

TOWN OF
ORCHARD PARK
ERIE COUNTY, NEW YORK



**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

FOR THE YEAR ENDED DECEMBER 31, 2016



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, 2016

Prepared by:

Town of Orchard Park
Office of the Supervisor

Patrick J. Keem
Supervisor

TOWN OF ORCHARD PARK, NEW YORK
 Comprehensive Annual Financial Report
 For the Fiscal Year Ended December 31, 2016
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INTRODUCTORY SECTION



TOWN OF ORCHARD PARK

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

SUPERVISOR
DR. PATRICK J. KEEM

COUNCILMEMBERS
EUGENE MAJCHRZAK
MICHAEL J. SHERRY

TOWN CLERK
REMY C. ORFFEO

TOWN ATTORNEY
JOHN C. BAILEY

TOWN JUSTICES
EDWARD A. PACE
LYNN W. KEANE

SUPT. OF HIGHWAYS
FREDERICK J. PIASECKI, JR.

CHIEF OF POLICE
MARK F. PACHOLEC

BUILDING INSPECTOR
ANDREW GEIST

TOWN ASSESSOR
MILTON BRADSHAW
SCAA

TOWN ENGINEER
WAYNE L. BIELER, P.E.

RECREATION DIRECTOR
EDWARD J. LEAK, CPRP

PLANNING COORDINATOR
JOHN P. BERNARD

ANIMAL CONTROL OFFICER
KEVIN MASTERSON

SENIOR CENTER DIRECTOR
DEBRA SANTIAGO

June 23, 2017

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, 2016, 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, 2016 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.

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

The Town is empowered to levy real property taxes on property within its boundaries and to issue debt.

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

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

Local economy

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

The unemployment rate in the Town (as measured by the United States Department of Labor) has decreased over the past year from a rate of 4.0% in December 2015 to 3.8% in December 2016.

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, 2016 represents approximately 58.1% of its budgeted 2017 appropriations. The Town Board feels this is a prudent level of fund balance as we continue to strive to provide *outstanding* service to Town residents, while maintaining a stable tax rate. In addition, the Town has established restrictions (which represent legal segregations) of fund balance for specific purposes, commitments (which represent Town Board approved balances) and assignments (which represent management’s intent) of fund balance. One of the restrictions is a tax stabilization account which was established years ago for the sole purpose of providing stabilization to the residents of the Town. The Town has \$655,900 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 2016 included the Green Lake dam reconstruction and dredging project in addition to bridge and road reconstruction projects. These will assist in further improving the quality of life that our residents enjoy.

In coming years, our capital plan continues to focus on infrastructure issues, including road and bridge reconstruction and various drainage remediation. Other focus areas include development of our parks and community recreation assets.

In November 2016 voters approved the plans for a Multigenerational Community Activity Center. Ground breaking will occur in late spring 2018 with completion during the summer of 2019.

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, 2015. 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, 2015

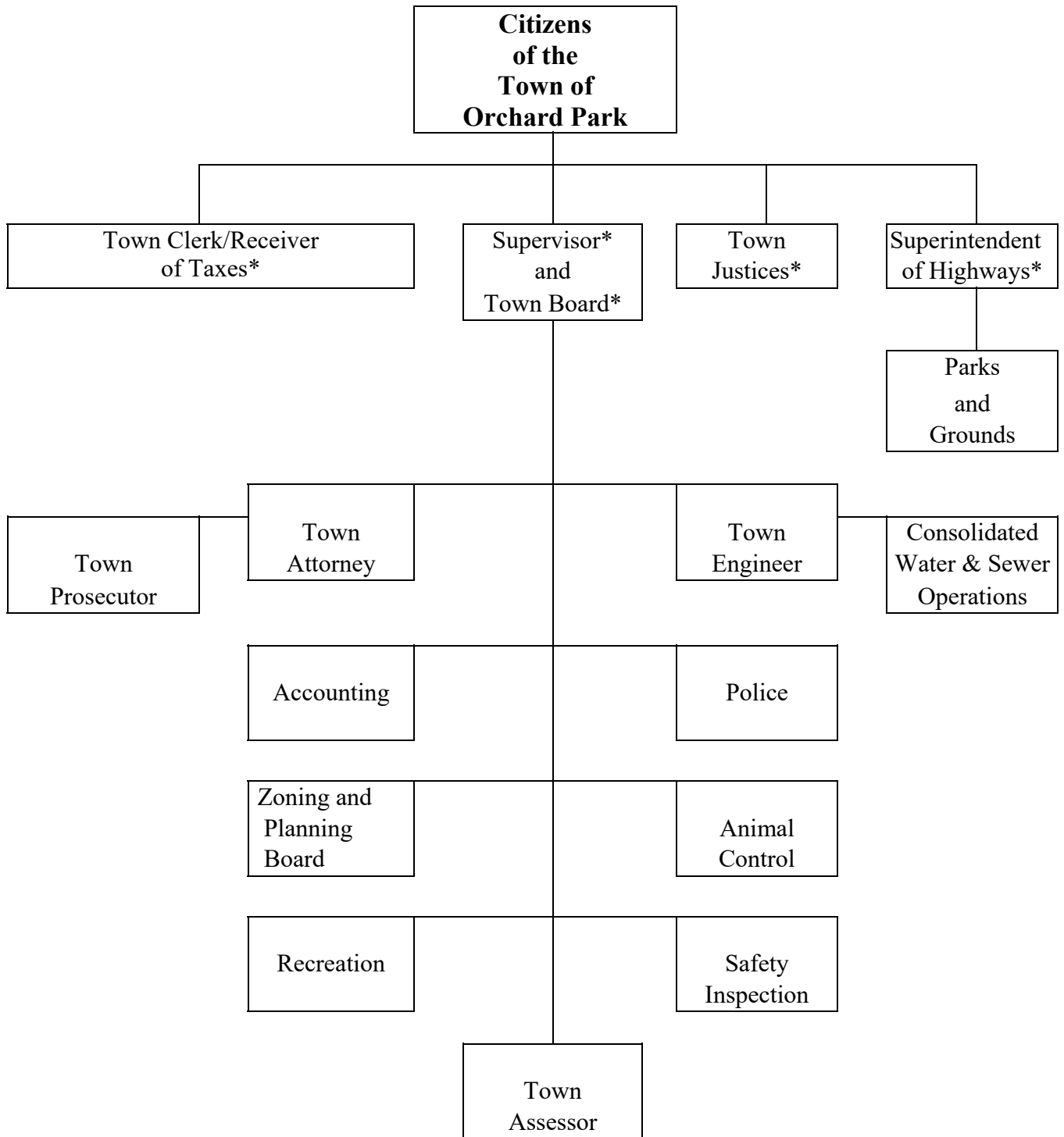
Executive Director/CEO

TOWN OF ORCHARD PARK, NEW YORK
Town Officials
Year Ended December 31, 2016

Name	Title
Elected:	
Patrick J. Keem	Supervisor
Michael J. Sherry	Councilman
Eugene Majchrzak	Councilman
Lynn Keane	Town Justice
Edward A. Pace	Town Justice
Remy C. Orffeo	Town Clerk/Receiver of Taxes
Fredrick J. Piasecki, Jr.	Superintendent of Highways
Appointed:	
Milton Bradshaw	Town Assessor
John C. Bailey	Town Attorney
Wayne L. Bieler	Town Engineer
Mark Pacholec	Chief of Police
Andrew Geist	Building Inspector

TOWN OF ORCHARD PARK, NEW YORK

Organizational Chart



* Represents an independently elected official.

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

The Honorable Members of Town Board
Town of Orchard Park, New York

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Orchard Park, New York (the Town), as of and for the year ended December 31, 2016, 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, 2016, 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 supplemental information, as listed in the table of contents; and the other information, such as the introductory and statistical sections, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplemental information, as listed in the table of contents, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information, as listed in the table of contents, 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 23, 2017

TOWN OF ORCHARD PARK, NEW YORK
Management's Discussion and Analysis
Year Ended December 31, 2016

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, 2016. 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 \$68,525,954 (*net position*). Of this amount, \$10,281,617 (*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 \$2,021,045 during the year ended December 31, 2016.
- At the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$28,544,191, an increase of \$4,502,398 in comparison with the prior year's fund balance of \$24,041,793. The increase was due primarily to proceeds from the issuance of bonds exceeding current year capital expenditures.
- At the end of the current fiscal year, *unassigned fund* balance for the General Fund was \$5,197,231, or 75.8 percent of total General Fund expenditures and transfers out. This total amount is *available for spending* at the Town's discretion and constitutes approximately 56.2 percent of the General Fund's total fund balance of \$9,244,898 at December 31, 2016.
- The Town's total bonded indebtedness increased by \$8,725,000 during the current year as a result of scheduled principal payments of \$1,125,000 offset by the issuance of serial bonds of \$9,850,000.

Overview of the Financial Statements

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

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

The *statement of net position* presents information on all of the Town's assets, liabilities and deferred inflows/outflows, with the difference reported as *net position*. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The *statement of activities* presents information showing how the Town's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities include general government, education, public safety, health, transportation, economic development and opportunity, culture and recreation and home and community services. The Town does not engage in any business-type activities.

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

Fund financial statements—A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into two categories: governmental funds, and fiduciary funds.

Governmental funds—*Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Town maintains twelve individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statements of revenues, expenditures, and changes in fund balances for the General, Public Safety, Highway, Sewer Districts, Water Districts, Garbage and Refuse and Capital Projects Funds, all of which are considered to be major funds. Data from the other five governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

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

Fiduciary funds—Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources are not available to support the Town's own programs. The Town maintains one fiduciary fund, the Agency Fund.

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

Notes to the financial statements—The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 27-52 of this report.

Other information—In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the Town’s budgetary comparison schedules for each major fund with legally adopted budget, the Town’s progress in funding its obligation to provide other postemployment benefits and the Town’s net pension liability. Required Supplementary Information and a related note to the required supplementary information can be found on pages 53-64 of this report.

Supplemental statements and schedules including the combining statements referred to earlier in connection with nonmajor governmental funds are presented following the required supplementary information on pages 65-119.

Finally, the Statistical Section of this report can be found on pages 120-141.

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 \$68,525,954 at the close of the 2016 fiscal year.

Table 1, as presented below, shows the net position as of December 31, 2016 and December 31, 2015.

Table 1—Condensed Statement of Net Position—Primary Government

	Governmental Activities	
	December 31,	
	2016	2015
Current assets	\$ 29,822,224	\$ 25,290,644
Noncurrent assets	67,747,881	63,632,166
Total assets	<u>97,570,105</u>	<u>88,922,810</u>
Deferred outflows of resources	<u>6,836,288</u>	<u>1,624,627</u>
Current liabilities	1,652,683	1,342,329
Noncurrent liabilities	33,417,601	18,658,109
Total liabilities	<u>35,070,284</u>	<u>20,000,438</u>
Deferred inflows of resources	<u>810,155</u>	<u>-</u>
Net position		
Net investment in capital assets	55,613,021	54,717,321
Restricted	2,631,316	2,453,860
Unrestricted	<u>10,281,617</u>	<u>13,375,818</u>
Total net position	<u>\$ 68,525,954</u>	<u>\$ 70,546,999</u>

The largest portion of the Town’s net position (81.2 percent) reflect its investment in capital assets (e.g. land, buildings, equipment and infrastructure), less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Town’s net position (3.8 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (15.0 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, 2016 and December 31, 2015.

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

	<u>Governmental Activities</u>	
	<u>Year Ended December 31,</u>	
	<u>2016</u>	<u>2015</u>
Program revenues:		
Charges for services	\$ 1,817,621	\$ 1,870,259
Operating grants and contributions	227,863	717,075
Capital grants and contributions	339,727	-
General revenues	<u>20,379,229</u>	<u>20,562,422</u>
Total revenues	<u>22,764,440</u>	<u>23,149,756</u>
Program expenses	24,785,485	21,939,724
Change in net position	(2,021,045)	1,210,032
Net position—beginning	<u>70,546,999</u>	<u>69,336,967</u>
Net position—ending	<u>\$ 68,525,954</u>	<u>\$ 70,546,999</u>

Overall revenues of the primary government decreased by 1.2 percent from the prior year, due primarily to a decrease in infrastructure assets dedicated to the Town from developers and a decrease in operating grants received. Total expenses increased by 13.0 percent compared to the year ended December 31, 2015, which is primarily attributed to an increase in the allocated cost of other postemployment benefits and contractual costs associated with garbage and refuse.

A summary of sources of revenues of the primary government for the years ended December 31, 2016 and December 31, 2015 is presented in Table 3 on the following page.

Table 3—Summary of Sources of Revenues—Primary Government

	Year Ended December 31,		Increase/(Decrease)	
	2016	2015	Dollars	Percent (%)
Charges for services	\$ 1,817,621	\$ 1,870,259	\$ (52,638)	(2.8)
Operating grants and contributions	227,863	717,075	(489,212)	(68.2)
Capital grants and contributions	339,727	-	339,727	n/a
Property and other taxes	18,836,531	18,093,448	743,083	4.1
Use of money and property	67,375	56,577	10,798	19.1
Miscellaneous	504,087	1,319,618	(815,531)	(61.8)
State support (unrestricted)	971,236	1,092,779	(121,543)	(11.1)
Total general revenues, net	<u>\$ 22,764,440</u>	<u>\$ 23,149,756</u>	<u>\$ (385,316)</u>	(1.7)

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. For the year ended December 31, 2015, the Town's largest sources of revenues were property and other taxes of \$18,093,448, or 78.2 percent of total revenues, and charges for services of \$1,870,259, or 8.1 percent of total revenues.

A summary of program expenses of the primary government for the years ended December 31, 2016 and December 31, 2015 is presented below in Table 4.

Table 4—Summary of Program Expenses—Primary Government

	Year Ended December 31,		Increase/(Decrease)	
	2016	2015	Dollars	Percent (%)
General government support	\$ 4,191,381	\$ 3,925,467	\$ 265,914	6.8
Education	12,983	9,349	3,634	38.9
Public safety	6,663,867	5,702,964	960,903	16.8
Health	5,575	5,339	236	4.4
Transportation	4,947,574	4,728,300	219,274	4.6
Economic assistance and opportunity	417	401	16	4.0
Culture and recreation	1,895,328	1,866,844	28,484	1.5
Home and community services	6,612,633	5,403,081	1,209,552	22.4
Interest and other fiscal charges	455,727	297,979	157,748	52.9
Total program expenses	<u>\$ 24,785,485</u>	<u>\$ 21,939,724</u>	<u>\$ 2,845,761</u>	13.0

The Town's most significant expense items for the year ended December 31, 2016 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. For the year ended December 31, 2015, the most significant expense items were public safety of \$5,702,964, or 26.0 percent of total expenses, and home and community services of \$5,403,081, or 24.6 percent of total expenses.

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, 2016, the Town's governmental funds reported combined fund balances of \$28,544,191, an increase of \$4,502,398 in comparison with the prior year. Approximately 18.2% of this amount \$5,197,231 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—\$405,040, 2) restricted for particular purposes—\$2,762,938, 3) committed for particular purposes—\$10,607,645, or 4) assigned for particular purposes—\$9,571,337.

Table 5—Components of Fund Balance—Major Funds

	December 31,	
	2016	2015
General Fund		
Nonspendable	\$ 77,033	\$ 83,208
Restricted	1,474,515	1,420,182
Committed	871,058	881,026
Assigned	1,625,061	1,274,414
Unassigned	<u>5,197,231</u>	<u>5,470,452</u>
Total General Fund	<u>\$ 9,244,898</u>	<u>\$ 9,129,282</u>
Public Safety Fund		
Nonspendable	\$ 239,201	\$ 238,950
Restricted	360,236	330,157
Committed	41,716	103,702
Assigned	<u>392,295</u>	<u>288,994</u>
Total Public Safety Fund	<u>\$ 1,033,448</u>	<u>\$ 961,803</u>
Highway Fund		
Nonspendable	\$ 68,451	\$ 75,669
Restricted	683,477	636,603
Assigned	<u>343,791</u>	<u>605,576</u>
Total Highway Fund	<u>\$ 1,095,719</u>	<u>\$ 1,317,848</u>
Sewer Districts Fund		
Restricted	\$ 36,678	\$ -
Assigned	<u>3,143,610</u>	<u>3,179,146</u>
Total Sewer Districts Fund	<u>\$ 3,180,288</u>	<u>\$ 3,179,146</u>
Water Districts Fund		
Nonspendable	\$ 8,158	\$ 5,429
Restricted	58,994	49,502
Assigned	<u>1,511,992</u>	<u>1,623,238</u>
Total Water Districts Fund	<u>\$ 1,579,144</u>	<u>\$ 1,678,169</u>

(continued)

	December 31,	
	<u>2016</u>	<u>2015</u>
		(concluded)
Garbage and Refuse Fund		
Nonspendable	\$ 2,227	\$ 2,125
Restricted	17,416	17,416
Committed	102,818	82,818
Assigned	<u>615,805</u>	<u>1,093,621</u>
Total Garbage and Refuse Fund	<u>\$ 738,266</u>	<u>\$ 1,195,980</u>
Capital Projects Fund		
Committed	<u>\$ 9,592,053</u>	<u>\$ 4,702,426</u>
Total Capital Projects Fund	<u>\$ 9,592,053</u>	<u>\$ 4,702,426</u>

The General Fund is the chief operating fund of the Town. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$5,197,231, while total fund balance increased to \$9,244,898. 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 75.8 percent of total General Fund expenditures and transfers out, while total fund balance represents 134.8 percent of that same amount.

The total fund balance of the Town's General Fund increased by \$115,616 during the current fiscal year. During the annual budget process, the Town anticipated utilizing \$1,270,000 of fund balance for 2016 operations.

The Town's Public Safety Fund ending fund balance was \$1,033,448. During the year ended December 31, 2016, the Public Safety Fund fund balance increased \$71,645 primarily due to the funding of restricted, committed and assigned purposes.

The Town's Highway Fund ending fund balance was \$1,095,719. Approximately 0.2 percent, \$1,911, of this amount is reported as fund balance assigned for specific (Highway Fund) use. During the year ended December 31, 2016, the Highway Fund fund balance decreased \$222,129 mainly due to budgeted use of fund balance.

The Town's Sewer Districts Fund ending fund balance was \$3,180,288. \$2,408,600 is reported as fund balance assigned for specific (Sewer Districts Fund) use and \$735,010 is assigned to funding next year's budget. During the year ended December 31, 2016, the Sewer Districts Fund fund balance increased \$1,142.

The Town's Water Districts Fund ending fund balance was \$1,579,144. \$1,312,499, of this amount is reported as fund balance assigned for specific (Water Districts Fund) use. During the year ended December 31, 2016, the Water Districts Fund fund balance decreased \$99,025 mainly due to budgeted use of fund balance.

The Town's Garbage and Refuse Fund ending fund balance was \$738,266. \$530,805, of this amount is reported as fund balance assigned for specific (Garbage and Refuse Fund) use and \$85,000 is assigned to funding next year's budget. During the year ended December 31, 2016, the Garbage and Refuse Fund

fund balance decreased \$457,714 mainly due to additional contractual expenditures incurred during the year.

The Town's Capital Projects Fund ending fund balance of \$9,592,053. During the year ended December 31, 2016, the Capital Projects Fund fund balance increased \$4,889,627 mainly due to proceeds from the issuance of long-term debt exceeding current year capital expenditures.

General Fund Budgetary Highlights

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

A summary of the General Fund results of operations for the year ended December 31, 2016 is presented in Table 6 below:

Table 6—General Fund Budget

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues and other financing sources	\$ 6,684,213	6,703,185	\$ 6,976,156	\$ 272,971
Expenditures and other financing uses	<u>7,958,627</u>	<u>8,075,521</u>	<u>6,860,540</u>	<u>1,214,981</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (1,274,414)</u>	<u>\$ (1,372,336)</u>	<u>\$ 115,616</u>	<u>\$ 1,487,952</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 \$97,922 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 \$272,971. The major contributors to this positive revenue variance were the portion of the premium on obligations and sales tax. The premium received on serial bonds 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 \$1,214,981. The most significant contributor was in general government support. General government savings were achieved in personnel costs along with less than anticipated unallocated insurances costs. Additionally, employee benefits 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, 2016 amounted to \$67,747,881 (net of accumulated depreciation). This investment in capital assets includes land and land improvements, works of art and historical treasurers, 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, 2016 and December 31, 2015 is presented below in Table 7.

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

	December 31,	
	2016	2015
Land	\$ 5,664,812	\$ 5,664,812
Works of art and historical treasurers	50,700	50,700
Construction in progress	5,599,862	1,224,260
Land improvements	1,399,015	1,510,951
Buildings	4,288,188	4,448,810
Building improvements	3,069,248	3,066,039
Machinery and equipment	4,168,935	3,954,632
Infrastructure	<u>43,507,121</u>	<u>43,711,962</u>
Total	<u>\$ 67,747,881</u>	<u>\$ 63,632,166</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, 2016, the Town had total bonded debt outstanding of \$19,875,000 as compared to \$11,150,000 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 \$189,461,227, which is significantly in excess of the Town’s outstanding general obligation debt.

The Town has a bond rating from Moody’s Investor Service of Aa2. Additional information on the Town’s long-term debt can be found in Note 10 of this report.

A summary of the Town’s long-term liabilities at December 31, 2016 and December 31, 2015 is presented on the following page in Table 8.

Table 8—Summary of Long-Term Liabilities

	December 31,	
	2016	2015
Serial bonds	\$ 19,875,000	\$ 11,150,000
Compensated absences	3,903,381	3,932,943
OPEB obligation	3,555,994	2,686,044
Net pension liability	5,858,137	889,122
Total	<u>\$ 33,192,512</u>	<u>\$ 18,658,109</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 2016 was 3.8 percent. This is favorable to New York’s unemployment rate of 4.5 and favorable to the national unemployment rate of 4.7 percent.
- Increases in healthcare and retirement costs.

These factors were considered in preparing the Town’s budget for 2017.

The Town’s 2017 budget includes the appropriation of \$1,615,000 of fund balance in the General Fund. The budget also includes a combined General Fund/Public Safety Fund tax rate of \$3.53 and Highway Fund tax rate of \$2.75 (per \$1,000 of assessed valuation), as compared to the 2016 tax rates of \$3.45 and \$2.74.

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, 2016

	<u>Primary Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 16,562,445
Restricted cash and cash equivalents	10,977,558
Receivables	204,479
Intergovernmental receivables	1,672,702
Prepaid items	405,040
Capital assets not being depreciated	11,315,374
Capital assets, net of accumulated depreciation	<u>56,432,507</u>
Total assets	<u>97,570,105</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows—relating to pension plans	<u>6,836,288</u>
Total deferred outflows of resources	<u>6,836,288</u>
 LIABILITIES	
Accounts payable	592,285
Accrued liabilities	841,943
Retainages payable	218,455
Non-current liabilities:	
Due within one year	1,767,755
Due within more than one year	<u>31,649,846</u>
Total liabilities	<u>35,070,284</u>
 DEFERRED INFLOWS OF RESOURCES	
Deferred inflows—relating to pension plans	<u>810,155</u>
Total deferred inflows of resources	<u>810,155</u>
 NET POSITION	
Net investment in capital assets	55,613,021
Restricted for:	
Capital improvements	582,422
Tax stabilization	655,900
Debt	998,389
Other	394,605
Unrestricted	<u>10,281,617</u>
Total net position	<u>\$ 68,525,954</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, 2016

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	\$ 4,191,381	\$ 150,340	\$ 1,929	\$ -	\$ (4,039,112)
Education	12,983	-	-	-	(12,983)
Public safety	6,663,867	798,687	35,833	-	(5,829,347)
Health	5,575	-	-	-	(5,575)
Transportation	4,947,574	89,719	190,101	139,727	(4,528,027)
Economic assistance and opportunity	417	-	-	-	(417)
Culture and recreation	1,895,328	508,025	-	-	(1,387,303)
Home and community services	6,612,633	270,850	-	200,000	(6,141,783)
Interest and other fiscal charges	455,727	-	-	-	(455,727)
Total primary government	<u>\$ 24,785,485</u>	<u>\$ 1,817,621</u>	<u>\$ 227,863</u>	<u>\$ 339,727</u>	(22,400,274)
General revenues:					
					14,019,842
					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>971,236</u>
					Total general revenues
					<u>20,379,229</u>
					Change in net position
					(2,021,045)
					Net position—beginning
					<u>70,546,999</u>
					Net position—ending
					<u>\$ 68,525,954</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, 2016

	General	Special Revenue					Capital Projects	Total Nonmajor Funds	Total Governmental Funds
		Public Safety	Highway	Sewer Districts	Water Districts	Garbage and Refuse			
ASSETS									
Cash and cash equivalents	\$ 6,195,751	\$ 700,617	\$ 607,300	\$ 3,179,610	\$ 1,520,141	\$ 1,044,586	\$ 1,363,238	\$ 1,951,202	\$ 16,562,445
Restricted cash and cash equivalents	1,474,515	360,236	683,477	36,678	58,994	17,416	8,214,620	131,622	10,977,558
Receivables	82,566	84,351	4,141	-	6,228	2,047	-	25,146	204,479
Intergovernmental receivables	1,582,049	-	45,522	-	-	-	45,131	-	1,672,702
Prepaid items	77,033	239,201	68,451	-	8,158	2,227	-	9,970	405,040
Total assets	<u>\$ 9,411,914</u>	<u>\$ 1,384,405</u>	<u>\$ 1,408,891</u>	<u>\$ 3,216,288</u>	<u>\$ 1,593,521</u>	<u>\$ 1,066,276</u>	<u>\$ 9,622,989</u>	<u>\$ 2,117,940</u>	<u>\$ 29,822,224</u>
LIABILITIES									
Accounts payable	\$ 100,774	\$ 28,977	\$ 87,026	\$ 36,000	\$ 4,511	\$ 277,111	\$ 30,936	\$ 26,950	\$ 592,285
Accrued liabilities	66,242	321,980	226,146	-	9,866	50,899	-	10,615	685,748
Total liabilities	<u>167,016</u>	<u>350,957</u>	<u>313,172</u>	<u>36,000</u>	<u>14,377</u>	<u>328,010</u>	<u>30,936</u>	<u>37,565</u>	<u>1,278,033</u>
FUND BALANCES									
Nonspendable	77,033	239,201	68,451	-	8,158	2,227	-	9,970	405,040
Restricted	1,474,515	360,236	683,477	36,678	58,994	17,416	-	131,622	2,762,938
Committed	871,058	41,716	-	-	-	102,818	9,592,053	-	10,607,645
Assigned	1,625,061	392,295	343,791	3,143,610	1,511,992	615,805	-	1,938,783	9,571,337
Unassigned	5,197,231	-	-	-	-	-	-	-	5,197,231
Total fund balances	<u>9,244,898</u>	<u>1,033,448</u>	<u>1,095,719</u>	<u>3,180,288</u>	<u>1,579,144</u>	<u>738,266</u>	<u>9,592,053</u>	<u>2,080,375</u>	<u>28,544,191</u>
Total liabilities and fund balances	<u>\$ 9,411,914</u>	<u>\$ 1,384,405</u>	<u>\$ 1,408,891</u>	<u>\$ 3,216,288</u>	<u>\$ 1,593,521</u>	<u>\$ 1,066,276</u>	<u>\$ 9,622,989</u>	<u>\$ 2,117,940</u>	<u>\$ 29,822,224</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, 2016

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

Total fund balances—governmental funds (page 15)	\$	28,544,191
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of the assets is \$126,382,493 and the accumulated depreciation is \$58,634,612.		67,747,881
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	\$ 1,188,119	
Deferred outflows related to experience and investment earnings	5,648,169	
Deferred inflows of resources related to pensions	<u>(810,155)</u>	6,026,133
To recognize interest accrual on long-term debt. Net accrued interest for general obligation bonds are not reported in the funds.		(156,195)
To recognize retainage payable on outstanding capital projects not recorded in the fund financial statements.		(218,455)
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	\$ (19,875,000)	
Premium on serial bonds	(225,089)	
Compensated absences	(3,903,381)	
OPEB obligation	(3,555,994)	
Net pension liability	<u>(5,858,137)</u>	<u>(33,417,601)</u>
Net position of governmental activities	\$	<u>68,525,954</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, 2016

	Special Revenue						Capital Projects	Total Nonmajor Funds	Total Governmental Funds
	General	Public Safety	Highway	Sewer Districts	Water Districts	Garbage and Refuse			
REVENUES									
Real property taxes	\$ 492,473	\$ 5,258,011	\$ 3,848,212	\$ 825,992	\$ 1,059,647	\$ 1,953,421	\$ -	\$ 340,416	\$ 13,778,172
Real property tax items	241,670	-	-	-	-	-	-	-	241,670
Non property tax items	4,370,360	-	50,000	-	-	-	-	396,329	4,816,689
Departmental income	503,303	153,100	-	30,704	13,161	96,248	-	313,992	1,110,508
Intergovernmental charges	75,600	-	89,719	-	-	-	-	-	165,319
Use of money and property	49,642	1,355	1,560	2,653	1,388	1,087	8,546	1,144	67,375
Licenses and permits	37,798	-	-	-	-	-	-	975	38,773
Fines and forfeitures	-	344,630	-	-	-	-	-	-	344,630
Miscellaneous	94,336	17,597	12,153	-	-	-	12,675	142,012	278,773
Interfund revenues	-	-	-	-	100	-	-	-	100
State aid	971,236	35,833	190,101	-	-	-	-	-	1,197,170
Federal aid	1,929	-	-	-	-	-	339,727	-	341,656
Total revenues	<u>6,838,347</u>	<u>5,810,526</u>	<u>4,191,745</u>	<u>859,349</u>	<u>1,074,296</u>	<u>2,050,756</u>	<u>360,948</u>	<u>1,194,868</u>	<u>22,380,835</u>
EXPENDITURES									
Current:									
General government support	2,695,758	185,483	37,631	-	-	-	-	164	2,919,036
Education	-	9,316	-	-	-	-	-	-	9,316
Public safety	40,623	4,447,773	-	-	-	-	-	349,477	4,837,873
Health	-	-	-	-	-	-	-	4,000	4,000
Transportation	116,964	-	2,766,850	-	-	-	-	307,166	3,190,980
Economic assistance and opportunity	300	-	-	-	-	-	-	-	300
Culture and recreation	1,245,835	-	-	-	-	-	-	-	1,245,835
Home and community services	94,549	-	-	712,820	469,608	2,367,573	-	186,921	3,831,471
Employee benefits	1,286,510	2,380,790	931,853	81,477	80,522	-	-	143,904	4,905,056
Debt service:									
Principal	-	-	-	-	-	-	-	1,125,000	1,125,000
Interest	-	-	-	-	-	-	-	353,758	353,758
Capital outlay	-	-	-	-	-	-	5,536,665	-	5,536,665
Total expenditures	<u>5,480,539</u>	<u>7,023,362</u>	<u>3,736,334</u>	<u>794,297</u>	<u>550,130</u>	<u>2,367,573</u>	<u>5,536,665</u>	<u>2,470,390</u>	<u>27,959,290</u>
Excess (deficiency) of revenues over expenditures	<u>1,357,808</u>	<u>(1,212,836)</u>	<u>455,411</u>	<u>65,052</u>	<u>524,166</u>	<u>(316,817)</u>	<u>(5,175,717)</u>	<u>(1,275,522)</u>	<u>(5,578,455)</u>
OTHER FINANCING SOURCES (USES)									
Transfers in	-	1,284,481	-	-	-	-	257,344	1,478,758	3,020,583
Transfers out	(1,380,001)	-	(724,414)	(100,588)	(632,683)	(140,897)	(42,000)	-	(3,020,583)
Premium on obligations	137,809	-	46,874	36,678	9,492	-	-	-	230,853
Serial bonds issued	-	-	-	-	-	-	9,850,000	-	9,850,000
Total other financing sources (uses)	<u>(1,242,192)</u>	<u>1,284,481</u>	<u>(677,540)</u>	<u>(63,910)</u>	<u>(623,191)</u>	<u>(140,897)</u>	<u>10,065,344</u>	<u>1,478,758</u>	<u>10,080,853</u>
Net change in fund balances (deficit)	115,616	71,645	(222,129)	1,142	(99,025)	(457,714)	4,889,627	203,236	4,502,398
Fund balances—beginning	9,129,282	961,803	1,317,848	3,179,146	1,678,169	1,195,980	4,702,426	1,877,139	24,041,793
Fund balances—ending	<u>\$ 9,244,898</u>	<u>\$ 1,033,448</u>	<u>\$ 1,095,719</u>	<u>\$ 3,180,288</u>	<u>\$ 1,579,144</u>	<u>\$ 738,266</u>	<u>\$ 9,592,053</u>	<u>\$ 2,080,375</u>	<u>\$ 28,544,191</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, 2016

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) \$ 4,502,398

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	\$ 7,910,344	
Loss on disposition of capital assets	(34,228)	
Depreciation expense	(3,760,401)	4,115,715

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

Town pension contributions	\$ 1,188,119	
Cost of benefits earned net of employee contributions	(1,755,628)	(567,509)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Additionally, in the statement of activities, certain operating expenses are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). The net effect of these differences in the treatment of long-term debt and the related items is as follows:

Proceeds of serial bonds	\$ (9,850,000)	
Repayment of serial bonds	1,125,000	
Premium on serial bonds	(230,853)	
Amortization of bond premium	5,764	
Change in accrued interest expense	(107,733)	
Change in retainages payable	(173,439)	
Change in compensated absences	29,562	
Change in OPEB obligation	(869,950)	(10,071,649)

Change in net position of governmental activities \$ (2,021,045)

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, 2016

	Agency Fund
ASSETS	
Cash and cash equivalents	\$ 1,478,581
Accounts receivable	<u>3</u>
Total assets	<u>\$ 1,478,584</u>
LIABILITIES	
Agency liabilities	<u>\$ 1,478,584</u>
Total liabilities	<u>\$ 1,478,584</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, 2016

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, 2016; however, when the Town does have investments they are recorded at fair value based on quoted market value.

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

Prepaid Items—Certain payments reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenses/expenditures when consumed rather than when purchased.

Capital Assets—Capital assets, which include property, buildings, building improvements, equipment and infrastructure assets (e.g. roads, bridges, drainage systems and similar items) are reported in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of five years. Such assets are recorded at historical cost or estimated historical cost. The reported value excludes normal maintenance and repairs, which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at estimated fair market value of the item at the date of its donation. Major outlays for capital assets and improvements are capitalized as projects are completed.

Land, works of art and historical treasures and construction in progress are not depreciated. The other property, plant, equipment, and infrastructure of the primary government are depreciated and intangible assets amortized using the straight line method over the following estimated useful lives:

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

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

Retainages Payable—Represents expenditures incurred by the Town related to construction contracts that have not been paid as of December 31, 2016.

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, 2016, 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, 2016, the Town has one item that qualifies for reporting in this category. This item 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 1st based on assessed property values as of that date.

For 2016, tax payments were due January 1st to February 16th without penalty; February 17th to February 29th a 1.5% penalty; March 1st to March 15th a 3.0% penalty; March 16th to March 31st a 4.5% penalty; April 1st to April 15th a 6.0% penalty; April 16th to May 2nd a 7.5% penalty; and 1.5% added each month thereafter.

The tax roll is returned to the Erie County Commissioner of Finance after June 30th at which time all unpaid taxes and penalties are payable to that office. The Town retains their full tax levies for all unpaid items that are returned to the County. Thus, the Town is assured of receiving 100% of its tax levy. The County enforces all liens.

The Town also bills and collects taxes for various school districts within Town limits. Collections of the school district taxes and remittances of them are accounted for by the Town Clerk, independent of Town operations.

Compensated Absences—The Town’s labor agreements and Town Board rules and regulations provide for sick leave, vacations, and other miscellaneous paid absences. Upon retirement, certain eligible employees qualify for paid hospitalization insurance premiums and/or payment for fractional values of unused sick leave. These payments are budgeted annually without accrual.

The compensated absences liability for the Town at December 31, 2016 totaled \$3,903,381 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, 2016, the Town implemented GASB Statements No. 72, *Fair Value Measurement and Application*, 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. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, No. 77, *Tax Abatement Disclosures*, No. 78, *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*, and No. 79, *Certain External Investment Pools and Pool Participants*. GASB Statement No. 72 provides guidance for determining a fair value measurement for financial reporting purposes, as well as guidance on applying fair value to certain investments and disclosures related to all fair value measurements. GASB Statement No. 73 establishes a single framework for the presentation of information about pensions, which will enhance the comparability of pension-related information reported by employers and nonemployer contributing entities. GASB Statement No. 76 reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. GASB Statement No. 77 requires the disclosure of information about the nature and magnitude of tax abatements and will make these transactions more transparent to financial statement users. GASB Statement No. 78 addresses a practice issue regarding the scope and applicability of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. GASB Statement No. 79 establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at

amortized cost for financial reporting purposes. GASB Statements No. 72, 73, 76, 77, 78, and 79 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. 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*; No. 82, *Pension Issues; an Amendment of GASB Statements No. 67, No. 68, and No. 73*, effective for the fiscal year ending December 31, 2017; No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*; No. 85, *Omnibus 2017*; No. 86, *Certain Debt Extinguishment Issues*, effective for the fiscal year ending December 31, 2018; No. 83, *Certain Asset Retirement Obligations*; and No. 84, *Fiduciary Activities*, effective for the fiscal year ending December 31, 2019. The Town is, therefore, unable to disclose the impact that adopting GASB Statements No. 74, 75, 80, 81, 82, 83, 84, 85 and 86 will have on its financial position and results of operations when such statements are adopted.

Stewardship, Compliance and Accountability

Deficit Fund Balances—Certain districts within the Sewer Districts and Water Districts funds are in a deficit position at December 31, 2016. 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, 2016. It is anticipated that these deficits will be remedied through grant funding, interfund transfers and proceeds from future bond issuances.

Legal Compliance – Budgets

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

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

2. 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, 2016 are shown below:

	Governmental Funds	Fiduciary Funds	Total
Petty Cash (uncollateralized)	\$ 1,025	\$ -	\$ 1,025
Deposits	<u>27,538,978</u>	<u>1,478,581</u>	<u>29,017,559</u>
Total	<u>\$ 27,540,003</u>	<u>\$ 1,478,581</u>	<u>\$ 29,018,584</u>

Deposits—All deposits are carried at fair value, and are classified by custodial credit risk at December 31, 2016 are as follows:

	Bank Balance	Carrying Amount
Insured (FDIC)	\$ 496,856	\$ 496,856
Uninsured:		
Collateral held by bank's agent in the Town's name	<u>28,705,775</u>	<u>28,520,703</u>
Total	<u>\$ 29,202,631</u>	<u>\$ 29,017,559</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, 2016, the Town’s deposits were either FDIC insured or collateralized with securities held by the pledging bank’s agent in the Town’s name.

Restricted Cash and Cash Equivalents—The Town reports amounts to support restricted fund balance and unspent proceeds of debt as restricted cash and cash equivalents. At December 31, 2016, the Town reported \$10,977,558 of cash and cash equivalents as restricted.

Investments—The Town had no investments at December 31, 2016.

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, 2016 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, 2016 are:

General Fund:		
Various Town departments	\$ 73,743	
Miscellaneous	<u>8,823</u>	\$ 82,566
Public Safety Fund:		
Various Town departments	\$ 62,047	
BOCES	<u>22,304</u>	84,351
Highway Fund:		
Fuel charges	\$ 4,041	
Various Town departments	<u>100</u>	4,141
Water Fund:		
Various Town departments	\$ 3,350	
Miscellaneous	<u>2,878</u>	6,228
Garbage and Refuse Fund:		
Compost sales		2,047
Other governmental funds:		
Town Outside Village Fund:		
Various Town departments	\$ 14,535	
Miscellaneous	9,941	
Lighting Fund:		
Miscellaneous	<u>670</u>	<u>25,146</u>
		<u>\$ 204,479</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, 2016 are:

General Fund:		
Erie County - sales tax	\$ 1,581,649	
Erie County - other	<u>400</u>	\$ 1,582,049
Highway Fund:		
Erie County - snow removal		45,522
Capital Projects Fund:		
Federal aid		<u>45,131</u>
Total governmental funds		<u>\$ 1,672,702</u>

4. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2016 was as follows:

	Balance 1/1/2016	Increases and Reclassifications	Decreases and Reclassifications	Balance 12/31/2016
Capital assets, not being depreciated:				
Land	\$ 5,664,812	\$ -	\$ -	\$ 5,664,812
Works of art and historical treasures	50,700	-	-	50,700
Construction in progress	<u>1,224,260</u>	<u>5,742,262</u>	<u>1,366,660</u>	<u>5,599,862</u>
Total capital assets, not being depreciated	<u>6,939,772</u>	<u>5,742,262</u>	<u>1,366,660</u>	<u>11,315,374</u>
Capital assets, being depreciated:				
Land improvements	2,797,005	-	-	2,797,005
Buildings	8,031,059	-	-	8,031,059
Building improvements	4,365,208	224,670	-	4,589,878
Machinery and equipment	9,208,406	877,742	293,920	9,792,228
Infrastructure	<u>87,424,619</u>	<u>2,432,330</u>	<u>-</u>	<u>89,856,949</u>
Total capital assets, being depreciated	<u>111,826,297</u>	<u>3,534,742</u>	<u>293,920</u>	<u>115,067,119</u>
Less accumulated depreciation for:				
Land improvements	1,286,054	111,936	-	1,397,990
Buildings	3,582,249	160,622	-	3,742,871
Building improvements	1,299,169	221,461	-	1,520,630
Machinery and equipment	5,253,774	629,211	259,692	5,623,293
Infrastructure	<u>43,712,657</u>	<u>2,637,171</u>	<u>-</u>	<u>46,349,828</u>
Total accumulated depreciation	<u>55,133,903</u>	<u>3,760,401</u>	<u>259,692</u>	<u>58,634,612</u>
Total capital assets, being depreciated, net	<u>56,692,394</u>	<u>(225,659)</u>	<u>34,228</u>	<u>56,432,507</u>
Governmental activities capital assets, net	<u>\$ 63,632,166</u>	<u>\$ 5,516,603</u>	<u>\$ 1,400,888</u>	<u>\$ 67,747,881</u>

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

Governmental activities:	
General support	\$ 295,211
Public safety	139,342
Transportation	1,760,538
Culture and recreation	227,596
Home and community services	<u>1,337,714</u>
Total depreciation expense, governmental activities	<u>\$ 3,760,401</u>

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

General support	\$ 418,000
Transportation	4,253,865
Culture and recreation	63,884
Home and community services	<u>800,916</u>
Total capital outlay	<u>\$ 5,536,665</u>

5. ACCRUED LIABILITIES

Accrued liabilities reported by governmental funds at Town as of December 31, 2016, were as follows:

	General Fund	Public Safety Fund	Highway Fund	Water Districts Fund	Garbage and Refuse Fund	Other Governmental Funds	Total Governmental Funds
Salary and employee benefits	\$ 66,242	\$ 312,485	\$ 220,151	\$ 9,866	\$ 2,322	\$ 10,615	\$ 621,681
Accrued workers compensation	<u>-</u>	<u>9,495</u>	<u>5,995</u>	<u>-</u>	<u>48,577</u>	<u>-</u>	<u>64,067</u>
Total	<u>\$ 66,242</u>	<u>\$ 321,980</u>	<u>\$ 226,146</u>	<u>\$ 9,866</u>	<u>\$ 50,899</u>	<u>\$ 10,615</u>	<u>\$ 685,748</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 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, 2016, 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, 2016. The total pension liabilities used to calculate the net pension liabilities were determined by actuarial valuations as of April 1, 2015, with update procedures used to roll forward the total net pension liabilities to the measurement date. The Town's proportion of the net pension liabilities were based on projections of the Town's long-term share of contributions to the System relative to the projected contributions of all participating members, actuarially determined. This information was provided by the System in reports provided to the Town.

	<u>PFRS</u>	<u>ERS</u>
Measurement date	March 31, 2016	March 31, 2016
Net pension liability	\$ 3,047,576	\$ 2,810,561
Town's portion of the Plan's total net pension liability	0.1029313%	0.0175110%

For the year ended December 31, 2016, the Town recognized pension expenses of \$1,133,086 and \$1,035,358, respectively, for PFRS and ERS, a total of \$2,168,444. At December 31, 2016, the Town reported deferred outflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>		<u>Deferred Inflows of Resources</u>	
	<u>PFRS</u>	<u>ERS</u>	<u>PFRS</u>	<u>ERS</u>
Differences between expected and actual experiences	\$ 27,334	\$ 14,202	\$ 460,757	\$ 333,145
Changes of assumptions	1,313,800	749,492	-	-
Net difference between projected and actual earnings on pension plan investments	1,707,920	1,667,379	-	-
Changes in proportion and differences between the Town's contributions and proportionate share of contributions	59,080	108,962	-	16,253
Town contributions subsequent to the measurement date	652,175	535,944	-	-
Total	<u>\$ 3,760,309</u>	<u>\$ 3,075,979</u>	<u>\$ 460,757</u>	<u>\$ 349,398</u>

The Town's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2017. 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>
2017	\$ 622,394	\$ 563,381
2018	622,394	563,381
2019	622,394	563,381
2020	598,613	500,494
2021	181,582	-

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

	PFRS	ERS
Measurement date	March 31, 2016	March 31, 2016
Actuarial valuation date	April 1, 2015	April 1, 2015
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, 2015 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 below:

	Target Allocation	Long-Term Expected Real Rate of Return
	PFRS and ERS	
	March 31, 2016	
Measurement date		
Asset class:		
Domestic equities	38.0 %	7.3 %
International equities	13.0	8.6
Private equity	10.0	11.0
Real estate	8.0	8.3
Absolute return strategies	3.0	6.8
Opportunistic portfolio	3.0	8.6
Real assets	3.0	8.7
Bonds and mortgages	18.0	4.0
Cash	2.0	2.3
Inflation-indexed bonds	2.0	4.0
Total	100.0 %	

Discount Rate—The discount rate used to calculate the total pension liabilities was 7.0%. 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	\$ 6,807,082	\$ 3,047,576	\$ (103,704)
Employer's proportionate share of the net pension liability/(asset)—ERS	6,337,611	2,810,561	(169,645)

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, 2016	March 31, 2016	
Employers' total pension liability	\$ 30,347,727	\$ 172,303,544	\$ 202,651,271
Plan fiduciary net position	27,386,940	156,253,265	183,640,205
Employers' net pension liability	<u>\$ 2,960,787</u>	<u>\$ 16,050,279</u>	<u>\$ 19,011,066</u>
System fiduciary net position as a percentage of total pension liability	90.2%	90.7%	90.6%

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 \$648,966 for the fiscal year ended December 31, 2016.

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

The components of the Town's annual OPEB cost for the past two years, the amount actually contributed to the plan, and the changes in the Town's net OPEB obligation is presented below:

	Year Ended December 31,		
	2016	2015	2014
Annual required contribution ("ARC")	\$ 1,566,810	\$ 971,282	\$ 892,886
Interest on net OPEB obligation	107,441	100,260	96,605
Adjustment to ARC	<u>(155,335)</u>	<u>(144,949)</u>	<u>(139,666)</u>
Annual OPEB costs (expense)	1,518,916	926,593	849,825
Contributions made	<u>(648,966)</u>	<u>(747,031)</u>	<u>(758,443)</u>
Increase in net OPEB obligation	869,950	179,562	91,382
Net OPEB obligation—beginning	<u>2,686,044</u>	<u>2,506,482</u>	<u>2,415,100</u>
Net OPEB obligation—ending	<u>\$ 3,555,994</u>	<u>\$ 2,686,044</u>	<u>\$ 2,506,482</u>
Percentage of ARC contributed	41.4%	76.9%	84.9%

As of December 31, 2016, the most recent actuarial valuation date, the plan was not funded. Since there were no assets, the unfunded actuarial liability for benefits was \$16,088,570.

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, 2016, calculations were based on plan data as of January 1, 2016 and financial data as of December 31, 2016. The accrued liability for benefits was \$16,088,570, all of which was unfunded. The covered payroll (annual payroll of active employees covered by the plan) was \$8,822,270, and the ratio of the unfunded actuarial accrued liability to the covered payroll was 182.36%. The total postemployment health insurance cost was \$648,966 for the year ended December 31, 2016.

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

Year Ended December 31,	Annual OPEB Cost	Contributions Made	Percentage Contributed
2016	\$ 1,518,916	\$ 648,966	42.7%
2015	926,593	747,031	80.6%
2014	849,825	758,443	89.2%

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

Actuarial Methods and Assumptions—Calculations are based on the types of benefits provided under the terms of the substantive plan, the plan as understood by the employer and the plan members, at the time of the valuation and on the pattern of cost sharing between the employer and plan members. Calculations reflect a long-term perspective, so methods and assumptions used include techniques that are designed to reduce short-term volatility.

In the December 31, 2016 actuarial valuation, the projected unit credit method was used. The actuarial assumptions included a measurement date of December 31, 2016. 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 7.50%, 5.80% and 10.50% 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-2016 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, 2016 was twenty-one 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 reasonably estimated.

The Town purchases commercial insurance to cover other potential risks. Employee medical benefits are provided through the purchase of insurance. There have not been any significant changes in any type of insurance coverage from the prior year, nor have there been any settlements which have exceeded insurance coverage in the past three fiscal years.

The general liability insurance policies of the Town are limited to \$1 million per occurrence and \$3 million in the aggregate. The Town carries an umbrella liability policy that adds coverage of \$20 million per occurrence and an aggregate limit of \$20 million over the underlying primary policies.

The Town carries real and personal property insurance with a blanket limit of \$22,067,510 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, 2016, the amount of workers compensation liabilities relating to the period in which the Town was self-insured was \$64,067. Changes in the reported liability resulted from the following:

	Beginning Liability	Changes in Estimates	Claims Payments Net of Recoveries	Ending Liability
2016	\$ 37,856	\$ 56,494	\$ 30,283	\$ 64,067
2015	52,126	-	14,270	37,856
2014	80,191	-	28,065	52,126

9. 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, 2016 follows:

	Balance 1/1/2016	Additions	Reductions	Balance 12/31/2016	Due Within One Year
Serial bonds	\$ 11,150,000	\$ 9,850,000	\$ 1,125,000	\$ 19,875,000	\$ 1,135,000
Premium on serial bonds	-	230,853	5,764	225,089	11,543
Net bonds payable	11,150,000	10,080,853	1,130,764	20,100,089	1,146,543
Compensated absences	3,932,943	715,788	745,350	3,903,381	621,212
OPEB obligation	2,686,044	1,518,916	648,966	3,555,994	-
Net pension liability*	889,122	4,969,015	-	5,858,137	-
Total	<u>\$ 18,658,109</u>	<u>\$ 17,284,572</u>	<u>\$ 2,525,080</u>	<u>\$ 33,417,601</u>	<u>\$ 1,767,755</u>

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

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, 2016 is shown below:

Purpose	Original Issue	Interest Rate	Year of Issue/ Maturity	Balance 1/1/2016	Additions	Reductions	Balance 12/31/2016
General Fund Serial Bonds:							
Municipal renovations	\$ 640,000	2.0-3.0%	2015/2035	\$ 640,000	\$ -	\$ 25,000	\$ 615,000
Town-wide drainage	970,000	2.0-3.5%	2015/2042	970,000	-	25,000	945,000
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>1,610,000</u>	<u>5,880,000</u>	<u>50,000</u>	<u>7,440,000</u>
Highway Fund Serial Bonds:							
Baker Road	2,600,000	3.6-3.9%	2005/2020	1,095,000	-	200,000	895,000
Baker Bridge	500,000	3.6-3.9%	2005/2020	210,000	-	40,000	170,000
South Lane	800,000	3.6-3.9%	2005/2020	335,000	-	60,000	275,000
2010 roadsproject	2,280,000	2.0-2.8%	2015/2025	2,280,000	-	215,000	2,065,000
2012 roads project	270,000	2.0-2.8%	2015/2027	270,000	-	20,000	250,000
Forest Ave bridge	930,000	2.0-3.0%	2015/2032	930,000	-	45,000	885,000
2015 roads and highways	2,000,000	2.0-2.5%	2016/2031	-	2,000,000	-	2,000,000
Total Highway Fund				<u>5,120,000</u>	<u>2,000,000</u>	<u>580,000</u>	<u>6,540,000</u>
Sewer Districts Fund Serial Bonds:							
Various sewer lines	1,565,000	2.0-3.0%	2016/2036	-	1,565,000	-	1,565,000
Total Garbage and Refuse Fund				<u>-</u>	<u>1,565,000</u>	<u>-</u>	<u>1,565,000</u>
Water Districts Fund Serial Bonds:							
District wide water improvements	3,695,280	3.5-4.0%	2007/2022	2,242,800	-	327,520	1,915,280
Waterline betterment	249,120	3.5-4.0%	2007/2022	151,200	-	22,080	129,120
Water distribution	1,270,000	2.0-3.5%	2015/2042	1,270,000	-	35,000	1,235,000
Various waterlines	405,000	2.0-2.5%	2016/2031	-	405,000	-	405,000
Total Water Districts Fund				<u>3,664,000</u>	<u>405,000</u>	<u>384,600</u>	<u>3,684,400</u>
Garbage and Refuse Fund Serial Bonds:							
Composting Facility Development	1,245,600	3.5-4.0%	2007/2022	756,000	-	110,400	645,600
Total Garbage and Refuse Fund				<u>756,000</u>	<u>-</u>	<u>110,400</u>	<u>645,600</u>
Total governmental activities				<u>\$ 11,150,000</u>	<u>\$ 9,850,000</u>	<u>\$ 1,125,000</u>	<u>\$ 19,875,000</u>

The annual requirements to amortize all bonded debt outstanding (by fund responsible for repayment of such debt) as of December 31, 2016 are as follows:

Year Ending December 31,	Principal					Total
	General Fund	Highway Fund	Sewer Districts	Water Districts	Refuse and Garbage District	
2017	\$ 50,000	\$ 595,000	\$ -	\$ 380,800	\$ 109,200	\$ 1,135,000
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
2022-2026	1,765,000	2,055,000	380,000	669,400	105,600	4,975,000
2027-2031	1,985,000	1,125,000	420,000	380,000	-	3,910,000
2032-2036	2,045,000	65,000	485,000	265,000	-	2,860,000
2037-2041	240,000	-	-	315,000	-	555,000
2042	55,000	-	-	70,000	-	125,000
Total	<u>\$ 7,440,000</u>	<u>\$ 6,540,000</u>	<u>\$ 1,565,000</u>	<u>\$ 3,684,400</u>	<u>\$ 645,600</u>	<u>\$ 19,875,000</u>

Year Ending December 31,	Interest					Total
	General Fund	Highway Fund	Sewer Districts	Water Districts	Refuse and Garbage District	
2016	\$ 242,221	\$ 189,111	\$ 52,883	\$ 132,817	\$ 26,494	\$ 643,526
2017	176,116	150,838	35,425	115,454	22,536	500,369
2018	169,716	129,706	34,025	100,574	18,216	452,237
2019	163,016	106,391	32,625	82,099	12,816	396,947
2020	156,216	89,538	31,225	67,044	8,496	352,519
2021-2025	671,069	279,737	133,825	190,926	4,224	1,279,781
2026-2030	469,887	84,450	93,581	133,594	-	781,512
2031-2035	206,750	1,950	36,844	88,750	-	334,294
2036-2040	33,938	-	-	44,363	-	78,301
2041-2042	1,898	-	-	2,415	-	4,313
Total	<u>\$ 2,290,827</u>	<u>\$ 1,031,721</u>	<u>\$ 450,433</u>	<u>\$ 958,036</u>	<u>\$ 92,782</u>	<u>\$ 4,823,799</u>

As of December 31, 2016, the Town has \$16,450,000 of serial bonds authorized but unissued. \$16,000,000 has been authorized for the construction of a Multi-Generational Community Activity Center and \$450,000 for the reconstruction and resurfacing of various highways and roads.

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, 2016, for governmental activities is \$3,903,381. While the payments of compensated absences are dependent upon many factors, the Town has estimated that \$621,212 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 \$5,858,137 for the year ended December 31, 2016 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.

10. 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	\$	67,747,881
Related debt:		
Serial bonds issued	(19,875,000)	
Unamortized bond issue premium	(225,089)	
Unspent proceeds from debt	<u>8,214,620</u>	
Debt issued and used for capital assets		(11,885,469)
Retainages and accounts payable		<u>(249,391)</u>
Net investment in capital assets	\$	<u>55,613,021</u>

- **Restricted net position**—This category presents external restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation. Restricted net position are consistent with restricted fund balance balances at December 31, 2016, with the exception of amounts representing unspent debt proceeds included in net investment in capital assets, and are disclosed on the following page.
- **Unrestricted net position**—This category represents net position of the Town not restricted for any project or other purpose.

In the fund financial statements, nonspendable amounts represent net current financial resources that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. Nonspendable fund balances maintained by Town at December 31, 2016 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, 2016 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	\$ 18,332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,332
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	-	180,370	-	-	-	-	-	180,370
D.A.R.E. program	-	48,631	-	-	-	-	-	48,631
Equipment	-	62,670	-	-	-	-	-	62,670
Vehicles	-	68,565	-	-	-	-	-	68,565
Debt service	<u>201,824</u>	<u>-</u>	<u>683,477</u>	<u>36,678</u>	<u>58,994</u>	<u>17,416</u>	<u>131,622</u>	<u>1,130,011</u>
Total restricted fund balance	<u>\$ 1,474,515</u>	<u>\$ 360,236</u>	<u>\$ 683,477</u>	<u>\$ 36,678</u>	<u>\$ 58,994</u>	<u>\$ 17,416</u>	<u>\$ 131,622</u>	<u>\$ 2,762,938</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, 2016, the Town has committed the following:

	General Fund	Public Safety Fund	Garbage and Refuse Fund	Capital Projects Fund	Total
Capital improvements	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000
Insurance deductibles	371,058	-	-	-	371,058
Equipment	-	41,716	102,818	-	144,534
Capital projects	-	-	-	9,592,053	9,592,053
Total committed					
fund balance	<u>\$ 871,058</u>	<u>\$ 41,716</u>	<u>\$ 102,818</u>	<u>\$ 9,592,053</u>	<u>\$ 10,607,645</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, 2016 and include:

	Subsequent Year's Expenditures	Encumbrances	Retirement Costing	Specific Use	Total Governmental Funds
General Fund	\$ 1,615,000	\$ 10,061	\$ -	\$ -	\$ 1,625,061
Public Safety Fund	-	57,863	334,432	-	392,295
Highway Fund	340,000	1,880	-	1,911	343,791
Sewer Districts Fund	735,010	-	-	2,408,600	3,143,610
Water Districts Fund	199,493	-	-	1,312,499	1,511,992
Garbage and Refuse fund	85,000	-	-	530,805	615,805
Other Governmental Funds	86,054	817	-	1,851,912	1,938,783
Total	<u>\$ 3,060,557</u>	<u>\$ 70,621</u>	<u>\$ 334,432</u>	<u>\$ 6,105,727</u>	<u>\$ 9,571,337</u>

- **Assigned to subsequent year's expenditures**—Represents available fund balance being appropriated to meet expenditure requirements in the 2017 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.

11. 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, 2016 consisted of the following:

	<u>Transfers In</u>	<u>Transfers Out</u>
General	\$ -	\$ 1,380,001
Public Safety	1,284,481	-
Highway	-	724,414
Sewer Districts	-	100,588
Water Districts	-	632,683
Garbage and Refuse	-	140,897
Capital Projects	257,344	42,000
Other governmental funds	<u>1,478,758</u>	<u>-</u>
Total	<u>\$ 3,020,583</u>	<u>\$ 3,020,583</u>

12. 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, 2016:

	<u>Balance 1/1/2016</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 12/31/2016</u>
ASSETS				
Cash and cash equivalents	\$ 1,434,344	\$ 12,214,129	\$ 12,169,892	\$ 1,478,581
Accounts receivable	<u>365</u>	<u>3</u>	<u>365</u>	<u>3</u>
Total assets	<u>\$ 1,434,709</u>	<u>\$ 12,214,132</u>	<u>\$ 12,170,257</u>	<u>\$ 1,478,584</u>
LIABILITIES				
Agency liabilities	<u>\$ 1,434,709</u>	<u>\$ 12,214,132</u>	<u>\$ 12,170,257</u>	<u>\$ 1,478,584</u>
Total liabilities	<u>\$ 1,434,709</u>	<u>\$ 12,214,132</u>	<u>\$ 12,170,257</u>	<u>\$ 1,478,584</u>

13. 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 expired December 31, 2014 and the Police Benevolent Association contract and Police Command Officers contract expired December 31, 2015. These contracts were in negotiations as of December 31, 2016. The CSEA White Collar contract is settled through December 31, 2019.

14. 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, 2016, there were no significant encumbrances. The Town recorded encumbrances of \$10,061, \$57,863, \$1,880 and \$817 in the General Fund, Public Safety Fund, Highway Fund and Other Governmental Funds, respectively.

15. CONTINGENCIES

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

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

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

16. 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, 2016, real property taxes in the amount of \$177,794 were abated; however, the Town received \$115,575 of PILOT payments during the year related to those abatements.

17. SUBSEQUENT EVENTS

On May 3, 2017, the Town authorized the issuance of \$3,750,000 of serial bonds for various capital projects.

Management has evaluated subsequent events through June 23, 2017, 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, 2016

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, 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%
December 31, 2014	-	10,434,917	10,434,917	0.0%	8,600,767	121.3%

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

	Year Ended December 31,		
	2016	2015	2014
Measurement date	March 31, 2016	March 31, 2015	March 31, 2014
Town's proportion of the net pension liability (asset)	0.1029313%	0.098809%	0.098809%
Town's proportionate share of the net pension liability (asset)	<u>\$ 3,047,576</u>	<u>\$ 271,981</u>	<u>\$ 411,351</u>
Town's covered-employee payroll	\$ 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	98.84%	9.45%	14.45%
Plan fiduciary net position as a percentage of the total pension liability	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 Three Fiscal Years*

	Year Ended December 31,		
	2016	2015	2014
Contractually required contribution	\$ 875,486	\$ 900,488	\$ 908,666
Contributions in relation to the contractually required contribution	(875,486)	(900,488)	(908,666)
Contribution deficiency (excess)	\$ -	\$ -	\$ -
Town's covered-employee payroll	\$ 3,141,823	\$ 3,096,631	\$ 2,966,263
Contributions as a percentage of covered-employee payroll	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 Three Fiscal Years*

	Year Ended December 31,		
	2016	2015	2014
Measurement date	March 31, 2016	March 31, 2015	March 31, 2014
Town's proportion of the net pension liability (asset)	0.0175110%	0.0182681%	0.0182681%
Town's proportionate share of the net pension liability (asset)	<u>\$ 2,810,561</u>	<u>\$ 617,141</u>	<u>\$ 825,509</u>
Town's covered-employee payroll	\$ 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	55.13%	12.11%	15.86%
Plan fiduciary net position as a percentage of the total pension liability	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 Three Fiscal Years*

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

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Real property taxes	\$ 492,473	\$ 492,473	\$ 492,473	\$ -
Real property tax items	219,445	219,445	241,670	22,225
Non property tax items	4,273,671	4,273,671	4,370,360	96,689
Departmental income	560,000	560,000	503,303	(56,697)
Intergovernmental charges	75,000	75,000	75,600	600
Use of money and property	39,500	39,500	49,642	10,142
Licenses and permits	35,100	35,100	37,798	2,698
Miscellaneous	60,500	79,472	94,336	14,864
State aid	927,524	927,524	971,236	43,712
Federal aid	1,000	1,000	1,929	929
Total revenues	<u>6,684,213</u>	<u>6,703,185</u>	<u>6,838,347</u>	<u>135,162</u>
EXPENDITURES				
Current:				
General government support	3,009,938	3,088,469	2,695,758	392,711
Public safety	41,169	41,289	40,623	666
Transportation	133,205	133,250	116,964	16,286
Economic assistance and opportunity	300	300	300	-
Culture and recreation	1,420,141	1,449,646	1,245,835	203,811
Home and community services	110,398	113,691	94,549	19,142
Employee benefits	1,622,346	1,627,746	1,286,510	341,236
Debt service:				
Interest	35,830	35,830	-	35,830
Total expenditures	<u>6,373,327</u>	<u>6,490,221</u>	<u>5,480,539</u>	<u>1,009,682</u>
Excess of revenues over expenditures	<u>310,886</u>	<u>212,964</u>	<u>1,357,808</u>	<u>1,144,844</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(1,585,300)	(1,585,300)	(1,380,001)	205,299
Premium on obligations	-	-	137,809	137,809
Total other financing sources (uses)	<u>(1,585,300)</u>	<u>(1,585,300)</u>	<u>(1,242,192)</u>	<u>343,108</u>
Net change in fund balances*	(1,274,414)	(1,372,336)	115,616	1,487,952
Fund balances - beginning	<u>9,129,282</u>	<u>9,129,282</u>	<u>9,129,282</u>	<u>-</u>
Fund balances - ending	<u>\$ 7,854,868</u>	<u>\$ 7,756,946</u>	<u>\$ 9,244,898</u>	<u>\$ 1,487,952</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Real property taxes	\$ 5,258,011	\$ 5,258,011	\$ 5,258,011	\$ -
Departmental income	209,700	209,700	153,100	(56,600)
Use of money and property	-	-	1,355	1,355
Fines and forfeitures	300,000	338,360	344,630	6,270
Miscellaneous	-	-	17,597	17,597
State aid	28,250	28,250	35,833	7,583
Total revenues	<u>5,795,961</u>	<u>5,834,321</u>	<u>5,810,526</u>	<u>(23,795)</u>
EXPENDITURES				
Current:				
General government support	187,918	187,918	185,483	2,435
Education	2,000	13,248	9,316	3,932
Public safety	4,564,276	4,734,807	4,447,773	287,034
Employee benefits	2,436,796	2,406,272	2,380,790	25,482
Total expenditures	<u>7,190,990</u>	<u>7,342,245</u>	<u>7,023,362</u>	<u>318,883</u>
Deficiency of revenues over expenditures	<u>(1,395,029)</u>	<u>(1,507,924)</u>	<u>(1,212,836)</u>	<u>295,088</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,349,780	1,349,780	1,284,481	(65,299)
Transfers out	(43,745)	(43,745)	-	43,745
Total other financing sources (uses)	<u>1,306,035</u>	<u>1,306,035</u>	<u>1,284,481</u>	<u>(21,554)</u>
Net change in fund balances*	(88,994)	(201,889)	71,645	273,534
Fund balances - beginning	<u>961,803</u>	<u>961,803</u>	<u>961,803</u>	<u>-</u>
Fund balances - ending	<u>\$ 872,809</u>	<u>\$ 759,914</u>	<u>\$ 1,033,448</u>	<u>\$ 273,534</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Real property taxes	\$ 3,848,212	\$ 3,848,212	\$ 3,848,212	\$ -
Non property tax items	-	-	50,000	50,000
Intergovernmental charges	99,402	99,402	89,719	(9,683)
Use of money and property	2,000	2,000	1,560	(440)
Miscellaneous	5,000	5,000	12,153	7,153
State aid	154,529	189,857	190,101	244
Total revenues	<u>4,109,143</u>	<u>4,144,471</u>	<u>4,191,745</u>	<u>47,274</u>
EXPENDITURES				
Current:				
General government support	57,136	57,143	37,631	19,512
Transportation	2,719,384	2,774,331	2,766,850	7,481
Employee benefits	1,005,684	986,058	931,853	54,205
Total expenditures	<u>3,782,204</u>	<u>3,817,532</u>	<u>3,736,334</u>	<u>81,198</u>
Excess of revenues over expenditures	<u>326,939</u>	<u>326,939</u>	<u>455,411</u>	<u>128,472</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(724,415)	(724,415)	(724,414)	1
Premium on obligations	-	-	46,874	46,874
Total other financing sources (uses)	<u>(724,415)</u>	<u>(724,415)</u>	<u>(677,540)</u>	<u>46,875</u>
Net change in fund balances*	(397,476)	(397,476)	(222,129)	175,347
Fund balances - beginning	1,317,848	1,317,848	1,317,848	-
Fund balances - ending	<u>\$ 920,372</u>	<u>\$ 920,372</u>	<u>\$ 1,095,719</u>	<u>\$ 175,347</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Real property taxes	\$ 825,992	\$ 825,992	\$ 825,992	\$ -
Departmental income	8,253	8,253	30,704	22,451
Use of money and property	-	-	2,653	2,653
Miscellaneous	-	-	36,678	36,678
Total revenues	<u>834,245</u>	<u>834,245</u>	<u>896,027</u>	<u>61,782</u>
EXPENDITURES				
Current:				
Home and community services	1,365,696	1,365,696	712,820	652,876
Employee benefits	<u>107,817</u>	<u>107,817</u>	<u>81,477</u>	<u>26,340</u>
Total expenditures	<u>1,473,513</u>	<u>1,473,513</u>	<u>794,297</u>	<u>679,216</u>
Excess (deficiency) of revenues over expenditures	<u>(639,268)</u>	<u>(639,268)</u>	<u>101,730</u>	<u>740,998</u>
OTHER FINANCING USES				
Transfers out	<u>(100,588)</u>	<u>(100,588)</u>	<u>(100,588)</u>	<u>-</u>
Total other financing uses	<u>(100,588)</u>	<u>(100,588)</u>	<u>(100,588)</u>	<u>-</u>
Net change in fund balances*	(739,856)	(739,856)	1,142	740,998
Fund balances - beginning	<u>3,179,146</u>	<u>3,179,146</u>	<u>3,179,146</u>	<u>-</u>
Fund balances - ending	<u>\$ 2,439,290</u>	<u>\$ 2,439,290</u>	<u>\$ 3,180,288</u>	<u>\$ 740,998</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Real property taxes	\$ 1,059,647	\$ 1,059,647	\$ 1,059,647	\$ -
Departmental income	6,268	6,268	13,161	6,893
Use of money and property	-	-	1,388	1,388
Miscellaneous	-	-	9,492	9,492
Interfund revenues	-	-	100	100
Total revenues	<u>1,065,915</u>	<u>1,065,915</u>	<u>1,083,788</u>	<u>17,873</u>
EXPENDITURES				
Current:				
Home and community services	530,558	517,436	469,608	47,828
Employee benefits	106,554	106,554	80,522	26,032
Debt service:				
Interest	-	13,122	-	13,122
Total expenditures	<u>637,112</u>	<u>637,112</u>	<u>550,130</u>	<u>86,982</u>
Excess of revenues over expenditures	<u>428,803</u>	<u>428,803</u>	<u>533,658</u>	<u>104,855</u>
OTHER FINANCING USES				
Transfers out	(632,683)	(632,683)	(632,683)	-
Total other financing uses	<u>(632,683)</u>	<u>(632,683)</u>	<u>(632,683)</u>	<u>-</u>
Net change in fund balances*	(203,880)	(203,880)	(99,025)	104,855
Fund balances - beginning	<u>1,678,169</u>	<u>1,678,169</u>	<u>1,678,169</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,474,289</u>	<u>\$ 1,474,289</u>	<u>\$ 1,579,144</u>	<u>\$ 104,855</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Real property taxes	\$ 1,953,421	\$ 1,953,421	\$ 1,953,421	\$ -
Departmental income	95,000	95,000	96,248	1,248
Use of money and property	5,000	5,000	1,087	(3,913)
Total revenues	<u>2,053,421</u>	<u>2,053,421</u>	<u>2,050,756</u>	<u>(2,665)</u>
EXPENDITURES				
Current:				
Home and community services	1,977,524	2,407,462	2,367,573	39,889
Total expenditures	<u>1,977,524</u>	<u>2,407,462</u>	<u>2,367,573</u>	<u>39,889</u>
Excess of revenues over expenditures	<u>75,897</u>	<u>(354,041)</u>	<u>(316,817)</u>	<u>37,224</u>
OTHER FINANCING USES				
Transfers out	(160,897)	(160,897)	(140,897)	20,000
Total other financing uses	<u>(160,897)</u>	<u>(160,897)</u>	<u>(140,897)</u>	<u>20,000</u>
Net change in fund balances*	(85,000)	(514,938)	(457,714)	57,224
Fund balances - beginning	<u>1,195,980</u>	<u>1,195,980</u>	<u>1,195,980</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,110,980</u>	<u>\$ 681,042</u>	<u>\$ 738,266</u>	<u>\$ 57,224</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, 2016

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, 2016, there were no significant encumbrances.

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SUPPLEMENTARY INFORMATION

FINANCIAL SCHEDULES OF MAJOR GOVERNMENTAL FUNDS

The General Fund is the principal fund of the Town and includes all operations not required to be recorded in other funds.

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

The Highway Fund is used to record all revenues and expenditures related to road maintenance and construction throughout the Town.

The Sewer Districts Fund is used to record all revenues and expenditures related to the operation and maintenance of sewer systems within the Town.

The Water Districts Fund is used to record all revenues and expenditures related to the operation and maintenance of water systems within the Town.

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

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

TOWN OF ORCHARD PARK, NEW YORK
General Fund
Schedule of Revenues and Other Financing Sources—Budget and Actual
Year Ended December 31, 2016

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Real property taxes	A1001	\$ 492,473	\$ -	\$ 492,473	\$ 492,473	\$ -
Total real property taxes		<u>492,473</u>	<u>-</u>	<u>492,473</u>	<u>492,473</u>	<u>-</u>
Real property tax items:						
Other payments in lieu of taxes	A1081	121,445	-	121,445	115,575	(5,870)
Exempt property conversions	A1089	8,000	-	8,000	24,652	16,652
Interest and penalties on taxes	A1090	90,000	-	90,000	101,443	11,443
Total real property tax items		<u>219,445</u>	<u>-</u>	<u>219,445</u>	<u>241,670</u>	<u>22,225</u>
Non property tax items:						
Sales tax from Erie County	A1120	4,003,671	-	4,003,671	4,055,223	51,552
Franchises fees - cable TV	A1170	270,000	-	270,000	315,137	45,137
Total non property tax items		<u>4,273,671</u>	<u>-</u>	<u>4,273,671</u>	<u>4,370,360</u>	<u>96,689</u>
Departmental income:						
Tax Collector's fees	A1232	2,000	-	2,000	225	(1,775)
Town Clerk's fees	A1255	4,000	-	4,000	7,001	3,001
Special event application fees	A1289	-	-	-	600	600
Park and recreation fees	A2001	525,000	-	525,000	447,738	(77,262)
Senior Center activity fees	A2036	15,000	-	15,000	19,952	4,952
Engineering fees	A2187	10,000	-	10,000	5,900	(4,100)
Tree planting fee	A2188	4,000	-	4,000	17,700	13,700
Conservation easement	A2189	-	-	-	4,187	4,187
Total departmental income		<u>560,000</u>	<u>-</u>	<u>560,000</u>	<u>503,303</u>	<u>(56,697)</u>

(continued)

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Intergovernmental charges:						
Assessor shared services	A1299	75,000	-	75,000	75,000	-
Election service fees	A2215	-	-	-	600	600
Total intergovernmental charges		<u>75,000</u>	<u>-</u>	<u>75,000</u>	<u>75,600</u>	<u>600</u>
Use of money and property:						
Interest and earnings	A2401	9,500	-	9,500	7,523	(1,977)
Interest and earnings - Cemetery	A2401.1	-	-	-	12	12
Interest and earnings - Risk	A2401.2	-	-	-	234	234
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	-	-	-	16,813	16,813
Purchasing rebate earnings	A2451	-	-	-	11,560	11,560
Total use of money and property		<u>39,500</u>	<u>-</u>	<u>39,500</u>	<u>49,642</u>	<u>10,142</u>
Licenses and permits:						
Amusement arcade license	A2501	-	-	-	1,470	1,470
Bingo licenses	A2540	600	-	600	1,021	421
Dog licenses	A2544	32,000	-	32,000	30,972	(1,028)
Licenses - other	A2545	2,500	-	2,500	4,335	1,835
Total licenses and permits		<u>35,100</u>	<u>-</u>	<u>35,100</u>	<u>37,798</u>	<u>2,698</u>
Miscellaneous:						
Sale of equipment	A2665	-	-	-	835	835
Insurance recoveries	A2680	-	-	-	1,381	1,381
Energy savings reimbursement	A2690	-	-	-	24,558	24,558
Refunds of prior year expenses	A2701	10,000	-	10,000	6,753	(3,247)
Gift and donations (recreation)	A2705.2	50,000	-	50,000	37,844	(12,156)
Other unclassified revenues	A2770	500	18,972	19,472	22,965	3,493
Total miscellaneous		<u>60,500</u>	<u>18,972</u>	<u>79,472</u>	<u>94,336</u>	<u>14,864</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	800,000	-	800,000	851,712	51,712
Programs for youths	A3820	8,000	-	8,000	-	(8,000)
Total state aid		<u>927,524</u>	<u>-</u>	<u>927,524</u>	<u>971,236</u>	<u>43,712</u>
Federal aid:						
Nutrition site fees	A4737	1,000	-	1,000	1,929	929
Total federal aid		<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>1,929</u>	<u>929</u>
TOTAL REVENUES		<u>6,684,213</u>	<u>18,972</u>	<u>6,703,185</u>	<u>6,838,347</u>	<u>135,162</u>
OTHER FINANCING SOURCES						
Premium on obligation	A2710	-	-	-	137,809	137,809
Total other financing sources		<u>-</u>	<u>-</u>	<u>-</u>	<u>137,809</u>	<u>137,809</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 6,684,213</u>	<u>\$ 18,972</u>	<u>\$ 6,703,185</u>	<u>\$ 6,976,156</u>	<u>\$ 272,971</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, 2016

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
GENERAL GOVERNMENT SUPPORT						
Town Board:						
Personal services						
Salary of councilmen	A1010.100	\$ 39,176	\$ -	\$ 39,176	\$ 39,176	\$ -
Town Board total		<u>39,176</u>	<u>-</u>	<u>39,176</u>	<u>39,176</u>	<u>-</u>
Supervisor:						
Personal services						
Salary of supervisor	A1220.100	70,761	-	70,761	70,761	-
Salary of clerical	A1220.137	123,523	1	123,524	123,363	161
Equipment						
Office equipment	A1220.200	2,000	-	2,000	1,404	596
Contractual expenses						
Grant writer expenses	A1220.403	25,000	-	25,000	23,700	1,300
Travel and conference	A1220.413	4,500	-	4,500.00	2,266	2,234
Trails task force	A1220.417	400	-	400	-	400
Accounting services	A1220.451	100,000	-	100,000	100,000	-
Debt administration	A1220.465	1,500	250	1,750	1,750	-
Gasoline	A1220.475	-	109	109	108	1
Supervisor total		<u>327,684</u>	<u>360</u>	<u>328,044</u>	<u>323,352</u>	<u>4,692</u>
Independent auditing and accounting:						
Contractual expenses						
Accounting services	A1320.451	36,500	-	36,500	34,800	1,700
Independent auditing and accounting total		<u>36,500</u>	<u>-</u>	<u>36,500</u>	<u>34,800</u>	<u>1,700</u>

(continued)

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Budget:						
Personal services						
Salary of budget officer	A1340.100	6,000	-	6,000	6,000	-
Contractual expenses						
Accounting services	A1340.451	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	88,360	-	88,360	87,004	1,356
Senior tax map technician	A1355.110	64,881	3,807	68,688	68,688	-
Real property app	A1355.111	49,277	936	50,213	50,213	-
Clerical personnel	A1355.137	36,098	2,371	38,469	38,468	1
Equipment						
Office equipment	A1355.200	2,000	-	2,000	1,221	779
Contractual expenses						
Mileage reimbursement	A1355.412	2,000	-	2,000	1,136	864
Travel	A1355.413	1,200	-	1,200	732	468
Training	A1355.414	2,500	-	2,500	1,134	1,366
Maintenance of equipment	A1355.446	150	-	150	-	150
Publishing	A1355.450	200	-	200	155	45
Board of assessment review	A1355.455	3,200	-	3,200	1,075	2,125
Assessor total		<u>249,866</u>	<u>7,114</u>	<u>256,980</u>	<u>249,826</u>	<u>7,154</u>
Town Clerk:						
Personal services						
Salary of town clerk	A1410.100	60,011	3,696	63,707	63,707	-
Salary of records officer	A1410.110	4,000	-	4,000	-	4,000
Salary of deputy	A1410.111	47,701	697	48,398	48,397	1
Salary of deputy - tax	A1410.112	46,351	1,150	47,501	47,500	1
Salary of second deputy	A1410.137	38,776	756	39,532	39,532	-
Part-time clerical	A1410.139	14,820	-	14,820	8,715	6,105
Part-time records management	A1410.141	500	-	500	500	-

(continued)

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Equipment						
Office equipment	A1410.200	300	-	300	231	69
Contractual expenses						
Travel and conference	A1410.413	2,500	-	2,500	345	2,155
Other expense	A1410.419	750	-	750	159	591
Equipment repair	A1410.446	500	-	500	-	500
Publishing	A1410.450	4,300	-	4,300	2,039	2,261
Codification of ordinances	A1410.460	4,120	-	4,120	1,945	2,175
Records Management	A1410.0461	3,000	-	3,000	-	3,000
Town Clerk total		<u>227,629</u>	<u>6,299</u>	<u>233,928</u>	<u>213,070</u>	<u>20,858</u>
Law:						
Personal services						
Salary of town attorney	A1420.100	41,302	-	41,302	41,302	-
Salary of deputy town attorney	A1420.110	28,583	-	28,583	28,528	55
Contractual expenses						
Other expenses	A1420.419	1,500	-	1,500	1,500	-
Outside legal services	A1420.455	60,000	70,784	130,784	130,784	-
Outside appraisals	A1420.460	33,250	1,808	35,058	35,058	-
Law total		<u>164,635</u>	<u>72,592</u>	<u>237,227</u>	<u>237,172</u>	<u>55</u>
Engineer:						
Personal services						
Salary of engineer	A1440.100	103,269	360	103,629	103,628	1
Salary of assist engr and inspectors	A1440.111	526,072	-	526,072	388,219	137,853
Salary - clerical	A1440.137	40,339	1,802	42,141	42,141	-
Salary - part-time personnel	A1440.139	14,500	-	14,500	6,437	8,063
Equipment						
Engineering equipment	A1440.200	11,730	-	11,730	10,207	1,523
Water quality equipment	A1440.210	15,700	-	15,700	-	15,700
GIS and mapping equipment	A1440.230	1,000	-	1,000	-	1,000

(continued)

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Contractual expenses						
Office supplies	A1440.400	4,000	-	4,000	3,516	484
Uniform allowance	A1440.407	1,200	-	1,200	1,138	62
Mileage reimbursement	A1440.412	478	-	478	178	300
Travel	A1440.413	2,450	-	2,450	479	1,971
Inspector training	A1440.414	3,090	105	3,195	3,195	-
Vehicle maintenance	A1440.445	3,000	-	3,000	370	2,630
Water quality consultants	A1440.448	10,000	-	10,000	8,558	1,442
Gasoline	A1440.475	3,650	-	3,650	1,285	2,365
Engineer total		<u>740,478</u>	<u>2,267</u>	<u>742,745</u>	<u>569,351</u>	<u>173,394</u>
Buildings:						
Personal services						
Part time personnel - senior center	A1620.143	-	22,349	22,349	22,349	-
Salary of maint. personnel	A1620.144	133,387	-	133,387	104,523	28,864
Maintenance overtime	A1620.145	8,000	-	8,000	4,317	3,683
Part time personnel - recreation	A1620.148	-	390	390	390	-
Part time personnel - town hall	A1620.149	26,500	-	26,500	15,443	11,057
Contractual expenses						
Maintenance supplies	A1620.405	12,000	-	12,000	11,267	733
Other expenses	A1620.419	500	-	500	418	82
Jolls House utilities	A1620.426	5,000	(871)	4,129	2,384	1,745
Remodeling and renovations	A1620.445	10,000	-	10,000	9,648	352
Contracted repair and maint.	A1620.446	42,000	871	42,871	42,363	508
Gasoline	A1620.475	275	-	275	8	267
Buildings total		<u>237,662</u>	<u>22,739</u>	<u>260,401</u>	<u>213,110</u>	<u>47,291</u>
Central Printing and Mailing:						
Personal services						
Central clerical pool	A1670.139	10,000	-	10,000	3,048	6,952

(continued)

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Contractual expenses						
Office supplies	A1670.400	21,575	-	21,575	17,930	3,645
Postage	A1670.411	40,000	-	40,000	34,213	5,787
Travel, conference and mileage	A1670.413	13,500	-	13,500	4,650	8,850
Central copy supplies	A1670.419	5,000	-	5,000	3,657	1,343
Electric	A1670.421	105,000	-	105,000	78,026	26,974
Gas	A1670.422	32,000	-	32,000	9,079	22,921
Water - Village	A1670.423	1,700	355	2,055	2,055	-
Radio central maintenance	A1670.440	8,000	-	8,000	-	8,000
Central Printing and Mailing total		<u>236,775</u>	<u>355</u>	<u>237,130</u>	<u>152,658</u>	<u>84,472</u>
Information Technology Services:						
Personal services						
Comp. tech. & GIS admin. (75%)	A1680.130	80,051	(8,223)	71,828	55,753	16,075
Asst computer tech	A1680.131	45,000	-	45,000	39,359	5,641
Equipment						
Information technology equipment	A1680.200	100,000	97,711	197,711	192,685	5,026
Contractual expenses						
Computer training	A1680.415	5,000	(3,992)	1,008	1,008	-
Telephone	A1680.420	40,000	9,791	49,791	49,791	-
Rental copy machines	A1680.439	28,500	-	28,500	23,228	5,272
Central computer - software	A1680.442	55,500	(6,000)	49,500	46,533	2,967
Information Technology Services total		<u>354,051</u>	<u>89,287</u>	<u>443,338</u>	<u>408,357</u>	<u>34,981</u>
Special Items:						
Contractual expenses						
Municipal association dues	A1910.406	5,300	-	5,300	3,931	1,369
First aid expenses	A1910.408	1,500	-	1,500	140	1,360
Unallocated insurance	A1910.431	280,000	(83,430)	196,570	185,983	10,587
Taxes and assess. on Town property	A1910.462	13,000	-	13,000	9,202	3,798
Judgments and claims	A1910.464	1,000	-	1,000	-	1,000
Erie County chargebacks	A1910.465	2,182	746	2,928	2,928	-
Contingent	A1910.480	50,000	(50,000)	-	-	-
Special Items total		<u>352,982</u>	<u>(132,684)</u>	<u>220,298</u>	<u>202,184</u>	<u>18,114</u>

(continued)

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Judgments and Claims (Risk Retention):						
Contractual expenses						
Judgments and claims	A1930.464	-	10,202	10,202	10,202	-
Judgments and Claims total:		-	10,202	10,202	10,202	-
General Government Support total		3,009,938	78,531	3,088,469	2,695,758	392,711
Traffic Control:						
Personal services						
Salary of laborers	A3310.144	19,669	-	19,669	19,646	23
Equipment						
Signs	A3310.215	8,000	-	8,000	7,958	42
Contractual expenses						
Electric	A3310.421	2,000	-	2,000	1,399	601
Signal maintenance	A3310.442	3,500	120	3,620	3,620	-
Repairs	A3310.443	8,000	-	8,000	8,000	-
Traffic Control total		41,169	120	41,289	40,623	666
Public Safety total		41,169	120	41,289	40,623	666
TRANSPORTATION						
Superintendent of Highways:						
Personal services						
Salary of superintendent	A5010.100	72,802	-	72,802	72,802	-
Salary - clerical	A5010.137	5,000	165	5,165	5,164	1
Equipment						
Tank and environmental expense	A5010.200	2,500	-	2,500	2,478	22
Other equipment	A5010.210	1,000	(120)	880	832	48
Contractual expenses						
Association dues	A5010.406	1,000	-	1,000	974	26
Other expenses	A5010.419	500	-	500	480	20
Internet telephone charge	A5010.420	8,003	-	8,003	7,405	598
Radio repair	A5010.440	1,900	-	1,900	1,800	100
Superintendent of Highways total		92,705	45	92,750	91,935	815

(continued)

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Highway Garage:						
Equipment						
Salt barn	A5132.200	1,000	-	1,000	1,000	-
Contractual expenses						
Electric	A5132.421	6,000	-	6,000	5,660	340
Gas	A5132.422	22,000	-	22,000	7,333	14,667
Water	A5132.423	1,500	-	1,500	1,036	464
Building maintenance	A5132.445	10,000	-	10,000	10,000	-
Highway Garage total		<u>40,500</u>	<u>-</u>	<u>40,500</u>	<u>25,029</u>	<u>15,471</u>
Transportation total		<u>133,205</u>	<u>45</u>	<u>133,250</u>	<u>116,964</u>	<u>16,286</u>
ECONOMIC ASSISTANCE AND OPPORTUNITY						
Veterans Service:						
Contractual expenses						
Room rental	A6510.410	300	-	300	300	-
Veterans Service total		<u>300</u>	<u>-</u>	<u>300</u>	<u>300</u>	<u>-</u>
Economic Assistance and Opportunity total		<u>300</u>	<u>-</u>	<u>300</u>	<u>300</u>	<u>-</u>
CULTURE AND RECREATION						
Recreation Administration:						
Personal services						
Salary of director	A7020.100	74,257	267	74,524	74,523	1
Director of youth activities	A7020.101	4,500	-	4,500	4,500	-
Salary of asst. director	A7020.111	50,685	2,090	52,775	52,775	-
Clerical - part-time	A7020.137	22,000	-	22,000	6,882	15,118
Salary - other recreation personnel	A7020.149	290,000	-	290,000	227,194	62,806
Equipment						
Office equipment	A7020.200	2,000	-	2,000	778	1,222
Playground equipment	A7020.201	4,000	325	4,325	4,325	-

(continued)

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Contractual expenses						
Arts and crafts supplies	A7020.402	3,500	795	4,295	4,295	-
Other expenses	A7020.419	2,000	-	2,000	1,239	761
Telephone	A7020.420	6,500	3,391	9,891	9,891	-
Electric	A7020.421	3,000	-	3,000	2,256	744
Gas	A7020.422	3,000	-	3,000	1,206	1,794
Field trips	A7020.428	27,000	-	27,000	25,178	1,822
Special events	A7020.433	22,000	-	22,000	15,092	6,908
Publishing	A7020.450	10,000	-	10,000	4,727	5,273
Training	A7020.459	3,000	-	3,000	1,126	1,874
Transportation	A7020.463	31,500	-	31,500	23,787	7,713
Building rentals	A7020.478	4,000	-	4,000	-	4,000
Supplies	A7020.480	18,000	-	18,000	17,616	384
Recreation review	A7020.486	480	-	480	-	480
Recreation Administration total		<u>581,422</u>	<u>6,868</u>	<u>588,290</u>	<u>477,390</u>	<u>110,900</u>
Parks and Playgrounds:						
Personal services						
Parks superintendent	A7110.100	11,900	-	11,900	11,365	535
Milestrip field maintenance	A7110.101	14,302	-	14,302	9,356	4,946
Milestrip field part time	A7110.102	10,000	-	10,000	8,772	1,228
Salary of laborers	A7110.144	283,085	(26,416)	256,669	220,289	36,380
Part-time help	A7110.149	55,000	6,251	61,251	61,251	-
Equipment						
Milestrip field equipment	A7110.200	8,500	-	8,500	8,500	-
Recreation equipment	A7110.215	40,000	-	40,000	37,341	2,659
Playground equipment	A7110.216	-	38,972	38,972	36,288	2,684
Tennis court	A7110.217	5,000	-	5,000	5,000	-
Lake water quality management	A7110.238	9,000	-	9,000	9,000	-
Contractual expenses						
Milestrip field supplies	A7110.400	1,500	1,275	2,775	2,775	-
Supplies	A7110.402	30,000	-	30,000	29,966	34
Clothing	A7110.407	1,750	-	1,750	1,750	-
Other	A7110.419	500	-	500	395	105

(continued)

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Electric	A7110.421	24,000	-	24,000	21,268	2,732
Gas	A7110.422	4,500	-	4,500	2,432	2,068
Water - ECWA and Village	A7110.423	12,500	1,045	13,545	13,545	-
Portable bathrooms	A7110.425	7,000	-	7,000	6,920	80
Parks trail maintenance	A7110.443	4,500	-	4,500	4,471	29
Vehicle repair and maintenance	A7110.445	6,500	-	6,500	6,500	-
Small equipment repair	A7110.446	6,000	-	6,000	5,985	15
Fencing	A7110.447	1,500	-	1,500	1,457	43
Fertilizer	A7110.448	2,000	-	2,000	1,996	4
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	(2,674)	13,864	13,687	177
Contracted mowing	A7110.477	19,000	-	19,000	17,475	1,525
Parks and Playgrounds total		<u>589,775</u>	<u>18,453</u>	<u>608,228</u>	<u>552,984</u>	<u>55,244</u>
Orchestra and Cultural:						
Contractual expenses						
Orchestra	A7270.449	4,000	-	4,000	4,000	-
Council of the Arts	A7270.451	5,000	-	5,000	2,000	3,000
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>-</u>	<u>17,500</u>	<u>14,500</u>	<u>3,000</u>
Youth Board:						
Personal services						
Director	A7310.100	17,097	-	17,097	12,523	4,574
Contractual expenses						
Office supplies	A7310.400	500	-	500	500	-
Other expenses	A7310.419	500	-	500	89	411
Youth Board total		<u>18,097</u>	<u>-</u>	<u>18,097</u>	<u>13,112</u>	<u>4,985</u>

(continued)

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	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	-	1,500	352	1,148
Historic Preservation total		<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>352</u>	<u>1,648</u>
Celebrations:						
Contractual expenses						
Patriotic observances	A7550.439	2,000	-	2,000	2,000	-
July 4th celebration	A7550.440	5,000	920	5,920	5,920	-
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>920</u>	<u>9,920</u>	<u>9,220</u>	<u>700</u>
Senior Citizens Program:						
Personal services						
Salaries	A7610.100	56,665	1,797	58,462	58,461	1
Part-time staff	A7610.139	36,400	-	36,400	31,923	4,477
Part-time staff	A7610.149	6,250	-	6,250	1,688	4,562
Equipment						
Equipment	A7610.200	12,007	-	12,007	8,373	3,634
Contractual expenses						
Group expenses	A7610.400	15,000	549	15,549	15,549	-
Senior citizens van	A7610.401	15,000	-	15,000	14,414	586
Meals on Wheels	A7610.408	3,000	-	3,000	3,000	-
Activity center supplies	A7610.409	3,500	-	3,500	1,595	1,905
Activity center operations	A7610.410	18,000	774	18,774	18,774	-

(continued)

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Other expenses	A7610.419	500	-	500	341	159
Telephone	A7610.420	7,675	-	7,675	7,239	436
Electric	A7610.421	10,000	-	10,000	7,097	2,903
Gas	A7610.422	5,000	-	5,000	2,363	2,637
Village water	A7610.423	350	-	350	340	10
Maintenance and Repairs	A.7610.445	6,000	-	6,000	1,977	4,023
Trophies and awards	A.7610.470	1,000	144	1,144	1,143	1
Senior Citizens Program total		<u>196,347</u>	<u>3,264</u>	<u>199,611</u>	<u>174,277</u>	<u>25,334</u>
Culture and Recreation total		<u>1,420,141</u>	<u>29,505</u>	<u>1,449,646</u>	<u>1,245,835</u>	<u>203,811</u>
HOME AND COMMUNITY SERVICES						
Brush & Weeds:						
Contractual expenses						
Contracted container hauling	A8160.410	<u>3,500</u>	<u>2,636</u>	<u>6,136</u>	<u>6,136</u>	<u>-</u>
Brush & Weeds Total		<u>3,500</u>	<u>2,636</u>	<u>6,136</u>	<u>6,136</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	11,920	80
WNY Coalition fee	A8540.449	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>1,500</u>	<u>-</u>
Drainage total		<u>31,500</u>	<u>-</u>	<u>31,500</u>	<u>31,406</u>	<u>94</u>
Shade Trees and Beautification:						
Personal services						
Salaries	A8560.100	14,302	-	14,302	13,200	1,102
Contractual expenses						
Mileage reimbursement	A8560.412	500	-	500	-	500
Training	A8560.413	300	-	300	300	-
Beautification and spraying	A8560.417	5,000	-	5,000	5,000	-
Trees and supplies	A8560.419	1,000	657	1,657	1,657	-
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>9,570</u>	<u>430</u>
Shade Trees And Beautification total		<u>31,602</u>	<u>657</u>	<u>32,259</u>	<u>29,727</u>	<u>2,532</u>

(continued)

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Conservation Board:						
Personal services						
Board members (7)	A8730.100	6,972	-	6,972	6,970	2
Alt board member	A8730.101	959	-	959	958	1
Clerk - part-time	A8730.139	640	-	640	-	640
Conservation Board Total		<u>8,571</u>	<u>-</u>	<u>8,571</u>	<u>7,928</u>	<u>643</u>
Emergency Management:						
Equipment	A.8760.200	9,000	-	9,000	1,887	7,113
Supplies	A.8760.400	6,400	-	6,400	746	5,654
Communications	A.8760.440	3,580	-	3,580	474	3,106
Code red	A.8760.450	16,245	-	16,245	16,245	-
Emergency Management Total		<u>35,225</u>	<u>-</u>	<u>35,225</u>	<u>19,352</u>	<u>15,873</u>
Home and Community Services Total		<u>110,398</u>	<u>3,293</u>	<u>113,691</u>	<u>94,549</u>	<u>19,142</u>
Employee Benefits:						
State retirement	A9010.810	417,961	-	417,961	284,128	133,833
Social security	A9030.812	177,308	-	177,308	159,252	18,056
Workers' compensation	A9040.813	105,000	-	105,000	82,621	22,379
Life insurance	A9045.815	5,250	-	5,250	4,763	487
Hospital and medical insurance	A9060.814	767,376	-	767,376	634,220	133,156
Flex plan	A9065.814	50,915	-	50,915	35,179	15,736
Insurance Waivers	A9065.817	4,800	5,400	10,200	10,200	-
Unemployment insurance	A9070.816	10,000	-	10,000	2,975	7,025
Dental insurance	A9080.818	42,268	-	42,268	35,929	6,339
Medicare	A9090.817	41,468	-	41,468	37,243	4,225
Employee Benefits total		<u>1,622,346</u>	<u>5,400</u>	<u>1,627,746</u>	<u>1,286,510</u>	<u>341,236</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>
DEBT SERVICE:						
BAN interest	A.9730.700	35,830	-	35,830	-	35,830
Debt service total		<u>35,830</u>	<u>-</u>	<u>35,830</u>	<u>-</u>	<u>35,830</u>
TOTAL EXPENDITURES		<u>6,373,327</u>	<u>116,894</u>	<u>6,490,221</u>	<u>5,480,539</u>	<u>1,009,682</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	45,520	-	45,520	45,520	-
Transfer to Capital Projects - BAN	A.9730.600	140,000	-	140,000	-	140,000
Transfer to Public Safety	A.9903.901	<u>1,349,780</u>	<u>-</u>	<u>1,349,780</u>	<u>1,284,481</u>	<u>65,299</u>
Operating Transfers Out Total		<u>1,585,300</u>	<u>-</u>	<u>1,585,300</u>	<u>1,380,001</u>	<u>205,299</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 7,958,627</u>	<u>\$ 116,894</u>	<u>\$ 8,075,521</u>	<u>\$ 6,860,540</u>	<u>\$ 1,214,981</u>

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TOWN OF ORCHARD PARK, NEW YORK
General Fund
Schedule of Changes in Unassigned Fund Balance
Year Ended December 31, 2016

	<u>Total</u>	<u>Town - Outside Village</u>	<u>Unassigned</u>
UNASSIGNED FUND BALANCE, JANUARY 1	\$ 5,470,452	\$ 4,172,748	\$ 1,297,704
2016 Budgetary Performance:			
Net change in fund balance per final budget	(1,372,336)	-	(1,372,336)
Revenues in excess of final budget	272,971	51,552	221,419
Expenditures below authorized appropriations	<u>1,214,981</u>	<u>-</u>	<u>1,214,981</u>
Net change from budgetary performance	<u>115,616</u>	<u>51,552</u>	<u>64,064</u>
Net Change in Nonspendable Balances:			
Decrease in prepaid expenditures	6,175	-	6,175
Net Change in Restricted Balances:			
Decrease in restricted for cemetery	431	-	431
Decrease in restricted for capital	82,693	-	82,693
Decrease in restricted for town historian	352	-	352
Increase in restricted for debt	(137,809)	-	(137,809)
Net Change in Committed Balances:			
Decrease in committed for insurance deductibles	9,968	-	9,968
Net Change in Assigned Balances:			
Increase in assigned for subsequent year's expenditures	(345,000)		(345,000)
Increase in assigned for encumbrances	<u>(5,647)</u>	<u>-</u>	<u>(5,647)</u>
Net change from changes in reserves	<u>(388,837)</u>	<u>-</u>	<u>(388,837)</u>
TOTAL UNASSIGNED			
FUND BALANCE, DECEMBER 31	<u>\$ 5,197,231</u>	<u>\$ 4,224,300</u>	<u>\$ 972,931</u>

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TOWN OF ORCHARD PARK, NEW YORK
Public Safety Fund
Schedule of Revenues and Other Financing Sources—Budget and Actual
Year Ended December 31, 2016

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Real property taxes	PS1001	\$ 5,258,011	\$ -	\$ 5,258,011	\$ 5,258,011	\$ -
Total real property taxes		<u>5,258,011</u>	<u>-</u>	<u>5,258,011</u>	<u>5,258,011</u>	<u>-</u>
Departmental income:						
Avoidable alarm fees	PS1520.1	2,500	-	2,500	4,759	2,259
Police department fees	PS1520.2	2,000	-	2,000	1,956	(44)
Service event fees	PS1520.3	3,500	-	3,500	10,265	6,765
Redemption fees	PS1520.4	200	-	200	-	(200)
Dog control late fees	PS1550.1	3,000	-	3,000	3,292	292
Dispatch fees	PS1589	50,000	-	50,000	80,389	30,389
School resource officer - part time	PS2301	45,000	-	45,000	52,439	7,439
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>153,100</u>	<u>(56,600)</u>
Use of money and property:						
Interest and earnings	PS2401	-	-	-	1,355	1,355
Total use of money and property		<u>-</u>	<u>-</u>	<u>-</u>	<u>1,355</u>	<u>1,355</u>
Fines and forfeitures:						
Fines and forfeited bail	PS2610	300,000	-	300,000	306,235	6,235
Sale of equipment	PS2665	-	38,360	38,360	38,395	35
Total fines and forfeitures		<u>300,000</u>	<u>38,360</u>	<u>338,360</u>	<u>344,630</u>	<u>6,270</u>
Miscellaneous:						
Refunds of prior year expenses	PS2701	-	-	-	555	555
Gift and donations - DARE	PS2705	-	-	-	17,042	17,042
Total miscellaneous		<u>-</u>	<u>-</u>	<u>-</u>	<u>17,597</u>	<u>17,597</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	26,010	6,010
Traffic safety grant	PS3392	8,250	-	8,250	9,823	1,573
Total state aid		28,250	-	28,250	35,833	7,583
Total federal aid		-	-	-	-	-
TOTAL REVENUES		5,795,961	38,360	5,834,321	5,810,526	(23,795)
OTHER FINANCING SOURCES						
Transfers In:						
Transfers from General Fund	PS5031	1,349,780	-	1,349,780	1,284,481	(65,299)
Total other financing sources		1,349,780	-	1,349,780	1,284,481	(65,299)
TOTAL REVENUES AND OTHER FINANCING SOURCES						
		\$ 7,145,741	\$ 38,360	\$ 7,184,101	\$ 7,095,007	\$ (89,094)

TOWN OF ORCHARD PARK, NEW YORK
Public Safety Fund
Schedule of Expenditures and Other Financing Uses—Budget and Actual
Year Ended December 31, 2016

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
GENERAL GOVERNMENT SUPPORT						
Town Justice:						
Personal services						
Salary of justices	PS1110.100	\$ 89,760	\$ -	\$ 89,760	\$ 89,760	\$ -
Salaries - clerical	PS1110.137	92,958	-	92,958	92,587	371
Equipment						
Office equipment	PS1110.200	1,000	-	1,000	-	1,000
Contractual expenses						
Other expenses	PS1110.419	1,000	-	1,000	675	325
Law books	PS1110.420	1,000	-	1,000	759	241
Equipment maintenance	PS1110.445	1,200	-	1,200	1,087	113
Court reporter	PS1110.449	1,000	-	1,000	615	385
Town Justice Total		<u>187,918</u>	<u>-</u>	<u>187,918</u>	<u>185,483</u>	<u>2,435</u>
General Government Support total		<u>187,918</u>	<u>-</u>	<u>187,918</u>	<u>185,483</u>	<u>2,435</u>
EDUCATION						
D.A.R.E. Program:						
Contractual expenses						
Program supplies	PS2989.419	<u>2,000</u>	<u>11,248</u>	<u>13,248</u>	<u>9,316</u>	<u>3,932</u>
Education total		<u>2,000</u>	<u>11,248</u>	<u>13,248</u>	<u>9,316</u>	<u>3,932</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Police:						
Personal services						
Salary of police	PS3120.100	2,648,186	21,312	2,669,498	2,669,498	-
Personal services	PS3120.101	19,729	-	19,729	8,415	11,314
Police - court time	PS3120.103	20,648	-	20,648	8,505	12,143
Civilian dispatcher	PS3120.104	370,910	(20,882)	350,028	350,027	1
Police - stop DWI	PS3120.105	20,000	(6,608)	13,392	13,392	-
Police - buybacks and holidays	PS3120.106	168,233	8,203	176,436	176,436	-
Police - holiday stipend	PS3120.107	62,000	-	62,000	56,000	6,000
Police - salary for training	PS3120.109	54,286	(32,669)	21,617	17,494	4,123
Salary of bingo inspector	PS3120.110	1,667	-	1,667	1,667	-
Police overtime	PS3120.111	207,200	(141,466)	65,734	65,734	-
School resource officer	PS3120.112	45,000	-	45,000	33,955	11,045
Police - compensatory time	PS3120.113	82,800	271,887	354,687	354,686	1
Police matron	PS3120.114	1,500	-	1,500	1,408	92
Police - dispatcher training	PS3120.115	14,175	(13,131)	1,044	1,044.00	-
Police - dispatcher overtime	PS3120.115	11,760	-	11,760	153	11,607
Metal detector	PS3120.135	20,314	(20,314)	0	-	-
Salary of clerical personnel	PS3120.137	78,076	-	78,076	70,702	7,374
Police retirement costing	PS3120.199	200,000	-	200,000	65,568	134,432
Equipment						
Patrol cars	PS3120.215	145,419	28,700	174,119	162,653	11,466
DWI equipment	PS3120.217	-	38,270	38,270	36,010	2,260
Other equipment	PS3120.225	56,731	66,900	123,631	100,752	22,879
Contractual expenses						
Police Supplies	PS3120.401	20,600	-	20,600	20,471	129
Uniform allowance	PS3120.407	50,224	841	51,065	50,174	891
Ammunition - range fees	PS3120.409	16,811	18	16,829	16,829	-
Mileage reimbursement	PS3120.412	1,500	4,045	5,545	5,544	1
Travel and conference	PS3120.413	1,000	-	1,000	538	462
Training aids	PS3120.414	13,457	-	13,457	13,457	-
Community policing	PS3120.417	1,000	-	1,000	13	987
Other expenses	PS3120.418	2,599	-	2,599	2,599	-

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Union contract travel	PS3120.419	2,400	645	3,045	3,044	1
Technology fees	PS3120.440	26,937	-	26,937	22,279	4,658
Equipment repairs	PS3120.443	30,000	7,300	37,300	28,482	8,818
Small equipment repairs	PS3120.449	12,458	50	12,508	8,146	4,362
First aid supplies	PS3120.450	1,000	236	1,236	1,236	-
Insurance deductible	PS3120.451	3,000	(235)	2,765	1,000	1,765
Gasoline	PS3120.475	80,000	(42,571)	37,429	37,429	-
Police total		<u>4,491,620</u>	<u>170,531</u>	<u>4,662,151</u>	<u>4,405,340</u>	<u>256,811</u>
Control of Animals:						
Personal services						
Salary of dog control officer	PS3510.100	33,536	-	33,536	32,704	832
Salary of assist. dog control officer	PS3510.111	25,320	-	25,320	4,703	20,617
Contractual expenses						
Travel	PS3510.413	250	-	250	-	250
Training	PS3510.414	200	-	200	-	200
Other expenses	PS3510.419	1,000	-	1,000	561	439
Nuisance animal control	PS3510.420	1,750	-	1,750	1,355	395
Electric	PS3510.421	2,200	-	2,200	861	1,339
Gas	PS3510.422	3,000	-	3,000	1,281	1,719
Vehicle maintenance	PS3510.445	600	-	600	442	158
Animal hospital care	PS3510.446	500	-	500	80	420
Building maintenance	PS3510.448	500	-	500	24	476
Gasoline	PS3510.475	3,000	-	3,000	294	2,706
Uniforms	PS3510.480	500	-	500	-	500
Disposal	PS3510.485	300	-	300	128	172
Control of Animals total		<u>72,656</u>	<u>-</u>	<u>72,656</u>	<u>42,433</u>	<u>30,223</u>
Public Safety total		<u>4,564,276</u>	<u>170,531</u>	<u>4,734,807</u>	<u>4,447,773</u>	<u>287,034</u>

(continued)

(concluded)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Employee Benefits:						
State retirement	PS9010.810	106,811	(21,307)	85,504	85,504	-
Police retirement	PS9015.811	927,479	(56,432)	871,047	871,047	-
Social security	PS9030.812	268,991	(40,829)	228,162	229,084	(922)
Workers' compensation	PS9040.813	51,000	-	51,000	40,585	10,415
Life insurance	PS9045.815	7,070	-	7,070	6,440	630
Hospital and medical insurance	PS9060.814	912,201	72,647	984,848	984,119	729
Flex plan	PS9065.814	46,735	-	46,735	42,661	4,074
Insurance Waivers	PS9065.817	11,549	-	11,549	10,700	849
Unemployment insurance	PS9070.816	-	9,750	9,750	9,750	-
Dental insurance	PS9080.818	41,835	5,647	47,482	44,437	3,045
Medicare	PS9090.817	63,125	-	63,125	56,463	6,662
Employee Benefits total		<u>2,436,796</u>	<u>(30,524)</u>	<u>2,406,272</u>	<u>2,380,790</u>	<u>25,482</u>
TOTAL EXPENDITURES		<u>7,190,990</u>	<u>151,255</u>	<u>7,342,245</u>	<u>7,023,362</u>	<u>318,883</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>\$ 7,234,735</u>	<u>\$ 151,255</u>	<u>\$ 7,385,990</u>	<u>\$ 7,023,362</u>	<u>\$ 362,628</u>

TOWN OF ORCHARD PARK, NEW YORK
Highway Fund
Schedule of Revenues and Other Financing Sources—Budget and Actual
Year Ended December 31, 2016

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
REVENUES:						
Real property taxes	DA1001	\$ 3,848,212	\$ -	\$ 3,848,212	\$ 3,848,212	\$ -
Non property tax distribution by County	DA1120	-	-	-	50,000	50,000
Intergovernmental charges:						
Services for other governments	DA2300	99,402	-	99,402	89,719	(9,683)
Use of money and property:						
Interest earnings	DA2401	2,000	-	2,000	1,560	(440)
Miscellaneous:						
Sale of Culvert Pipe	DA2655	-	-	-	6,431	6,431
Sale of equipment	DA2665	-	-	-	2,647	2,647
Other unclassified revenue	DA2770	5,000	-	5,000	3,075	(1,925)
Miscellaneous total		5,000	-	5,000	12,153	7,153
State aid:						
C.H.I.P.S. Program	DA3501	154,529	35,328	189,857	190,101	244
FEMA	DA3960	-	-	-	-	-
State aid total		154,529	35,328	189,857	190,101	244
TOTAL REVENUES		4,109,143	35,328	4,144,471	4,191,745	47,274
OTHER FINANCING SOURCES						
Premium on obligation	DA2710	-	-	-	46,874	46,874
Total other financing sources		-	-	-	46,874	46,874
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 4,109,143	\$ 35,328	\$ 4,144,471	\$ 4,238,619	\$ 94,148

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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, 2016

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
GENERAL GOVERNMENT SUPPORT:						
Special items:						
Contractual expenses						
Drug and alcohol testing	DA.1910.407	\$ 2,800	\$ -	\$ 2,800	\$ 1,188	\$ 1,612
First aid expenses	DA.1910.408	2,000	-	2,000	1,390	610
Safety training	DA.1910.409	500	-	500	-	500
Unallocated insurance	DA.1910.431	50,000	-	50,000	33,211	16,789
Erie County chargebacks	DA.1910.465	1,836	7	1,843	1,842	1
General Government Support total		<u>57,136</u>	<u>7</u>	<u>57,143</u>	<u>37,631</u>	<u>19,512</u>
TRANSPORTATION:						
General repairs:						
Personal services						
Salary - laborers	DA.5110.144	778,083	11,256	789,339	786,251	3,088
Salary - Assistant Superintendent	DA.5110.145	8,000	-	8,000	8,000	-
Salary - part-time labor	DA.5110.149	20,000	(15,108)	4,892	4,892	-
Contractual expenses						
Clothing allowance	DA.5110.407	9,800	-	9,800	9,800	-
Fuel, oil, anti-freeze	DA.5110.416	112,000	(82,089)	29,911	29,911	-
Telephone	DA.5110.420	10,146	(4,352)	5,794	4,996	798
Equipment rental	DA.5110.440	30,000	(13,800)	16,200	16,000	200
Erie County chargebacks	DA.5110.464	74	-	74	-	74
Stone and gravel and road oil	DA.5110.472	375,662	96,538	472,200	472,199	1
Ready mix, manhole covers	DA.5110.473	15,000	-	15,000	15,000	-
Culvert pipe	DA.5110.474	15,000	-	15,000	15,000	-
General repairs total		<u>1,373,765</u>	<u>(7,555)</u>	<u>1,366,210</u>	<u>1,362,049</u>	<u>4,161</u>
Improvement program:						
Capital outlay						
Permanent improvements	DA.5112.200	154,529	35,328	189,857	189,857	-
Improvement program total		<u>154,529</u>	<u>35,328</u>	<u>189,857</u>	<u>189,857</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)	-	-	-
Bridges total		<u>7,000</u>	<u>(7,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Machinery:						
Personal services						
Salary - laborers	DA.5130.144	151,437	(63,561)	87,876	87,875	1
Equipment						
Highway equipment	DA.5130.200	147,820	(16,905)	130,915	130,915	-
Contractual expenses						
Tool and clothing allowance	DA.5130.407	4,200	-	4,200	4,200	-
Other expenses	DA.5130.419	95,000	3,414	98,414	98,414	-
Machinery total		<u>398,457</u>	<u>(77,052)</u>	<u>321,405</u>	<u>321,404</u>	<u>1</u>
Miscellaneous:						
Personal services						
Salary - laborers	DA.5140.144	129,681	56,862	186,543	186,542	1
Contractual expenses						
Supplies	DA.5140.402	2,500	-	2,500	2,418	82
Fuel, oil and anti-freeze	DA.5140.416	48,000	(24,568)	23,432	23,432	-
Other expenses	DA.5140.419	3,000	-	3,000	3,000	-
Animal remains removal	DA.5140.420	2,800	-	2,800	1,445	1,355
Miscellaneous total		<u>185,981</u>	<u>32,294</u>	<u>218,275</u>	<u>216,837</u>	<u>1,438</u>
Snow Removal:						
Personal services						
Salary - laborers	DA.5142.144	389,042	2,214	391,256	401,685	(10,429)
Contractual expenses						
Supplies	DA.5142.402	208,110	78,055	286,165	273,855	12,310
Other expenses	DA.5142.419	2,500	(1,337)	1,163	1,163	-
Snow Removal total		<u>599,652</u>	<u>78,932</u>	<u>678,584</u>	<u>676,703</u>	<u>1,881</u>
Transportation total		<u>2,719,384</u>	<u>54,947</u>	<u>2,774,331</u>	<u>2,766,850</u>	<u>7,481</u>

(continued)

(concluded)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
EMPLOYEE BENEFITS:						
State retirement	DA.9010.810	221,112	59,910	281,022	281,021	1
Social security	DA.9030.812	93,801	525	94,326	94,326	-
Workers' compensation	DA.9040.813	220,500	-	220,500	181,494	39,006
Life insurance	DA.9045.815	1,670	-	1,670	1,622	48
Hospital and medical insurance	DA.9060.814	392,342	(80,184)	312,158	302,835	9,323
Flex plan	DA.9065.814	28,111	-	28,111	25,311	2,800
Dental insurance	DA.9080.818	26,210	-	26,210	23,184	3,026
Medicare	DA.9090.817	21,938	123	22,061	22,060	1
Employee benefits total		<u>1,005,684</u>	<u>(19,626)</u>	<u>986,058</u>	<u>931,853</u>	<u>54,205</u>
Total expenditures		<u>3,782,204</u>	<u>35,328</u>	<u>3,817,532</u>	<u>3,736,334</u>	<u>81,198</u>
OTHER FINANCING USES:						
Operating transfer out:						
Transfer to Debt Service - Principal	DA.9710.600	580,000	-	580,000	580,000	-
Transfer to Debt Service - Interest	DA.9710.700	144,415	-	144,415	144,414	1
Total transfers		<u>724,415</u>	<u>-</u>	<u>724,415</u>	<u>724,414</u>	<u>1</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 4,506,619</u>	<u>\$ 35,328</u>	<u>\$ 4,541,947</u>	<u>\$ 4,460,748</u>	<u>\$ 81,199</u>

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TOWN OF ORCHARD PARK, NEW YORK
Sewer Districts Fund
Combining Balance Sheet—By District
December 31, 2016

	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	Sewer Districts		
Sewer Districts									
# 2	\$ 38,881	\$ 38,881	\$ -	\$ -	\$ 71	\$ 5,000	\$ 33,810	\$ 38,881	\$ 38,881
# 3	144,691	144,691	-	-	128	20,000	124,563	144,691	144,691
# 4	3,324	3,324	-	-	89	-	3,235	3,324	3,324
# 5	50,501	50,501	-	-	65	2,700	47,736	50,501	50,501
# 6	7,491	7,491	-	-	20	1,000	6,471	7,491	7,491
# 7	3,356	3,356	-	-	82	1,000	2,274	3,356	3,356
# 8	59,673	59,673	-	-	444	8,500	50,729	59,673	59,673
# 9	5,574	5,574	-	-	90	400	5,084	5,574	5,574
# 10	11,832	11,832	-	-	31	1,050	10,751	11,832	11,832
# 11	28,379	28,379	-	-	133	3,500	24,746	28,379	28,379
# 11 Ext. 1	13,734	13,734	-	-	674	2,800	10,260	13,734	13,734
# 12	23,782	23,782	-	-	144	2,300	21,338	23,782	23,782
# 13	90,326	90,326	-	-	94	2,285	87,947	90,326	90,326
# 13 Ext. 1	7,401	7,401	-	-	7	200	7,194	7,401	7,401
# 13 Ext. 2	6,890	6,890	-	-	14	200	6,676	6,890	6,890
# 13 Ext. 3	(1,012)	(1,012)	-	-	160	(750)	(422)	(1,012)	(1,012)
# 14	11,508	11,508	4,157	4,157	69	800	6,482	7,351	11,508
# 15	51,948	51,948	-	-	60	1,900	49,988	51,948	51,948
# 16	8,685	8,685	20,288	20,288	94	(2,500)	(9,197)	(11,603)	8,685
# 17	47,363	47,363	3,669	3,669	8	750	42,936	43,694	47,363
# 18	2,420,577	2,420,577	7,886	7,886	33,383	674,000	1,705,308	2,412,691	2,420,577
# 19	97,550	97,550	-	-	436	8,000	89,114	97,550	97,550
#20	83,834	83,834	-	-	382	1,875	81,577	83,834	83,834
Total	\$ 3,216,288	\$ 3,216,288	\$ 36,000	\$ 36,000	\$ 36,678	\$ 735,010	\$ 2,408,600	\$ 3,180,288	\$ 3,216,288

TOWN OF ORCHARD PARK, NEW YORK
Sewer Districts Fund
Schedule of Revenues and Other Financing Sources—Budget and Actual—By District
Year Ended December 31, 2016

Sewer Districts	Revenues and Other Financing Sources					Total Revenues and Other Fin. Sources	Variance with Final Budget
	Adjusted Estimated Revenues	Real Property Taxes	Service and Other Fees	Interest Earnings	Premium on Obligations		
# 2	\$ 19,993	\$ 19,993	\$ -	\$ 34	\$ -	\$ 20,027	\$ 34
# 3	30,783	30,783	-	100	23,436	54,319	23,536
# 4	12,251	12,251	-	3	-	12,254	3
# 5	1,572	1,572	-	42	-	1,614	42
# 6	4,546	4,546	-	6	-	4,552	6
# 7	12,632	12,632	-	4	-	12,636	4
# 8	90,963	90,963	-	50	-	91,013	50
# 9	19,359	19,359	-	4	-	19,363	4
# 10	6,385	6,385	-	10	-	6,395	10
# 11	23,798	23,798	-	25	-	23,823	25
# 11 Ext. 1	106,622	106,622	-	12	-	106,634	12
# 12	20,716	20,716	-	21	-	20,737	21
# 13	110	110	-	75	-	185	75
# 13 Ext. 1	10	10	-	6	-	16	6
# 13 Ext. 2	1,994	1,994	-	6	-	2,000	6
# 13 Ext. 3	15,393	15,393	-	-	-	15,393	-
# 14	5,233	5,233	-	9	-	5,242	9
# 15	1,807	1,807	-	43	-	1,850	43
# 16	27,801	27,801	-	6	-	27,807	6
# 17	9,961	9,961	-	34	-	9,995	34
# 18	364,635	356,382	30,704	2,025	13,242	402,353	37,718
# 19	8,600	8,600	-	77	-	8,677	77
#20	49,081	49,081	-	61	-	49,142	61
Total	\$ 834,245	\$ 825,992	\$ 30,704	\$ 2,653	\$ 36,678	\$ 896,027	\$ 61,782

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, 2016

	Adjusted Budget	Expenditures and Other Financing Uses				Transfers Out	Total Expenditures and Other Fin. Uses	Variance with Final Budget
		Personal Services	Equipment	Contractual Expenses	Employee Benefits			
Sewer Districts								
# 2	\$ 24,993	\$ 418	\$ 20	\$ 21,708	\$ 157	\$ 194	\$ 22,497	\$ 2,496
# 3	50,783	756	35	29,912	284	351	31,338	19,445
# 4	13,251	528	25	11,104	199	245	12,101	1,150
# 5	3,272	382	18	1,433	144	177	2,154	1,118
# 6	5,546	121	6	4,301	45	56	4,529	1,017
# 7	14,632	485	23	12,725	182	225	13,640	992
# 8	99,463	2,621	123	87,728	986	1,217	92,675	6,788
# 9	19,759	532	25	17,814	200	247	18,818	941
# 10	7,435	184	9	6,314	69	85	6,661	774
# 11	27,298	785	37	24,812	295	365	26,294	1,004
# 11 Ext. 1	109,422	3,983	186	99,589	1,498	1,849	107,105	2,317
# 12	23,016	853	40	20,350	321	396	21,960	1,056
# 13	2,210	555	26	84	209	258	1,132	1,078
# 13 Ext. 1	195	40	2	6	15	19	82	113
# 13 Ext. 2	2,194	82	4	1,796	31	38	1,951	243
# 13 Ext. 3	15,393	944	44	13,753	355	438	15,534	(141)
# 14	7,033	407	19	4,219	153	189	4,987	2,046
# 15	3,707	353	17	1,728	133	164	2,395	1,312
# 16	29,401	553	26	20,374	208	257	21,418	7,983
# 17	10,711	48	2	3,677	18	22	3,767	6,944
# 18	1,038,635	197,190	9,217	66,990	74,159	91,553	439,109	599,526
# 19	16,600	2,574	120	392	968	1,195	5,249	11,351
# 20	49,152	2,256	105	35,232	848	1,048	39,489	9,663
Total	<u>\$ 1,574,101</u>	<u>\$ 216,650</u>	<u>\$ 10,129</u>	<u>\$ 486,041</u>	<u>\$ 81,477</u>	<u>\$ 100,588</u>	<u>\$ 894,885</u>	<u>\$ 679,216</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, 2016

Sewer Districts	Fund Balances (Deficit) 1-1-16	Add: Revenues and Other Financing Sources	Less: Expenditures and Other Financing Uses	Fund Balances (Deficit) 12-31-16
# 2	\$ 41,351	\$ 20,027	\$ 22,497	\$ 38,881
# 3	121,710	54,319	31,338	144,691
# 4	3,171	12,254	12,101	3,324
# 5	51,041	1,614	2,154	50,501
# 6	7,468	4,552	4,529	7,491
# 7	4,360	12,636	13,640	3,356
# 8	61,335	91,013	92,675	59,673
# 9	5,029	19,363	18,818	5,574
# 10	12,098	6,395	6,661	11,832
# 11	30,850	23,823	26,294	28,379
# 11 Ext. 1	14,205	106,634	107,105	13,734
# 12	25,005	20,737	21,960	23,782
# 13	91,273	185	1,132	90,326
# 13 Ext. 1	7,467	16	82	7,401
# 13 Ext. 2	6,841	2,000	1,951	6,890
# 13 Ext. 3	(871)	15,393	15,534	(1,012)
# 14	7,096	5,242	4,987	7,351
# 15	52,493	1,850	2,395	51,948
# 16	(17,992)	27,807	21,418	(11,603)
# 17	37,466	9,995	3,767	43,694
# 18	2,449,447	402,353	439,109	2,412,691
# 19	94,122	8,677	5,249	97,550
# 20	74,181	49,142	39,489	83,834
Total	<u>\$ 3,179,146</u>	<u>\$ 896,027</u>	<u>\$ 894,885</u>	<u>\$ 3,180,288</u>

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Combining Balance Sheet—By District
December 31, 2016

Water Districts	Assets			Liabilities			
	Cash (overdraft)	Accounts Receivable	Prepaid Items	Total Assets	Accounts Payable	Accrued Liabilities	Total Liabilities
# 1	\$ 72,813	\$ -	\$ -	\$ 72,813	\$ -	\$ -	\$ -
# 2	10,055	-	-	10,055	-	-	-
# 3	10,315	-	-	10,315	-	-	-
# 3 Ext. 1	2,648	-	-	2,648	-	-	-
# 3 Ext. 2	638	-	-	638	-	-	-
# 3 Ext. 3	1,741	-	-	1,741	-	-	-
# 4	130,638	-	-	130,638	-	-	-
# 4 Ext. 1	87,775	-	-	87,775	-	-	-
# 6	41,557	-	-	41,557	-	-	-
# 6 Ext. 1	612	-	-	612	-	-	-
# 6 Ext. 2	5,007	-	-	5,007	-	-	-
# 6 Ext. 3	3,475	-	-	3,475	-	-	-
# 6 Ext. 4	30,553	-	-	30,553	-	-	-
# 6 Ext. 5	34,921	-	-	34,921	-	-	-
# 6 Ext. 6	522	-	-	522	-	-	-
# 7	602	-	-	602	-	-	-
# 8	280,406	-	-	280,406	4,511	-	4,511
# 8 Ext. 1	13,005	-	-	13,005	-	-	-
# 8 Ext. 2	47,972	-	-	47,972	-	-	-
# 8 Ext. 3	13,441	-	-	13,441	-	-	-
# 8 Ext. 4	(539)	-	-	(539)	-	-	-
# 9	119,723	-	-	119,723	-	-	-
# 9 Ext. 1	12,781	-	-	12,781	-	-	-
# 9 Ext. 2	60,389	-	-	60,389	-	-	-
# 9 Ext. 3	4,812	-	-	4,812	-	-	-
# 9 Ext. 4	6,975	-	-	6,975	-	-	-
# 10	7,711	-	-	7,711	-	-	-
# 11	21,137	-	-	21,137	-	-	-
# 12	4,942	-	-	4,942	-	-	-
# 13	5,585	-	-	5,585	-	-	-
# 13 Ext. 1	9,924	-	-	9,924	-	-	-
# 14	5,132	-	-	5,132	-	-	-
# 15	146,799	-	-	146,799	-	-	-
# 17	272,035	6,228	8,158	286,421	-	9,866	9,866
# 17 Ext. 1	7,325	-	-	7,325	-	-	-
# 17 Ext. 2	27,036	-	-	27,036	-	-	-
# 17 Ext. 3	2,658	-	-	2,658	-	-	-
# 18	2,943	-	-	2,943	-	-	-
# 19	15,781	-	-	15,781	-	-	-
# 19 Ext. 1	2,942	-	-	2,942	-	-	-
# 20	30,387	-	-	30,387	-	-	-
# 21	23,961	-	-	23,961	-	-	-
Total	\$ 1,579,135	\$ 6,228	\$ 8,158	\$ 1,593,521	\$ 4,511	\$ 9,866	\$ 14,377

(continued)

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Combining Balance Sheet—By District
December 31, 2016

(concluded)

Water Districts	Fund Balances				Total Fund Balances (Deficit)	Total Liabilities and Fund Balances (Deficit)
	Nonspendable	Restricted	Assigned			
	Prepaid Expenses	Debt Service	Subs. Year's Expenditures	Water Districts		
# 1	\$ -	1,159	\$ 2,500	\$ 69,154	\$ 72,813	\$ 72,813
# 2	-	562	400	9,093	10,055	10,055
# 3	-	404	800	9,111	10,315	10,315
# 3 Ext. 1	-	89	200	2,359	2,648	2,648
# 3 Ext. 2	-	19	45	574	638	638
# 3 Ext. 3	-	28	150	1,563	1,741	1,741
# 4	-	2,849	13,000	114,789	130,638	130,638
# 4 Ext. 1	-	1,472	10,600	75,703	87,775	87,775
# 6	-	2,058	10,000	29,499	41,557	41,557
# 6 Ext. 1	-	-	-	612	612	612
# 6 Ext. 2	-	25	550	4,432	5,007	5,007
# 6 Ext. 3	-	209	2,000	1,266	3,475	3,475
# 6 Ext. 4	-	196	2,850	27,507	30,553	30,553
# 6 Ext. 5	-	151	2,700	32,070	34,921	34,921
# 6 Ext. 6	-	-	-	522	522	522
# 7	-	103	480	19	602	602
# 8	-	3,135	15,000	257,760	275,895	280,406
# 8 Ext. 1	-	122	600	12,283	13,005	13,005
# 8 Ext. 2	-	401	5,300	42,271	47,972	47,972
# 8 Ext. 3	-	27	773	12,641	13,441	13,441
# 8 Ext. 4	-	-	(500)	(39)	(539)	(539)
# 9	-	950	10,200	108,573	119,723	119,723
# 9 Ext. 1	-	185	1,650	10,946	12,781	12,781
# 9 Ext. 2	-	429	4,600	55,360	60,389	60,389
# 9 Ext. 3	-	24	540	4,248	4,812	4,812
# 9 Ext. 4	-	761	1,700	4,514	6,975	6,975
# 10	-	773	2,600	4,338	7,711	7,711
# 11	-	339	2,900	17,898	21,137	21,137
# 12	-	214	2,000	2,728	4,942	4,942
# 13	-	300	750	4,535	5,585	5,585
# 13 Ext. 1	-	1,088	2,000	6,836	9,924	9,924
# 14	-	171	600	4,361	5,132	5,132
# 15	-	15,475	30,000	101,324	146,799	146,799
# 17	8,158	21,446	60,000	186,951	276,555	286,421
# 17 Ext. 1	-	507	750	6,068	7,325	7,325
# 17 Ext. 2	-	843	3,500	22,693	27,036	27,036
#17 Ext. 3	-	50	-	2,608	2,658	2,658
# 18	-	136	1,000	1,807	2,943	2,943
# 19	-	1,474	5,000	9,307	15,781	15,781
# 19 Ext. 1	-	722	-	2,220	2,942	2,942
# 20	-	72	1,410	28,905	30,387	30,387
# 21	-	26	845	23,090	23,961	23,961
Total	\$ 8,158	\$ 58,994	\$ 199,493	\$ 1,312,499	\$ 1,579,144	\$ 1,593,521

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Schedule of Revenues and Other Financing Sources—Budget and Actual—By District
Year Ended December 31, 2016

Water Districts	Adjusted Estimated Revenues	Revenues and Other Financing Sources					Premium on Obligations	Total Revenues and Other Fin. Sources	Variance with Final Budget
		Real Property Taxes	Water Sales and Penalties	Interfund Revenues	Interest Earnings				
# 1	\$ 29,324	\$ 29,324	\$ -	\$ -	\$ 54	\$ 183	\$ 29,561	\$ 237	
# 2	11,916	11,916	-	-	7	88	12,011	95	
# 3	9,465	9,465	-	-	8	63	9,536	71	
# 3 Ext. 1	1,497	1,497	-	-	2	14	1,513	16	
# 3 Ext. 2	450	450	-	-	1	3	454	4	
# 3 Ext. 3	492	492	-	-	2	4	498	6	
# 4	46,981	46,981	-	-	115	473	47,569	588	
# 4 Ext. 1	14,333	14,333	-	-	84	250	14,667	334	
# 6	35,953	35,663	-	-	44	323	36,030	77	
# 6 Ext. 1	241	241	-	-	-	-	241	-	
# 6 Ext. 2	396	396	-	-	4	4	404	8	
# 6 Ext. 3	1,637	1,637	-	-	5	33	1,675	38	
# 6 Ext. 4	2,140	2,140	-	-	26	31	2,197	57	
# 6 Ext. 5	2,199	2,199	-	-	30	24	2,253	54	
# 6 Ext. 6	100	100	-	-	-	-	100	-	
# 7	1,720	1,720	-	-	1	16	1,737	17	
# 8	48,525	48,525	-	-	247	500	49,272	747	
# 8 Ext. 1	2,298	2,298	-	-	11	19	2,328	30	
# 8 Ext. 2	4,070	4,070	-	-	43	63	4,176	106	
# 8 Ext. 3	254	254	-	-	11	4	269	15	
# 8 Ext. 4	2,034	2,034	-	-	-	-	2,034	-	
# 9	9,379	9,379	-	-	106	150	9,635	256	
# 9 Ext. 1	2,784	2,784	-	-	11	29	2,824	40	
# 9 Ext. 2	7,070	6,970	-	100	51	66	7,187	117	
# 9 Ext. 3	196	196	-	-	4	4	204	8	
# 9 Ext. 4	13,286	13,286	-	-	6	120	13,412	126	
# 10	14,477	14,477	-	-	7	123	14,607	130	
# 11	5,784	5,784	-	-	18	53	5,855	71	
# 12	2,276	2,276	-	-	6	34	2,316	40	
# 13	5,921	5,921	-	-	5	47	5,973	52	
# 13 Ext. 1	21,506	21,506	-	-	8	171	21,685	179	
# 14	3,299	3,299	-	-	4	27	3,330	31	
# 15	297,719	297,719	7,588	-	119	2,499	307,925	10,206	
# 17	390,320	390,320	5,315	-	242	3,469	399,346	9,026	
# 17 Ext. 1	9,188	9,188	-	-	6	80	9,274	86	
# 17 Ext. 2	17,928	17,928	-	-	21	133	18,082	154	
#17 Ext. 3	9,499	9,499	-	-	8	8	9,515	16	
# 18	1,124	1,124	-	-	4	21	1,149	25	
# 19	25,314	19,436	258	-	18	235	19,947	(5,367)	
# 19 Ext. 1	11,722	11,722	-	-	3	113	11,838	116	
# 20	620	620	-	-	26	11	657	37	
# 21	478	478	-	-	20	4	502	24	
Total	\$ 1,065,915	\$ 1,059,647	\$ 13,161	\$ 100	\$ 1,388	\$ 9,492	\$ 1,083,788	\$ 17,873	

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, 2016

Water Districts	Adjusted Budget	Expenditures			
		Personal Services	Equipment	Contractual Expenses	Employee Benefits
# 1	\$ 31,824	\$ 4,116	\$ 192	\$ 4,682	\$ 1,548
# 2	12,316	1,972	92	1,820	742
# 3	10,265	1,422	66	3,066	535
# 3 Ext. 1	1,697	312	15	198	117
# 3 Ext. 2	495	67	3	169	25
# 3 Ext. 3	642	100	5	172	38
# 4	59,981	10,640	497	12,066	4,001
# 4 Ext. 1	26,933	5,617	263	4,963	2,112
# 6	50,453	7,266	340	16,198	2,732
# 6 Ext. 1	241	11	1	1	2
# 6 Ext. 2	946	90	4	171	34
# 6 Ext. 3	5,087	733	34	1,054	275
# 6 Ext. 4	4,990	688	32	566	259
# 6 Ext. 5	4,899	532	25	1,192	200
# 6 Ext. 6	100	3	-	-	1
# 7	2,200	361	17	204	136
# 8	63,525	11,245	526	25,748	4,229
# 8 Ext. 1	2,898	434	20	375	163
# 8 Ext. 2	9,370	1,408	66	1,779	530
# 8 Ext. 3	764	98	5	12	37
# 8 Ext. 4	2,034	769	36	576	289
# 9	21,579	3,361	157	3,465	1,264
# 9 Ext. 1	4,434	655	31	400	246
# 9 Ext. 2	11,670	1,488	70	1,628	560
# 9 Ext. 3	736	81	4	109	31
# 9 Ext. 4	14,986	2,696	126	1,935	1,014
# 10	17,077	2,757	129	3,873	1,037
# 11	8,684	1,194	56	1,592	449
# 12	5,576	757	35	1,540	285
# 13	6,671	1,061	50	1,414	399
# 13 Ext. 1	22,506	3,832	179	4,165	1,441
# 14	3,899	599	28	877	225
# 15	321,719	56,178	2,626	63,099	21,127
# 17	450,320	77,970	3,645	73,940	29,323
# 17 Ext. 1	9,938	1,793	84	1,345	674
# 17 Ext. 2	21,428	2,997	140	4,062	1,127
# 17 Ext. 3	9,499	175	8	826	66
# 18	3,124	482	23	380	181
# 19	28,814	5,278	247	3,535	1,985
# 19 Ext. 1	12,122	2,548	119	1,758	958
# 20	2,030	237	11	351	89
# 21	1,323	96	4	172	36
Total	\$ 1,269,795	\$ 214,119	\$ 10,011	\$ 245,478	\$ 80,522

(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, 2016

(concluded)

Water Districts	Transfers Out		Total Exp and Other Fin. Uses	Variance with Final Budget
	Debt Service	Capital Projects		
# 1	10,167	\$ 1,911	\$ 22,616	\$ 9,208
# 2	4,875	915	10,416	1,900
# 3	3,522	660	9,271	994
# 3 Ext. 1	770	145	1,557	140
# 3 Ext. 2	170	31	465	30
# 3 Ext. 3	246	46	607	35
# 4	24,944	4,939	57,087	2,894
# 4 Ext. 1	13,541	2,608	29,104	(2,171)
# 6	17,969	3,373	47,878	2,575
# 6 Ext. 1	27	5	47	194
# 6 Ext. 2	222	42	563	383
# 6 Ext. 3	1,815	340	4,251	836
# 6 Ext. 4	1,712	320	3,577	1,413
# 6 Ext. 5	1,314	247	3,510	1,389
# 6 Ext. 6	-	1	5	95
# 7	893	168	1,779	421
# 8	26,100	5,221	73,069	(9,544)
# 8 Ext. 1	1,074	202	2,268	630
# 8 Ext. 2	3,493	654	7,930	1,440
# 8 Ext. 3	241	45	438	326
# 8 Ext. 4	-	357	2,027	7
# 9	8,301	1,561	18,109	3,470
# 9 Ext. 1	1,615	304	3,251	1,183
# 9 Ext. 2	3,738	691	8,175	3,495
# 9 Ext. 3	201	38	464	272
# 9 Ext. 4	6,635	1,252	13,658	1,328
# 10	6,733	1,280	15,809	1,268
# 11	2,963	555	6,809	1,875
# 12	1,861	351	4,829	747
# 13	2,626	493	6,043	628
# 13 Ext. 1	9,480	1,779	20,876	1,630
# 14	1,466	278	3,473	426
# 15	136,033	26,083	305,146	16,573
# 17	189,692	36,200	410,770	39,550
# 17 Ext. 1	4,416	832	9,144	794
# 17 Ext. 2	7,395	1,392	17,113	4,315
#17 Ext. 3	15,776	81	16,932	(7,433)
# 18	1,193	224	2,483	641
# 19	12,947	2,450	26,442	2,372
# 19 Ext. 1	6,247	1,183	12,813	(691)
# 20	621	110	1,419	611
# 21	237	45	590	733
Total	\$ 533,271	\$ 99,412	\$ 1,182,813	\$ 86,982

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Schedule of Changes in Fund Balances (Deficit)—By District
Year Ended December 31, 2016

Water Districts	Fund Balances (Deficit) 1-1-16	Add: Revenues and Other Sources	Less: Expenditures and Other Uses	Fund Balances (Deficit) 12-31-16
# 1	\$ 65,868	\$ 29,561	\$ 22,616	\$ 72,813
# 2	8,460	12,011	10,416	10,055
# 3	10,050	9,536	9,271	10,315
# 3 Ext. 1	2,692	1,513	1,557	2,648
# 3 Ext. 2	649	454	465	638
# 3 Ext. 3	1,850	498	607	1,741
# 4	140,156	47,569	57,087	130,638
# 4 Ext. 1	102,212	14,667	29,104	87,775
# 6	53,405	36,030	47,878	41,557
# 6 Ext. 1	418	241	47	612
# 6 Ext. 2	5,166	404	563	5,007
# 6 Ext. 3	6,051	1,675	4,251	3,475
# 6 Ext. 4	31,933	2,197	3,577	30,553
# 6 Ext. 5	36,178	2,253	3,510	34,921
# 6 Ext. 6	427	100	5	522
# 7	644	1,737	1,779	602
# 8	299,692	49,272	73,069	275,895
# 8 Ext. 1	12,945	2,328	2,268	13,005
# 8 Ext. 2	51,726	4,176	7,930	47,972
# 8 Ext. 3	13,610	269	438	13,441
# 8 Ext. 4	(546)	2,034	2,027	(539)
# 9	128,197	9,635	18,109	119,723
# 9 Ext. 1	13,208	2,824	3,251	12,781
# 9 Ext. 2	61,377	7,187	8,175	60,389
# 9 Ext. 3	5,072	204	464	4,812
# 9 Ext. 4	7,221	13,412	13,658	6,975
# 10	8,913	14,607	15,809	7,711
# 11	22,091	5,855	6,809	21,137
# 12	7,455	2,316	4,829	4,942
# 13	5,655	5,973	6,043	5,585
# 13 Ext. 1	9,115	21,685	20,876	9,924
# 14	5,275	3,330	3,473	5,132
# 15	144,020	307,925	305,146	146,799
# 17	287,979	399,346	410,770	276,555
# 17 Ext. 1	7,195	9,274	9,144	7,325
# 17 Ext. 2	26,067	18,082	17,113	27,036
# 17 Ext. 3	10,075	9,515	16,932	2,658
# 18	4,277	1,149	2,483	2,943
# 19	22,276	19,947	26,442	15,781
# 19 Ext. 1	3,917	11,838	12,813	2,942
# 20	31,149	657	1,419	30,387
# 21	24,049	502	590	23,961
Total	\$ 1,678,169	\$ 1,083,788	\$ 1,182,813	\$ 1,579,144

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TOWN OF ORCHARD PARK, NEW YORK
Garbage and Refuse Fund
Schedule of Revenues—Budget and Actual
Year Ended December 31, 2016

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
REVENUES:						
Real property taxes	800.1001	\$ 1,953,421	\$ -	\$ 1,953,421	\$ 1,953,421	\$ -
Departmental income:						
Sale of compost materials	800.2000.001	80,000	-	80,000	79,610	(390)
Composting tipping fees	800.2001.001	10,000	-	10,000	6,822	(3,178)
Other fees	800.2401.001	5,000	-	5,000	9,816	4,816
Departmental income total		<u>95,000</u>	<u>-</u>	<u>95,000</u>	<u>96,248</u>	<u>1,248</u>
Use of money and property:						
Interest earnings	800.2401.002	5,000	-	5,000	1,087	(3,913)
TOTAL REVENUES		<u>\$ 2,053,421</u>	<u>\$ -</u>	<u>\$ 2,053,421</u>	<u>\$ 2,050,756</u>	<u>\$ (2,665)</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, 2016

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
HOME AND COMMUNITY SERVICES:						
Garbage:						
Contractual expenses						
Consortium membership	800.8160.400	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500
Brush pick-up	800.8160.402	2,500	(2,479)	21	-	21
Contracted brush pick-up	800.8160.405	135,000	1,380	136,380	136,380	-
SWMP charge	800.8160.413	2,000	-	2,000	-	2,000
Contractual services - basic	800.8160.440	1,605,000	382,000	1,987,000	1,978,453	8,547
Accounting fees	800.8160.451	3,200	-	3,200	3,200	-
Recycling bins	800.8160.452	1,000	-	1,000	-	1,000
Garbage total		<u>1,750,200</u>	<u>380,901</u>	<u>2,131,101</u>	<u>2,118,033</u>	<u>13,068</u>
Composting:						
Personal services						
Composting Superintendent	800.8161.100	4,500	-	4,500	4,500	-
Composting staff	800.8161.111	60,414	1,099	61,513	61,512	1
Part-time staff	800.8161.149	20,000	1,430	21,430	21,430	-
Equipment						
Composting equipment	800.8161.250	25,000	-	25,000	25,000	-
Contractual expenses						
Facility supplies	800.8161.401	5,000	-	5,000	4,831	169
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	459	1,041
Training and travel	800.8161.413	600	-	600	-	600
Gas, fuel, oil, anti-freeze	800.8161.416	30,000	(1,856)	28,144	13,299	14,845
Telephone	800.8161.420	1,900	-	1,900	554	1,346
Electric	800.8161.421	3,800	-	3,800	2,545	1,255

(continued)

(concluded)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Water	800.8161.423	1,200	426	1,626	1,626	-
Equipment rental	800.8161.440	1,500	-	1,500	1,500	-
Equipment maintenance	800.8161.443	22,000	-	22,000	21,999	1
Composting testing and reporting	800.8161.447	1,500	-	1,500	1,315	185
Miscellaneous	800.8161.499	1,000	-	1,000	874	126
Allocated cost of operations	800.8161.520	10,000	(8,627)	1,373	-	1,373
Employee benefits						
State retirement	800.9010.810	11,000	-	11,000	8,807	2,193
Social security	800.9030.812	5,270	91	5,361	5,361	-
Workers' compensation	800.9040.813	7,000	47,938	54,938	54,937	1
Life insurance	800.9045.815	100	64	164	163	1
Hospital and medical insurance	800.9060.814	6,380	8,458	14,838	14,838	-
Flex plan	800.9065.814	1,430	-	1,430	1,265	165
Insurance waivers	800.9065.817	2,400	-	2,400	-	2,400
Dental insurance	800.9080.818	2,090	-	2,090	1,121	969
Medicare	800.9090.817	1,240	14	1,254	1,254	-
Composting total		<u>227,324</u>	<u>49,037</u>	<u>276,361</u>	<u>249,540</u>	<u>26,821</u>
Total expenditures		<u>1,977,524</u>	<u>429,938</u>	<u>2,407,462</u>	<u>2,367,573</u>	<u>39,889</u>
OTHER FINANCING USES:						
Operating transfer out:						
Transfer to Debt Service - principal	800.8160.910	110,400	-	110,400	110,400	-
Transfer to Debt Service - interest	800.8160.911	30,497	-	30,497	30,497	-
Transfer to equipment reserve	800.8161.990	20,000	-	20,000	-	20,000
Total transfers		<u>160,897</u>	<u>-</u>	<u>160,897</u>	<u>140,897</u>	<u>20,000</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 2,138,421</u>	<u>\$ 429,938</u>	<u>\$ 2,568,359</u>	<u>\$ 2,508,470</u>	<u>\$ 59,889</u>

TOWN OF ORCHARD PARK, NEW YORK
Capital Projects Fund
Combining Balance Sheet—By Project
December 31, 2016

Project	Assets			Liabilities		Fund Balance		Total
	Cash (overdraft)	Intergovernmental Receivables	Total Assets	Accounts Payable	Total Liabilities	Committed	Total Fund Balances (Deficits)	Liabilities and Fund Balances (Deficits)
H03 Bridge Inventory and Study	\$ 71,324	\$ -	\$ 71,324	\$ -	\$ -	\$ 71,324	\$ 71,324	\$ 71,324
H06 Bussendorfer Drainage	1,285,912	-	1,285,912	2,468	2,468	1,283,444	1,283,444	1,285,912
H19 Green Lake Dam Rehabilitation	300,934	-	300,934	-	-	300,934	300,934	300,934
H31 Townwide Drainage Study	42,385	-	42,385	-	-	42,385	42,385	42,385
H35 Townwide Sanitary Sewer Study	154,907	-	154,907	-	-	154,907	154,907	154,907
H48 Dist. Wide Water Improvement	895,620	-	895,620	-	-	895,620	895,620	895,620
H56 Water/Sewer Equipment Acquisition	476,582	-	476,582	-	-	476,582	476,582	476,582
H58 Road Reconstruction Projects	(24,333)	-	(24,333)	-	-	(24,333)	(24,333)	(24,333)
H59 Seufert Rd. Waterline Ext	(6,120)	-	(6,120)	-	-	(6,120)	(6,120)	(6,120)
H67 Computer Asset Purchases	-	-	-	88	88	(88)	(88)	-
H68 Forest Avenue Bridge	842,010	45,131	887,141	-	-	887,141	887,141	887,141
H76 Benning Road Drainage	76,529	-	76,529	-	-	76,529	76,529	76,529
H83 Emergency Management Equipment	13,327	-	13,327	-	-	13,327	13,327	13,327
H88 Municipal Center Roof and Renovations	(21)	-	(21)	-	-	(21)	(21)	(21)
H89 Brush Mountain Activity Center	574,686	-	574,686	28,364	28,364	546,322	546,322	574,686
H90 Yates Park and Orchard Park Little League Retaining Walls	9,011	-	9,011	-	-	9,011	9,011	9,011
H93 Philson Dr	(475,890)	-	(475,890)	-	-	(475,890)	(475,890)	(475,890)
Z01 OP Municipal Center Parking	55,134	-	55,134	-	-	55,134	55,134	55,134
Z35 Bussen. Rd/Brush Maint. Det. Basin	998,590	-	998,590	-	-	998,590	998,590	998,590
Z36 Regional Basin Bray Property	48,493	-	48,493	-	-	48,493	48,493	48,493
Z50 Misc Culverts	99,730	-	99,730	-	-	99,730	99,730	99,730
Z51 Burmon Dr Reconstruction	1,994,606	-	1,994,606	-	-	1,994,606	1,994,606	1,994,606
Z53 Draudt Rd. Culvert	188,042	-	188,042	16	16	188,026	188,026	188,042
Z66 Chestnut Ridge Rd Waterline	159,569	-	159,569	-	-	159,569	159,569	159,569
Z67 Duerr Rd	24,933	-	24,933	-	-	24,933	24,933	24,933
Z68 Brush Mtn. Waterline	219,407	-	219,407	-	-	219,407	219,407	219,407
Z75 Burmon Dr Sanitary Sewer	997,303	-	997,303	-	-	997,303	997,303	997,303
Z76 Hazel Ct Sanitary Sewer	96,429	-	96,429	-	-	96,429	96,429	96,429
Z77 MidCounty Sanitary Sewer	398,921	-	398,921	-	-	398,921	398,921	398,921
Z78 Berg Rd Sanitary Sewer	59,838	-	59,838	-	-	59,838	59,838	59,838
	<u>\$ 9,577,858</u>	<u>\$ 45,131</u>	<u>\$ 9,622,989</u>	<u>\$ 30,936</u>	<u>\$ 30,936</u>	<u>\$ 9,592,053</u>	<u>\$ 9,592,053</u>	<u>\$ 9,622,989</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, 2016

Project	Fund Balances (Deficits) 1-1-16	Revenues			Other Financing Sources		Total Revenues and Other Financing Sources
		Use of Money and Property	Miscellaneous	State/Federal Aid	Serial Bond Proceeds	Transfers In	
H03 Bridge Inventory and Study	\$ 71,262	\$ 62	\$ -	\$ -	\$ -	\$ -	\$ 62
H06 Bussendorfer Drainage	1,285,157	1,112	-	-	-	-	1,112
H19 Green Lake Dam Rehabilitation	250,542	260	1,640	200,000	4,000,000	-	4,201,900
H31 Townwide Drainage Study	42,348	37	-	-	-	-	37
H35 Townwide Sanitary Sewer Study	154,774	133	-	-	-	-	133
H48 Dist. Wide Water Improvement	997,821	774	-	-	-	-	774
H56 Water/Sewer Equipment Acquisition	345,423	239	10,775	-	-	200,000	211,014
H58 Road Reconstruction Projects	(17,367)	-	260	-	-	-	260
H59 Seufert Rd. Waterline Ext	(21,464)	-	-	-	-	15,344	15,344
H67 Computer Asset Purchases	(88)	-	-	-	-	-	-
H68 Forest Avenue Bridge	794,206	728	-	139,727	-	-	140,455
H76 Benning Road Drainage	76,463	66	-	-	-	-	66
H83 Emergency Management Equipment	13,315	12	-	-	-	-	12
H88 Municipal Center Roof and Renovations	9,242	-	-	-	16,842	-	16,842
H89 Brush Mountain Activity Center	609,709	497	-	-	-	-	497
H90 Yates Park and Orchard Park Little League Retaining Walls	91,083	7	-	-	-	42,000	42,007
H93 Philson Dr	-	-	-	-	-	-	-
Z01 OP Municipal Center Parking	-	48	-	-	443,158	-	443,206
Z35 Bussen. Rd/Brush Maint. Det. Basin	-	864	-	-	1,000,000	-	1,000,864
Z36 Regional Basin Bray Property	-	42	-	-	50,000	-	50,042
Z50 Misc Culverts	-	86	-	-	100,000	-	100,086
Z51 Burmon Dr Reconstruction	-	1,725	-	-	2,000,000	-	2,001,725
Z53 Draudt Rd. Culvert	-	162	-	-	270,000	-	270,162
Z66 Chestnut Ridge Rd Waterline	-	138	-	-	160,000	-	160,138
Z67 Duerr Rd	-	22	-	-	25,000	-	25,022
Z68 Brush Mtn. Waterline	-	190	-	-	220,000	-	220,190
Z75 Burmon Dr Sanitary Sewer	-	862	-	-	1,000,000	-	1,000,862
Z76 Hazel Ct Sanitary Sewer	-	83	-	-	105,000	-	105,083
Z77 MidCounty Sanitary Sewer	-	345	-	-	400,000	-	400,345
Z78 Berg Rd Sanitary Sewer	-	52	-	-	60,000	-	60,052
	<u>\$ 4,702,426</u>	<u>\$ 8,546</u>	<u>\$ 12,675</u>	<u>\$ 339,727</u>	<u>\$ 9,850,000</u>	<u>\$ 257,344</u>	<u>\$ 10,468,292</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, 2016

(concluded)

Expenditures Capital Outlay	Other Financing Uses Transfers Out	Total Expenditures and Other Financing Uses	Fund Balances (Deficits) 12-31-16
\$ -	\$ -	\$ -	\$ 71,324
2,825	-	2,825	1,283,444
4,109,508	42,000	4,151,508	300,934
-	-	-	42,385
-	-	-	154,907
102,975	-	102,975	895,620
79,855	-	79,855	476,582
7,226	-	7,226	(24,333)
-	-	-	(6,120)
-	-	-	(88)
47,520	-	47,520	887,141
-	-	-	76,529
-	-	-	13,327
26,105	-	26,105	(21)
63,884	-	63,884	546,322
124,079	-	124,079	9,011
475,890	-	475,890	(475,890)
388,072	-	388,072	55,134
2,274	-	2,274	998,590
1,549	-	1,549	48,493
356	-	356	99,730
7,119	-	7,119	1,994,606
82,136	-	82,136	188,026
569	-	569	159,569
89	-	89	24,933
783	-	783	219,407
3,559	-	3,559	997,303
8,654	-	8,654	96,429
1,424	-	1,424	398,921
214	-	214	59,838
<u>\$ 5,536,665</u>	<u>\$ 42,000</u>	<u>\$ 5,578,665</u>	<u>\$ 9,592,053</u>

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FINANCIAL STATEMENTS OF NONMAJOR GOVERNMENTAL FUNDS

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

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

The Drainage Districts Fund is used to record all revenues and expenditures related to the operation and maintenance of drainage systems within the Town.

Miscellaneous Special Revenue Funds are used to account for funds which can only be used for the following purposes:

- A. Parkland Development—to account for contributions and subdivision fees used to purchase parkland and enhance the parks and playgrounds within the Town.
- B. Public Improvements—to account for funds received from developers to support inspection services and the related payment thereof.
- C. Millennium Bricks—to account for donations received to build a memorial brick walkway within one of the Town's parks.
- D. Wall of Heroes—to account for donations received to honor veterans with their pictures displayed on the wall in the foyer of the Municipal Building.
- E. Historic Campus—to account for donations received for dedication markers and the monument at McFarland Green.
- F. Youth—to account for donations received to perform a survey of the youth in our schools.

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

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TOWN OF ORCHARD PARK, NEW YORK
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2016

	Special Revenue			Miscellaneous Special Revenue	Debt Service	Total Nonmajor Funds
	Town Outside Village	Lighting	Drainage			
ASSETS						
Cash and cash equivalents	\$ 510,718	\$ 512,205	\$ 74,596	\$ 853,683	\$ -	\$ 1,951,202
Restricted cash and cash equivalents	-	-	-	-	131,622	131,622
Receivables	24,476	670	-	-	-	25,146
Prepaid items	9,970	-	-	-	-	9,970
Total assets	<u>\$ 545,164</u>	<u>\$ 512,875</u>	<u>\$ 74,596</u>	<u>\$ 853,683</u>	<u>\$ 131,622</u>	<u>\$ 2,117,940</u>
LIABILITIES						
Accounts payable	\$ 103	\$ 26,767	\$ -	\$ 80	\$ -	\$ 26,950
Accrued liabilities	10,615	-	-	-	-	10,615
Total liabilities	<u>10,718</u>	<u>26,767</u>	<u>-</u>	<u>80</u>	<u>-</u>	<u>37,565</u>
FUND BALANCES						
Nonspendable	9,970	-	-	-	-	9,970
Restricted	-	-	-	-	131,622	131,622
Assigned	524,476	486,108	74,596	853,603	-	1,938,783
Total fund balances	<u>534,446</u>	<u>486,108</u>	<u>74,596</u>	<u>853,603</u>	<u>131,622</u>	<u>2,080,375</u>
Total liabilities and fund balances	<u>\$ 545,164</u>	<u>\$ 512,875</u>	<u>\$ 74,596</u>	<u>\$ 853,683</u>	<u>\$ 131,622</u>	<u>\$ 2,117,940</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, 2016

	Special Revenue			Miscellaneous Special Revenue	Debt Service	Total Nonmajor Funds
	Town Outside Village	Lighting	Drainage			
REVENUES						
Real property taxes	\$ -	\$ 314,891	\$ 25,525	\$ -	\$ -	\$ 340,416
Non property tax items	396,329	-	-	-	-	396,329
Departmental income	313,992	-	-	-	-	313,992
Use of money and property	614	402	-	-	128	1,144
Licenses and permits	975	-	-	-	-	975
Miscellaneous	26,930	12,232	-	102,850	-	142,012
Total revenues	<u>738,840</u>	<u>327,525</u>	<u>25,525</u>	<u>102,850</u>	<u>128</u>	<u>1,194,868</u>
EXPENDITURES						
Current:						
General government support	164	-	-	-	-	164
Public safety	349,477	-	-	-	-	349,477
Health	4,000	-	-	-	-	4,000
Transportation	-	307,166	-	-	-	307,166
Home and community services	96,277	-	939	89,705	-	186,921
Employee benefits	143,904	-	-	-	-	143,904
Debt Service:						
Principal	-	-	-	-	1,125,000	1,125,000
Interest	-	-	-	-	353,758	353,758
Total expenditures	<u>593,822</u>	<u>307,166</u>	<u>939</u>	<u>89,705</u>	<u>1,478,758</u>	<u>2,470,390</u>
Excess (deficiency) of revenues over expenditures	<u>145,018</u>	<u>20,359</u>	<u>24,586</u>	<u>13,145</u>	<u>(1,478,630)</u>	<u>(1,275,522)</u>
OTHER FINANCING SOURCES						
Transfers in	-	-	-	-	1,478,758	1,478,758
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,478,758</u>	<u>1,478,758</u>
Net change in fund balances	145,018	20,359	24,586	13,145	128	203,236
Fund balances - beginning	389,428	465,749	50,010	840,458	131,494	1,877,139
Fund balances - ending	<u>\$ 534,446</u>	<u>\$ 486,108</u>	<u>\$ 74,596</u>	<u>\$ 853,603</u>	<u>\$ 131,622</u>	<u>\$ 2,080,375</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, 2016

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	\$ 396,329	\$ -	\$ 396,329	\$ 396,329	\$ -
Departmental income:						
Safety inspection fees	B1560	150,000	37,438	187,438	283,360	95,922
Zoning fees	B2110	2,000	-	2,000	8,283	6,283
Planning board fees	B2115	3,500	-	3,500	6,350	2,850
Site development fees	B2189	20,000	-	20,000	15,999	(4,001)
Departmental income total		<u>175,500</u>	<u>37,438</u>	<u>212,938</u>	<u>313,992</u>	<u>101,054</u>
Use of money and property:						
Interest earnings	B2401	1,500	-	1,500	614	(886)
Licenses and permits:						
Operating permits	B2590	-	-	-	975	975
Total licenses and permits		<u>-</u>	<u>-</u>	<u>-</u>	<u>975</u>	<u>975</u>
Miscellaneous:						
Sale of equipment	B2665	-	-	-	4,050	4,050
Other unclassified revenues	B2770	10,000	-	10,000	22,880	12,880
Miscellaneous total		<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>26,930</u>	<u>16,930</u>
TOTAL REVENUES		<u>\$ 583,329</u>	<u>\$ 37,438</u>	<u>\$ 620,767</u>	<u>\$ 738,840</u>	<u>\$ 118,073</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, 2016

Account Name	Account Code	Original Estimated Appropriations	Transfers	Adjusted Estimated Appropriations	Expenditures	Variance with Final Budget
GENERAL GOVERNMENT SUPPORT						
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	1,500	-	1,500	-	1,500
Copier lease	B.1680.444	2,000	-	2,000	164	1,836
Information technology services total		<u>5,500</u>	<u>-</u>	<u>5,500</u>	<u>164</u>	<u>5,336</u>
Special items						
Contingent	B.1910.480	12,000	(12,000)	-	-	-
Special items total		<u>12,000</u>	<u>(12,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
General Government Support total		<u>17,500</u>	<u>(12,000)</u>	<u>5,500</u>	<u>164</u>	<u>5,336</u>
PUBLIC SAFETY						
Safety inspection:						
Personal services						
Supervising code enforcement	B.3620.100	70,942	35	70,977	70,977	-
Fire inspection officer	B.3620.109	89,961	4,365	94,326	94,325	1
Code enforcement officer	B.3620.110	66,856	2,621	69,477	69,477	-
Assistant code enforcement officer	B.3620.111	-	-	-	-	-
Clerical personnel	B.3620.137	38,030	1,818	39,848	39,848	-
Equipment						
Safety inspection vehicles	B.3620.202	-	28,156	28,156	28,156	-

(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	1,833	167
State fire code expenditures	B.3620.401	1,800	-	1,800	1,305	495
Shared electrical inspector	B.3620.404	-	37,438	37,438	37,437	1
Uniform allowance	B.3620.407	600	(600)	-	-	-
Mileage for inspection	B.3620.412	150	-	150	-	150
Travel and conference	B.3620.413	1,500	-	1,500	835	665
Training	B.3620.419	500	-	500	210	290
Telephone	B.3620.420	600	-	600	467	133
Vehicle repair and maintenance	B.3620.445	2,500	1,300	3,800	3,218	582
Gasoline	B.3620.475	2,400	(700)	1,700	1,389	311
Public safety total		<u>277,839</u>	<u>74,433</u>	<u>352,272</u>	<u>349,477</u>	<u>2,795</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	5,055	-	5,055	4,096	959
Alternate board member	B.8010.101	959	957	1,916	1,916	-
Salary of zoning clerk (1/2)	B.8010.139	23,006	1,945	24,951	24,951	-
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	800	-
Travel and conference	B.8010.413	300	-	300	-	300
Publishing	B.8010.450	700	-	700	700	-
Zoning total		<u>31,920</u>	<u>2,902</u>	<u>34,822</u>	<u>32,463</u>	<u>2,359</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	6,972	-	6,972	6,970	2
Alternate board member	B.8020.101	959	-	959	958	1
Salary of planning coordinator	B.8020.110	27,098	-	27,098	27,098	-
Salary of planning clerk (1/2)	B.8020.139	23,006	-	23,006	22,006	1,000
Salary of part time clerk	B.8020.141	11,015	-	11,015	3,972	7,043
Equipment						
Computer remodeling	B.8020.200	1,000	-	1,000	-	1,000
Contractual expenses						
Office supplies	B.8020.400	2,280	-	2,280	1,930	350
Resources	B.8020.405	100	-	100	-	100
Travel and conference	B.8020.413	1,000	-	1,000	82	918
Madated training	B.8020.414	414	-	414	414	-
Publishing	B.8020.450	600	-	600	384	216
Planning total		<u>74,444</u>	<u>-</u>	<u>74,444</u>	<u>63,814</u>	<u>10,630</u>
Home and Community Services total		<u>106,364</u>	<u>2,902</u>	<u>109,266</u>	<u>96,277</u>	<u>12,989</u>
Employee Benefits:						
Employees retirement	B.9010.810	54,839	(2,152)	52,687	40,522	12,165
Social security	B.9030.812	23,264	-	23,264	22,814	450
Workers' compensation	B.9040.813	500	-	500	414	86
Life insurance	B.9045.815	540	11	551	551	-
Hospital and medical insurance	B.9060.814	104,145	-	104,145	59,923	44,222
Flex Plan	B.9065.814	7,007	2,400	9,407	8,123	1,284
Medicare	B.9090.817	5,441	-	5,441	5,337	104
Dental insurance	B.9080.818	7,480	-	7,480	6,220	1,260
Employee Benefits Total		<u>203,216</u>	<u>259</u>	<u>203,475</u>	<u>143,904</u>	<u>59,571</u>
TOTAL EXPENDITURES		<u>\$ 609,109</u>	<u>\$ 65,594</u>	<u>\$ 674,703</u>	<u>\$ 593,822</u>	<u>\$ 80,881</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUE				
Real property taxes	\$ 314,891	\$ 314,891	\$ 314,891	\$ -
Use of money and property:	-	-	402	402
Miscellaneous	-	-	12,232	12,232
Total revenues	<u>314,891</u>	<u>314,891</u>	<u>327,525</u>	<u>12,634</u>
EXPENDITURES				
Current:				
Transportation	<u>347,891</u>	<u>347,891</u>	<u>307,166</u>	<u>40,725</u>
Total expenditures	<u>347,891</u>	<u>347,891</u>	<u>307,166</u>	<u>40,725</u>
Net change in fund balances*	(33,000)	(33,000)	20,359	53,359
Fund balances - beginning	<u>465,749</u>	<u>465,749</u>	<u>465,749</u>	<u>-</u>
Fund balances - ending	<u>\$ 432,749</u>	<u>\$ 432,749</u>	<u>\$ 486,108</u>	<u>\$ 53,359</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUE				
Real property taxes	\$ 25,525	\$ 25,525	\$ 25,525	\$ -
Total revenues	<u>25,525</u>	<u>25,525</u>	<u>25,525</u>	<u>-</u>
EXPENDITURES				
Current:				
Home and community services	25,525	25,525	939	24,586
Total expenditures	<u>25,525</u>	<u>25,525</u>	<u>939</u>	<u>24,586</u>
Net change in fund balances	-	-	24,586	24,586
Fund balances - beginning	50,010	50,010	50,010	-
Fund balances - ending	<u>\$ 50,010</u>	<u>\$ 50,010</u>	<u>\$ 74,596</u>	<u>\$ 24,586</u>

TOWN OF ORCHARD PARK, NEW YORK
Miscellaneous Special Revenue Funds
Combining Balance Sheet
December 31, 2016

	Parkland Development	Public Improvements	Millennium Bricks	Wall of Heroes	Historic Campus	OP Comm. Youth	Total
ASSETS							
Cash	\$ 263,845	\$ 586,481	\$ 2,854	\$ 373	\$ -	\$ 130	\$ 853,683
Total assets	<u>\$ 263,845</u>	<u>\$ 586,481</u>	<u>\$ 2,854</u>	<u>\$ 373</u>	<u>\$ -</u>	<u>\$ 130</u>	<u>\$ 853,683</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ -	\$ 80	\$ -	\$ -	\$ -	\$ -	\$ 80
Total liabilities	<u>-</u>	<u>80</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>80</u>
Fund balances:							
Assigned	263,845	586,401	2,854	373	-	130	853,603
Total fund balances	<u>263,845</u>	<u>586,401</u>	<u>2,854</u>	<u>373</u>	<u>-</u>	<u>130</u>	<u>853,603</u>
Total liabilities and fund balances	<u>\$ 263,845</u>	<u>\$ 586,481</u>	<u>\$ 2,854</u>	<u>\$ 373</u>	<u>\$ -</u>	<u>\$ 130</u>	<u>\$ 853,683</u>

TOWN OF ORCHARD PARK, NEW YORK
Miscellaneous Special Revenue Funds
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Year Ended December 31, 2016

	<u>Parkland Development</u>	<u>Public Improvements</u>	<u>Millennium Bricks</u>	<u>Wall of Heroes</u>	<u>Historic Campus</u>	<u>OP Comm. Youth</u>	<u>Total</u>
REVENUE							
Miscellaneous							
Developers fees	\$ 1,650	\$ 101,200	\$ -	\$ -	\$ -	\$ -	\$ 102,850
Total revenues	<u>1,650</u>	<u>101,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>102,850</u>
EXPENDITURES							
Current:							
Home and community services	57,482	30,176	-	-	2,047	-	89,705
Total expenditures	<u>57,482</u>	<u>30,176</u>	<u>-</u>	<u>-</u>	<u>2,047</u>	<u>-</u>	<u>89,705</u>
Net change in fund balances	(55,832)	71,024	-	-	(2,047)	-	13,145
Fund balances - beginning	319,677	515,377	2,854	373	2,047	130	840,458
Fund balances - ending	<u>\$ 263,845</u>	<u>\$ 586,401</u>	<u>\$ 2,854</u>	<u>\$ 373</u>	<u>\$ -</u>	<u>\$ 130</u>	<u>\$ 853,603</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUE				
Interest and earnings	\$ -	\$ -	\$ 128	\$ (128)
Total revenues	<u>-</u>	<u>-</u>	<u>128</u>	<u>(128)</u>
EXPENDITURES				
Current:				
Principal	\$ 1,125,020	\$ 1,125,020	\$ 1,125,000	\$ 20
Interest	353,779	353,779	353,758	21
Total expenditures	<u>1,478,799</u>	<u>1,478,799</u>	<u>1,478,758</u>	<u>41</u>
OTHER FINANCING SOURCES				
Transfers in	<u>1,478,799</u>	<u>1,478,799</u>	<u>1,478,758</u>	<u>(41)</u>
Total other financing sources	<u>1,478,799</u>	<u>1,478,799</u>	<u>1,478,758</u>	<u>(41)</u>
Net change in fund balances	-	-	128	128
Fund balances - beginning	<u>131,494</u>	<u>131,494</u>	<u>131,494</u>	<u>-</u>
Fund balances - ending	<u>\$ 131,494</u>	<u>\$ 131,494</u>	<u>\$ 131,622</u>	<u>\$ 128</u>

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TOWN OF ORCHARD PARK, NEW YORK
Statement of Changes in Assets and Liabilities
Agency Fund
Year Ended December 31, 2016

	Balance 1/1/2016	Additions	Deductions	Balance 12/31/2016
ASSETS				
Cash and cash equivalents	\$ 1,434,344	\$ 12,214,129	\$ 12,169,892	\$ 1,478,581
Receivables	365	3	365	3
Total assets	\$ 1,434,709	\$ 12,214,132	\$ 12,170,257	\$ 1,478,584
LIABILITIES				
Agency liabilities	\$ 1,434,709	\$ 12,214,132	\$ 12,170,257	\$ 1,478,584
Total liabilities	\$ 1,434,709	\$ 12,214,132	\$ 12,170,257	\$ 1,478,584

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STATISTICAL SECTION

(UNAUDITED)

This section of the Town of Orchard Park’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Town’s overall financial health.

Contents	Page
Financial Trends	120
<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	126
<i>These schedules contain information to help the reader assess the Town’s most significant revenue source, real property taxes.</i>	
Debt Capacity	134
<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	137
<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.....	140
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the Town’s financial report relates to the services the Town provides and the activities it performs.</i>	

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

	December 31,									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Governmental activities								(as restated)		
Net investment in capital assets	\$ 44,091,371	\$ 47,716,609	\$ 48,698,724	\$ 48,579,981	\$ 49,380,438	\$ 50,751,773	\$ 51,074,862	\$ 53,551,790	\$ 54,717,321	\$ 55,613,021
Restricted for:										
Cemetery	21,324	20,968	21,828	21,822	20,360	20,405	19,926	19,423	18,763	18,332
Senior center	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272
Tax stabilization	821,896	645,156	652,962	655,900	655,900	655,900	655,900	655,900	655,900	655,900
Capital improvements	-	-	-	-	-	-	729,815	729,815	665,115	582,422
Town historian	-	-	-	-	6,977	5,888	5,884	5,920	5,931	5,931
Historical survey	-	2,100	5,850	-	9,478	9,215	9,186	9,186	9,186	8,834
DWI program	-	-	-	-	-	-	157,994	185,305	203,762	180,370
D.A.R.E. program	4,484	8,038	14,691	20,590	24,543	30,151	30,349	32,234	38,905	48,631
Public safety - equipment	-	-	-	-	-	-	-	20,890	41,780	62,670
Public safety - vehicles	-	-	-	-	-	-	-	22,855	45,710	68,565
Debt service	131,398	131,398	131,398	131,398	358,856	-	500,000	538,388	767,536	998,389
Records management	26,643	15,225	-	-	-	-	-	-	-	-
Insurance deductibles	317,168	-	-	-	-	-	-	-	-	-
Insurance workers compensation	698,104	-	-	-	729,815	729,815	-	-	-	-
Unrestricted	<u>13,823,285</u>	<u>13,879,399</u>	<u>12,940,426</u>	<u>13,362,814</u>	<u>12,932,938</u>	<u>14,115,533</u>	<u>13,445,500</u>	<u>13,563,989</u>	<u>13,375,818</u>	<u>10,281,617</u>
Total net position	<u>\$ 59,936,945</u>	<u>\$ 62,420,165</u>	<u>\$ 62,467,151</u>	<u>\$ 62,773,777</u>	<u>\$ 64,120,577</u>	<u>\$ 66,319,952</u>	<u>\$ 66,630,688</u>	<u>\$ 69,336,967</u>	<u>\$ 70,546,999</u>	<u>\$ 68,525,954</u>

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

Expenses	Year ended December 31,									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Primary government:										
Governmental activities:										
General government support	\$ 3,504,573	\$ 3,526,637	\$ 3,363,859	\$ 3,312,740	\$ 3,613,342	\$ 3,407,739	\$ 3,675,588	\$ 3,933,316	\$ 3,925,467	\$ 4,191,381
Education	14,985	7,475	4,939	10,513	10,260	12,317	12,716	16,059	9,349	12,983
Public safety	4,007,594	4,210,883	4,369,201	4,604,455	4,227,894	4,638,490	5,465,392	5,575,970	5,702,964	6,663,867
Health	4,881	5,088	5,193	5,246	5,292	5,338	6,711	6,463	5,339	5,575
Transportation	2,898,454	3,293,455	4,463,580	4,431,902	4,007,675	4,768,960	5,189,557	5,386,427	4,728,300	4,947,574
Economic assistance and opportunity	382	398	394	398	402	405	-	409	401	417
Culture and recreation	1,714,392	1,931,548	1,600,057	1,563,194	1,905,011	1,679,076	1,944,499	2,020,410	1,866,844	1,895,328
Home and community services	3,791,787	3,290,678	4,031,054	4,135,182	4,361,575	4,712,577	5,061,596	5,260,850	5,403,081	6,612,633
Interest and other fiscal charges	383,329	400,679	341,325	329,252	312,502	333,175	339,269	263,306	297,979	455,727
Total primary government expenses	<u>16,320,377</u>	<u>16,666,841</u>	<u>18,179,602</u>	<u>18,392,882</u>	<u>18,443,953</u>	<u>19,558,077</u>	<u>21,695,328</u>	<u>22,463,210</u>	<u>21,939,724</u>	<u>24,785,485</u>
Program revenues										
Governmental activities:										
Charges for services:										
General government support	488,555	573,551	78,879	63,870	75,783	70,711	68,792	68,413	144,400	150,340
Public safety	-	-	480,090	410,440	314,896	357,813	555,914	630,294	808,994	798,687
Transportation	80,893	93,978	88,014	92,415	97,036	99,402	96,331	84,569	87,106	89,719
Culture and recreation	251,668	271,284	361,269	388,142	412,565	510,935	549,948	589,015	588,625	508,025
Home and community services	166,444	186,109	159,013	304,151	365,075	352,183	378,640	307,233	241,134	270,850
Operating grants and contributions	97,263	84,260	170,427	206,362	183,185	157,432	187,455	216,298	717,075	227,863
Capital grants and contributions	110,517	485,743	191,696	561,489	189,329	343,137	187,037	857,681	-	339,727
Total primary government program revenue	<u>1,195,340</u>	<u>1,694,925</u>	<u>1,529,388</u>	<u>2,026,869</u>	<u>1,637,869</u>	<u>1,891,613</u>	<u>2,024,117</u>	<u>2,753,503</u>	<u>2,587,334</u>	<u>2,385,211</u>
Primary government net expense	<u>(15,125,037)</u>	<u>(14,971,916)</u>	<u>(16,650,214)</u>	<u>(16,366,013)</u>	<u>(16,806,084)</u>	<u>(17,666,464)</u>	<u>(19,671,211)</u>	<u>(19,709,707)</u>	<u>(19,352,390)</u>	<u>(22,400,274)</u>

(continued)

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

	Year ended December 31,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2016
										(concluded)
General revenues										
Property taxes	10,531,749	11,062,600	11,318,836	11,573,254	11,878,952	12,299,096	12,696,824	12,938,479	13,282,828	14,019,842
Non-property tax items	3,948,561	3,992,134	3,820,208	3,957,018	4,420,177	4,490,891	4,612,083	4,722,868	4,810,620	4,816,689
Use of money and property	1,369,273	1,076,128	382,063	170,541	151,867	124,628	104,794	76,835	56,577	67,375
Sale of property and compensation for loss	-	-	-	-	-	-	71,427	-	-	-
Miscellaneous	480,262	329,560	283,654	134,512	791,564	2,059,114	1,500,313	3,418,833	1,319,618	504,087
State support (unrestricted)	1,129,670	994,714	892,439	837,314	910,324	892,110	996,506	1,028,349	1,092,779	971,236
Federal support (unrestricted)	-	-	-	-	-	-	-	-	-	-
Total general revenues	<u>17,459,515</u>	<u>17,455,136</u>	<u>16,697,200</u>	<u>16,672,639</u>	<u>18,152,884</u>	<u>19,865,839</u>	<u>19,981,947</u>	<u>22,185,364</u>	<u>20,562,422</u>	<u>20,379,229</u>
Change in net position	<u>\$ 2,334,478</u>	<u>\$ 2,483,220</u>	<u>\$ 46,986</u>	<u>\$ 306,626</u>	<u>\$ 1,346,800</u>	<u>\$ 2,199,375</u>	<u>\$ 310,736</u>	<u>\$ 2,475,657</u>	<u>\$ 1,210,032</u>	<u>\$ (2,021,045)</u>

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

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
General fund										
Reserved	\$ 2,061,059	\$ 846,113	\$ 905,155	\$ 955,531	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	4,316,985	5,456,776	6,525,301	6,616,775	-	-	-	-	-	-
Nonspendable	-	-	-	-	246,887	88,199	113,456	126,973	83,208	77,033
Restricted	-	-	-	-	1,448,345	1,422,495	1,421,983	1,431,931	1,420,182	1,474,515
Committed	-	-	-	-	898,759	873,317	885,199	859,387	881,026	871,058
Assigned	-	-	-	-	746,294	846,616	1,509,892	1,278,195	1,274,414	1,625,061
Unassigned	-	-	-	-	5,008,030	5,597,586	5,104,866	5,396,313	5,470,452	5,197,231
Total general fund	<u>\$ 6,378,044</u>	<u>\$ 6,302,889</u>	<u>\$ 7,430,456</u>	<u>\$ 7,572,306</u>	<u>\$ 8,348,315</u>	<u>\$ 8,828,213</u>	<u>\$ 9,035,396</u>	<u>\$ 9,092,799</u>	<u>\$ 9,129,282</u>	<u>\$ 9,244,898</u>
All other governmental funds										
Reserved	\$ 262,005	\$ 431,865	\$ 1,047,496	\$ 878,706	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	8,360,001	8,579,956	9,069,566	9,425,215	-	-	-	-	-	-
Capital projects funds	4,364,587	3,563,223	1,857,834	1,523,634	-	-	-	-	-	-
Nonspendable	-	-	-	-	77,581	272,476	342,974	368,547	332,786	328,007
Restricted	-	-	-	-	358,856	373,946	1,020,463	920,655	1,165,172	1,288,423
Committed	-	-	-	-	2,714,279	2,551,501	-	-	4,888,946	9,736,587
Assigned	-	-	-	-	9,373,588	9,648,334	8,700,218	8,382,288	8,525,607	7,946,276
Unassigned	-	-	-	-	(1,513,548)	(1,416,278)	(362,080)	(626,427)	-	-
Total all other governmental funds	<u>\$ 12,986,593</u>	<u>\$ 12,575,044</u>	<u>\$ 11,974,896</u>	<u>\$ 11,827,555</u>	<u>\$ 11,010,756</u>	<u>\$ 11,429,979</u>	<u>\$ 9,701,575</u>	<u>\$ 9,045,063</u>	<u>\$ 14,912,511</u>	<u>\$ 19,299,293</u>

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

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Revenues										
Taxes	\$14,480,310	\$15,054,734	\$15,139,044	\$15,530,272	\$16,299,129	\$16,789,987	\$17,308,907	\$17,661,347	\$18,093,448	\$18,836,531
Departmental income	553,577	658,659	583,227	669,158	603,501	752,338	970,481	1,024,570	1,208,297	1,110,508
Intergovernmental charges	81,253	95,048	88,414	92,815	97,436	100,402	96,731	84,969	162,506	165,319
Use of money and property	1,369,273	1,076,128	382,063	170,541	151,867	124,628	104,794	76,835	56,577	67,375
Licenses and permits	34,979	35,407	36,947	32,708	47,843	45,556	42,468	42,285	41,023	38,773
Fines and forfeitures	311,959	330,014	376,714	268,819	211,374	208,822	238,086	322,634	332,858	344,630
Miscellaneous	480,262	329,560	359,773	324,510	615,741	549,210	605,350	397,308	448,435	278,773
Interfund revenues	5,792	5,794	5,844	5,520	5,521	5,662	6,170	6,209	6,575	100
State aid	1,329,590	1,457,888	1,253,179	1,604,263	1,089,053	1,172,126	1,369,096	1,378,318	1,461,377	1,197,170
Federal aid	7,860	106,829	1,383	902	4,456	220,553	1,902	724,010	348,477	341,656
Total revenues	<u>\$18,654,855</u>	<u>\$19,150,061</u>	<u>\$18,226,588</u>	<u>\$18,699,508</u>	<u>\$19,125,921</u>	<u>\$19,969,284</u>	<u>\$20,743,985</u>	<u>\$21,718,485</u>	<u>\$22,159,573</u>	<u>\$22,380,835</u>
Expenditures										
General government support	2,788,779	2,670,398	2,465,674	2,371,801	2,491,347	2,334,600	2,492,917	2,489,274	2,789,647	2,919,036
Public safety	3,094,884	3,190,276	3,332,492	3,537,377	3,143,158	3,410,170	4,121,317	4,100,217	4,274,807	4,837,873
Transportation	2,454,436	2,941,595	2,772,044	2,859,114	2,843,368	2,790,614	3,149,104	3,210,763	3,190,232	3,190,980
Other	15,920	9,777	8,013	12,175	11,916	13,374	14,337	16,825	11,304	13,616
Culture and recreation	1,206,442	1,215,568	1,167,544	1,288,676	1,245,268	1,253,836	1,314,445	1,325,881	1,261,026	1,245,835
Home and community services	2,401,178	2,132,465	2,428,501	2,587,922	2,671,402	2,977,387	2,974,543	2,989,041	3,227,301	3,831,471
Employee benefits	3,251,942	3,449,876	3,033,834	3,793,722	3,800,653	4,222,996	4,652,362	4,938,565	5,275,305	4,905,056
Capital outlay	2,797,889	2,685,238	1,463,711	1,318,231	2,037,899	1,087,705	2,552,382	2,309,686	1,633,223	5,536,665
Debt service										
Principal	995,000	940,000	357,356	605,000	615,000	650,000	655,000	670,000	675,000	1,125,000
Interest	390,434	401,572	670,000	330,981	306,700	329,481	338,799	267,342	277,797	353,758
Total expenditures	<u>19,396,904</u>	<u>19,636,765</u>	<u>17,699,169</u>	<u>18,704,999</u>	<u>19,166,711</u>	<u>19,070,163</u>	<u>22,265,206</u>	<u>22,317,594</u>	<u>22,615,642</u>	<u>27,959,290</u>
Excess (deficiency) of revenues over expenditures	<u>(742,049)</u>	<u>(486,704)</u>	<u>527,419</u>	<u>(5,491)</u>	<u>(40,790)</u>	<u>899,121</u>	<u>(1,521,221)</u>	<u>(599,109)</u>	<u>(456,069)</u>	<u>(5,578,455)</u>

(continued)

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

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u> (concluded)
Other Financing Sources (Uses)										
Serial bonds issued	-	-	-	-	-	-	-	-	6,360,000	9,850,000
Refunding bonds issued	5,190,000	-	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	(5,000,000)	-	-	-	-	-	-	-	-	-
Premium on obligations	-	-	-	-	-	-	-	-	-	230,853
Transfers in	3,040,352	2,590,997	1,091,621	1,188,173	1,997,013	1,826,226	3,710,488	3,682,928	4,085,599	3,020,583
Transfers out	<u>(3,040,352)</u>	<u>(2,590,997)</u>	<u>(1,091,621)</u>	<u>(1,188,173)</u>	<u>(1,997,013)</u>	<u>(1,826,226)</u>	<u>(3,710,488)</u>	<u>(3,682,928)</u>	<u>(4,085,599)</u>	<u>(3,020,583)</u>
Total other financing sources (uses)	<u>190,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,360,000</u>	<u>10,080,853</u>
Net change in fund balances	<u>\$ (552,049)</u>	<u>\$ (486,704)</u>	<u>\$ 527,419</u>	<u>\$ (5,491)</u>	<u>\$ (40,790)</u>	<u>\$ 899,121</u>	<u>\$ (1,521,221)</u>	<u>\$ (599,109)</u>	<u>\$ 5,903,931</u>	<u>\$ 4,502,398</u>
Debt service as a percentage of noncapital expenditures	<u>8.3%</u>	<u>7.9%</u>	<u>6.3%</u>	<u>5.4%</u>	<u>6.1%</u>	<u>6.4%</u>	<u>5.6%</u>	<u>5.7%</u>	<u>5.2%</u>	<u>7.4%</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
2007	\$ 1,144,156,982	\$ 222,419,803	\$ 199,428,800	\$ 108,692,768	\$ 134,161,589	\$ 1,808,859,942	\$ 367,925,887	\$ 1,440,934,055	\$ 4.905236	\$ 2,150,647,843	67.00%
2008	1,163,007,312	222,745,484	199,826,700	125,831,468	128,473,482	1,839,884,446	377,040,781	1,462,843,665	5.151250	2,438,072,775	60.00%
2009	1,125,455,016	225,599,024	185,759,200	138,189,268	173,193,390	1,848,195,898	375,472,797	1,472,723,101	5.232116	2,539,177,760	58.00%
2010	1,134,616,166	222,924,214	185,443,800	138,356,100	170,873,233	1,852,213,513	370,809,354	1,481,404,159	5.329626	2,554,145,102	58.00%
2011	1,144,193,672	232,249,144	178,688,300	138,161,900	168,918,563	1,862,211,579	372,995,501	1,489,216,078	5.463814	2,567,613,928	58.00%
2012	1,147,403,650	239,646,550	178,791,900	136,532,000	164,172,907	1,866,547,007	369,463,089	1,497,083,918	5.643877	2,581,179,169	58.00%
2013	1,152,941,589	243,156,116	178,535,050	137,763,100	161,384,306	1,873,780,161	364,942,420	1,508,837,741	5.844393	2,647,083,756	57.00%
2014	1,163,577,924	249,410,986	178,986,800	137,968,300	165,028,080	1,894,972,090	364,150,575	1,530,821,515	5.947355	2,685,651,781	57.00%
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%

NOTES:

- (1) Ratio is the equalization rate obtained from the Town of Orchard Park Assessor.
- (2) The years indicated relate to tax levy year. Assessments are compiled from the Town's tax rolls for the preceding year and the equalization rate shown relates to such assessment year.

Source: Town of Orchard Park Assessor

TOWN OF ORCHARD PARK, NEW YORK
Combined County, Town, Village (if applicable) and School
District Property Tax Rates (per \$1,000)
Classified by School District Location Within Town
Last Ten Fiscal Years – (Unaudited)

Town Direct Rates			Overlapping Tax Rates				
Year	General Town/ Public Safety Tax Rate	Highway Tax Rate	Total Direct Tax Rate	Orchard Park	Town Outside Village	Hamburg	West Seneca
				Village		Town Outside Village	Town Outside Village
2007	\$ 2.620579	\$ 2.284657	\$ 4.905236	\$ 40.624194	\$38.254194	\$ 36.359756	\$ 43.729491
2008	2.813411	2.337839	5.151250	41.637700	39.107700	40.642524	41.575473
2009	2.861846	2.370270	5.232116	42.339273	39.719273	41.924130	41.643140
2010	2.914751	2.414875	5.329626	44.354016	41.604016	43.500305	41.571060
2011	2.969275	2.494539	5.463814	46.088321	43.088321	44.770415	41.853065
2012	3.083415	2.560462	5.643877	48.238792	44.738792	46.815485	43.117110
2013	3.215740	2.628653	5.844393	49.508918	45.889818	48.209659	44.136768
2014	3.229360	2.717995	5.947355	50.661125	47.709068	49.547713	45.563214
2015	3.377057	2.709429	6.086486	51.444068	47.709068	50.384855	45.120688
2016	3.450547	2.741796	6.192343	52.703834	48.883834	52.648546	47.484634

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 16 without penalty. Penalties are 1.5% - February 17-29, 3% - March 1-15, 4.5% - March 16 - 31, 6% - April 1 - 16, 7.5% - April 16 to May 2, 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>
2007	\$ 2.370000	\$ 4.905236	\$ 25.385469	\$ 7.963489	\$ 40.624194
2008	2.530000	5.151250	25.686210	8.270240	41.637700
2009	2.620000	5.232116	26.068395	8.418762	42.339273
2010	2.750000	5.329626	27.497778	8.776612	44.354016
2011	3.000000	5.463814	28.871759	8.752748	46.088321
2012	3.500000	5.643877	30.315836	8.779079	48.238792
2013	3.619100	5.844393	31.265737	8.779688	49.508918
2014	3.692700	5.947355	32.007061	9.014009	50.661125
2015	3.735000	6.086486	32.663577	8.959005	51.444068
2016	3.820000	6.192343	33.441153	9.250338	52.703834

Source: Erie County Department of Real Property Tax Services

TOWN OF ORCHARD PARK, NEW YORK
Property Tax Rates (per \$1,000)
Town Outside Village – Orchard Park Central School District
Last Ten Fiscal Years – (Unaudited)

<u>Year</u>	<u>Tax Rates</u>			
	<u>Town</u>	<u>School</u>	<u>County</u>	<u>Total</u>
2007	\$ 4.905236	\$ 25.385469	\$ 7.963489	\$ 38.254194
2008	5.151250	25.686210	8.270240	39.107700
2009	5.232116	26.068395	8.418762	39.719273
2010	5.329626	27.497778	8.776612	41.604016
2011	5.463814	28.871759	8.752748	43.088321
2012	5.643877	30.315836	8.779079	44.738792
2013	5.844393	31.265737	8.779688	45.889818
2014	6.086486	32.007061	8.959005	47.709068
2015	6.086486	32.663577	8.959005	47.709068
2016	6.192343	33.441153	9.250338	48.883834

Source: Erie County Department of Real Property Tax Services

TOWN OF ORCHARD PARK, NEW YORK
Property Tax Rates (per \$1,000)
Town Outside Village – Hamburg Central School District
Last Ten Fiscal Years – (Unaudited)

Year	Tax Rates			
	Town	School	County	Total
2007	\$ 4.905236	\$ 23.491031	\$ 7.963489	\$ 36.359756
2008	5.151250	27.221034	8.270240	40.642524
2009	5.232116	28.273252	8.418762	41.924130
2010	5.329626	29.394067	8.776612	43.500305
2011	5.463814	30.553853	8.752748	44.770415
2012	5.643877	32.392529	8.779079	46.815485
2013	5.844393	33.585578	8.779688	48.209659
2014	6.086486	34.502222	8.959005	49.547713
2015	6.086486	35.339364	8.959005	50.384855
2016	6.192343	37.205865	9.250338	52.648546

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>
2007	\$ 4.905236	\$ 30.860766	\$ 7.963489	\$ 43.729491
2008	5.151250	28.153983	8.270240	41.575473
2009	5.232116	27.992262	8.418762	41.643140
2010	5.329626	27.464822	8.776612	41.571060
2011	5.463814	27.636503	8.752748	41.853065
2012	5.643877	28.694154	8.779079	43.117110
2013	5.844393	29.512687	8.779688	44.136768
2014	6.086486	30.517723	8.959005	45.563214
2015	6.086486	30.075197	8.959005	45.120688
2016	6.192343	32.041953	9.250338	47.484634

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	2016			2007		
		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	\$ 13,304,150	1	0.85%	\$ 11,005,353	4	0.76%
TM Orchard Park	Apartments	13,184,900	2	0.84%	13,360,000	2	0.93%
New York State Electric & Gas	Utility	12,831,908	3	0.82%	12,568,628	3	0.87%
Young-Reidman, LLC	Apartments	9,933,100	4	0.64%	6,916,500	8	0.48%
National Fuel Gas	Utility	9,460,514	5	0.61%	8,904,188	6	0.62%
Orchard Park TK Owner, LLC	Commercial/Retail	9,214,000	6	0.59%	N/R	N/R	N/R
Armor Road, LLC	Nursing Home	7,841,400	7	0.50%	7,841,400	7	0.54%
Target	Commercial/Retail	7,142,770	8	0.46%	6,041,040	9	0.42%
Verizon	Utility	6,680,488	9	0.43%	21,073,123	1	1.46%
HCP SH ELP Properties	Nursing Home/Sr Housing	6,608,000	10	0.42%	N/R	N/R	N/R
DDR Orchard Park, LLC	Commercial/Retail	N/R	N/R	N/R	9,268,342	5	0.64%
Orchard Glenn	Industrial	N/R	N/R	N/R	5,110,000	10	0.35%
Total		<u>\$ 96,201,230</u>		<u>6.15%</u>	<u>\$ 102,088,574</u>		<u>7.08%</u>
Total Taxable Assessed Valuation		<u>\$ 1,563,134,104</u>		<u>100%</u>	<u>\$ 1,440,934,055</u>		<u>100%</u>

Source: Town of Orchard Park Assessor

TOWN OF ORCHARD PARK, NEW YORK
Property Tax Levies and Collections
Last Ten Fiscal Years – (Unaudited)

<u>Year</u>	<u>(1) Total Levy</u>	<u>Total Collection At Date of Return</u>	<u>(2) Town/County Percentage Collected At Date of Return</u>	<u>(2) Town Percentage Collected At Date of Return</u>
2007	\$ 26,948,168	\$ 26,245,756	97.39%	100.00%
2008	28,470,867	27,853,780	97.83%	100.00%
2009	29,446,310	28,775,866	97.72%	100.00%
2010	30,640,200	29,822,606	97.33%	100.00%
2011	31,193,315	30,137,417	96.61%	100.00%
2012	32,032,539	30,993,915	96.76%	100.00%
2013	32,541,057	31,898,359	98.02%	100.00%
2014	33,323,971	32,523,779	97.60%	100.00%
2015	33,860,829	33,123,280	97.82%	100.00%
2016	35,463,793	34,742,809	97.97%	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 16 without penalty. Penalties are:

February 17 - February 29	1.5%
March 1 - 15	3%
March 16 - 31	4.5%
April 1 - 15	6%
April 16 - May 2	7.5%
1.5% added each month thereafter	

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

Source: Town of Orchard Park Receiver of Taxes

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

<u>Year</u>	<u>General Obligation Bonds</u>	<u>Net Debt</u>	<u>(1) Percentage of Personal Income</u>	<u>(1) Percentage Actual Taxable Value of Property</u>	<u>(1) Total Debt Per Capita</u>	<u>(1) Net Debt Per Capita</u>
2007	\$ 10,270,000	\$ 10,138,602	1.38%	0.5%	\$ 397	\$ 367
2008	9,330,000	9,198,602	1.26%	0.4%	361	333
2009	8,660,000	8,528,602	1.17%	0.3%	335	309
2010	8,055,000	7,696,144	1.25%	0.3%	450	265
2011	7,440,000	7,440,000	1.14%	0.3%	410	256
2012	6,790,000	6,446,205	1.39%	0.2%	500	222
2013	6,135,000	5,264,492	1.29%	0.2%	463	181
2014	5,465,000	4,697,464	1.18%	0.2%	424	162
2015	11,150,000	10,151,611	1.07%	0.4%	384	349
2016	19,875,000	18,876,611	1.90%	0.6%	684	650

(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, 2016 – (Unaudited)

GOVERNMENTAL UNIT	Gross Indebtedness	(1) Estimated Exclusions	Net Indebtedness	(2) Town of Orchard Park Percentage Applicable	Town of Orchard Park Portion
Estimated Direct Debt:					
Town of Orchard Park	\$ 19,875,000	\$ 4,393,600	\$ 15,481,400	100.00 %	\$ 15,481,400
Estimated Overlapping Debt:					
County of Erie	469,089,127	69,584,127	399,505,000	3.82%	15,276,854
School Districts:					
Hamburg Central School District	43,690,000	30,583,000	13,107,000	8.67%	1,136,550
Orchard Park Central School District	31,300,000	21,910,000	9,390,000	80.83%	7,589,612
West Seneca Central School District	33,555,000	23,488,500	10,066,500	3.55%	357,365
Total Estimated Overlapping Debt	<u>577,634,127</u>	<u>145,565,627</u>	<u>432,068,500</u>		<u>24,360,382</u>
Total Estimated Direct and Overlapping Debt	<u>\$ 597,509,127</u>	<u>\$ 149,959,227</u>	<u>\$ 447,549,900</u>		<u>\$ 39,841,782</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 12/31/2016, County 12/31/2016 and Schools 6/30/2016

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:

2012		\$ 2,581,179,169
2013		2,647,083,756
2014		2,685,651,781
2015		2,809,515,053
2016		<u>2,921,745,989</u>
Total - Five Years Full Valuation		<u>\$ 13,645,175,748</u>
Average Full Valuation		<u>\$ 2,729,035,150</u>
Debt Limit - 7% of average full valuation (Note 1)		<u>\$ 191,032,460</u>

Amount of Debt Applicable to Debt Limit:

Outstanding bonded debt:			
General Fund	\$ 7,440,000		
Highway Fund	6,540,000		
Special District Funds	<u>5,895,000</u>	19,875,000	
Less other deductions allowed by law:			
Water bonds	3,684,400		
Budget appropriations	<u>709,200</u>	<u>4,393,600</u>	
Total amount of net indebtedness applicable to debt limit			<u>15,481,400</u>
LEGAL DEBT MARGIN			<u>\$ 175,551,060</u>
Percentage of debt contracting power exhausted			<u>8.10 %</u>

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Debt limit	\$ 108,401,421	\$ 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
Total net debt applicable to limit	<u>5,969,778</u>	<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>
Legal debt margin	<u>\$ 102,431,643</u>	<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>
Total net debt applicable to the limit as a percentage of debt limit	5.51%	4.40%	3.96%	6.88%	4.66%	6.14%	5.60%	5.08%	3.63%	8.10%

NOTES:

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

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

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

Calendar Year	Population	Personal Income	Per Capita Personal Income	Median Age	Percent High School Graduate or Higher	Percent Bachelor's Degree or Higher	School Enrollment	December Unemployment Rate
2007	27,637	\$ 792,960,804	\$ 28,692	41.4	89.9%	38.9%	5,483	4.1%
2008	27,637	792,960,804	28,692	41.4	89.9%	38.9%	5,511	4.9%
2009	27,637	792,960,804	28,692	41.4	89.9%	38.9%	5,266	6.7%
2010	27,637	792,960,804	28,692	41.4	89.9%	38.9%	5,355	5.9%
2011	29,054	1,046,002,108	36,002	45.4	96.3%	49.8%	5,284	6.3%
2012	29,054	1,046,002,108	36,002	45.4	96.3%	49.8%	5,112	6.0%
2013	29,054	1,046,002,108	36,002	45.4	96.3%	49.8%	5,068	4.8%
2014	29,054	1,046,002,108	36,002	45.4	96.3%	49.8%	4,918	4.4%
2015	29,054	1,046,002,108	36,002	45.4	96.3%	49.8%	5,211	3.9%
2016	29,054	1,046,002,108	36,002	45.4	96.3%	49.8%	5,059	3.8%

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

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

Employer	2017			2007		
	Employees	Rank	Percentage of Total Town Employment	Employees	Rank	Percentage of Total Town Employment
Erie Community College South	1,768	1	19.88%	450	2	7.07%
Orchard Park Central Schools	817	2	9.19%	864	1	13.58%
McGard LLC	627	3	7.05%	375	4	5.89%
West Herr Auto Group	503	5	5.66%	359	5	5.64%
Cobham Mission Systems (Carleton Technologies)	420	4	4.72%	231	10	3.63%
Bryant & Stratton College	350	6	3.94%	N/R	N/R	N/R
Father Baker Manor	300	7	3.37%	270	7	4.24%
Absolut Care at Orchard Park (The Waters of Orchard Park)	300	8	3.37%	300	6	4.71%
ITT Enidine, Inc.	275	9	3.09%	250	8	3.93%
Essendant (Azerty)	270	10	3.04%	240	9	3.77%
Gaymar Industries, Inc.	N/R	N/R	N/R	432	3	6.79%
Total	5,630		63.3%	3,771		52.5%
Estimated Town employment of major employers	<u>8,893</u>			<u>6,363</u>		

Source: Town of Orchard Park Chamber of Commerce.

N/R: Not ranked in top ten.

TOWN OF ORCHARD PARK, NEW YORK
Full-time Equivalent Town Government Employees by Function/Program
Last Ten Fiscal Years – (Unaudited)

Function/Program	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
General Government										
Accounting/Supervisor	4	4	4	4	4	4	4	5	4	4
Assessor	3	4	4	4	4	3	4	4	4	4
Building	5	5	5	4	4	3	3	4	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	2	3	3	3	3	2	3	3
Planning	1	1	1	1	1	1	1	1	1	1
Tax/ Water Billing	2	2	1	-	-	-	-	-	-	-
Town Clerk	3	3	3	4	4	4	4	4	4	4
Police										
Officers	33	33	32	30	29	29	31	31	31	31
Civilians	5	4	4	4	4	4	10	9	9	9
Dog Control	1	-	-	-	-	-	-	-	-	-
Public Works										
Compost	1	1	1	2	2	2	1	1	1	1
Highway	30	30	30	28	29	29	29	29	28	28
Engineering	11	10	10	10	9	10	11	11	10	10
Sewer & Lighting	4	4	4	3	3	4	3	4	4	4
Recreation										
	3	3	2	2	2	2	2	2	2	2
Senior Services										
	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	<u>112</u>	<u>110</u>	<u>107</u>	<u>103</u>	<u>102</u>	<u>102</u>	<u>110</u>	<u>111</u>	<u>110</u>	<u>110</u>

Source: Various Town Departments

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

Function/Program	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General government										
Building										
Building permits issued	736	673	592	571	481	531	497	526	706	794
Building inspections conducted	1,444	1,896	1,923	1,011	1,112	1,212	1,012	1,157	1,224	1,468
Fire inspections conducted	269	294	338	392	345	355	203	155	166	203
Justice										
Motor vehicle cases processed	5,480	5,351	5,531	3,785	3,394	3,828	4,272	3,192	5,721	5,534
Criminal cases processed	910	856	873	840	885	819	714	425	711	648
Civil cases processed	67	61	116	87	85	71	85	36	72	66
Motor vehicle fines assessed	370,106	401,064	341,871	215,745	202,631	229,801	264,541	192,037	390,919	334,137
Criminal fines assessed	26,800	36,950	26,148	29,455	18,810	18,910	23,105	7,650	20,290	13,380
Civil fines assessed	900	1,333	1,350	1,117	1,217	1,145	1,340	571	1,091	1,088
Police										
Physical arrests	950	1,226	1,188	953	887	1,007	1,299	1,395	1,115	1,012
Parking violations	288	337	191	308	317	349	271	739	539	300
Vehicle & Traffic violations	2,601	3,145	3,187	3,014	2,462	2,614	2,585	5,063	4,327	4,415
911 calls	3,510	3,310	3,257	3,854	4,299	4,292	5,143	5,167	4,649	4,442
Total calls	22,795	23,109	22,025	23,282	26,579	26,313	26,201	33,942	32,264	31,445
Male cell usage	85	84	70	54	61	50	78	97	100	73
Female cell usage	20	12	9	8	16	8	15	20	16	9
Compost										
Waste composed (cubic yards per day - based on 8 months operation)	72	51	48	50	45	50	45	50	47	47
Other public works										
Street resurfacing (miles)	5	3	2	3	3	3	5	5	3	3
Potholes repaired	38	31	30	35	34	20	30	45	40	38
Parks and recreation										
Program participation	10,648	10,584	9,464	8,308	13,712	29,424	33,584	32,311	32,400	10,511

Source: Various Town Departments

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

Function/Program	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
General government										
Offices	1	1	1	1	1	1	1	1	1	1
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Cells	6	6	6	6	6	6	6	6	6	6
Patrol units	8	8	8	8	8	8	9	9	9	9
Highway										
Streets (miles)	95	96	96	96	96	97	98	99	100	100
Traffic signals	12	12	12	12	12	12	12	12	12	12
Engineering										
Streetlights	3,561	3,583	3,583	3,583	3,591	3,599	3,616	3,644	5,100	5,104
Parks and recreation										
Acreage	123	272	280	280	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	7	8	8	8
Water										
New water mains (miles)	0.70	1.02	0.02	-	1.08	0.57	0.56	1.19	0.40	0.30
New fire hydrants	5	8	1	-	4	6	6	14	4	4
Sewer										
New sanitary sewers (miles)	0.77	0.90	0.04	-	0.45	0.84	0.69	1.04	0.28	0.35

Source: Various Town Departments

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