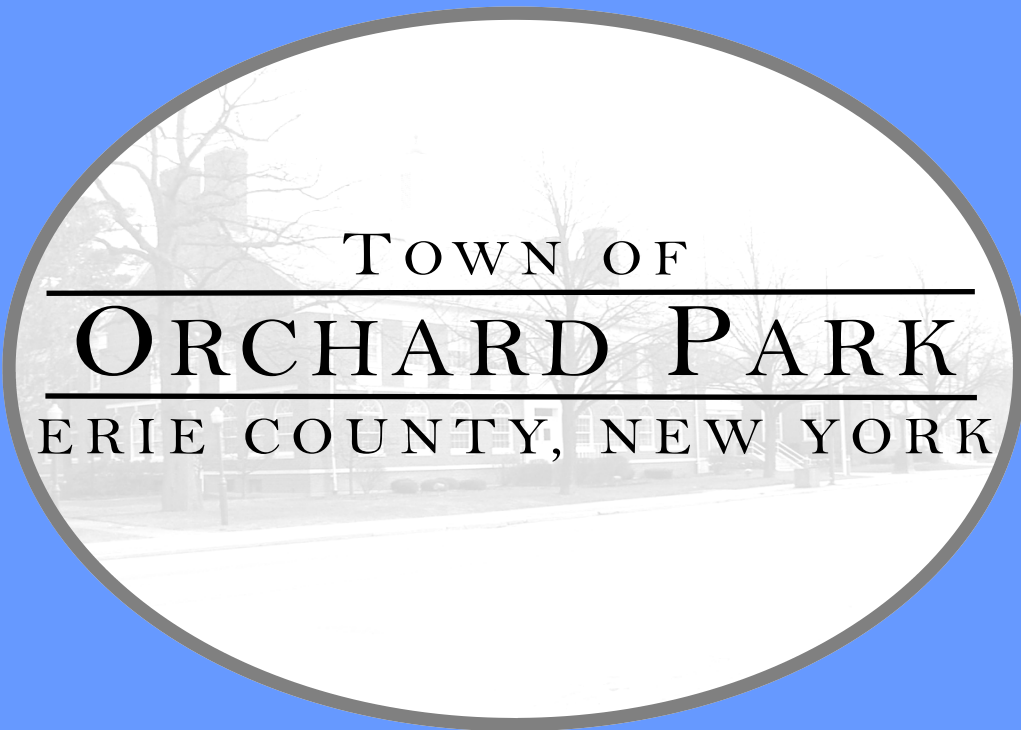


# COMPREHENSIVE ANNUAL FINANCIAL REPORT



TOWN OF  

---

ORCHARD PARK  

---

ERIE COUNTY, NEW YORK

FOR THE YEAR ENDED DECEMBER 31, 2018



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, 2018**

**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, 2018  
 Table of Contents

	<b>Page</b>
<b>INTRODUCTORY SECTION</b>	
Transmittal Letter .....	1
GFOA Certificate of Achievement .....	5
Town Officials .....	6
Organizational Chart .....	7
<b>FINANCIAL SECTION</b>	
Independent Auditor’s Report .....	8
Management’s Discussion and Analysis .....	10
<b>Basic Financial Statements:</b>	
Government-wide Financial Statements:	
Statement of Net Position .....	20
Statement of Activities .....	21
Fund Financial Statements:	
Balance Sheet—Governmental Funds .....	22
Reconciliation of the Balance Sheet—Governmental Funds to the Government-wide Statement of Net Position .....	23
Statement of Revenues, Expenditures and Changes in Fund Balances—Governmental Funds .....	24
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances—Governmental Funds to the Government-wide Statement of Activities .....	25
Statement of Net Position—Agency Fund .....	26
Notes to the Financial Statements .....	27
<b>Required Supplementary Information:</b>	
Schedule of the Town’s Proportionate Share of the Net Pension Liability—Police and Fire Retirement System .....	55
Schedule of the Town’s Contributions—Police and Fire Retirement System .....	56
Schedule of the Town’s Proportionate Share of the Net Pension Liability—Employees’ Retirement System .....	57
Schedule of the Town’s Contributions—Employees’ Retirement System .....	58
Schedule of the Changes in the Town’s Total OPEB Liability and Related Ratios .....	59
Schedule of Revenues, Expenditures and Changes in Fund Balances— Budget and Actual—General Fund .....	60
Schedule of Revenues, Expenditures and Changes in Fund Balances— Budget and Actual—Public Safety Fund .....	61

(continued)



**TOWN OF ORCHARD PARK, NEW YORK**  
 Comprehensive Annual Financial Report  
 For the Fiscal Year Ended December 31, 2018  
 Table of Contents

	<b>Page</b>
Schedule of Revenues, Expenditures and Changes in Fund Balances— Budget and Actual—Highway Fund.....	62
Schedule of Revenues, Expenditures and Changes in Fund Balances— Budget and Actual—Sewer Districts Fund.....	63
Schedule of Revenues, Expenditures and Changes in Fund Balances— Budget and Actual—Water Districts Fund .....	64
Schedule of Revenues, Expenditures and Changes in Fund Balances— Budget and Actual—Garbage and Refuse Fund .....	65
Notes to the Required Supplementary Information .....	66
<b>Supplementary Information:</b>	
<b>General Fund:</b>	
Schedule of Revenues—Budget and Actual .....	67
Schedule of Expenditures and Other Financing Uses—Budget and Actual.....	70
Schedule of Changes in Unassigned Fund Balance.....	82
<b>Public Safety Fund:</b>	
Schedule of Revenues and Other Financing Sources—Budget and Actual.....	83
Schedule of Expenditures and Other Financing Uses—Budget and Actual.....	85
<b>Highway Fund:</b>	
Schedule of Revenues—Budget and Actual .....	88
Schedule of Expenditures and Other Financing Uses—Budget and Actual.....	89
<b>Sewer Districts Fund:</b>	
Combining Balance Sheet – By District .....	92
Schedule of Revenues—Budget and Actual—By District .....	93
Schedule of Expenditures and Other Financing Uses—Budget and Actual—By District .....	94
Schedule of Changes in Fund Balances (Deficit)—By District.....	95
<b>Water Districts Fund:</b>	
Combining Balance Sheet—By District.....	96
Schedule of Revenues—Budget and Actual—By District .....	98
Schedule of Expenditures and Other Financing Uses—Budget and Actual—By District .....	99
Schedule of Changes in Fund Balances (Deficit)—By District.....	101
<b>Garbage and Refuse Fund:</b>	
Schedule of Revenues—Budget and Actual .....	102
Schedule of Expenditures and Other Financing Uses—Budget and Actual.....	103

(continued)

**TOWN OF ORCHARD PARK, NEW YORK**  
 Comprehensive Annual Financial Report  
 For the Fiscal Year Ended December 31, 2018  
 Table of Contents

	<b>Page</b>
<b>Capital Projects Fund:</b>	
Combining Balance Sheet—By Project.....	105
Combining Schedule of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balances (Deficits)—By Project.....	106
<b>Nonmajor Governmental Funds:</b>	
Combining Balance Sheet—Nonmajor Governmental Funds .....	108
Combining Statement of Revenues, Expenditures, Other Financing Sources and Changes in Fund Balances—Nonmajor Governmental Funds .....	109
Town Outside Village Fund—Schedule of Revenues—Budget and Actual.....	110
Town Outside Village Fund—Schedule of Expenditures—Budget and Actual .....	111
Lighting District Fund—Schedule of Revenues, Expenditures and Changes in Fund Balances—Budget and Actual .....	114
Drainage Districts Fund—Schedule of Revenues, Expenditures and Changes in Fund Balances—Budget and Actual .....	115
Miscellaneous Special Revenue Funds—Combining Balance Sheet .....	116
Miscellaneous Special Revenue Funds—Combining Statement of Revenues, Expenditures and Changes in Fund Balances .....	117
Debt Service Fund—Schedule of Revenues, Expenditures, Other Financing Sources and changes in Fund Balances—Budget and Actual .....	118
<b>Agency Fund:</b>	
Statement of Changes in Assets and Liabilities—Agency Fund .....	119
<b>STATISTICAL SECTION (Unaudited)</b>	
Net Position .....	120
Changes in Net Position.....	121
Fund Balances, Governmental Funds .....	123
Changes in Fund Balances, Governmental Funds .....	124
Assessed Value and Estimated Actual Value of Taxable Property .....	126
Combined County, Town, Village (if applicable) and School District Property Tax Rates (Per \$1,000).....	127
Property Tax Rates (Per \$1,000) Village of Orchard Park – Orchard Park Central School District .....	128
Property Tax Rates (Per \$1,000) Town Outside Village – Orchard Park Central School District .....	129
Property Tax Rates (Per \$1,000) Town Outside Village – Hamburg Central School District .....	130

(continued)



**TOWN OF ORCHARD PARK, NEW YORK**  
Comprehensive Annual Financial Report  
For the Fiscal Year Ended December 31, 2018  
Table of Contents

---

(concluded)	<b>Page</b>
Property Tax Rates (Per \$1,000) Town Outside Village – West Seneca Central School District .....	131
Principal Property Taxpayers.....	132
Property Tax Levies and Collections.....	133
Ratios of Outstanding Debt .....	134
Direct and Overlapping Governmental Activities Debt.....	135
Computation of Legal Debt Margin.....	136
Demographic and Economic Statistics .....	137
Principal Employers.....	138
Full-time-Equivalent Town Government Employees by Function/Program.....	139
Operating Indicators by Function/Program .....	140
Capital Asset Statistics by Function/Program .....	141



# INTRODUCTORY SECTION





# TOWN OF ORCHARD PARK

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

June 21, 2019

SUPERVISOR  
DR. PATRICK J. KEEM

COUNCILMEMBERS  
EUGENE MAJCHRZAK  
MICHAEL J. SHERRY

TOWN CLERK  
REMY C. ORFFEO

TOWN ATTORNEY  
JOHN C. BAILEY

TOWN JUSTICES  
EDWARD A. PACE  
JORGE DE ROSAS

SUPT. OF HIGHWAYS  
FREDERICK J. PIASECKI, JR.

ACTING CHIEF OF POLICE  
E. JOSEPH WEHRFRITZ

BUILDING INSPECTOR  
STEVEN BREMER

TOWN ASSESSOR  
MILTON BRADSHAW  
SCAA

TOWN ENGINEER  
WAYNE L. BIELER, P.E.

RECREATION DIRECTOR  
EDWARD J. LEAK, CPRP

INTERIM PLANNING COORDINATOR  
REMY C. ORFFEO

ANIMAL CONTROL OFFICER  
KEVIN MASTERSON

SENIOR CENTER DIRECTOR  
DEBRA SANTIAGO

## 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, 2018, 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, 2018 and have issued an unmodified opinion thereon. The independent auditors' report is located at the front of the financial section of this report.

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

## Profile of the government

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

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

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

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

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

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

### **Local economy**

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

The unemployment rate in the Town (as measured by the United States Department of Labor) has decreased over the past year from a rate of 4.0% in December 2017 to 3.3% in December 2018.

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, 2018 represents approximately 36.7% of its budgeted 2019 appropriations. The Town Board feels this is a prudent level of fund balance as we continue to strive to provide *excellent* service to Town residents, while maintaining a stable tax rate. In addition, the Town has established restrictions (which represent legal segregations) of fund balance for specific purposes, commitments (which represent Town Board approved balances) and assignments (which represent management's intent) of fund balance. One of the restrictions is a tax stabilization account which was established years ago for the sole purpose of providing stabilization to the residents of the Town. The Town has \$655,900 in the tax stabilization fund for use in maintaining a stable tax rate.

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

### **Relevant financial policies**

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

### **Major initiatives**

Major initiatives in 2018 included the reconstruction of Burmon Drive and drainage on Bussendorfer Road. Additionally, the Town commenced construction of the Multigenerational Community Activity Center that was approved by voters in November 2016. These will assist in further improving the quality of life that our residents enjoy.

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

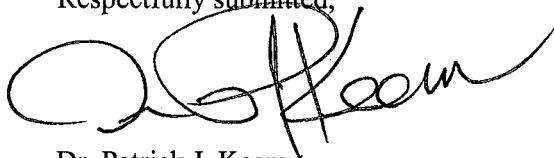
### **Awards and acknowledgements**

The Government Finance Officers Association (“GFOA”) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Town for its comprehensive annual financial report (“CAFR”) for the fiscal year ended December 31, 2017. 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,

A handwritten signature in black ink, appearing to read "Dr. Patrick J. Keem". The signature is fluid and cursive, with a large initial "D" and "K".

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, 2017**

*Christopher P. Morill*

Executive Director/CEO



**TOWN OF ORCHARD PARK, NEW YORK**  
**Town Officials**  
**Year Ended December 31, 2018**

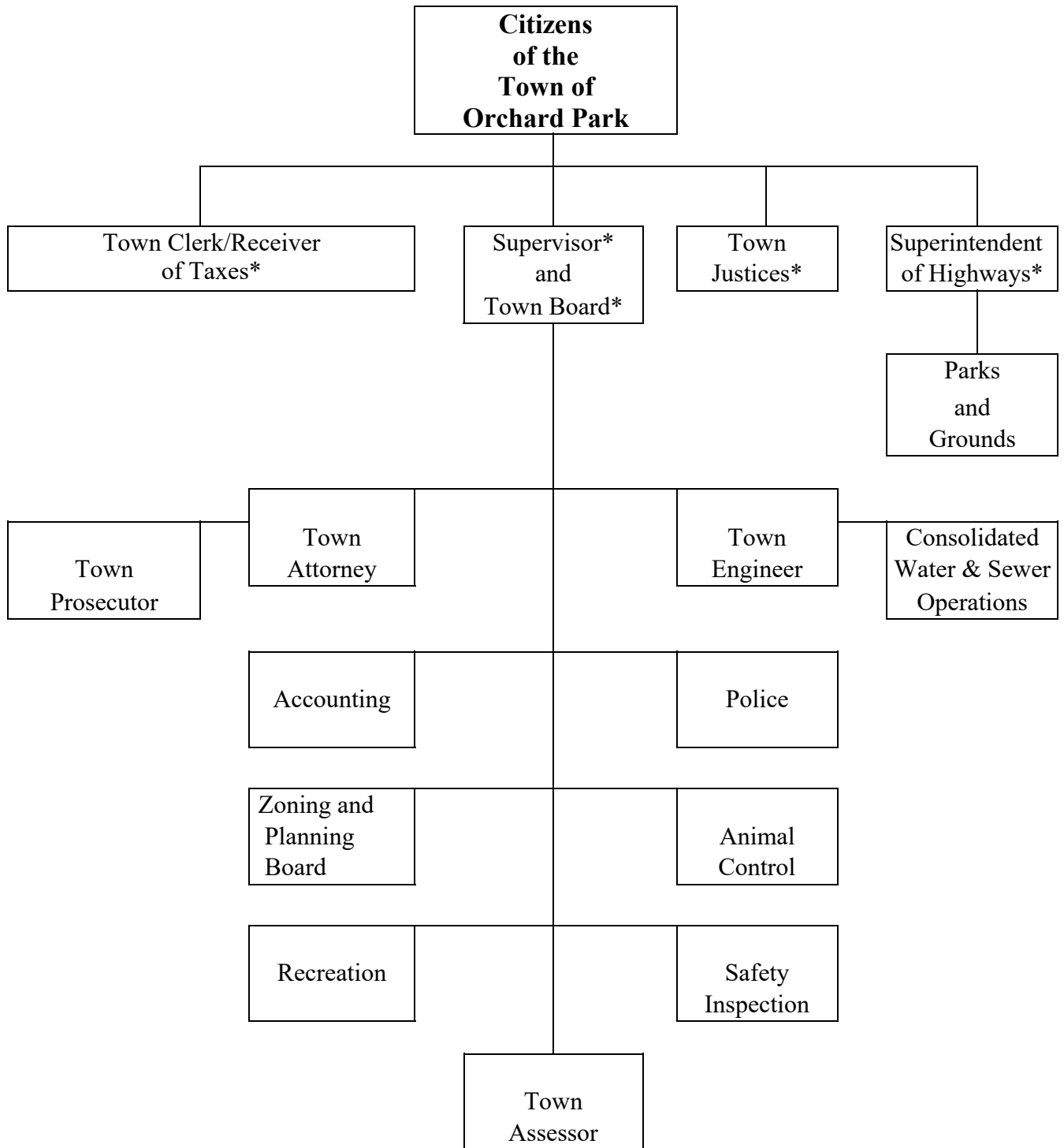
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<b>Name</b>	<b>Title</b>
<b>Elected:</b>	
Patrick J. Keem	Supervisor
Eugene Majchrzak	Council Member
Michael J. Sherry	Council Member
Edward A. Pace	Town Justice
Jorge S. de Rosas	Town Justice
Remy C. Orffeo	Town Clerk/Receiver of Taxes
Fredrick J.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



# TOWN OF ORCHARD PARK, NEW YORK

## Organizational Chart



\* Represents an independently elected official.



# FINANCIAL SECTION







## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Orchard Park, New York (the Town), as of and for the year ended December 31, 2018, 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, 2018, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Emphasis of Matter**

As stated in Note 1, the Town implemented Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The supplementary information, as listed in the table of contents; and the other information, such as the introductory and statistical sections, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

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

*Freed Maxick CPAs, P.C.*

Buffalo, New York  
June 21, 2019

**TOWN OF ORCHARD PARK, NEW YORK**  
**Management's Discussion and Analysis**  
**Year Ended December 31, 2018**

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As management of the Town of Orchard Park, New York (the "Town"), we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the year ended December 31, 2018. This document should be read in conjunction with additional information that we have furnished in the Town's financial statements, which follow this narrative. For comparative purposes, certain items from the prior year have been reclassified to conform with the current year presentation.

**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 \$61,188,728 (*net position*). This consists of \$57,967,470 net investment in capital assets, \$3,474,069 restricted for specific purposes, and unrestricted net position of \$(252,811).
- The Town's total net position increased by \$87,949 during the year ended December 31, 2018.
- At the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$39,078,386, an increase of \$13,101,744 in comparison with the prior year's fund balance of \$25,976,642.
- At the end of the current fiscal year, *unassigned fund* balance for the General Fund was \$3,876,228, or 43.6 percent of total General Fund expenditures and transfers out. This total amount is *available for spending* at the Town's discretion and constitutes approximately 46.4 percent of the General Fund's total fund balance of \$8,354,367 at December 31, 2018.
- The Town's total bonded indebtedness increased by \$18,565,000 during the current year as a result of the issuance of serial bonds of \$20,200,000 offset by scheduled principal payments of \$1,635,000.

**Overview of the Financial Statements**

The discussion and analysis provided here is 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 27-54 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 net pension liability, the Town’s total OPEB liability and related ratios and budgetary comparison schedules for each major fund with a legally adopted budget. Required Supplementary Information and a related note to the required supplementary information can be found on pages 55-66 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 67-119.

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 and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$61,188,728 at the close of the 2018 fiscal year.

Table 1, as presented below, shows the net position as of December 31, 2018 and December 31, 2017.

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

	Governmental Activities	
	December 31,	
	2018	2017 (as restated)
Current and other assets	\$ 42,005,559	\$ 33,460,433
Capital assets	76,403,561	70,358,529
Total assets	<u>118,409,120</u>	<u>103,818,962</u>
Deferred outflows of resources	<u>5,001,402</u>	<u>3,905,166</u>
Current liabilities	3,666,588	7,611,760
Noncurrent liabilities	54,403,249	38,366,575
Total liabilities	<u>58,069,837</u>	<u>45,978,335</u>
Deferred inflows of resources	<u>4,151,957</u>	<u>645,014</u>
Net position		
Net investment in capital assets	57,967,470	57,728,547
Restricted	3,474,069	3,556,368
Unrestricted	(252,811)	(184,136)
Total net position	<u>\$ 61,188,728</u>	<u>\$ 61,100,779</u>

The largest portion of the Town’s net position \$57,967,470, reflects 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, \$3,474,069, represents resources that are subject to external restrictions on how they may be used. The last portion of net position is considered to be an unrestricted net position of \$(252,811).

Table 2, as presented below, shows the changes in net position for the years ended December 31, 2018 and December 31, 2017.

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

	<u>Governmental Activities</u>	
	<u>Year Ended December 31,</u>	
	<u>2018</u>	<u>2017</u> <u>(as restated)</u>
Program revenues:		
Charges for services	\$ 2,021,176	\$ 2,011,631
Operating grants and contributions	278,795	274,498
Capital grants and contributions	195,000	50,000
General revenues	<u>23,452,220</u>	<u>24,544,329</u>
Total revenues	<u>25,947,191</u>	<u>26,880,458</u>
Program expenses	25,859,242	27,086,905
Change in net position	87,949	(206,447)
Net position—beginning	61,100,779	68,525,954
Restatement	<u>-</u>	<u>(7,218,728)</u>
Net position—ending	<u>\$ 61,188,728</u>	<u>\$ 61,100,779</u>

Overall revenues of the primary government decreased by 3.5 percent from the prior year, due primarily to a decrease in infrastructure assets dedicated to the Town from developers. Total expenses decreased by 4.5 percent compared to the year ended December 31, 2017, which is primarily attributed to decreases in the OPEB obligation and net pension liability.

A summary of sources of revenues of the primary government for the years ended December 31, 2018 and December 31, 2017 is presented in Table 3 on the following page.

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

	Year Ended December 31,		Increase/(Decrease)	
	2018	2017	Dollars	Percent (%)
Charges for services	\$ 2,021,176	\$ 2,011,631	\$ 9,545	0.5
Operating grants and contributions	278,795	274,498	4,297	1.6
Capital grants and contributions	195,000	50,000	145,000	290.0
Property and other taxes	20,396,308	19,205,100	1,191,208	6.2
Use of money and property	308,077	107,223	200,854	187.3
Miscellaneous	1,718,679	4,143,182	(2,424,503)	(58.5)
State support (unrestricted)	1,029,156	1,088,824	(59,668)	(5.5)
Total general revenues, net	<u>\$ 25,947,191</u>	<u>\$ 26,880,458</u>	<u>\$ (933,267)</u>	<u>(3.5)</u>

The Town's largest sources of revenues were property and other taxes of \$20,396,308, or 78.6 percent of total revenues, charges for services of \$2,021,176, or 7.8% of total revenues, and miscellaneous revenues of \$1,718,679, or 6.6 percent of total revenues. For the year ended December 31, 2017, the Town's largest sources of revenues property and other taxes of \$19,205,100, or 71.4 percent of total revenues, miscellaneous revenue of \$4,143,182, or 24.5% of total revenues, and charges for services of \$2,011,631, or 11.9 percent of total revenues.

A summary of program expenses of the primary government for the years ended December 31, 2018 and December 31, 2017 is presented below in Table 4.

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

	Year Ended December 31,		Increase/(Decrease)	
	2018	2017	Dollars	Percent (%)
General government support	\$ 4,465,780	\$ 4,733,352	\$ (267,572)	(5.7)
Education	23,470	27,860	(4,390)	(15.8)
Public safety	6,806,070	7,062,653	(256,583)	(3.6)
Health	5,110	5,582	(472)	(8.5)
Transportation	5,658,353	5,989,706	(331,353)	(5.5)
Economic assistance and opportunity	19,099	48,907	(29,808)	(60.9)
Culture and recreation	1,974,172	2,008,397	(34,225)	(1.7)
Home and community services	6,061,406	6,630,290	(568,884)	(8.6)
Interest and other fiscal charges	845,782	580,158	265,624	45.8
Total program expenses	<u>\$ 25,859,242</u>	<u>\$ 27,086,905</u>	<u>\$ (1,227,663)</u>	<u>(4.5)</u>

The Town's most significant expense items for the year ended December 31, 2018 were public safety of \$6,806,070, or 26.3 percent of total expenses, and home and community services of \$6,061,406, or 23.4 percent of total expenses. For the year ended December 31, 2017, the most significant expense items were public safety of \$7,062,653, or 26.1 percent of total expenses, and home and community services of \$6,630,290, or 24.5 percent of total expenses.

## 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, 2018, the Town’s governmental funds reported combined fund balances of \$39,078,386, an increase of \$13,101,744 in comparison with the prior year. Approximately 9.9% of this amount \$3,876,228 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—\$489,861, 2) restricted for particular purposes—\$3,605,691, 3) committed for particular purposes—\$21,747,903, or 4) assigned for particular purposes—\$9,358,703.

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

	December 31,	
	2018	2017
General Fund		
Nonspendable	\$ 110,186	\$ 95,210
Restricted	1,529,034	1,528,971
Committed	871,058	871,058
Assigned	1,967,861	1,876,646
Unassigned	<u>3,876,228</u>	<u>4,541,235</u>
Total General Fund	<u>\$ 8,354,367</u>	<u>\$ 8,913,120</u>
Public Safety Fund		
Nonspendable	\$ 311,153	\$ 242,071
Restricted	395,508	412,649
Committed	41,716	41,716
Assigned	<u>562,026</u>	<u>479,755</u>
Total Public Safety Fund	<u>\$ 1,310,403</u>	<u>\$ 1,176,191</u>
Highway Fund		
Nonspendable	\$ 47,538	\$ 68,832
Restricted	683,477	683,477
Assigned	<u>278,375</u>	<u>168,288</u>
Total Highway Fund	<u>\$ 1,009,390</u>	<u>\$ 920,597</u>
Sewer Districts Fund		
Restricted	\$ 36,678	\$ 36,678
Assigned	<u>2,691,637</u>	<u>3,038,611</u>
Total Sewer Districts Fund	<u>\$ 2,728,315</u>	<u>\$ 3,075,289</u>
Water Districts Fund		
Nonspendable	\$ 8,450	\$ 8,739
Restricted	58,994	58,994
Assigned	<u>1,452,472</u>	<u>1,445,299</u>
Total Water Districts Fund	<u>\$ 1,519,916</u>	<u>\$ 1,513,032</u>

(continued)



	December 31,	
	<u>2018</u>	<u>2017</u>
		(concluded)
Garbage and Refuse Fund		
Nonspendable	\$ -	\$ 2,299
Restricted	17,416	17,416
Assigned	<u>133,352</u>	<u>222,737</u>
Total Garbage and Refuse Fund	<u>\$ 150,768</u>	<u>\$ 242,452</u>
Capital Projects Fund		
Committed	<u>\$ 20,835,129</u>	<u>\$ 6,940,998</u>
Total Capital Projects Fund	<u>\$ 20,835,129</u>	<u>\$ 6,940,998</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 \$3,876,228, while total fund balance decreased to \$8,354,367. 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 43.6 percent of total General Fund expenditures and transfers out, while total fund balance represents 94.1 percent of that same amount.

The total fund balance of the Town's General Fund decreased by \$558,753 during the current fiscal year. During the annual budget process, the Town anticipated utilizing \$1,872,000 of fund balance for 2018 operations.

The Town's Public Safety Fund ending fund balance was \$1,310,403. During the year ended December 31, 2018, the Public Safety Fund fund balance increased \$134,212 due to the funding of restricted, committed and assigned purposes.

The Town's Highway Fund ending fund balance was \$1,009,390. During the year ended December 31, 2018, the Highway Fund fund balance increased \$88,793.

The Town's Sewer Districts Fund ending fund balance was \$2,728,315. \$2,085,431 is reported as fund balance assigned for specific (Sewer Districts Fund) use and \$606,206 is assigned to funding next year's budget. During the year ended December 31, 2018, the Sewer Districts Fund fund balance decreased \$346,974.

The Town's Water Districts Fund ending fund balance was \$1,519,916. \$1,325,769 of this amount is reported as fund balance assigned for specific (Water Districts Fund) use and \$126,703 is assigned to funding next year's budget. During the year ended December 31, 2018, the Water Districts Fund fund balance increased \$6,884.

The Town's Garbage and Refuse Fund ending fund balance was \$150,768. \$33,352 of this amount is reported as fund balance assigned for specific (Garbage and Refuse Fund) use and \$100,000 is assigned to funding next year's budget. During the year ended December 31, 2018, the Garbage and Refuse Fund fund balance decreased \$91,684.

The Town's Capital Projects Fund ending fund balance of \$20,835,129. During the year ended December 31, 2017, the Capital Projects Fund fund balance increased \$13,894,131 mainly due to the issuance of serial bonds in the amount of \$20,200,000 offset by 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, 2018 is presented in Table 6 below:

**Table 6—General Fund Budget**

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
Revenues	\$ 7,820,805	7,935,210	\$ 8,322,495	\$ 387,285
Expenditures and other financing uses	9,697,451	9,811,856	8,881,248	930,608
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (1,876,646)</u>	<u>\$ (1,876,646)</u>	<u>\$ (558,753)</u>	<u>\$ 1,317,893</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.

**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 \$387,285. The major contributors to this positive revenue variance were sales tax and park and recreation fees. Sales tax revenues are based on a proportional share of taxable sales within Erie County. Park and recreation fees are dependent on participation.

Total expenditures and transfers out were less than the final budget by \$930,608. The most significant contributors were in general government support. General government savings were achieved in personnel costs along with less than anticipated unallocated insurances costs.

## Capital Asset and Debt Administration

**Capital assets**—The Town's investment in capital assets for its governmental activities as of December 31, 2018 amounted to \$76,403,561 (net of accumulated depreciation). This investment in capital assets includes land and land improvements, works of art and historical treasures, infrastructure, buildings and building improvements, vehicles and equipment. All depreciable capital assets were depreciated from acquisition date to the end of the current year as outlined in the Town's capital asset policy.

Capital assets, net of depreciation for the governmental activities for the years ended December 31, 2018 and December 31, 2017 is presented below in Table 7.

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

	December 31,	
	2018	2017
Land	\$ 5,560,222	\$ 5,560,222
Works of art and historical treasures	50,700	50,700
Construction in progress	8,592,507	6,861,477
Land improvements	1,175,143	1,287,079
Buildings	3,966,944	4,127,566
Building improvements	2,664,669	2,871,878
Machinery and equipment	5,027,141	4,801,281
Infrastructure	<u>49,366,235</u>	<u>44,798,326</u>
Total	<u>\$ 76,403,561</u>	<u>\$ 70,358,529</u>

The Town's infrastructure assets are recorded at historical cost or estimated historical cost in the government-wide financial statements. The Town has elected to depreciate their infrastructure assets. Additional information on the Town's capital assets can be found in Note 5 to the financial statements.

**Long-term liabilities**—At December 31, 2018, the Town had total bonded debt outstanding of \$37,305,000 as compared to \$18,740,000 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 \$204,511,825, 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 Aa1. Additional information on the Town's long-term debt can be found in Note 11 of this report.

A summary of the Town's long-term liabilities at December 31, 2018 and December 31, 2017 is presented below in Table 8.

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

	December 31,	
	2018	2017 (as restated)
Serial bonds	\$ 37,305,000	\$ 18,740,000
Premium on serial bonds	<u>313,828</u>	<u>213,546</u>
Net bonds payable	37,618,828	18,953,546
Compensated absences	4,056,372	4,092,665
OPEB obligation	11,192,612	11,712,164
Net pension liability	<u>1,535,437</u>	<u>3,608,200</u>
Total	<u>\$ 54,403,249</u>	<u>\$ 38,366,575</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 2018 was 3.3 percent. This is favorable compared to New York's unemployment rate of 3.9 and favorable compared to the national unemployment rate of 3.9 percent.
- Increases in healthcare and retirement costs.

These factors were considered in preparing the Town's budget for 2019.

The Town's 2018 budget includes the appropriation of \$1,872,000 of unassigned fund balance and \$188,000 of restricted fund balance in the General Fund. The budget also includes a combined General Fund/Public Safety Fund tax rate of 4.32 and Highway Fund tax rate of \$2.91 (per \$1,000 of assessed valuation), as compared to the 2018 tax rates of \$3.88 and \$2.96.

## **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, 2018**

	<u>Primary Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 7,879,563
Restricted cash and cash equivalents	11,469,341
Investments	5,644,846
Restricted investments	14,468,398
Receivables	195,828
Intergovernmental receivables	1,857,722
Prepaid items	489,861
Capital assets not being depreciated	14,203,429
Capital assets, net of accumulated depreciation	<u>62,200,132</u>
Total assets	<u>118,409,120</u>
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows—relating to pension plans	<u>5,001,402</u>
Total deferred outflows of resources	<u>5,001,402</u>
 <b>LIABILITIES</b>	
Accounts payable	2,219,711
Accrued liabilities	1,041,961
Retainages payable	404,419
Unearned revenue	497
Non-current liabilities:	
Due within one year	2,499,069
Due within more than one year	<u>51,904,180</u>
Total liabilities	<u>58,069,837</u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows—relating to pension plans	3,637,866
Deferred inflows—relating to OPEB	<u>514,091</u>
Total deferred inflows of resources	<u>4,151,957</u>
 <b>NET POSITION</b>	
Net investment in capital assets	57,967,470
Restricted for:	
Capital improvements	582,422
Tax stabilization	655,900
Debt	1,805,764
Other	429,983
Unrestricted	<u>(252,811)</u>
Total net position	<u>\$ 61,188,728</u>

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



**TOWN OF ORCHARD PARK, NEW YORK**  
**Statement of Activities**  
**Year Ended December 31, 2018**

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 Governmental Activities
Primary Government:					
Governmental activities:					
General government support	\$ 4,465,780	\$ 444,440	\$ 57,449	\$ -	\$ (3,963,891)
Education	23,470	-	-	-	(23,470)
Public safety	6,806,070	527,020	58,121	-	(6,220,929)
Health	5,110	-	-	-	(5,110)
Transportation	5,658,353	113,094	163,225	105,000	(5,277,034)
Economic assistance and opportunity	19,099	-	-	-	(19,099)
Culture and recreation	1,974,172	683,701	-	-	(1,290,471)
Home and community services	6,061,406	252,921	-	90,000	(5,718,485)
Interest and other fiscal charges	845,782	-	-	-	(845,782)
Total primary government	<u>\$ 25,859,242</u>	<u>\$ 2,021,176</u>	<u>\$ 278,795</u>	<u>\$ 195,000</u>	<u>(23,364,271)</u>
General revenues:					
					15,323,460
					4,761,460
					311,388
					308,077
					1,718,679
					1,029,156
					<u>23,452,220</u>
					87,949
					<u>61,100,779</u>
					<u>\$ 61,188,728</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, 2018**

	General	Special Revenue					Capital Projects	Total Nonmajor Funds	Total Governmental Funds
		Public Safety	Highway	Sewer Districts	Water Districts	Garbage and Refuse			
<b>ASSETS</b>									
Cash and cash equivalents	\$ 2,836,283	\$ 397,883	\$ 317,072	\$ 1,504,280	\$ 804,862	\$ 250,554	\$ -	\$ 1,768,629	\$ 7,879,563
Restricted cash and cash equivalents	1,529,034	395,508	683,477	36,678	58,994	17,416	7,863,650	884,584	11,469,341
Investments	2,338,978	328,119	261,477	1,240,524	663,740	206,622	-	605,386	5,644,846
Restricted investments	-	-	-	-	-	-	14,468,398	-	14,468,398
Receivables	92,279	85,303	7,617	-	2,272	1,284	-	7,073	195,828
Intergovernmental receivables	1,694,497	-	163,225	-	-	-	-	-	1,857,722
Prepaid items	110,186	311,153	47,538	-	8,450	-	-	12,534	489,861
Total assets	<u>\$ 8,601,257</u>	<u>\$ 1,517,966</u>	<u>\$ 1,480,406</u>	<u>\$ 2,781,482</u>	<u>\$ 1,538,318</u>	<u>\$ 475,876</u>	<u>\$ 22,332,048</u>	<u>\$ 3,278,206</u>	<u>\$ 42,005,559</u>
<b>LIABILITIES</b>									
Accounts payable	\$ 152,275	\$ 35,429	\$ 86,201	\$ 53,167	8,329	\$ 291,984	1,496,919	\$ 95,407	\$ 2,219,711
Accrued liabilities	94,118	172,134	384,815	-	10,073	33,124	-	12,701	706,965
Unearned revenue	497	-	-	-	-	-	-	-	497
Total liabilities	<u>246,890</u>	<u>207,563</u>	<u>471,016</u>	<u>53,167</u>	<u>18,402</u>	<u>325,108</u>	<u>1,496,919</u>	<u>108,108</u>	<u>2,927,173</u>
<b>FUND BALANCES</b>									
Nonspendable	110,186	311,153	47,538	-	8,450	-	-	12,534	489,861
Restricted	1,529,034	395,508	683,477	36,678	58,994	17,416	-	884,584	3,605,691
Committed	871,058	41,716	-	-	-	-	20,835,129	-	21,747,903
Assigned	1,967,861	562,026	278,375	2,691,637	1,452,472	133,352	-	2,272,980	9,358,703
Unassigned	3,876,228	-	-	-	-	-	-	-	3,876,228
Total fund balances	<u>8,354,367</u>	<u>1,310,403</u>	<u>1,009,390</u>	<u>2,728,315</u>	<u>1,519,916</u>	<u>150,768</u>	<u>20,835,129</u>	<u>3,170,098</u>	<u>39,078,386</u>
Total liabilities and fund balances	<u>\$ 8,601,257</u>	<u>\$ 1,517,966</u>	<u>\$ 1,480,406</u>	<u>\$ 2,781,482</u>	<u>\$ 1,538,318</u>	<u>\$ 475,876</u>	<u>\$ 22,332,048</u>	<u>\$ 3,278,206</u>	<u>\$ 42,005,559</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, 2018**

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

Total fund balances—governmental funds (page 16)	\$	39,078,386
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of the assets is \$142,152,213 and the accumulated depreciation is \$65,748,652.		76,403,561
Deferred outflows and inflows 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	\$	1,445,971
Deferred outflows related to experience and investment earnings		3,555,431
Deferred inflows of resources related to pensions		<u>(3,637,866)</u>
		1,363,536
Deferred inflows of resources related to changes of assumptions in OPEB are applicable to future periods and, therefore, are not reported in the fund statements.		(514,091)
To recognize interest accrual on long-term debt. Net accrued interest for general obligation bonds are not reported in the funds.		(334,996)
To recognize retainage payable on outstanding capital projects not recorded in the fund financial statements.		(404,419)
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	\$	(37,305,000)
Premium on serial bonds		(313,828)
Compensated absences		(4,056,372)
OPEB obligation		(11,192,612)
Net pension liability		<u>(1,535,437)</u>
		<u>(54,403,249)</u>
Net position of governmental activities	\$	<u><u>61,188,728</u></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, 2018**

	Special Revenue						Capital Projects	Total Nonmajor Funds	Total Governmental Funds
	General	Public Safety	Highway	Sewer Districts	Water Districts	Garbage and Refuse			
<b>REVENUES</b>									
Real property taxes	\$ 1,107,093	\$ 5,439,732	\$ 4,251,663	\$ 833,222	\$ 1,155,238	\$ 1,941,824	\$ -	\$ 338,200	\$ 15,066,972
Real property tax items	256,488	-	-	-	-	-	-	-	256,488
Non property tax items	4,572,848	-	250,000	-	-	-	-	250,000	5,072,848
Departmental income	709,458	226,054	-	27,189	14,977	134,549	-	336,058	1,448,285
Intergovernmental charges	75,600	-	95,183	-	-	-	-	-	170,783
Use of money and property	91,694	8,078	8,300	13,434	6,460	2,353	169,411	8,347	308,077
Licenses and permits	55,192	-	-	-	-	-	-	900	56,092
Fines and forfeitures	273,530	-	-	-	-	-	-	-	273,530
Miscellaneous	93,987	77,448	31,237	-	-	-	196,898	59,729	459,299
Interfund revenues	-	-	-	-	6,006	-	-	-	6,006
State aid	1,084,693	20,926	163,225	-	-	-	-	-	1,268,844
Federal aid	1,912	37,195	-	-	-	-	-	-	39,107
Total revenues	<u>8,322,495</u>	<u>5,809,433</u>	<u>4,799,608</u>	<u>873,845</u>	<u>1,182,681</u>	<u>2,078,726</u>	<u>366,309</u>	<u>993,234</u>	<u>24,426,331</u>
<b>EXPENDITURES</b>									
Current:									
General government support	3,291,622	1,248	35,246	-	-	-	-	108	3,328,224
Education	-	18,375	-	-	-	-	-	-	18,375
Public safety	32,709	5,125,736	-	-	-	-	-	341,960	5,500,405
Health	-	-	-	-	-	-	-	4,000	4,000
Transportation	123,743	-	2,934,621	-	-	-	-	335,951	3,394,315
Economic assistance and opportunity	14,952	-	-	-	-	-	-	-	14,952
Culture and recreation	1,432,656	-	-	-	-	-	-	-	1,432,656
Home and community services	83,629	-	-	834,846	527,024	2,039,874	-	99,890	3,585,263
Employee benefits	1,496,820	2,345,747	850,920	75,316	73,089	-	-	167,877	5,009,769
Debt service:									
Principal	-	-	-	-	-	-	-	1,635,000	1,635,000
Interest	-	-	-	-	-	-	-	628,263	628,263
Capital outlay	-	-	-	-	-	-	7,086,756	-	7,086,756
Total expenditures	<u>6,476,131</u>	<u>7,491,106</u>	<u>3,820,787</u>	<u>910,162</u>	<u>600,113</u>	<u>2,039,874</u>	<u>7,086,756</u>	<u>3,213,049</u>	<u>31,637,978</u>
Excess (deficiency) of revenues over expenditures	<u>1,846,364</u>	<u>(1,681,673)</u>	<u>978,821</u>	<u>(36,317)</u>	<u>582,568</u>	<u>38,852</u>	<u>(6,720,447)</u>	<u>(2,219,815)</u>	<u>(7,211,647)</u>
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers in	-	1,815,885	-	-	-	-	1,838,639	2,194,950	5,849,474
Transfers out	(2,405,117)	-	(890,028)	(310,657)	(575,684)	(130,536)	(1,537,452)	-	(5,849,474)
Premium on obligations	-	-	-	-	-	-	113,391	-	113,391
Serial bonds issued	-	-	-	-	-	-	20,200,000	-	20,200,000
Total other financing sources (uses)	<u>(2,405,117)</u>	<u>1,815,885</u>	<u>(890,028)</u>	<u>(310,657)</u>	<u>(575,684)</u>	<u>(130,536)</u>	<u>20,614,578</u>	<u>2,194,950</u>	<u>20,313,391</u>
Net change in fund balances	(558,753)	134,212	88,793	(346,974)	6,884	(91,684)	13,894,131	(24,865)	13,101,744
Fund balances—beginning	8,913,120	1,176,191	920,597	3,075,289	1,513,032	242,452	6,940,998	3,194,963	25,976,642
Fund balances—ending	<u>\$ 8,354,367</u>	<u>\$ 1,310,403</u>	<u>\$ 1,009,390</u>	<u>\$ 2,728,315</u>	<u>\$ 1,519,916</u>	<u>\$ 150,768</u>	<u>\$ 20,835,129</u>	<u>\$ 3,170,098</u>	<u>\$ 39,078,386</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, 2018**

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

Net change in fund balances (deficit)—total governmental funds (page 17) \$ 13,101,744

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	\$ 10,192,599	
Loss on disposition of capital assets	(101,032)	
Depreciation expense	<u>(4,046,535)</u>	6,045,032

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

Town pension contributions	\$ 1,445,971	
Cost of benefits earned net of employee contributions	<u>(1,269,824)</u>	176,147

Deferred inflows of resources relating to OPEB result from changes in assumptions and other inputs. These amounts are shown net of current year amortization. (514,091)

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:

Serial bonds issued	\$ (20,200,000)	
Repayment of serial bonds	1,635,000	
Premium on serial bonds	(113,391)	
Amortization of bond premium	13,109	
Change in accrued interest expense	(230,628)	
Change in retainages payable	(380,818)	
Change in compensated absences	36,293	
Change in OPEB obligation	<u>519,552</u>	<u>(18,720,883)</u>

Change in net position of governmental activities \$ 87,949

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, 2018**

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	Agency Fund
<b>ASSETS</b>	
Cash and cash equivalents	\$ 1,593,148
Total assets	<u>\$ 1,593,148</u>
<b>LIABILITIES</b>	
Agency liabilities	\$ 1,593,148
Total liabilities	<u>\$ 1,593,148</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, 2018**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Town of Orchard Park, New York (the “Town”) have been prepared in conformity with accounting principles generally accepted in the United States of America (“GAAP”) as applied to government units. The Governmental Accounting Standards Board (“GASB”) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the Town’s accounting policies are described below.

***Description of Government-wide Financial Statements***

The government-wide financial statements (i.e., statement of net position and the statement of activities) report information on all the nonfiduciary activities of the Town. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. The Town reports no business-type activities. Likewise, the primary government is reported separately from the legally separate component unit for which the primary government is financially accountable. The Town reports no component units.

***Reporting Entity***

The Town is a unit of local government created by the State of New York. The Town operates under provisions of New York State law and various local laws. The three-member Town Board is the legislative body responsible for overall operations. The Supervisor serves as both Chief Executive Officer and Chief Fiscal Officer.

Independently elected officials of the Town include:

Supervisor	Town Clerk
Councilmembers (2)	Superintendent of Highways
Town Justices (2)	

Units of local government which operate within the boundaries of the Town are the County of Erie, the Village of Orchard Park and the Orchard Park Fire Commission. Public education is provided by three independent school districts within the Town.

***Basis of Presentation – Government-wide Financial Statements***

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds. Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the government's water and sewer and various other functions of the Town. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

### ***Basis of Presentation – Fund Financial Statements***

The fund financial statements provide information about the government's funds, including its fiduciary funds. Separate statements for each fund category—governmental and fiduciary—are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

The Town reports the following major governmental funds:

- *General Fund*—this is the principal operating fund of the Town and accounts for all financial resources of the general government, except those accounted for in another fund. The principal source of revenue is non-property tax items.
- *Public Safety Fund*—this is used to record all revenues and expenditures related to public safety throughout the Town. Major revenue sources include real property taxes and fines and forfeitures.
- *Highway Fund*—this is used to record all revenues and expenditures related to road maintenance and construction throughout the Town. Major revenue sources include real property taxes and State aid.
- *Sewer Districts Fund*—this is used to record all revenues and expenditures related to operation and maintenance of the Town's sewer districts. Major revenue sources consist primarily of real property taxes.
- *Water Districts Fund*—this is used to record all revenues and expenditures related to operation and maintenance of the Town's water districts. Major revenue sources consist primarily of real property taxes.
- *Garbage and Refuse Fund*—this is used to record all activity related to the garbage pickup and recycling within the Town. The principal source of revenue for the Garbage and Refuse Fund is real property taxes.
- *Capital Projects Fund*—this fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Additionally, the Town reports the following fund type:

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

During the course of operations the Town has activity between funds for various purposes. Any residual balances outstanding at year-end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in



governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

### ***Measurement Focus and Basis of Accounting***

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the Town.

The Agency Fund has no measurement focus but utilizes the *accrual basis of accounting* for reporting its assets and liabilities.

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

***Cash, Cash Equivalents and Investments***—The Town’s cash and cash equivalents 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’s investments at December 31, 2018 are recorded at fair value based on quoted market value in accordance with GASB.

***Restricted Cash, Cash Equivalents and Investments***—Restricted cash and cash equivalents represents amounts to support fund balance restrictions and unspent proceeds of debt. This also reflects restricted cash related to construction commitments for ongoing capital projects.

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

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

Land, works of art, 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, 2018.

***Deferred Outflows/Inflows of Resources***—In addition to assets, the statement of net 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, 2018, 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 net 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, 2018, the Town has two items that qualify for reporting in this category. The first item is related to pensions reported in the government-wide financial statements. This represents the effect of the net change in the Town’s proportion of the collective net pension liability and the difference during the measurement periods between the Town’s contributions, and its proportionate share of total contributions to the pension systems not included in pension expense. The second item, also reported in the government-wide statements, represents the effects of the change in the Town’s net OPEB liability. Differences between actual and expected experience, changes in demographic or economic assumptions, and differences between actual and expected investment experience are recognized as OPEB expense over time.

***Net Position Flow Assumption***—Sometimes the Town will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted–net position and unrestricted-net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town’s policy to consider restricted-net position to have been depleted before unrestricted-net position is applied.

***Fund Balance Flow Assumptions***—Sometimes the Town will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town’s policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

***Fund Balance Policies***—Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The Town itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Town’s highest level of decision-making authority. The Town Board is the highest level of decision-making authority for the Town that can, by Town Board resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the Town for specific purposes but do not meet the criteria to be classified as committed. The Town Board has authorized the Supervisor to assign fund balance. The Town Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year’s appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

### ***Revenues and Expenditure/Expenses***

***Program Revenues***—Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

***Property Taxes***—The Erie County Legislature prepares the levy in late December of each year and jointly bills the Town levy and Erie County real property taxes. Property taxes are levied and become a lien as of January 1<sup>st</sup> based on assessed property values as of that date.

For 2018, tax payments were due January 1<sup>st</sup> to February 15<sup>th</sup> without penalty; February 16<sup>th</sup> to February 28<sup>th</sup> a 1.5% penalty; March 1<sup>st</sup> to March 15<sup>th</sup> a 3.0% penalty; March 16<sup>th</sup> to April 2<sup>nd</sup> a 4.5% penalty; April 3<sup>rd</sup> to April 16<sup>th</sup> a 6.0% penalty; April 17<sup>th</sup> to April 30<sup>th</sup> a 7.5% penalty; and 1.5% added each month thereafter.

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

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

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

The compensated absences liability for the Town at December 31, 2017 totaled \$4,056,372 and is reported in the government-wide financial statements.

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

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

**Other Postemployment Benefits**—In addition to providing pension benefits, the Town provides health insurance coverage for certain retired employees at the time of retirement as discussed in Note 8.

#### **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, 2018, the Town implemented GASB Statements No. 75, *Accounting and Financial Reporting for Postemployment Benefit Plans Other Than Pensions*; No. 85, *Omnibus 2017*; and No. 86, *Certain Debt Extinguishment Issues*. GASB Statement No. 75 replaced GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Post-employment Benefits Other than Pensions*, and required more extensive note disclosures and required supplementary information about their OPEB liabilities. GASB Statement No. 85 enhanced consistency in the application of accounting and financial reporting requirements. GASB Statement No. 86 improved consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources—resources other than the proceeds of refunding debt—were placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improved accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance. GASB Statements No. 85, and 86 did not have a material impact on the Town’s financial position or results from operations. The impact of the implementation of GASB Statement No. 75 is discussed in Note 2.

***Future Impacts of Accounting Pronouncements***—The Town has not completed the process of evaluating the impact that will result from adopting GASB Statements No. 83, *Certain Asset Retirement Obligations*; No. 84, *Fiduciary Activities*; No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*; and No. 90, *Majority Equity Interests—an amendment of GSAB Statements No. 14 and No. 61*, effective for the year ending December 31, 2019, No. 87, *Leases*; and No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, effective for the year ending December 31, 2020, and No. 91, *Conduit Debt Obligations*, effective for the year ending December 31, 2021. The Town is, therefore, unable to disclose the impact that adopting GASB Statements No. 83, 84, 87, 88, 89, 90 and 91 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, 2018. It is anticipated that these deficits will be remedied through future real property taxes.

### ***Legal Compliance – Budgets***

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

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

## **2. RESTATEMENT OF NET POSITION**

The Town implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* for the year ended December 31, 2018. The implementation of GASB Statement No. 75 requires the Town’s net OPEB liability to be measured as the portion of the present value of projected benefit payments to be provided to current active and inactive employees that is attributed to those employees’ past periods of service (total OPEB liability), less the amount of the OPEB plan’s fiduciary net position. As a result, the OPEB liability was restated from \$4,493,436 to \$11,712,164 at December 31, 2017. Net position of governmental activities at December 31, 2017 has been restated.

The Town's net position of governmental activities as of December 31, 2017 has been restated as follows:

Net position—December 31, 2017, as previously stated	\$ 68,319,507
GASB Statement No. 75 implementation:	
OPEB liability	<u>(7,218,728)</u>
Net position—December 31, 2017, as restated	<u>\$ 61,100,779</u>

### 3. CASH, CASH EQUIVALENTS AND INVESTMENTS

The Town's investment policies are governed by State statutes. Town monies must be deposited in FDIC-insured commercial banks or trust companies located within New York State. The Town is authorized to use demand accounts and certificates of deposit. Permissible investments include obligations of the U.S. Treasury and U.S. Agencies, repurchase agreements, and obligations of New York State or its localities.

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

Total cash and cash equivalents at December 31, 2018 are shown below:

	Governmental Funds	Fiduciary Funds	Total
Petty Cash (uncollateralized)	\$ 1,025	\$ -	\$ 1,025
Deposits	<u>19,347,879</u>	<u>1,593,148</u>	<u>20,941,027</u>
Total	<u>\$ 19,348,904</u>	<u>\$ 1,593,148</u>	<u>\$ 20,942,052</u>

**Deposits**—All deposits are carried at fair value, and are classified by custodial credit risk at December 31, 2018 are as follows:

	Bank Balance	Carrying Amount
Insured (FDIC)	\$ 496,987	\$ 496,987
Uninsured:		
Collateral held by bank's agent in the Town's name	<u>21,010,097</u>	<u>20,444,040</u>
Total	<u>\$ 21,507,084</u>	<u>\$ 20,941,027</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, 2018, the Town's deposits were either FDIC insured or collateralized with securities held by the pledging bank's agent in the Town's name.

**Investments**—All investments are reported using a three-level hierarchy that prioritizes the inputs used to measure fair value. This hierarchy, established by GAAP, requires that entities maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The three levels of inputs used to measure fair value are as follows:

- Level 1. Quoted prices for identical assets or liabilities in active markets to which the Town has access at the measurement date.
- Level 2. Inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include:
  - Quoted prices for similar assets or liabilities in active markets;
  - Quoted prices for identical or similar assets in markets that are not active;
  - Observable inputs other than quoted prices for the asset or liability (for example, interest rates and yield curves); and
  - Inputs derived principally from, or corroborated by, observable market data correlation or by other means.
- Level 3. Unobservable inputs for the asset or liability. Unobservable inputs should be used to measure fair value to the extent that observable inputs are not available.

The Town has the following fair value measurements as of December 31, 2018:

- U.S. Treasury bills of \$20,113,244 are valued using quoted market prices for identical assets in active markets (level 1 input).

**Interest Rate Risk**—Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of deposits and investments. The Town’s investment policy minimizes the risk by structuring the investment portfolio so that the deposits and investments mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell deposits and investments on the open market prior to maturity.

**Custodial Credit Risk—Investments**—Credit risk is defined as the risk that an issuer or other counterpart to an investment in debt securities will not fulfill its obligation. The Town’s investment policy minimizes credit risk by limiting investments to the safest types of securities, pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisors with which the Town does business, and diversifying the investment portfolio so that potential losses on individual securities are minimized. The U.S. Government Securities are not considered to have credit risk and do not require disclosure of credit quality.

**Restricted Cash, Cash Equivalents and Investments**—The Town reports amounts to support restricted fund balance and unspent proceeds of debt as restricted cash, cash equivalents and investments. At December 31, 2018, the Town reported \$25,937,739 as cash, cash equivalents and investments as restricted.



#### 4. RECEIVABLES

Major revenues accrued by the Town at December 31, 2018 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, 2018 are:

General Fund:		
Various Town departments	\$ 92,103	
Miscellaneous	<u>176</u>	\$ 92,279
Public Safety Fund:		
School resource officer charges	\$ 63,437	
Dispatch fees	20,800	
Miscellaneous	<u>1,066</u>	85,303
Highway Fund:		
Fuel charges		7,617
Various Town departments		
Water Fund:		
Various Town departments		2,272
Garbage and Refuse Fund:		
Compost sales		1,284
Other governmental funds:		
Town Outside Village Fund:		
Various Town departments	\$ 6,240	
Miscellaneous	163	
Lighting Fund:		
Miscellaneous	<u>670</u>	<u>7,073</u>
Total governmental funds		<u>\$ 195,828</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, 2018 are:

General Fund:		
Erie County - sales tax	\$ 1,694,097	
Erie County - other	<u>400</u>	\$ 1,694,497
Highway Fund:		
New York State - CHIPS		<u>163,225</u>
Total governmental funds		<u>\$ 1,857,722</u>

## 5. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2018 was as follows:

	Balance 1/1/2018	Increases and Reclassifications	Decreases and Reclassifications	Balance 12/31/2018
Capital assets, not being depreciated:				
Land	\$ 5,560,222	\$ -	\$ -	\$ 5,560,222
Works of art and historical treasures	50,700	-	-	50,700
Construction in progress	<u>6,861,477</u>	<u>7,183,123</u>	<u>5,452,093</u>	<u>8,592,507</u>
Total capital assets, not being depreciated	<u>12,472,399</u>	<u>7,183,123</u>	<u>5,452,093</u>	<u>14,203,429</u>
Capital assets, being depreciated:				
Land improvements	2,797,005	-	-	2,797,005
Buildings	8,031,059	-	-	8,031,059
Building improvements	4,606,878	-	-	4,606,878
Machinery and equipment	10,434,741	944,217	271,901	11,107,057
Infrastructure	<u>93,889,433</u>	<u>7,517,352</u>	<u>-</u>	<u>101,406,785</u>
Total capital assets, being depreciated	<u>119,759,116</u>	<u>8,461,569</u>	<u>271,901</u>	<u>127,948,784</u>
Less accumulated depreciation for:				
Land improvements	1,509,926	111,936	-	1,621,862
Buildings	3,903,493	160,622	-	4,064,115
Building improvements	1,735,000	207,209	-	1,942,209
Machinery and equipment	5,633,460	617,325	170,869	6,079,916
Infrastructure	<u>49,091,107</u>	<u>2,949,443</u>	<u>-</u>	<u>52,040,550</u>
Total accumulated depreciation	<u>61,872,986</u>	<u>4,046,535</u>	<u>170,869</u>	<u>65,748,652</u>
Total capital assets, being depreciated, net	<u>57,886,130</u>	<u>4,415,034</u>	<u>101,032</u>	<u>62,200,132</u>
Governmental activities capital assets, net	<u>\$ 70,358,529</u>	<u>\$ 11,598,157</u>	<u>\$ 5,553,125</u>	<u>\$ 76,403,561</u>

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

Governmental activities:	
General support	\$ 264,273
Public safety	145,125
Transportation	1,897,990
Culture and recreation	232,775
Home and community services	<u>1,506,372</u>
Total depreciation expense, governmental activities	<u>\$ 4,046,535</u>

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

General support	\$ 230,358
Transportation	1,275,061
Culture and recreation	3,217,819
Home and community services	<u>2,363,518</u>
Total capital outlay	<u>\$ 7,086,756</u>

## 6. ACCRUED LIABILITIES

Accrued liabilities reported by governmental funds at Town as of December 31, 2018, 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	\$ 94,118	\$ 172,134	\$ 384,815	\$ 10,073	\$ 2,598	\$ 12,701	\$ 676,439
Accrued workers compensation	-	-	-	-	30,526	-	30,526
Total	<u>\$ 94,118</u>	<u>\$ 172,134</u>	<u>\$ 384,815</u>	<u>\$ 10,073</u>	<u>\$ 33,124</u>	<u>\$ 12,701</u>	<u>\$ 706,965</u>

## 7. PENSION PLANS

### *Plan Descriptions and Benefits Provided*

***Police and Fire Retirement System (“PFRS”) and Employees’ Retirement System (“ERS”)***—The Town participates in the PFRS and ERS (the “Systems”). The Systems provides retirement benefits as well as death and disability benefits. The net position of the Systems are 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 Systems. The Comptroller of the State of New York serves as the trustee of the Fund and is the administrative head of the Systems. System benefits are established under the provisions of the New York State Retirement and Social Security Law (“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 Systems are included in the State’s financial report as a pension trust fund. That report, including information with regards to benefits provided, may be found at [www.osc.state.ny.us/retire/publications/index.php](http://www.osc.state.ny.us/retire/publications/index.php) or obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany, NY 12244.

The System is noncontributory, except for employees who joined the ERS after July 27, 1976 who contribute three percent (3%) of their salary for the first ten years of membership, and employees who joined on or after January 10, 2010 (ERS) or January 9, 2010 (PFRS), who generally contribute three percent (3%) to three and one half percent (3.5%) of their salary for their entire length of service. In addition, employee contribution rates under ERS Tier VI vary based on a sliding salary scale. The Comptroller annually certifies the actuarially determined rates expressly used in computing the employers’ contributions based on salaries paid during the System’s fiscal year ending March 31.

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Inflows of Resources Related to Pensions***—At December 31, 2018, 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, 2018. The total pension liabilities used to calculate the net pension liabilities were determined by actuarial valuations as of April 1, 2017, 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, 2018	March 31, 2018
Net pension liability	\$ 1,008,747	\$ 526,690
Town's portion of the Plan's total net pension liability	0.0998012%	0.0163191%

For the year ended December 31, 2018, the Town recognized pension expenses of \$994,505 and \$688,010, respectively, for PFRS and ERS. At December 31, 2018, the Town reported deferred outflows and inflows 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	\$ 415,190	\$ 187,853	\$ 268,047	\$ 155,235
Changes of assumptions	764,309	349,239	-	-
Net difference between projected and actual earnings on pension plan investments	816,463	764,976	1,644,312	1,509,986
Changes in proportion and differences between the Town's contributions and proportionate share of contributions	105,945	151,456	14,381	45,905
Town contributions subsequent to the measurement date	878,920	567,051	-	-
Total	<u>\$ 2,980,827</u>	<u>\$ 2,020,575</u>	<u>\$ 1,926,740</u>	<u>\$ 1,711,126</u>

Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2019. 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>
2019	\$ 237,443	\$ 164,017
2020	214,386	103,202
2021	(189,997)	(363,148)
2022	(134,567)	(161,673)
2023	47,902	-

**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, 2018	March 31, 2018
Actuarial valuation date	April 1, 2017	April 1, 2017
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%
Cost-of-living adjustments	1.3%	1.3%

Annuitant mortality rates are based on April 1, 2010 – March 31, 2015 System’s experience with adjustments for mortality improvements based on Society of Actuaries’ Scale MP-2014. The actuarial assumptions used in the April 1, 2017 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:

	PFRS and ERS	
Measurement date	March 31, 2018	
Asset class:	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equities	36.0 %	4.6 %
International equities	14.0	6.4
Private equity	10.0	7.5
Real estate	10.0	5.6
Absolute return strategies	2.0	3.8
Opportunistic portfolio	3.0	5.7
Real assets	3.0	5.3
Bonds and mortgages	17.0	1.3
Cash	1.0	(0.3)
Inflation-indexed bonds	4.0	1.5
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	\$ 4,941,118	\$ 1,008,747	\$ (2,289,589)
Employer's proportionate share of the net pension liability/(asset)—ERS	3,985,082	526,690	(2,398,970)

**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	April 1, 2017	April 1, 2017	
Employers' total pension liability	\$ 32,914,423	\$ 183,400,590	\$ 216,315,013
Plan fiduciary net position	<u>31,903,666</u>	<u>180,173,145</u>	<u>212,076,811</u>
Employers' net pension liability	<u>\$ 1,010,757</u>	<u>\$ 3,227,445</u>	<u>\$ 4,238,202</u>
System fiduciary net position as a percentage of total pension liability	96.9%	98.2%	98.0%

## 8. OTHER POSTEMPLOYMENT BENEFITS (“OPEB”) OBLIGATION

**Plan Description**—In addition to providing pension benefits, the Town provides health insurance coverage 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.

**Employees Covered by Benefit Terms**—At January 1, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	47
Active employees	<u>113</u>
	<u>160</u>

Under GASB Statement No. 75, the total OPEB liability represents the sum of expected future benefit payments which may be attributed to past service (or “earned”), discounted to the end of the fiscal year using the current discount rate. The total OPEB liability is analogous to the Unfunded Actuarial Accrued Liability (“UAAL”) under GASB Statement No. 45.

**Total OPEB Liability**

The Town’s total OPEB liability of \$11,192,612 was measured as of December 31, 2018, and was determined by an actuarial valuation as of January 1, 2018.

**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 employee 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 January 1, 2018 actuarial valuation, the Entry Age Normal over a level percent of pay was used. The actuarial assumptions included a valuation and measurement date of January 1, 2018. The discount rate used is 3.71%. The RPH-2014 Mortality Table using scale MP-2014 and projected forward using scale MP-2018, for males and females is used for mortality rates. The rates of decrement due to disability are assumed to be 0%. The rates of turnover and retirement are based on the experience under the New York State & Local Retirement System. Upon retirement it is assumed that 100% of eligible employees and 75% of their spouses will elect for post-employment health care benefits.

**Changes in the Total OPEB Liability**—The following table presents the changes to the total OPEB liability during the fiscal year, by source:

	Total OPEB <u>Liability</u>
Balances at 12/31/2017, as restated:	\$ 11,712,164
Changes for the year:	
Service Cost	484,863
Interest	393,796
Change of benefit terms	(149,461)
Changes of assumptions	(648,978)
Contributions—employer	<u>(599,772)</u>
Net changes	<u>(519,552)</u>
Balances at 12/31/2018	<u>\$ 11,192,612</u>

**Sensitivity of the Total OPEB Liability to the Change in the Discount Rate and Healthcare Cost Trend Rate**—The discount rate assumption can have an impact on the net OPEB liability. The following table presents the effect of a 1% change in the discount rate assumption would have on the net OPEB liability:

	1% Decrease <u>(2.71%)</u>	Current Discount Rate <u>(3.71%)</u>	1% Increase <u>(4.71%)</u>
Net OPEB liability	\$ 12,314,853	\$ 11,192,612	\$ 10,192,456

Additionally, healthcare costs can be subject to considerable volatility over time. The following table presents the effect on the net OPEB liability of a 1% change in initial (7.00%)/ ultimate (3.78%) healthcare cost trend rates as reported by the Town’s actuary:

	1% Decrease <u>(6.00%/ 2.78%)</u>	Healthcare Cost Trend Rates <u>(7.00%/ 3.78%)</u>	1% Increase <u>(8.00%/ 4.78%)</u>
Net OPEB liability	\$ 9,681,116	\$ 11,192,612	\$ 12,993,352

**Funding Policy**—Authorization for the Town to pay a portion, or all, of retiree health insurance premiums was enacted by resolution of the Town Board or through union contracts, which are ratified by the Town Board. For an employee to be eligible for the Town’s postemployment health plan they must qualify for retirement as a member of the New York State retirement system.

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**—The Town reports deferred inflows of resources due to changes in assumptions. The table below presents the Town’s deferred inflows of resources at December 31, 2018.

	<u>Deferred Inflows of Resources</u>
Changes of assumptions	<u>\$ 514,091</u>
Total	<u>\$ 514,091</u>

The amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year ending December 31,</u>	
2019	\$ 106,069
2020	62,480
2021	62,480
2022	62,480
2023	62,480
2024 and thereafter	158,102



## 9. RISK MANAGEMENT

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

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

The general liability insurance policies of the Town are limited to \$1 million per occurrence and \$3 million in the aggregate. The Town carries an umbrella liability policy that adds coverage of \$20 million per occurrence and an aggregate limit of \$20 million over the underlying primary policies. The Town carries real and personal property insurance with a blanket limit of \$22,067,510 on a replacement cost basis. The deductibles applicable to the Town include \$500 for auto physical damage, \$10,000 for equipment, \$0 for general liability, \$25,000 for public officials, \$50,000 for law enforcement, and \$20,000 for property coverage.

At December 31, 2018, the amount of workers compensation liabilities relating to the period in which the Town was self-insured was \$30,526. Changes in the reported liability resulted from the following:

	Beginning Liability	Changes in Estimates	Claims Payments Net of Recoveries	Ending Liability
2018	\$ 33,242	\$ -	\$ 2,716	\$ 30,526
2017	64,067	-	30,825	33,242
2016	37,856	56,494	30,283	64,067

## 10. SHORT-TERM DEBT

Liabilities for bond anticipation note ("BANs") are generally accounted for in the Capital Projects Fund. State law requires that BANs issued for capital purposes be converted to long-term obligations within five years after the original issue date. However, BANs issued for assessable improvement projects may be renewed for periods equivalent to the life of the permanent financing, provided that annual reductions of principal are made. The following is a summary of the Town's short-term debt as of, and for the year ended December 31, 2018:

Description	Interest Rate	Balance 1/1/2018	Increases	Decreases	Balance 12/31/2018
Various capital projects	2.25%	\$ 5,700,000	\$ -	\$ 5,700,000	\$ -

## 11. LONG-TERM LIABILITIES

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

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

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

A summary of changes in the Town's long term debt at December 31, 2018 follows:

	Balance 1/1/2018 (as restated)	Additions	Reductions	Balance 12/31/2018	Due Within One Year
Serial bonds	\$ 18,740,000	\$ 20,200,000	\$ 1,635,000	\$ 37,305,000	\$ 1,915,000
Premium on serial bonds	213,546	113,391	13,109	313,828	15,323
Net bonds payable	18,953,546	20,313,391	1,648,109	37,618,828	1,930,323
Compensated absences	4,092,665	498,380	534,673	4,056,372	568,746
OPEB obligation	11,712,164	878,659	1,398,211	11,192,612	-
Net pension liability*	3,608,200	-	2,072,763	1,535,437	-
Total	<u>\$ 38,366,575</u>	<u>\$ 21,690,430</u>	<u>\$ 5,653,756</u>	<u>\$ 54,403,249</u>	<u>\$ 2,499,069</u>

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

**Serial Bonds**—The government issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for governmental activities. General obligation bonds are direct obligations and pledge the full faith and credit of the Town. These bonds generally are issued as serial bonds with equal amounts of principal maturing each year with original maturities of ten to thirty years.

A summary of additions and reductions for the year ended December 31, 2018 is shown below:

Purpose	Original Issue	Interest Rate	Year of Issue/ Maturity	Balance 1/1/2018	Additions	Reductions	Balance 12/31/2018
<b>General Fund Serial Bonds:</b>							
Municipal renovations	\$ 640,000	2.0-3.0%	2015/2035	\$ 590,000	\$ -	\$ 25,000	\$ 565,000
Town-wide drainage	970,000	2.0-3.5%	2015/2042	920,000	-	25,000	895,000
Municipal buildings	460,000	2.0-2.5%	2016/2031	460,000	-	30,000	430,000
Green Lake	4,000,000	2.0-3.0%	2016/2036	4,000,000	-	175,000	3,825,000
Town wide drainage	1,420,000	2.0-3.0%	2016/2036	1,420,000	-	65,000	1,355,000
Town wide drainage	600,000	3.3-3.5%	2018/2047	-	600,000	-	600,000
CAC I	1,500,000	3.3-3.5%	2018/2047	-	1,500,000	-	1,500,000
CAC II	14,500,000	3.3-3.5%	2018/2048	-	14,500,000	-	14,500,000
Parks and playgrounds	1,250,000	3.3%	2018/2032	-	1,250,000	-	1,250,000
Buildings	800,000	3.3-3.5%	2018/2042	-	800,000	-	800,000
Total General Fund				<u>7,390,000</u>	<u>18,650,000</u>	<u>320,000</u>	<u>25,720,000</u>
<b>Highway Fund Serial Bonds:</b>							
Baker Road	2,600,000	3.6-3.9%	2005/2020	685,000	-	225,000	460,000
Baker Bridge	500,000	3.6-3.9%	2005/2020	130,000	-	40,000	90,000
South Lane	800,000	3.6-3.9%	2005/2020	210,000	-	65,000	145,000
2010 roads project	2,280,000	2.0-2.8%	2015/2025	1,850,000	-	215,000	1,635,000
2012 roads project	270,000	2.0-2.8%	2015/2027	230,000	-	20,000	210,000
Forest Ave bridge	930,000	2.0-3.0%	2015/2032	840,000	-	45,000	795,000
2015 roads and highways	2,000,000	2.0-2.5%	2016/2031	2,000,000	-	125,000	1,875,000
Reconstruction and renovations	450,000	3.3%	2018/2032	-	450,000	-	450,000
Reconstruction and renovations	500,000	3.3%	2018/2032	-	500,000	-	500,000
Total Highway Fund				<u>5,945,000</u>	<u>950,000</u>	<u>735,000</u>	<u>6,160,000</u>
<b>Sewer Districts Fund Serial Bonds:</b>							
Various sewer lines	1,565,000	2.0-3.0%	2016/2036	1,565,000	-	70,000	1,495,000
Various sewer lines	200,000	3.3%	2018/2038	-	200,000	-	200,000
Total Sewer Districts Fund				<u>1,565,000</u>	<u>200,000</u>	<u>70,000</u>	<u>1,695,000</u>
<b>Water Districts Fund Serial Bonds:</b>							
District wide water improvements	3,695,280	3.5-4.0%	2007/2022	1,591,320	-	320,400	1,270,920
Waterline betterment	249,120	3.5-4.0%	2007/2022	107,280	-	21,600	85,680
Water distribution	1,270,000	2.0-3.5%	2015/2042	1,200,000	-	35,000	1,165,000
Various waterlines	405,000	2.0-2.5%	2016/2031	405,000	-	25,000	380,000
Various waterlines	400,000	3.3-3.5%	2018/2047	-	400,000	-	400,000
Total Water Districts Fund				<u>3,303,600</u>	<u>400,000</u>	<u>402,000</u>	<u>3,301,600</u>
<b>Garbage and Refuse Fund Serial Bonds:</b>							
Composting Facility Development	1,245,600	3.5-4.0%	2007/2022	536,400	-	108,000	428,400
Total Garbage and Refuse Fund				<u>536,400</u>	<u>-</u>	<u>108,000</u>	<u>428,400</u>
Total governmental activities				<u>\$ 18,740,000</u>	<u>\$ 20,200,000</u>	<u>\$ 1,635,000</u>	<u>\$ 37,305,000</u>

The annual requirements to amortize all bonded debt outstanding (by fund responsible for repayment of such debt) as of December 31, 2018 are as follows:

Year Ending December 31,	Principal					
	General Fund	Highway Fund	Sewer Districts	Water Districts	Refuse and Garbage District	Total
2019	\$ 495,000	\$ 820,000	\$ 80,000	\$ 412,000	\$ 108,000	\$ 1,915,000
2020	900,000	840,000	80,000	412,000	108,000	2,340,000
2021	910,000	485,000	80,000	408,200	106,800	1,990,000
2022	915,000	505,000	85,000	404,400	105,600	2,015,000
2023	955,000	515,000	85,000	75,000	-	1,630,000
2024-2028	4,980,000	1,955,000	440,000	420,000	-	7,795,000
2029-2033	5,325,000	1,040,000	495,000	410,000	-	7,270,000
2034-2038	4,455,000	-	350,000	360,000	-	5,165,000
2039-2043	3,495,000	-	-	340,000	-	3,835,000
2044-2048	3,290,000	-	-	60,000	-	3,350,000
Total	<u>\$ 25,720,000</u>	<u>\$ 6,160,000</u>	<u>\$ 1,695,000</u>	<u>\$ 3,301,600</u>	<u>\$ 428,400</u>	<u>\$37,305,000</u>

Year Ending December 31,	Interest					
	General Fund	Highway Fund	Sewer Districts	Water Districts	Refuse and Garbage District	Total
2019	\$ 771,687	\$ 159,637	\$ 40,326	\$ 113,468	\$ 18,216	\$ 1,103,334
2020	778,273	135,316	38,800	95,074	12,816	1,060,279
2021	752,785	116,513	37,075	79,694	8,496	994,563
2022	726,985	103,800	35,300	64,379	4,224	934,688
2023	700,998	90,600	33,475	49,165	-	874,238
2024-2028	3,090,563	265,325	139,550	215,650	-	3,711,088
2029-2033	2,343,412	61,438	86,975	157,406	-	2,649,231
2034-2038	1,556,638	-	18,675	103,013	-	1,678,326
2039-2043	937,440	-	-	41,404	-	978,844
2044-2048	342,125	-	-	5,250	-	347,375
Total	<u>\$ 12,000,906</u>	<u>\$ 932,629</u>	<u>\$ 430,176</u>	<u>\$ 924,503</u>	<u>\$ 43,752</u>	<u>\$14,331,966</u>

**Compensated Absences**—As explained in Note 1, the Town records the value of governmental fund type compensated absences. The annual budgets of the respective funds of which the employees' payroll is recorded provide funding for these benefits as they become payable throughout the year. Payments by the Town to liquidate compensated absences are typically from the funds in which the individuals are employed. These operating funds include General, Public Safety, Highway, Sewer, Water, Town Outside Village and Garbage and Refuse funds. Since the payment of compensated absences is dependent upon many factors, the timing of future payments is not readily determinable. The value recorded at December 31, 2018, for governmental activities is \$4,056,372. While the payments of compensated absences are dependent upon many factors, the Town has estimated that \$568,746 will become due within one year.

**OPEB Obligation**—As explained in Note 8, the Town records the value of other postemployment benefits. Payments by the Town to liquidate other postemployment benefits are typically from the funds in which the individuals are employed. These operating funds include General, Public Safety, Highway, Sewer Districts, Water Districts, Town Outside Village and Garbage and Refuse funds. The estimated long-term OPEB obligation is estimated to be \$11,192,612 at December 31, 2018.

**Net Pension Liability**—The Town reported a liability of \$1,535,437 and \$3,608,200 for the years ended December 31, 2018 and 2017, respectively, for its proportionate share of the net pension liability for the Police and Fire Retirement System and the Employee Retirement System. Refer to Note 7 for additional information related to the Town’s net pension liability.

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

## 12. NET POSITION AND FUND BALANCE

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

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

Capital assets, net of accumulated depreciation		\$ 76,403,561
Related debt:		
Serial bonds issued	(37,305,000)	
Unamortized bond issue premium	(313,828)	
Unspent proceeds from debt	<u>21,084,075</u>	
Debt issued and used for capital assets		(16,534,753)
Retainages and accounts payable		<u>(1,901,338)</u>
Net investment in capital assets		<u>\$ 57,967,470</u>

- **Restricted net position**—This category presents external restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation. Restricted net position is consistent with restricted fund balance at December 31, 2018, with the exception of \$131,622, which represents unspent debt proceeds and is included in net investment in capital assets. Restricted amounts are disclosed on the following page.
- **Unrestricted net position**—This category represents net position of the Town not restricted for any project or other purpose.

In the fund financial statements, nonspendable amounts represent net current financial resources that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. Nonspendable fund balances maintained by Town at December 31, 2018 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, 2018 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	\$ 18,438	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,438
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	-	131,052	-	-	-	-	-	131,052
D.A.R.E. program	-	45,731	-	-	-	-	-	45,731
Equipment	-	104,450	-	-	-	-	-	104,450
Vehicles	-	114,275	-	-	-	-	-	114,275
Debt service	256,237	-	683,477	36,678	58,994	17,416	884,584	1,937,386
Total restricted fund balance	<u>\$ 1,529,034</u>	<u>\$ 395,508</u>	<u>\$ 683,477</u>	<u>\$ 36,678</u>	<u>\$ 58,994</u>	<u>\$ 17,416</u>	<u>\$ 884,584</u>	<u>\$ 3,605,691</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 is 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 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, 2018, the Town has committed the following:

	General Fund	Public Safety Fund	Capital Projects Fund	Total
Capital improvements	\$ 500,000	\$ -	\$ 20,835,129	\$ 21,335,129
Insurance deductibles	371,058	-	-	371,058
Equipment	-	41,716	-	41,716
Total committed fund balance	<u>\$ 871,058</u>	<u>\$ 41,716</u>	<u>\$ 20,835,129</u>	<u>\$ 21,747,903</u>

- **Committed for capital improvements**—Represents funds that the Town Board has authorized to be used for future capital projects.
- **Committed for insurance deductibles**—Represents funds to be used for insurance deductibles. The Town is insured for risk of loss; however, these funds are to cover deductibles required in certain policies.
- **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, 2018 and include:

	Subsequent Year's Expenditures	Encumbrances	Retirement Costing	Specific Use	Total Governmental Funds
General Fund	\$ 1,872,000	\$ 95,861	\$ -	\$ -	\$ 1,967,861
Public Safety Fund	-	27,594	534,432	-	562,026
Highway Fund - Outside Village	-	2,286	-	276,089	278,375
Sewer Districts Fund	606,206	-	-	2,085,431	2,691,637
Water Districts Fund	126,703	-	-	1,325,769	1,452,472
Garbage and Refuse fund	100,000	-	-	33,352	133,352
Other Governmental Funds	112,875	-	-	2,160,105	2,272,980
Total	<u>\$ 2,817,784</u>	<u>\$ 125,741</u>	<u>\$ 534,432</u>	<u>\$ 5,880,746</u>	<u>\$ 9,358,703</u>

- *Assigned to subsequent year's expenditures*—Represents available fund balance being appropriated to meet expenditure requirements in the 2019 fiscal year.
- *Assigned to encumbrances*—Represents funds set aside for future purchases.
- *Assigned to retirement costing*—Represents funds set aside for future police retirement buyouts.
- *Assigned to specific use*—Represents fund balance within the special revenue funds that is assigned for a specific purpose. The assignment's purpose relates to each fund's operations and represents amounts within funds that are not restricted or committed.

Unassigned fund balance represents the residual classification of the government's General Fund surplus.

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

### 13. INTERFUND TRANSFERS

The transfers were made by the Town to provide funding for bond principal and interest payments, for public safety operations and for specific capital projects. Interfund transfers as of the year ended December 31, 2018 consisted of the following:

	<u>Transfers In</u>	<u>Transfers Out</u>
General	\$ -	\$ 2,405,117
Public Safety	1,815,885	-
Highway	-	890,028
Sewer Districts	-	310,657
Water Districts	-	575,684
Garbage and Refuse	-	130,536
Capital Projects	1,838,639	1,537,452
Other governmental funds	<u>2,194,950</u>	<u>-</u>
Total	<u>\$ 5,849,474</u>	<u>\$ 5,849,474</u>



#### 14. AGENCY FUND

An agency fund exists for employee withholding and temporary deposit funds. The following is a summary of changes in assets and liabilities for the year ended December 31, 2018:

	Balance 1/1/2018	Additions	Deductions	Balance 12/31/2018
<b>ASSETS</b>				
Cash and cash equivalents	<u>\$ 1,545,352</u>	<u>\$ 10,569,632</u>	<u>\$ 10,521,836</u>	<u>\$ 1,593,148</u>
Total assets	<u>\$ 1,545,352</u>	<u>\$ 10,569,632</u>	<u>\$ 10,521,836</u>	<u>\$ 1,593,148</u>
<b>LIABILITIES</b>				
Agency liabilities	<u>\$ 1,545,352</u>	<u>\$ 10,569,632</u>	<u>\$ 10,521,836</u>	<u>\$ 1,593,148</u>
Total liabilities	<u>\$ 1,545,352</u>	<u>\$ 10,569,632</u>	<u>\$ 10,521,836</u>	<u>\$ 1,593,148</u>

#### 15. 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, 2015. This contract was in negotiations as of December 31, 2018 and settled subsequent to year end on April 16, 2019. The Police Benevolent Association contract and Police Command Officers contract has been ratified through December 31, 2020. The CSEA White Collar contract is settled through December 31, 2019.

#### 16. COMMITMENTS

**Encumbrances**—Encumbrances are commitments related to unperformed (executory) contracts for goods or services (i.e., purchase orders, contracts, and commitments). Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. While all appropriations and encumbrances lapse at year end, valid outstanding encumbrances (those for which performance under the executory contract is expended in the next year) are re-appropriated and become part of the subsequent year's budget pursuant to state regulations.

The Town considers encumbrances to be significant for amounts that are encumbered in excess of \$50,000. As of December 31, 2018, there were no significant encumbrances. The Town recorded encumbrances of \$95,861, \$27,594 and \$2,286 in the General Fund, Public Safety Fund and Highway Fund, respectively.

#### 17. CONTINGENCIES

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

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

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

## **18. 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, 2018, real property taxes in the amount of \$211,096 were abated; however, the Town received \$126,653 of PILOT payments during the year related to those abatements.

## **19. SUBSEQUENT EVENTS**

On June 5, 2019 and June 9, 2019, the Town Board authorized the issuance of debt in the amounts of \$5,215,000 and \$6,500,000, respectively, to finance various improvements and the ongoing construction of the Multi-Generational Community Activity Center.

Management has evaluated subsequent events through June 21, 2019, which is the date the financial statements are available for issuance, and have determined, except as disclosed above and within Note 15, there are no subsequent events that require disclosure under generally accepted accounting principles.

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## REQUIRED SUPPLEMENTARY INFORMATION



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

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Measurement date	March 31, 2018	March 31, 2017	March 31, 2016	March 31, 2015	March 31, 2014
Town's proportion of the net pension liability (asset)	0.0998012%	0.0980966%	0.1029313%	0.098809%	0.098809%
Town's proportionate share of the net pension liability (asset)	<u>\$ 1,008,747</u>	<u>\$ 2,033,202</u>	<u>\$ 3,047,576</u>	<u>\$ 271,981</u>	<u>\$ 411,351</u>
Town's covered payroll	\$ 3,615,483	\$ 3,252,898	\$ 3,083,220	\$ 2,879,532	\$ 2,847,272
Town's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	27.90%	62.50%	98.84%	9.45%	14.45%
Plan fiduciary net position as a percentage of the total pension liability	96.9%	93.5%	90.2%	99.0%	98.5%

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

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

	Year Ended December 31,				
	2018	2017	2016	2015	2014
Contractually required contribution	\$ 1,104,941	\$ 869,567	\$ 875,486	\$ 900,488	\$ 908,666
Contributions in relation to the contractually required contribution	<u>(1,104,941)</u>	<u>(869,567)</u>	<u>(875,486)</u>	<u>(900,488)</u>	<u>(908,666)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Town's covered payroll	\$ 3,714,054	\$ 3,543,746	\$ 3,141,823	\$ 3,096,631	\$ 2,966,263
Contributions as a percentage of covered payroll	29.8%	24.5%	27.9%	29.1%	30.6%

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

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

	Year Ended December 31,				
	2018	2017	2016	2015	2014
Measurement date	March 31, 2018	March 31, 2017	March 31, 2016	March 31, 2015	March 31, 2014
Town's proportion of the net pension liability (asset)	0.0163191%	0.016762%	0.0175110%	0.0182681%	0.0182681%
Town's proportionate share of the net pension liability (asset)	<u>\$ 526,690</u>	<u>\$ 1,574,998</u>	<u>\$ 2,810,561</u>	<u>\$ 617,141</u>	<u>\$ 825,509</u>
Town's covered payroll	\$ 5,554,196	\$ 5,283,435	\$ 5,097,843	\$ 5,096,005	\$ 5,204,918
Town's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	9.48%	29.81%	55.13%	12.11%	15.86%
Plan fiduciary net position as a percentage of the total pension liability	98.2%	94.7%	90.7%	97.9%	97.2%

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



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

	Year Ended December 31,				
	2018	2017	2016	2015	2014
Contractually required contribution	\$ 753,723	\$ 714,592	\$ 775,770	\$ 1,056,156	\$ 1,065,746
Contributions in relation to the contractually required contribution	<u>(753,723)</u>	<u>(714,592)</u>	<u>(775,770)</u>	<u>(1,056,156)</u>	<u>(1,065,746)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Town's covered payroll	\$ 5,721,069	\$ 5,350,475	\$ 5,027,730	\$ 4,933,261	\$ 5,037,632
Contributions as a percentage of covered payroll	13.2%	13.4%	15.4%	21.4%	21.2%

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

**TOWN OF ORCHARD PARK, NEW YORK**  
**Schedule of Changes in the Town's Total OPEB Liability and Related Ratios**  
**Last Fiscal Year\***

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	Year Ended December 31, <u>2018</u>
<b>Total OPEB Liability</b>	
Service cost	\$ 484,863
Interest cost	393,796
Change of benefit terms	(149,461)
Differences between expected and actual experience	-
Change of assumptions or other inputs	(648,978)
Actual benefit payments	<u>(599,772)</u>
Net change in total OPEB liability	<u>(519,552)</u>
Total OPEB liability—beginning	<u>11,712,164</u>
Total OPEB liability—ending	<u>\$ 11,192,612</u>
Covered-employee payroll	\$ 10,467,913
Total OPEB liability as a percentage of covered employee payroll	106.92%

\*Information prior to the year ended December 31, 2018 is not available.

The notes 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—General Fund**  
**Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Real property taxes	\$ 1,106,759	\$ 1,106,759	\$ 1,107,093	\$ 334
Real property tax items	208,047	208,047	256,488	48,441
Non property tax items	4,370,000	4,370,000	4,572,848	202,848
Departmental income	599,375	599,375	709,458	110,083
Intergovernmental charges	75,000	75,000	75,600	600
Use of money and property	37,500	37,500	91,694	54,194
Licenses and permits	35,100	35,100	55,192	20,092
Fines and forfeitures	300,000	300,000	273,530	(26,470)
Miscellaneous	60,500	67,489	93,987	26,498
State aid	1,027,524	1,134,940	1,084,693	(50,247)
Federal aid	1,000	1,000	1,912	912
Total revenues	<u>7,820,805</u>	<u>7,935,210</u>	<u>8,322,495</u>	<u>387,285</u>
<b>EXPENDITURES</b>				
Current:				
General government support	3,422,406	3,787,341	3,291,622	495,719
Public safety	41,169	41,421	32,709	8,712
Transportation	135,971	138,296	123,743	14,553
Economic assistance and opportunity	300	15,252	14,952	300
Culture and recreation	1,570,137	1,653,693	1,432,656	221,037
Home and community services	114,765	118,811	83,629	35,182
Employee benefits	1,816,586	1,589,912	1,496,820	93,092
Total expenditures	<u>7,101,334</u>	<u>7,344,726</u>	<u>6,476,131</u>	<u>868,595</u>
Excess of revenues over expenditures	<u>719,471</u>	<u>590,484</u>	<u>1,846,364</u>	<u>1,255,880</u>
<b>OTHER FINANCING USES</b>				
Transfers out	(2,596,117)	(2,467,130)	(2,405,117)	62,013
Total other financing uses	<u>(2,596,117)</u>	<u>(2,467,130)</u>	<u>(2,405,117)</u>	<u>62,013</u>
Net change in fund balances*	(1,876,646)	(1,876,646)	(558,753)	1,317,893
Fund balances - beginning	<u>8,913,120</u>	<u>8,913,120</u>	<u>8,913,120</u>	<u>-</u>
Fund balances - ending	<u>\$ 7,036,474</u>	<u>\$ 7,036,474</u>	<u>\$ 8,354,367</u>	<u>\$ 1,317,893</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, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Real property taxes	\$ 5,439,732	\$ 5,439,732	\$ 5,439,732	\$ -
Departmental income	209,700	209,700	226,054	16,354
Use of money and property	-	-	8,078	8,078
Miscellaneous	-	9,221	77,448	68,227
State aid	28,250	28,250	20,926	(7,324)
Federal aid	-	26,607	37,195	10,588
Total revenues	<u>5,677,682</u>	<u>5,713,510</u>	<u>5,809,433</u>	<u>95,923</u>
<b>EXPENDITURES</b>				
Current:				
General government support	-	1,248	1,248	-
Education	2,000	23,370	18,375	4,995
Public safety	4,883,523	5,263,437	5,125,736	137,701
Employee benefits	<u>2,793,737</u>	<u>2,427,033</u>	<u>2,345,747</u>	<u>81,286</u>
Total expenditures	<u>7,679,260</u>	<u>7,715,088</u>	<u>7,491,106</u>	<u>223,982</u>
Deficiency of revenues over expenditures	<u>(2,001,578)</u>	<u>(2,001,578)</u>	<u>(1,681,673)</u>	<u>319,905</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	2,000,000	2,000,000	1,815,885	(184,115)
Transfers out	<u>(43,745)</u>	<u>(43,745)</u>	-	43,745
Total other financing sources (uses)	<u>1,956,255</u>	<u>1,956,255</u>	<u>1,815,885</u>	<u>(140,370)</u>
Net change in fund balances*	(45,323)	(45,323)	134,212	179,535
Fund balances - beginning	<u>1,176,191</u>	<u>1,176,191</u>	<u>1,176,191</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,130,868</u>	<u>\$ 1,130,868</u>	<u>\$ 1,310,403</u>	<u>\$ 179,535</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, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Real property taxes	\$ 4,251,663	\$ 4,251,663	\$ 4,251,663	\$ -
Non property tax items	-	-	250,000	250,000
Intergovernmental charges	99,402	99,402	95,183	(4,219)
Use of money and property	2,000	2,000	8,300	6,300
Miscellaneous	5,000	18,294	31,237	12,943
State aid	154,529	218,132	163,225	(54,907)
Total revenues	<u>4,512,594</u>	<u>4,589,491</u>	<u>4,799,608</u>	<u>210,117</u>
<b>EXPENDITURES</b>				
Current:				
General government support	55,301	38,739	35,246	3,493
Transportation	2,660,295	2,975,304	2,934,621	40,683
Employee benefits	1,040,982	853,708	850,920	2,788
Total expenditures	<u>3,756,578</u>	<u>3,867,751</u>	<u>3,820,787</u>	<u>46,964</u>
Excess of revenues over expenditures	<u>756,016</u>	<u>721,740</u>	<u>978,821</u>	<u>257,081</u>
<b>OTHER FINANCING USES</b>				
Transfers out	(924,304)	(890,028)	(890,028)	-
Total other financing uses	<u>(924,304)</u>	<u>(890,028)</u>	<u>(890,028)</u>	<u>-</u>
Net change in fund balances*	(168,288)	(168,288)	88,793	257,081
Fund balances - beginning	920,597	920,597	920,597	-
Fund balances - ending	<u>\$ 752,309</u>	<u>\$ 752,309</u>	<u>\$ 1,009,390</u>	<u>\$ 257,081</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, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Real property taxes	\$ 833,222	\$ 833,222	\$ 833,222	\$ -
Departmental income	8,253	8,253	27,189	18,936
Use of money and property	-	-	13,434	13,434
Total revenues	<u>841,475</u>	<u>841,475</u>	<u>873,845</u>	<u>32,370</u>
<b>EXPENDITURES</b>				
Current:				
Home and community services	987,375	987,375	834,846	152,529
Employee benefits	142,366	142,366	75,316	67,050
Total expenditures	<u>1,129,741</u>	<u>1,129,741</u>	<u>910,162</u>	<u>219,579</u>
Deficiency of revenues over expenditures	<u>(288,266)</u>	<u>(288,266)</u>	<u>(36,317)</u>	<u>251,949</u>
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(310,657)</u>	<u>(310,657)</u>	<u>(310,657)</u>	<u>-</u>
Total other financing uses	<u>(310,657)</u>	<u>(310,657)</u>	<u>(310,657)</u>	<u>-</u>
Net change in fund balances*	(598,923)	(598,923)	(346,974)	251,949
Fund balances - beginning	<u>3,075,289</u>	<u>3,075,289</u>	<u>3,075,289</u>	<u>-</u>
Fund balances - ending	<u>\$ 2,476,366</u>	<u>\$ 2,476,366</u>	<u>\$ 2,728,315</u>	<u>\$ 251,949</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—Water Districts Fund**  
**Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Real property taxes	\$ 1,155,238	\$ 1,155,238	\$ 1,155,238	\$ -
Departmental income	6,106	6,106	14,977	8,871
Use of money and property	-	-	6,460	6,460
Interfund revenues	-	-	6,006	6,006
Total revenues	<u>1,161,344</u>	<u>1,161,344</u>	<u>1,182,681</u>	<u>21,337</u>
<b>EXPENDITURES</b>				
Current:				
Home and community services	574,716	574,716	527,024	47,692
Employee benefits	138,157	138,157	73,089	65,068
Total expenditures	<u>712,873</u>	<u>712,873</u>	<u>600,113</u>	<u>112,760</u>
Excess of revenues over expenditures	<u>448,471</u>	<u>448,471</u>	<u>582,568</u>	<u>134,097</u>
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(575,684)</u>	<u>(575,684)</u>	<u>(575,684)</u>	<u>-</u>
Total other financing uses	<u>(575,684)</u>	<u>(575,684)</u>	<u>(575,684)</u>	<u>-</u>
Net change in fund balances*	(127,213)	(127,213)	6,884	134,097
Fund balances - beginning	<u>1,513,032</u>	<u>1,513,032</u>	<u>1,513,032</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,385,819</u>	<u>\$ 1,385,819</u>	<u>\$ 1,519,916</u>	<u>\$ 134,097</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, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Real property taxes	\$ 1,941,824	\$ 1,941,824	\$ 1,941,824	\$ -
Departmental income	95,000	95,000	134,549	39,549
Use of money and property	5,000	5,000	2,353	(2,647)
Total revenues	<u>2,041,824</u>	<u>2,041,824</u>	<u>2,078,726</u>	<u>36,902</u>
<b>EXPENDITURES</b>				
Current:				
Home and community services	2,076,288	2,076,288	2,039,874	36,414
Total expenditures	<u>2,076,288</u>	<u>2,076,288</u>	<u>2,039,874</u>	<u>36,414</u>
Excess (deficiency) of revenues over expenditures	<u>(34,464)</u>	<u>(34,464)</u>	<u>38,852</u>	<u>73,316</u>
<b>OTHER FINANCING USES</b>				
Transfers out	(150,536)	(150,536)	(130,536)	20,000
Total other financing uses	<u>(150,536)</u>	<u>(150,536)</u>	<u>(130,536)</u>	<u>20,000</u>
Net change in fund balances*	(185,000)	(185,000)	(91,684)	93,316
Fund balances - beginning	242,452	242,452	242,452	-
Fund balances - ending	<u>\$ 57,452</u>	<u>\$ 57,452</u>	<u>\$ 150,768</u>	<u>\$ 93,316</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**  
**Notes to the Required Supplementary Information**  
**Year Ended December 31, 2018**

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**1. OPEB LIABILITY**

*Changes of assumptions*—The assumption changes as of December 31, 2018 include a change in the discount rate from 3.31% to 3.71%, updated health care trends and updated mortality assumptions using RPH-2014 mortality tables.

**2. 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, 2018, there were no significant encumbrances.

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## SUPPLEMENTARY INFORMATION



## **FINANCIAL SCHEDULES OF MAJOR GOVERNMENTAL FUNDS**

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

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

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

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

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

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

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



**TOWN OF ORCHARD PARK, NEW YORK**  
**General Fund**  
**Schedule of Revenues—Budget and Actual**  
**Year Ended December 31, 2018**

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Real property taxes	A00000 41001	\$ 1,106,759	\$ -	\$ 1,106,759	\$ 1,107,093	\$ 334
Total real property taxes		<u>1,106,759</u>	<u>-</u>	<u>1,106,759</u>	<u>1,107,093</u>	<u>334</u>
Real property tax items:						
Other payments in lieu of taxes	A00000 41081	110,047	-	110,047	126,653	16,606
Exempt property conversions	A00000 41089	8,000	-	8,000	21,717	13,717
Interest and penalties on taxes	A00000 41090	90,000	-	90,000	108,118	18,118
Total real property tax items		<u>208,047</u>	<u>-</u>	<u>208,047</u>	<u>256,488</u>	<u>48,441</u>
Non property tax items:						
Sales tax from Erie County	A00000 41120	4,100,000	-	4,100,000	4,261,460	161,460
Franchises fees - cable TV	A00000 41170	270,000	-	270,000	311,388	41,388
Total non property tax items		<u>4,370,000</u>	<u>-</u>	<u>4,370,000</u>	<u>4,572,848</u>	<u>202,848</u>
Departmental income:						
Tax Collector's fees	A00000 41232	2,000	-	2,000	1,390	(610)
Town Clerk's fees	A00000 41255	4,000	-	4,000	6,947	2,947
Special event application fees	A00000 41522	-	-	-	1,705	1,705
Park and recreation fees	A00000 42001	564,375	-	564,375	657,629	93,254
Senior Center activity fees	A00000 42036	15,000	-	15,000	15,037	37
Engineering fees	A00000 42187	10,000	-	10,000	11,350	1,350
Tree planting fee	A00000 42188	4,000	-	4,000	15,400	11,400
Total departmental income		<u>599,375</u>	<u>-</u>	<u>599,375</u>	<u>709,458</u>	<u>110,083</u>
Intergovernmental charges:						
Assessor shared services	A00000 41299	75,000	-	75,000	75,000	-
Election service fees	A00000 42215	-	-	-	600	600
Total intergovernmental charges		<u>75,000</u>	<u>-</u>	<u>75,000</u>	<u>75,600</u>	<u>600</u>

(continued)

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Use of money and property:						
Interest and earnings	A00000 42401	7,500	-	7,500	34,834	27,334
Interest and earnings - Cemetery	A10000 42401	-	-	-	63	63
Interest and earnings - Risk	A20000 42401	-	-	-	1,269	1,269
Purchasing rebate earnings	A00000 42402	-	-	-	22,569	22,569
Cell tower lease	A00000 42411	-	-	-	19,449	19,449
Water tower lease	A00000 42412	-	-	-	10	10
Rental of real property	A00000 42413	30,000	-	30,000	13,500	(16,500)
Total use of money and property		<u>37,500</u>	<u>-</u>	<u>37,500</u>	<u>91,694</u>	<u>54,194</u>
Licenses and permits:						
Amusement arcade license	A00000 42501	-	-	-	1,220	1,220
Bingo licenses	A00000 42540	600	-	600	9,815	9,215
Dog licenses	A00000 42544	32,000	-	32,000	34,873	2,873
Licenses - other	A00000 42545	2,500	-	2,500	9,284	6,784
Total licenses and permits		<u>35,100</u>	<u>-</u>	<u>35,100</u>	<u>55,192</u>	<u>20,092</u>
Fines and forfeitures:						
Fines and forfeited bail	A00000 42610	300,000	-	300,000	273,530	(26,470)
Total fines and forfeitures		<u>300,000</u>	<u>-</u>	<u>300,000</u>	<u>273,530</u>	<u>(26,470)</u>
Miscellaneous:						
Insurance recoveries	A00000 42680	-	6,989	6,989	6,989	-
Energy savings reimbursement	A00000 42690	-	-	-	10,449	10,449
Refunds of prior year expenses	A00000 42701	10,000	-	10,000	20,908	10,908
Gift and donations (recreation)	A00000 42705	50,000	-	50,000	49,931	(69)
Other unclassified revenues	A00000 42770	500	-	500	5,710	5,210
Total miscellaneous		<u>60,500</u>	<u>6,989</u>	<u>67,489</u>	<u>93,987</u>	<u>26,498</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	A00000 43001	119,524	-	119,524	119,524	-
Mortgage tax	A00000 43005	900,000	-	900,000	909,632	9,632
Records Management Grant	A00000 43060	-	107,416	107,416	55,537	(51,879)
Court Assisted Program	A00000 43330	-	-	-	-	-
Programs for youths	A00000 43820	8,000	-	8,000	-	(8,000)
Total state aid		<u>1,027,524</u>	<u>107,416</u>	<u>1,134,940</u>	<u>1,084,693</u>	<u>(50,247)</u>
Federal aid:						
Nutrition site fees	A00000 44737	1,000	-	1,000	1,912	912
Total federal aid		<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>1,912</u>	<u>912</u>
TOTAL REVENUES		<u>\$ 7,820,805</u>	<u>\$ 114,405</u>	<u>\$ 7,935,210</u>	<u>\$ 8,322,495</u>	<u>\$ 387,285</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, 2018**

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
GENERAL GOVERNMENT SUPPORT						
Town Board:						
Personal services						
Elected officials	A01010 50100	\$ 42,334	\$ -	\$ 42,334	42,334	-
Town Board total		<u>42,334</u>	<u>-</u>	<u>42,334</u>	<u>42,334</u>	<u>-</u>
Town Justice:						
Personal services						
Elected officials	A01110 50100	92,764	-	92,764	92,764	-
Nonunion full time	A01110 50103	93,418	9,168	102,586	102,585	1
Equipment						
Office equipment	A01110 50200	1,000	-	1,000	619	381
Contractual expenses						
Other expenses	A01110 50419	1,800	-	1,800	1,321	479
Law books	A01110 50437	1,306	774	2,080	2,080	-
Equipment maintenance	A01110 50444	1,300	(400)	900	-	900
Court reporter	A01110 50449	2,500	113	2,613	2,612	1
Town Justice Total		<u>194,088</u>	<u>9,655</u>	<u>203,743</u>	<u>201,981</u>	<u>1,762</u>
Supervisor:						
Personal services						
Elected official	A01220 50100	79,735	-	79,735	79,735	-
Nonunion full time	A01220 50103	133,271	2,896	136,167	136,166	1
Equipment						
Office equipment	A01220 50200	2,000	-	2,000	709	1,291

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Grant writer expenses	A01220 50403	25,000	13,500	38,500	38,500	-
Travel and conference	A01220 50413	4,500	-	4,500	2,805	1,695
Trails task force	A01220 50417	400	-	400	-	400
Accounting services	A01220 50451	100,000	-	100,000	92,342	7,658
Debt administration	A01220 50466	1,500	59,547	61,047	2,904	58,143
Supervisor total		<u>346,406</u>	<u>75,943</u>	<u>422,349</u>	<u>353,161</u>	<u>69,188</u>
Independent auditing and accounting:						
Contractual expenses						
Auditing fees	A01320 50452	36,500	-	36,500	22,621	13,879
Independent auditing and accounting total		<u>36,500</u>	<u>-</u>	<u>36,500</u>	<u>22,621</u>	<u>13,879</u>
Budget:						
Personal services						
Elected official	A01340 50100	6,000	-	6,000	6,000	-
Contractual expenses						
Accounting services	A01340 50451	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						
Department manager	A01355 50102	102,826	363	103,189	103,189	-
CSEA white collar	A01355 50106	163,293	4,194	167,487	163,022	4,465
Equipment						
Office equipment	A01355 50200	2,150	-	2,150	1,062	1,088
Contractual expenses						
Mileage reimbursement	A01355 50412	2,000	-	2,000	984	1,016
Travel	A01355 50413	1,300	-	1,300	787	513
Training	A01355 50414	2,500	-	2,500	745	1,755
Publishing	A01355 50450	250	-	250	161	89
Board of assessment review	A01355 50551	3,200	-	3,200	975	2,225
Assessor total		<u>277,519</u>	<u>4,557</u>	<u>282,076</u>	<u>270,925</u>	<u>11,151</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Town Clerk:						
Personal services						
Elected official	A01410 50100	70,895	-	70,895	70,895	-
Nonunion full time	A01410 50103	146,290	1,555	147,845	146,488	1,357
Nonunion part time	A01410 50104	16,973	36,791	53,764	53,763	1
Salary - grants	A01410 50120	18,720	106,416	125,136	45,977	79,159
Equipment						
Office equipment	A01410 50200	2,700	-	2,700	-	2,700
Contractual expenses						
Travel and conference	A01410 50413	2,500	790	3,290	3,289	1
Other expense	A01410 50419	750	-	750	103	647
Equipment repair and maintenance	A01410 50444	500	-	500	-	500
Publishing	A01410 50450	4,300	(550)	3,750	2,495	1,255
Shred it	A01410 50491	500	-	500	-	500
Codification of ordinances	A01410 50553	4,120	550	4,670	4,670	-
Records management	A01410 50555	5,000	10,034	15,034	14,483	551
Town Clerk total		<u>273,248</u>	<u>155,586</u>	<u>428,834</u>	<u>342,163</u>	<u>86,671</u>
Law:						
Personal services						
Appointed officials	A01420 50101	87,862	-	87,862	87,862	-
Contractual expenses						
Other expenses	A01420 50419	1,500	-	1,500	435	1,065
Outside legal services	A01420 50552	60,000	89,786	149,786	149,785	1
Outside appraisals	A01420 50554	33,250	50,220	83,470	83,470	-
Law total		<u>182,612</u>	<u>140,006</u>	<u>322,618</u>	<u>321,552</u>	<u>1,066</u>
Engineer:						
Personal services						
Department manager	A01440 50102	116,119	3,528	119,647	119,647	-
Nonunion full time	A01440 50103	43,421	7,877	51,298	51,297	1
Nonunion part time	A01440 50104	20,000	(16,590)	3,410	3,410	-
CSEA white collar	A01440 50106	531,080	(55,043)	476,037	476,036	1
Equipment						
Engineering equipment	A01440 50200	18,620	681	19,301	19,301	-
GIS and mapping equipment	A01440 50238	1,000	-	1,000	1,000	-

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Office supplies	A01440 50400	4,000	600	4,600	4,600	-
Uniform allowance	A01440 50407	1,200	-	1,200	300	900
Mileage reimbursement	A01440 50412	300	-	300	-	300
Travel	A01440 50413	2,450	-	2,450	817	1,633
Training	A01440 50415	3,170	-	3,170	3,034	136
Gasoline	A01440 50416	3,650	-	3,650	2,307	1,343
Vehicle repair and maintenance	A01440 50445	2,000	-	2,000	1,383	617
Water quality consultants	A01440 50541	12,000	(681)	11,319	7,941	3,378
Engineer total		<u>759,010</u>	<u>(59,628)</u>	<u>699,382</u>	<u>691,073</u>	<u>8,309</u>
Buildings:						
Personal services						
Nonunion part time	A01620 50104	28,500	25,692	54,192	54,190	2
CSEA white collar	A01620 50106	147,516	(32,665)	114,851	114,851	-
Contractual expenses						
Maintenance supplies	A01620 50400	12,000	-	12,000	10,726	1,274
Gasoline	A01620 50416	200	-	200	13	187
Other expenses	A01620 50419	500	-	500	353	147
Jolls House utilities	A01620 50430	15,000	(10,000)	5,000	3,629	1,371
Building maintenance	A01620 50446	46,314	10,000	56,314	53,611	2,703
Buildings total		<u>250,030</u>	<u>(6,973)</u>	<u>243,057</u>	<u>237,373</u>	<u>5,684</u>
Central Printing and Mailing:						
Personal services						
Nonunion full time	A01670 50103	10,000	-	10,000	4,249	5,751
Contractual expenses						
Office supplies	A01670 50400	21,575	-	21,575	15,880	5,695
Travel and conference	A01670 50413	13,500	-	13,500	4,805	8,695
Other	A01670 50419	5,000	-	5,000	4,996	4
Electric	A01670 50421	105,000	(32,931)	72,069	66,720	5,349
Gas	A01670 50422	32,000	-	32,000	11,718	20,282
Water - Village	A01670 50423	2,000	599	2,599	2,599	-
Equipment repair and maintenance	A01670 50444	8,000	-	8,000	-	8,000
Postage	A01670 50575	45,000	-	45,000	30,669	14,331
Central Printing and Mailing total		<u>242,075</u>	<u>(32,332)</u>	<u>209,743</u>	<u>141,636</u>	<u>68,107</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Information Technology Services:						
Personal services						
Nonunion part time	A01680 50104	66,176	41,589	107,765	107,765	-
Equipment						
Information technology equipment	A01680 50200	100,026	24,845	124,871	67,201	57,670
Contractual expenses						
Computer training	A01680 50414	5,000	2,500	7,500	7,473	27
Telephone	A01680 50420	60,000	3,437	63,437	63,436	1
Software	A01680 50440	155,000	5,355	160,355	160,355	-
Equipment rental	A01680 50456	28,500	-	28,500	11,742	16,758
Information Technology Services total		<u>414,702</u>	<u>77,726</u>	<u>492,428</u>	<u>417,972</u>	<u>74,456</u>
Special Items:						
Contractual expenses						
Municipal association dues	A01910 50406	5,300	395	5,695	5,695	-
First aid expenses	A01910 50408	1,500	-	1,500	80	1,420
Unallocated insurance	A01910 50431	288,400	-	288,400	190,164	98,236
Taxes and assess. on Town property	A01910 50462	13,000	-	13,000	9,986	3,014
Erie County chargebacks	A01910 50465	2,182	-	2,182	406	1,776
Contingent	A01910 50550	50,000	-	50,000	-	50,000
Judgements and claims	A01910 50557	1,000	-	1,000	-	1,000
Special Items total		<u>361,382</u>	<u>395</u>	<u>361,777</u>	<u>206,331</u>	<u>155,446</u>
General Government Support total		<u>3,422,406</u>	<u>364,935</u>	<u>3,787,341</u>	<u>3,291,622</u>	<u>495,719</u>
Traffic Control:						
Personal services						
CSEA blue collar	A03310 50105	19,669	-	19,669	19,669	-
Equipment						
Signs	A03310 50211	8,000	252	8,252	8,217	35
Contractual expenses						
Electric	A03310 50421	2,000	-	2,000	1,103	897
Repairs	A03310 50444	11,500	-	11,500	3,720	7,780
Traffic Control total		<u>41,169</u>	<u>252</u>	<u>41,421</u>	<u>32,709</u>	<u>8,712</u>
Public Safety total		<u>41,169</u>	<u>252</u>	<u>41,421</u>	<u>32,709</u>	<u>8,712</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
TRANSPORTATION						
Superintendent of Highways:						
Personal services						
Elected official	A05010 50100	75,568	-	75,568	75,568	-
Nonunion part time	A05010 50104	5,000	-	5,000	3,713	1,287
Equipment						
Equipment	A5010 50200	3,500	-	3,500	1,766	1,734
Contractual expenses						
Association dues	A05010 50406	1,000	-	1,000	987	13
Other expenses	A05010 50419	500	-	500	500	-
Telephone	A05010 50420	8,003	-	8,003	5,474	2,529
Equipment repair and maintenance	A05010 50444	1,900	-	1,900	1,689	211
Superintendent of Highways total		<u>95,471</u>	<u>-</u>	<u>95,471</u>	<u>89,697</u>	<u>5,774</u>
Highway Garage:						
Equipment						
Equipment	A05132 50200	1,000	-	1,000	784	216
Contractual expenses						
Electric	A05132 50421	6,000	490	6,490	6,489	1
Gas	A05132 50422	20,000	-	20,000	11,438	8,562
Water	A05132 50423	1,500	1,835	3,335	3,335	-
Building maintenance	A05132 50446	12,000	-	12,000	12,000	-
Highway Garage total		<u>40,500</u>	<u>2,325</u>	<u>42,825</u>	<u>34,046</u>	<u>8,779</u>
Transportation total		<u>135,971</u>	<u>2,325</u>	<u>138,296</u>	<u>123,743</u>	<u>14,553</u>
ECONOMIC ASSISTANCE AND OPPORTUNITY						
Veterans Service:						
Contractual expenses						
Other veterans services	A06510 50419	-	14,952	14,952	14,952	-
Room rental	A06510 50487	300	-	300	-	300
Veterans Service total		<u>300</u>	<u>14,952</u>	<u>15,252</u>	<u>14,952</u>	<u>300</u>
Economic Assistance and Opportunity total		<u>300</u>	<u>14,952</u>	<u>15,252</u>	<u>14,952</u>	<u>300</u>

(continued)



Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
<b>CULTURE AND RECREATION</b>						
Recreation Administration:						
Personal services						
Department manager	A07020 50102	81,417	295	81,712	81,712	-
Nonunion full time	A07020 50103	22,000	-	22,000	21,712	288
Nonunion part time	A07020 50104	377,000	-	377,000	358,449	18,551
CSEA white collar	A07020 50106	52,434	-	52,434	52,389	45
Equipment						
Office equipment	A07020 50200	8,000	-	8,000	6,506	1,494
Contractual expenses						
Arts and crafts supplies	A72020 50400	21,500	-	21,500	20,099	1,401
Training	A72020 50414	3,500	-	3,500	2,550	950
Other expenses	A72020 50419	2,000	-	2,000	1,756	244
Telephone	A72020 50420	10,000	-	10,000	5,591	4,409
Electric	A72020 50421	3,000	-	3,000	2,703	297
Gas	A72020 50422	3,000	-	3,000	1,907	1,093
Field trips	A72020 50428	33,000	-	33,000	31,433	1,567
Publishing	A72020 50450	14,000	-	14,000	9,264	4,736
Recreation commission	A72020 50481	480	-	480	-	480
Room and building rentals	A72020 50487	4,000	-	4,000	-	4,000
Special events	A72020 50533	22,000	-	22,000	20,977	1,023
Transportation	A72020 50556	34,500	-	34,500	29,175	5,325
Recreation Administration total		<u>691,831</u>	<u>295</u>	<u>692,126</u>	<u>646,223</u>	<u>45,903</u>
Parks and Playgrounds:						
Personal services						
Elected official	A07110 50100	11,900	1,300	13,200	13,200	-
Nonunion full time	A07110 50103	61,250	20,549	81,799	81,799	-
CSEA blue collar	A07110 50105	285,601	-	285,601	236,850	48,751
Equipment						
Equipment	A07110 50200	65,000	-	65,000	65,000	-
Tennis court	A07110 50217	5,000	-	5,000	5,000	-
Lake water quality equipment	A07110 50238	9,000	95	9,095	9,095	-

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Supplies	A07110 50400	31,500	4,350	35,850	31,416	4,434
Clothing	A07110 50407	1,750	-	1,750	1,750	-
Gasoline	A07110 50416	16,538	-	16,538	16,538	-
Other	A07110 50419	500	-	500	500	-
Electric	A07110 50421	24,000	4,803	28,803	28,803	-
Gas	A07110 50422	4,500	(130)	4,370	3,336	1,034
Water - ECWA and Village	A07110 50423	12,500	3,102	15,602	15,602	-
Portable bathrooms	A07110 50429	7,000	1,484	8,484	8,484	-
Parks trail maintenance	A07110 50539	4,500	-	4,500	4,450	50
Equipment repair and maintenance	A07110 50444	6,000	68	6,068	6,067	1
Vehicle repair and maintenance	A07110 50445	6,500	-	6,500	6,500	-
Contracted mowing	A07110 50483	19,000	-	19,000	18,825	175
Fencing	A07110 50492	1,500	357	1,857	1,856	1
Fertilizer	A07110 50542	2,000	-	2,000	2,000	-
Lake maintenance and cleaning	A07110 50544	15,000	-	15,000	15,000	-
Launching area repairs	A07110 50546	200	84	284	186	98
Parks and Playgrounds total		<u>590,739</u>	<u>36,062</u>	<u>626,801</u>	<u>572,257</u>	<u>54,544</u>
Personal services						
Nonunion full time	A07111 50103	10,000	-	10,000	7,493	2,507
CSEA blue collar	A07111 50105	14,302	-	14,302	9,001	5,301
Equipment						
Milestrip equipment	A07111 50200	8,500	-	8,500	8,436	64
		<u>32,802</u>	<u>-</u>	<u>32,802</u>	<u>24,930</u>	<u>7,872</u>
Orchestra and Cultural:						
Contractual expenses						
Council of the Arts - other	A07270 50419	2,000	-	2,000	2,000	-
Youth Boys and Girls Club	A07270 50482	6,500	-	6,500	6,500	-
Orchestra	A07270 50545	4,000	-	4,000	4,000	-
Council of the Arts	A07270 50548	5,000	-	5,000	2,450	2,550
Orchestra and Cultural total		<u>17,500</u>	<u>-</u>	<u>17,500</u>	<u>14,950</u>	<u>2,550</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Youth Board:						
Personal services						
Appointed official	A07310 50101	17,097	-	17,097	-	17,097
Contractual expenses						
Office supplies	A07310 50400	500	-	500	-	500
Other expenses	A07310 50419	500	-	500	-	500
Youth Board total		18,097	-	18,097	-	18,097
Historian:						
Personal services						
Nonunion part time	A07510 50104	4,000	-	4,000	4,000	-
Contractual expenses						
Utility reimbursement	A07510 50430	2,000	-	2,000	-	2,000
Historian total		6,000	-	6,000	4,000	2,000
Historic Preservation:						
Contractual expenses						
Other expenses	A07520 50419	1,500	-	1,500	1,300	200
Scenic byway	A07520 50469	500	-	500	-	500
Historic Preservation total		2,000	-	2,000	1,300	700
Celebrations:						
Contractual expenses						
Patriotic observances	A07550 50534	2,000	-	2,000	2,000	-
July 4th celebration	A07550 50536	5,000	700	5,700	5,700	-
O.P. Chorale	A07550 50538	500	-	500	500	-
Chamber Christmas lighting	A07550 50540	1,500	-	1,500	450	1,050
Celebrations total		9,000	700	9,700	8,650	1,050
Senior Citizens Program:						
Personal services						
Department manager	A07610 50102	52,400	183	52,583	52,583	-
Nonunion full time	A07610 50103	30,798	40,484	71,282	40,484	30,798
Nonunion part time	A07610 50104	22,620	-	22,620	-	22,620
Equipment						
Equipment	A07610 50200	10,000	-	10,000	144	9,856

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Supplies	A07610 50400	3,500	-	3,500	2,655	845
Other expenses	A07610 50419	18,500	-	18,500	14,751	3,749
Telephone	A07610 50420	9,000	-	9,000	2,941	6,059
Electric	A07610 50421	10,000	-	10,000	6,571	3,429
Gas	A07610 50422	5,000	-	5,000	2,513	2,487
Village water	A07610 50423	350	92	442	442	-
Group expenses	A07610 50427	15,000	-	15,000	14,532	468
Maintenance and Repairs	A07610 50444	6,000	-	6,000	1,090	4,910
Senior citizens van	A07610 50458	15,000	5,740	20,740	20,740	-
Meals on Wheels	A07610 50461	3,000	-	3,000	-	3,000
Contracted container hauling	A07610 50488	1,000	-	1,000	900	100
Senior Citizens Program total		<u>202,168</u>	<u>46,499</u>	<u>248,667</u>	<u>160,346</u>	<u>88,321</u>
Culture and Recreation total		<u>1,570,137</u>	<u>83,556</u>	<u>1,653,693</u>	<u>1,432,656</u>	<u>221,037</u>
HOME AND COMMUNITY SERVICES						
Brush & Weeds:						
Contractual expenses						
Contracted container hauling	A08160 50490	<u>6,500</u>	<u>-</u>	<u>6,500</u>	<u>5,912</u>	<u>588</u>
Brush & Weeds Total		<u>6,500</u>	<u>-</u>	<u>6,500</u>	<u>5,912</u>	<u>588</u>
Drainage:						
Contractual expenses						
Memberships/dues	A08540 50406	1,500	-	1,500	-	1,500
Townwide improvements	A08540 50439	18,000	-	18,000	17,959	41
Equipment repair and maintenance	A08540 50444	12,000	4,046	16,046	16,046	-
Drainage total		<u>31,500</u>	<u>4,046</u>	<u>35,546</u>	<u>34,005</u>	<u>1,541</u>
Shade Trees and Beautification:						
Personal services						
Nonunion full time	A08560 50103	14,302	-	14,302	95	14,207

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Trees and supplies	A08560 50400	5,000	-	5,000	3,854	1,146
Mileage reimbursement	A08560 50412	500	-	500	-	500
Training	A08560 50414	300	-	300	-	300
Beautification and spraying	A08560 50468	5,000	-	5,000	2,909	2,091
Data collector and software	A08560 50470	500	-	500	381	119
Tree and stump removal	A08560 50471	10,000	-	10,000	5,370	4,630
Shade Trees And Beautification total		<u>35,602</u>	<u>-</u>	<u>35,602</u>	<u>12,609</u>	<u>22,993</u>
Conservation Board:						
Personal services						
Appointed officials	A08710 50101	8,168	-	8,168	8,168	-
Nonunion part time	A08710 50104	640	-	640	-	640
Conservation Board Total		<u>8,808</u>	<u>-</u>	<u>8,808</u>	<u>8,168</u>	<u>640</u>
Emergency Management:						
Equipment	A08760 50200	9,010	1,000	10,010	6,008	4,002
Supplies	A08760 50400	5,000	(1,000)	4,000	322	3,678
Communications	A08760 50537	2,100	-	2,100	360	1,740
Code red	A08760 50547	16,245	-	16,245	16,245	-
Emergency Management Total		<u>32,355</u>	<u>-</u>	<u>32,355</u>	<u>22,935</u>	<u>9,420</u>
Home and Community Services Total		<u>114,765</u>	<u>4,046</u>	<u>118,811</u>	<u>83,629</u>	<u>35,182</u>
Employee Benefits:						
State retirement	A09010 50810	389,212	-	389,212	385,781	3,431
Social security	A09030 50830	201,316	3,662	204,978	204,977	1
Workers' compensation	A09040 50840	125,000	-	125,000	73,952	51,048
Life insurance	A09045 50845	5,250	-	5,250	4,027	1,223
Unemployment insurance	A09050 50850	10,000	-	10,000	-	10,000
Hospital and medical insurance	A09060 50860	929,438	(238,993)	690,445	690,445	-
Dental insurance	A09061 50861	46,600	-	46,600	42,246	4,354
Insurance Waivers	A09062 50862	5,000	7,800	12,800	12,800	-
Flex plan	A09065 50865	57,688	-	57,688	34,654	23,034
Medicare	A09090 50890	47,082	857	47,939	47,938	1
Employee Benefits total		<u>1,816,586</u>	<u>(226,674)</u>	<u>1,589,912</u>	<u>1,496,820</u>	<u>93,092</u>
TOTAL EXPENDITURES		<u>7,101,334</u>	<u>243,392</u>	<u>7,344,726</u>	<u>6,476,131</u>	<u>868,595</u>

(continued)

(concluded)

<u>Account Name</u>	<u>Account Code</u>	<u>Original Budget Appropriation</u>	<u>Transfers</u>	<u>Adjusted Budget Appropriation</u>	<u>Expenditures</u>	<u>Variance with Final Budget</u>
OTHER FINANCING USES						
Transfers Out:						
Transfer to Public Safety	A09901 50902	2,000,000	(128,987)	1,871,013	1,815,885	55,128
Transfer to Debt Service - principal	A09901 50910	320,000	-	320,000	320,000	-
Transfer to Debt Service - interest	A09901 50911	276,117	-	276,117	269,232	6,885
Operating Transfers Out Total		<u>2,596,117</u>	<u>(128,987)</u>	<u>2,467,130</u>	<u>2,405,117</u>	<u>62,013</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES						
		<u>\$ 9,697,451</u>	<u>\$ 114,405</u>	<u>\$ 9,811,856</u>	<u>\$ 8,881,248</u>	<u>\$ 930,608</u>

**TOWN OF ORCHARD PARK, NEW YORK**  
**General Fund**  
**Schedule of Changes in Unassigned Fund Balance**  
**Year Ended December 31, 2018**

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	<u>Total</u>	<u>Town - Outside Village</u>	<u>Unassigned</u>
UNASSIGNED FUND BALANCE, JANUARY 1	\$ 4,541,235	\$ 4,308,929	\$ 232,306
2018 Budgetary Performance:			
Net change in fund balance per final budget	(1,876,646)	-	(1,876,646)
Revenues in excess of final budget	387,285	161,460	225,825
Expenditures below authorized appropriations	<u>930,608</u>	<u>-</u>	<u>930,608</u>
Net change from budgetary performance	<u>(558,753)</u>	<u>161,460</u>	<u>(720,213)</u>
Net Change in Nonspendable Balances:			
Increase in prepaid expenditures	(14,976)	-	(14,976)
Net Change in Restricted Balances:			
Increase in restricted for cemetery	(63)	-	(63)
Net Change in Assigned Balances:			
Increase in assigned for encumbrances	<u>(91,215)</u>	<u>-</u>	<u>(91,215)</u>
Net change from changes in reserves	<u>(106,254)</u>	<u>-</u>	<u>(106,254)</u>
TOTAL UNASSIGNED FUND BALANCE, DECEMBER 31	<u>\$ 3,876,228</u>	<u>\$ 4,470,389</u>	<u>\$ (594,161)</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, 2018**

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Real property taxes	PS0000 41001	\$ 5,439,732	\$ -	\$ 5,439,732	\$ 5,439,732	\$ -
Total real property taxes		<u>5,439,732</u>	<u>-</u>	<u>5,439,732</u>	<u>5,439,732</u>	<u>-</u>
Departmental income:						
Avoidable alarm fees	PS0000 41520	2,500	-	2,500	5,363	2,863
Police department fees	PS0000 41521	2,000	-	2,000	4,450	2,450
Service event fees	PS0000 41522	3,500	-	3,500	2,930	(570)
Redemption fees	PS0000 41523	200	-	200	100	(100)
Dog control late fees	PS0000 41550	3,000	-	3,000	3,486	486
Dispatch fees	PS0000 41589	50,000	-	50,000	87,718	37,718
School resource officer	PS0000 42302	148,500	-	148,500	122,007	(26,493)
Total departmental income		<u>209,700</u>	<u>-</u>	<u>209,700</u>	<u>226,054</u>	<u>16,354</u>
Use of money and property:						
Interest and earnings	PS0000 42401	-	-	-	8,078	8,078
Total use of money and property		<u>-</u>	<u>-</u>	<u>-</u>	<u>8,078</u>	<u>8,078</u>
Miscellaneous:						
Sale of equipment	PS0000 42665	-	3,221	3,221	3,221	-
Refunds of prior year expenses	PS0000 42701	-	-	-	40,799	40,799
Gift and donations - DARE	PS0000 42705	-	-	-	14,018	14,018
Other unclassified revenues	PS0000 42770	-	6,000	6,000	19,410	13,410
Total miscellaneous		<u>-</u>	<u>9,221</u>	<u>9,221</u>	<u>77,448</u>	<u>68,227</u>
State aid:						
Contractual DWI aid	PS0000 43090	20,000	-	20,000	2,107	(17,893)
Traffic safety grant	PS0000 43392	8,250	-	8,250	18,819	10,569
Total state aid		<u>28,250</u>	<u>-</u>	<u>28,250</u>	<u>20,926</u>	<u>(7,324)</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>
Federal aid:						
Police armor/equipment	PS0000 44389	<u>-</u>	<u>26,607</u>	<u>26,607</u>	<u>37,195</u>	<u>10,588</u>
Total federal aid		<u>-</u>	<u>26,607</u>	<u>26,607</u>	<u>37,195</u>	<u>10,588</u>
TOTAL REVENUES		<u>5,677,682</u>	<u>35,828</u>	<u>5,713,510</u>	<u>5,809,433</u>	<u>95,923</u>
OTHER FINANCING SOURCES						
Transfers In:						
Transfers from General Fund	PS0000 45031	<u>2,000,000</u>	<u>-</u>	<u>2,000,000</u>	<u>1,815,885</u>	<u>(184,115)</u>
Total other financing sources		<u>2,000,000</u>	<u>-</u>	<u>2,000,000</u>	<u>1,815,885</u>	<u>(184,115)</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 7,677,682</u>	<u>\$ 35,828</u>	<u>\$ 7,713,510</u>	<u>\$ 7,625,318</u>	<u>\$ (88,192)</u>

**TOWN OF ORCHARD PARK, NEW YORK**  
**Public Safety Fund**  
**Schedule of Expenditures and Other Financing Uses—Budget and Actual**  
**Year Ended December 31, 2018**

GENERAL GOVERNMENT SUPPORT

Police						
Contractual expenses						
First aid	PS1910 50408	\$ -	\$ 1,248	\$ 1,248	\$ 1,248	\$ -
Police total:		-	1,248	1,248	1,248	-
General Government Support total		-	1,248	1,248	1,248	-

EDUCATION

D.A.R.E. Program:						
Contractual expenses						
Program supplies	PS2989 50400	2,000	21,370	23,370	18,375	4,995
Education total		2,000	21,370	23,370	18,375	4,995

PUBLIC SAFETY

Police:						
Personal services						
Appointed official	PS3120 50101	1,667	-	1,667	1,667	-
Nonunion full time	PS3120 50103	77,763	-	77,763	71,587	6,176
CSEA white collar	PS3120 50106	554,069	(75,992)	478,077	478,076	1
PBA	PS3120 50107	2,813,106	190,736	3,003,842	3,002,342	1,500
Holiday buyback	PS3120 50130	66,000	(66,000)	-	-	-
Sick buyback	PS3120 50131	192,694	149,363	342,057	342,057	-
Compensatory time	PS3120 50133	82,800	233,620	316,420	316,419	1
School resource officer	PS3120 50135	99,300	-	99,300	78,104	21,196
Overtime	PS3120 50137	260,200	7,750	267,950	267,950	-
Stop DWI	PS3120 50139	20,000	-	20,000	16,938	3,062
Court time	PS3120 50143	20,648	(640)	20,008	11,771	8,237
Traffic safety grant	PS3120 50144	42,600	-	42,600	20,510	22,090
Dispatcher training	PS3120 50145	17,010	-	17,010	674	16,336
Dispatcher overtime	PS3120 50146	16,935	-	16,935	-	16,935
Police retirement costing	PS3120 50199	100,000	(100,000)	-	-	-

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Equipment						
Other equipment	PS3120 50200	22,296	29,828	52,124	37,992	14,132
Patrol cars	PS3120 50215	135,937	1,713	137,650	137,650	-
DWI equipment	PS3120 50216	-	44,686	44,686	43,700	986
Contractual expenses						
Police Supplies	PS3120 50400	20,600	-	20,600	19,418	1,182
Uniform allowance	PS3120 50407	51,341	-	51,341	46,776	4,565
First aid supplies	PS3120 50408	1,000	1,548	2,548	2,547	1
Ammunition - range fees	PS3120 50409	18,041	462	18,503	16,956	1,547
Mileage reimbursement	PS3120 50412	1,500	-	1,500	698	802
Travel and conference	PS3120 50413	1,000	437	1,437	1,436	1
Training aids	PS3120 50414	13,367	12	13,379	11,659	1,720
Gasoline	PS3120 50416	80,000	(20,852)	59,148	59,148	-
Community policing	PS3120 50418	1,500	-	1,500	1,300	200
Other expenses	PS3120 50419	1,000	644	1,644	1,643	1
Insurance deductible	PS3120 50432	3,000	-	3,000	500	2,500
Technology fees	PS3120 50440	33,247	-	33,247	32,169	1,078
Equipment repairs	PS3120 50444	37,018	-	37,018	34,396	2,622
Small equipment repairs	PS3120 50445	13,078	-	13,078	10,951	2,127
Union contract travel	PS3120 50459	2,400	-	2,400	613	1,787
Police total		<u>4,801,117</u>	<u>397,315</u>	<u>5,198,432</u>	<u>5,067,647</u>	<u>130,785</u>
Control of Animals:						
Personal services						
Nonunion part time	PS3510 50104	-	436	436	436	-
CSEA white collar	PS3510 50106	66,706	(19,042)	47,664	47,662	2
Contractual expenses						
Uniforms	PS3510 50407	500	49	549	498	51
Travel	PS3510 50413	250	-	250	-	250
Training	PS3510 50414	700	-	700	250	450
Gas	PS3510 50416	3,000	-	3,000	2,155	845
Other expenses	PS3510 50419	1,000	-	1,000	829	171
Electric	PS3510 50421	2,200	-	2,200	1,074	1,126
Gasoline	PS3510 50422	3,000	-	3,000	1,013	1,987
Nuisance animal control	PS3510 50433	1,750	-	1,750	475	1,275
Disposal	PS3510 50434	300	330	630	630	-

(continued)

(concluded)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Computer software	PS3510 50440	1,200	238	1,438	900	538
Vehicle maintenance	PS3510 50445	800	21	821	821	-
Building maintenance	PS3510 50446	500	567	1,067	1,067	-
Animal hospital care	PS3510 50448	500	-	500	279	221
Control of Animals total		<u>82,406</u>	<u>(17,401)</u>	<u>65,005</u>	<u>58,089</u>	<u>6,916</u>
Public Safety total		<u>4,883,523</u>	<u>379,914</u>	<u>5,263,437</u>	<u>5,125,736</u>	<u>137,701</u>
Employee Benefits:						
State retirement	PS9010 50810	103,363	-	103,363	70,589	32,774
Police retirement	PS9015 50815	988,982	115,959	1,104,941	1,104,941	-
Social security	PS9030 50830	280,248	-	280,248	272,593	7,655
Workers' compensation	PS9040 50840	65,000	-	65,000	37,822	27,178
Life insurance	PS9045 50845	7,070	-	7,070	4,365	2,705
Hospital and medical insurance	PS9060 50860	1,173,417	(494,510)	678,907	678,907	-
Dental insurance	PS9061 50861	42,765	6,730	49,495	49,493	2
Insurance Waivers	PS9062 50862	14,400	-	14,400	13,200	1,200
Flex plan	PS9065 50865	52,950	-	52,950	43,179	9,771
Medicare	PS9090 50890	65,542	5,117	70,659	70,658	1
Employee Benefits total		<u>2,793,737</u>	<u>(366,704)</u>	<u>2,427,033</u>	<u>2,345,747</u>	<u>81,286</u>
TOTAL EXPENDITURES		<u>7,679,260</u>	<u>35,828</u>	<u>7,715,088</u>	<u>7,491,106</u>	<u>223,982</u>
OTHER FINANCING USES						
Transfers out:						
Vehicle reserve	PS9950 50560	22,855	-	22,855	-	22,855
Equipment and uniform reserve	PS9950 50561	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>\$ 7,723,005</u>	<u>\$ 35,828</u>	<u>\$ 7,758,833</u>	<u>\$ 7,491,106</u>	<u>\$ 267,727</u>

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**TOWN OF ORCHARD PARK, NEW YORK**  
**Highway Fund**  
**Schedule of Revenues—Budget and Actual**  
**Year Ended December 31, 2018**

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
<b>REVENUES:</b>						
Real property taxes	DB0000 41001	\$ 4,251,663	\$ -	\$ 4,251,663	\$ 4,251,663	\$ -
Non property tax distribution by County	DB0000 41120	-	-	-	250,000	250,000
Intergovernmental charges:						
Services for other governments	DB0000 42300	99,402	-	99,402	95,183	(4,219)
Use of money and property:						
Interest earnings	DB0000 42401	2,000	-	2,000	8,300	6,300
Miscellaneous:						
Sale of scrap	DB0000 42650	-	3,124	3,124	14,095	10,971
Sale of equipment	DB0000 42665	-	-	-	3,816	3,816
Insurance recoveries	DB0000 42680	-	10,170	10,170	10,170	-
Other unclassified revenue	DB0000 42770	5,000	-	5,000	3,156	(1,844)
Miscellaneous total		5,000	13,294	18,294	31,237	12,943
State aid:						
C.H.I.P.S. Program	DB0000 43501	154,529	63,603	218,132	163,225	(54,907)
<b>TOTAL REVENUES</b>		<b>\$ 4,512,594</b>	<b>\$ 76,897</b>	<b>\$ 4,589,491</b>	<b>\$ 4,799,608</b>	<b>\$ 210,117</b>

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**TOWN OF ORCHARD PARK, NEW YORK**  
**Highway Fund**  
**Schedule of Expenditures and Other Financing Uses—Budget and Actual**  
**Year Ended December 31, 2018**

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
<b>GENERAL GOVERNMENT SUPPORT:</b>						
Special items:						
Contractual expenses						
First aid expenses	DB1910 50408	\$ 2,000	\$ -	\$ 2,000	\$ 87	\$ 1,913
Safety training	DB1910 50414	500	-	500	-	500
Drug and alcohol testing	DB1910 50415	2,800	-	2,800	1,720	1,080
Unallocated insurance	DB1910 50431	50,000	(17,031)	32,969	32,969	-
Erie County chargebacks	DB1910 50465	1	469	470	470	-
General Government Support total		<u>55,301</u>	<u>(16,562)</u>	<u>38,739</u>	<u>35,246</u>	<u>3,493</u>
<b>TRANSPORTATION:</b>						
General repairs:						
Personal services						
Nonunion full time	DB5110 50103	8,000	-	8,000	8,000	-
Nonunion part time	DB5110 50104	10,000	(5,391)	4,609	4,608	1
CSEA blue collar	DB5110 50105	687,560	245,381	932,941	918,352	14,589
Contractual expenses						
Clothing allowance	DB5110 50407	7,350	-	7,350	7,350	-
Fuel, oil, anti-freeze	DB5110 50416	112,000	(16,665)	95,335	95,334	1
Telephone	DB5110 50420	8,600	(4,855)	3,745	3,744	1
Accounting services	DB5110 50451	2,500	-	2,500	2,500	-
Equipment rental	DB5110 50456	30,000	-	30,000	30,000	-
Stone and gravel and road oil	DB5110 50472	383,175	9,041	392,216	392,216	-
Ready mix, manhole covers	DB5110 50473	15,000	1,804	16,804	16,804	-
Culvert pipe	DB5110 50474	15,000	3,124	18,124	18,000	124
General repairs total		<u>1,279,185</u>	<u>232,439</u>	<u>1,511,624</u>	<u>1,496,908</u>	<u>14,716</u>
Improvement program:						
Capital outlay						
Permanent improvements	DB5112 50475	154,529	51,147	205,676	191,644	14,032
Improvement program total		<u>154,529</u>	<u>51,147</u>	<u>205,676</u>	<u>191,644</u>	<u>14,032</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Bridges:						
Personal services						
CSEA blue collar	DB5120 50105	7,000	(7,000)	-	-	-
Bridges total		<u>7,000</u>	<u>(7,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Machinery:						
Personal services						
CSEA blue collar	DB5130 50105	154,073	(15,512)	138,561	138,561	-
Equipment						
Highway equipment	DB5130 50200	100,000	(16,061)	83,939	83,939	-
Contractual expenses						
Tool and clothing allowance	DB5130 50407	4,200	-	4,200	4,027	173
Other expenses	DB5130 50419	95,000	26,120	121,120	113,706	7,414
Machinery total		<u>353,273</u>	<u>(5,453)</u>	<u>347,820</u>	<u>340,233</u>	<u>7,587</u>
Miscellaneous:						
Personal services						
CSEA blue collar	DB5140 50105	186,860	27,023	213,883	213,882	1
Contractual expenses						
Supplies	DB5140 50400	2,500	9	2,509	2,509	-
Fuel, oil and anti-freeze	DB5140 50416	48,000	(17,202)	30,798	30,798	-
Other expenses	DB5140 50419	3,000	684	3,684	3,684	-
Animal remains removal	DB5140 50434	2,800	-	2,800	1,870	930
Miscellaneous total		<u>243,160</u>	<u>10,514</u>	<u>253,674</u>	<u>252,743</u>	<u>931</u>
Snow Removal:						
Personal services						
CSEA blue collar	DB5142 50105	402,360	(70,243)	332,117	332,116	1
Contractual expenses						
Supplies	DB5142 50400	218,288	103,605	321,893	319,607	2,286
Other expenses	DB5142 50419	2,500	-	2,500	1,370	1,130
Snow Removal total		<u>623,148</u>	<u>33,362</u>	<u>656,510</u>	<u>653,093</u>	<u>3,417</u>
Transportation total		<u>2,660,295</u>	<u>315,009</u>	<u>2,975,304</u>	<u>2,934,621</u>	<u>40,683</u>

(continued)

(concluded)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
<b>EMPLOYEE BENEFITS:</b>						
State retirement	DB9010 50810	205,440	6,005	211,445	211,445	-
Social security	DB9030 50830	92,069	11,402	103,471	103,471	-
Workers' compensation	DB9040 50840	215,000	(89,898)	125,102	125,102	-
Life insurance	DB9045 50845	1,670	-	1,670	1,191	479
Hospital and medical insurance	DB9060 50860	444,523	(111,971)	332,552	332,552	-
Dental insurance	DB9061 50861	28,897	-	28,897	26,588	2,309
Insurance waivers	DB9062 50862	-	800	800	800	-
Flex plan	DB9065 50865	31,850	(6,278)	25,572	25,572	-
Medicare	DB9090 50890	21,533	2,666	24,199	24,199	-
Employee benefits total		<u>1,040,982</u>	<u>(187,274)</u>	<u>853,708</u>	<u>850,920</u>	<u>2,788</u>
Total expenditures		<u>3,756,578</u>	<u>111,173</u>	<u>3,867,751</u>	<u>3,820,787</u>	<u>46,964</u>
<b>OTHER FINANCING USES:</b>						
Operating transfer out:						
Transfer to capital fund	DB9901 50904	-	51,187	51,187	51,187	-
Transfer to Debt Service - Principal	DB9901 50910	735,000	(45,000)	690,000	690,000	-
Transfer to Debt Service - Interest	DB9901 50911	189,304	(40,463)	148,841	148,841	-
Total transfers		<u>924,304</u>	<u>(34,276)</u>	<u>890,028</u>	<u>890,028</u>	<u>-</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<u>\$ 4,680,882</u>	<u>\$ 76,897</u>	<u>\$ 4,757,779</u>	<u>\$ 4,710,815</u>	<u>\$ 46,964</u>

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**TOWN OF ORCHARD PARK, NEW YORK**  
**Sewer Districts Fund**  
**Combining Balance Sheet—By District**  
**December 31, 2018**

	Assets		Liabilities		Fund Balances			Total Liabilities and Fund Balances	
	Cash/ Investments	Total Assets	Accounts Payable	Total Liabilities	Restricted	Assigned			
					Debt Service	Subs. Year's Expenditures	Sewer Districts		Total Fund Balances
Sewer Districts									
# 2	\$ 34,983	\$ 34,983	\$ -	\$ -	\$ 71	\$ 4,500	\$ 30,412	\$ 34,983	\$ 34,983
# 3	107,986	107,986	-	-	128	10,000	97,858	107,986	107,986
# 4	6,077	6,077	-	-	89	-	5,988	6,077	6,077
# 5	48,671	48,671	-	-	65	1,700	46,906	48,671	48,671
# 6	7,536	7,536	-	-	20	1,000	6,516	7,536	7,536
# 7	3,815	3,815	-	-	82	1,000	2,733	3,815	3,815
# 8	55,120	55,120	-	-	444	8,500	46,176	55,120	55,120
# 9	10,616	10,616	-	-	90	400	10,126	10,616	10,616
# 10	11,331	11,331	-	-	31	1,050	10,250	11,331	11,331
# 11	25,952	25,952	-	-	133	3,500	22,319	25,952	25,952
# 11 Ext. 1	13,275	13,275	-	-	674	2,800	9,801	13,275	13,275
# 12	21,821	21,821	-	-	144	2,300	19,377	21,821	21,821
# 13	88,507	88,507	-	-	94	2,285	86,128	88,507	88,507
# 13 Ext. 1	7,276	7,276	-	-	7	200	7,069	7,276	7,276
# 13 Ext. 2	7,011	7,011	-	-	14	200	6,797	7,011	7,011
# 13 Ext. 3	404	404	-	-	160	(750)	994	404	404
# 14	12,885	12,885	4,936	4,936	69	800	7,080	7,949	12,885
# 15	51,111	51,111	-	-	60	1,900	49,151	51,111	51,111
# 16	26,703	26,703	26,538	26,538	94	(4,500)	4,571	165	26,703
# 17	47,527	47,527	4,875	4,875	8	750	41,894	42,652	47,527
# 18	1,989,212	1,989,212	16,051	16,051	33,383	560,500	1,379,278	1,973,161	1,989,212
# 19	104,767	104,767	-	-	436	8,000	96,331	104,767	104,767
#20	98,896	98,896	767	767	382	71	97,676	98,129	98,896
Total	\$ 2,781,482	\$ 2,781,482	\$ 53,167	\$ 53,167	\$ 36,678	\$ 606,206	\$ 2,085,431	\$ 2,728,315	\$ 2,781,482

**TOWN OF ORCHARD PARK, NEW YORK**  
**Sewer Districts Fund**  
**Schedule of Revenues—Budget and Actual—By District**  
**Year Ended December 31, 2018**

Sewer Districts	Adjusted Estimated Revenues	Revenues			Total Revenues	Variance with Final Budget
		Real Property Taxes	Service and Other Fees	Interest Earnings		
# 2	\$ 21,103	21,103	\$ -	156	\$ 21,259	\$ 156
# 3	94,591	94,591	-	480	95,071	480
# 4	13,871	13,871	-	19	13,890	19
# 5	1,668	1,668	-	211	1,879	211
# 6	4,580	4,580	-	32	4,612	32
# 7	14,259	14,259	-	14	14,273	14
# 8	91,821	91,821	-	247	92,068	247
# 9	23,480	23,480	-	26	23,506	26
# 10	6,427	6,427	-	50	6,477	50
# 11	26,236	26,236	-	112	26,348	112
# 11 Ext. 1	108,546	108,546	-	55	108,601	55
# 12	21,166	21,166	-	97	21,263	97
# 13	56	56	-	383	439	383
# 13 Ext. 1	4	4	-	31	35	31
# 13 Ext. 2	2,014	2,014	-	30	2,044	30
# 13 Ext. 3	17,958	17,958	-	0	17,958	-
# 14	5,714	5,714	-	55	5,769	55
# 15	1,874	1,874	-	221	2,095	221
# 16	34,334	34,334	-	107	34,441	107
# 17	4,873	4,873	-	209	5,082	209
# 18	287,574	279,321	27,189	10,070	316,580	29,006
# 19	9,159	9,159	-	434	9,593	434
#20	50,167	50,167	-	395	50,562	395
<b>Total</b>	<b>\$ 841,475</b>	<b>\$ 833,222</b>	<b>\$ 27,189</b>	<b>\$ 13,434</b>	<b>\$ 873,845</b>	<b>\$ 32,370</b>

**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, 2018**

	Adjusted Budget	Expenditures				Transfers Out		Total Expenditures and Other Fin. Uses	Variance with Final Budget
		Personal Services	Equipment	Contractual Expenses	Employee Benefits	Debt Service	Capital Projects		
Sewer Districts									
# 2	\$ 25,603	\$ 592	\$ 30	\$ 21,729	\$ 166	\$ -	\$ 112	\$ 22,629	\$ 2,974
# 3	104,591	1,060	54	29,873	298	67,364	201	98,850	5,741
# 4	13,871	735	38	11,038	206	-	139	12,156	1,715
# 5	3,368	533	27	1,463	150	-	101	2,274	1,094
# 6	5,580	172	9	4,309	48	-	32	4,570	1,010
# 7	15,259	676	35	12,669	190	-	128	13,698	1,561
# 8	100,321	3,660	188	88,990	1,028	-	692	94,558	5,763
# 9	23,880	741	38	17,751	208	-	140	18,878	5,002
# 10	7,477	256	13	6,295	72	-	48	6,684	793
# 11	29,736	1,096	56	24,724	308	-	207	26,391	3,345
# 11 Ext. 1	111,346	5,552	284	99,585	1,559	-	1,050	108,030	3,316
# 12	23,466	1,189	61	20,253	334	-	225	22,062	1,404
# 13	2,341	773	40	127	217	-	146	1,303	1,038
# 13 Ext. 1	204	56	3	7	16	-	11	93	111
# 13 Ext. 2	2,214	115	6	1,787	32	-	22	1,962	252
# 13 Ext. 3	17,208	1,453	74	15,094	408	-	275	17,304	(96)
# 14	6,514	8	-	4,938	2	-	1	4,949	1,565
# 15	3,774	483	25	1,753	136	-	91	2,488	1,286
# 16	29,834	984	50	26,702	276	-	186	28,198	1,636
# 17	5,623	66	3	4,886	19	-	12	4,986	637
# 18	840,791	241,338	12,366	118,694	67,753	42,549	195,651	678,351	162,440
# 19	17,159	3,573	183	588	1,003	-	676	6,023	11,136
#20	50,238	3,160	162	39,575	887	-	598	44,382	5,856
<b>Total</b>	<b>\$ 1,440,398</b>	<b>\$ 268,271</b>	<b>\$ 13,745</b>	<b>\$ 552,830</b>	<b>\$ 75,316</b>	<b>\$ 109,913</b>	<b>\$ 200,744</b>	<b>\$ 1,220,819</b>	<b>\$ 219,579</b>

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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, 2018**

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Sewer Districts	Fund Balances (Deficit) 1-1-18	Add: Revenues and Other Financing Sources	Less: Expenditures and Other Financing Uses	Fund Balances 12-31-18
# 2	\$ 36,353	\$ 21,259	\$ 22,629	\$ 34,983
# 3	111,765	95,071	98,850	107,986
# 4	4,343	13,890	12,156	6,077
# 5	49,066	1,879	2,274	48,671
# 6	7,494	4,612	4,570	7,536
# 7	3,240	14,273	13,698	3,815
# 8	57,610	92,068	94,558	55,120
# 9	5,988	23,506	18,878	10,616
# 10	11,538	6,477	6,684	11,331
# 11	25,995	26,348	26,391	25,952
# 11 Ext. 1	12,704	108,601	108,030	13,275
# 12	22,620	21,263	22,062	21,821
# 13	89,371	439	1,303	88,507
# 13 Ext. 1	7,334	35	93	7,276
# 13 Ext. 2	6,929	2,044	1,962	7,011
# 13 Ext. 3	(250)	17,958	17,304	404
# 14	7,129	5,769	4,949	7,949
# 15	51,504	2,095	2,488	51,111
# 16	(6,078)	34,441	28,198	165
# 17	42,556	5,082	4,986	42,652
# 18	2,334,932	316,580	678,351	1,973,161
# 19	101,197	9,593	6,023	104,767
# 20	91,949	50,562	44,382	98,129
<b>Total</b>	<u>\$ 3,075,289</u>	<u>\$ 873,845</u>	<u>\$ 1,220,819</u>	<u>\$ 2,728,315</u>

**TOWN OF ORCHARD PARK, NEW YORK**  
**Water Districts Fund**  
**Combining Balance Sheet—By District**  
**December 31, 2018**

Water Districts	Assets				Liabilities		
	Cash/ Investments (overdraft)	Accounts Receivable	Prepaid Items	Total Assets	Accounts Payable	Accrued Liabilities	Total Liabilities
# 1	\$ 82,746	\$ -	\$ -	\$ 82,746	\$ -	\$ -	\$ -
# 2	12,882	-	-	12,882	-	-	-
# 3	10,837	-	-	10,837	-	-	-
# 3 Ext. 1	2,563	-	-	2,563	-	-	-
# 3 Ext. 2	610	-	-	610	-	-	-
# 3 Ext. 3	1,529	-	-	1,529	-	-	-
# 4	117,246	-	-	117,246	-	-	-
# 4 Ext. 1	74,489	-	-	74,489	-	-	-
# 6	38,770	-	-	38,770	-	-	-
# 6 Ext. 1	618	-	-	618	-	-	-
# 6 Ext. 2	4,713	-	-	4,713	-	-	-
# 6 Ext. 3	1,199	-	-	1,199	-	-	-
# 6 Ext. 4	28,205	-	-	28,205	-	-	-
# 6 Ext. 5	32,868	-	-	32,868	-	-	-
# 6 Ext. 6	527	-	-	527	-	-	-
# 7	509	-	-	509	-	-	-
# 8	241,369	-	-	241,369	-	-	-
# 8 Ext. 1	13,221	-	-	13,221	-	-	-
# 8 Ext. 2	42,629	-	-	42,629	-	-	-
# 8 Ext. 3	12,647	-	-	12,647	-	-	-
# 8 Ext. 4	(798)	-	-	(798)	-	-	-
# 9	109,257	-	-	109,257	-	-	-
# 9 Ext. 1	11,976	-	-	11,976	-	-	-
# 9 Ext. 2	59,569	-	-	59,569	-	-	-
# 9 Ext. 3	4,502	-	-	4,502	-	-	-
# 9 Ext. 4	6,490	-	-	6,490	-	-	-
# 10	6,400	-	-	6,400	-	-	-
# 11	20,178	-	-	20,178	-	-	-
# 12	4,523	-	-	4,523	-	-	-
# 13	5,528	-	-	5,528	-	-	-
# 13 Ext. 1	9,456	-	-	9,456	-	-	-
# 14	4,986	-	-	4,986	-	-	-
# 15	145,232	-	-	145,232	-	-	-
# 17	313,751	2,272	8,450	324,473	8,329	10,073	18,402
# 17 Ext. 1	7,596	-	-	7,596	-	-	-
# 17 Ext. 2	26,088	-	-	26,088	-	-	-
# 17 Ext. 3	13,107	-	-	13,107	-	-	-
# 18	3,274	-	-	3,274	-	-	-
# 19	11,808	-	-	11,808	-	-	-
# 19 Ext. 1	(8,370)	-	-	(8,370)	-	-	-
# 20	28,955	-	-	28,955	-	-	-
# 21	23,911	-	-	23,911	-	-	-
Total	\$ 1,527,596	\$ 2,272	\$ 8,450	\$ 1,538,318	\$ 8,329	\$ 10,073	\$ 18,402

(continued)

**TOWN OF ORCHARD PARK, NEW YORK**  
**Water Districts Fund**  
**Combining Balance Sheet—By District**  
**December 31, 2018**

(concluded)

Water Districts	Fund Balances					Total Fund Balances (Deficit)	Total Fund Balances (Deficit)
	Nonspendable Prepaid Expenses	Restricted Debt Service	Assigned Subs. Year's Expenditures	Assigned Water Districts	Total Fund Balances (Deficit)		
# 1	\$ -	\$ 1,159	\$ 2,500	\$ 79,087	\$ 82,746	\$ 82,746	
# 2	-	562	400	11,920	12,882	12,882	
# 3	-	404	800	9,633	10,837	10,837	
# 3 Ext. 1	-	89	200	2,274	2,563	2,563	
# 3 Ext. 2	-	19	45	546	610	610	
# 3 Ext. 3	-	28	150	1,351	1,529	1,529	
# 4	-	2,849	13,000	101,397	117,246	117,246	
# 4 Ext. 1	-	1,472	10,600	62,417	74,489	74,489	
# 6	-	2,058	7,500	29,212	38,770	38,770	
# 6 Ext. 1	-	-	-	618	618	618	
# 6 Ext. 2	-	25	550	4,138	4,713	4,713	
# 6 Ext. 3	-	209	2,000	(1,010)	1,199	1,199	
# 6 Ext. 4	-	196	2,850	25,159	28,205	28,205	
# 6 Ext. 5	-	151	2,700	30,017	32,868	32,868	
# 6 Ext. 6	-	-	-	527	527	527	
# 7	-	103	480	(74)	509	509	
# 8	-	3,135	15,000	223,234	241,369	241,369	
# 8 Ext. 1	-	122	600	12,499	13,221	13,221	
# 8 Ext. 2	-	401	3,300	38,928	42,629	42,629	
# 8 Ext. 3	-	27	773	11,847	12,647	12,647	
# 8 Ext. 4	-	-	(500)	(298)	(798)	(798)	
# 9	-	950	8,200	100,107	109,257	109,257	
# 9 Ext. 1	-	185	1,650	10,141	11,976	11,976	
# 9 Ext. 2	-	429	3,600	55,540	59,569	59,569	
# 9 Ext. 3	-	24	350	4,128	4,502	4,502	
# 9 Ext. 4	-	761	1,700	4,029	6,490	6,490	
# 10	-	773	1,600	4,027	6,400	6,400	
# 11	-	339	2,000	17,839	20,178	20,178	
# 12	-	214	-	4,309	4,523	4,523	
# 13	-	300	650	4,578	5,528	5,528	
# 13 Ext. 1	-	1,088	2,000	6,368	9,456	9,456	
# 14	-	171	500	4,315	4,986	4,986	
# 15	-	15,475	30,000	99,757	145,232	145,232	
# 17	8,450	21,446	5,000	271,175	306,071	324,473	
# 17 Ext. 1	-	507	750	6,339	7,596	7,596	
# 17 Ext. 2	-	843	3,500	21,745	26,088	26,088	
# 17 Ext. 3	-	50	-	13,057	13,107	13,107	
# 18	-	136	-	3,138	3,274	3,274	
# 19	-	1,474	-	10,334	11,808	11,808	
# 19 Ext. 1	-	722	-	(9,092)	(8,370)	(8,370)	
# 20	-	72	1,410	27,473	28,955	28,955	
# 21	-	26	845	23,040	23,911	23,911	
<b>Total</b>	<b>\$ 8,450</b>	<b>\$ 58,994</b>	<b>\$ 126,703</b>	<b>\$ 1,325,769</b>	<b>\$ 1,519,916</b>	<b>\$ 1,538,318</b>	

**TOWN OF ORCHARD PARK, NEW YORK**  
**Water Districts Fund**  
**Schedule of Revenues—Budget and Actual—By District**  
**Year Ended December 31, 2018**

Water Districts	Adjusted Estimated Revenues	Revenues				Total Revenues	Variance with Final Budget
		Real Property Taxes	Water Sales and Penalties	Interfund Revenues	Interest Earnings		
# 1	\$ 24,986	\$ 24,986	\$ -	\$ -	\$ 343	\$ 25,329	\$ 343
# 2	12,421	12,421	-	-	49	12,470	49
# 3	9,771	9,771	-	-	46	9,817	46
# 3 Ext. 1	1,567	1,567	-	-	11	1,578	11
# 3 Ext. 2	459	459	-	-	3	462	3
# 3 Ext. 3	515	515	-	-	7	522	7
# 4	57,831	57,831	-	-	529	58,360	529
# 4 Ext. 1	26,527	26,527	-	-	345	26,872	345
# 6	42,203	41,913	-	290	169	42,372	169
# 6 Ext. 1	217	217	-	-	3	220	3
# 6 Ext. 2	417	417	-	-	21	438	21
# 6 Ext. 3	3,240	3,240	-	-	10	3,250	10
# 6 Ext. 4	2,572	2,572	-	-	126	2,698	126
# 6 Ext. 5	2,613	2,613	-	-	145	2,758	145
# 6 Ext. 6	108	108	-	-	2	110	2
# 7	1,800	1,800	-	-	2	1,802	2
# 8	53,614	53,614	-	-	1,075	54,689	1,075
# 8 Ext. 1	3,091	3,091	-	-	56	3,147	56
# 8 Ext. 2	6,388	6,388	-	-	190	6,578	190
# 8 Ext. 3	122	122	-	-	56	178	56
# 8 Ext. 4	5,124	5,124	-	-	-	5,124	-
# 9	14,173	14,173	-	-	488	14,661	488
# 9 Ext. 1	2,938	2,938	-	-	53	2,991	53
# 9 Ext. 2	8,296	8,196	-	100	255	8,551	255
# 9 Ext. 3	404	404	-	-	20	424	20
# 9 Ext. 4	13,981	13,981	-	-	30	14,011	30
# 10	16,260	16,260	-	-	29	16,289	29
# 11	6,912	6,912	-	-	87	6,999	87
# 12	5,737	5,737	-	-	16	5,753	16
# 13	6,216	6,216	-	-	24	6,240	24
# 13 Ext. 1	21,350	21,350	-	-	43	21,393	43
# 14	3,611	3,611	-	-	22	3,633	22
# 15	315,329	315,329	8,351	-	641	324,321	8,992
# 17	411,306	411,306	6,358	-	1,107	418,771	7,465
# 17 Ext. 1	9,570	9,570	-	-	33	9,603	33
# 17 Ext. 2	18,065	18,065	-	-	115	18,180	115
#17 Ext. 3	10,528	10,528	-	-	18	10,546	18
# 18	3,228	3,228	-	-	11	3,239	11
# 19	25,902	20,186	268	5,616	50	26,120	218
# 19 Ext. 1	10,757	10,757	-	-	-	10,757	-
# 20	688	688	-	-	127	815	127
# 21	507	507	-	-	103	610	103
Total	\$ 1,161,344	\$ 1,155,238	\$ 14,977	\$ 6,006	\$ 6,460	\$ 1,182,681	\$ 21,337

**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, 2018**

Water Districts	Adjusted Budget	Expenditures			
		Personal Services	Equipment	Contractual Expenses	Employee Benefits
# 1	\$ 27,486	\$ 5,050	\$ 259	\$ 5,012	\$ 1,418
# 2	12,821	2,689	138	2,210	755
# 3	10,571	1,975	101	3,221	554
# 3 Ext. 1	1,767	435	22	231	122
# 3 Ext. 2	504	94	5	176	26
# 3 Ext. 3	665	138	7	183	39
# 4	70,831	15,510	795	13,700	4,354
# 4 Ext. 1	37,127	7,838	402	6,596	2,200
# 6	49,703	8,787	450	12,059	2,467
# 6 Ext. 1	217	-	-	191	-
# 6 Ext. 2	967	125	6	182	35
# 6 Ext. 3	5,240	1,020	52	1,132	286
# 6 Ext. 4	5,422	958	49	641	269
# 6 Ext. 5	5,313	740	38	1,246	208
# 6 Ext. 6	108	-	-	99	-
# 7	2,280	503	26	243	141
# 8	68,614	14,960	767	13,558	4,200
# 8 Ext. 1	3,691	801	41	452	225
# 8 Ext. 2	9,688	1,969	101	1,931	553
# 8 Ext. 3	895	167	9	27	47
# 8 Ext. 4	4,624	1,070	55	659	300
# 9	22,373	4,661	239	3,822	1,309
# 9 Ext. 1	4,588	912	47	471	256
# 9 Ext. 2	11,896	2,075	106	1,788	583
# 9 Ext. 3	754	113	6	119	32
# 9 Ext. 4	15,681	3,766	193	2,229	1,057
# 10	17,860	3,844	197	4,172	1,079
# 11	8,912	1,658	85	1,719	466
# 12	5,737	1,047	54	1,619	294
# 13	6,866	1,469	75	1,528	412
# 13 Ext. 1	23,350	5,339	274	4,577	1,499
# 14	4,111	848	43	945	238
# 15	345,329	77,984	3,996	70,530	21,893
# 17	416,816	74,908	3,838	76,895	21,030
# 17 Ext. 1	10,320	2,484	127	1,535	697
# 17 Ext. 2	21,565	3,851	197	5,748	1,081
# 17 Ext. 3	10,528	274	14	849	77
# 18	3,228	671	34	431	188
# 19	25,902	6,160	316	3,909	1,729
# 19 Ext. 1	10,757	2,968	152	6,137	833
# 20	2,098	353	18	380	99
# 21	1,352	135	7	182	38
Total	\$ 1,288,557	\$ 260,349	\$ 13,341	\$ 253,334	\$ 73,089

(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, 2018**

(concluded)

Water Districts	Transfers Out		Total Exp and Other Fin. Uses	Variance with Final Budget
	Debt Service	Capital Projects		
# 1	9,846	\$ 955	\$ 22,540	\$ 4,946
# 2	4,738	509	11,039	1,782
# 3	3,419	374	9,644	927
# 3 Ext. 1	748	82	1,640	127
# 3 Ext. 2	161	18	480	24
# 3 Ext. 3	240	26	633	32
# 4	27,111	2,934	64,404	6,427
# 4 Ext. 1	14,364	1,483	32,883	4,244
# 6	17,498	1,662	42,923	6,780
# 6 Ext. 1	26	-	217	-
# 6 Ext. 2	215	24	587	380
# 6 Ext. 3	1,755	193	4,438	802
# 6 Ext. 4	1,649	181	3,747	1,675
# 6 Ext. 5	1,273	140	3,645	1,668
# 6 Ext. 6	7	-	106	2
# 7	864	95	1,872	408
# 8	27,564	2,830	63,879	4,735
# 8 Ext. 1	1,379	152	3,050	641
# 8 Ext. 2	3,388	373	8,315	1,373
# 8 Ext. 3	288	32	570	325
# 8 Ext. 4	1,847	202	4,133	491
# 9	8,124	882	19,037	3,336
# 9 Ext. 1	1,570	173	3,429	1,159
# 9 Ext. 2	3,570	393	8,515	3,381
# 9 Ext. 3	195	21	486	268
# 9 Ext. 4	6,478	712	14,435	1,246
# 10	6,613	727	16,632	1,228
# 11	2,853	314	7,095	1,817
# 12	1,802	198	5,014	723
# 13	2,526	278	6,288	578
# 13 Ext. 1	9,185	1,010	21,884	1,466
# 14	1,460	160	3,694	417
# 15	139,420	14,750	328,573	16,756
# 17	191,587	14,171	382,429	34,387
# 17 Ext. 1	4,273	470	9,586	734
# 17 Ext. 2	7,218	728	18,823	2,742
# 17 Ext. 3	471	52	1,737	8,791
# 18	1,154	127	2,605	623
# 19	12,622	1,165	25,901	1
# 19 Ext. 1	6,091	562	16,743	(5,986)
# 20	608	67	1,525	573
# 21	233	26	621	731
Total	<u>\$ 526,433</u>	<u>\$ 49,251</u>	<u>\$ 1,175,797</u>	<u>\$ 112,760</u>

**TOWN OF ORCHARD PARK, NEW YORK**  
**Water Districts Fund**  
**Schedule of Changes in Fund Balances (Deficit)—By District**  
**Year Ended December 31, 2018**

Water Districts	Fund Balances (Deficit) 1-1-18	Add: Revenues and Other Sources	Less: Expenditures and Other Uses	Fund Balances (Deficit) 12-31-18
# 1	\$ 79,957	\$ 25,329	\$ 22,540	\$ 82,746
# 2	11,451	12,470	11,039	12,882
# 3	10,664	9,817	9,644	10,837
# 3 Ext. 1	2,625	1,578	1,640	2,563
# 3 Ext. 2	628	462	480	610
# 3 Ext. 3	1,640	522	633	1,529
# 4	123,290	58,360	64,404	117,246
# 4 Ext. 1	80,500	26,872	32,883	74,489
# 6	39,321	42,372	42,923	38,770
# 6 Ext. 1	615	220	217	618
# 6 Ext. 2	4,862	438	587	4,713
# 6 Ext. 3	2,387	3,250	4,438	1,199
# 6 Ext. 4	29,254	2,698	3,747	28,205
# 6 Ext. 5	33,755	2,758	3,645	32,868
# 6 Ext. 6	523	110	106	527
# 7	579	1,802	1,872	509
# 8	250,559	54,689	63,879	241,369
# 8 Ext. 1	13,124	3,147	3,050	13,221
# 8 Ext. 2	44,366	6,578	8,315	42,629
# 8 Ext. 3	13,039	178	570	12,647
# 8 Ext. 4	(1,789)	5,124	4,133	(798)
# 9	113,633	14,661	19,037	109,257
# 9 Ext. 1	12,414	2,991	3,429	11,976
# 9 Ext. 2	59,533	8,551	8,515	59,569
# 9 Ext. 3	4,564	424	486	4,502
# 9 Ext. 4	6,914	14,011	14,435	6,490
# 10	6,743	16,289	16,632	6,400
# 11	20,274	6,999	7,095	20,178
# 12	3,784	5,753	5,014	4,523
# 13	5,576	6,240	6,288	5,528
# 13 Ext. 1	9,947	21,393	21,884	9,456
# 14	5,047	3,633	3,694	4,986
# 15	149,484	324,321	328,573	145,232
# 17	269,729	418,771	382,429	306,071
# 17 Ext. 1	7,579	9,603	9,586	7,596
# 17 Ext. 2	26,731	18,180	18,823	26,088
#17 Ext. 3	4,298	10,546	1,737	13,107
# 18	2,640	3,239	2,605	3,274
# 19	11,589	26,120	25,901	11,808
# 19 Ext. 1	(2,384)	10,757	16,743	(8,370)
# 20	29,665	815	1,525	28,955
# 21	23,922	610	621	23,911
Total	<u>\$ 1,513,032</u>	<u>\$ 1,182,681</u>	<u>\$ 1,175,797</u>	<u>\$ 1,519,916</u>

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**TOWN OF ORCHARD PARK, NEW YORK**  
**Garbage and Refuse Fund**  
**Schedule of Revenues—Budget and Actual**  
**Year Ended December 31, 2018**

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
<b>REVENUES:</b>						
Real property taxes	SR0000 41001	\$ 1,941,824	\$ -	\$ 1,941,824	\$ 1,941,824	\$ -
Departmental income:						
Sale of compost materials	SR0000 42130	80,000	-	80,000	123,240	43,240
Composting tipping fees	SR0000 42131	10,000	-	10,000	1,761	(8,239)
Contractor fees	SR0000 42132	5,000	-	5,000	8,480	3,480
Recycling bin sales	SR0000 42133	-	-	-	1,068	1,068
Departmental income total		<u>95,000</u>	<u>-</u>	<u>95,000</u>	<u>134,549</u>	<u>39,549</u>
Use of money and property:						
Interest earnings	SR0000 42401	5,000	-	5,000	2,353	(2,647)
<b>TOTAL REVENUES</b>		<u>\$ 2,041,824</u>	<u>\$ -</u>	<u>\$ 2,041,824</u>	<u>\$ 2,078,726</u>	<u>\$ 36,902</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, 2018**

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
<b>HOME AND COMMUNITY SERVICES:</b>						
<b>Garbage:</b>						
<b>Contractual expenses</b>						
Contracted brush pick-up	SR8160 50405	\$ 145,000	\$ (12,300)	\$ 132,700	\$ 132,700	\$ -
Accounting fees	SR8160 50451	3,200	-	3,200	3,200	-
Auditing fees	SR8160 50452	3,000	-	3,000	-	3,000
SWMP charge	SR8160 50435	2,000	-	2,000	-	2,000
Contractual services - basic	SR8160 50503	1,675,500	23,098	1,698,598	1,698,597	1
<b>Garbage total</b>		<u>1,828,700</u>	<u>10,798</u>	<u>1,839,498</u>	<u>1,834,497</u>	<u>5,001</u>
<b>Composting:</b>						
<b>Personal services</b>						
Elected official	SR8161 50100	5,000	-	5,000	3,050	1,950
Nonunion full time	SR8161 50103	62,255	(9,053)	53,202	46,826	6,376
Nonunion part time	SR8161 50104	22,000	-	22,000	21,478	522
<b>Equipment</b>						
Composting equipment	SR8161 50200	25,000	1,452	26,452	26,452	-
<b>Contractual expenses</b>						
Supplies	SR8161 50400	5,000	-	5,000	4,900	100
Clothing allowance	SR8161 50407	350	-	350	-	350
First aid supplies	SR8161 50408	150	-	150	-	150
Recycling initiatives/marketing	SR8161 50411	1,500	-	1,500	1,034	466
Travel and conference	SR8161 50413	600	-	600	500	100
Gas, fuel, oil, anti-freeze	SR8161 50416	30,000	(10,612)	19,388	19,388	-
Telephone	SR8161 50420	1,900	-	1,900	136	1,764
Electric	SR8161 50421	3,800	-	3,800	2,581	1,219
Water	SR8161 50423	1,200	124	1,324	1,324	-
Equipment repair and maintenance	SR8161 50444	22,000	138	22,138	22,137	1
Composting testing and reporting	SR8161 50447	1,500	-	1,500	440	1,060
Equipment rental	SR8161 50456	1,500	-	1,500	920	580
Miscellaneous	SR8161 50499	1,000	-	1,000	797	203
Allocated cost of operations	SR8161 50520	10,000	-	10,000	-	10,000

(continued)

(concluded)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Employee benefits						
State retirement	SR9010 50810	16,565	(14,265)	2,300	2,299	1
Social security	SR9030 50830	5,851	-	5,851	4,542	1,309
Workers' compensation	SR9040 50840	15,858	-	15,858	15,534	324
Life insurance	SR9045 50845	100	-	100	80	20
Hospital and medical insurance	SR9060 50860	7,020	21,418	28,438	28,438	-
Dental insurance	SR9061 50861	2,090	-	2,090	607	1,483
Insurance waivers	SR9062 50862	2,400	-	2,400	400	2,000
Flex plan	SR9065 50865	1,580	-	1,580	452	1,128
Medicare	SR9090 50890	1,369	-	1,369	1,062	307
Composting total		<u>247,588</u>	<u>(10,798)</u>	<u>236,790</u>	<u>205,377</u>	<u>31,413</u>
Total expenditures		<u>2,076,288</u>	<u>-</u>	<u>2,076,288</u>	<u>2,039,874</u>	<u>36,414</u>
OTHER FINANCING USES:						
Operating transfer out:						
Transfer to Debt Service - principal	SR9901 50910	108,000	-	108,000	108,000	-
Transfer to Debt Service - interest	SR9901 50911	22,536	-	22,536	22,536	-
Transfer to equipment reserve	SR9950 50562	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
Total transfers		<u>150,536</u>	<u>-</u>	<u>150,536</u>	<u>130,536</u>	<u>20,000</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 2,226,824</u>	<u>\$ -</u>	<u>\$ 2,226,824</u>	<u>\$ 2,170,410</u>	<u>\$ 56,414</u>

**TOWN OF ORCHARD PARK, NEW YORK**  
**Capital Projects Fund**  
**Combining Balance Sheet—By Project**  
**December 31, 2018**

	Project	Assets			Liabilities		Fund Balance		Total
		Cash	Investments	Total Assets	Accounts Payable	Total Liabilities	Committed	Total Fund Balances (Deficits)	Liabilities and Fund Balances (Deficits)
AB001	Unallocated General Building Projects	\$ 56,722	\$ -	\$ 56,722	\$ -	\$ -	\$ 56,722	\$ 56,722	\$ 56,722
AB002	Computer Asset Purchases	69,122	-	69,122	16,977	16,977	52,145	52,145	69,122
AB003	Emergency Management Equipment	13,492	-	13,492	-	-	13,492	13,492	13,492
AB004	Brush Mountain Community Activity Center -	-	13,634,935	13,634,935	1,080,400	1,080,400	12,554,535	12,554,535	13,634,935
AB005	Brush Mountain Community Activity Center -	-	833,463	833,463	-	-	833,463	833,463	833,463
AB006	OP Municipal Center Parking	-	-	-	-	-	-	-	-
AB007	OP Municipal Buildings	194,577	-	194,577	4,900	4,900	189,677	189,677	194,577
AB008	Highway Building	132,348	-	132,348	-	-	132,348	132,348	132,348
AB009	Senior Center Legislative	23,598	-	23,598	-	-	23,598	23,598	23,598
AD002	Bussendorfer Drainage	1,184,017	-	1,184,017	107,272	107,272	1,076,745	1,076,745	1,184,017
AD003	Green Lake Dam Rehabilitation	-	-	-	-	-	-	-	-
AD004	Townwide Drainage Study	42,909	-	42,909	-	-	42,909	42,909	42,909
AD005	Benning Road Drainage	77,477	-	77,477	-	-	77,477	77,477	77,477
AD006	Regional Basin Bray Property	49,093	-	49,093	-	-	49,093	49,093	49,093
AP002	Yates Park and Orchard Park Little League Retaining Walls	-	-	-	-	-	-	-	-
AP003	Yates Park LL Ball Diamonds	521,617	-	521,617	11,825	11,825	509,792	509,792	521,617
AP004	Playground	-	-	-	-	-	-	-	-
AP005	Yates Park Trail	292,600	-	292,600	-	-	292,600	292,600	292,600
AP006	Webster Road Parking Lot	7,605	-	7,605	-	-	7,605	7,605	7,605
AP007	Park Buildings	5,091	-	5,091	-	-	5,091	5,091	5,091
AP008	Yates Park Recreation Buildings	143,037	-	143,037	-	-	143,037	143,037	143,037
DB002	Bridge Inventory and Study	67,404	-	67,404	-	-	67,404	67,404	67,404
DB003	Road Reconstruction Projects	-	-	-	-	-	-	-	-
DB004	Philson Dr	-	-	-	-	-	-	-	-
DB005	Misc Culverts	356,494	-	356,494	-	-	356,494	356,494	356,494
DB006	Burmon Dr Reconstruction Highway	825,292	-	825,292	189,944	189,944	635,348	635,348	825,292
DB007	Lexington/Brenner	509,028	-	509,028	-	-	509,028	509,028	509,028
FX002	Chestnut Ridge Rd Waterline	161,545	-	161,545	-	-	161,545	161,545	161,545
FX003	Duerr Rd	25,241	-	25,241	-	-	25,241	25,241	25,241
FX004	Brush Mtn. Waterline	222,124	-	222,124	-	-	222,124	222,124	222,124
FX005	Water Tanks	407,222	-	407,222	-	-	407,222	407,222	407,222
FX006	Dist. Wide Water Improvement	430,212	-	430,212	662	662	429,550	429,550	430,212
G0002	Townwide Sanitary Sewer Study	156,826	-	156,826	-	-	156,826	156,826	156,826
G0003	Burmon Dr Sanitary Sewer	776,666	-	776,666	1,391	1,391	775,275	775,275	776,666
G0004	Hazel Ct Sanitary Sewer	203,789	-	203,789	-	-	203,789	203,789	203,789
G0005	MidCounty Sanitary Sewer	301,791	-	301,791	83,548	83,548	218,243	218,243	301,791
G0006	Berg Rd Sanitary Sewer	60,579	-	60,579	-	-	60,579	60,579	60,579
WS002	Water/Sewer Equipment Acquisition	546,132	-	546,132	-	-	546,132	546,132	546,132
		<u>\$ 7,863,650</u>	<u>\$ 14,468,398</u>	<u>\$ 22,332,048</u>	<u>\$ 1,496,919</u>	<u>\$ 1,496,919</u>	<u>\$ 20,835,129</u>	<u>\$ 20,835,129</u>	<u>\$ 22,332,048</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, 2018**

Project	Fund Balances (Deficits) 1-1-18	Revenues			Other Financing Sources			Total Revenues and Other Financing Sources
		Use of Money and Property	Miscellaneous	Transfers In	Premium on Obligations	Serial Bonds Issued		
							Fund Balances (Deficits) 1-1-18	
AB001	Unallocated General Building Projects	\$ -	\$ -		\$ 56,722	\$ -	\$ -	\$ 56,722
AB002	Computer Asset Purchases	345	233	88	-	1,403	250,000	251,724
AB003	Emergency Management Equipment	13,350	142	-	-	-	-	142
AB004	Brush Mountain Community Activity Center -	(127,799)	84,165	-	-	89,816	16,000,000	16,173,981
AB005	Brush Mountain Community Activity Center -	477	2,503	-	617,160	1,544	275,000	896,207
AB006	OP Municipal Center Parking	56,722	-	-	-	-	-	-
AB007	OP Municipal Buildings	(34,887)	2,086	-	-	1,412	251,500	254,998
AB008	Highway Building	226	1,392	-	-	730	130,000	132,122
AB009	Senior Center Legislative	49	957	-	-	157	28,000	29,114
AD002	Bussendorfer Drainage	2,120,840	12,626	-	345,423	-	-	358,049
AD003	Green Lake Dam Rehabilitation	(56,822)	-	-	-	2,245	400,000	402,245
AD004	Townwide Drainage Study	42,458	451	-	-	-	-	451
AD005	Benning Road Drainage	76,662	815	-	-	-	-	815
AD006	Regional Basin Bray Property	48,577	516	-	-	-	-	516
AP002	Yates Park and Orchard Park							
	Little League Retaining Walls	(33,727)	-	-	1,908	3,058	545,000	549,966
AP003	Yates Park LL Ball Diamonds	-	5,488	-	516,239	-	-	521,727
AP004	Playground	434	-	-	-	1,474	262,611	264,085
AP005	Yates Park Trail	520	3,078	-	-	1,613	287,389	292,080
AP006	Webster Road Parking Lot	(2,531)	80	-	-	56	10,000	10,136
AP007	Park Buildings	9	54	-	-	28	5,000	5,082
AP008	Yates Park Recreation Buildings	244	1,504	-	-	789	140,500	142,793
DB002	Bridge Inventory and Study	67,404	-	-	-	-	-	-
DB003	Road Reconstruction Projects	(25,525)	-	-	27,823	-	-	27,823
DB004	Philson Dr	(475,890)	-	-	23,364	2,526	450,000	475,890
DB005	Misc Culverts	287,379	3,750	-	-	365	65,000	69,115
DB006	Burmon Dr Reconstruction Highway	1,794,102	9,009	105,000	-	-	-	114,009
DB007	Lexington/Brenner	867	5,354	-	-	2,807	500,000	508,161
FX002	Chestnut Ridge Rd Waterline	159,846	1,699	-	-	-	-	1,699
FX003	Duerr Rd	24,976	265	-	-	-	-	265
FX004	Brush Mtn. Waterline	219,788	2,336	-	-	-	-	2,336
FX005	Water Tanks	694	4,283	-	-	2,245	400,000	406,528
FX006	Dist. Wide Water Improvement	897,174	4,525	-	-	-	-	4,525
G0002	Townwide Sanitary Sewer Study	155,176	1,650	-	-	-	-	1,650
G0003	Burmon Dr Sanitary Sewer	809,775	8,169	90,000	-	-	-	98,169
G0004	Hazel Ct Sanitary Sewer	40,747	2,144	-	-	898	160,000	163,042
G0005	MidCounty Sanitary Sewer	358,979	3,755	-	150,000	225	40,000	193,980
G0006	Berg Rd Sanitary Sewer	59,942	637	-	-	-	-	637
WS002	Water/Sewer Equipment Acquisition	460,417	5,745	1,810	100,000	-	-	107,555
		<u>\$ 6,940,998</u>	<u>\$ 169,411</u>	<u>\$ 196,898</u>	<u>\$ 1,838,639</u>	<u>\$ 113,391</u>	<u>\$ 20,200,000</u>	<u>\$ 22,518,339</u>

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**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, 2018**

(concluded)

	Project	Expenditures	Other Financing	Total	Fund
		Capital Outlay	Uses Transfers Out	Expenditures and Other Financing Uses	Balances (Deficits) 12-31-18
AB001	Unallocated General Building Projects	\$ -	-	-	\$ 56,722
AB002	Computer Asset Purchases	199,924	-	199,924	52,145
AB003	Emergency Management Equipment	-	-	-	13,492
AB004	Brush Mountain Community Activity Center -	2,874,487	617,160	3,491,647	12,554,535
AB005	Brush Mountain Community Activity Center -	63,221	-	63,221	833,463
AB006	OP Municipal Center Parking	-	56,722	56,722	-
AB007	OP Municipal Buildings	30,434	-	30,434	189,677
AB008	Highway Building	-	-	-	132,348
AB009	Senior Center Legislative	5,565	-	5,565	23,598
AD002	Bussendorfer Drainage	1,402,144	-	1,402,144	1,076,745
AD003	Green Lake Dam Rehabilitation	-	345,423	345,423	-
AD004	Townwide Drainage Study	-	-	-	42,909
AD005	Benning Road Drainage	-	-	-	77,477
AD006	Regional Basin Bray Property	-	-	-	49,093
AP002	Yates Park and Orchard Park Little League Retaining Walls	-	516,239	516,239	-
AP003	Yates Park LL Ball Diamonds	11,935	-	11,935	509,792
AP004	Playground	262,611	1,908	264,519	-
AP005	Yates Park Trail	-	-	-	292,600
AP006	Webster Road Parking Lot	-	-	-	7,605
AP007	Park Buildings	-	-	-	5,091
AP008	Yates Park Recreation Buildings	-	-	-	143,037
DB002	Bridge Inventory and Study	-	-	-	67,404
DB003	Road Reconstruction Projects	2,298	-	2,298	-
DB004	Philson Dr	-	-	-	-
DB005	Misc Culverts	-	-	-	356,494
DB006	Burmon Dr Reconstruction Highway	1,272,763	-	1,272,763	635,348
DB007	Lexington/Brenner	-	-	-	509,028
FX002	Chestnut Ridge Rd Waterline	-	-	-	161,545
FX003	Duerr Rd	-	-	-	25,241
FX004	Brush Mtn. Waterline	-	-	-	222,124
FX005	Water Tanks	-	-	-	407,222
FX006	Dist. Wide Water Improvement	472,149	-	472,149	429,550
G0002	Townwide Sanitary Sewer Study	-	-	-	156,826
G0003	Burmon Dr Sanitary Sewer	132,669	-	132,669	775,275
G0004	Hazel Ct Sanitary Sewer	-	-	-	203,789
G0005	MidCounty Sanitary Sewer	334,716	-	334,716	218,243
G0006	Berg Rd Sanitary Sewer	-	-	-	60,579
WS002	Water/Sewer Equipment Acquisition	21,840	-	21,840	546,132
		<u>\$ 7,086,756</u>	<u>\$ 1,537,452</u>	<u>\$ 8,624,208</u>	<u>\$ 20,835,129</u>

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## FINANCIAL STATEMENTS OF NONMAJOR GOVERNMENTAL FUNDS

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

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

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

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

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

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



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**TOWN OF ORCHARD PARK, NEW YORK**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**December 31, 2018**

	Special Revenue			Miscellaneous Special Revenue	Debt Service	Total Nonmajor Funds
	Town Outside Village	Lighting	Drainage			
<b>ASSETS</b>						
Cash and cash equivalents	\$ 378,359	\$ 285,896	\$ 69,846	\$ 1,034,528	\$ -	\$ 1,768,629
Restricted cash and cash equivalents	-	-	-	-	884,584	884,584
Investments	312,019	235,767	57,600	-	-	605,386
Receivables	6,403	670	-	-	-	7,073
Prepaid items	12,534	-	-	-	-	12,534
Total assets	<u>\$ 709,315</u>	<u>\$ 522,333</u>	<u>\$ 127,446</u>	<u>\$ 1,034,528</u>	<u>\$ 884,584</u>	<u>\$ 3,278,206</u>
<b>LIABILITIES</b>						
Accounts payable	\$ 39,496	\$ 55,911	\$ -	\$ -	\$ -	\$ 95,407
Accrued liabilities	12,701	-	-	-	-	12,701
Total liabilities	<u>52,197</u>	<u>55,911</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>108,108</u>
<b>FUND BALANCES</b>						
Nonspendable	12,534	-	-	-	-	12,534
Restricted	-	-	-	-	884,584	884,584
Assigned	644,584	466,422	127,446	1,034,528	-	2,272,980
Total fund balances	<u>657,118</u>	<u>466,422</u>	<u>127,446</u>	<u>1,034,528</u>	<u>884,584</u>	<u>3,170,098</u>
Total liabilities and fund balances	<u>\$ 709,315</u>	<u>\$ 522,333</u>	<u>\$ 127,446</u>	<u>\$ 1,034,528</u>	<u>\$ 884,584</u>	<u>\$ 3,278,206</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, 2018**

	Special Revenue			Miscellaneous Special Revenue	Debt Service	Total Nonmajor Funds
	Town Outside Village	Lighting	Drainage			
<b>REVENUES</b>						
Real property taxes	\$ -	\$ 311,775	\$ 26,425	\$ -	\$ -	\$ 338,200
Non property tax items	250,000	-	-	-	-	250,000
Departmental income	336,058	-	-	-	-	336,058
Use of money and property	3,053	2,202	-	-	3,092	8,347
Licenses and permits	900	-	-	-	-	900
Miscellaneous	16,279	-	-	43,450	-	59,729
Total revenues	<u>606,290</u>	<u>313,977</u>	<u>26,425</u>	<u>43,450</u>	<u>3,092</u>	<u>993,234</u>
<b>EXPENDITURES</b>						
Current:						
General government support	108	-	-	-	-	108
Public safety	341,960	-	-	-	-	341,960
Health	4,000	-	-	-	-	4,000
Transportation	-	335,951	-	-	-	335,951
Home and community services	99,845	-	-	45	-	99,890
Employee benefits	167,877	-	-	-	-	167,877
Debt Service:						
Principal	-	-	-	-	1,635,000	1,635,000
Interest	-	-	-	-	628,263	628,263
Total expenditures	<u>613,790</u>	<u>335,951</u>	<u>-</u>	<u>45</u>	<u>2,263,263</u>	<u>3,213,049</u>
Excess (deficiency) of revenues over expenditures	<u>(7,500)</u>	<u>(21,974)</u>	<u>26,425</u>	<u>43,405</u>	<u>(2,260,171)</u>	<u>(2,219,815)</u>
<b>OTHER FINANCING SOURCES</b>						
Transfers in	-	-	-	-	2,194,950	2,194,950
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,194,950</u>	<u>2,194,950</u>
Net change in fund balances	(7,500)	(21,974)	26,425	43,405	(65,221)	(24,865)
Fund balances - beginning	664,618	488,396	101,021	991,123	949,805	3,194,963
Fund balances - ending	<u>\$ 657,118</u>	<u>\$ 466,422</u>	<u>\$ 127,446</u>	<u>\$ 1,034,528</u>	<u>\$ 884,584</u>	<u>\$ 3,170,098</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, 2018**

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	B00000 41120	\$ 500,000	\$ -	\$ 500,000	\$ 250,000	\$ (250,000)
Departmental income:						
Fire inspection fees	B00000 41540	-	-	-	5,950	5,950
Safety inspection fees	B00000 41560	150,000	-	150,000	211,844	61,844
Building fees	B00000 41561	-	-	-	50	50
Electrical permits	B00000 41562	-	-	-	79,901	79,901
Other fees	B00000 41563	-	-	-	775	775
Zoning fees	B00000 42110	2,000	-	2,000	12,855	10,855
Planning board fees	B00000 42115	3,500	-	3,500	4,600	1,100
Site development fees	B00000 42189	20,000	-	20,000	18,466	(1,534)
Site approval fees	B00000 42190	-	-	-	1,617	1,617
Departmental income total		<u>175,500</u>	<u>-</u>	<u>175,500</u>	<u>336,058</u>	<u>160,558</u>
Use of money and property:						
Interest earnings	B00000 42401	1,500	-	1,500	3,053	1,553
Licenses and permits:						
Operating permits	B00000 42590	-	-	-	900	900
Total licenses and permits		<u>-</u>	<u>-</u>	<u>-</u>	<u>900</u>	<u>900</u>
Miscellaneous:						
Other unclassified revenues	B00000 42770	10,000	-	10,000	16,279	6,279
Miscellaneous total		<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>16,279</u>	<u>6,279</u>
<b>TOTAL REVENUES</b>		<u><u>\$ 687,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 687,000</u></u>	<u><u>\$ 606,290</u></u>	<u><u>\$ (80,710)</u></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, 2018**

Account Name	Account Code	Original Estimated Appropriations	Transfers	Adjusted Estimated Appropriations	Expenditures	Variance with Final Budget
<b>GENERAL GOVERNMENT SUPPORT</b>						
Information technology services:						
Equipment						
Computer equipment	B01680 50200	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
Computer hardware	B01680 50204	1,000	-	1,000	-	1,000
Computer software	B01680 50205	1,000	-	1,000	-	1,000
Contractual expenses						
Copier lease	B01680 50443	2,000	-	2,000	108	1,892
Information technology services total		<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>108</u>	<u>4,892</u>
Special items						
Contingent	B01910 50550	12,000	-	12,000	-	12,000
Special items total		<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>-</u>	<u>12,000</u>
General Government Support total		<u>17,000</u>	<u>-</u>	<u>17,000</u>	<u>108</u>	<u>16,892</u>
<b>PUBLIC SAFETY</b>						
Safety inspection:						
Personal services						
Department manager	B03620 50102	75,314	266	75,580	75,579	1
Nonunion full time	B03620 50103	69,895	752	70,647	70,646	1
Nonunion part time	B03620 50104	33,012	-	33,012	22,378	10,634
CSEA white collar	B03620 50106	104,810	279	105,089	105,088	1
Equipment						
Vehicles	B03620 50214	30,000		30,000	26,177	3,823
Contractual expenses						
Office supplies	B03620 50400	2,000	-	2,000	1,168	832
State fire code expenditures	B03620 50401	1,800	-	1,800	1,481	319
Shared electrical inspector	B03620 50404	38,000	-	38,000	34,532	3,468
Uniform, clothing, tool allowance	B03620 50407	600	-	600	-	600
Mileage for inspection	B03620 50412	150	-	150	-	150

(continued)

Account Name	Account Code	Original Estimated Appropriations	Transfers	Adjusted Estimated Appropriations	Expenditures	Variance with Final Budget
Travel and conference	B03620 50413	1,500	-	1,500	1,306	194
Training	B03620 50414	500	-	500	160	340
Gasoline	B03620 50416	2,400	-	2,400	1,872	528
Telephone	B03620 50420	600	-	600	353	247
Vehicle repair and maintenance	B03620 50445	2,500	-	2,500	1,220	1,280
Public safety total		<u>363,081</u>	<u>1,297</u>	<u>364,378</u>	<u>341,960</u>	<u>22,418</u>
HEALTH						
Registrar of Vital Statistics:						
Personal services						
Salaries	B04020 50100	4,000	-	4,000	4,000	-
Contractual expenses						
Other expenses	B04020 50419	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						
Appointed official	B08010 50101	6,194	-	6,194	6,171	23
CSEA white collar	B08010 50106	22,862	3,186	26,048	26,047	1
Equipment						
Computer remodeling	B08010 50200	100	-	100	-	100
Digitizing equipment	B08010 50210	1,000	-	1,000	-	1,000
Contractual expenses						
Office supplies	B08010 50400	800	-	800	800	-
Travel and conference	B08010 50413	300	-	300	155	145
Publishing	B08010 50450	700	84	784	783	1
Zoning total		<u>31,956</u>	<u>3,270</u>	<u>35,226</u>	<u>33,956</u>	<u>1,270</u>
Planning:						
Personal services						
Appointed official	B08020 50101	31,030	242	31,272	31,190	82
Nonunion part time	B08020 50104	10,831	(8,000)	2,831	289	2,542
CSEA white collar	B08020 50106	28,055	-	28,055	28,055	-
Equipment						
Equipment	B08020 50200	1,000	-	1,000	711	289

(continued)

(concluded)

Account Name	Account Code	Original Estimated Appropriations	Transfers	Adjusted Estimated Appropriations	Expenditures	Variance with Final Budget
Contractual expenses						
Office supplies	B08020 50400	1,500	444	1,944	1,944	-
Resources	B08020 50410	100	8,000	8,100	2,900	5,200
Travel and conference	B08020 50413	1,000	-	1,000	155	845
Training	B08020 50414	414	-	414	414	-
Publishing	B08020 50450	600	-	600	231	369
Planning total		<u>74,530</u>	<u>686</u>	<u>75,216</u>	<u>65,889</u>	<u>9,327</u>
Home and Community Services total		<u>106,486</u>	<u>3,956</u>	<u>110,442</u>	<u>99,845</u>	<u>10,597</u>
Employee Benefits:						
Employees retirement	B09010 50810	54,470	-	54,470	49,520	4,950
Social security	B09030 50830	24,411	-	24,411	23,322	1,089
Workers' compensation	B09040 50840	500	-	500	271	229
Life insurance	B09045 50845	540	-	540	401	139
Hospital and medical insurance	B09060 50860	126,015	(8,453)	117,562	74,009	43,553
Dental insurance	B09061 50861	8,247	-	8,247	7,294	953
Insurance waivers	B09062 50862	-	3,200	3,200	3,200	-
Flex Plan	B09065 50865	8,479	-	8,479	4,405	4,074
Medicare	B09090 50890	5,709	-	5,709	5,455	254
Employee Benefits Total		<u>228,371</u>	<u>(5,253)</u>	<u>223,118</u>	<u>167,877</u>	<u>55,241</u>
TOTAL EXPENDITURES		<u>\$ 719,128</u>	<u>\$ -</u>	<u>\$ 719,128</u>	<u>\$ 613,790</u>	<u>\$ 105,338</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, 2018**

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	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUE</b>				
Real property taxes	\$ 311,775	\$ 311,775	\$ 311,775	\$ -
Use of money and property:	-	-	2,202	2,202
Total revenues	<u>311,775</u>	<u>311,775</u>	<u>313,977</u>	<u>2,202</u>
<b>EXPENDITURES</b>				
Current:				
Transportation	<u>374,775</u>	<u>374,775</u>	<u>335,951</u>	<u>38,824</u>
Total expenditures	<u>374,775</u>	<u>374,775</u>	<u>335,951</u>	<u>38,824</u>
Net change in fund balances*	(63,000)	(63,000)	(21,974)	41,026
Fund balances - beginning	<u>488,396</u>	<u>488,396</u>	<u>488,396</u>	<u>-</u>
Fund balances - ending	<u>\$ 425,396</u>	<u>\$ 425,396</u>	<u>\$ 466,422</u>	<u>\$ 41,026</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, 2018**

---

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUE</b>				
Real property taxes	\$ 26,425	\$ 26,425	\$ 26,425	\$ -
Total revenues	<u>26,425</u>	<u>26,425</u>	<u>26,425</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Home and community services	<u>26,425</u>	<u>26,425</u>	<u>-</u>	<u>26,425</u>
Total expenditures	<u>26,425</u>	<u>26,425</u>	<u>-</u>	<u>26,425</u>
Net change in fund balances	-	-	26,425	26,425
Fund balances - beginning	<u>101,021</u>	<u>101,021</u>	<u>101,021</u>	<u>-</u>
Fund balances - ending	<u>\$ 101,021</u>	<u>\$ 101,021</u>	<u>\$ 127,446</u>	<u>\$ 26,425</u>

**TOWN OF ORCHARD PARK, NEW YORK**  
**Miscellaneous Special Revenue Funds**  
**Combining Balance Sheet**  
**December 31, 2018**

---

	Parkland Development	Public Improvements	Millennium Bricks	Wall of Heroes	OP Comm. Youth	Total
<b>ASSETS</b>						
Cash	\$ 272,173	\$ 759,107	\$ 2,854	\$ 264	\$ 130	\$ 1,034,528
Total assets	\$ 272,173	\$ 759,107	\$ 2,854	\$ 264	\$ 130	\$ 1,034,528
 <b>FUND BALANCES</b>						
Fund balances:						
Assigned	\$ 272,173	\$ 759,107	\$ 2,854	\$ 264	\$ 130	\$ 1,034,528
Total fund balances	\$ 272,173	\$ 759,107	\$ 2,854	\$ 264	\$ 130	\$ 1,034,528



**TOWN OF ORCHARD PARK, NEW YORK**  
**Miscellaneous Special Revenue Funds**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Year Ended December 31, 2018**

	Parkland Development	Public Improvements	Millennium Bricks	Wall of Heroes	OP Comm. Youth	Total
<b>REVENUE</b>						
Miscellaneous						
Developers fees	\$ 2,250	\$ 41,200	\$ -	\$ -	\$ -	\$ 43,450
Total revenues	<u>2,250</u>	<u>41,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,450</u>
<b>EXPENDITURES</b>						
Current:						
Home and community services	-	-	-	45	-	45
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>45</u>	<u>-</u>	<u>45</u>
Net change in fund balances	2,250	41,200	-	(45)	-	43,405
Fund balances - beginning	269,923	717,907	2,854	309	130	991,123
Fund balances - ending	<u>\$ 272,173</u>	<u>\$ 759,107</u>	<u>\$ 2,854</u>	<u>\$ 264</u>	<u>\$ 130</u>	<u>\$ 1,034,528</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, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUE</b>				
Interest and earnings	\$ -	\$ -	\$ 3,092	\$ 3,092
Total revenues	<u>-</u>	<u>-</u>	<u>3,092</u>	<u>3,092</u>
<b>EXPENDITURES</b>				
Current:				
Principal	\$ 1,635,000	\$ 1,635,000	\$ 1,635,000	\$ -
Interest	638,836	638,836	628,263	10,573
Total expenditures	<u>2,273,836</u>	<u>2,273,836</u>	<u>2,263,263</u>	<u>10,573</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	<u>2,273,836</u>	<u>2,273,836</u>	<u>2,194,950</u>	<u>(78,886)</u>
Total other financing sources	<u>2,273,836</u>	<u>2,273,836</u>	<u>2,194,950</u>	<u>(78,886)</u>
Net change in fund balances	-	-	(65,221)	(65,221)
Fund balances - beginning	<u>949,805</u>	<u>949,805</u>	<u>949,805</u>	<u>-</u>
Fund balances - ending	<u>\$ 949,805</u>	<u>\$ 949,805</u>	<u>\$ 884,584</u>	<u>\$ (65,221)</u>

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**TOWN OF ORCHARD PARK, NEW YORK**  
**Statement of Changes in Assets and Liabilities**  
**Agency Fund**  
**Year Ended December 31, 2018**

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	Balance 1/1/2018	Additions	Deductions	Balance 12/31/2018
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,545,352	\$ 10,569,632	\$ 10,521,836	\$ 1,593,148
Receivables	-	-	-	-
Total assets	\$ 1,478,584	\$ 10,569,632	\$ 10,521,836	\$ 1,593,148
<b>LIABILITIES</b>				
Agency liabilities	\$ 1,545,352	\$ 10,569,632	\$ 10,521,836	\$ 1,593,148
Total liabilities	\$ 1,545,352	\$ 10,569,632	\$ 10,521,836	\$ 1,593,148

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# STATISTICAL SECTION

## (UNAUDITED)

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

<b>Contents</b>	<b>Page</b>
Financial Trends .....	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)**

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Governmental activities						(as restated)			(as restated)	
Net investment in capital assets	\$ 48,698,724	\$ 48,579,981	\$ 49,380,438	\$ 50,751,773	\$ 51,074,862	\$ 53,551,790	\$ 54,717,321	\$ 55,613,021	\$ 57,728,547	\$ 57,967,470
Restricted for:										
Cemetery	21,828	21,822	20,360	20,405	19,926	19,423	18,763	18,332	18,375	18,438
Senior center	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272
Tax stabilization	652,962	655,900	655,900	655,900	655,900	655,900	655,900	655,900	655,900	655,900
Capital improvements	-	-	-	-	729,815	729,815	665,115	582,422	582,422	582,422
Town historian	-	-	6,977	5,888	5,884	5,920	5,931	5,931	5,931	5,931
Historical survey	5,850	-	9,478	9,215	9,186	9,186	9,186	8,834	8,834	8,834
DWI program	-	-	-	-	157,994	185,305	203,762	180,370	189,582	131,052
D.A.R.E. program	14,691	20,590	24,543	30,151	30,349	32,234	38,905	48,631	48,087	45,731
Public safety - equipment	-	-	-	-	-	20,890	41,780	62,670	83,560	104,450
Public safety - vehicles	-	-	-	-	-	22,855	45,710	68,565	91,420	114,275
Debt service	131,398	131,398	358,856	-	500,000	538,388	767,536	998,389	1,870,985	1,805,764
Records management	-	-	-	-	-	-	-	-	-	-
Insurance deductibles	-	-	-	-	-	-	-	-	-	-
Insurance workers compensation	-	-	729,815	729,815	-	-	-	-	-	-
Unrestricted	<u>12,940,426</u>	<u>13,362,814</u>	<u>12,932,938</u>	<u>14,115,533</u>	<u>13,445,500</u>	<u>13,563,989</u>	<u>13,375,818</u>	<u>10,281,617</u>	<u>(184,136)</u>	<u>(252,811)</u>
Total net position	<u>\$ 62,467,151</u>	<u>\$ 62,773,777</u>	<u>\$ 64,120,577</u>	<u>\$ 66,319,952</u>	<u>\$ 66,630,688</u>	<u>\$ 69,336,967</u>	<u>\$ 70,546,999</u>	<u>\$ 68,525,954</u>	<u>\$ 61,100,779</u>	<u>\$ 61,188,728</u>

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

<b>Expenses</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
<b>Primary government:</b>										
Governmental activities:										
General government support	\$ 3,363,859	\$ 3,312,740	\$ 3,613,342	\$ 3,407,739	\$ 3,675,588	\$ 3,933,316	\$ 3,925,467	\$ 4,191,381	\$ 4,733,352	\$ 4,465,780
Education	4,939	10,513	10,260	12,317	12,716	16,059	9,349	12,983	27,860	23,470
Public safety	4,369,201	4,604,455	4,227,894	4,638,490	5,465,392	5,575,970	5,702,964	6,663,867	7,062,653	6,806,070
Health	5,193	5,246	5,292	5,338	6,711	6,463	5,339	5,575	5,582	5,110
Transportation	4,463,580	4,431,902	4,007,675	4,768,960	5,189,557	5,386,427	4,728,300	4,947,574	5,989,706	5,658,353
Economic assistance and opportunity	394	398	402	405	-	409	401	417	48,907	19,099
Culture and recreation	1,600,057	1,563,194	1,905,011	1,679,076	1,944,499	2,020,410	1,866,844	1,895,328	2,008,397	1,974,172
Home and community services	4,031,054	4,135,182	4,361,575	4,712,577	5,061,596	5,260,850	5,403,081	6,612,633	6,630,290	6,061,406
Interest and other fiscal charges	341,325	329,252	312,502	333,175	339,269	263,306	297,979	455,727	580,158	845,782
Total primary government expenses	<u>18,179,602</u>	<u>18,392,882</u>	<u>18,443,953</u>	<u>19,558,077</u>	<u>21,695,328</u>	<u>22,463,210</u>	<u>21,939,724</u>	<u>24,785,485</u>	<u>27,086,905</u>	<u>25,859,242</u>
<b>Program revenues</b>										
Governmental activities:										
Charges for services:										
General government support	78,879	63,870	75,783	70,711	68,792	68,413	144,400	150,340	473,458	444,440
Public safety	480,090	410,440	314,896	357,813	555,914	630,294	808,994	798,687	549,022	527,020
Transportation	88,014	92,415	97,036	99,402	96,331	84,569	87,106	89,719	92,411	113,094
Culture and recreation	361,269	388,142	412,565	510,935	549,948	589,015	588,625	508,025	565,401	683,701
Home and community services	159,013	304,151	365,075	352,183	378,640	307,233	241,134	270,850	331,339	252,921
Operating grants and contributions	170,427	206,362	183,185	157,432	187,455	216,298	717,075	227,863	274,498	278,795
Capital grants and contributions	191,696	561,489	189,329	343,137	187,037	857,681	-	339,727	50,000	195,000
Total primary government program revenue	<u>1,529,388</u>	<u>2,026,869</u>	<u>1,637,869</u>	<u>1,891,613</u>	<u>2,024,117</u>	<u>2,753,503</u>	<u>2,587,334</u>	<u>2,385,211</u>	<u>2,336,129</u>	<u>2,494,971</u>
Primary government net expense	<u>(16,650,214)</u>	<u>(16,366,013)</u>	<u>(16,806,084)</u>	<u>(17,666,464)</u>	<u>(19,671,211)</u>	<u>(19,709,707)</u>	<u>(19,352,390)</u>	<u>(22,400,274)</u>	<u>(24,750,776)</u>	<u>(23,364,271)</u>

(continued)

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

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
										(concluded)
General revenues										
Property taxes	11,318,836	11,573,254	11,878,952	12,299,096	12,696,824	12,938,479	13,282,828	14,019,842	14,300,875	15,323,460
Non-property tax items	3,820,208	3,957,018	4,420,177	4,490,891	4,612,083	4,722,868	4,810,620	4,816,689	4,904,225	5,072,848
Use of money and property	382,063	170,541	151,867	124,628	104,794	76,835	56,577	67,375	107,223	308,077
Sale of property and compensation for loss	-	-	-	-	71,427	-	-	-	-	-
Miscellaneous	283,654	134,512	791,564	2,059,114	1,500,313	3,418,833	1,319,618	504,087	4,143,182	1,718,679
State support (unrestricted)	892,439	837,314	910,324	892,110	996,506	1,028,349	1,092,779	971,236	1,088,824	1,029,156
Federal support (unrestricted)	-	-	-	-	-	-	-	-	-	-
Total general revenues	<u>16,697,200</u>	<u>16,672,639</u>	<u>18,152,884</u>	<u>19,865,839</u>	<u>19,981,947</u>	<u>22,185,364</u>	<u>20,562,422</u>	<u>20,379,229</u>	<u>24,544,329</u>	<u>23,452,220</u>
Change in net position	<u>\$ 46,986</u>	<u>\$ 306,626</u>	<u>\$ 1,346,800</u>	<u>\$ 2,199,375</u>	<u>\$ 310,736</u>	<u>\$ 2,475,657</u>	<u>\$ 1,210,032</u>	<u>\$ (2,021,045)</u>	<u>\$ (206,447)</u>	<u>\$ 87,949</u>

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

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
General fund										
Reserved	\$ 905,155	\$ 955,531	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	6,525,301	6,616,775	-	-	-	-	-	-	-	-
Nonspendable	-	-	246,887	88,199	113,456	126,973	83,208	77,033	95,210	110,186
Restricted	-	-	1,448,345	1,422,495	1,421,983	1,431,931	1,420,182	1,474,515	1,528,971	1,529,034
Committed	-	-	898,759	873,317	885,199	859,387	881,026	871,058	871,058	871,058
Assigned	-	-	746,294	846,616	1,509,892	1,278,195	1,274,414	1,625,061	1,876,646	1,967,861
Unassigned	-	-	5,008,030	5,597,586	5,104,866	5,396,313	5,470,452	5,197,231	4,541,235	3,876,228
Total general fund	<u>\$ 7,430,456</u>	<u>\$ 7,572,306</u>	<u>\$ 8,348,315</u>	<u>\$ 8,828,213</u>	<u>\$ 9,035,396</u>	<u>\$ 9,092,799</u>	<u>\$ 9,129,282</u>	<u>\$ 9,244,898</u>	<u>\$ 8,913,120</u>	<u>\$ 8,354,367</u>
All other governmental funds										
Reserved	\$ 1,047,496	\$ 878,706	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	9,069,566	9,425,215	-	-	-	-	-	-	-	-
Capital projects funds	1,857,834	1,523,634	-	-	-	-	-	-	-	-
Nonspendable	-	-	77,581	272,476	342,974	368,547	332,786	328,007	333,859	379,675
Restricted	-	-	358,856	373,946	1,020,463	920,655	1,165,172	1,288,423	2,159,019	2,076,657
Committed	-	-	2,714,279	2,551,501	-	-	4,888,946	9,736,587	6,982,714	20,876,845
Assigned	-	-	9,373,588	9,648,334	8,700,218	8,382,288	8,525,607	7,946,276	7,587,930	7,390,842
Unassigned	-	-	(1,513,548)	(1,416,278)	(362,080)	(626,427)	-	-	-	-
Total all other governmental funds	<u>\$ 11,974,896</u>	<u>\$ 11,827,555</u>	<u>\$ 11,010,756</u>	<u>\$ 11,429,979</u>	<u>\$ 9,701,575</u>	<u>\$ 9,045,063</u>	<u>\$ 14,912,511</u>	<u>\$ 19,299,293</u>	<u>\$ 17,063,522</u>	<u>\$ 30,724,019</u>

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

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

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>Revenues</b>										
Taxes	\$ 15,139,044	\$ 15,530,272	\$ 16,299,129	\$ 16,789,987	\$ 17,308,907	\$ 17,661,347	\$ 18,093,448	\$ 18,836,531	\$ 19,205,100	\$ 20,396,308
Departmental income	583,227	669,158	603,501	752,338	970,481	1,024,570	1,208,297	1,110,508	1,261,932	1,448,285
Intergovernmental charges	88,414	92,815	97,436	100,402	96,731	84,969	162,506	165,319	167,811	170,783
Use of money and property	382,063	170,541	151,867	124,628	104,794	76,835	56,577	67,375	107,223	308,077
Licenses and permits	36,947	32,708	47,843	45,556	42,468	42,285	41,023	38,773	48,451	56,092
Fines and forfeitures	376,714	268,819	211,374	208,822	238,086	322,634	332,858	344,630	324,482	273,530
Miscellaneous	359,773	324,510	615,741	549,210	605,350	397,308	448,435	278,773	669,172	459,299
Interfund revenues	5,844	5,520	5,521	5,662	6,170	6,209	6,575	100	5,863	6,006
State aid	1,253,179	1,604,263	1,089,053	1,172,126	1,369,096	1,378,318	1,461,377	1,197,170	1,408,259	1,268,844
Federal aid	1,383	902	4,456	220,553	1,902	724,010	348,477	341,656	5,063	39,107
Total revenues	<u>\$ 18,226,588</u>	<u>\$ 18,699,508</u>	<u>\$ 19,125,921</u>	<u>\$ 19,969,284</u>	<u>\$ 20,743,985</u>	<u>\$ 21,718,485</u>	<u>\$ 22,159,573</u>	<u>\$ 22,380,835</u>	<u>\$ 23,203,356</u>	<u>\$ 24,426,331</u>
<b>Expenditures</b>										
General government support	2,465,674	2,371,801	2,491,347	2,334,600	2,492,917	2,489,274	2,789,647	2,919,036	3,138,091	3,328,224
Public safety	3,332,492	3,537,377	3,143,158	3,410,170	4,121,317	4,100,217	4,274,807	4,837,873	5,039,295	5,500,405
Transportation	2,772,044	2,859,114	2,843,368	2,790,614	3,149,104	3,210,763	3,190,232	3,190,980	3,196,305	3,394,315
Other	8,013	12,175	11,916	13,374	14,337	16,825	11,304	13,616	59,013	37,327
Culture and recreation	1,167,544	1,288,676	1,245,268	1,253,836	1,314,445	1,325,881	1,261,026	1,245,835	1,290,769	1,432,656
Home and community services	2,428,501	2,587,922	2,671,402	2,977,387	2,974,543	2,989,041	3,227,301	3,831,471	4,247,052	3,585,263
Employee benefits	3,033,834	3,793,722	3,800,653	4,222,996	4,652,362	4,938,565	5,275,305	4,905,056	5,067,994	5,009,769
Capital outlay	1,463,711	1,318,231	2,037,899	1,087,705	2,552,382	2,309,686	1,633,223	5,536,665	1,953,858	7,086,756
Debt service										
Principal	357,356	605,000	615,000	650,000	655,000	670,000	675,000	1,125,000	1,135,000	1,635,000
Interest	670,000	330,981	306,700	329,481	338,799	267,342	277,797	353,758	643,528	628,263
Total expenditures	<u>17,699,169</u>	<u>18,704,999</u>	<u>19,166,711</u>	<u>19,070,163</u>	<u>22,265,206</u>	<u>22,317,594</u>	<u>22,615,642</u>	<u>27,959,290</u>	<u>25,770,905</u>	<u>31,637,978</u>
Excess (deficiency) of revenues over expenditures	<u>527,419</u>	<u>(5,491)</u>	<u>(40,790)</u>	<u>899,121</u>	<u>(1,521,221)</u>	<u>(599,109)</u>	<u>(456,069)</u>	<u>(5,578,455)</u>	<u>(2,567,549)</u>	<u>(7,211,647)</u>

(continued)

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

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
										(concluded)
<b>Other Financing Sources (Uses)</b>										
Serial bonds issued	-	-	-	-	-	-	6,360,000	9,850,000	-	20,200,000
Refunding bonds issued	-	-	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-	-
Premium on obligations	-	-	-	-	-	-	-	230,853	-	113,391
Transfers in	1,091,621	1,188,173	1,997,013	1,826,226	3,710,488	3,682,928	4,085,599	3,020,583	4,538,933	5,849,474
Transfers out	<u>(1,091,621)</u>	<u>(1,188,173)</u>	<u>(1,997,013)</u>	<u>(1,826,226)</u>	<u>(3,710,488)</u>	<u>(3,682,928)</u>	<u>(4,085,599)</u>	<u>(3,020,583)</u>	<u>(4,538,933)</u>	<u>(5,849,474)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,360,000</u>	<u>10,080,853</u>	<u>-</u>	<u>20,313,391</u>
Net change in fund balances	<u>\$ 527,419</u>	<u>\$ (5,491)</u>	<u>\$ (40,790)</u>	<u>\$ 899,121</u>	<u>\$ (1,521,221)</u>	<u>\$ (599,109)</u>	<u>\$ 5,903,931</u>	<u>\$ 4,502,398</u>	<u>\$ (2,567,549)</u>	<u>\$ 13,101,744</u>
Debt service as a percentage of noncapital expenditures	<u>6.3%</u>	<u>5.4%</u>	<u>6.1%</u>	<u>6.4%</u>	<u>5.6%</u>	<u>5.7%</u>	<u>5.2%</u>	<u>7.4%</u>	<u>9.4%</u>	<u>10.6%</u>

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

(2) Year	Residential Property	Commercial Property	Recreation & Entertainment	Community Service	Other	Real Property Value	Less Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	(1) Taxable Assessed Value as a Percentage of Actual Taxable Value
2009	\$ 1,125,455,016	\$ 225,599,024	\$ 185,759,200	\$ 138,189,268	\$ 173,193,390	\$ 1,848,195,898	\$ 375,472,797	\$ 1,472,723,101	\$ 5.232116	\$ 2,539,177,760	58.00%
2010	1,134,616,166	222,924,214	185,443,800	138,356,100	170,873,233	1,852,213,513	370,809,354	1,481,404,159	5.329626	2,554,145,102	58.00%
2011	1,144,193,672	232,249,144	178,688,300	138,161,900	168,918,563	1,862,211,579	372,995,501	1,489,216,078	5.463814	2,567,613,928	58.00%
2012	1,147,403,650	239,646,550	178,791,900	136,532,000	164,172,907	1,866,547,007	369,463,089	1,497,083,918	5.643877	2,581,179,169	58.00%
2013	1,152,941,589	243,156,116	178,535,050	137,763,100	161,384,306	1,873,780,161	364,942,420	1,508,837,741	5.844393	2,647,083,756	57.00%
2014	1,163,577,924	249,410,986	178,986,800	137,968,300	165,028,080	1,894,972,090	364,150,575	1,530,821,515	5.947355	2,685,651,781	57.00%
2015	1,177,147,437	254,622,701	177,644,600	138,222,800	163,126,202	1,910,763,740	365,530,461	1,545,233,279	6.086486	2,809,515,053	55.00%
2016	1,191,278,751	261,216,576	177,644,600	137,420,800	157,303,498	1,924,864,225	361,730,121	1,563,134,104	6.192343	2,921,745,989	53.50%
2017	1,205,429,042	264,507,711	177,706,900	141,073,300	152,941,347	1,941,658,300	362,822,094	1,578,836,206	6.280401	3,036,223,473	52.00%
2018	1,218,597,024	262,899,493	176,692,000	141,023,900	151,675,183	1,950,887,600	357,687,745	1,593,199,855	7.228554	3,154,851,198	50.50%

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)**

<b>Town Direct Rates</b>				<b>Overlapping Tax Rates</b>			
<b>Year</b>	<b>General Town/ Public Safety Tax Rate</b>	<b>Highway Tax Rate</b>	<b>Total Direct Tax Rate</b>	<b>Orchard Park</b>	<b>Town Outside Village</b>	<b>Hamburg</b>	<b>West Seneca</b>
				<b>Village</b>		<b>Town Outside Village</b>	<b>Town Outside Village</b>
2009	\$ 2.861846	\$ 2.370270	\$ 5.232116	\$ 42.339273	\$39.719273	\$ 41.924130	\$ 41.643140
2010	2.914751	2.414875	5.329626	44.354016	41.604016	43.500305	41.571060
2011	2.969275	2.494539	5.463814	46.088321	43.088321	44.770415	41.853065
2012	3.083415	2.560462	5.643877	48.238792	44.738792	46.815485	43.117110
2013	3.215740	2.628653	5.844393	49.508918	45.889818	48.209659	44.136768
2014	3.229360	2.717995	5.947355	50.661125	47.709068	49.547713	45.563214
2015	3.377057	2.709429	6.086486	51.444068	47.709068	50.384855	45.120688
2016	3.450547	2.741796	6.192343	52.703834	48.883834	52.648546	47.484634
2017	3.532963	2.747438	6.280401	53.689681	49.679681	51.757964	48.043894
2018	3.877983	2.959222	6.837205	54.975804	50.895804	51.916780	50.059522

**NOTES:**

- (1) There is no limitation, either as to rate or amount, with respect to ad valorem taxes on taxable real property in the Town which may be required to pay principal and interest of its bonded indebtedness.
- (2) Taxes, other than Village and School, are due January 1 to February 15 without penalty. Penalties are 1.5% - February 16-28, 3% - March 1-15, 4.5% - March 16 - 31, 6% - April 1 - 17, 7.5% - April 18 to May 1, then 1.5% additional each month thereafter. Unpaid taxes are returned to the Erie County Commissioner of Finance on or about July 1.
- (3) Assessed values used by the Villages vary from the Town's assessed values because different equalization rates are applicable. For this reason tax rates in the Villages cannot be compared with rates of Town Outside Village.

Source: Erie County Department of Real Property Tax Services

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

<u>Year</u>	<u>Tax Rates</u>				
	<u>Village</u>	<u>Town</u>	<u>School</u>	<u>County</u>	<u>Total</u>
2009	\$ 2.620000	\$ 5.232116	\$ 26.068395	\$ 8.418762	\$ 42.339273
2010	2.750000	5.329626	27.497778	8.776612	44.354016
2011	3.000000	5.463814	28.871759	8.752748	46.088321
2012	3.500000	5.643877	30.315836	8.779079	48.238792
2013	3.619100	5.844393	31.265737	8.779688	49.508918
2014	3.692700	5.947355	32.007061	9.014009	50.661125
2015	3.735000	6.086486	32.663577	8.959005	51.444068
2016	3.820000	6.192343	33.441153	9.250338	52.703834
2017	4.010000	6.280401	33.905012	9.494268	53.689681
2018	4.080000	6.837205	34.345069	9.713530	54.975804

Source: Erie County Department of Real Property Tax Services

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

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<b>Year</b>	<b>Tax Rates</b>			
	<b>Town</b>	<b>School</b>	<b>County</b>	<b>Total</b>
2009	\$ 5.232116	\$ 26.068395	\$ 8.418762	\$ 39.719273
2010	5.329626	27.497778	8.776612	41.604016
2011	5.463814	28.871759	8.752748	43.088321
2012	5.643877	30.315836	8.779079	44.738792
2013	5.844393	31.265737	8.779688	45.889818
2014	6.086486	32.007061	8.959005	47.709068
2015	6.086486	32.663577	8.959005	47.709068
2016	6.192343	33.441153	9.250338	48.883834
2017	6.280401	33.905012	9.494268	49.679681
2018	6.837205	34.345069	9.713530	50.895804

Source: Erie County Department of Real Property Tax Services

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

<u>Year</u>	<u>Tax Rates</u>			
	<u>Town</u>	<u>School</u>	<u>County</u>	<u>Total</u>
2009	\$ 5.232116	\$ 28.273252	\$ 8.418762	\$ 41.924130
2010	5.329626	29.394067	8.776612	43.500305
2011	5.463814	30.553853	8.752748	44.770415
2012	5.643877	32.392529	8.779079	46.815485
2013	5.844393	33.585578	8.779688	48.209659
2014	6.086486	34.502222	8.959005	49.547713
2015	6.086486	35.339364	8.959005	50.384855
2016	6.192343	37.205865	9.250338	52.648546
2017	6.280401	35.983295	9.494268	51.757964
2018	6.837205	35.366045	9.713530	51.916780

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)**

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<b>Year</b>	<b>Tax Rates</b>			
	<b>Town</b>	<b>School</b>	<b>County</b>	<b>Total</b>
2009	\$ 5.232116	\$ 27.992262	\$ 8.418762	\$ 41.643140
2010	5.329626	27.464822	8.776612	41.571060
2011	5.463814	27.636503	8.752748	41.853065
2012	5.643877	28.694154	8.779079	43.117110
2013	5.844393	29.512687	8.779688	44.136768
2014	6.086486	30.517723	8.959005	45.563214
2015	6.086486	30.075197	8.959005	45.120688
2016	6.192343	32.041953	9.250338	47.484634
2017	6.280401	32.269225	9.494268	48.043894
2018	6.837205	33.508787	9.713530	50.059522

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	2018			2009		
		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	\$ 13,353,750	1	0.84%	\$ 12,051,400	4	0.82%
TM Orchard Park	Apartments	13,184,900	2	0.83%	13,360,000	3	0.91%
New York State Electric & Gas	Utility	12,519,489	3	0.79%	13,497,359	2	0.92%
Young-Reidman, LLC	Apartments	9,683,098	4	0.61%	8,225,800	7	0.56%
Orchard Park TK Owner, LLC	Commercial/Retail	9,214,000	5	0.58%	N/R	N/R	N/R
National Fuel Gas	Utility	9,016,197	6	0.57%	10,326,315	5	0.70%
Armor Road, LLC	Nursing Home	7,841,400	7	0.49%	7,841,400	8	0.53%
Verizon	Utility	7,126,105	8	0.45%	19,225,357	1	1.31%
Quaker 20A Realty LLC	Medical	5,868,865	9	0.37%	N/R	N/R	N/R
HCP SH ELP Properties	Nursing Home	5,698,000	10	0.36%	N/R	N/R	N/R
DDR Orchard Park, LLC	Commercial/Retail	N/R	N/R	N/R	9,059,891	6	0.62%
Target	Commercial/Retail	N/R	N/R	N/R	6,775,900	9	0.46%
Orchard Glenn	Nursing Home	N/R	N/R	N/R	5,110,000	10	0.35%
Total		<u>\$ 93,505,804</u>		<u>5.87%</u>	<u>\$ 105,473,422</u>		<u>7.16%</u>
Total Taxable Assessed Valuation		<u>\$ 1,593,199,855</u>		<u>100%</u>	<u>\$ 1,472,723,101</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>
2009	\$ 29,446,310	\$ 28,775,866	97.72%	100.00%
2010	30,640,200	29,822,606	97.33%	100.00%
2011	31,193,315	30,137,417	96.61%	100.00%
2012	32,032,539	30,993,915	96.76%	100.00%
2013	32,541,057	31,898,359	98.02%	100.00%
2014	33,323,971	32,523,779	97.60%	100.00%
2015	33,860,829	33,123,280	97.82%	100.00%
2016	35,463,793	34,742,809	97.97%	100.00%
2017	36,381,004	35,681,103	98.08%	100.00%
2018	37,946,679	37,270,885	98.22%	100.00%

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

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

February 16 - February 28	1.5%
March 1 - 15	3%
March 16 - April 2	4.5%
April 3 - 16	6%
April 17 - April 30	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>Premium on Serial Bonds</u>	<u>Total Debt</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>
2009	\$ 8,660,000	\$ -	\$ 9,260,000	\$ 8,528,602	1.17%	0.3%	\$ 335	\$ 309
2010	8,055,000	-	13,085,000	7,696,144	1.25%	0.3%	450	265
2011	7,440,000	-	11,920,000	7,440,000	1.14%	0.3%	410	256
2012	6,790,000	-	14,535,000	6,446,205	1.39%	0.2%	500	222
2013	6,135,000	-	13,465,000	5,264,492	1.29%	0.2%	463	181
2014	5,465,000	-	12,320,000	4,697,464	1.18%	0.2%	424	162
2015	11,150,000	-	11,150,000	10,151,611	1.07%	0.4%	384	349
2016	19,875,000	225,089	19,875,000	18,229,104	1.90%	0.6%	684	620
2017	18,740,000	213,546	18,953,546	17,082,561	1.81%	0.5%	652	588
2018	37,305,000	313,828	37,618,828	35,813,064	3.60%	1.1%	1,295	1,233

(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, 2018 – (Unaudited)**

<b>GOVERNMENTAL UNIT</b>	<b>Gross Indebtedness</b>	<b>(1) Estimated Exclusions</b>	<b>Net Indebtedness</b>	<b>(2) Town of Orchard Park Percentage Applicable</b>	<b>Town of Orchard Park Portion</b>
Estimated Direct Debt:					
Town of Orchard Park	\$ 37,305,000	\$ 4,754,601	\$ 32,550,399	100.00 %	\$ 32,550,399
Estimated Overlapping Debt:					
County of Erie	435,722,824	2,910,902	432,811,922	5.22%	22,575,541
School Districts:					
Hamburg Central School District	36,975,000	25,882,500	11,092,500	8.63%	957,496
Orchard Park Central School District	46,615,000	32,630,500	13,984,500	80.82%	11,301,723
West Seneca Central School District	25,200,000	17,640,000	7,560,000	3.56%	269,372
Total Estimated Overlapping Debt	<u>544,512,824</u>	<u>79,063,902</u>	<u>465,448,922</u>		<u>35,104,132</u>
<b>Total Estimated Direct and Overlapping Debt</b>	<b><u>\$ 581,817,824</u></b>	<b><u>\$ 83,818,503</u></b>	<b><u>\$ 497,999,321</u></b>		<b><u>\$ 67,654,531</u></b>

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 12/31/2018, County 12/31/2018 and Schools 6/30/2018

**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:		
2014		\$ 2,685,651,781
2015		2,809,515,053
2016		2,921,745,989
2017		3,036,223,473
2018		<u>3,154,851,198</u>
Total - Five Years Full Valuation		<u>\$ 14,607,987,494</u>
Average Full Valuation		<u>\$ 2,921,597,499</u>
Debt Limit - 7% of average full valuation (Note 1)		<u>\$ 204,511,825</u>
Amount of Debt Applicable to Debt Limit:		
Outstanding bonded debt:		
General Fund	\$ 25,720,000	
Highway Fund	6,160,000	
Special District Funds	<u>5,425,000</u>	37,305,000
Less other deductions allowed by law:		
Water bonds	3,301,600	
Budget appropriations	<u>1,453,001</u>	<u>4,754,601</u>
Total amount of net indebtedness applicable to debt limit		<u>32,550,399</u>
LEGAL DEBT MARGIN		<u>\$ 171,961,426</u>
Percentage of debt contracting power exhausted		<u>15.92 %</u>

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Debt limit	\$ 121,289,519	\$ 129,285,105	\$ 171,495,204	\$ 177,522,642	\$ 180,448,796	\$ 182,499,432	\$ 186,074,612	\$ 191,032,460	\$ 197,403,081	\$ 204,511,825
Total net debt applicable to limit	<u>4,801,800</u>	<u>8,894,200</u>	<u>7,990,600</u>	<u>10,897,000</u>	<u>10,108,400</u>	<u>9,267,000</u>	<u>6,745,600</u>	<u>15,481,400</u>	<u>14,202,800</u>	<u>32,550,399</u>
Legal debt margin	<u>\$ 116,487,719</u>	<u>\$ 120,390,905</u>	<u>\$ 163,504,604</u>	<u>\$ 166,625,642</u>	<u>\$ 170,340,396</u>	<u>\$ 173,232,432</u>	<u>\$ 179,329,012</u>	<u>\$ 175,551,060</u>	<u>\$ 183,200,281</u>	<u>\$ 171,961,426</u>
Total net debt applicable to the limit as a percentage of debt limit	3.96%	6.88%	4.66%	6.14%	5.60%	5.08%	3.63%	8.10%	7.19%	15.92%

NOTES:

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

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

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

<b>Calendar Year</b>	<b>Population</b>	<b>Personal Income</b>	<b>Per Capita Personal Income</b>	<b>Median Age</b>	<b>Percent High School Graduate or Higher</b>	<b>Percent Bachelor's Degree or Higher</b>	<b>School Enrollment</b>	<b>December Unemployment Rate</b>
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	4.5%
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	3.9%
2017	29,054	1,046,002,108	36,002	45.4	96.3%	49.8%	4,969	4.0%
2018	29,054	1,046,002,108	36,002	45.4	96.3%	49.8%	5,043	3.3%

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

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

<b>Employer</b>	<b>2018</b>			<b>2009</b>		
	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total Town Employment</b>	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total Town Employment</b>
Erie Community College South	1,768	1	19.23%	500	2	7.01%
Orchard Park Central Schools	806	2	8.76%	806	1	11.30%
McGard LLC	640	3	6.96%	337	4	4.72%
Cobham Mission Systems	509	4	5.54%	276	8	3.87%
West Herr Auto Group	503	5	5.47%	378	3	5.30%
Bryant & Stratton College	350	6	3.81%	N/R	N/R	N/R
Absolut Care at Orchard Park	320	7	3.48%	300	6	4.20%
Father Baker Manor	300	8	3.26%	285	7	3.99%
ITT Enidine, Inc.	275	9	2.99%	275	9	3.85%
Essendant	270	10	2.94%	N/R	N/R	N/R
Towne Automotive Group	N/R	N/R	N/R	310	5	4.34%
Azerty	N/R	N/R	N/R	265	10	3.80%
<b>Total</b>	<b><u>5,741</u></b>		<b><u>62.4%</u></b>	<b><u>3,732</u></b>		<b><u>48.6%</u></b>
Estimated Town employment of major employers	<u>9,196</u>			<u>7,135</u>		

Source: Town of Orchard Park Chamber of Commerce.

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

<b>Function/Program</b>	<u><b>2009</b></u>	<u><b>2010</b></u>	<u><b>2011</b></u>	<u><b>2012</b></u>	<u><b>2013</b></u>	<u><b>2014</b></u>	<u><b>2015</b></u>	<u><b>2016</b></u>	<u><b>2017</b></u>	<u><b>2018</b></u>
<b>General Government</b>										
Accounting/Supervisor	4	4	4	4	4	5	4	4	4	4
Assessor	4	4	4	3	4	4	4	4	4	4
Building	5	4	4	3	3	4	5	5	5	5
Computers	1	1	1	1	1	1	1	1	1	1
Justice	2	2	2	2	2	2	2	2	2	2
Maintenance	2	3	3	3	3	2	3	3	3	3
Planning	1	1	1	1	1	1	1	1	1	1
Tax/ Water Billing	1	-	-	-	-	-	-	-	-	-
Town Clerk	3	4	4	4	4	4	4	4	4	4
<b>Police</b>										
Officers	32	30	29	29	31	31	31	31	31	31
Civilians	4	4	4	4	10	9	9	9	9	9
Dog Control	-	-	-	-	-	-	-	-	-	-
<b>Public Works</b>										
Compost	1	2	2	2	1	1	1	1	1	1
Highway	30	28	29	29	29	29	28	28	28	28
Engineering	10	10	9	10	11	11	10	10	10	10
Sewer & Lighting	4	3	3	4	3	4	4	4	4	4
<b>Recreation</b>										
	2	2	2	2	2	2	2	2	2	2
<b>Senior Services</b>										
	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total</b>	<u>107</u>	<u>103</u>	<u>102</u>	<u>102</u>	<u>110</u>	<u>111</u>	<u>110</u>	<u>110</u>	<u>110</u>	<u>110</u>

Source: Various Town Departments

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

<b>Function/Program</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
<b>General government</b>										
<b>Building</b>										
Building permits issued	592	571	481	531	497	526	706	794	847	741
Building inspections conducted	1,923	1,011	1,112	1,212	1,012	1,157	1,224	1,468	1,316	1,581
Fire inspections conducted	338	392	345	355	203	155	166	203	313	291
<b>Justice</b>										
Motor vehicle cases processed	5,531	3,785	3,394	3,828	4,272	3,192	5,721	5,534	5,443	4,741
Criminal cases processed	873	840	885	819	714	425	711	648	724	657
Civil cases processed	116	87	85	71	85	36	72	66	75	93
Motor vehicle fines assessed	341,871	215,745	202,631	229,801	264,541	192,037	390,919	334,137	355,283	285,316
Criminal fines assessed	26,148	29,455	18,810	18,910	23,105	7,650	20,290	13,380	20,355	14,045
Civil fines assessed	1,350	1,117	1,217	1,145	1,340	571	1,091	1,088	1,135	1,401
<b>Police</b>										
Physical arrests	1,188	953	887	1,007	1,299	1,395	1,115	1,012	1,150	1,065
Parking violations	191	308	317	349	271	739	539	300	193	230
Vehicle & Traffic violations	3,187	3,014	2,462	2,614	2,585	5,063	4,327	4,415	4,435	3,779
911 calls	3,257	3,854	4,299	4,292	5,143	5,167	4,649	4,442	4,333	3,981
Total calls	22,025	23,282	26,579	26,313	26,201	33,942	32,264	31,445	37,337	40,553
Male cell usage	70	54	61	50	78	97	100	73	50	40
Female cell usage	9	8	16	8	15	20	16	9	7	11
<b>Compost</b>										
Waste composed (cubic yards per day - based on 8 months operation)	48	50	45	50	45	50	47	47	51	106
<b>Other public works</b>										
Street resurfacing (miles)	2	3	3	3	5	5	3	3	3	4
Potholes repaired	30	35	34	20	30	45	40	38	49	58
<b>Parks and recreation</b>										
Program participation	9,464	8,308	13,712	29,424	33,584	32,311	32,400	10,511	13,670	17,370

Source: Various Town Departments

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

<b>Function/Program</b>	<b><u>2009</u></b>	<b><u>2010</u></b>	<b><u>2011</u></b>	<b><u>2012</u></b>	<b><u>2013</u></b>	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>	<b><u>2018</u></b>
<b>General government</b>										
Offices	1	1	1	1	1	1	1	1	1	1
<b>Police</b>										
Stations	1	1	1	1	1	1	1	1	1	1
Cells	6	6	6	6	6	6	6	6	6	6
Patrol units	8	8	8	8	9	9	9	9	15	10
<b>Highway</b>										
Streets (miles)	96	96	96	97	98	99	100	100	100	100
Traffic signals	12	12	12	12	12	12	12	12	12	12
<b>Engineering</b>										
Streetlights	3,583	3,583	3,591	3,599	3,616	3,644	5,100	5,104	5,128	5,118
<b>Parks and recreation</b>										
Acreage	280	280	316	316	316	316	316	316	316	316
Playgrounds	5	5	5	5	5	5	5	5	5	5
Baseball/softball diamonds	10	10	10	10	10	10	10	10	10	10
Soccer/football fields	7	7	7	7	7	8	8	8	8	8
<b>Water</b>										
New water mains (miles)	0.02	-	1.08	0.57	0.56	1.19	0.40	0.30	1.24	0.50
New fire hydrants	1	-	4	6	6	14	4	4	13	8
<b>Sewer</b>										
New sanitary sewers (miles)	0.04	-	0.45	0.84	0.69	1.04	0.28	0.35	1.32	0.56

Source: Various Town Departments

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