital projects not recorded in the fund financial statements.		(23,601)
Long-term liabilities are not due and payable in the current period and, therefore are not reported in the funds. The effects of these items are:		
Serial bonds	\$ (18,740,000)	
Premium on serial bonds	(213,546)	
Compensated absences	(4,092,665)	
OPEB obligation	(4,493,436)	
Net pension liability	<u>(3,608,200)</u>	<u>(31,147,847)</u>
Net position of governmental activities	\$	<u>68,319,507</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—Governmental Funds**  
**Year Ended December 31, 2017**

	Special Revenue						Capital Projects	Total Nonmajor Funds	Total Governmental Funds
	General	Public Safety	Highway	Sewer Districts	Water Districts	Garbage and Refuse			
<b>REVENUES</b>									
Real property taxes	\$ 734,399	\$ 5,210,130	\$ 3,904,912	\$ 819,159	\$ 1,045,305	\$ 1,982,715	\$ -	\$ 357,200	\$ 14,053,820
Real property tax items	247,055	-	-	-	-	-	-	-	247,055
Non property tax items	4,504,225	-	93,190	-	-	-	-	306,810	4,904,225
Departmental income	553,707	150,978	-	18,167	11,526	130,020	-	397,534	1,261,932
Intergovernmental charges	75,400	-	92,411	-	-	-	-	-	167,811
Use of money and property	60,252	3,385	3,390	8,375	4,131	2,778	22,764	2,148	107,223
Licenses and permits	47,176	-	-	-	-	-	-	1,275	48,451
Fines and forfeitures	324,482	-	-	-	-	-	-	-	324,482
Miscellaneous	124,346	26,248	16,177	-	-	327,370	11,039	163,992	669,172
Interfund revenues	-	-	-	-	5,863	-	-	-	5,863
State aid	1,088,824	51,445	217,990	-	-	-	50,000	-	1,408,259
Federal aid	2,053	3,010	-	-	-	-	-	-	5,063
Total revenues	<u>7,761,919</u>	<u>5,445,196</u>	<u>4,328,070</u>	<u>845,701</u>	<u>1,066,825</u>	<u>2,442,883</u>	<u>83,803</u>	<u>1,228,959</u>	<u>23,203,356</u>
<b>EXPENDITURES</b>									
Current:									
General government support	3,102,169	-	35,787	-	-	-	-	135	3,138,091
Education	-	19,965	-	-	-	-	-	-	19,965
Public safety	40,650	4,687,185	-	-	-	-	-	311,460	5,039,295
Health	-	-	-	-	-	-	-	4,000	4,000
Transportation	121,848	-	2,744,630	-	-	-	-	329,827	3,196,305
Economic assistance and opportunity	35,048	-	-	-	-	-	-	-	35,048
Culture and recreation	1,290,769	-	-	-	-	-	-	-	1,290,769
Home and community services	93,220	-	-	766,136	485,243	2,803,002	-	99,451	4,247,052
Employee benefits	1,468,454	2,244,600	1,007,877	80,964	78,673	-	-	187,426	5,067,994
Debt service:									
Principal	-	-	-	-	-	-	-	1,135,000	1,135,000
Interest	-	-	-	-	-	-	-	643,528	643,528
Capital outlay	-	-	-	-	-	-	1,953,858	-	1,953,858
Total expenditures	<u>6,152,158</u>	<u>6,951,750</u>	<u>3,788,294</u>	<u>847,100</u>	<u>563,916</u>	<u>2,803,002</u>	<u>1,953,858</u>	<u>2,710,827</u>	<u>25,770,905</u>
Excess (deficiency) of revenues over expenditures	<u>1,609,761</u>	<u>(1,506,554)</u>	<u>539,776</u>	<u>(1,399)</u>	<u>502,909</u>	<u>(360,119)</u>	<u>(1,870,055)</u>	<u>(1,481,868)</u>	<u>(2,567,549)</u>
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers in	-	1,649,297	-	-	-	-	293,180	2,596,456	4,538,933
Transfers out	(1,941,539)	-	(714,898)	(103,600)	(569,021)	(135,695)	(1,074,180)	-	(4,538,933)
Total other financing sources (uses)	<u>(1,941,539)</u>	<u>1,649,297</u>	<u>(714,898)</u>	<u>(103,600)</u>	<u>(569,021)</u>	<u>(135,695)</u>	<u>(781,000)</u>	<u>2,596,456</u>	<u>-</u>
Net change in fund balances	(331,778)	142,743	(175,122)	(104,999)	(66,112)	(495,814)	(2,651,055)	1,114,588	(2,567,549)
Fund balances—beginning	9,244,898	1,033,448	1,095,719	3,180,288	1,579,144	738,266	9,592,053	2,080,375	28,544,191
Fund balances—ending	<u>\$ 8,913,120</u>	<u>\$ 1,176,191</u>	<u>\$ 920,597</u>	<u>\$ 3,075,289</u>	<u>\$ 1,513,032</u>	<u>\$ 242,452</u>	<u>\$ 6,940,998</u>	<u>\$ 3,194,963</u>	<u>\$ 25,976,642</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—Governmental Funds to the Government-wide Statement of Activities**  
**December 31, 2017**

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

Net change in fund balances (deficit)—total governmental funds (page 17) \$ (2,567,549)

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

Capital asset additions	\$ 6,774,861	
Loss on disposition of capital assets	(329,202)	
Depreciation expense	(3,835,011)	2,610,648

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

Town pension contributions	\$ 1,238,081	
Cost of benefits earned net of employee contributions	(1,754,125)	(516,044)

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:

Repayment of serial bonds	\$ 1,135,000	
Amortization of bond premium	11,543	
Change in accrued interest expense	51,827	
Change in retainages payable	194,854	
Change in compensated absences	(189,284)	
Change in OPEB obligation	(937,442)	266,498

Change in net position of governmental activities \$ (206,447)

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, 2017**

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	Agency Fund
<b>ASSETS</b>	
Cash and cash equivalents	\$ 1,545,352
Total assets	<u>\$ 1,545,352</u>
<b>LIABILITIES</b>	
Agency liabilities	\$ 1,545,352
Total liabilities	<u>\$ 1,545,352</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, 2017**

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**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 Town.

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, 2017; 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. This also reflects restricted cash related to construction commitments for ongoing capital projects.

***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 acquisition value. 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, 2017.

***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, 2017, 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, 2017, 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 liability and the difference during the measurement periods between the Town's contributions, and its proportionate share of total contributions to the pension systems not included in pension expense.

***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 Town'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<sup>st</sup> based on assessed property values as of that date.

For 2017, tax payments were due January 1<sup>st</sup> to February 15<sup>th</sup> without penalty; February 16<sup>th</sup> to February 28<sup>th</sup> a 1.5% penalty; March 1<sup>st</sup> to March 15<sup>th</sup> a 3.0% penalty; March 16<sup>th</sup> to March 31<sup>st</sup> a 4.5% penalty; April 1<sup>st</sup> to April 17<sup>th</sup> a 6.0% penalty; April 18<sup>th</sup> to May 1<sup>st</sup> a 7.5% penalty; and 1.5% added each month thereafter.

The tax roll is returned to the Erie County Commissioner of Finance after June 30<sup>th</sup> 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, 2017 totaled \$4,092,665 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 6.

#### **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, 2017, the Town implemented GASB Statements 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. GASB statement No. 73 improves the usefulness of information about pensions included in the general purpose external financial reports of state and local governments for making decisions and assessing accountability. GASB statement No. 74 improves the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability. GASB statement No. 80 improves financial reporting by clarifying the financial statement presentation requirements for certain component units. GASB statement No. 81 improves accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. GASB statement No. 82 addresses certain issues that have been raised with respect to Statements No. 67, *Financial Reporting for Pension Plans*, No. 68, *Accounting and Financial Reporting for Pensions*, and 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*. GASB

Statement Nos. 73, 74, 80, 81, and 82 did not have a material impact on the Town's financial position or results from operations.

***Future Impacts of Accounting Pronouncements***—The Town has not completed the process of evaluating the impact that will result from adopting GASB Statements No. 75, *Accounting and Financial Reporting for Postemployment Benefit Plans Other Than Pensions*; No. 85, *Omnibus 2017*; and No. 86, *Certain Debt Extinguishment Issues*, effective for the year ending December 31, 2018, and No. 83, *Certain Asset Retirement Obligations*; No. 84, *Fiduciary Activities*; and No. 88 *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, effective for the year ending December 31, 2019, and No. 87, *Leases*, effective for the year ending December 31, 2020. The Town is, therefore, unable to disclose the impact that adopting GASB Statements No. 75, 83, 84, 85, 86, 87, and 88 will have on its financial position and results of operations.

### ***Stewardship, Compliance and Accountability***

***Deficit Fund Balances***—Certain districts within the Sewer Districts and Water Districts funds are in a deficit position at December 31, 2017. 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, 2017. 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 30<sup>th</sup>, the Town Supervisor files a “tentative” budget with the Town Clerk for the following fiscal year to commence on January 1<sup>st</sup>. This budget, which includes appropriations and estimated revenues, is then presented to the full Town Board by October 5<sup>th</sup>.
- 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 20<sup>th</sup>.
- 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. 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, 2017 are shown below:

	Governmental Funds	Fiduciary Funds	Total
Petty Cash (uncollateralized)	\$ 1,025	\$ -	\$ 1,025
Deposits	30,982,292	1,545,352	32,527,644
Total	<u>\$ 30,983,317</u>	<u>\$ 1,545,352</u>	<u>\$ 32,528,669</u>

**Deposits**—All deposits are carried at fair value, and are classified by custodial credit risk at December 31, 2017 are as follows:

	Bank Balance	Carrying Amount
Insured (FDIC)	\$ 496,853	\$ 496,853
Uninsured:		
Collateral held by bank's agent in the Town's name	<u>32,365,107</u>	<u>32,030,791</u>
Total	<u>\$ 32,861,960</u>	<u>\$ 32,527,644</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, 2017, 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. This also reflects restricted cash related to construction commitments for ongoing capital projects. At December 31, 2017, the Town reported \$16,782,276 of cash and cash equivalents as restricted.

**Investments**—The Town had no investments at December 31, 2017.

**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.

### 3. RECEIVABLES

Major revenues accrued by the Town at December 31, 2017 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, 2017 are:

General Fund:		
Various Town departments	\$ 96,174	
Miscellaneous	<u>9,566</u>	\$ 105,740
Public Safety Fund:		
School resource officer charges	\$ 23,124	
Dispatch fees	28,334	
Miscellaneous	<u>2,435</u>	53,893
Highway Fund:		
Fuel charges		11,614
Various Town departments		
Water Fund:		
Various Town departments		2,903
Garbage and Refuse Fund:		
Compost sales		9,939
Other governmental funds:		
Town Outside Village Fund:		
Various Town departments	\$ 38,545	
Miscellaneous	2,349	
Lighting Fund:		
Miscellaneous	670	
Miscellaneous Special Revenue Fund:		
Miscellaneous	<u>8,050</u>	<u>49,614</u>
		<u>\$ 233,703</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, 2017 are:

General Fund:		
Erie County - sales tax	\$ 1,636,173	
Erie County - other	<u>400</u>	\$ 1,636,573
Public Safety Fund:		
New York State - Stop DWI		22,979
Highway Fund:		
New York State - CHIPS		<u>154,792</u>
Total governmental funds		<u>\$ 1,814,344</u>

#### 4. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2017 was as follows:

	Balance 1/1/2017	Increases and Reclassifications	Decreases and Reclassifications	Balance 12/31/2017
Capital assets, not being depreciated:				
Land	\$ 5,664,812	\$ -	\$ 104,590	\$ 5,560,222
Works of art and historical treasures	50,700	-	-	50,700
Construction in progress	5,599,862	1,616,997	355,382	6,861,477
Total capital assets, not being depreciated	11,315,374	1,616,997	459,972	12,472,399
Capital assets, being depreciated:				
Land improvements	2,797,005	-	-	2,797,005
Buildings	8,031,059	-	-	8,031,059
Building improvements	4,589,878	17,000	-	4,606,878
Machinery and equipment	9,792,228	1,463,762	821,249	10,434,741
Infrastructure	89,856,949	4,032,484	-	93,889,433
Total capital assets, being depreciated	115,067,119	5,513,246	821,249	119,759,116
Less accumulated depreciation for:				
Land improvements	1,397,990	111,936	-	1,509,926
Buildings	3,742,871	160,622	-	3,903,493
Building improvements	1,520,630	214,370	-	1,735,000
Machinery and equipment	5,623,293	606,804	596,637	5,633,460
Infrastructure	46,349,828	2,741,279	-	49,091,107
Total accumulated depreciation	58,634,612	3,835,011	596,637	61,872,986
Total capital assets, being depreciated, net	56,432,507	1,678,235	224,612	57,886,130
Governmental activities capital assets, net	\$ 67,747,881	\$ 3,295,232	\$ 684,584	\$ 70,358,529

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

Governmental activities:	
General support	\$ 266,594
Public safety	123,806
Transportation	1,887,468
Culture and recreation	218,680
Home and community services	1,338,463
Total depreciation expense, governmental activities	\$ 3,835,011

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

General support	\$ 40,322
Transportation	212,403
Culture and recreation	677,211
Home and community services	<u>1,023,922</u>
Total capital outlay	<u>\$ 1,953,858</u>

## 5. ACCRUED LIABILITIES

Accrued liabilities reported by governmental funds at Town as of December 31, 2017, were as follows:

	General Fund	Public Safety Fund	Highway Fund	Garbage and Refuse Fund	Other Governmental Funds	Total Governmental Funds
Salary and employee benefits	\$ 78,607	\$ 307,307	\$ 226,857	\$ 2,479	\$ 10,413	\$ 625,663
Accrued workers compensation	-	-	-	<u>33,242</u>	-	<u>33,242</u>
Total	<u>\$ 78,607</u>	<u>\$ 307,307</u>	<u>\$ 226,857</u>	<u>\$ 35,721</u>	<u>\$ 10,413</u>	<u>\$ 658,905</u>

## 6. 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”). PFRS and ERS are cost-sharing, multiple-employer, defined benefit pension plans. 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](http://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, 2017, 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, 2017. The total pension liabilities used to calculate the net pension liabilities were determined by actuarial valuations as of April 1, 2016, 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.

	PFRS	ERS
Measurement date	March 31, 2017	March 31, 2017
Net pension liability	\$ 2,033,202	\$ 1,574,998
Town's portion of the Plan's total net pension liability	0.0980966%	0.0167620%

For the year ended December 31, 2017, the Town recognized pension expenses of \$1,212,528 and \$937,639, respectively, for PFRS and ERS. At December 31, 2017, the Town reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources		Deferred Inflows of Resources	
	PFRS	ERS	PFRS	ERS
Differences between expected and actual experiences	\$ 266,721	\$ 39,468	\$ 351,292	\$ 239,172
Changes of assumptions	1,001,673	538,077	-	-
Net difference between projected and actual earnings on pension plan investments	303,656	314,591	-	-
Changes in proportion and differences between the Town's contributions and proportionate share of contributions	87,261	115,638	17,977	36,573
Town contributions subsequent to the measurement date	678,064	560,017	-	-
Total	<u>\$ 2,337,375</u>	<u>\$ 1,567,791</u>	<u>\$ 369,269</u>	<u>\$ 275,745</u>

Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2018. Other amounts reported as deferred outflows of resources and deferred inflows 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>
2018	\$ 419,745	\$ 333,559
2019	419,745	333,559
2020	397,081	271,974
2021	(412)	(207,063)
2022	53,883	-

**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:

	<u>PFRS</u>	<u>ERS</u>
Measurement date	March 31, 2017	March 31, 2017
Actuarial valuation date	April 1, 2016	April 1, 2016
Interest rate	7.00%	7.00%
Salary scale	4.50%	3.80%
Decrement tables	April 1, 2010- March 31, 2015	April 1, 2010- March 31, 2015
Inflation rate	2.5%	2.5%

Annuitant mortality rates are based on April 1, 2010 – March 31, 2015 System’s experience with adjustments for mortality improvements based on the Society of Actuaries’ Scale MP-2014.

The actuarial assumptions used in the April 1, 2016 valuation are based on the results of an actuarial experience study for the period April 1, 2010 – March 31, 2015.

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 on the following page.

Measurement date	Target Allocation	Long-Term Expected Real Rate of Return
	PFRS and ERS	
	March 31, 2017	
Asset class:		
Domestic equities	36.00 %	4.6 %
International equities	14.00	6.4
Private equity	10.00	7.8
Real estate	10.00	5.8
Absolute return strategies	2.00	4.0
Opportunistic portfolio	3.00	5.9
Real assets	3.00	5.5
Bonds and mortgages	17.00	1.3
Cash	1.00	(0.3)
Inflation-indexed bonds	4.00	1.5
Total	<u>100.00 %</u>	

**Discount Rate**—The discount rate used to calculate the total pension liabilities was 7.0%. 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 7.0%, 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 (6.0%) or one percentage-point higher (8.0%) than the current assumption.

	1% Decrease (6.0%)	Current Assumption (7.0%)	1% Increase (8.0%)
Employer's proportionate share of the net pension liability/(asset)—PFRS	\$ 5,764,009	\$ 2,033,202	\$ (1,096,032)
Employer's proportionate share of the net pension liability/(asset)—ERS	5,030,231	1,574,998	(1,346,395)

**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, 2017	March 31, 2017	
Employers' total pension liability	\$ 31,670,483	\$ 177,400,586	\$ 209,071,069
Plan fiduciary net position	<u>29,597,830</u>	<u>168,004,363</u>	<u>197,602,193</u>
Employers' net pension liability	<u>\$ 2,072,653</u>	<u>\$ 9,396,223</u>	<u>\$ 11,468,876</u>
System fiduciary net position as a percentage of total pension liability	93.5%	94.7%	94.5%

## 7. OTHER POSTEMPLOYMENT BENEFITS

**Plan Description**—In addition to providing pension benefits, the Town provides health insurance coverage and/or payment for fractional values of unused sick leave to eligible retired employees. The various collective bargaining agreements stipulate the employees covered and the percentage of contribution. Contributions by the Town may vary according to length of service. The cost of providing post-employment benefits is shared between the Town and the retired employee. Substantially all of the Town’s employees may become eligible for these benefits if they reach normal retirement age while working for the Town. The cost of retiree health care benefits is recognized as an expenditure/payable as claims are paid.

**Funding Policy**—The Town is obligated to pay such benefits as a result of union contracts and Town Board rules and regulation for nonunion employees. Health care benefits are provided through insurance companies whose premiums are based on the benefits paid during the year.

The Town recognizes the cost of providing benefits by recording its share of insurance premiums as an expenditure in the year paid. Town governmental activities contributed \$660,940 for the fiscal year ended December 31, 2017.

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 three 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,		
	2017	2016	2015
Annual required contribution ("ARC")	\$ 1,661,787	\$ 1,566,810	\$ 971,282
Interest on net OPEB obligation	142,239	107,441	100,260
Adjustment to ARC	<u>(205,644)</u>	<u>(155,335)</u>	<u>(144,949)</u>
Annual OPEB costs (expense)	1,598,382	1,518,916	926,593
Contributions made	<u>(660,940)</u>	<u>(648,966)</u>	<u>(747,031)</u>
Increase in net OPEB obligation	937,442	869,950	179,562
Net OPEB obligation—beginning	<u>3,555,994</u>	<u>2,686,044</u>	<u>2,506,482</u>
Net OPEB obligation—ending	<u>\$ 4,493,436</u>	<u>\$ 3,555,994</u>	<u>\$ 2,686,044</u>

As of December 31, 2017, the most recent actuarial valuation date, the plan was not funded. Since there were no assets, the unfunded actuarial liability for benefits was \$15,633,476.

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, 2017, calculations were based on plan data as of January 1, 2016 and financial data as of December 31, 2017. The accrued liability for benefits was \$15,633,476, all of which was unfunded. The covered payroll (annual payroll of active employees covered by the plan) was \$9,610,905, and the ratio of the unfunded actuarial accrued liability to the covered payroll was 162.66%. The total postemployment health insurance cost was \$660,940 for the year ended December 31, 2017.

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

Year Ended December 31,	Annual OPEB Cost	Contributions Made	Percentage Contributed
2017	\$ 1,598,382	\$ 660,940	41.4%
2016	1,518,916	648,966	42.7%
2015	926,593	747,031	80.6%

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, 2017 actuarial valuation, the projected unit credit method was used. The actuarial assumptions included a measurement date of December 31, 2017. The investment rate of return is 4.00% and the inflation rate is 2.25%. The healthcare cost trend rate assumed for the next fiscal year is 7.00%, 5.00% and 10.00% 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 sex-distinct RP-2014 Mortality Tables for employees and healthy annuitants, adjusted backward to 2006 with scale MP-2014, and then adjusted for mortality improvements with the scale MP-2017 mortality improvement scale on a generational basis 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 April 1, 2010 to March 31, 2015 experience study. 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 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, 2017 was twenty years. The amortization period status is open.

## **8. RISK MANAGEMENT**

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; injuries to employees; and natural disasters. From 2004 through May 2010, the Town was self-insured for risks relating to workers' compensations insurance. The Town currently utilizes the NYS Insurance Fund except for previous cases outstanding. Workers' compensation insurance coverage is limited to \$1 million per accident. The Town reports all of its workers compensation costs in the fund relative to the employee who incurs expenses. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonable estimated.

The Town purchases commercial insurance to cover 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 \$22,067,510 on a replacement cost basis. The deductibles applicable to the Town include \$500 for auto physical damage, \$10,000 for equipment, \$0 for general liability, \$25,000 for public officials, \$50,000 for law enforcement, and \$20,000 for property coverage.

At December 31, 2017, the amount of workers compensation liabilities relating to the period in which the Town was self-insured was \$33,242. Changes in the reported liability resulted from the following:

	Beginning Liability	Changes in Estimates	Claims Payments Net of Recoveries	Ending Liability
2017	\$ 64,067	\$ -	\$ 30,825	\$ 33,242
2016	37,856	56,494	30,283	64,067
2015	52,126	-	14,270	37,856

## 9. SHORT-TERM DEBT

Liabilities for bond anticipation note (“BANs”) are generally accounted for in the Capital Projects Fund. State law requires that BANs issued for capital purposes be converted to long-term obligations within five years after the original issue date. However, BANs issued for assessable improvement projects may be renewed for periods equivalent to the life of the permanent financing, provided that annual reductions of principal are made. The following is a summary of the Town’s short-term debt as of, and for the year ended December 31, 2017:

Description	Interest Rate	Balance 1/1/2017	Increases	Decreases	Balance 12/31/2017
Various capital projects	2.25%	\$ -	\$ 5,700,000	\$ -	\$ 5,700,000

## 10. 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, 2017 follows:

	Balance 1/1/2017	Additions	Reductions	Balance 12/31/2017	Due Within One Year
Serial bonds	\$ 19,875,000	\$ -	\$ 1,135,000	\$ 18,740,000	\$ 1,635,000
Premium on serial bonds	225,089	-	11,543	213,546	11,543
Net bonds payable	20,100,089	-	1,146,543	18,953,546	1,646,543
Compensated absences	3,903,381	739,430	550,146	4,092,665	619,203
OPEB obligation	3,555,994	1,598,382	660,940	4,493,436	-
Net pension liability*	5,858,137	-	2,249,937	3,608,200	-
Total	\$ 33,417,601	\$ 2,337,812	\$ 4,607,566	\$ 31,147,847	\$ 2,265,746

(\*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 fifteen to twenty-seven years.

A summary of additions and reductions for the year ended December 31, 2017 is shown below:

Purpose	Original Issue	Interest Rate	Year of Issue/ Maturity	Balance 1/1/2017	Additions	Reductions	Balance 12/31/2017
<b>General Fund Serial Bonds:</b>							
Municipal renovations	\$ 640,000	2.0-3.0%	2015/2035	\$ 615,000	\$ -	\$ 25,000	\$ 590,000
Town-wide drainage	970,000	2.0-3.5%	2015/2042	945,000	-	25,000	920,000
Municipal buildings	460,000	2.0-2.5%	2016/2031	460,000	-	-	460,000
Green Lake	4,000,000	2.0-3.0%	2016/2036	4,000,000	-	-	4,000,000
Town wide drainage	1,420,000	2.0-3.0%	2016/2036	1,420,000	-	-	1,420,000
Total General Fund				<u>7,440,000</u>	<u>-</u>	<u>50,000</u>	<u>7,390,000</u>
<b>Highway Fund Serial Bonds:</b>							
Baker Road	2,600,000	3.6-3.9%	2005/2020	895,000	-	210,000	685,000
Baker Bridge	500,000	3.6-3.9%	2005/2020	170,000	-	40,000	130,000
South Lane	800,000	3.6-3.9%	2005/2020	275,000	-	65,000	210,000
2010 roadsproject	2,280,000	2.0-2.8%	2015/2025	2,065,000	-	215,000	1,850,000
2012 roads project	270,000	2.0-2.8%	2015/2027	250,000	-	20,000	230,000
Forest Ave bridge	930,000	2.0-3.0%	2015/2032	885,000	-	45,000	840,000
2015 roads and highways	2,000,000	2.0-2.5%	2016/2031	2,000,000	-	-	2,000,000
Total Highway Fund				<u>6,540,000</u>	<u>-</u>	<u>595,000</u>	<u>5,945,000</u>
<b>Sewer Districts Fund Serial Bonds:</b>							
Various sewer lines	1,565,000	2.0-3.0%	2016/2036	1,565,000	-	-	1,565,000
Total Garbage and Refuse Fund				<u>1,565,000</u>	<u>-</u>	<u>-</u>	<u>1,565,000</u>
<b>Water Districts Fund Serial Bonds:</b>							
District wide water improvements	3,695,280	3.5-4.0%	2007/2022	1,915,280	-	323,960	1,591,320
Waterline betterment	249,120	3.5-4.0%	2007/2022	129,120	-	21,840	107,280
Water distribution	1,270,000	2.0-3.5%	2015/2042	1,235,000	-	35,000	1,200,000
Various waterlines	405,000	2.0-2.5%	2016/2031	405,000	-	-	405,000
Total Water Districts Fund				<u>3,684,400</u>	<u>-</u>	<u>380,800</u>	<u>3,303,600</u>
<b>Garbage and Refuse Fund Serial Bonds:</b>							
Composting Facility Development	1,245,600	3.5-4.0%	2007/2022	645,600	-	109,200	536,400
Total Garbage and Refuse Fund				<u>645,600</u>	<u>-</u>	<u>109,200</u>	<u>536,400</u>
Total governmental activities				<u>\$ 19,875,000</u>	<u>\$ -</u>	<u>\$ 1,135,000</u>	<u>\$ 18,740,000</u>



The annual requirements to amortize all bonded debt outstanding (by fund responsible for repayment of such debt) as of December 31, 2017 are as follows:

Year Ending December 31,	Principal					Total
	General Fund	Highway Fund	Sewer Districts	Water Districts	Refuse and Garbage District	
2018	\$ 320,000	\$ 735,000	\$ 70,000	\$ 402,000	\$ 108,000	\$ 1,635,000
2019	320,000	760,000	70,000	402,000	108,000	1,660,000
2020	325,000	780,000	70,000	402,000	108,000	1,685,000
2021	335,000	425,000	70,000	398,200	106,800	1,335,000
2022	340,000	440,000	75,000	394,400	105,600	1,355,000
2023-2027	1,800,000	1,850,000	385,000	345,000	-	4,380,000
2028-2032	2,010,000	955,000	430,000	360,000	-	3,755,000
2033-2037	1,690,000	-	395,000	275,000	-	2,360,000
2038-2042	250,000	-	-	325,000	-	575,000
Total	<u>\$ 7,390,000</u>	<u>\$ 5,945,000</u>	<u>\$ 1,565,000</u>	<u>\$ 3,303,600</u>	<u>\$ 536,400</u>	<u>\$ 18,740,000</u>

Year Ending December 31,	Interest					Total
	General Fund	Highway Fund	Sewer Districts	Water Districts	Refuse and Garbage District	
2018	\$ 176,116	\$ 150,838	\$ 35,425	\$ 115,454	\$ 22,536	\$ 500,369
2019	169,716	129,706	34,025	100,574	18,216	452,237
2020	163,016	106,391	32,625	82,099	12,816	396,947
2021	156,216	89,538	31,225	67,044	8,496	352,519
2022	149,104	78,775	29,775	52,054	4,224	313,932
2023-2027	633,169	228,325	126,175	169,375	-	1,157,044
2028-2032	423,500	59,038	84,194	123,931	-	690,663
2033-2037	151,756	-	24,106	80,731	-	256,593
2038-2042	26,013	-	-	33,956	-	59,969
Total	<u>\$ 2,048,606</u>	<u>\$ 842,611</u>	<u>\$ 397,550</u>	<u>\$ 825,218</u>	<u>\$ 66,288</u>	<u>\$ 4,180,273</u>

As of December 31, 2017, the Town has \$14,500,000 of serial bonds authorized but unissued for the construction of a Multi-Generational Community Activity Center.

**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, 2017, for governmental activities is \$4,092,665. While the payments of compensated absences are dependent upon many factors, the Town has estimated that \$619,203 will become due within one year.

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

**Net Pension Liability**—The Town reported a liability of \$3,608,200 and \$5,858,137 for the years ended December 31, 2017 and 2016, 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 6 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.

## 11. NET POSITION AND FUND BALANCE

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

- **Net investment in capital assets**—This category groups all capital assets, including infrastructure, into one component of net assets. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category. The following presents a reconciliation of capital assets (net of accumulated depreciation), net of total indebtedness to net investment in capital assets:

Capital assets, net of accumulated depreciation	\$	70,358,529
Related debt:		
Serial bonds issued	(18,740,000)	
Bond anticipation notes issued	(5,700,000)	
Unamortized bond issue premium	(213,546)	
Unspent proceeds from debt	<u>12,500,453</u>	
Debt issued and used for capital assets		(12,153,093)
Retainages and accounts payable		<u>(476,889)</u>
Net investment in capital assets	\$	<u><u>57,728,547</u></u>

- **Restricted net position**— This category presents external restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation. Restricted net position is consistent with restricted fund balance balance at December 31, 2017, with the exception of \$131,622, which represents unspent debt proceeds and is included in net investment in capital assets. Restricted amounts 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, 2017 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, 2017 include:

	General Fund	Public Safety Fund	Highway Fund	Sewer Districts Fund	Water Districts Fund	Garbage and Refuse Fund	Other Governmental Funds	Total Governmental Funds
Cemetery	\$ 18,375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,375
Senior center	1,272	-	-	-	-	-	-	1,272
Tax stabilization	655,900	-	-	-	-	-	-	655,900
Capital improvements	582,422	-	-	-	-	-	-	582,422
Town historian	5,931	-	-	-	-	-	-	5,931
Historic survey	8,834	-	-	-	-	-	-	8,834
DWI program	-	189,582	-	-	-	-	-	189,582
D.A.R.E. program	-	48,087	-	-	-	-	-	48,087
Equipment	-	83,560	-	-	-	-	-	83,560
Vehicles	-	91,420	-	-	-	-	-	91,420
Debt service	<u>256,237</u>	<u>-</u>	<u>683,477</u>	<u>36,678</u>	<u>58,994</u>	<u>17,416</u>	<u>949,805</u>	<u>2,002,607</u>
Total restricted fund balance	<u>\$ 1,528,971</u>	<u>\$ 412,649</u>	<u>\$ 683,477</u>	<u>\$ 36,678</u>	<u>\$ 58,994</u>	<u>\$ 17,416</u>	<u>\$ 949,805</u>	<u>\$ 3,687,990</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, 2017, the Town has committed the following:

	General Fund	Public Safety Fund	Capital Projects Fund	Total
Capital improvements and capital projects	\$ 500,000	\$ -	\$ 6,940,998	\$ 7,440,998
Insurance deductibles	371,058	-	-	371,058
Equipment	-	41,716	-	41,716
Total committed fund balance	<u>\$ 871,058</u>	<u>\$ 41,716</u>	<u>\$ 6,940,998</u>	<u>\$ 7,853,772</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, 2017 and include:

	Subsequent Year's		Retirement	Specific	Total
	Expenditures	Encumbrances	Costing	Use	Governmental Funds
General Fund	\$ 1,872,000	\$ 4,646	\$ -	\$ -	\$ 1,876,646
Public Safety Fund	-	45,323	434,432	-	479,755
Highway Fund	150,000	18,288	-	-	168,288
Sewer Districts Fund	595,706	3,217	-	2,439,688	3,038,611
Water Districts Fund	127,213	-	-	1,318,086	1,445,299
Garbage and Refuse fund	185,000	-	-	37,737	222,737
Other Governmental Funds	95,128	-	-	2,138,112	2,233,240
Total	<u>\$ 3,025,047</u>	<u>\$ 71,474</u>	<u>\$ 434,432</u>	<u>\$ 5,933,623</u>	<u>\$ 9,464,576</u>

- **Assigned to subsequent year's expenditures**—Represents available fund balance being appropriated to meet expenditure requirements in the 2018 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.

## 12. INTERFUND TRANSFERS

The transfers were made by the Town to provide funding for bond principal and interest payments, for public safety operations and for specific capital projects. Interfund transfers as of the year ended December 31, 2017 consisted of the following:

	<u>Transfers In</u>	<u>Transfers Out</u>
General	\$ -	\$ 1,941,539
Public Safety	1,649,297	-
Highway	-	714,898
Sewer Districts	-	103,600
Water Districts	-	569,021
Garbage and Refuse	-	135,695
Capital Projects	293,180	1,074,180
Other governmental funds	<u>2,596,456</u>	<u>-</u>
Total	<u>\$ 4,538,933</u>	<u>\$ 4,538,933</u>

## 13. AGENCY FUND

An agency fund exists for employee withholding and temporary deposit funds. The following is a summary of changes in assets and liabilities for the year ended December 31, 2017:

	<u>Balance 1/1/2017</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 12/31/2017</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,478,581	\$ 11,258,963	\$ 11,192,192	\$ 1,545,352
Accounts receivable	<u>3</u>	<u>-</u>	<u>3</u>	<u>-</u>
Total assets	<u>\$ 1,478,584</u>	<u>\$ 11,258,963</u>	<u>\$ 11,192,195</u>	<u>\$ 1,545,352</u>
<b>LIABILITIES</b>				
Agency liabilities	<u>\$ 1,478,584</u>	<u>\$ 11,258,963</u>	<u>\$ 11,192,195</u>	<u>\$ 1,545,352</u>
Total liabilities	<u>\$ 1,478,584</u>	<u>\$ 11,258,963</u>	<u>\$ 11,192,195</u>	<u>\$ 1,545,352</u>

## 14. LABOR RELATIONS

Town employees are represented by four bargaining units with the balance governed by Town Board rules and regulations. The CSEA Blue Collar contract and Police Command Officers contract expired December 31, 2015. These contracts were in negotiations as of December 31, 2017. The CSEA White Collar contract is settled through December 31, 2019. The Police Benevolent Association contract has been settled through December 31, 2020.

## 15. COMMITMENTS

**Encumbrances**—Encumbrances are commitments related to unperformed (executory) contracts for goods or services (i.e., purchase orders, contracts, and commitments). Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. While all appropriations and encumbrances lapse at year end, valid outstanding encumbrances (those for which performance under the executory contract

is expended in the next year) are re-appropriated and become part of the subsequent year's budget pursuant to state regulations.

The Town considers encumbrances to be significant for amounts that are encumbered in excess of \$50,000. As of December 31, 2017, there were no significant encumbrances. The Town recorded encumbrances of \$4,646, \$45,323, \$18,288 and \$3,217 in the General Fund, Public Safety Fund, Highway Fund, Sewer Districts Fund, respectively.

## 16. CONTINGENCIES

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

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

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

## 17. TAX ABATEMENTS

The Town is subject to tax abatements granted by the Erie County Industrial Development Agency ("ECIDA"). These programs have the stated purpose of increasing business activity and employment in the region. Economic development agreements entered into by the ECIDA can include the abatement of state, county, local, and school district taxes, in addition to other assistance. In the case of the Town the abatements have resulted in agreements for payments in lieu of taxes ("PILOT"), which the Town administers as a temporary reduction in the assessed value of the property involved. For the fiscal year ended December 31, 2017, real property taxes in the amount of \$176,522 were abated; however, the Town received \$123,492 of PILOT payments during the year related to those abatements.

## 18. SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 21, 2018, which is the date the financial statements are available for issuance, and have determined, except as disclosed above, there are no subsequent events that require disclosure under generally accepted accounting principles.

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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, 2017**

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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, 2017	\$ -	\$ 15,633,476	\$ 15,633,476	0.0%	\$ 9,610,905	162.7%
December 31, 2016	-	16,088,570	16,088,570	0.0%	8,822,270	182.4%
December 31, 2015	-	11,399,659	11,399,659	0.0%	8,236,764	138.4%

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Measurement date	March 31, 2017	March 31, 2016	March 31, 2015	March 31, 2014
Town's proportion of the net pension liability (asset)	0.0980966%	0.1029313%	0.098809%	0.098809%
Town's proportionate share of the net pension liability (asset)	<u>\$ 2,033,202</u>	<u>\$ 3,047,576</u>	<u>\$ 271,981</u>	<u>\$ 411,351</u>
Town's covered-employee payroll	\$ 3,252,898	\$ 3,083,220	\$ 2,879,532	\$ 2,847,272
Town's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	62.50%	98.84%	9.45%	14.45%
Plan fiduciary net position as a percentage of the total pension liability	93.5%	90.2%	99.0%	98.5%

\*Information prior to the year ended December 31, 2014 is not available.

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

	Year Ended December 31,			
	2017	2016	2015	2014
Contractually required contribution	\$ 869,567	\$ 875,486	\$ 900,488	\$ 908,666
Contributions in relation to the contractually required contribution	<u>(869,567)</u>	<u>(875,486)</u>	<u>(900,488)</u>	<u>(908,666)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Town's covered-employee payroll	\$ 3,543,746	\$ 3,141,823	\$ 3,096,631	\$ 2,966,263
Contributions as a percentage of covered-employee payroll	24.5%	27.9%	29.1%	30.6%

\*Information prior to the year ended December 31, 2014 is not available.

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

	Year Ended December 31,			
	2017	2016	2015	2014
Measurement date	March 31, 2017	March 31, 2016	March 31, 2015	March 31, 2014
Town's proportion of the net pension liability (asset)	0.016762%	0.0175110%	0.0182681%	0.0182681%
Town's proportionate share of the net pension liability (asset)	<u>\$ 1,574,998</u>	<u>\$ 2,810,561</u>	<u>\$ 617,141</u>	<u>\$ 825,509</u>
Town's covered-employee payroll	\$ 5,283,435	\$ 5,097,843	\$ 5,096,005	\$ 5,204,918
Town's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	29.81%	55.13%	12.11%	15.86%
Plan fiduciary net position as a percentage of the total pension liability	94.7%	90.7%	97.9%	97.2%

\*Information prior to the year ended December 31, 2014 is not available.

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

	Year Ended December 31,			
	2017	2016	2015	2014
Contractually required contribution	\$ 714,592	\$ 775,770	\$ 1,056,156	\$ 1,065,746
Contributions in relation to the contractually required contribution	<u>(714,592)</u>	<u>(775,770)</u>	<u>(1,056,156)</u>	<u>(1,065,746)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Town's covered-employee payroll	\$ 5,350,475	\$ 5,027,730	\$ 4,933,261	\$ 5,037,632
Contributions as a percentage of covered-employee payroll	13.4%	15.4%	21.4%	21.2%

\*Information prior to the year ended December 31, 2014 is not available.

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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, 2017**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Real property taxes	\$ 734,290	\$ 734,290	\$ 734,399	\$ 109
Real property tax items	208,047	208,047	247,055	39,008
Non property tax items	4,370,000	4,370,000	4,504,225	134,225
Departmental income	560,000	560,000	553,707	(6,293)
Intergovernmental charges	75,000	75,000	75,400	400
Use of money and property	39,500	39,500	60,252	20,752
Licenses and permits	35,100	35,100	47,176	12,076
Fines and forfeitures	300,000	300,000	324,482	24,482
Miscellaneous	60,500	63,000	124,346	61,346
State aid	1,027,524	1,098,379	1,088,824	(9,555)
Federal aid	1,000	1,000	2,053	1,053
Total revenues	<u>7,410,961</u>	<u>7,484,316</u>	<u>7,761,919</u>	<u>277,603</u>
<b>EXPENDITURES</b>				
Current:				
General government support	3,296,285	3,336,862	3,102,169	234,693
Public safety	41,169	41,169	40,650	519
Transportation	134,662	136,103	121,848	14,255
Economic assistance and opportunity	300	35,348	35,048	300
Culture and recreation	1,462,414	1,459,016	1,290,769	168,247
Home and community services	120,549	121,136	93,220	27,916
Employee benefits	1,688,422	1,697,501	1,468,454	229,047
Total expenditures	<u>6,743,801</u>	<u>6,827,135</u>	<u>6,152,158</u>	<u>674,977</u>
Excess of revenues over expenditures	<u>667,160</u>	<u>657,181</u>	<u>1,609,761</u>	<u>952,580</u>
<b>OTHER FINANCING USES</b>				
Transfers out	(2,292,221)	(2,292,242)	(1,941,539)	350,703
Total other financing uses	<u>(2,292,221)</u>	<u>(2,292,242)</u>	<u>(1,941,539)</u>	<u>350,703</u>
Net change in fund balances*	(1,625,061)	(1,635,061)	(331,778)	1,303,283
Fund balances - beginning	<u>9,244,898</u>	<u>9,244,898</u>	<u>9,244,898</u>	<u>-</u>
Fund balances - ending	<u>\$ 7,619,837</u>	<u>\$ 7,609,837</u>	<u>\$ 8,913,120</u>	<u>\$ 1,303,283</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, 2017**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Real property taxes	\$ 5,210,130	\$ 5,210,130	\$ 5,210,130	\$ -
Departmental income	209,700	209,700	150,978	(58,722)
Use of money and property	-	-	3,385	3,385
Miscellaneous	-	8,827	26,248	17,421
State aid	28,250	28,250	51,445	23,195
Federal aid	-	3,010	3,010	-
Total revenues	<u>5,448,080</u>	<u>5,456,907</u>	<u>5,445,196</u>	<u>(14,721)</u>
<b>EXPENDITURES</b>				
Current:				
Education	5,931	19,966	19,965	1
Public safety	4,759,164	5,199,543	4,687,185	512,358
Employee benefits	<u>2,697,103</u>	<u>2,260,606</u>	<u>2,244,600</u>	<u>16,006</u>
Total expenditures	<u>7,462,198</u>	<u>7,480,115</u>	<u>6,951,750</u>	<u>528,365</u>
Deficiency of revenues over expenditures	<u>(2,014,118)</u>	<u>(2,023,208)</u>	<u>(1,506,554)</u>	<u>513,644</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	2,000,000	2,000,000	1,649,297	(350,703)
Transfers out	<u>(43,745)</u>	<u>(43,745)</u>	<u>-</u>	<u>43,745</u>
Total other financing sources (uses)	<u>1,956,255</u>	<u>1,956,255</u>	<u>1,649,297</u>	<u>(306,958)</u>
Net change in fund balances*	(57,863)	(66,953)	142,743	206,686
Fund balances - beginning	<u>1,033,448</u>	<u>1,033,448</u>	<u>1,033,448</u>	<u>-</u>
Fund balances - ending	<u>\$ 975,585</u>	<u>\$ 966,495</u>	<u>\$ 1,176,191</u>	<u>\$ 206,686</u>

\* The net change in fund balances was a 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—Highway Fund**  
**Year Ended December 31, 2017**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Real property taxes	\$ 3,904,912	\$ 3,904,912	\$ 3,904,912	\$ -
Non property tax items	-	-	93,190	93,190
Intergovernmental charges	99,402	99,402	92,411	(6,991)
Use of money and property	2,000	2,000	3,390	1,390
Miscellaneous	5,000	5,000	16,177	11,177
State aid	154,529	217,990	217,990	-
Total revenues	<u>4,165,843</u>	<u>4,229,304</u>	<u>4,328,070</u>	<u>98,766</u>
<b>EXPENDITURES</b>				
Current:				
General government support	55,301	38,910	35,787	3,123
Transportation	2,700,033	2,796,089	2,744,630	51,459
Employee benefits	1,037,490	1,021,286	1,007,877	13,409
Total expenditures	<u>3,792,824</u>	<u>3,856,285</u>	<u>3,788,294</u>	<u>67,991</u>
Excess of revenues over expenditures	<u>373,019</u>	<u>373,019</u>	<u>539,776</u>	<u>166,757</u>
<b>OTHER FINANCING USES</b>				
Transfers out	(714,899)	(714,899)	(714,898)	1
Total other financing uses	<u>(714,899)</u>	<u>(714,899)</u>	<u>(714,898)</u>	<u>1</u>
Net change in fund balances*	(341,880)	(341,880)	(175,122)	166,758
Fund balances - beginning	1,095,719	1,095,719	1,095,719	-
Fund balances - ending	<u>\$ 753,839</u>	<u>\$ 753,839</u>	<u>\$ 920,597</u>	<u>\$ 166,758</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—Sewer Districts Fund**  
**Year Ended December 31, 2017**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Real property taxes	\$ 819,159	\$ 819,159	\$ 819,159	\$ -
Departmental income	8,253	8,253	18,167	9,914
Use of money and property	-	-	8,375	8,375
Total revenues	<u>827,412</u>	<u>827,412</u>	<u>845,701</u>	<u>18,289</u>
<b>EXPENDITURES</b>				
Current:				
Home and community services	1,350,098	1,350,098	766,136	583,962
Employee benefits	<u>108,724</u>	<u>108,724</u>	<u>80,964</u>	<u>27,760</u>
Total expenditures	<u>1,458,822</u>	<u>1,458,822</u>	<u>847,100</u>	<u>611,722</u>
Deficiency of revenues over expenditures	<u>(631,410)</u>	<u>(631,410)</u>	<u>(1,399)</u>	<u>630,011</u>
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(103,600)</u>	<u>(103,600)</u>	<u>(103,600)</u>	<u>-</u>
Total other financing uses	<u>(103,600)</u>	<u>(103,600)</u>	<u>(103,600)</u>	<u>-</u>
Net change in fund balances*	(735,010)	(735,010)	(104,999)	630,011
Fund balances - beginning	<u>3,180,288</u>	<u>3,180,288</u>	<u>3,180,288</u>	<u>-</u>
Fund balances - ending	<u>\$ 2,445,278</u>	<u>\$ 2,445,278</u>	<u>\$ 3,075,289</u>	<u>\$ 630,011</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, 2017**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Real property taxes	\$ 1,045,305	\$ 1,045,305	\$ 1,045,305	\$ -
Departmental income	5,963	5,963	11,526	5,563
Use of money and property	-	-	4,131	4,131
Interfund revenues	-	-	5,863	5,863
Total revenues	<u>1,051,268</u>	<u>1,051,268</u>	<u>1,066,825</u>	<u>15,557</u>
<b>EXPENDITURES</b>				
Current:				
Home and community services	576,093	576,093	485,243	90,850
Employee benefits	105,647	105,647	78,673	26,974
Total expenditures	<u>681,740</u>	<u>681,740</u>	<u>563,916</u>	<u>117,824</u>
Excess of revenues over expenditures	<u>369,528</u>	<u>369,528</u>	<u>502,909</u>	<u>133,381</u>
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(569,021)</u>	<u>(569,021)</u>	<u>(569,021)</u>	<u>-</u>
Total other financing uses	<u>(569,021)</u>	<u>(569,021)</u>	<u>(569,021)</u>	<u>-</u>
Net change in fund balances*	(199,493)	(199,493)	(66,112)	133,381
Fund balances - beginning	<u>1,579,144</u>	<u>1,579,144</u>	<u>1,579,144</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,379,651</u>	<u>\$ 1,379,651</u>	<u>\$ 1,513,032</u>	<u>\$ 133,381</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, 2017**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Real property taxes	\$ 1,982,715	\$ 1,982,715	\$ 1,982,715	\$ -
Departmental income	95,000	95,000	130,020	35,020
Use of money and property	5,000	5,000	2,778	(2,222)
Miscellaneous	-	327,370	327,370	-
Total revenues	<u>2,082,715</u>	<u>2,410,085</u>	<u>2,442,883</u>	<u>32,798</u>
<b>EXPENDITURES</b>				
Current:				
Home and community services	<u>2,012,020</u>	<u>2,818,232</u>	<u>2,803,002</u>	<u>15,230</u>
Total expenditures	<u>2,012,020</u>	<u>2,818,232</u>	<u>2,803,002</u>	<u>15,230</u>
Excess (deficiency) of revenues over expenditures	<u>70,695</u>	<u>(408,147)</u>	<u>(360,119)</u>	<u>48,028</u>
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(155,695)</u>	<u>(135,695)</u>	<u>(135,695)</u>	<u>-</u>
Total other financing uses	<u>(155,695)</u>	<u>(135,695)</u>	<u>(135,695)</u>	<u>-</u>
Net change in fund balances*	(85,000)	(543,842)	(495,814)	48,028
Fund balances - beginning	<u>738,266</u>	<u>738,266</u>	<u>738,266</u>	<u>-</u>
Fund balances - ending	<u>\$ 653,266</u>	<u>\$ 194,424</u>	<u>\$ 242,452</u>	<u>\$ 48,028</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, 2017**

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**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, 2017, 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—Budget and Actual**  
**Year Ended December 31, 2017**

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Real property taxes	A1001	\$ 734,290	\$ -	\$ 734,290	\$ 734,399	\$ 109
Total real property taxes		<u>734,290</u>	<u>-</u>	<u>734,290</u>	<u>734,399</u>	<u>109</u>
Real property tax items:						
Other payments in lieu of taxes	A1081	110,047	-	110,047	123,492	13,445
Exempt property conversions	A1089	8,000	-	8,000	25,067	17,067
Interest and penalties on taxes	A1090	90,000	-	90,000	98,496	8,496
Total real property tax items		<u>208,047</u>	<u>-</u>	<u>208,047</u>	<u>247,055</u>	<u>39,008</u>
Non property tax items:						
Sales tax from Erie County	A1120	4,100,000	-	4,100,000	4,184,629	84,629
Franchises fees - cable TV	A1170	270,000	-	270,000	319,596	49,596
Total non property tax items		<u>4,370,000</u>	<u>-</u>	<u>4,370,000</u>	<u>4,504,225</u>	<u>134,225</u>
Departmental income:						
Tax Collector's fees	A1232	2,000	-	2,000	219	(1,781)
Town Clerk's fees	A1255	4,000	-	4,000	6,897	2,897
Special event application fees	A1289	-	-	-	1,250	1,250
Park and recreation fees	A2001	525,000	-	525,000	506,573	(18,427)
Senior Center activity fees	A2036	15,000	-	15,000	16,318	1,318
Engineering fees	A2187	10,000	-	10,000	4,600	(5,400)
Tree planting fee	A2188	4,000	-	4,000	17,850	13,850
Conservation easement	A2189	-	-	-	-	-
Total departmental income		<u>560,000</u>	<u>-</u>	<u>560,000</u>	<u>553,707</u>	<u>(6,293)</u>

(continued)

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
<b>Intergovernmental charges:</b>						
Assessor shared services	A1299	75,000	-	75,000	75,000	-
Election service fees	A2215	-	-	-	400	400
<b>Total intergovernmental charges</b>		<u>75,000</u>	<u>-</u>	<u>75,000</u>	<u>75,400</u>	<u>400</u>
<b>Use of money and property:</b>						
Interest and earnings	A2401	9,500	-	9,500	7,546	(1,954)
Interest and earnings - Cemetery	A2401.1	-	-	-	43	43
Interest and earnings - Risk	A2401.2	-	-	-	869	869
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	-	-	-	18,883	18,883
Water tower lease	A2410.4	-	-	-	20	20
Purchasing rebate earnings	A2451	-	-	-	19,391	19,391
<b>Total use of money and property</b>		<u>39,500</u>	<u>-</u>	<u>39,500</u>	<u>60,252</u>	<u>20,752</u>
<b>Licenses and permits:</b>						
Amusement arcade license	A2501	-	-	-	200	200
Bingo licenses	A2540	600	-	600	8,868	8,268
Dog licenses	A2544	32,000	-	32,000	33,672	1,672
Licenses - other	A2545	2,500	-	2,500	4,436	1,936
<b>Total licenses and permits</b>		<u>35,100</u>	<u>-</u>	<u>35,100</u>	<u>47,176</u>	<u>12,076</u>
<b>Fines and forfeitures:</b>						
Fines and forfeited bail	A2610	300,000	-	300,000	324,482	24,482
<b>Total fines and forfeitures</b>		<u>300,000</u>	<u>-</u>	<u>300,000</u>	<u>324,482</u>	<u>24,482</u>
<b>Miscellaneous:</b>						
Sale of equipment	A2655	-	-	-	307	307
Insurance recoveries	A2680	-	-	-	747	747
Energy savings reimbursement	A2690	-	-	-	7,217	7,217
Refunds of prior year expenses	A2701	10,000	-	10,000	18,510	8,510
Gift and donations (recreation)	A2705.2	50,000	-	50,000	33,442	(16,558)
Premium on bond anticipation notes	A2710	-	-	-	54,413	54,413
Other unclassified revenues	A2770	500	2,500	3,000	9,710	6,710
<b>Total miscellaneous</b>		<u>60,500</u>	<u>2,500</u>	<u>63,000</u>	<u>124,346</u>	<u>61,346</u>

(continued)

(concluded)

<u>Account Name</u>	<u>Account Code</u>	<u>Original Estimated Revenue</u>	<u>Transfers</u>	<u>Adjusted Estimated Revenue</u>	<u>Revenue</u>	<u>Variance with Final Budget</u>
State aid:						
Per capita - unrestricted	A3001	119,524	-	119,524	119,524	-
Mortgage tax	A3005	900,000	-	900,000	916,655	16,655
Records Management Grant	A3060	-	61,240	61,240	30,620	(30,620)
Court Assisted Program	A3330	-	9,615	9,615	9,615	-
Programs for youths	A3820	8,000	-	8,000	12,410	4,410
Total state aid		<u>1,027,524</u>	<u>70,855</u>	<u>1,098,379</u>	<u>1,088,824</u>	<u>(9,555)</u>
Federal aid:						
Nutrition site fees	A4737	1,000	-	1,000	2,053	1,053
Total federal aid		<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>2,053</u>	<u>1,053</u>
TOTAL REVENUES		<u>\$ 7,410,961</u>	<u>\$ 73,355</u>	<u>\$ 7,484,316</u>	<u>\$ 7,761,919</u>	<u>\$ 277,603</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, 2017**

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
<b>GENERAL GOVERNMENT SUPPORT</b>						
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>
Town Justice:						
Personal services						
Salary of justices	A1110.100	\$ 90,944	\$ -	\$ 90,944	\$ 90,944	\$ -
Salaries - clerical	A1110.137	93,621	3,304	96,925	96,924	1
Part-time clerical	A1110.139	-	200	200	200	-
Equipment						
Office equipment	A1110.200	1,000	(300)	700	592	108
Contractual expenses						
Other expenses	A1110.419	1,000	9,915	10,915	10,495	420
Law books	A1110.420	1,000	(300)	700	60	640
Equipment maintenance	A1110.445	1,300	-	1,300	806	494
Court reporter	A1110.449	1,000	300	1,300	1,250	50
Town Justice Total		<u>189,865</u>	<u>13,119</u>	<u>202,984</u>	<u>201,271</u>	<u>1,713</u>
Supervisor:						
Personal services						
Salary of supervisor	A1220.100	70,761	-	70,761	70,761	-
Salary of clerical	A1220.137	124,606	3,227	127,833	127,833	-
Equipment						
Office equipment	A1220.200	2,000	-	2,000	1,959	41

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Grant writer expenses	A1220.403	25,000	11,000	36,000	36,000	-
Travel and conference	A1220.413	4,500	-	4,500.00	4,500	-
Trails task force	A1220.417	400	-	400	-	400
Accounting services	A1220.451	100,000	-	100,000	100,000	-
Debt administration	A1220.465	1,500	5,265	6,765	6,765	-
Supervisor total		<u>328,767</u>	<u>19,492</u>	<u>348,259</u>	<u>347,818</u>	<u>441</u>
Independent auditing and accounting:						
Contractual expenses						
Accounting services	A1320.451	36,500	-	36,500	20,423	16,077
Independent auditing and accounting total		<u>36,500</u>	<u>-</u>	<u>36,500</u>	<u>20,423</u>	<u>16,077</u>
Budget:						
Personal services						
Salary of budget officer	A1340.100	6,000	-	6,000	6,000	-
Contractual expenses						
Accounting services	A1340.451	36,500	-	36,500	36,500	-
Budget total		<u>42,500</u>	<u>-</u>	<u>42,500</u>	<u>42,500</u>	<u>-</u>
Assessor:						
Personal services						
Salary of assessor	A1355.100	90,160	1,661	91,821	91,821	-
Senior tax map technician	A1355.110	67,343	-	67,343	65,827	1,516
Real property app	A1355.111	52,437	-	52,437	52,294	143
Clerical personnel	A1355.137	37,830	212	38,042	38,042	-
Equipment						
Office equipment	A1355.200	2,000	-	2,000	1,355	645
Contractual expenses						
Mileage reimbursement	A1355.412	2,000	-	2,000	1,127	873
Travel	A1355.413	1,300	-	1,300	618	682
Training	A1355.414	2,500	-	2,500	1,556	944
Maintenance of equipment	A1355.446	150	-	150	-	150
Publishing	A1355.450	250	-	250	161	89
Board of assessment review	A1355.455	3,200	(1,058)	2,142	975	1,167
Assessor total		<u>259,170</u>	<u>815</u>	<u>259,985</u>	<u>253,776</u>	<u>6,209</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Town Clerk:						
Personal services						
Salary of town clerk	A1410.100	61,212	-	61,212	61,212	-
Salary of records officer	A1410.110	4,000	-	4,000	4,000	-
Salary of deputy	A1410.111	47,836	3,730	51,566	51,566	-
Salary of deputy - tax	A1410.112	47,836	3,245	51,081	51,080	1
Salary of second deputy	A1410.137	39,058	-	39,058	23,508	15,550
Temp deputy town clerk	A1410.138	-	12,787	12,787	12,787	-
Part-time clerical	A1410.139	14,779	16,253	31,032	31,031	1
Part-time records management	A1410.141	15,080	61,240	76,320	16,082	60,238
Equipment						
Office equipment	A1410.200	1,000	-	1,000	731	269
Contractual expenses						
Travel and conference	A1410.413	2,500	-	2,500	1,042	1,458
Other expense	A1410.419	750	2,000	2,750	2,744	6
Equipment repair	A1410.446	500	-	500	-	500
Publishing	A1410.450	4,300	-	4,300	3,198	1,102
Codification of ordinances	A1410.460	4,120	-	4,120	1,250	2,870
Records Management	A1410.0461	3,000	51	3,051	3,050	1
Town Clerk total		<u>245,971</u>	<u>99,306</u>	<u>345,277</u>	<u>263,281</u>	<u>81,996</u>
Law:						
Personal services						
Salary of town attorney	A1420.100	42,129	-	42,129	42,129	-
Salary of deputy town attorney	A1420.110	28,957	-	28,957	28,956	1
Contractual expenses						
Other expenses	A1420.419	1,500	-	1,500	1,235	265
Outside legal services	A1420.455	60,000	133,446	193,446	193,446	-
Outside appraisals	A1420.460	33,250	69,218	102,468	102,468	-
Law total		<u>165,836</u>	<u>202,664</u>	<u>368,500</u>	<u>368,234</u>	<u>266</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Engineer:						
Personal services						
Salary of engineer	A1440.100	105,271	-	105,271	105,270	1
Salary of assist engr and inspectors	A1440.111	514,960	(107,805)	407,155	407,155	-
Salary - clerical	A1440.137	43,568	-	43,568	43,250	318
Salary - part-time personnel	A1440.139	14,500	9,225	23,725	23,724	1
Equipment						
Engineering equipment	A1440.200	10,000	-	10,000	9,941	59
Water quality equipment	A1440.210	15,700	-	15,700	7,853	7,847
GIS and mapping equipment	A1440.230	1,000	-	1,000	1,000	-
Contractual expenses						
Office supplies	A1440.400	4,000	-	4,000	3,282	718
Uniform allowance	A1440.407	1,200	-	1,200	450	750
Mileage reimbursement	A1440.412	300	36	336	336	-
Travel	A1440.413	2,450	(36)	2,414	1,510	904
Inspector training	A1440.414	3,090	-	3,090	2,945	145
Vehicle maintenance	A1440.445	2,500	-	2,500	906	1,594
Water quality consultants	A1440.448	10,000	-	10,000	9,258	742
Gasoline	A1440.475	3,650	-	3,650	1,834	1,816
Engineer total		<u>732,189</u>	<u>(98,580)</u>	<u>633,609</u>	<u>618,714</u>	<u>14,895</u>
Buildings:						
Personal services						
Part time personnel - senior center	A1620.143	-	24,344	24,344	24,343	1
Salary of maint. personnel	A1620.144	139,627	(35,764)	103,863	103,862	1
Maintenance overtime	A1620.145	7,000	-	7,000	4,464	2,536
Part time personnel - town hall	A1620.149	26,500	-	26,500	25,428	1,072
Contractual expenses						
Maintenance supplies	A1620.405	12,000	-	12,000	11,107	893
Other expenses	A1620.419	500	-	500	499	1
Jolls House utilities	A1620.426	5,000	-	5,000	2,373	2,627
Remodeling and renovations	A1620.445	10,000	-	10,000	9,840	160
Contracted repair and maint.	A1620.446	42,000	-	42,000	37,663	4,337
Gasoline	A1620.475	200	-	200	24	176
Buildings total		<u>242,827</u>	<u>(11,420)</u>	<u>231,407</u>	<u>219,603</u>	<u>11,804</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Central Printing and Mailing:						
Personal services						
Central clerical pool	A1670.139	10,000	-	10,000	1,942	8,058
Contractual expenses						
Office supplies	A1670.400	21,575	-	21,575	12,442	9,133
Postage	A1670.411	42,000	-	42,000	30,130	11,870
Travel, conference and mileage	A1670.413	13,500	-	13,500	7,309	6,191
Central copy supplies	A1670.419	5,000	-	5,000	3,213	1,787
Electric	A1670.421	105,000	(33,334)	71,666	61,734	9,932
Gas	A1670.422	32,000	-	32,000	11,770	20,230
Water - Village	A1670.423	1,700	233	1,933	1,933	-
Radio central maintenance	A1670.440	8,000	-	8,000	-	8,000
Central Printing and Mailing total		<u>238,775</u>	<u>(33,101)</u>	<u>205,674</u>	<u>130,473</u>	<u>75,201</u>
Information Technology Services:						
Personal services						
Comp. tech. & GIS admin. (75%)	A1680.130	80,000	(80,000)	-	-	-
Asst computer tech	A1680.131	47,502	51,829	99,331	99,330	1
Equipment						
Information technology equipment	A1680.200	105,026	-	105,026	97,431	7,595
Contractual expenses						
Computer training	A1680.415	5,000	-	5,000	5,000	-
Telephone	A1680.420	50,000	17,664	67,664	67,664	-
Rental copy machines	A1680.439	29,500	-	29,500	21,791	7,709
Central computer - software	A1680.442	105,000	-	105,000	100,449	4,551
Information Technology Services total		<u>422,028</u>	<u>(10,507)</u>	<u>411,521</u>	<u>391,665</u>	<u>19,856</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Special Items:						
Contractual expenses						
Municipal association dues	A1910.406	5,300	520	5,820	5,820	-
First aid expenses	A1910.408	1,500	39	1,539	1,539	-
Unallocated insurance	A1910.431	280,000	(91,788)	188,212	188,212	-
Taxes and assess. on Town property	A1910.462	13,000	-	13,000	9,516	3,484
Fiscal Advisor	A1910.463	1,750	-	1,750	-	1,750
Judgments and claims	A1910.464	1,000	-	1,000	-	1,000
Erie County chargebacks	A1910.465	131	18	149	148	1
Contingent	A1910.480	50,000	(50,000)	-	-	-
Special Items total		<u>352,681</u>	<u>(141,211)</u>	<u>211,470</u>	<u>205,235</u>	<u>6,235</u>
General Government Support total		<u>3,296,285</u>	<u>40,577</u>	<u>3,336,862</u>	<u>3,102,169</u>	<u>234,693</u>
Traffic Control:						
Personal services						
Salary of laborers	A3310.144	19,669	-	19,669	19,594	75
Equipment						
Signs	A3310.215	8,000	-	8,000	8,000	-
Contractual expenses						
Electric	A3310.421	2,000	-	2,000	1,556	444
Signal maintenance	A3310.442	3,500	-	3,500	3,500	-
Repairs	A3310.443	8,000	-	8,000	8,000	-
Traffic Control total		<u>41,169</u>	<u>-</u>	<u>41,169</u>	<u>40,650</u>	<u>519</u>
Public Safety total		<u>41,169</u>	<u>-</u>	<u>41,169</u>	<u>40,650</u>	<u>519</u>
TRANSPORTATION						
Superintendent of Highways:						
Personal services						
Salary of superintendent	A5010.100	74,259	-	74,259	74,259	-
Salary - clerical	A5010.137	5,000	-	5,000	4,681	319
Equipment						
Tank and environmental expense	A5010.200	2,500	-	2,500	2,497	3
Other equipment	A5010.210	1,000	-	1,000	1,000	-

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Association dues	A5010.406	1,000	-	1,000	922	78
Other expenses	A5010.419	500	500	1,000	929	71
Internet telephone charge	A5010.420	8,003	-	8,003	7,997	6
Radio repair	A5010.440	1,900	-	1,900	1,721	179
Superintendent of Highways total		<u>94,162</u>	<u>500</u>	<u>94,662</u>	<u>94,006</u>	<u>656</u>
Highway Garage:						
Equipment						
Salt barn	A5132.200	1,000	-	1,000	1,000	-
Contractual expenses						
Electric	A5132.421	6,000	-	6,000	4,997	1,003
Gas	A5132.422	22,000	-	22,000	9,405	12,595
Water	A5132.423	1,500	941	2,441	2,440	1
Building maintenance	A5132.445	10,000	-	10,000	10,000	-
Highway Garage total		<u>40,500</u>	<u>941</u>	<u>41,441</u>	<u>27,842</u>	<u>13,599</u>
Transportation total		<u>134,662</u>	<u>1,441</u>	<u>136,103</u>	<u>121,848</u>	<u>14,255</u>
ECONOMIC ASSISTANCE AND OPPORTUNITY						
Veterans Service:						
Contractual expenses						
Room rental	A6510.410	300	-	300	-	300
Other veterans services	A6510.419	-	35,048	35,048	35,048	-
Veterans Service total		<u>300</u>	<u>35,048</u>	<u>35,348</u>	<u>35,048</u>	<u>300</u>
Economic Assistance and Opportunity total		<u>300</u>	<u>35,048</u>	<u>35,348</u>	<u>35,048</u>	<u>300</u>
CULTURE AND RECREATION						
Recreation Administration:						
Personal services						
Salary of director	A7020.100	75,349	10	75,359	75,359	-
Director of youth activities	A7020.101	4,500	-	4,500	4,500	-
Salary of asst. director	A7020.111	51,239	419	51,658	51,658	-
Clerical - part-time	A7020.137	22,000	-	22,000	3,402	18,598
Salary - other recreation personnel	A7020.149	315,000	-	315,000	298,527	16,473

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Equipment						
Office equipment	A7020.200	2,000	-	2,000	761	1,239
Playground equipment	A7020.201	4,000	-	4,000	3,971	29
Contractual expenses						
Arts and crafts supplies	A7020.402	3,500	-	3,500	2,058	1,442
Other expenses	A7020.419	2,000	141	2,141	2,140	1
Telephone	A7020.420	6,500	6,118	12,618	12,618	-
Electric	A7020.421	3,000	-	3,000	1,766	1,234
Gas	A7020.422	3,000	-	3,000	1,362	1,638
Field trips	A7020.428	28,000	-	28,000	21,811	6,189
Special events	A7020.433	22,000	-	22,000	16,436	5,564
Publishing	A7020.450	10,000	2,677	12,677	12,677	-
Training	A7020.459	3,000	-	3,000	2,759	241
Transportation	A7020.463	31,500	-	31,500	25,514	5,986
Building rentals	A7020.478	4,000	-	4,000	-	4,000
Supplies	A7020.480	18,000	-	18,000	15,408	2,592
Recreation review	A7020.486	480	-	480	-	480
Recreation Administration total		<u>609,068</u>	<u>9,365</u>	<u>618,433</u>	<u>552,727</u>	<u>65,706</u>
Parks and Playgrounds:						
Personal services						
Parks superintendent	A7110.100	11,900	535	12,435	12,435	-
Milestrip field maintenance	A7110.101	14,302	-	14,302	7,405	6,897
Milestrip field part time	A7110.102	10,000	-	10,000	8,466	1,534
Salary of laborers	A7110.144	283,634	(59,045)	224,589	224,589	-
Part-time help	A7110.149	55,000	13,318	68,318	68,317	1
Equipment						
Milestrip field equipment	A7110.200	8,500	-	8,500	8,312	188
Recreation equipment	A7110.215	45,000	-	45,000	12,910	32,090
Playground equipment	A7110.216	20,000	-	20,000	20,000	-
Tennis court	A7110.217	5,000	-	5,000	5,000	-
Lake water quality management	A7110.238	9,000	-	9,000	9,000	-

(continued)



Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Milestrip field supplies	A7110.400	1,500	-	1,500	1,500	-
Supplies	A7110.402	30,000	-	30,000	30,000	-
Clothing	A7110.407	1,750	-	1,750	1,750	-
Other	A7110.419	500	10,000	10,500	10,500	-
Electric	A7110.421	24,000	-	24,000	22,943	1,057
Gas	A7110.422	4,500	-	4,500	2,538	1,962
Water - ECWA and Village	A7110.423	12,500	-	12,500	11,034	1,466
Portable bathrooms	A7110.425	7,000	10,192	17,192	17,029	163
Parks trail maintenance	A7110.443	4,500	-	4,500	4,500	-
Vehicle repair and maintenance	A7110.445	6,500	-	6,500	6,456	44
Small equipment repair	A7110.446	6,000	189	6,189	6,189	-
Fencing	A7110.447	1,500	-	1,500	1,500	-
Fertilizer	A7110.448	2,000	-	2,000	2,000	-
Channel cleaning - Yates Park	A7110.449	15,000	-	15,000	15,000	-
Launching area repairs	A7110.450	200	-	200	200	-
Gasoline	A7110.475	16,538	-	16,538	13,708	2,830
Contracted mowing	A7110.477	19,000	-	19,000	10,560	8,440
Parks and Playgrounds total		<u>615,324</u>	<u>(24,811)</u>	<u>590,513</u>	<u>533,841</u>	<u>56,672</u>
Orchestra and Cultural:						
Contractual expenses						
Orchestra	A7270.449	4,000	-	4,000	4,000	-
Council of the Arts	A7270.451	5,000	(1,020)	3,980	2,000	1,980
Council of the Arts	A7270.452	2,000	-	2,000	2,000	-
Youth Boys and Girls Club	A7270.486	6,500	-	6,500	6,500	-
Orchestra and Cultural total		<u>17,500</u>	<u>(1,020)</u>	<u>16,480</u>	<u>14,500</u>	<u>1,980</u>
Youth Board:						
Personal services						
Director	A7310.100	17,097	-	17,097	742	16,355
Contractual expenses						
Office supplies	A7310.400	500	-	500	440	60
Other expenses	A7310.419	500	2,808	3,308	3,308	-
Youth Board total		<u>18,097</u>	<u>2,808</u>	<u>20,905</u>	<u>4,490</u>	<u>16,415</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Historian:						
Personal services						
Salary of historian	A7510.100	4,000	-	4,000	4,000	-
Contractual expenses						
Utility reimbursement	A7510.447	2,000	-	2,000	-	2,000
Historian total		<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>4,000</u>	<u>2,000</u>
Historic Preservation:						
Contractual expenses						
Scenic byway	A7520.418	500	-	500	-	500
Other expenses	A7520.419	1,500	260	1,760	260	1,500
Historic Preservation total		<u>2,000</u>	<u>260</u>	<u>2,260</u>	<u>260</u>	<u>2,000</u>
Celebrations:						
Contractual expenses						
Patriotic observances	A7550.439	2,000	-	2,000	2,000	-
July 4th celebration	A7550.440	5,000	3,520	8,520	8,520	-
O.P. Chorale	A7550.441	500	-	500	500	-
Chamber Christmas lighting	A7550.443	1,500	-	1,500	800	700
Celebrations total		<u>9,000</u>	<u>3,520</u>	<u>12,520</u>	<u>11,820</u>	<u>700</u>
Senior Citizens Program:						
Personal services						
Salaries	A7610.100	47,000	2,010	49,010	49,010	-
Part-time staff	A7610.139	36,400	1,000	37,400	35,193	2,207
Part-time staff	A7610.149	7,000	(1,000)	6,000	925	5,075
Equipment						
Equipment	A7610.200	10,000	-	10,000	4,061	5,939
Contractual expenses						
Group expenses	A7610.400	15,000	-	15,000	14,585	415
Senior citizens van	A7610.401	15,000	2,304	17,304	17,303	1
Meals on Wheels	A7610.408	3,000	-	3,000	3,000	-
Activity center supplies	A7610.409	3,500	-	3,500	2,530	970
Activity center operations	A7610.410	18,000	686	18,686	18,685	1

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Other expenses	A7610.419	500	-	500	33	467
Telephone	A7610.420	7,675	1,466	9,141	9,140	1
Electric	A7610.421	10,000	-	10,000	6,265	3,735
Gas	A7610.422	5,000	-	5,000	2,521	2,479
Village water	A7610.423	350	14	364	364	-
Maintenance and Repairs	A.7610.445	6,000	-	6,000	4,772	1,228
Trophies and awards	A.7610.470	1,000	-	1,000	744	256
Senior Citizens Program total		<u>185,425</u>	<u>6,480</u>	<u>191,905</u>	<u>169,131</u>	<u>22,774</u>
Culture and Recreation total		<u>1,462,414</u>	<u>(3,398)</u>	<u>1,459,016</u>	<u>1,290,769</u>	<u>168,247</u>
HOME AND COMMUNITY SERVICES						
Brush & Weeds:						
Contractual expenses						
Contracted container hauling	A8160.410	<u>5,500</u>	<u>587</u>	<u>6,087</u>	<u>6,087</u>	<u>-</u>
Brush & Weeds Total		<u>5,500</u>	<u>587</u>	<u>6,087</u>	<u>6,087</u>	<u>-</u>
Drainage:						
Contractual expenses						
Townwide improvements	A8540.400	18,000	-	18,000	17,986	14
Drainage maintenance	A8540.448	12,000	-	12,000	11,966	34
WNY Coalition fee	A8540.449	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Drainage total		<u>31,500</u>	<u>-</u>	<u>31,500</u>	<u>29,952</u>	<u>1,548</u>
Shade Trees and Beautification:						
Personal services						
Salaries	A8560.100	14,302	-	14,302	6,600	7,702
Contractual expenses						
Mileage reimbursement	A8560.412	500	-	500	-	500
Training	A8560.413	300	-	300	220	80
Beautification and spraying	A8560.417	5,000	-	5,000	5,000	-
Trees and supplies	A8560.419	5,000	-	5,000	3,751	1,249
Data collector and software	A8560.470	500	-	500	-	500
Tree and stump removal	A8560.471	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Shade Trees And Beautification total		<u>35,602</u>	<u>-</u>	<u>35,602</u>	<u>25,571</u>	<u>10,031</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Conservation Board:						
Personal services						
Board members (7)	A8730.100	7,075	-	7,075	6,831	244
Alt board member	A8730.101	972	-	972	810	162
Clerk - part-time	A8730.139	640	-	640	-	640
Conservation Board Total		<u>8,687</u>	<u>-</u>	<u>8,687</u>	<u>7,641</u>	<u>1,046</u>
Emergency Management:						
Equipment	A.8760.200	13,035	-	13,035	4,525	8,510
Supplies	A.8760.400	6,400	-	6,400	1,161	5,239
Communications	A.8760.440	3,580	-	3,580	2,038	1,542
Code red	A.8760.450	16,245	-	16,245	16,245	-
Emergency Management Total		<u>39,260</u>	<u>-</u>	<u>39,260</u>	<u>23,969</u>	<u>15,291</u>
Home and Community Services Total		<u>120,549</u>	<u>587</u>	<u>121,136</u>	<u>93,220</u>	<u>27,916</u>
Employee Benefits:						
State retirement	A9010.810	373,685	-	373,685	304,538	69,147
Social security	A9030.812	188,420	-	188,420	181,031	7,389
Workers' compensation	A9040.813	117,500	-	117,500	68,735	48,765
Life insurance	A9045.815	5,250	279	5,529	5,528	1
Hospital and medical insurance	A9060.814	844,113	-	844,113	778,741	65,372
Flex plan	A9065.814	56,007	-	56,007	33,472	22,535
Insurance Waivers	A9065.817	5,000	8,800	13,800	13,800	-
Unemployment insurance	A9070.816	10,000	-	10,000	-	10,000
Dental insurance	A9080.818	44,381	-	44,381	40,271	4,110
Medicare	A9090.817	44,066	-	44,066	42,338	1,728
Employee Benefits total		<u>1,688,422</u>	<u>9,079</u>	<u>1,697,501</u>	<u>1,468,454</u>	<u>229,047</u>
TOTAL EXPENDITURES		<u>6,743,801</u>	<u>83,334</u>	<u>6,827,135</u>	<u>6,152,158</u>	<u>674,977</u>

(continued)

(concluded)

<u>Account Name</u>	<u>Account Code</u>	<u>Original Budget Appropriation</u>	<u>Transfers</u>	<u>Adjusted Budget Appropriation</u>	<u>Expenditures</u>	<u>Variance with Final Budget</u>
OTHER FINANCING USES						
Transfers Out:						
Transfer to Debt Service - principal	A.9710.600	50,000	-	50,000	50,000	-
Transfer to Debt Service - interest	A.9710.700	242,221	-	242,221	242,221	-
Transfer to Capital Projects - BAN	A.9730.600	-	-	-	-	-
Transfer to Capital Projects	A.9901.902	-	21	21	21	-
Transfer to Public Safety	A.9903.901	2,000,000	-	2,000,000	1,649,297	350,703
Operating Transfers Out Total		<u>2,292,221</u>	<u>21</u>	<u>2,292,242</u>	<u>1,941,539</u>	<u>350,703</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 9,036,022</u>	<u>\$ 83,355</u>	<u>\$ 9,119,377</u>	<u>\$ 8,093,697</u>	<u>\$ 1,025,680</u>

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**TOWN OF ORCHARD PARK, NEW YORK**  
**General Fund**  
**Schedule of Changes in Unassigned Fund Balance**  
**Year Ended December 31, 2017**

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	Total	Town - Outside Village	Unassigned
UNASSIGNED FUND BALANCE, JANUARY 1	\$ 5,197,231	\$ 4,224,300	\$ 972,931
2017 Budgetary Performance:			
Net change in fund balance per final budget	(1,635,061)	-	(1,635,061)
Revenues in excess of final budget	277,603	84,629	192,974
Expenditures below authorized appropriations	1,025,680	-	1,025,680
Net change from budgetary performance	(331,778)	84,629	(416,407)
Net Change in Nonspendable Balances:			
Increase in prepaid expenditures	(18,177)	-	(18,177)
Net Change in Restricted Balances:			
Increase in restricted for cemetery	(43)	-	(43)
Increase in restricted for debt	(54,413)	-	(54,413)
Net Change in Assigned Balances:			
Increase in assigned for subsequent year's expenditures	(257,000)		(257,000)
Decrease in assigned for encumbrances	5,415	-	5,415
Net change from changes in reserves	(324,218)	-	(324,218)
<b>TOTAL UNASSIGNED</b>			
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 4,541,235</b>	<b>\$ 4,308,929</b>	<b>\$ 232,306</b>

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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, 2017**

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Real property taxes	PS1001	\$ 5,210,130	\$ -	\$ 5,210,130	\$ 5,210,130	\$ -
Total real property taxes		<u>5,210,130</u>	<u>-</u>	<u>5,210,130</u>	<u>5,210,130</u>	<u>-</u>
Departmental income:						
Avoidable alarm fees	PS1520.1	2,500	-	2,500	3,414	914
Police department fees	PS1520.2	2,000	-	2,000	2,417	417
Service event fees	PS1520.3	3,500	-	3,500	5,595	2,095
Redemption fees	PS1520.4	200	-	200	-	(200)
Dog control late fees	PS1550.1	3,000	-	3,000	2,973	(27)
Dispatch fees	PS1589	50,000	-	50,000	82,253	32,253
School resource officer - part time	PS2301	45,000	-	45,000	54,326	9,326
School resource officer - full time	PS2301.2	103,500	-	103,500	-	(103,500)
Total departmental income		<u>209,700</u>	<u>-</u>	<u>209,700</u>	<u>150,978</u>	<u>(58,722)</u>
Use of money and property:						
Interest and earnings	PS2401	-	-	-	3,385	3,385
Total use of money and property		<u>-</u>	<u>-</u>	<u>-</u>	<u>3,385</u>	<u>3,385</u>
Miscellaneous:						
Sale of equipment	PS2665	-	8,827	8,827	8,827	-
Gift and donations - DARE	PS2705	-	-	-	17,421	17,421
Total miscellaneous		<u>-</u>	<u>8,827</u>	<u>8,827</u>	<u>26,248</u>	<u>17,421</u>

(continued)

(concluded)

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
State aid:						
Contractual DWI aid	PS3090	20,000	-	20,000	26,232	6,232
Traffic safety grant	PS3392	8,250	-	8,250	25,213	16,963
Total state aid		<u>28,250</u>	<u>-</u>	<u>28,250</u>	<u>51,445</u>	<u>23,195</u>
Federal aid:						
Police armor/equipment	PS4389	-	3,010	3,010	3,010	-
Total federal aid		<u>-</u>	<u>3,010</u>	<u>3,010</u>	<u>3,010</u>	<u>-</u>
TOTAL REVENUES		<u>5,448,080</u>	<u>11,837</u>	<u>5,459,917</u>	<u>5,445,196</u>	<u>(14,721)</u>
OTHER FINANCING SOURCES						
Transfers In:						
Transfers from General Fund	PS5031	2,000,000	-	2,000,000	1,649,297	(350,703)
Total other financing sources		<u>2,000,000</u>	<u>-</u>	<u>2,000,000</u>	<u>1,649,297</u>	<u>(350,703)</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 7,448,080</u>	<u>\$ 11,837</u>	<u>\$ 7,459,917</u>	<u>\$ 7,094,493</u>	<u>\$ (365,424)</u>

**TOWN OF ORCHARD PARK, NEW YORK**  
**Public Safety Fund**  
**Schedule of Expenditures and Other Financing Uses—Budget and Actual**  
**Year Ended December 31, 2017**

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
GENERAL GOVERNMENT SUPPORT						
EDUCATION						
D.A.R.E. Program:						
Contractual expenses						
Program supplies	PS2989.419	5,931	14,035	19,966	19,965	1
Education total		5,931	14,035	19,966	19,965	1
PUBLIC SAFETY						
Police:						
Personal services						
Salary of police	PS3120.100	2,740,843	189,942	2,930,785	2,930,785	-
Personal services	PS3120.101	45,719	-	45,719	24,493	21,226
Traffic safety grant	PS3120.102	0	296	296	295	1
Police - court time	PS3120.103	20,648	-	20,648	15,341	5,307
Civilian dispatcher	PS3120.104	507,802	-	507,802	424,621	83,181
Police - stop DWI	PS3120.105	20,000	-	20,000	13,781	6,219
Police - buybacks and holidays	PS3120.106	168,233	17,675	185,908	185,907	1
Police - holiday stipend	PS3120.107	64,000	-	64,000	-	64,000
Police - salary for training	PS3120.109	54,286	40,548	94,834	94,833	1
Salary of bingo inspector	PS3120.110	1,667	-	1,667	1,667	-
Police overtime	PS3120.111	247,200	-	247,200	175,795	71,405
School resource officer	PS3120.112	45,000	-	45,000	44,431	569
Police - compensatory time	PS3120.113	82,800	215,164	297,964	297,964	-
Police matron	PS3120.114	1,500	-	1,500	98	1,402
Police - dispatcher training	PS3120.115	17,010	-	17,010	-	17,010
Police - dispatcher overtime	PS3120.115	14,112	-	14,112	0	14,112
Metal detector	PS3120.135	20,314	(20,314)	0	-	-
Salary of clerical personnel	PS3120.137	86,976	-	86,976	71,834	15,142
Police retirement costing	PS3120.199	100,000	-	100,000	-	100,000

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Equipment						
Patrol cars	PS3120.215	136,990	7,139	144,129	133,713	10,416
DWI equipment	PS3120.217	2,260	979	3,239	3,239	-
Other equipment	PS3120.225	38,878	11,838	50,716	40,599	10,117
Contractual expenses						
Police Supplies	PS3120.401	20,600	90	20,690	20,689	1
Uniform allowance	PS3120.407	43,071	437	43,508	36,347	7,161
Ammunition - range fees	PS3120.409	14,500	-	14,500	10,958	3,542
Mileage reimbursement	PS3120.412	1,500	601	2,101	2,101	-
Travel and conference	PS3120.413	1,000	-	1,000	665	335
Training aids	PS3120.414	10,400	4	10,404	7,437	2,967
Community policing	PS3120.417	1,343	-	1,343	1,343	-
Other expenses	PS3120.418	1,500	-	1,500	1,500	-
Union contract travel	PS3120.419	2,400	-	2,400	1,380	1,020
Technology fees	PS3120.440	31,692	25	31,717	26,870	4,847
Equipment repairs	PS3120.443	38,438	-	38,438	29,426	9,012
Small equipment repairs	PS3120.449	14,362	1,658	16,020	12,942	3,078
First aid supplies	PS3120.450	1,000	722	1,722	1,721	1
Insurance deductible	PS3120.451	3,000	-	3,000	500	2,500
Gasoline	PS3120.475	80,000	(26,584)	53,416	44,487	8,929
Police total		<u>4,681,044</u>	<u>440,220</u>	<u>5,121,264</u>	<u>4,657,762</u>	<u>463,502</u>
Control of Animals:						
Personal services						
Salary of dog control officer	PS3510.100	35,000	-	35,000	14,147	20,853
Salary of assist. dog control officer	PS3510.111	25,320	-	25,320	4,065	21,255

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Travel	PS3510.413	250	-	250	-	250
Training	PS3510.414	200	-	200	-	200
Other expenses	PS3510.419	1,000	159	1,159	1,158	1
Nuisance animal control	PS3510.420	1,750	-	1,750	1,695	55
Electric	PS3510.421	2,200	-	2,200	567	1,633
Gas	PS3510.422	3,000	-	3,000	1,519	1,481
Computer software	PS3510.442	4,000	-	4,000	3,880	120
Vehicle maintainence	PS3510.445	600	-	600	600	-
Animal hospital care	PS3510.446	500	-	500	42	458
Building maintainence	PS3510.448	500	-	500	500	-
Gasoline	PS3510.475	3,000	-	3,000	671	2,329
Uniforms	PS3510.480	500	-	500	447	53
Disposal	PS3510.485	300	-	300	132	168
Control of Animals total		<u>78,120</u>	<u>159</u>	<u>78,279</u>	<u>29,423</u>	<u>48,856</u>
Public Safety total		<u>4,759,164</u>	<u>440,379</u>	<u>5,199,543</u>	<u>4,687,185</u>	<u>512,358</u>
Employee Benefits:						
State retirement	PS9010.810	98,104	(28,146)	69,958	69,958	-
Police retirement	PS9015.811	947,245	(50,184)	897,061	897,061	-
Social security	PS9030.812	270,911	(29,257)	241,654	242,576	(922)
Workers' compensation	PS9040.813	63,500	(36,252)	27,248	27,248	-
Life insurance	PS9045.815	7,070	-	7,070	5,794	1,276
Hospital and medical insurance	PS9060.814	1,139,966	(297,859)	842,107	841,379	728
Flex plan	PS9065.814	51,409	-	51,409	42,893	8,516
Insurance Waivers	PS9065.817	11,549	-	11,549	10,700	849
Unemployment insurance	PS9070.816	-	-	-	-	-
Dental insurance	PS9080.818	43,775	5,201	48,976	45,930	3,046
Medicare	PS9090.817	63,574	-	63,574	61,061	2,513
Employee Benefits total		<u>2,697,103</u>	<u>(436,497)</u>	<u>2,260,606</u>	<u>2,244,600</u>	<u>16,006</u>
TOTAL EXPENDITURES		<u>7,462,198</u>	<u>17,917</u>	<u>7,480,115</u>	<u>6,951,750</u>	<u>528,365</u>

(continued)

(concluded)

<u>Account Name</u>	<u>Account Code</u>	<u>Original Budget Appropriation</u>	<u>Transfers</u>	<u>Adjusted Budget Appropriation</u>	<u>Expenditures</u>	<u>Variance with Final Budget</u>
OTHER FINANCING USES						
Transfers out:						
Vehicle reserve	PS9901.901	22,855	-	22,855	-	22,855
Equipment and uniform reserve	PS9901.902	20,890	-	20,890	-	20,890
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>\$ 7,505,943</u>	<u>\$ 17,917</u>	<u>\$ 7,523,860</u>	<u>\$ 6,951,750</u>	<u>\$ 572,110</u>

**TOWN OF ORCHARD PARK, NEW YORK**  
**Highway Fund**  
**Schedule of Revenues—Budget and Actual**  
**Year Ended December 31, 2017**

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
<b>REVENUES:</b>						
Real property taxes	DA1001	\$ 3,904,912	\$ -	\$ 3,904,912	\$ 3,904,912	\$ -
Non property tax distribution by County	DA1120	-	-	-	93,190	93,190
Intergovernmental charges:						
Services for other governments	DA2300	99,402	-	99,402	92,411	(6,991)
Use of money and property:						
Interest earnings	DA2401	2,000	-	2,000	3,390	1,390
Miscellaneous:						
Sale of Culvert Pipe	DA2655	-	-	-	9,901	9,901
Sale of equipment	DA2665	-	-	-	3,526	3,526
Other unclassified revenue	DA2770	5,000	-	5,000	2,750	(2,250)
Miscellaneous total		5,000	-	5,000	16,177	11,177
State aid:						
C.H.I.P.S. Program	DA3501	154,529	63,461	217,990	217,990	-
<b>TOTAL REVENUES</b>		<b>\$ 4,165,843</b>	<b>\$ 63,461</b>	<b>\$ 4,229,304</b>	<b>\$ 4,328,070</b>	<b>\$ 98,766</b>

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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, 2017**

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
<b>GENERAL GOVERNMENT SUPPORT:</b>						
Special items:						
Contractual expenses						
Drug and alcohol testing	DA.1910.407	\$ 2,800	\$ -	\$ 2,800	\$ 630	\$ 2,170
First aid expenses	DA.1910.408	2,000	-	2,000	1,548	452
Safety training	DA.1910.409	500	-	500	-	500
Unallocated insurance	DA.1910.431	50,000	(16,391)	33,609	33,609	-
Erie County chargebacks	DA.1910.465	1	-	1	-	1
General Government Support total		<u>55,301</u>	<u>(16,391)</u>	<u>38,910</u>	<u>35,787</u>	<u>3,123</u>
<b>TRANSPORTATION:</b>						
General repairs:						
Personal services						
Salary - laborers	DA.5110.144	800,070	71,160	871,230	871,230	-
Salary - Assistant Superintendent	DA.5110.145	8,000	308	8,308	8,308	-
Salary - part-time labor	DA.5110.149	20,000	7,549	27,549	27,549	-
Contractual expenses						
Clothing allowance	DA.5110.407	7,350	-	7,350	7,350	-
Fuel, oil, anti-freeze	DA.5110.416	112,000	(27,870)	84,130	84,130	-
Telephone	DA.5110.420	8,600	-	8,600	3,472	5,128
Equipment rental	DA.5110.440	30,000	-	30,000	25,694	4,306
Accounting services	DA.5110.451	2,500	-	2,500	2,500	-
Stone and gravel and road oil	DA.5110.472	375,662	-	375,662	375,640	22
Ready mix, manhole covers	DA.5110.473	15,000	38	15,038	15,038	-
Culvert pipe	DA.5110.474	15,000	-	15,000	8,465	6,535
General repairs total		<u>1,394,182</u>	<u>51,185</u>	<u>1,445,367</u>	<u>1,429,376</u>	<u>15,991</u>
Improvement program:						
Capital outlay						
Permanent improvements	DA.5112.200	154,529	63,461	217,990	217,990	-
Improvement program total		<u>154,529</u>	<u>63,461</u>	<u>217,990</u>	<u>217,990</u>	<u>-</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Bridges:						
Personal services						
Laborers - part-time	DA.5120.149	7,000	-	7,000	-	7,000
Bridges total		<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>-</u>	<u>7,000</u>
Machinery:						
Personal services						
Salary - laborers	DA.5130.144	151,052	(6,928)	144,124	141,894	2,230
Equipment						
Highway equipment	DA.5130.200	100,000	-	100,000	100,000	-
Contractual expenses						
Tool and clothing allowance	DA.5130.407	4,200	-	4,200	4,116	84
Other expenses	DA.5130.419	95,000	-	95,000	94,845	155
Machinery total		<u>350,252</u>	<u>(6,928)</u>	<u>343,324</u>	<u>340,855</u>	<u>2,469</u>
Miscellaneous:						
Personal services						
Salary - laborers	DA.5140.144	133,350	(24,130)	109,220	109,219	1
Contractual expenses						
Supplies	DA.5140.402	2,500	-	2,500	2,500	-
Fuel, oil and anti-freeze	DA.5140.416	48,000	-	48,000	41,749	6,251
Other expenses	DA.5140.419	3,000	-	3,000	3,000	-
Animal remains removal	DA.5140.420	2,800	-	2,800	1,890	910
Miscellaneous total		<u>189,650</u>	<u>(24,130)</u>	<u>165,520</u>	<u>158,358</u>	<u>7,162</u>
Snow Removal:						
Personal services						
Salary - laborers	DA.5142.144	400,040	(48,828)	351,212	351,211	1
Contractual expenses						
Supplies	DA.5142.402	201,880	61,296	263,176	244,887	18,289
Other expenses	DA.5142.419	2,500	-	2,500	1,953	547
Snow Removal total		<u>604,420</u>	<u>12,468</u>	<u>616,888</u>	<u>598,051</u>	<u>18,837</u>
Transportation total		<u>2,700,033</u>	<u>96,056</u>	<u>2,796,089</u>	<u>2,744,630</u>	<u>51,459</u>

(continued)

(concluded)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
<b>EMPLOYEE BENEFITS:</b>						
State retirement	DA.9010.810	217,233	57,713	274,946	274,946	-
Social security	DA.9030.812	96,094	-	96,094	95,722	372
Workers' compensation	DA.9040.813	210,000	(85,566)	124,434	118,438	5,996
Life insurance	DA.9045.815	1,670	-	1,670	1,591	79
Hospital and medical insurance	DA.9060.814	431,576	11,649	443,225	443,225	-
Flex plan	DA.9065.814	30,922	-	30,922	26,354	4,568
Dental insurance	DA.9080.818	27,521	-	27,521	25,214	2,307
Medicare	DA.9090.817	22,474	-	22,474	22,387	87
Employee benefits total		<u>1,037,490</u>	<u>(16,204)</u>	<u>1,021,286</u>	<u>1,007,877</u>	<u>13,409</u>
Total expenditures		<u>3,792,824</u>	<u>63,461</u>	<u>3,856,285</u>	<u>3,788,294</u>	<u>67,991</u>
<b>OTHER FINANCING USES:</b>						
Operating transfer out:						
Transfer to Debt Service - Principal	DA.9710.600	550,000	-	550,000	550,000	-
Transfer to Debt Service - Interest	DA.9710.700	164,899	-	164,899	164,898	1
Total transfers		<u>714,899</u>	<u>-</u>	<u>714,899</u>	<u>714,898</u>	<u>1</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<u>\$ 4,507,723</u>	<u>\$ 63,461</u>	<u>\$ 4,571,184</u>	<u>\$ 4,503,192</u>	<u>\$ 67,992</u>

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**TOWN OF ORCHARD PARK, NEW YORK**  
**Sewer Districts Fund**  
**Combining Balance Sheet—By District**  
**December 31, 2017**

	Assets		Liabilities		Fund Balances				Total Liabilities and Fund Balances (Deficit)	
	Cash (overdraft)	Total Assets	Accounts Payable	Total Liabilities	Restricted	Assigned		Total Fund Balances (Deficit)		
					Debt Service	Subs. Year's Expenditures	Encumbrances			Sewer Districts
Sewer Districts										
# 2	\$ 36,353	\$ 36,353	\$ -	\$ -	\$ 71	\$ 4,500	\$ -	\$ 31,782	\$ 36,353	\$ 36,353
# 3	111,765	111,765	-	-	128	10,000	-	101,637	111,765	111,765
# 4	4,343	4,343	-	-	89	-	-	4,254	4,343	4,343
# 5	49,066	49,066	-	-	65	1,700	-	47,301	49,066	49,066
# 6	7,494	7,494	-	-	20	1,000	-	6,474	7,494	7,494
# 7	3,240	3,240	-	-	82	1,000	-	2,158	3,240	3,240
# 8	57,610	57,610	-	-	444	8,500	-	48,666	57,610	57,610
# 9	5,988	5,988	-	-	90	400	-	5,498	5,988	5,988
# 10	11,538	11,538	-	-	31	1,050	-	10,457	11,538	11,538
# 11	25,995	25,995	-	-	133	3,500	-	22,362	25,995	25,995
# 11 Ext. 1	12,704	12,704	-	-	674	2,800	-	9,230	12,704	12,704
# 12	22,620	22,620	-	-	144	2,300	-	20,176	22,620	22,620
# 13	89,371	89,371	-	-	94	2,285	-	86,992	89,371	89,371
# 13 Ext. 1	7,334	7,334	-	-	7	200	-	7,127	7,334	7,334
# 13 Ext. 2	6,929	6,929	-	-	14	200	-	6,715	6,929	6,929
# 13 Ext. 3	(250)	(250)	-	-	160	(750)	-	340	(250)	(250)
# 14	12,856	12,856	5,727	5,727	69	800	-	6,260	7,129	12,856
# 15	51,504	51,504	-	-	60	1,900	-	49,544	51,504	51,504
# 16	24,987	24,987	31,065	31,065	94	(4,500)	-	(1,672)	(6,078)	24,987
# 17	48,657	48,657	6,101	6,101	8	750	-	41,798	42,556	48,657
# 18	2,346,992	2,346,992	12,060	12,060	33,383	550,000	3,217	1,748,332	2,334,932	2,346,992
# 19	101,197	101,197	-	-	436	8,000	-	92,761	101,197	101,197
# 20	91,949	91,949	-	-	382	71	-	91,496	91,949	91,949
<b>Total</b>	<b>\$ 3,130,242</b>	<b>\$ 3,130,242</b>	<b>\$ 54,953</b>	<b>\$ 54,953</b>	<b>\$ 36,678</b>	<b>\$ 595,706</b>	<b>\$ 3,217</b>	<b>\$ 2,439,688</b>	<b>\$ 3,075,289</b>	<b>\$ 3,130,242</b>

**TOWN OF ORCHARD PARK, NEW YORK**  
**Sewer Districts Fund**  
**Schedule of Revenues—Budget and Actual—By District**  
**Year Ended December 31, 2017**

Sewer Districts	Revenues					Total Revenues	Variance with Final Budget
	Adjusted Estimated Revenues	Real Property Taxes	Service and Other Fees	Interest Earnings			
# 2	\$ 20,044	\$ 20,044	\$ -	\$ 102	\$ 20,146	\$ 102	
# 3	32,138	32,138	-	378	32,516	378	
# 4	13,317	13,317	-	9	13,326	9	
# 5	629	629	-	132	761	132	
# 6	4,562	4,562	-	20	4,582	20	
# 7	13,708	13,708	-	9	13,717	9	
# 8	91,545	91,545	-	156	91,701	156	
# 9	19,426	19,426	-	15	19,441	15	
# 10	6,408	6,408	-	31	6,439	31	
# 11	24,153	24,153	-	74	24,227	74	
# 11 Ext. 1	107,640	107,640	-	36	107,676	36	
# 12	21,078	21,078	-	62	21,140	62	
# 13	0	-	-	236	236	236	
# 13 Ext. 1	0	-	-	19	19	19	
# 13 Ext. 2	2,005	2,005	-	18	2,023	18	
# 13 Ext. 3	17,283	17,283	-	-	17,283	-	
# 14	5,488	5,488	-	30	5,518	30	
# 15	1,839	1,839	-	136	1,975	136	
# 16	37,859	37,859	-	23	37,882	23	
# 17	4,941	4,941	-	124	5,065	124	
# 18	346,330	338,077	18,167	6,291	362,535	16,205	
# 19	8,904	8,904	-	255	9,159	255	
#20	48,115	48,115	-	219	48,334	219	
Total	<u>\$ 827,412</u>	<u>\$ 819,159</u>	<u>\$ 18,167</u>	<u>\$ 8,375</u>	<u>\$ 845,701</u>	<u>\$ 18,289</u>	

**TOWN OF ORCHARD PARK, NEW YORK**  
**Sewer Districts Fund**  
**Schedule of Expenditures and Other Financing Uses—Budget and Actual—By District**  
**Year Ended December 31, 2017**

	Adjusted Budget	Expenditures				Transfers Out		Total Expenditures and Other Fin. Uses	Variance with Final Budget
		Personal Services	Equipment	Contractual Expenses	Employee Benefits	Debt Service	Capital Projects		
Sewer Districts									
# 2	\$ 25,044	\$ 501	\$ 25	\$ 21,857	\$ 179	\$ -	\$ 112	\$ 22,674	\$ 2,370
# 3	52,138	905	46	30,175	323	33,791	202	65,442	(13,304)
# 4	13,317	632	32	11,276	225	-	142	12,307	1,010
# 5	3,329	458	23	1,450	163	-	102	2,196	1,133
# 6	5,562	145	7	4,342	52	-	33	4,579	983
# 7	14,708	580	29	12,888	207	-	129	13,833	875
# 8	100,045	3,139	159	88,646	1,119	-	701	93,764	6,281
# 9	19,826	636	32	17,990	227	-	142	19,027	799
# 10	7,458	220	11	6,375	78	-	49	6,733	725
# 11	27,653	940	48	25,078	335	-	210	26,611	1,042
# 11 Ext. 1	110,440	4,768	242	100,931	1,700	-	1,065	108,706	1,734
# 12	23,378	1,021	52	20,637	364	-	228	22,302	1,076
# 13	2,285	664	34	108	237	-	148	1,191	1,094
# 13 Ext. 1	200	48	2	8	17	-	11	86	114
# 13 Ext. 2	2,205	98	5	1,824	35	-	22	1,984	221
# 13 Ext. 3	16,533	1,143	58	14,657	408	-	255	16,521	12
# 14	6,288	7	-	5,728	3	-	2	5,740	548
# 15	3,739	414	21	1,743	148	-	93	2,419	1,320
# 16	35,359	720	36	31,183	257	-	161	32,357	3,002
# 17	5,691	57	3	6,110	20	-	13	6,203	(512)
# 18	1,020,330	204,180	10,348	88,260	72,807	19,092	45,607	440,294	580,036
# 19	16,904	3,072	156	503	1,095	-	686	5,512	11,392
#20	49,990	2,705	137	35,808	965	-	604	40,219	9,771
Total	<u>\$ 1,562,422</u>	<u>\$ 227,053</u>	<u>\$ 11,506</u>	<u>\$ 527,577</u>	<u>\$ 80,964</u>	<u>\$ 52,883</u>	<u>\$ 50,717</u>	<u>\$ 950,700</u>	<u>\$ 611,722</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, 2017**

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Sewer Districts	Fund Balances (Deficit) 1-1-17	Add: Revenues and Other Financing Sources	Less: Expenditures and Other Financing Uses	Fund Balances (Deficit) 12-31-17
# 2	\$ 38,881	\$ 20,146	\$ 22,674	\$ 36,353
# 3	144,691	32,516	65,442	111,765
# 4	3,324	13,326	12,307	4,343
# 5	50,501	761	2,196	49,066
# 6	7,491	4,582	4,579	7,494
# 7	3,356	13,717	13,833	3,240
# 8	59,673	91,701	93,764	57,610
# 9	5,574	19,441	19,027	5,988
# 10	11,832	6,439	6,733	11,538
# 11	28,379	24,227	26,611	25,995
# 11 Ext. 1	13,734	107,676	108,706	12,704
# 12	23,782	21,140	22,302	22,620
# 13	90,326	236	1,191	89,371
# 13 Ext. 1	7,401	19	86	7,334
# 13 Ext. 2	6,890	2,023	1,984	6,929
# 13 Ext. 3	(1,012)	17,283	16,521	(250)
# 14	7,351	5,518	5,740	7,129
# 15	51,948	1,975	2,419	51,504
# 16	(11,603)	37,882	32,357	(6,078)
# 17	43,694	5,065	6,203	42,556
# 18	2,412,691	362,535	440,294	2,334,932
# 19	97,550	9,159	5,512	101,197
#20	83,834	48,334	40,219	91,949
<b>Total</b>	<u>\$ 3,180,288</u>	<u>\$ 845,701</u>	<u>\$ 950,700</u>	<u>\$ 3,075,289</u>

**TOWN OF ORCHARD PARK, NEW YORK**  
**Water Districts Fund**  
**Combining Balance Sheet—By District**  
**December 31, 2017**

Assets				
Water Districts	Cash (overdraft)	Accounts Receivable	Prepaid Items	Total Assets
# 1	\$ 79,957	\$ -	\$ -	\$ 79,957
# 2	11,451	-	-	11,451
# 3	10,664	-	-	10,664
# 3 Ext. 1	2,625	-	-	2,625
# 3 Ext. 2	628	-	-	628
# 3 Ext. 3	1,640	-	-	1,640
# 4	123,290	-	-	123,290
# 4 Ext. 1	80,500	-	-	80,500
# 6	39,321	-	-	39,321
# 6 Ext. 1	615	-	-	615
# 6 Ext. 2	4,862	-	-	4,862
# 6 Ext. 3	2,387	-	-	2,387
# 6 Ext. 4	29,254	-	-	29,254
# 6 Ext. 5	33,755	-	-	33,755
# 6 Ext. 6	523	-	-	523
# 7	579	-	-	579
# 8	250,559	-	-	250,559
# 8 Ext. 1	13,124	-	-	13,124
# 8 Ext. 2	44,366	-	-	44,366
# 8 Ext. 3	13,039	-	-	13,039
# 8 Ext. 4	(1,789)	-	-	(1,789)
# 9	113,633	-	-	113,633
# 9 Ext. 1	12,414	-	-	12,414
# 9 Ext. 2	59,533	-	-	59,533
# 9 Ext. 3	4,564	-	-	4,564
# 9 Ext. 4	6,914	-	-	6,914
# 10	6,743	-	-	6,743
# 11	20,274	-	-	20,274
# 12	3,784	-	-	3,784
# 13	5,576	-	-	5,576
# 13 Ext. 1	9,947	-	-	9,947
# 14	5,047	-	-	5,047
# 15	149,484	-	-	149,484
# 17	258,087	2,903	8,739	269,729
# 17 Ext. 1	7,579	-	-	7,579
# 17 Ext. 2	26,731	-	-	26,731
# 17 Ext. 3	4,298	-	-	4,298
# 18	2,640	-	-	2,640
# 19	11,589	-	-	11,589
# 19 Ext. 1	(2,384)	-	-	(2,384)
# 20	29,665	-	-	29,665
# 21	23,922	-	-	23,922
Total	\$ 1,501,390	\$ 2,903	\$ 8,739	\$ 1,513,032

(continued)

**TOWN OF ORCHARD PARK, NEW YORK**  
**Water Districts Fund**  
**Combining Balance Sheet—By District**  
**December 31, 2017**

(concluded)

Water Districts	Fund Balances					Total Fund Balances (Deficit)
	Nonspendable Prepaid Expenses	Restricted Debt Service	Assigned Subs. Year's Expenditures	Assigned Water Districts	Total Fund Balances (Deficit)	
# 1	\$ -	1,159	\$ 2,500	\$ 76,298	\$ 79,957	\$ 79,957
# 2	-	562	400	10,489	11,451	11,451
# 3	-	404	800	9,460	10,664	10,664
# 3 Ext. 1	-	89	200	2,336	2,625	2,625
# 3 Ext. 2	-	19	45	564	628	628
# 3 Ext. 3	-	28	150	1,462	1,640	1,640
# 4	-	2,849	13,000	107,441	123,290	123,290
# 4 Ext. 1	-	1,472	10,600	68,428	80,500	80,500
# 6	-	2,058	7,500	29,763	39,321	39,321
# 6 Ext. 1	-	-	-	615	615	615
# 6 Ext. 2	-	25	550	4,287	4,862	4,862
# 6 Ext. 3	-	209	2,000	178	2,387	2,387
# 6 Ext. 4	-	196	2,850	26,208	29,254	29,254
# 6 Ext. 5	-	151	2,700	30,904	33,755	33,755
# 6 Ext. 6	-	-	-	523	523	523
# 7	-	103	480	(4)	579	579
# 8	-	3,135	15,000	232,424	250,559	250,559
# 8 Ext. 1	-	122	600	12,402	13,124	13,124
# 8 Ext. 2	-	401	3,300	40,665	44,366	44,366
# 8 Ext. 3	-	27	773	12,239	13,039	13,039
# 8 Ext. 4	-	-	(500)	(1,289)	(1,789)	(1,789)
# 9	-	950	8,200	104,483	113,633	113,633
# 9 Ext. 1	-	185	1,650	10,579	12,414	12,414
# 9 Ext. 2	-	429	3,600	55,504	59,533	59,533
# 9 Ext. 3	-	24	350	4,190	4,564	4,564
# 9 Ext. 4	-	761	1,700	4,453	6,914	6,914
# 10	-	773	1,600	4,370	6,743	6,743
# 11	-	339	2,000	17,935	20,274	20,274
# 12	-	214	-	3,570	3,784	3,784
# 13	-	300	650	4,626	5,576	5,576
# 13 Ext. 1	-	1,088	2,000	6,859	9,947	9,947
# 14	-	171	500	4,376	5,047	5,047
# 15	-	15,475	30,000	104,009	149,484	149,484
# 17	8,739	21,446	5,510	234,034	269,729	269,729
# 17 Ext. 1	-	507	750	6,322	7,579	7,579
# 17 Ext. 2	-	843	3,500	22,388	26,731	26,731
# 17 Ext. 3	-	50	-	4,248	4,298	4,298
# 18	-	136	-	2,504	2,640	2,640
# 19	-	1,474	-	10,115	11,589	11,589
# 19 Ext. 1	-	722	-	(3,106)	(2,384)	(2,384)
# 20	-	72	1,410	28,183	29,665	29,665
# 21	-	26	845	23,051	23,922	23,922
<b>Total</b>	<b>\$ 8,739</b>	<b>\$ 58,994</b>	<b>\$ 127,213</b>	<b>\$ 1,318,086</b>	<b>\$ 1,513,032</b>	<b>\$ 1,513,032</b>

**TOWN OF ORCHARD PARK, NEW YORK**  
**Water Districts Fund**  
**Schedule of Revenues—Budget and Actual—By District**  
**Year Ended December 31, 2017**

Water Districts	Adjusted Estimated Revenues	Revenues				Total Revenues	Variance with Final Budget
		Real Property Taxes	Water Sales and Penalties	Interfund Revenues	Interest Earnings		
# 1	\$ 28,476	\$ 28,476	\$ -	\$ -	\$ 190	\$ 28,666	\$ 190
# 2	11,985	11,985	-	-	26	12,011	26
# 3	9,550	9,550	-	-	27	9,577	27
# 3 Ext. 1	1,522	1,522	-	-	7	1,529	7
# 3 Ext. 2	449	449	-	-	2	451	2
# 3 Ext. 3	500	500	-	-	5	505	5
# 4	52,771	52,771	-	-	342	53,113	342
# 4 Ext. 1	21,924	21,924	-	-	230	22,154	230
# 6	38,672	38,382	-	290	109	38,781	109
# 6 Ext. 1	217	217	-	-	2	219	2
# 6 Ext. 2	403	403	-	-	13	416	13
# 6 Ext. 3	3,134	3,134	-	-	9	3,143	9
# 6 Ext. 4	2,178	2,178	-	-	80	2,258	80
# 6 Ext. 5	2,243	2,243	-	-	91	2,334	91
# 6 Ext. 6	107	107	-	-	1	108	1
# 7	1,750	1,750	-	-	2	1,752	2
# 8	52,034	52,034	-	-	733	52,767	733
# 8 Ext. 1	2,511	2,511	-	-	34	2,545	34
# 8 Ext. 2	4,184	4,184	-	-	125	4,309	125
# 8 Ext. 3	-	-	-	-	35	35	35
# 8 Ext. 4	2,665	2,665	-	-	-	2,665	-
# 9	11,654	11,654	-	-	313	11,967	313
# 9 Ext. 1	2,848	2,848	-	-	33	2,881	33
# 9 Ext. 2	7,081	6,981	-	100	158	7,239	158
# 9 Ext. 3	204	204	-	-	13	217	13
# 9 Ext. 4	13,594	13,594	-	-	18	13,612	18
# 10	14,874	14,874	-	-	20	14,894	20
# 11	5,853	5,853	-	-	55	5,908	55
# 12	3,645	3,645	-	-	13	3,658	13
# 13	6,001	6,001	-	-	15	6,016	15
# 13 Ext. 1	20,820	20,820	-	-	26	20,846	26
# 14	3,422	3,422	-	-	13	3,435	13
# 15	301,874	301,874	8,008	-	384	310,266	8,392
# 17	351,442	351,442	3,332	-	711	355,485	4,043
# 17 Ext. 1	9,372	9,372	-	-	19	9,391	19
# 17 Ext. 2	17,617	17,617	-	-	71	17,688	71
#17 Ext. 3	9,435	9,435	-	-	7	9,442	7
# 18	2,163	2,163	-	-	8	2,171	8
# 19	20,299	14,726	186	5,473	41	20,426	127
# 19 Ext. 1	10,648	10,648	-	-	8	10,656	8
# 20	654	654	-	-	79	733	79
# 21	493	493	-	-	63	556	63
Total	\$ 1,051,268	\$ 1,045,305	\$ 11,526	\$ 5,863	\$ 4,131	\$ 1,066,825	\$ 15,557

**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, 2017**

Water Districts	Adjusted Budget	Expenditures			
		Personal Services	Equipment	Contractual Expenses	Employee Benefits
# 1	\$ 30,976	\$ 4,336	\$ 220	\$ 4,734	\$ 1,546
# 2	12,385	2,306	117	2,184	822
# 3	10,350	1,689	86	3,111	602
# 3 Ext. 1	1,722	372	19	209	133
# 3 Ext. 2	494	80	4	171	29
# 3 Ext. 3	650	118	6	178	42
# 4	65,771	13,183	668	12,460	4,701
# 4 Ext. 1	32,524	6,526	331	5,014	2,327
# 6	48,672	7,509	381	11,573	2,677
# 6 Ext. 1	217	-	-	190	-
# 6 Ext. 2	953	107	5	175	38
# 6 Ext. 3	5,134	874	44	1,077	312
# 6 Ext. 4	5,028	823	42	587	293
# 6 Ext. 5	4,943	636	32	1,206	227
# 6 Ext. 6	100	-	-	107	-
# 7	2,230	432	22	217	154
# 8	67,034	12,823	650	30,031	4,573
# 8 Ext. 1	3,111	563	29	393	201
# 8 Ext. 2	9,484	1,688	86	1,824	602
# 8 Ext. 3	773	117	6	14	42
# 8 Ext. 4	2,165	917	46	600	327
# 9	21,854	3,987	202	3,565	1,422
# 9 Ext. 1	4,498	783	40	422	279
# 9 Ext. 2	11,681	1,779	90	1,676	634
# 9 Ext. 3	744	97	5	113	35
# 9 Ext. 4	15,294	3,229	164	2,021	1,152
# 10	17,474	3,299	167	3,959	1,176
# 11	8,753	1,425	72	1,630	508
# 12	5,645	902	46	1,562	322
# 13	6,751	1,268	64	1,450	452
# 13 Ext. 1	22,820	4,583	232	4,286	1,634
# 14	4,022	727	37	897	259
# 15	331,874	65,747	3,332	65,166	23,444
# 17	411,449	63,217	3,204	72,526	22,542
# 17 Ext. 1	10,122	2,144	109	1,399	765
# 17 Ext. 2	21,117	3,291	167	5,534	1,173
# 17 Ext. 3	9,435	235	12	833	84
# 18	3,163	576	29	395	205
# 19	25,299	5,281	268	3,568	1,883
# 19 Ext. 1	10,648	2,545	129	5,831	907
# 20	2,064	303	15	361	108
# 21	1,338	116	6	177	41
Total	\$ 1,250,761	\$ 220,633	\$ 11,184	\$ 253,426	\$ 78,673

(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, 2017**

(concluded)

Water Districts	Transfers Out		Total Exp and Other Fin. Uses	Variance with Final Budget
	Debt Service	Capital Projects		
# 1	9,717	\$ 969	\$ 21,522	\$ 9,454
# 2	4,671	515	10,615	1,770
# 3	3,363	377	9,228	1,122
# 3 Ext. 1	736	83	1,552	170
# 3 Ext. 2	159	18	461	33
# 3 Ext. 3	236	26	606	44
# 4	26,504	2,945	60,461	5,310
# 4 Ext. 1	13,773	1,458	29,429	3,095
# 6	17,200	1,677	41,017	7,655
# 6 Ext. 1	26	-	216	1
# 6 Ext. 2	212	24	561	392
# 6 Ext. 3	1,729	195	4,231	903
# 6 Ext. 4	1,628	184	3,557	1,471
# 6 Ext. 5	1,257	142	3,500	1,443
# 6 Ext. 6	-	-	107	(7)
# 7	854	96	1,775	455
# 8	27,162	2,864	78,103	(11,069)
# 8 Ext. 1	1,114	126	2,426	685
# 8 Ext. 2	3,338	377	7,915	1,569
# 8 Ext. 3	232	26	437	336
# 8 Ext. 4	1,820	205	3,915	(1,750)
# 9	7,990	891	18,057	3,797
# 9 Ext. 1	1,549	175	3,248	1,250
# 9 Ext. 2	3,519	397	8,095	3,586
# 9 Ext. 3	193	22	465	279
# 9 Ext. 4	6,386	721	13,673	1,621
# 10	6,524	737	15,862	1,612
# 11	2,818	318	6,771	1,982
# 12	1,783	201	4,816	829
# 13	2,508	283	6,025	726
# 13 Ext. 1	9,064	1,024	20,823	1,997
# 14	1,438	162	3,520	502
# 15	135,206	14,686	307,581	24,293
# 17	186,701	14,121	362,311	49,138
# 17 Ext. 1	4,241	479	9,137	985
# 17 Ext. 2	7,093	735	17,993	3,124
#17 Ext. 3	6,585	53	7,802	1,633
# 18	1,140	129	2,474	689
# 19	12,438	1,180	24,618	681
# 19 Ext. 1	6,002	568	15,982	(5,334)
# 20	600	68	1,455	609
# 21	229	26	595	743
Total	\$ 519,738	\$ 49,283	\$ 1,132,937	\$ 117,824

**TOWN OF ORCHARD PARK, NEW YORK**  
**Water Districts Fund**  
**Schedule of Changes in Fund Balances (Deficit)—By District**  
**Year Ended December 31, 2017**

Water Districts	Fund Balances (Deficit) 1-1-17	Add: Revenues and Other Sources	Less: Expenditures and Other Uses	Fund Balances (Deficit) 12-31-17
# 1	\$ 72,813	\$ 28,666	\$ 21,522	\$ 79,957
# 2	10,055	12,011	10,615	11,451
# 3	10,315	9,577	9,228	10,664
# 3 Ext. 1	2,648	1,529	1,552	2,625
# 3 Ext. 2	638	451	461	628
# 3 Ext. 3	1,741	505	606	1,640
# 4	130,638	53,113	60,461	123,290
# 4 Ext. 1	87,775	22,154	29,429	80,500
# 6	41,557	38,781	41,017	39,321
# 6 Ext. 1	612	219	216	615
# 6 Ext. 2	5,007	416	561	4,862
# 6 Ext. 3	3,475	3,143	4,231	2,387
# 6 Ext. 4	30,553	2,258	3,557	29,254
# 6 Ext. 5	34,921	2,334	3,500	33,755
# 6 Ext. 6	522	108	107	523
# 7	602	1,752	1,775	579
# 8	275,895	52,767	78,103	250,559
# 8 Ext. 1	13,005	2,545	2,426	13,124
# 8 Ext. 2	47,972	4,309	7,915	44,366
# 8 Ext. 3	13,441	35	437	13,039
# 8 Ext. 4	(539)	2,665	3,915	(1,789)
# 9	119,723	11,967	18,057	113,633
# 9 Ext. 1	12,781	2,881	3,248	12,414
# 9 Ext. 2	60,389	7,239	8,095	59,533
# 9 Ext. 3	4,812	217	465	4,564
# 9 Ext. 4	6,975	13,612	13,673	6,914
# 10	7,711	14,894	15,862	6,743
# 11	21,137	5,908	6,771	20,274
# 12	4,942	3,658	4,816	3,784
# 13	5,585	6,016	6,025	5,576
# 13 Ext. 1	9,924	20,846	20,823	9,947
# 14	5,132	3,435	3,520	5,047
# 15	146,799	310,266	307,581	149,484
# 17	276,555	355,485	362,311	269,729
# 17 Ext. 1	7,325	9,391	9,137	7,579
# 17 Ext. 2	27,036	17,688	17,993	26,731
# 17 Ext. 3	2,658	9,442	7,802	4,298
# 18	2,943	2,171	2,474	2,640
# 19	15,781	20,426	24,618	11,589
# 19 Ext. 1	2,942	10,656	15,982	(2,384)
# 20	30,387	733	1,455	29,665
# 21	23,961	556	595	23,922
<b>Total</b>	<b>\$ 1,579,144</b>	<b>\$ 1,066,825</b>	<b>\$ 1,132,937</b>	<b>\$ 1,513,032</b>

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**TOWN OF ORCHARD PARK, NEW YORK**  
**Garbage and Refuse Fund**  
**Schedule of Revenues—Budget and Actual**  
**Year Ended December 31, 2017**

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
<b>REVENUES:</b>						
Real property taxes	800.1001	\$ 1,982,715	\$ -	\$ 1,982,715	\$ 1,982,715	\$ -
Departmental income:						
Sale of compost materials	800.2000.001	80,000	-	80,000	93,725	13,725
Composting tipping fees	800.2001.001	10,000	-	10,000	29,315	19,315
Other fees	800.2401.001	5,000	-	5,000	6,980	1,980
Departmental income total		<u>95,000</u>	<u>-</u>	<u>95,000</u>	<u>130,020</u>	<u>35,020</u>
Use of money and property:						
Interest earnings	800.2401.002	5,000	-	5,000	2,778	(2,222)
Miscellaneous:						
Sale of equipment	800.2665	-	327,370	327,370	327,370	-
<b>TOTAL REVENUES</b>		<u>\$ 2,082,715</u>	<u>\$ 327,370</u>	<u>\$ 2,410,085</u>	<u>\$ 2,442,883</u>	<u>\$ 32,798</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, 2017**

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
HOME AND COMMUNITY SERVICES:						
Garbage:						
Contractual expenses						
Contracted brush pick-up	800.8160.405	\$ 143,000	\$ -	\$ 143,000	\$ 140,520	\$ 2,480
SWMP charge	800.8160.413	2,000	-	2,000	-	2,000
Contractual services - basic	800.8160.440	1,620,000	37,964	1,657,964	1,657,964	-
Accounting and auditing fees	800.8160.451	5,200	-	5,200	3,200	2,000
Recycling bins	800.8160.452	1,000	-	1,000	-	1,000
Garbage total		<u>1,771,200</u>	<u>37,964</u>	<u>1,809,164</u>	<u>1,801,684</u>	<u>7,480</u>
Composting:						
Personal services						
Composting Superintendent	800.8161.100	4,500	-	4,500	4,500	-
Composting staff	800.8161.111	61,756	277	62,033	62,032	1
Part-time staff	800.8161.149	22,000	409	22,409	22,408	1
Equipment						
Composting equipment	800.8161.250	25,000	780,637	805,637	805,636	1
Contractual expenses						
Facility supplies	800.8161.401	5,000	-	5,000	4,961	39
Clothing allowance	800.8161.407	350	-	350	350	-
First aid supplies	800.8161.408	150	-	150	-	150
Recycling initiatives/marketing	800.8161.411	1,500	-	1,500	1,302	198
Training and travel	800.8161.413	600	-	600	-	600
Gas, fuel, oil, anti-freeze	800.8161.416	30,000	(14,949)	15,051	15,051	-

(continued)

(concluded)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Telephone	800.8161.420	1,900	-	1,900	321	1,579
Electric	800.8161.421	3,800	-	3,800	1,767	2,033
Water	800.8161.423	1,200	-	1,200	968	232
Equipment rental	800.8161.440	1,500	-	1,500	1,380	120
Equipment maintenance	800.8161.443	22,000	-	22,000	21,900	100
Composting testing and reporting	800.8161.447	1,500	-	1,500	1,357	143
Miscellaneous	800.8161.499	1,000	-	1,000	995	5
Allocated cost of operations	800.8161.520	10,000	(10,000)	-	-	-
Employee benefits						
State retirement	800.9010.810	11,264	(893)	10,371	9,125	1,246
Social security	800.9030.812	5,472	-	5,472	5,415	57
Workers' compensation	800.9040.813	15,858	2,868	18,726	18,725	1
Life insurance	800.9045.815	100	64	164	163	1
Hospital and medical insurance	800.9060.814	7,020	12,235	19,255	19,254	1
Flex plan	800.9065.814	1,580	-	1,580	1,265	315
Insurance waivers	800.9065.817	2,400	(2,400)	-	-	-
Dental insurance	800.9080.818	2,090	-	2,090	1,177	913
Medicare	800.9090.817	1,280	-	1,280	1,266	14
Composting total		<u>240,820</u>	<u>768,248</u>	<u>1,009,068</u>	<u>1,001,318</u>	<u>7,750</u>
Total expenditures		<u>2,012,020</u>	<u>806,212</u>	<u>2,818,232</u>	<u>2,803,002</u>	<u>15,230</u>
OTHER FINANCING USES:						
Operating transfer out:						
Transfer to Debt Service - principal	800.8160.910	109,200	-	109,200	109,200	-
Transfer to Debt Service - interest	800.8160.911	26,495	-	26,495	26,495	-
Transfer to equipment reserve	800.8161.990	20,000	(20,000)	-	-	-
Total transfers		<u>155,695</u>	<u>(20,000)</u>	<u>135,695</u>	<u>135,695</u>	<u>-</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES						
		<u>\$ 2,167,715</u>	<u>\$ 786,212</u>	<u>\$ 2,953,927</u>	<u>\$ 2,938,697</u>	<u>\$ 15,230</u>

**TOWN OF ORCHARD PARK, NEW YORK**  
**Capital Projects Fund**  
**Combining Balance Sheet—By Project**  
**December 31, 2017**

Project	Assets		Liabilities			Fund Balance		Total
	Cash (overdraft)	Total Assets	Accounts Payable	Bond Anticipation Notes Payable	Total Liabilities	Committed	Total Fund Balances (Deficits)	Liabilities and Fund Balances (Deficits)
H03 Bridge Inventory and Study	\$ 67,404	\$ 67,404	\$ -	\$ -	\$ -	\$ 67,404	\$ 67,404	\$ 67,404
H06 Bussendorfer Drainage	1,121,478	1,121,478	960	-	960	1,120,518	1,120,518	1,121,478
H19 Green Lake Dam Rehabilitation	343,178	343,178	-	400,000	400,000	(56,822)	(56,822)	343,178
H31 Townwide Drainage Study	42,458	42,458	-	-	-	42,458	42,458	42,458
H35 Townwide Sanitary Sewer Study	155,176	155,176	-	-	-	155,176	155,176	155,176
H48 Dist. Wide Water Improvement	897,174	897,174	-	-	-	897,174	897,174	897,174
H56 Water/Sewer Equipment Acquisition	460,417	460,417	-	-	-	460,417	460,417	460,417
H58 Road Reconstruction Projects	(25,525)	(25,525)	-	-	-	(25,525)	(25,525)	(25,525)
H59 Seufert Rd. Waterline Ext	-	-	-	-	-	-	-	-
H67 Computer Asset Purchases	250,434	250,434	89	250,000	250,089	345	345	250,434
H68 Forest Avenue Bridge	-	-	-	-	-	-	-	-
H76 Benning Road Drainage	76,662	76,662	-	-	-	76,662	76,662	76,662
H83 Emergency Management Equipment	13,350	13,350	-	-	-	13,350	13,350	13,350
H88 Municipal Center Roof and Renovations	-	-	-	-	-	-	-	-
H89 Brush Mountain Community Activity Center	1,784,466	1,784,466	412,265	1,500,000	1,912,265	(127,799)	(127,799)	1,784,466
H90 Yates Park and Orchard Park Little League Retaining Walls	511,273	511,273	-	545,000	545,000	(33,727)	(33,727)	511,273
H93 Philson Dr	(25,890)	(25,890)	-	450,000	450,000	(475,890)	(475,890)	(25,890)
Z01 OP Municipal Center Parking	56,722	56,722	-	-	-	56,722	56,722	56,722
Z02 OP Municipal Center Legislative	216,613	216,613	-	251,500	251,500	(34,887)	(34,887)	216,613
Z03 Senior Center Legislative	28,049	28,049	-	28,000	28,000	49	49	28,049
Z04 Yates Park Recreation	140,744	140,744	-	140,500	140,500	244	244	140,744
Z05 Highway Building	130,226	130,226	-	130,000	130,000	226	226	130,226
Z20 Playground	250,434	250,434	-	250,000	250,000	434	434	250,434
Z21 Yates Park Trail	300,520	300,520	-	300,000	300,000	520	520	300,520
Z22 Webster Road	7,469	7,469	-	10,000	10,000	(2,531)	(2,531)	7,469
Z23 Park Buildings	5,009	5,009	-	5,000	5,000	9	9	5,009
Z24 Brush Mountain Community Activity Center	275,477	275,477	-	275,000	275,000	477	477	275,477
Z35 Bussen. Rd/Brush Maint. Det. Basin	1,000,322	1,000,322	-	-	-	1,000,322	1,000,322	1,000,322
Z36 Regional Basin Bray Property	48,577	48,577	-	-	-	48,577	48,577	48,577
Z50 Misc Culverts	352,379	352,379	-	65,000	65,000	287,379	287,379	352,379
Z51 Burmon Dr Reconstruction	1,812,408	1,812,408	18,306	-	18,306	1,794,102	1,794,102	1,812,408
Z53 Draudt Rd. Culvert	-	-	-	-	-	-	-	-
Z54 Lexington/Brenner	500,867	500,867	-	500,000	500,000	867	867	500,867
Z66 Chestnut Ridge Rd Waterline	159,846	159,846	-	-	-	159,846	159,846	159,846
Z67 Duerr Rd	24,976	24,976	-	-	-	24,976	24,976	24,976
Z68 Brush Mtn. Waterline	219,788	219,788	-	-	-	219,788	219,788	219,788
Z69 Water Tanks	400,694	400,694	-	400,000	400,000	694	694	400,694
Z75 Burmon Dr Sanitary Sewer	822,484	822,484	12,709	-	12,709	809,775	809,775	822,484
Z76 Hazel Ct Sanitary Sewer	240,747	240,747	-	200,000	200,000	40,747	40,747	240,747
Z77 MidCounty Sanitary Sewer	367,938	367,938	8,959	-	8,959	358,979	358,979	367,938
Z78 Berg Rd Sanitary Sewer	59,942	59,942	-	-	-	59,942	59,942	59,942
	<u>\$ 13,094,286</u>	<u>\$ 13,094,286</u>	<u>\$ 453,288</u>	<u>\$ 5,700,000</u>	<u>\$ 6,153,288</u>	<u>\$ 6,940,998</u>	<u>\$ 6,940,998</u>	<u>\$ 13,094,286</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, 2017**

Project	Fund Balances (Deficits) 1-1-17	Revenues			Other Financing Sources Transfers In	Total Revenues and Other Financing Sources
		Use of Money and Property	Miscell- aneous	State/ Federal Aid		
H03 Bridge Inventory and Study	\$ 71,324	\$ 117	\$ -	\$ -	\$ -	\$ 117
H06 Bussendorfer Drainage	1,283,444	1,942	-	-	-	1,942
H19 Green Lake Dam Rehabilitation	300,934	594	1,500	50,000	-	52,094
H31 Townwide Drainage Study	42,385	73	-	-	-	73
H35 Townwide Sanitary Sewer Study	154,907	269	-	-	-	269
H48 Dist. Wide Water Improvement	895,620	1,554	-	-	-	1,554
H56 Water/Sewer Equipment Acquisition	476,582	797	2,989	-	100,000	103,786
H58 Road Reconstruction Projects	(24,333)	-	-	-	-	-
H59 Seufert Rd. Waterline Ext	(6,120)	-	-	-	6,120	6,120
H67 Computer Asset Purchases	(88)	433	-	-	-	433
H68 Forest Avenue Bridge	887,141	-	-	-	-	-
H76 Benning Road Drainage	76,529	133	-	-	-	133
H83 Emergency Management Equipment	13,327	23	-	-	-	23
H88 Municipal Center Roof and Renovations	(21)	-	-	-	21	21
H89 Brush Mountain Community Activity Center	546,322	3,090	-	-	-	3,090
H90 Yates Park and Orchard Park Little League Retaining Walls	9,011	885	-	-	-	885
H93 Philson Dr	(475,890)	-	-	-	-	-
Z01 OP Municipal Center Parking	55,134	98	6,550	-	-	6,648
Z02 OP Municipal Center Legislative	-	375	-	-	-	375
Z03 Senior Center Legislative	-	49	-	-	-	49
Z04 Yates Park Recreation	-	244	-	-	-	244
Z05 Highway Building	-	226	-	-	-	226
Z20 Playground	-	434	-	-	-	434
Z21 Yates Park Trail	-	520	-	-	-	520
Z22 Webster Road	-	13	-	-	-	13
Z23 Park Buildings	-	9	-	-	-	9
Z24 Brush Mountain Community Activity Center	-	477	-	-	-	477
Z35 Bussen. Rd/Brush Maint. Det. Basin	998,590	1,732	-	-	-	1,732
Z36 Regional Basin Bray Property	48,493	84	-	-	-	84
Z50 Misc Culverts	99,730	610	-	-	187,039	187,649
Z51 Burmon Dr Reconstruction	1,994,606	3,139	-	-	-	3,139
Z53 Draudt Rd. Culvert	188,026	-	-	-	-	-
Z54 Lexington/Brenner	-	867	-	-	-	867
Z66 Chestnut Ridge Rd Waterline	159,569	277	-	-	-	277
Z67 Duerr Rd	24,933	43	-	-	-	43
Z68 Brush Mtn. Waterline	219,407	381	-	-	-	381
Z69 Water Tanks	-	694	-	-	-	694
Z75 Burmon Dr Sanitary Sewer	997,303	1,424	-	-	-	1,424
Z76 Hazel Ct Sanitary Sewer	96,429	417	-	-	-	417
Z77 MidCounty Sanitary Sewer	398,921	637	-	-	-	637
Z78 Berg Rd Sanitary Sewer	59,838	104	-	-	-	104
	<u>\$ 9,592,053</u>	<u>\$ 22,764</u>	<u>\$ 11,039</u>	<u>\$ 50,000</u>	<u>\$ 293,180</u>	<u>\$ 376,983</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, 2017**

(concluded)

Project	Expenditures Capital Outlay	Other Financing Uses Transfers Out	Total Expenditures and Other Financing Uses	Fund Balances (Deficits) 12-31-17
H03 Bridge Inventory and Study	\$ 4,037	\$ -	\$ 4,037	\$ 67,404
H06 Bussendorfer Drainage	164,868	-	164,868	1,120,518
H19 Green Lake Dam Rehabilitation	409,850	-	409,850	(56,822)
H31 Townwide Drainage Study	-	-	-	42,458
H35 Townwide Sanitary Sewer Study	-	-	-	155,176
H48 Dist. Wide Water Improvement	-	-	-	897,174
H56 Water/Sewer Equipment Acquisition	119,951	-	119,951	460,417
H58 Road Reconstruction Projects	1,192	-	1,192	(25,525)
H59 Seufert Rd. Waterline Ext	-	-	-	-
H67 Computer Asset Purchases	-	-	-	345
H68 Forest Avenue Bridge	-	887,141	887,141	-
H76 Benning Road Drainage	-	-	-	76,662
H83 Emergency Management Equipment	-	-	-	13,350
H88 Municipal Center Roof and Renovations	-	-	-	-
H89 Brush Mountain Community Activity Center	677,211	-	677,211	(127,799)
H90 Yates Park and Orchard Park Little League Retaining Walls	43,623	-	43,623	(33,727)
H93 Philson Dr	-	-	-	(475,890)
Z01 OP Municipal Center Parking	5,060	-	5,060	56,722
Z02 OP Municipal Center Legislative	35,262	-	35,262	(34,887)
Z03 Senior Center Legislative	-	-	-	49
Z04 Yates Park Recreation	-	-	-	244
Z05 Highway Building	-	-	-	226
Z20 Playground	-	-	-	434
Z21 Yates Park Trail	-	-	-	520
Z22 Webster Road	2,544	-	2,544	(2,531)
Z23 Park Buildings	-	-	-	9
Z24 Brush Mountain Community Activity Center	-	-	-	477
Z35 Bussen. Rd/Brush Maint. Det. Basin	-	-	-	1,000,322
Z36 Regional Basin Bray Property	-	-	-	48,577
Z50 Misc Culverts	-	-	-	287,379
Z51 Burmon Dr Reconstruction	203,643	-	203,643	1,794,102
Z53 Draudt Rd. Culvert	987	187,039	188,026	-
Z54 Lexington/Brenner	-	-	-	867
Z66 Chestnut Ridge Rd Waterline	-	-	-	159,846
Z67 Duerr Rd	-	-	-	24,976
Z68 Brush Mtn. Waterline	-	-	-	219,788
Z69 Water Tanks	-	-	-	694
Z75 Burmon Dr Sanitary Sewer	188,952	-	188,952	809,775
Z76 Hazel Ct Sanitary Sewer	56,099	-	56,099	40,747
Z77 MidCounty Sanitary Sewer	40,579	-	40,579	358,979
Z78 Berg Rd Sanitary Sewer	-	-	-	59,942
	<u>\$ 1,953,858</u>	<u>\$ 1,074,180</u>	<u>\$ 3,028,038</u>	<u>\$ 6,940,998</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. Orchard Park Community 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, 2017**

	Special Revenue			Miscellaneous Special Revenue	Debt Service	Total Nonmajor Funds
	Town Outside Village	Lighting	Drainage			
<b>ASSETS</b>						
Cash and cash equivalents	\$ 653,854	\$ 513,472	\$ 101,021	\$ 983,073	\$ -	\$ 2,251,420
Restricted cash and cash equivalents	-	-	-	-	949,805	949,805
Receivables	40,894	670	-	8,050	-	49,614
Prepaid items	11,918	-	-	-	-	11,918
Total assets	<u>\$ 706,666</u>	<u>\$ 514,142</u>	<u>\$ 101,021</u>	<u>\$ 991,123</u>	<u>\$ 949,805</u>	<u>\$ 3,262,757</u>
<b>LIABILITIES</b>						
Accounts payable	\$ 31,635	\$ 25,746	\$ -	\$ -	\$ -	\$ 57,381
Accrued liabilities	10,413	-	-	-	-	10,413
Total liabilities	<u>42,048</u>	<u>25,746</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>67,794</u>
<b>FUND BALANCES</b>						
Nonspendable	11,918	-	-	-	-	11,918
Restricted	-	-	-	-	949,805	949,805
Assigned	652,700	488,396	101,021	991,123	-	2,233,240
Total fund balances	<u>664,618</u>	<u>488,396</u>	<u>101,021</u>	<u>991,123</u>	<u>949,805</u>	<u>3,194,963</u>
Total liabilities and fund balances	<u>\$ 706,666</u>	<u>\$ 514,142</u>	<u>\$ 101,021</u>	<u>\$ 991,123</u>	<u>\$ 949,805</u>	<u>\$ 3,262,757</u>

**TOWN OF ORCHARD PARK, NEW YORK**  
**Combining Statement of Revenues, Expenditures,**  
**Other Financing Sources and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**Year Ended December 31, 2017**

	Special Revenue			Miscellaneous Special Revenue	Debt Service	Total Nonmajor Funds
	Town Outside Village	Lighting	Drainage			
<b>REVENUES</b>						
Real property taxes	\$ -	\$ 330,775	\$ 26,425	\$ -	\$ -	\$ 357,200
Non property tax items	306,810	-	-	-	-	306,810
Departmental income	397,534	-	-	-	-	397,534
Use of money and property	553	1,340	-	-	255	2,148
Licenses and permits	1,275	-	-	-	-	1,275
Miscellaneous	20,590	-	-	143,402	-	163,992
Total revenues	<u>726,762</u>	<u>332,115</u>	<u>26,425</u>	<u>143,402</u>	<u>255</u>	<u>1,228,959</u>
<b>EXPENDITURES</b>						
Current:						
General government support	135	-	-	-	-	135
Public safety	311,460	-	-	-	-	311,460
Health	4,000	-	-	-	-	4,000
Transportation	-	329,827	-	-	-	329,827
Home and community services	93,569	-	-	5,882	-	99,451
Employee benefits	187,426	-	-	-	-	187,426
Debt Service:						
Principal	-	-	-	-	1,135,000	1,135,000
Interest	-	-	-	-	643,528	643,528
Total expenditures	<u>596,590</u>	<u>329,827</u>	<u>-</u>	<u>5,882</u>	<u>1,778,528</u>	<u>2,710,827</u>
Excess (deficiency) of revenues over expenditures	<u>130,172</u>	<u>2,288</u>	<u>26,425</u>	<u>137,520</u>	<u>(1,778,273)</u>	<u>(1,481,868)</u>
<b>OTHER FINANCING SOURCES</b>						
Transfers in	-	-	-	-	2,596,456	2,596,456
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,596,456</u>	<u>2,596,456</u>
Net change in fund balances	130,172	2,288	26,425	137,520	818,183	1,114,588
Fund balances - beginning	534,446	486,108	74,596	853,603	131,622	2,080,375
Fund balances - ending	<u>\$ 664,618</u>	<u>\$ 488,396</u>	<u>\$ 101,021</u>	<u>\$ 991,123</u>	<u>\$ 949,805</u>	<u>\$ 3,194,963</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, 2017**

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	\$ 400,000	\$ -	\$ 400,000	\$ 306,810	\$ (93,190)
Departmental income:						
Safety inspection fees	B1560	150,000	31,704	181,704	371,796	190,092
Administration fees	B1561	-	-	-	625	625
Zoning fees	B2110	2,000	-	2,000	13,090	11,090
Planning board fees	B2115	3,500	-	3,500	4,450	950
Site development fees	B2189	20,000	-	20,000	7,573	(12,427)
Departmental income total		<u>175,500</u>	<u>31,704</u>	<u>207,204</u>	<u>397,534</u>	<u>190,330</u>
Use of money and property:						
Interest earnings	B2401	1,500	-	1,500	553	(947)
Licenses and permits:						
Operating permits	B2590	-	-	-	1,275	1,275
Total licenses and permits		<u>-</u>	<u>-</u>	<u>-</u>	<u>1,275</u>	<u>1,275</u>
Miscellaneous:						
Sale of equipment	B2665	-	-	-	-	-
Other unclassified revenues	B2770	10,000	-	10,000	20,590	10,590
Miscellaneous total		<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>20,590</u>	<u>10,590</u>
<b>TOTAL REVENUES</b>		<u>\$ 587,000</u>	<u>\$ 31,704</u>	<u>\$ 618,704</u>	<u>\$ 726,762</u>	<u>\$ 108,058</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, 2017**

Account Name	Account Code	Original Estimated Appropriations	Transfers	Adjusted Estimated Appropriations	Expenditures	Variance with Final Budget
<b>GENERAL GOVERNMENT SUPPORT</b>						
Information technology services:						
Equipment						
Computer hardware	B.1680.200	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
Computer software	B.1680.201	1,000	-	1,000	-	1,000
Contractual expenses						
Computer	B.1680.441	1,000	-	1,000	-	1,000
Copier lease	B.1680.444	2,000	-	2,000	135	1,865
Information technology services total		<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>135</u>	<u>4,865</u>
Special items						
Contingent	B.1910.480	12,000	-	12,000	-	12,000
Special items total		<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>-</u>	<u>12,000</u>
General Government Support total		<u>17,000</u>	<u>-</u>	<u>17,000</u>	<u>135</u>	<u>16,865</u>
<b>PUBLIC SAFETY</b>						
Safety inspection:						
Personal services						
Supervising code enforcement	B.3620.100	71,985	-	71,985	71,979	6
Fire inspection officer	B.3620.109	97,698	639	98,337	98,336	1
Code enforcement officer	B.3620.110	68,321	1,162	69,483	69,482	1
Clerical personnel	B.3620.137	39,787	(1,801)	37,986	32,444	5,542

(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	1,892	108
State fire code expenditures	B.3620.401	1,800	-	1,800	1,641	159
Shared electrical inspector	B.3620.404	-	31,704	31,704	31,703	1
Uniform allowance	B.3620.407	600	-	600	212	388
Mileage for inspection	B.3620.412	150	-	150	-	150
Travel and conference	B.3620.413	1,500	-	1,500	825	675
Training	B.3620.419	500	-	500	-	500
Telephone	B.3620.420	600	-	600	194	406
Vehicle repair and maintenance	B.3620.445	2,500	-	2,500	1,290	1,210
Gasoline	B.3620.475	2,400	-	2,400	1,462	938
Public safety total		<u>289,841</u>	<u>31,704</u>	<u>321,545</u>	<u>311,460</u>	<u>10,085</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	190	-	190	-	190
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	5,130	-	5,130	5,130	-
Alternate board member	B.8010.101	972	-	972	972	-
Salary of zoning clerk (1/2)	B.8010.139	22,109	2,361	24,470	24,470	-
Equipment						
Computer remodeling	B.8010.200	100	-	100	-	100
Digitizing equipment	B.8010.210	1,000	-	1,000	-	1,000
Contractual expenses						
Office supplies	B.8010.400	800	-	800	154	646
Travel and conference	B.8010.413	300	-	300	150	150
Publishing	B.8010.450	700	-	700	624	76
Zoning total		<u>31,111</u>	<u>2,361</u>	<u>33,472</u>	<u>31,500</u>	<u>1,972</u>

(continued)

(concluded)

Account Name	Account Code	Original Estimated Appropriations	Transfers	Adjusted Estimated Appropriations	Expenditures	Variance with Final Budget
Planning:						
Personal services						
Salary of board members (7)	B.8020.100	7,075	-	7,075	7,074	1
Alternate board member	B.8020.101	972	-	972	972	-
Salary of planning coordinator	B.8020.110	27,505	-	27,505	27,505	-
Salary of planning clerk (1/2)	B.8020.139	22,109	661	22,770	22,770	-
Salary of part time clerk	B.8020.141	10,831	(3,022)	7,809	1,011	6,798
Equipment						
Computer remodeling	B.8020.200	1,000	817	1,817	817	1,000
Contractual expenses						
Office supplies	B.8020.400	1,500	-	1,500	1,076	424
Resources	B.8020.405	100	-	100	-	100
Travel and conference	B.8020.413	1,000	-	1,000	172	828
Madated training	B.8020.414	414	-	414	414	-
Publishing	B.8020.450	600	-	600	258	342
Planning total		<u>73,106</u>	<u>(1,544)</u>	<u>71,562</u>	<u>62,069</u>	<u>9,493</u>
Home and Community Services total		<u>104,217</u>	<u>817</u>	<u>105,034</u>	<u>93,569</u>	<u>11,465</u>
Employee Benefits:						
Employees retirement	B.9010.810	54,111	-	54,111	45,724	8,387
Social security	B.9030.812	23,936	-	23,936	22,516	1,420
Workers' compensation	B.9040.813	500	-	500	433	67
Life insurance	B.9045.815	540	25	565	564	1
Hospital and medical insurance	B.9060.814	114,559	(3,125)	111,434	98,088	13,346
Flex Plan	B.9065.814	7,708	3,100	10,808	7,879	2,929
Medicare	B.9090.817	5,598	-	5,598	5,265	333
Dental insurance	B.9080.818	7,854	-	7,854	6,957	897
Employee Benefits Total		<u>214,806</u>	<u>-</u>	<u>214,806</u>	<u>187,426</u>	<u>27,380</u>
TOTAL EXPENDITURES		<u>\$ 630,054</u>	<u>\$ 32,521</u>	<u>\$ 662,575</u>	<u>\$ 596,590</u>	<u>\$ 65,985</u>

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**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, 2017**

---

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUE</b>				
Real property taxes	\$ 330,775	\$ 330,775	\$ 330,775	\$ -
Use of money and property:	-	-	1,340	1,340
Total revenues	<u>330,775</u>	<u>330,775</u>	<u>332,115</u>	<u>1,340</u>
<b>EXPENDITURES</b>				
Current:				
Transportation	<u>373,775</u>	<u>373,775</u>	<u>329,827</u>	<u>43,948</u>
Total expenditures	<u>373,775</u>	<u>373,775</u>	<u>329,827</u>	<u>43,948</u>
Net change in fund balances*	(43,000)	(43,000)	2,288	45,288
Fund balances - beginning	<u>486,108</u>	<u>486,108</u>	<u>486,108</u>	<u>-</u>
Fund balances - ending	<u>\$ 443,108</u>	<u>\$ 443,108</u>	<u>\$ 488,396</u>	<u>\$ 45,288</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, 2017**

---

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUE</b>				
Real property taxes	\$ 26,425	\$ 26,425	\$ 26,425	\$ -
Total revenues	<u>26,425</u>	<u>26,425</u>	<u>26,425</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Home and community services	26,425	26,425	-	26,425
Total expenditures	<u>26,425</u>	<u>26,425</u>	<u>-</u>	<u>26,425</u>
Net change in fund balances	-	-	26,425	26,425
Fund balances - beginning	74,596	74,596	74,596	-
Fund balances - ending	<u>\$ 74,596</u>	<u>\$ 74,596</u>	<u>\$ 101,021</u>	<u>\$ 26,425</u>

**TOWN OF ORCHARD PARK, NEW YORK**  
**Miscellaneous Special Revenue Funds**  
**Combining Balance Sheet**  
**December 31, 2017**

---

	Parkland Development	Public Improvements	Millennium Bricks	Wall of Heroes	OP Comm. Youth	Total
<b>ASSETS</b>						
Cash	\$ 269,923	\$ 709,857	\$ 2,854	\$ 309	\$ 130	\$ 983,073
Receivables	-	8,050	-	-	-	8,050
Total assets	\$ 269,923	\$ 717,907	\$ 2,854	\$ 309	\$ 130	\$ 991,123
 <b>FUND BALANCES</b>						
Fund balances:						
Assigned	269,923	717,907	2,854	309	130	991,123
Total fund balances	\$ 269,923	\$ 717,907	\$ 2,854	\$ 309	\$ 130	\$ 991,123



**TOWN OF ORCHARD PARK, NEW YORK**  
**Miscellaneous Special Revenue Funds**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Year Ended December 31, 2017**

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	<u>Parkland Development</u>	<u>Public Improvements</u>	<u>Millennium Bricks</u>	<u>Wall of Heroes</u>	<u>OP Comm. Youth</u>	<u>Total</u>
<b>REVENUE</b>						
Miscellaneous						
Developers fees	\$ 11,250	\$ 132,152	\$ -	\$ -	\$ -	\$ 143,402
Total revenues	<u>11,250</u>	<u>132,152</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>143,402</u>
<b>EXPENDITURES</b>						
Current:						
Home and community services	5,172	646	-	64	-	5,882
Total expenditures	<u>5,172</u>	<u>646</u>	<u>-</u>	<u>64</u>	<u>-</u>	<u>5,882</u>
Net change in fund balances	6,078	131,506	-	(64)	-	137,520
Fund balances - beginning	263,845	586,401	2,854	373	130	853,603
Fund balances - ending	<u>\$ 269,923</u>	<u>\$ 717,907</u>	<u>\$ 2,854</u>	<u>\$ 309</u>	<u>\$ 130</u>	<u>\$ 991,123</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, 2017**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUE</b>				
Interest and earnings	\$ -	\$ -	\$ 255	\$ (255)
Total revenues	<u>-</u>	<u>-</u>	<u>255</u>	<u>(255)</u>
<b>EXPENDITURES</b>				
Current:				
Principal	\$ 1,135,000	\$ 1,135,000	\$ 1,135,000	\$ -
Interest	643,530	643,530	643,528	2
Total expenditures	<u>1,778,530</u>	<u>1,778,530</u>	<u>1,778,528</u>	<u>2</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	<u>1,778,530</u>	<u>1,778,530</u>	<u>2,596,456</u>	<u>817,926</u>
Total other financing sources	<u>1,778,530</u>	<u>1,778,530</u>	<u>2,596,456</u>	<u>817,926</u>
Net change in fund balances	-	-	818,183	818,183
Fund balances - beginning	<u>131,622</u>	<u>131,622</u>	<u>131,622</u>	<u>-</u>
Fund balances - ending	<u>\$ 131,622</u>	<u>\$ 131,622</u>	<u>\$ 949,805</u>	<u>\$ 818,183</u>

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**TOWN OF ORCHARD PARK, NEW YORK**  
**Statement of Changes in Assets and Liabilities**  
**Agency Fund**  
**Year Ended December 31, 2017**

---

	Balance 1/1/2017	Additions	Deductions	Balance 12/31/2017
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,478,581	\$ 11,258,963	\$ 11,192,192	\$ 1,545,352
Receivables	3	-	3	-
Total assets	\$ 1,478,584	\$ 11,258,963	\$ 11,192,195	\$ 1,545,352
<b>LIABILITIES</b>				
Agency liabilities	\$ 1,478,584	\$ 11,258,963	\$ 11,192,195	\$ 1,545,352
Total liabilities	\$ 1,478,584	\$ 11,258,963	\$ 11,192,195	\$ 1,545,352

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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.

<b>Contents</b>	<b>Page</b>
Financial Trends .....	121
<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 .....	127
<i>These schedules contain information to help the reader assess the Town’s most significant revenue source, real property taxes.</i>	
Debt Capacity .....	135
<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 .....	138
<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.....	141
<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)**

	<b>December 31,</b>									
	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Governmental activities							(as restated)			
Net investment in capital assets	\$ 47,716,609	\$ 48,698,724	\$ 48,579,981	\$ 49,380,438	\$ 50,751,773	\$ 51,074,862	\$ 53,551,790	\$ 54,717,321	\$ 55,613,021	\$ 57,728,547
Restricted for:										
Cemetery	20,968	21,828	21,822	20,360	20,405	19,926	19,423	18,763	18,332	18,375
Senior center	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272
Tax stabilization	645,156	652,962	655,900	655,900	655,900	655,900	655,900	655,900	655,900	655,900
Capital improvements	-	-	-	-	-	729,815	729,815	665,115	582,422	582,422
Town historian	-	-	-	6,977	5,888	5,884	5,920	5,931	5,931	5,931
Historical survey	2,100	5,850	-	9,478	9,215	9,186	9,186	9,186	8,834	8,834
DWI program	-	-	-	-	-	157,994	185,305	203,762	180,370	189,582
D.A.R.E. program	8,038	14,691	20,590	24,543	30,151	30,349	32,234	38,905	48,631	48,087
Public safety - equipment	-	-	-	-	-	-	20,890	41,780	62,670	83,560
Public safety - vehicles	-	-	-	-	-	-	22,855	45,710	68,565	91,420
Debt service	131,398	131,398	131,398	358,856	-	500,000	538,388	767,536	998,389	1,870,985
Records management	15,225	-	-	-	-	-	-	-	-	-
Insurance deductibles	-	-	-	-	-	-	-	-	-	-
Insurance workers compensation	-	-	-	729,815	729,815	-	-	-	-	-
Unrestricted	<u>13,879,399</u>	<u>12,940,426</u>	<u>13,362,814</u>	<u>12,932,938</u>	<u>14,115,533</u>	<u>13,445,500</u>	<u>13,563,989</u>	<u>13,375,818</u>	<u>10,281,617</u>	<u>7,034,592</u>
Total net position	<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>	<u>\$ 68,525,954</u>	<u>\$ 68,319,507</u>

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

Expenses	Year ended December 31,									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Primary government:</b>										
Governmental activities:										
General government support	\$ 3,526,637	\$ 3,363,859	\$ 3,312,740	\$ 3,613,342	\$ 3,407,739	\$ 3,675,588	\$ 3,933,316	\$ 3,925,467	\$ 4,191,381	\$ 4,733,352
Education	7,475	4,939	10,513	10,260	12,317	12,716	16,059	9,349	12,983	27,860
Public safety	4,210,883	4,369,201	4,604,455	4,227,894	4,638,490	5,465,392	5,575,970	5,702,964	6,663,867	7,062,653
Health	5,088	5,193	5,246	5,292	5,338	6,711	6,463	5,339	5,575	5,582
Transportation	3,293,455	4,463,580	4,431,902	4,007,675	4,768,960	5,189,557	5,386,427	4,728,300	4,947,574	5,989,706
Economic assistance and opportunity	398	394	398	402	405	-	409	401	417	48,907
Culture and recreation	1,931,548	1,600,057	1,563,194	1,905,011	1,679,076	1,944,499	2,020,410	1,866,844	1,895,328	2,008,397
Home and community services	3,290,678	4,031,054	4,135,182	4,361,575	4,712,577	5,061,596	5,260,850	5,403,081	6,612,633	6,630,290
Interest and other fiscal charges	400,679	341,325	329,252	312,502	333,175	339,269	263,306	297,979	455,727	580,158
Total primary government expenses	<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>	<u>24,785,485</u>	<u>27,086,905</u>
<b>Program revenues</b>										
Governmental activities:										
Charges for services:										
General government support	573,551	78,879	63,870	75,783	70,711	68,792	68,413	144,400	150,340	473,458
Public safety	-	480,090	410,440	314,896	357,813	555,914	630,294	808,994	798,687	549,022
Transportation	93,978	88,014	92,415	97,036	99,402	96,331	84,569	87,106	89,719	92,411
Culture and recreation	271,284	361,269	388,142	412,565	510,935	549,948	589,015	588,625	508,025	565,401
Home and community services	186,109	159,013	304,151	365,075	352,183	378,640	307,233	241,134	270,850	331,339
Operating grants and contributions	84,260	170,427	206,362	183,185	157,432	187,455	216,298	717,075	227,863	274,498
Capital grants and contributions	485,743	191,696	561,489	189,329	343,137	187,037	857,681	-	339,727	50,000
Total primary government program revenue	<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>	<u>2,385,211</u>	<u>2,336,129</u>
Primary government net expense	<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>	<u>(22,400,274)</u>	<u>(24,750,776)</u>

(continued)

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

	Year ended December 31,									
	2007	2008	2009	2010	2011	2012	2013	2014	2016	2017
										(concluded)
General revenues										
Property taxes	11,062,600	11,318,836	11,573,254	11,878,952	12,299,096	12,696,824	12,938,479	13,282,828	14,019,842	14,300,875
Non-property tax items	3,992,134	3,820,208	3,957,018	4,420,177	4,490,891	4,612,083	4,722,868	4,810,620	4,816,689	4,904,225
Use of money and property	1,076,128	382,063	170,541	151,867	124,628	104,794	76,835	56,577	67,375	107,223
Sale of property and compensation for loss	-	-	-	-	-	71,427	-	-	-	-
Miscellaneous	329,560	283,654	134,512	791,564	2,059,114	1,500,313	3,418,833	1,319,618	504,087	4,143,182
State support (unrestricted)	994,714	892,439	837,314	910,324	892,110	996,506	1,028,349	1,092,779	971,236	1,088,824
Federal support (unrestricted)	-	-	-	-	-	-	-	-	-	-
Total general revenues	<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>	<u>20,379,229</u>	<u>24,544,329</u>
Change in net position	<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>	<u>\$ (2,021,045)</u>	<u>\$ (206,447)</u>

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

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
General fund										
Reserved	\$ 846,113	\$ 905,155	\$ 955,531	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	5,456,776	6,525,301	6,616,775	-	-	-	-	-	-	-
Nonspendable	-	-	-	246,887	88,199	113,456	126,973	83,208	77,033	95,210
Restricted	-	-	-	1,448,345	1,422,495	1,421,983	1,431,931	1,420,182	1,474,515	1,528,971
Committed	-	-	-	898,759	873,317	885,199	859,387	881,026	871,058	871,058
Assigned	-	-	-	746,294	846,616	1,509,892	1,278,195	1,274,414	1,625,061	1,876,646
Unassigned	-	-	-	5,008,030	5,597,586	5,104,866	5,396,313	5,470,452	5,197,231	4,541,235
Total general fund	<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>	<u>\$ 9,244,898</u>	<u>\$ 8,913,120</u>
All other governmental funds										
Reserved	\$ 431,865	\$ 1,047,496	\$ 878,706	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	8,579,956	9,069,566	9,425,215	-	-	-	-	-	-	-
Capital projects funds	3,563,223	1,857,834	1,523,634	-	-	-	-	-	-	-
Nonspendable	-	-	-	77,581	272,476	342,974	368,547	332,786	328,007	333,859
Restricted	-	-	-	358,856	373,946	1,020,463	920,655	1,165,172	1,288,423	2,159,019
Committed	-	-	-	2,714,279	2,551,501	-	-	4,888,946	9,736,587	6,982,714
Assigned	-	-	-	9,373,588	9,648,334	8,700,218	8,382,288	8,525,607	7,946,276	7,587,930
Unassigned	-	-	-	(1,513,548)	(1,416,278)	(362,080)	(626,427)	-	-	-
Total all other governmental funds	<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>	<u>\$19,299,293</u>	<u>\$17,063,522</u>

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

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

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Revenues</b>										
Taxes	\$15,054,734	\$15,139,044	\$15,530,272	\$16,299,129	\$16,789,987	\$17,308,907	\$17,661,347	\$18,093,448	\$18,836,531	\$19,205,100
Departmental income	658,659	583,227	669,158	603,501	752,338	970,481	1,024,570	1,208,297	1,110,508	1,261,932
Intergovernmental charges	95,048	88,414	92,815	97,436	100,402	96,731	84,969	162,506	165,319	167,811
Use of money and property	1,076,128	382,063	170,541	151,867	124,628	104,794	76,835	56,577	67,375	107,223
Licenses and permits	35,407	36,947	32,708	47,843	45,556	42,468	42,285	41,023	38,773	48,451
Fines and forfeitures	330,014	376,714	268,819	211,374	208,822	238,086	322,634	332,858	344,630	324,482
Miscellaneous	329,560	359,773	324,510	615,741	549,210	605,350	397,308	448,435	278,773	669,172
Interfund revenues	5,794	5,844	5,520	5,521	5,662	6,170	6,209	6,575	100	5,863
State aid	1,457,888	1,253,179	1,604,263	1,089,053	1,172,126	1,369,096	1,378,318	1,461,377	1,197,170	1,408,259
Federal aid	106,829	1,383	902	4,456	220,553	1,902	724,010	348,477	341,656	5,063
Total revenues	<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>	<u>\$22,380,835</u>	<u>\$23,203,356</u>
<b>Expenditures</b>										
General government support	2,670,398	2,465,674	2,371,801	2,491,347	2,334,600	2,492,917	2,489,274	2,789,647	2,919,036	3,138,091
Public safety	3,190,276	3,332,492	3,537,377	3,143,158	3,410,170	4,121,317	4,100,217	4,274,807	4,837,873	5,039,295
Transportation	2,941,595	2,772,044	2,859,114	2,843,368	2,790,614	3,149,104	3,210,763	3,190,232	3,190,980	3,196,305
Other	9,777	8,013	12,175	11,916	13,374	14,337	16,825	11,304	13,616	59,013
Culture and recreation	1,215,568	1,167,544	1,288,676	1,245,268	1,253,836	1,314,445	1,325,881	1,261,026	1,245,835	1,290,769
Home and community services	2,132,465	2,428,501	2,587,922	2,671,402	2,977,387	2,974,543	2,989,041	3,227,301	3,831,471	4,247,052
Employee benefits	3,449,876	3,033,834	3,793,722	3,800,653	4,222,996	4,652,362	4,938,565	5,275,305	4,905,056	5,067,994
Capital outlay	2,685,238	1,463,711	1,318,231	2,037,899	1,087,705	2,552,382	2,309,686	1,633,223	5,536,665	1,953,858
Debt service										
Principal	940,000	357,356	605,000	615,000	650,000	655,000	670,000	675,000	1,125,000	1,135,000
Interest	401,572	670,000	330,981	306,700	329,481	338,799	267,342	277,797	353,758	643,528
Total expenditures	<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>	<u>27,959,290</u>	<u>25,770,905</u>
Excess (deficiency) of revenues over expenditures	<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>	<u>(5,578,455)</u>	<u>(2,567,549)</u>

(continued)

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

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u> (concluded)
<b>Other Financing Sources (Uses)</b>										
Serial bonds issued	-	-	-	-	-	-	-	6,360,000	9,850,000	-
Refunding bonds issued	-	-	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-	-
Premium on obligations	-	-	-	-	-	-	-	-	230,853	-
Transfers in	2,590,997	1,091,621	1,188,173	1,997,013	1,826,226	3,710,488	3,682,928	4,085,599	3,020,583	4,538,933
Transfers out	<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>	<u>(3,020,583)</u>	<u>(4,538,933)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,360,000</u>	<u>10,080,853</u>	<u>-</u>
Net change in fund balances	<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>	<u>\$ 4,502,398</u>	<u>\$ (2,567,549)</u>
Debt service as a percentage of noncapital expenditures	<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>	<u>7.4%</u>	<u>9.4%</u>

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

(2) Year	Residential Property	Commercial Property	Recreation & Entertainment	Community Service	Other	Real Property Value	Less Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	(1) Taxable Assessed Value as a Percentage of Actual Taxable Value
2008	\$ 1,163,007,312	\$ 222,745,484	\$ 199,826,700	\$ 125,831,468	\$ 128,473,482	\$ 1,839,884,446	\$ 377,040,781	\$ 1,462,843,665	\$ 5.151250	\$ 2,438,072,775	60.00%
2009	1,125,455,016	225,599,024	185,759,200	138,189,268	173,193,390	1,848,195,898	375,472,797	1,472,723,101	5.232116	2,539,177,760	58.00%
2010	1,134,616,166	222,924,214	185,443,800	138,356,100	170,873,233	1,852,213,513	370,809,354	1,481,404,159	5.329626	2,554,145,102	58.00%
2011	1,144,193,672	232,249,144	178,688,300	138,161,900	168,918,563	1,862,211,579	372,995,501	1,489,216,078	5.463814	2,567,613,928	58.00%
2012	1,147,403,650	239,646,550	178,791,900	136,532,000	164,172,907	1,866,547,007	369,463,089	1,497,083,918	5.643877	2,581,179,169	58.00%
2013	1,152,941,589	243,156,116	178,535,050	137,763,100	161,384,306	1,873,780,161	364,942,420	1,508,837,741	5.844393	2,647,083,756	57.00%
2014	1,163,577,924	249,410,986	178,986,800	137,968,300	165,028,080	1,894,972,090	364,150,575	1,530,821,515	5.947355	2,685,651,781	57.00%
2015	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%
2016	1,191,278,751	261,216,576	177,644,600	137,420,800	157,303,498	1,924,864,225	361,730,121	1,563,134,104	6.192343	2,921,745,989	53.50%
2017	1,205,429,042	264,507,711	177,706,900	141,073,300	152,941,347	1,941,658,300	362,822,094	1,578,836,206	6.280401	3,036,223,473	52.00%

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)**

<b>Town Direct Rates</b>				<b>Overlapping Tax Rates</b>			
<b>Year</b>	<b>General Town/ Public Safety Tax Rate</b>	<b>Highway Tax Rate</b>	<b>Total Direct Tax Rate</b>	<b>Orchard Park</b>	<b>Town Outside Village</b>	<b>Hamburg</b>	<b>West Seneca</b>
				<b>Village</b>		<b>Town Outside Village</b>	<b>Town Outside Village</b>
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
2016	3.450547	2.741796	6.192343	52.703834	48.883834	52.648546	47.484634
2017	3.532963	2.747438	6.280401	53.689681	49.679681	51.757964	48.043894

**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>
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
2016	3.820000	6.192343	33.441153	9.250338	52.703834
2017	4.010000	6.280401	33.905012	9.494268	53.689681

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)**

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<u>Year</u>	<u>Tax Rates</u>			
	<u>Town</u>	<u>School</u>	<u>County</u>	<u>Total</u>
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	32.007061	8.959005	47.709068
2015	6.086486	32.663577	8.959005	47.709068
2016	6.192343	33.441153	9.250338	48.883834
2017	6.280401	33.905012	9.494268	49.679681

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)**

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<b>Year</b>	<b>Tax Rates</b>			
	<b>Town</b>	<b>School</b>	<b>County</b>	<b>Total</b>
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
2016	6.192343	37.205865	9.250338	52.648546
2017	6.280401	35.983295	9.494268	51.757964

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>
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
2016	6.192343	32.041953	9.250338	47.484634
2017	6.280401	32.269225	9.494268	48.043894

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	2017			2008		
		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	\$ 13,329,100	1	0.84%	\$ 11,722,150	4	0.80%
TM Orchard Park	Apartments	13,184,900	2	0.84%	13,360,000	2	0.91%
New York State Electric & Gas	Utility	12,797,743	3	0.81%	13,163,465	3	0.90%
Young-Reidman, LLC	Apartments	9,933,100	4	0.63%	7,763,700	8	0.53%
Orchard Park TK Owner, LLC	Commercial/Retail	9,214,000	5	0.58%	N/R	N/R	N/R
National Fuel Gas	Utility	9,170,311	6	0.58%	10,705,112	5	0.73%
Armor Road, LLC	Nursing Home	7,841,400	7	0.50%	7,841,400	7	0.54%
Target	Commercial/Retail	6,761,470	8	0.43%	6,251,800	9	0.43%
HCP SH ELP Properties	Nursing Home	5,698,000	9	0.36%	N/R	N/R	N/R
Lowe's Home Centers	Commercial/Retail	5,468,000	10	0.35%	N/R	N/R	N/R
Verizon	Utility	N/R	N/R	N/R	21,814,035	1	1.49%
DDR Orchard Park, LLC	Commercial/Retail	N/R	N/R	N/R	8,897,900	6	0.61%
Orchard Glenn	Nursing Home	N/R	N/R	N/R	5,110,000	10	0.35%
Total		<u>\$ 93,398,024</u>		<u>5.92%</u>	<u>\$ 106,629,562</u>		<u>7.29%</u>
Total Taxable Assessed Valuation		<u>\$ 1,578,836,206</u>		<u>100%</u>	<u>\$ 1,462,843,665</u>		<u>100%</u>

**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>
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%
2016	35,463,793	34,742,809	97.97%	100.00%
2017	36,381,004	35,681,103	98.08%	100.00%

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

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

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

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

Source: Town of Orchard Park Receiver of Taxes

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

<b>Year</b>	<b>General Obligation Bonds</b>	<b>Premium on Serial Bonds</b>	<b>Total Debt</b>	<b>Net Debt</b>	<b>(1) Percentage of Personal Income</b>	<b>(1) Percentage Actual Taxable Value of Property</b>	<b>(1) Total Debt Per Capita</b>	<b>(1) Net Debt Per Capita</b>
2008	\$ 9,330,000	\$ -	\$ 9,980,000	\$ 9,198,602	1.26%	0.4%	\$ 361	\$ 333
2009	8,660,000	-	9,260,000	8,528,602	1.17%	0.3%	335	309
2010	8,055,000	-	13,085,000	7,696,144	1.25%	0.3%	450	265
2011	7,440,000	-	11,920,000	7,440,000	1.14%	0.3%	410	256
2012	6,790,000	-	14,535,000	6,446,205	1.39%	0.2%	500	222
2013	6,135,000	-	13,465,000	5,264,492	1.29%	0.2%	463	181
2014	5,465,000	-	12,320,000	4,697,464	1.18%	0.2%	424	162
2015	11,150,000	-	11,150,000	10,151,611	1.07%	0.4%	384	349
2016	19,875,000	225,089	19,875,000	18,229,104	1.90%	0.6%	684	620
2017	18,740,000	213,546	18,953,546	17,082,561	1.81%	0.6%	652	588

(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, 2017 – (Unaudited)**

<b>GOVERNMENTAL UNIT</b>	<b>Gross Indebtedness</b>	<b>(1) Estimated Exclusions</b>	<b>Net Indebtedness</b>	<b>(2) Town of Orchard Park Percentage Applicable</b>	<b>Town of Orchard Park Portion</b>
Estimated Direct Debt:					
Town of Orchard Park	\$ 18,740,200	\$ 4,537,400	\$ 14,202,800	100.00 %	\$ 14,202,800
Estimated Overlapping Debt:					
County of Erie	478,679,247	3,589,700	475,089,547	3.84%	18,256,087
School Districts:					
Hamburg Central School District	40,365,000	28,255,500	12,109,500	8.67%	1,049,535
Orchard Park Central School District	27,749,000	19,424,300	8,324,700	80.86%	6,731,326
West Seneca Central School District	29,355,000	20,548,500	8,806,500	3.58%	314,940
Total Estimated Overlapping Debt	<u>576,148,247</u>	<u>71,818,000</u>	<u>504,330,247</u>		<u>26,351,888</u>
<b>Total Estimated Direct and Overlapping Debt</b>	<u>\$ 594,888,447</u>	<u>\$ 76,355,400</u>	<u>\$ 518,533,047</u>		<u>\$ 40,554,688</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 12/31/2017, County 12/31/2017 and Schools 6/30/2017

**TOWN OF ORCHARD PARK, NEW YORK**  
**Computation of Legal Debt Margin**  
**Last Ten Fiscal Years – (Unaudited)**

Estimated Actual Value of Real Property (After Exemptions) at December 31:		
2013		\$ 2,647,083,756
2014		2,685,651,781
2015		2,809,515,053
2016		2,921,745,989
2017		<u>3,036,223,473</u>
Total - Five Years Full Valuation		<u>\$ 14,100,220,052</u>
Average Full Valuation		<u>\$ 2,820,044,010</u>
Debt Limit - 7% of average full valuation (Note 1)		<u>\$ 197,403,081</u>
Amount of Debt Applicable to Debt Limit:		
Outstanding bonded debt:		
General Fund	\$ 7,390,000	
Highway Fund	5,945,000	
Special District Funds	<u>5,405,200</u>	18,740,200
Less other deductions allowed by law:		
Water bonds	3,303,600	
Budget appropriations	<u>1,233,800</u>	<u>4,537,400</u>
Total amount of net indebtedness applicable to debt limit		<u>14,202,800</u>
LEGAL DEBT MARGIN		<u>\$ 183,200,281</u>
Percentage of debt contracting power exhausted		<u>7.19 %</u>

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Debt limit	\$ 113,272,312	\$ 121,289,519	\$ 129,285,105	\$ 171,495,204	\$ 177,522,642	\$ 180,448,796	\$ 182,499,432	\$ 186,074,612	\$ 191,032,460	\$ 197,403,081
Total net debt applicable to limit	<u>4,987,517</u>	<u>4,801,800</u>	<u>8,894,200</u>	<u>7,990,600</u>	<u>10,897,000</u>	<u>10,108,400</u>	<u>9,267,000</u>	<u>6,745,600</u>	<u>15,481,400</u>	<u>14,202,800</u>
Legal debt margin	<u>\$ 108,284,795</u>	<u>\$ 116,487,719</u>	<u>\$ 120,390,905</u>	<u>\$ 163,504,604</u>	<u>\$ 166,625,642</u>	<u>\$ 170,340,396</u>	<u>\$ 173,232,432</u>	<u>\$ 179,329,012</u>	<u>\$ 175,551,060</u>	<u>\$ 183,200,281</u>
Total net debt applicable to the limit as a percentage of debt limit	4.40%	3.96%	6.88%	4.66%	6.14%	5.60%	5.08%	3.63%	8.10%	7.19%

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)**

<b>Calendar Year</b>	<b>Population</b>	<b>Personal Income</b>	<b>Per Capita Personal Income</b>	<b>Median Age</b>	<b>Percent High School Graduate or Higher</b>	<b>Percent Bachelor's Degree or Higher</b>	<b>School Enrollment</b>	<b>December Unemployment Rate</b>
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%
2016	29,054	1,046,002,108	36,002	45.4	96.3%	49.8%	5,059	3.8%
2017	29,054	1,046,002,108	36,002	45.4	96.3%	49.8%	4,969	4.1%

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)**

<b>Employer</b>	<b>2017</b>			<b>2008</b>		
	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total Town Employment</b>	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total Town Employment</b>
Erie Community College South	1,768	1	19.15%	450	2	6.58%
Orchard Park Central Schools	842	2	9.12%	821	1	12.00%
McGard LLC	640	3	6.93%	370	4	5.41%
Cobham Mission Systems (Carleton Technologies)	509	4	5.51%	250	10	3.65%
West Herr Auto Group	503	5	5.45%	379	3	5.54%
Bryant & Stratton College	350	6	3.79%	N/R	N/R	N/R
Absolut Care at Orchard Park	320	7	3.47%	300	5	4.38%
Father Baker Manor	300	8	3.25%	285	6	4.17%
ITT Enidine, Inc.	275	9	2.98%	250	9	3.65%
Essendant	270	10	2.92%	N/R	N/R	N/R
Gaymar Industries, Inc.	N/R	N/R	N/R	272	7	3.98%
Mentholatum Co.	N/R	N/R	N/R	260	8	3.80%
<b>Total</b>	<b><u>5,777</u></b>		<b><u>62.6%</u></b>	<b><u>3,377</u></b>		<b><u>49.4%</u></b>
Estimated Town employment of major employers	<u>9,232</u>			<u>6,842</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)**

<b>Function/Program</b>	<u><b>2008</b></u>	<u><b>2009</b></u>	<u><b>2010</b></u>	<u><b>2011</b></u>	<u><b>2012</b></u>	<u><b>2013</b></u>	<u><b>2014</b></u>	<u><b>2015</b></u>	<u><b>2016</b></u>	<u><b>2017</b></u>
<b>General Government</b>										
Accounting/Supervisor	4	4	4	4	4	4	5	4	4	4
Assessor	4	4	4	4	3	4	4	4	4	4
Building	5	5	4	4	3	3	4	5	5	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	3	3	3	3	2	3	3	3
Planning	1	1	1	1	1	1	1	1	1	1
Tax/ Water Billing	2	1	-	-	-	-	-	-	-	-
Town Clerk	3	3	4	4	4	4	4	4	4	4
<b>Police</b>										
Officers	33	32	30	29	29	31	31	31	31	31
Civilians	4	4	4	4	4	10	9	9	9	9
Dog Control	-	-	-	-	-	-	-	-	-	-
<b>Public Works</b>										
Compost	1	1	2	2	2	1	1	1	1	1
Highway	30	30	28	29	29	29	29	28	28	28
Engineering	10	10	10	9	10	11	11	10	10	10
Sewer & Lighting	4	4	3	3	4	3	4	4	4	4
<b>Recreation</b>										
	3	2	2	2	2	2	2	2	2	2
<b>Senior Services</b>										
	<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>
<b>Total</b>	<u>110</u>	<u>107</u>	<u>103</u>	<u>102</u>	<u>102</u>	<u>110</u>	<u>111</u>	<u>110</u>	<u>110</u>	<u>110</u>

Source: Various Town Departments

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

<b>Function/Program</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
<b>General government</b>										
<b>Building</b>										
Building permits issued	673	592	571	481	531	497	526	706	794	847
Building inspections conducted	1,896	1,923	1,011	1,112	1,212	1,012	1,157	1,224	1,468	1,316
Fire inspections conducted	294	338	392	345	355	203	155	166	203	313
<b>Justice</b>										
Motor vehicle cases processed	5,351	5,531	3,785	3,394	3,828	4,272	3,192	5,721	5,534	5,443
Criminal cases processed	856	873	840	885	819	714	425	711	648	724
Civil cases processed	61	116	87	85	71	85	36	72	66	75
Motor vehicle fines assessed	401,064	341,871	215,745	202,631	229,801	264,541	192,037	390,919	334,137	355,283
Criminal fines assessed	36,950	26,148	29,455	18,810	18,910	23,105	7,650	20,290	13,380	20,355
Civil fines assessed	1,333	1,350	1,117	1,217	1,145	1,340	571	1,091	1,088	1,135
<b>Police</b>										
Physical arrests	1,226	1,188	953	887	1,007	1,299	1,395	1,115	1,012	1,150
Parking violations	337	191	308	317	349	271	739	539	300	193
Vehicle & Traffic violations	3,145	3,187	3,014	2,462	2,614	2,585	5,063	4,327	4,415	4,435
911 calls	3,310	3,257	3,854	4,299	4,292	5,143	5,167	4,649	4,442	4,333
Total calls	23,109	22,025	23,282	26,579	26,313	26,201	33,942	32,264	31,445	37,337
Male cell usage	84	70	54	61	50	78	97	100	73	50
Female cell usage	12	9	8	16	8	15	20	16	9	7
<b>Compost</b>										
Waste composed (cubic yards per day - based on 8 months operation)	51	48	50	45	50	45	50	47	47	51
<b>Other public works</b>										
Street resurfacing (miles)	3	2	3	3	3	5	5	3	3	3
Potholes repaired	31	30	35	34	20	30	45	40	38	49
<b>Parks and recreation</b>										
Program participation	10,584	9,464	8,308	13,712	29,424	33,584	32,311	32,400	10,511	13,670

Source: Various Town Departments

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

<b>Function/Program</b>	<b><u>2008</u></b>	<b><u>2009</u></b>	<b><u>2010</u></b>	<b><u>2011</u></b>	<b><u>2012</u></b>	<b><u>2013</u></b>	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>
<b>General government</b>										
Offices	1	1	1	1	1	1	1	1	1	1
<b>Police</b>										
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	9	9	9	9	15
<b>Highway</b>										
Streets (miles)	96	96	96	96	97	98	99	100	100	100
Traffic signals	12	12	12	12	12	12	12	12	12	12
<b>Engineering</b>										
Streetlights	3,583	3,583	3,583	3,591	3,599	3,616	3,644	5,100	5,104	5,128
<b>Parks and recreation</b>										
Acreage	272	280	280	316	316	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	7	7	7	7	7	7	8	8	8	8
<b>Water</b>										
New water mains (miles)	1.02	0.02	-	1.08	0.57	0.56	1.19	0.40	0.30	1.24
New fire hydrants	8	1	-	4	6	6	14	4	4	13
<b>Sewer</b>										
New sanitary sewers (miles)	0.90	0.04	-	0.45	0.84	0.69	1.04	0.28	0.35	1.32

Source: Various Town Departments

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