

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2020

TOWN OF

ORCHARD PARK

ERIE COUNTY, NEW YORK



EUGENE MAJCHRZAK, SENIOR COUNCILMAN

CONOR FLYNN, COUNCILMAN

JOSEPH LIBERTI, DEPUTY SUPERVISOR

TOWN OF ORCHARD PARK, NEW YORK

Comprehensive Annual Financial Report

For the Fiscal Year Ended December 31, 2020

Prepared by:

Town of Orchard Park
Office of the Supervisor

Eugene Majchrzak
Senior Councilman

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 For the Fiscal Year Ended December 31, 2020
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INTRODUCTORY SECTION



TOWN OF ORCHARD PARK

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

June 30, 2021

SENIOR COUNCILMAN
EUGENE MAJCHRZAK

COUNCILMAN
CONOR T. FLYNN

TOWN CLERK
INTERIM PLANNING COORDINATOR
REMY C. ORFFEO

TOWN ATTORNEY
JOHN C. BAILEY

TOWN JUSTICES
EDWARD A. PACE
JORGE DE ROSAS

SUPT. OF HIGHWAYS
FREDERICK J. PIASECKI, JR.

CHIEF OF POLICE
E. JOSEPH WEHRFRITZ

SENIOR CENTER DIRECTOR
DEBRA SANTIAGO

COORDINATOR
COMMUNITY ACTIVITY CENTER
SUE HEMINGWAY

BUILDING INSPECTOR
STEVEN BREMER

TOWN ASSESSOR
DAN STANFORD
SCAA

TOWN ENGINEER
WAYNE L. BIELER, P.E.

RECREATION DIRECTOR
EDWARD J. LEAK, CPRP

ANIMAL CONTROL OFFICER
KEVIN MASTERSON

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, 2020, 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, 2020 and have issued an unmodified opinion thereon. The independent auditor's 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 Deputy Supervisor. The Deputy Town Supervisor serves as both the chief executive and chief financial officer. The 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

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

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

Local economy

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

The unemployment rate in the Town (as measured by the United States Department of Labor) has increased over the past year from a rate of 3.4% in December 2019 to 5.4% in December 2020.

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, 2020 represents approximately 40.4% of its budgeted 2021 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 \$200,000 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

The largest initiative in 2020 was the completion of the Multigenerational Community Activity Center that was approved by voters in November 2016. This activity center assists in further improving the quality of life that our residents enjoy.

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

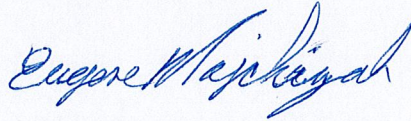
Awards and acknowledgements

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 for the fiscal year ended December 31, 2019. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized financial report that satisfies both generally accepted accounting principles and applicable legal requirements.

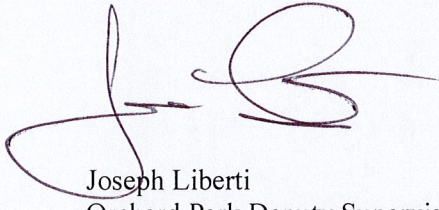
A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

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,



Eugene Majchrzak
Orchard Park Senior Councilman



Joseph Liberti
Orchard Park Deputy 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, 2019

Christopher P. Morill

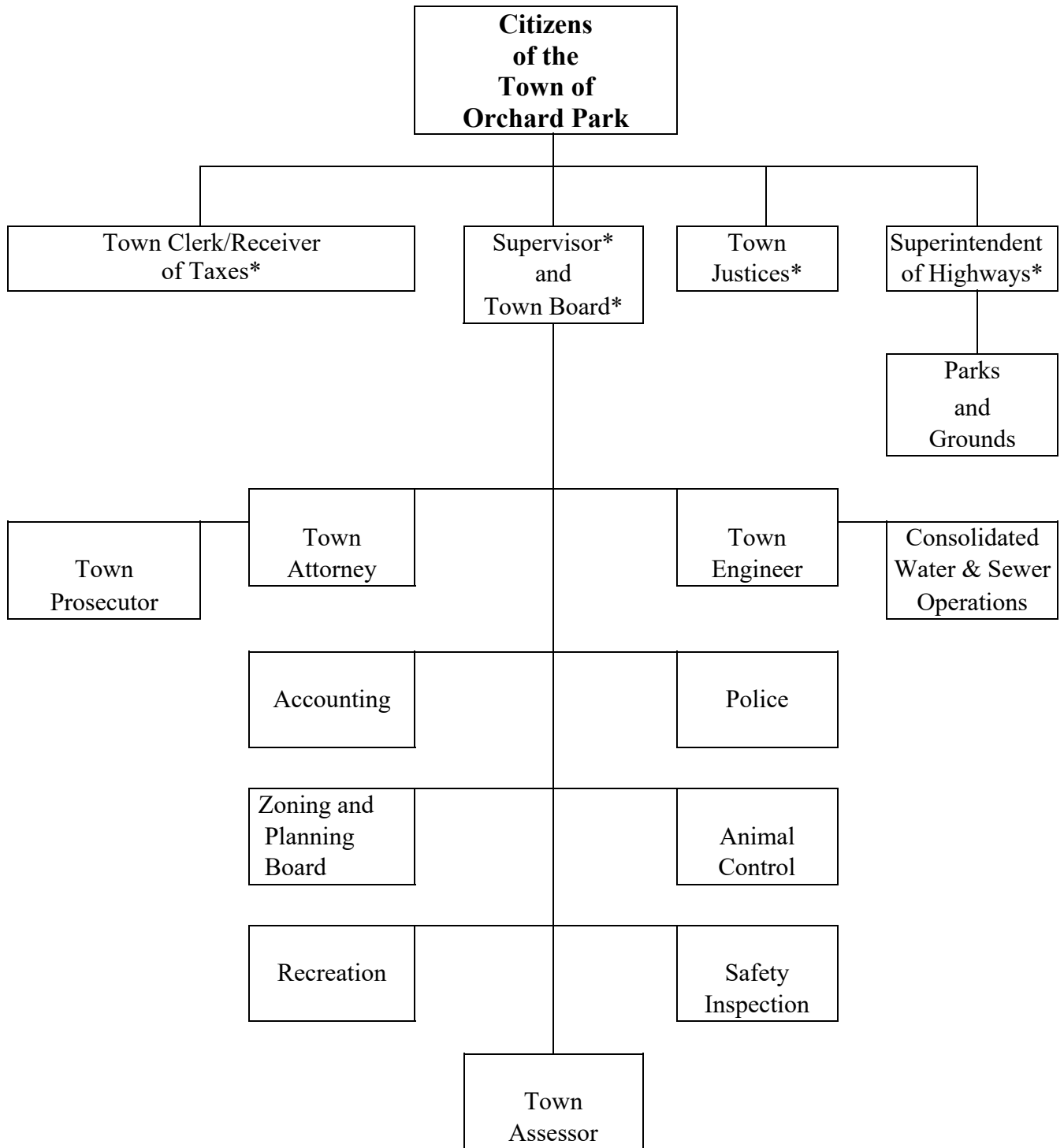
Executive Director/CEO

TOWN OF ORCHARD PARK, NEW YORK
Town Officials
Year Ended December 31, 2020

Name	Title
Elected:	
Vacant	Supervisor
Conor Flynn	Councilman
Eugene Majchrzak	Senior Councilman
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
Appointed:	
Joseph Liberti	Deputy Supervisor
Dan Stanford	Town Assessor
Timothy D. Gallagher	Town Attorney
Wayne L. Bieler	Town Engineer
Joseph Wehrfritz	Chief of Police
Steven Bremer	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, 2020, 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, 2020 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 2, the Town implemented Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the 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; is 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 30, 2021

TOWN OF ORCHARD PARK, NEW YORK
Management's Discussion and Analysis
Year Ended December 31, 2020

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, 2020. 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 \$61,277,905 (*net position*). This consists of \$59,409,090 net investment in capital assets, \$2,954,758 restricted for specific purposes, and unrestricted net position of \$(1,085,943).
- The Town's total net position decreased by \$1,860,970 during the year ended December 31, 2020.
- At the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$20,587,748, a decrease of \$3,867,452 in comparison with the prior year's fund balance of \$24,455,200, as restated.
- At the end of the current fiscal year, *unassigned fund* balance for the General Fund was \$4,597,222, or 47.3 percent of total General Fund expenditures and transfers out. This total amount is *available for spending* at the Town's discretion and constitutes approximately 57.4 percent of the General Fund's total fund balance of \$8,003,923 at December 31, 2020.
- The Town's total bonded indebtedness decreased by \$2,340,000 during the current year as a result of scheduled principal payments.

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, Capital Projects and Debt Service Funds, all of which are considered to be major funds. Data from the other five governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

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

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

The fiduciary fund statements can be found on pages 26-27 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 28-55 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 56-67 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 68-120.

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

Government-wide Financial Analysis

As noted earlier, net position over time may serve as a useful indicator of a government’s financial position. In the case of the Town, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$61,277,905 at the close of the 2020 fiscal year.

Table 1, as presented below, shows the net position as of December 31, 2020 and December 31, 2019.

Table 1—Condensed Statement of Net Position—Primary Government

	Governmental Activities	
	December 31,	
	2020	2019 (as restated)
Current and other assets	\$ 33,422,334	\$ 38,002,319
Capital assets	93,025,249	93,026,106
Total assets	<u>126,447,583</u>	<u>131,028,425</u>
Deferred outflows of resources	<u>10,215,780</u>	<u>4,578,834</u>
Current liabilities	13,340,494	15,717,207
Noncurrent liabilities	<u>60,337,763</u>	<u>54,468,491</u>
Total liabilities	<u>73,678,257</u>	<u>70,185,698</u>
Deferred inflows of resources	<u>1,707,201</u>	<u>2,282,686</u>
Net position		
Net investment in capital assets	59,409,090	59,692,952
Restricted	2,954,758	3,504,044
Unrestricted	<u>(1,085,943)</u>	<u>(58,121)</u>
Total net position	<u>\$ 61,277,905</u>	<u>\$ 63,138,875</u>

The largest portion of the Town’s net position \$59,409,090, 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, \$2,954,758, 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 \$(1,085,943).

Table 2, as presented below, shows the changes in net position for the years ended December 31, 2020 and December 31, 2019.

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

	<u>Governmental Activities</u>	
	<u>Year Ended December 31,</u>	
	<u>2020</u>	<u>2019</u>
Program revenues:		
Charges for services	\$ 1,979,055	\$ 2,385,271
Operating grants and contributions	331,625	290,986
Capital grants and contributions	-	133,759
General revenues	<u>25,324,257</u>	<u>25,834,619</u>
Total revenues	<u>27,634,937</u>	<u>28,644,635</u>
Program expenses	29,495,907	27,068,578
Change in net position	(1,860,970)	1,576,057
Net position—beginning	63,138,875	61,188,728
Restatement	<u>-</u>	<u>374,090</u>
Net position—ending	<u>\$ 61,277,905</u>	<u>\$ 63,138,875</u>

Overall revenues of the primary government decreased by 3.5 percent from the prior year, due primarily to a decrease in departmental revenues and interest earnings in relation to the COVID-19 pandemic. Total expenses increased by 9.0 percent compared to the year ended December 31, 2019, which is primarily attributed to changes in the net pension liability.

A summary of sources of revenues of the primary government for the years ended December 31, 2020 and December 31, 2019 is presented in Table 3 on the following page.

Table 3—Summary of Sources of Revenues—Primary Government

	Year Ended December 31,		Increase/(Decrease)	
	2020	2019	Dollars	Percent (%)
Charges for services	\$ 1,979,055	\$ 2,385,271	\$ (406,216)	(17.0)
Operating grants and contributions	331,625	290,986	40,639	14.0
Capital grants and contributions	-	133,759	(133,759)	(100.0)
Property and other taxes	22,196,379	21,650,371	546,008	2.5
Use of money and property	255,381	738,502	(483,121)	(65.4)
Miscellaneous	1,746,142	2,208,548	(462,406)	(20.9)
State support (unrestricted)	1,126,355	1,237,198	(110,843)	(9.0)
Total general revenues, net	<u>\$ 27,634,937</u>	<u>\$ 28,644,635</u>	<u>\$ (1,009,698)</u>	<u>(3.5)</u>

The Town's largest sources of revenues were property and other taxes of \$22,196,379, or 80.3 percent of total revenues, charges for services of \$1,979,055, or 7.2% of total revenues, and miscellaneous revenues of \$1,746,142, or 6.3 percent of total revenues. For the year ended December 31, 2019, the Town's largest sources of revenues property and other taxes of \$21,650,371, or 75.6 percent of total revenues, charges for services of \$2,385,271, or 8.3% of total revenues, and miscellaneous revenues of \$2,208,548, or 7.7 percent of total revenues.

A summary of program expenses of the primary government for the years ended December 31, 2020 and December 31, 2019 is presented below in Table 4.

Table 4—Summary of Program Expenses—Primary Government

	Year Ended December 31,		Increase/(Decrease)	
	2020	2019	Dollars	Percent (%)
General government support	\$ 4,934,656	\$ 4,786,703	\$ 147,953	3.1
Education	8,227	12,163	(3,936)	(32.4)
Public safety	8,455,912	7,351,208	1,104,704	15.0
Health	5,442	6,597	(1,155)	(17.5)
Transportation	6,017,333	5,441,525	575,808	10.6
Culture and recreation	2,029,562	2,276,698	(247,136)	(10.9)
Home and community services	6,681,511	6,094,938	586,573	9.6
Interest and other fiscal charges	1,363,264	1,098,746	264,518	24.1
Total program expenses	<u>\$ 29,495,907</u>	<u>\$ 27,068,578</u>	<u>\$ 2,427,329</u>	<u>9.0</u>

The Town's most significant expense items for the year ended December 31, 2020 were public safety of \$8,455,912, or 28.7 percent of total expenses, and home and community services of \$6,681,511, or 22.7 percent of total expenses. For the year ended December 31, 2019, the most significant expense items were public safety of \$7,351,208, or 27.2 percent of total expenses, and home and community services of \$6,094,938, or 22.5 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, 2020, the Town’s governmental funds reported combined fund balances of \$20,587,748, a decrease of \$3,867,452 in comparison with the prior year fund balance of \$24,455,000, as restated. Approximately 22.3% of this amount \$4,597,222 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—\$532,665, 2) restricted for particular purposes—\$2,954,758, 3) committed for particular purposes—\$2,414,110, or 4) assigned for particular purposes—\$10,088,993.

Table 5—Components of Fund Balance—Major Funds

	December 31,	
	2020	2019
General Fund		
Nonspendable	\$ 152,996	\$ 110,729
Restricted	1,090,001	1,558,569
Committed	830,770	838,270
Assigned	1,332,934	1,375,070
Unassigned	<u>4,597,222</u>	<u>4,682,763</u>
Total General Fund	<u>\$ 8,003,923</u>	<u>\$ 8,565,401</u>
Public Safety Fund		
Nonspendable	\$ 295,742	\$ 275,650
Restricted	505,357	463,877
Committed	41,716	41,716
Assigned	749,779	645,801
Total Public Safety Fund	<u>\$ 1,592,594</u>	<u>\$ 1,427,044</u>
Highway Fund		
Nonspendable	\$ 51,796	\$ 45,794
Restricted	319,969	469,969
Assigned	911,938	754,743
Total Highway Fund	<u>\$ 1,283,703</u>	<u>\$ 1,270,506</u>
Sewer Districts Fund		
Restricted	\$ 37,386	\$ 37,386
Assigned	<u>2,334,648</u>	<u>2,396,621</u>
Total Sewer Districts Fund	<u>\$ 2,372,034</u>	<u>\$ 2,434,007</u>
Water Districts Fund		
Nonspendable	\$ 11,381	\$ 10,068
Restricted	60,134	60,134
Assigned	<u>1,644,272</u>	<u>1,561,894</u>
Total Water Districts Fund	<u>\$ 1,715,787</u>	<u>\$ 1,632,096</u>

(continued)

	December 31,	
	<u>2020</u>	<u>2019</u>
		(concluded)
Capital Projects Fund		
Committed	\$ 1,541,624	\$ 5,268,450
Total Capital Projects Fund	<u>\$ 1,541,624</u>	<u>\$ 5,268,450</u>
Debt Service Fund		
Restricted	\$ 924,158	\$ 896,356
Total Debt Service Fund	<u>\$ 924,158</u>	<u>\$ 896,356</u>

The General Fund is the chief operating fund of the Town. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$4,597,222, while total fund balance decreased to \$8,003,923. 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 47.3 percent of total General Fund expenditures and transfers out, while total fund balance represents 82.3 percent of that same amount.

The total fund balance of the Town's General Fund decreased by \$561,478 during the current fiscal year. During the annual budget process, the Town anticipated utilizing \$1,838,000 of fund balance for 2020 operations.

The Town's Public Safety Fund ending fund balance was \$1,592,594. During the year ended December 31, 2020, the Public Safety Fund fund balance increased \$165,550 due to the funding of restricted, committed and assigned purposes.

The Town's Highway Fund ending fund balance was \$1,283,703. During the year ended December 31, 2020, the Highway Fund fund balance increased \$13,197.

The Town's Sewer Districts Fund ending fund balance was \$2,372,034. \$2,033,163 is reported as fund balance assigned for specific (Sewer Districts Fund) use and \$301,485 is assigned to funding next year's budget. During the year ended December 31, 2020, the Sewer Districts Fund fund balance decreased \$61,973.

The Town's Water Districts Fund ending fund balance was \$1,715,787. \$1,519,269 of this amount is reported as fund balance assigned for specific (Water Districts Fund) use and \$125,003 is assigned to funding next year's budget. During the year ended December 31, 2020, the Water Districts Fund fund balance increased \$83,691.

The Town's Capital Projects Fund ending fund balance was \$1,541,624. During the year ended December 31, 2020, the Capital Projects Fund fund balance decreased \$3,726,826 due to current year capital expenditures.

The Town's Debt Service Fund ending fund balance was \$924,158, which consists of a grant received for the payment of debt service and premiums received to be applied towards future debt service payments.

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, 2020 is presented in Table 6 below:

Table 6—General Fund Budget

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
Revenues	\$ 9,694,556	9,770,286	\$ 9,167,872	\$ (602,414)
Expenditures and other financing uses	<u>11,537,626</u>	<u>11,620,858</u>	<u>9,729,350</u>	<u>1,891,508</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (1,843,070)</u>	<u>\$ (1,850,572)</u>	<u>\$ (561,478)</u>	<u>\$ 1,289,094</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:

Budgeted revenues exceeded actual revenues by \$602,414. The major contributors to this negative revenue variance were less than anticipated departmental revenues and interest earnings due to the COVID-19 pandemic.

Total expenditures and transfers out were less than the final budget by \$1,891,508. The most significant contributors were culture and recreation and general government support in which expenditures were limited due to the COVID-19 pandemic.

Capital Asset and Debt Administration

Capital assets—The Town's investment in capital assets for its governmental activities as of December 31, 2020 amounted to \$93,025,249 (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, 2020 and December 31, 2019 is presented below in Table 7.

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

	December 31,	
	2020	2019
Land	\$ 5,560,222	\$ 5,560,222
Works of art and historical treasures	50,700	50,700
Construction in progress	6,920,790	26,220,872
Land improvements	952,951	1,063,207
Buildings	24,957,171	3,806,322
Building improvements	2,253,665	2,459,167
Machinery and equipment	4,969,451	4,862,264
Infrastructure	<u>47,360,299</u>	<u>49,003,352</u>
Total	<u>\$ 93,025,249</u>	<u>\$ 93,026,106</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, 2020, the Town had total bonded debt outstanding of \$33,050,000 as compared to \$35,390,000 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 \$222,681,220, 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, 2020 and December 31, 2019 is presented below in Table 8.

Table 8—Summary of Long-Term Liabilities

	December 31,	
	2020	2019
Serial bonds	\$ 33,050,000	\$ 35,390,000
Premium on serial bonds	<u>283,182</u>	<u>298,505</u>
Net bonds payable	33,333,182	35,688,505
Compensated absences	4,172,538	3,990,006
OPEB obligation	12,907,281	11,677,767
Net pension liability	<u>9,924,762</u>	<u>3,112,213</u>
Total	<u>\$ 60,337,763</u>	<u>\$ 54,468,491</u>

Economic Factors and Next Year's Budgets and Rates

On January 31, 2020, the United States Secretary of Health and Human Services ("HHS") declared a public health emergency related to the global spread of coronavirus COVID-19, and a pandemic was declared by the World Health Organization in February 2020. The extent of the impact of COVID-19 on the Town's operational and financial performance will depend on further developments, including the duration and spread of the outbreak, impact on patients, employees and vendors all of which cannot be predicted. Largely as a result of the public health emergency, the unemployment rate, not seasonally adjusted, for The Town during December 2020 was 5.4 percent, as compared to New York State's unemployment rate of 8.5 percent and to the national unemployment rate of 6.7 percent

These factors were considered in preparing the Town's budget for 2021.

The Town's 2021 budget includes the appropriation of \$1,320,000 of unassigned fund balance and \$200,000 of restricted fund balance in the General Fund. The budget also includes a combined General Fund/Public Safety Fund tax rate of \$4.93 and Highway Fund tax rate of \$2.84 (per \$1,000 of assessed valuation), as compared to the 2020 tax rates of \$4.54 and \$2.93.

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, 2020

	<u>Primary</u> <u>Government</u> <u>Governmental</u> <u>Activities</u>
ASSETS	
Cash and cash equivalents	\$ 15,011,797
Restricted cash and cash equivalents	16,649,998
Receivables	387,287
Intergovernmental receivables	840,587
Prepaid items	532,665
Capital assets not being depreciated	12,531,712
Capital assets, net of accumulated depreciation	<u>80,493,537</u>
Total assets	<u>126,447,583</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows—relating to pension plans	8,003,517
Deferred outflows—relating to OPEB	<u>2,212,263</u>
Total deferred outflows of resources	<u>10,215,780</u>
 LIABILITIES	
Accounts payable	880,031
Accrued liabilities	712,627
Retainages payable	29,583
Unearned revenue	3,253
Bond anticipation notes payable	11,715,000
Non-current liabilities:	
Due within one year	2,213,950
Due within more than one year	<u>58,123,813</u>
Total liabilities	<u>73,678,257</u>
 DEFERRED INFLOWS OF RESOURCES	
Deferred inflows—relating to pension plans	312,411
Deferred inflows—relating to OPEB	<u>1,394,790</u>
Total deferred inflows of resources	<u>1,707,201</u>
 NET POSITION	
Net investment in capital assets	59,409,090
Restricted for:	
Capital improvements	593,672
Tax stabilization	200,000
Debt	1,620,586
Other	540,500
Unrestricted	<u>(1,085,943)</u>
Total net position	<u>\$ 61,277,905</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, 2020

Function/Program	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
				Primary Governmental Activities
Primary Government:				
Governmental activities:				
General government support	\$ 4,934,656	\$ 413,604	\$ 21,370	\$ (4,499,682)
Education	8,227	-	-	(8,227)
Public safety	8,455,912	683,108	69,464	(7,703,340)
Health	5,442	-	-	(5,442)
Transportation	6,017,333	108,662	240,263	(5,668,408)
Culture and recreation	2,029,562	362,760	528.00	(1,666,274)
Home and community services	6,681,511	409,941	-	(6,271,570)
Interest and other fiscal charges	1,363,264	-	-	(1,363,264)
Total primary government	<u>\$ 29,495,907</u>	<u>\$ 1,978,075</u>	<u>\$ 331,625</u>	<u>(27,186,207)</u>
General revenues:				
				17,088,795
				4,787,992
				319,592
				255,381
				514,528
				1,232,594
				1,126,355
				<u>25,325,237</u>
				(1,860,970)
				<u>63,138,875</u>
				<u>\$ 61,277,905</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, 2020

	General	Special Revenue				Capital Projects	Debt Service	Total Nonmajor Funds	Total Governmental Funds
		Public Safety	Highway	Sewer Districts	Water Districts				
ASSETS									
Cash and cash equivalents	\$ 5,945,275	\$ 770,590	\$ 1,002,959	\$ 2,399,455	\$ 1,650,229	\$ -	\$ -	\$ 3,243,289	\$ 15,011,797
Restricted cash and cash equivalents	1,090,001	505,357	319,969	37,386	60,134	13,695,240	924,158	17,753	16,649,998
Receivables	170,253	129,397	3,403	-	3,047	-	-	81,187	387,287
Intergovernmental receivables	830,597	9,990	-	-	-	-	-	-	840,587
Prepaid items	152,996	295,742	51,796	-	11,381	-	-	20,750	532,665
Total assets	<u>\$ 8,189,122</u>	<u>\$ 1,711,076</u>	<u>\$ 1,378,127</u>	<u>\$ 2,436,841</u>	<u>\$ 1,724,791</u>	<u>\$ 13,695,240</u>	<u>\$ 924,158</u>	<u>\$ 3,362,979</u>	<u>\$ 33,422,334</u>
LIABILITIES									
Accounts payable	\$ 102,895	\$ 31,447	\$ 60,866	\$ 64,807	3,826	\$ 438,616	-	\$ 177,574	\$ 880,031
Accrued liabilities	81,807	87,035	30,802	-	5,178	-	-	31,480	236,302
Unearned revenue	497	-	2,756	-	-	-	-	-	3,253
Bond anticipation notes payable	-	-	-	-	-	11,715,000	-	-	11,715,000
Total liabilities	<u>185,199</u>	<u>118,482</u>	<u>94,424</u>	<u>64,807</u>	<u>9,004</u>	<u>12,153,616</u>	<u>-</u>	<u>209,054</u>	<u>12,834,586</u>
FUND BALANCES									
Nonspendable	152,996	295,742	51,796	-	11,381	-	-	20,750	532,665
Restricted	1,090,001	505,357	319,969	37,386	60,134	-	924,158	17,753	2,954,758
Committed	830,770	41,716	-	-	-	1,541,624	-	-	2,414,110
Assigned	1,332,934	749,779	911,938	2,334,648	1,644,272	-	-	3,115,422	10,088,993
Unassigned	4,597,222	-	-	-	-	-	-	-	4,597,222
Total fund balances	<u>8,003,923</u>	<u>1,592,594</u>	<u>1,283,703</u>	<u>2,372,034</u>	<u>1,715,787</u>	<u>1,541,624</u>	<u>924,158</u>	<u>3,153,925</u>	<u>20,587,748</u>
Total liabilities and fund balances	<u>\$ 8,189,122</u>	<u>\$ 1,711,076</u>	<u>\$ 1,378,127</u>	<u>\$ 2,436,841</u>	<u>\$ 1,724,791</u>	<u>\$ 13,695,240</u>	<u>\$ 924,158</u>	<u>\$ 3,362,979</u>	<u>\$ 33,422,334</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, 2020

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

Total fund balances—governmental funds (page 22)	\$	20,587,748
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of the assets is \$166,540,954 and the accumulated depreciation is \$73,515,705.		93,025,249
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	\$	1,465,096
Deferred outflows related to experience and investment earnings		6,538,421
Deferred inflows of resources related to pensions		<u>(312,411)</u>
		7,691,106
Deferred outflows of resources and 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.		817,473
To recognize interest accrual on long-term debt. Net accrued interest for general obligation bonds are not reported in the funds.		(476,325)
To recognize retainage payable on outstanding capital projects not recorded in the fund financial statements.		(29,583)
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	\$	(33,050,000)
Premium on serial bonds		(283,182)
Compensated absences		(4,172,538)
OPEB obligation		(12,907,281)
Net pension liability		<u>(9,924,762)</u>
		<u>(60,337,763)</u>
Net position of governmental activities	\$	<u><u>61,277,905</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, 2020

	Special Revenue						Debt Service	Total Nonmajor Funds	Total Governmental Funds
	General	Public Safety	Highway	Sewer Districts	Water Districts	Capital Projects			
REVENUES									
Real property taxes	\$ 1,765,158	\$ 6,007,492	\$ 4,282,601	\$ 997,378	\$ 1,194,581	\$ -	\$ -	\$ 2,598,491	\$ 16,845,701
Real property tax items	243,094	-	-	-	-	-	-	-	243,094
Non property tax items	5,023,311	-	-	-	-	-	-	84,273	5,107,584
Departmental income	313,718	327,112	-	24,254	13,434	-	-	667,488	1,346,006
Intergovernmental charges	77,000	-	101,720	-	-	-	-	-	178,720
Use of money and property	112,334	13,274	12,232	13,000	9,061	75,705	4,444	15,331	255,381
Licenses and permits	77,266	-	-	-	-	-	-	975	78,241
Fines and forfeitures	185,111	-	-	-	-	-	-	-	185,111
Sale of property and compensation for loss	-	-	-	-	-	509,653	-	4,875	514,528
Premium on obligations	-	-	-	-	-	-	161,667	-	161,667
Miscellaneous	220,989	36,543	11,002	-	-	5,000	-	181,250	454,784
Interfund revenues	-	-	-	-	1,805	-	-	-	1,805
State aid	1,127,993	26,826	239,406	-	-	-	-	-	1,394,225
Federal aid	21,898	41,000	857	-	-	-	-	-	63,755
Total revenues	9,167,872	6,452,247	4,647,818	1,034,632	1,218,881	590,358	166,111	3,552,683	26,830,602
EXPENDITURES									
Current:									
General government support	3,304,859	-	42,598	-	-	-	-	31	3,347,488
Education	-	5,850	-	-	-	-	-	-	5,850
Public safety	25,291	5,587,183	-	-	-	-	-	386,566	5,999,040
Health	-	-	-	-	-	-	-	3,870	3,870
Transportation	119,885	-	2,835,510	-	-	-	-	346,028	3,301,423
Culture and recreation	1,266,512	-	-	-	-	-	-	12,348.00	1,278,860
Home and community services	59,246	-	-	830,002	484,779	-	-	2,302,760	3,676,787
Employee benefits	1,671,047	2,242,901	852,360	97,036	94,104	-	-	187,679	5,145,127
Debt service:									
Principal	-	-	-	-	-	-	2,340,000	-	2,340,000
Interest	-	-	-	-	-	120,567	1,127,425	-	1,247,992
Capital outlay	-	-	-	-	-	4,351,617	-	-	4,351,617
Total expenditures	6,446,840	7,835,934	3,730,468	927,038	578,883	4,472,184	3,467,425	3,239,282	30,698,054
Excess (deficiency) of revenues over expenditures	2,721,032	(1,383,687)	917,350	107,594	639,998	(3,881,826)	(3,301,314)	313,401	(3,867,452)
OTHER FINANCING SOURCES (USES)									
Transfers in	-	1,549,237	-	-	-	715,690	3,329,116	-	5,594,043
Transfers out	(3,282,510)	-	(904,153)	(169,567)	(556,307)	(560,690)	-	(120,816)	(5,594,043)
Total other financing sources (uses)	(3,282,510)	1,549,237	(904,153)	(169,567)	(556,307)	155,000	3,329,116	(120,816)	-
Net change in fund balances	(561,478)	165,550	13,197	(61,973)	83,691	(3,726,826)	27,802	192,585	(3,867,452)
Fund balances—beginning (as restated)	8,565,401	1,427,044	1,270,506	2,434,007	1,632,096	5,268,450	896,356	2,961,340	24,455,200
Fund balances—ending	\$ 8,003,923	\$ 1,592,594	\$ 1,283,703	\$ 2,372,034	\$ 1,715,787	\$ 1,541,624	\$ 924,158	\$ 3,153,925	\$ 20,587,748

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, 2020

Amounts reported for governmental activities in the statement of activities (page 21) are different because:

Net change in fund balances—total governmental funds (page 24) \$ (3,867,452)

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

Capital asset additions	\$ 4,150,631	
Loss on disposition of capital assets	(97,927)	
Depreciation expense	<u>(4,053,561)</u>	(857)

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

Town pension contributions	\$ 1,465,096	
Cost of benefits earned net of employee contributions	<u>(3,157,995)</u>	(1,692,899)

Deferred outflows of resources and deferred inflows of resources relating to OPEB result from changes in assumptions and other inputs. These amounts are shown net of current year amortization. 1,092,781

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

Repayment of serial bonds	\$ 2,340,000	
Amortization of bond premium	15,323	
Change in accrued interest expense	(130,595)	
Change in retainages payable	1,794,775	
Change in compensated absences	(182,532)	
Change in OPEB obligation	<u>(1,229,514)</u>	<u>2,607,457</u>

Change in net position of governmental activities \$ (1,860,970)

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

TOWN OF ORCHARD PARK, NEW YORK
Statement of Fiduciary Net Position—Custodial Fund
December 31, 2020

	<u>Custodial Fund</u>
ASSETS	
Restricted cash and cash equivalents	\$ 1,389,939
Total assets	<u>\$ 1,389,939</u>
 NET POSITION	 <u>\$ 1,389,939</u>

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

TOWN OF ORCHARD PARK, NEW YORK
Statement of Changes in Fiduciary Net Position—Custodial Fund
December 31, 2020

	Custodial Fund
ADDITIONS	
Funds received on behalf of others	\$ 69,072
Total additions	69,072
 DEDUCTIONS	
Funds distributed on behalf of others	20,453
Total deductions	20,453
Change in net position	48,619
Net position—beginning (as restated)	1,341,320
Net position—ending	\$ 1,389,939

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

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TOWN OF ORCHARD PARK, NEW YORK
Notes to the Financial Statements
Year Ended December 31, 2020

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.
- *Capital Projects Fund*—this fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.
- *Debt Service Fund*—this fund is used to account for the accumulation of resources that are restricted, committed, or assigned for the payment of principal and interest on long-term obligations of governmental funds. The principal source of revenue for the Debt Service Fund is transfers in from other governmental funds.

Additionally, the Town reports the following fund type:

- *Fiduciary Fund*—The Custodial Fund is used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. Trust funds account for resources received and disbursements made in accordance with trust agreements or applicable legislative enactments for each particular fund. Fiduciary funds include the *Custodial Fund*. Activities reported in the fiduciary funds include monies from outside entities, controlled and administered by the Town for the benefit of others.

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 fiduciary funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*.

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 has no investments at December 31, 2020. Investments are recorded at fair value based on quoted market value in accordance with GASB.

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

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

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

Land, works of art, 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, 2020.

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, 2020, 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 asset or liability, and the difference during the measurement period between the Town’s contributions and its proportionate share of the total contribution to the pension systems not included in the pension expense and any contributions to the pension systems made subsequent to the measurement date. The second item is related to OPEB reported in the government-wide financial statements and represents the effects of the change in the Town’s proportion of the collective OPEB liability and difference during the measurement period between certain of the employer’s contributions and its proportionate share of the total of certain contributions from employers included in the collective OPEB liability.

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, 2020, 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 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 1st based on assessed property values as of that date.

For 2020, tax payments were due January 1st to February 15th without penalty; February 16th to February 28th a 1.5% penalty; March 1st to March 15th a 3.0% penalty; March 16th to April 2nd a 4.5% penalty; April 3rd to April 16th a 6.0% penalty; April 17th to April 30th a 7.5% penalty; and 1.5% added each month thereafter.

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

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

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

The compensated absences liability for the Town at December 31, 2020 totaled \$4,172,538 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, 2020, the Town implemented GASB Statement No. 84, *Fiduciary Activities*. GASB Statement No. 84 enhances consistency and comparability by establishing specific criteria for identifying activities that should be reported as fiduciary activities. Other than the matter disclosed in Note 2, the implementation of GASB Statement No.84 did not have a material impact on the Town’s financial position or results from operations.

Future Impacts of Accounting Pronouncements—The Town has not completed the process of evaluating the impact that will result from adopting GASB Statements No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*; and No. 93, *Replacement of Interbank Offered Rates*, effective for the year ending December 31, 2021, No. 87, *Leases*; No. 91, *Conduit Debt Obligations*; No. 92, *Omnibus 2020*; and No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a suppression of GASB Statement No. 32*, effective for the year ending December 31, 2022, and No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*; and No. 96, *Subscription-Based Information Technology Arrangements*, effective for the year ending December 31, 2023. The Town is, therefore,

unable to disclose the impact that adopting GASB Statements No. 87, 89, 91, 92, 93, 94, 96, and 97 will have on its financial position and results of operations when such statements are adopted.

Stewardship, Compliance and Accountability

Deficit Fund Balances—One district within the Water Districts Fund is in a deficit position at December 31, 2020. It is anticipated that this deficit will be remedied through future real property taxes. Additionally, certain projects within the Capital Projects Fund are in a deficit position at December 31, 2020. It is anticipated that these deficits will be remedied through proceeds from future bond issuances.

Legal Compliance – Budgets

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

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

2. RESTATEMENT OF NET POSITION AND FUND BALANCE

During the year ended December 31, 2020, the Town implemented GASB Statement No. 84, *Fiduciary Activities*. The implementation of GASB Statement No. 84 establishes criteria for identifying fiduciary activities of state and local governments. This Statement also provides for the recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources.

The effect of the restatement to the Town’s governmental and custodial funds and activities is summarized as follows:

	Governmental Funds	Governmental Activities	Custodial Fund
	<u> </u>	<u> </u>	<u> </u>
Net position/fund balance—December 31, 2019, as previously stated	\$24,081,110	\$62,764,785	\$ -
GASB Statement No. 84 implementation	374,090	374,090	1,341,320
Net position/fund balance—December 31, 2019, as restated	<u>\$24,455,200</u>	<u>\$63,138,875</u>	<u>\$ 1,341,320</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, 2020 are shown below:

	Governmental Funds	Custodial Funds	Total
Petty Cash (uncollateralized)	\$ 1,025	\$ -	\$ 1,025
Deposits	31,660,770	1,389,939	33,050,709
Total	<u>\$ 31,661,795</u>	<u>\$ 1,389,939</u>	<u>\$ 33,051,734</u>

Deposits—All deposits are carried at fair value, and are classified by custodial credit risk at December 31, 2020 are as follows:

	Bank Balance	Carrying Amount
Insured (FDIC)	\$ 500,913	\$ 500,913
Uninsured:		
Collateral held by bank's agent in the Town's name	32,729,869	32,549,796
Total	<u>\$ 33,230,782</u>	<u>\$ 33,050,709</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, 2020, the Town's deposits were either FDIC insured or collateralized with securities held by the pledging bank's agent in the Town's name.

Restricted Cash and Cash Equivalents—The Town reports amounts to support restricted fund balance and unspent proceeds of debt as restricted cash, cash equivalents and investments. At December 31, 2020, the Town reported \$16,649,998 of cash and cash equivalents as restricted in the governmental funds and \$1,389,939 in the custodial fund.

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 had no investments as of December 31, 2020.

Interest Rate Risk—Investments—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.

4. RECEIVABLES

Major revenues accrued by the Town at December 31, 2020 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, 2020 are presented on the following page.

General Fund:		
Various Town departments	\$ 91,934	
Fire fees	77,811	
Miscellaneous	<u>508</u>	\$ 170,253
Public Safety Fund:		
School resource officer charges	\$ 119,605	
Dispatch fees	7,854	
Miscellaneous	<u>1,938</u>	129,397
Highway Fund:		
Fuel charges	\$ 3,203	
Various Town departments	<u>200</u>	3,403
Water Fund:		
Various Town departments		3,047
Nonmajor Funds:		
Various Town departments	\$ 75,080	
Compost sales	1,401	
Miscellaneous	<u>4,706</u>	81,187
Total governmental funds		<u>\$ 387,287</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, 2020 are:

General Fund:		
Erie County - sales tax	\$ 818,323	
Federal - COVID relief	11,274	
Erie County - other	<u>1,000</u>	\$ 830,597
Public Safety Fund:		
Federal - COVID relief		<u>9,990</u>
Total governmental funds		<u>\$ 840,587</u>

5. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2020 was as follows:

	Balance 1/1/2020	Increases and Reclassifications	Decreases and Reclassifications	Balance 12/31/2020
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>26,220,872</u>	<u>2,366,850</u>	<u>21,666,932</u>	<u>6,920,790</u>
Total capital assets, not being depreciated	<u>31,831,794</u>	<u>2,366,850</u>	<u>21,666,932</u>	<u>12,531,712</u>
Capital assets, being depreciated:				
Land improvements	2,797,005	-	-	2,797,005
Buildings	8,031,059	21,311,303	-	29,342,362
Building improvements	4,606,878	-	-	4,606,878
Machinery and equipment	11,648,545	909,186	478,685	12,079,046
Infrastructure	<u>103,953,727</u>	<u>1,230,224</u>	<u>-</u>	<u>105,183,951</u>
Total capital assets, being depreciated	<u>131,037,214</u>	<u>23,450,713</u>	<u>478,685</u>	<u>154,009,242</u>
Less accumulated depreciation for:				
Land improvements	1,733,798	110,256	-	1,844,054
Buildings	4,224,737	160,454	-	4,385,191
Building improvements	2,147,711	205,502	-	2,353,213
Machinery and equipment	6,786,281	704,072	380,758	7,109,595
Infrastructure	<u>54,950,375</u>	<u>2,873,277</u>	<u>-</u>	<u>57,823,652</u>
Total accumulated depreciation	<u>69,842,902</u>	<u>4,053,561</u>	<u>380,758</u>	<u>73,515,705</u>
Total capital assets, being depreciated, net	<u>61,194,312</u>	<u>19,397,152</u>	<u>97,927</u>	<u>80,493,537</u>
Governmental activities capital assets, net	<u>\$ 93,026,106</u>	<u>\$ 21,764,002</u>	<u>\$ 21,764,859</u>	<u>\$ 93,025,249</u>

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

Governmental activities:	
General support	\$ 261,987
Public safety	162,988
Transportation	1,882,213
Culture and recreation	235,736
Home and community services	<u>1,510,637</u>
Total depreciation expense, governmental activities	<u>\$ 4,053,561</u>

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

General support	\$ 48,403
Public safety	201,811
Transportation	785,967
Culture and recreation	2,659,934
Home and community services	<u>655,502</u>
Total capital outlay	<u>\$ 4,351,617</u>

6. ACCRUED LIABILITIES

Accrued liabilities reported by governmental funds at Town as of December 31, 2020, were as follows:

	General Fund	Public Safety Fund	Highway Fund	Water Districts Fund	Nonmajor Funds	Total Governmental Funds
Salary and employee benefits	\$ 81,807	\$ 87,035	\$ 30,802	\$ 5,178	\$ 6,065	\$ 210,887
Workers' compensation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,415</u>	<u>25,415</u>
Total	<u>\$ 81,807</u>	<u>\$ 87,035</u>	<u>\$ 30,802</u>	<u>\$ 5,178</u>	<u>\$ 31,480</u>	<u>\$ 236,302</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”), cost-sharing, multiple-employer retirement systems. The Systems provide 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. The systems 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 Systems, 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 or obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany, NY 12244.

The Systems are 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 Systems’ fiscal year ending March 31.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Inflows of Resources Related to Pensions—At December 31, 2020, 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, 2020. The total pension liabilities used to calculate the net pension liabilities were determined by actuarial valuations as of April 1, 2019, 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, 2020	March 31, 2020
Net pension liability	\$ 5,596,468	\$ 4,328,294
Town's portion of the Plan's total net pension liability	0.1047060%	0.0163542%

For the year ended December 31, 2020, the Town recognized pension expenses of \$2,074,845 and \$1,532,426, respectively, for PFRS and ERS, a total of \$3,607,271. At December 31, 2020, the Town reported deferred outflows of resources and deferred 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	\$ 372,666	\$ 254,738	\$ 93,740	\$ 75,254
Changes of assumptions	478,363	87,151	-	-
Net difference between projected and actual earnings on pension plan investments	2,520,266	2,218,894	-	-
Changes in proportion and differences between the Town's contributions and proportionate share of contributions	375,878	230,465	99,403	44,014
Town contributions subsequent to the measurement date	828,653	636,443	-	-
Total	<u>\$ 4,575,826</u>	<u>\$ 3,427,691</u>	<u>\$ 193,143</u>	<u>\$ 119,268</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, 2021. 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>
2021	\$ 779,821	\$ 480,993
2022	838,514	682,798
2023	1,030,169	844,752
2024	865,005	663,437
2025	40,521	-

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, 2020	March 31, 2020
Actuarial valuation date	April 1, 2019	April 1, 2019
Interest rate	6.80%	6.80%
Salary scale	5.00%	4.20%
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-2018. The actuarial assumptions used in the April 1, 2019 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, 2020	
Asset class:	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equities	36.0 %	4.1 %
International equities	14.0	6.2
Private equity	10.0	6.8
Real estate	10.0	5.0
Absolute return strategies	2.0	3.3
Opportunistic portfolio	3.0	4.7
Real assets	3.0	6.0
Bonds and mortgages	17.0	0.8
Cash	1.0	-
Inflation-indexed bonds	4.0	0.5
Total	100.0 %	

Discount Rate—The discount rate used to calculate the total pension liabilities was 6.8%. 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 6.8%, 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 (5.8%) or one percentage-point higher (7.8%) than the current assumption.

	1% Decrease (5.8%)	Current Assumption (6.8%)	1% Increase (7.8%)
Employer's proportionate share of the net pension liability—PFRS	\$ 10,006,598	\$ 5,596,468	\$ 1,647,096
Employer's proportionate share of the net pension liability—ERS	7,943,642	4,328,294	998,544

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, 2019	April 1, 2019	
Employers' total pension liability	\$ 35,309,017	\$ 194,596,261	\$ 229,905,278
Plan fiduciary net position	29,964,080	168,115,682	198,079,762
Employers' net pension liability	<u>\$ 5,344,937</u>	<u>\$ 26,480,579</u>	<u>\$ 31,825,516</u>
System fiduciary net position as a percentage of total pension liability	84.9%	86.4%	86.2%

8. OTHER POSTEMPLOYMENT BENEFITS (“OPEB”) OBLIGATION

Plan Description—In addition to providing pension benefits, the Town provides health insurance coverage to eligible retired employees under a cost-sharing, multiple-employer, defined benefit healthcare plan. 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, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	68
Active employees	<u>120</u>
	<u>188</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 \$12,907,281 was measured as of December 31, 2020, and was determined by an actuarial valuation as of January 1, 2020.

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, 2020 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, 2020. The discount rate used is 2.0%. The Pub-2010 Public Retirement Plants Mortality Tables with the Scale MP-2020 was used for mortality rates. The rates of decrement due to 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 Liability
Balance at 12/31/2019:	\$ 11,677,767
Changes for the year:	
Service Cost	611,096
Interest	313,429
Differences between expected and actual	(572,454)
Changes of assumptions	1,472,649
Contributions—employer	<u>(595,206)</u>
Net changes	<u>1,229,514</u>
Balance at 12/31/2020	<u>\$ 12,907,281</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 total OPEB liability. The following table presents the effect of a 1% change in the discount rate assumption would have on the total OPEB liability:

	1% Decrease (1.0%)	Current Discount Rate (2.0%)	1% Increase (3.0%)
Total OPEB liability	\$ 14,109,126	\$ 12,907,281	\$ 11,831,169

Additionally, healthcare costs can be subject to considerable volatility over time. The following table presents the effect on the total 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	Healthcare Cost Trend Rates	1% Increase
Total OPEB liability	\$ 11,385,392	\$ 12,907,281	\$ 14,758,629

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, 2020.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between actual and expected experience	\$ 112,736	\$ 1,049,248
Changes of assumptions	<u>2,099,527</u>	<u>345,542</u>
Total	<u>\$ 2,212,263</u>	<u>\$ 1,394,790</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>	
2021	\$ 104,899
2022	153,607
2023	153,607
2024	153,607
2025	153,607
2026 and thereafter	98,146

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, 2020, the amount of workers compensation liabilities relating to the period in which the Town was self-insured was \$25,415. Changes in the reported liability resulted from the following:

	Beginning Liability	Changes in Estimates	Claims Payments Net of Recoveries	Ending Liability
2020	\$ 28,031	\$ -	\$ 2,616	\$ 25,415
2019	30,526	-	2,495	28,031
2018	33,242	-	2,716	30,526

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, 2020:

Description	Interest Rate	Balance 1/1/2020	Increases	Decreases	Balance 12/31/2020
Community Activity Center	2.00%	\$ 6,500,000	\$ -	\$ 6,500,000	\$ -
Various	2.00%	5,215,000	-	5,215,000	-
Various	1.75%	-	11,715,000	-	11,715,000
		<u>\$ 11,715,000</u>	<u>\$ 11,715,000</u>	<u>\$ 11,715,000</u>	<u>\$ 11,715,000</u>

11. LONG-TERM LIABILITIES

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

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

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

A summary of changes in the Town's long term debt at December 31, 2020 follows:

	Balance 1/1/2020	Additions	Reductions	Balance 12/31/2020	Due Within One Year
Serial bonds	\$ 35,390,000	\$ -	\$ 2,340,000	\$ 33,050,000	\$ 1,990,000
Premium on serial bonds	298,505	-	15,323	283,182	15,323
Net bonds payable	35,688,505	-	2,355,323	33,333,182	2,005,323
Compensated absences	3,990,006	699,821	517,289	4,172,538	208,627
OPEB obligation	11,677,767	2,397,174	1,167,660	12,907,281	-
Net pension liability*	3,112,213	6,812,549	-	9,924,762	-
Total	<u>\$ 54,468,491</u>	<u>\$ 9,909,544</u>	<u>\$ 4,040,272</u>	<u>\$ 60,337,763</u>	<u>\$ 2,213,950</u>

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

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

A summary of additions and reductions for the year ended December 31, 2020 is shown below:

Purpose	Original Issue	Interest Rate	Year of Issue/ Maturity	Balance 1/1/2020	Additions	Reductions	Balance 12/31/2020
General Fund Serial Bonds:							
Municipal renovations	\$ 640,000	2.0-3.0%	2015/2035	\$ 540,000	\$ -	\$ 25,000	\$ 515,000
Town-wide drainage	970,000	2.0-3.5%	2015/2042	870,000	-	25,000	845,000
Municipal buildings	460,000	2.0-2.5%	2016/2031	400,000	-	30,000	370,000
Green Lake	4,000,000	2.0-3.0%	2016/2036	3,650,000	-	180,000	3,470,000
Town wide drainage	1,420,000	2.0-3.0%	2016/2036	1,290,000	-	65,000	1,225,000
Town wide drainage	600,000	3.3-3.5%	2018/2047	580,000	-	20,000	560,000
CAC I	1,500,000	3.3-3.5%	2018/2047	1,460,000	-	40,000	1,420,000
CAC II	14,500,000	3.3-3.5%	2018/2048	14,500,000	-	400,000	14,100,000
Parks and playgrounds	1,250,000	3.3%	2018/2032	1,165,000	-	85,000	1,080,000
Buildings	800,000	3.3-3.5%	2018/2042	770,000	-	30,000	740,000
Total General Fund				<u>25,225,000</u>	<u>-</u>	<u>900,000</u>	<u>24,325,000</u>
Highway Fund Serial Bonds:							
Baker Road	2,600,000	3.6-3.9%	2005/2020	235,000	-	235,000	-
Baker Bridge	500,000	3.6-3.9%	2005/2020	45,000	-	45,000	-
South Lane	800,000	3.6-3.9%	2005/2020	75,000	-	75,000	-
2010 roads project	2,280,000	2.0-2.8%	2015/2025	1,415,000	-	225,000	1,190,000
2012 roads project	270,000	2.0-2.8%	2015/2027	190,000	-	20,000	170,000
Forest Ave bridge	930,000	2.0-3.0%	2015/2032	745,000	-	50,000	695,000
2015 roads and highways	2,000,000	2.0-2.5%	2016/2031	1,745,000	-	130,000	1,615,000
Reconstruction and renovations	450,000	3.3%	2018/2032	420,000	-	30,000	390,000
Reconstruction and renovations	500,000	3.3%	2018/2032	470,000	-	30,000	440,000
Total Highway Fund				<u>5,340,000</u>	<u>-</u>	<u>840,000</u>	<u>4,500,000</u>
Sewer Districts Fund Serial Bonds:							
Various sewer lines	1,565,000	2.0-3.0%	2016/2036	1,425,000	-	70,000	1,355,000
Various sewer lines	200,000	3.3%	2018/2038	190,000	-	10,000	180,000
Total Sewer Districts Fund				<u>1,615,000</u>	<u>-</u>	<u>80,000</u>	<u>1,535,000</u>
Water Districts Fund Serial Bonds:							
District wide water improvements	3,695,280	3.5-4.0%	2007/2022	950,520	-	320,400	630,120
Waterline betterment	249,120	3.5-4.0%	2007/2022	64,080	-	21,600	42,480
Water distribution	1,270,000	2.0-3.5%	2015/2042	1,130,000	-	35,000	1,095,000
Various waterlines	405,000	2.0-2.5%	2016/2031	355,000	-	25,000	330,000
Various waterlines	400,000	3.3-3.5%	2018/2047	390,000	-	10,000	380,000
Total Water Districts Fund				<u>2,889,600</u>	<u>-</u>	<u>412,000</u>	<u>2,477,600</u>
Garbage and Refuse Fund Serial Bonds:							
Composting Facility Development	1,245,600	3.5-4.0%	2007/2022	320,400	-	108,000	212,400
Total Garbage and Refuse Fund				<u>320,400</u>	<u>-</u>	<u>108,000</u>	<u>212,400</u>
Total governmental activities				<u>\$ 35,390,000</u>	<u>\$ -</u>	<u>\$ 2,340,000</u>	<u>\$ 33,050,000</u>

The annual requirements to amortize all bonded debt outstanding (by fund responsible for repayment of such debt) as of December 31, 2020 are as follows:

Year Ending December 31,	Principal					
	General Fund	Highway Fund	Sewer Districts	Water Districts	Refuse and Garbage District	Total
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	965,000	530,000	85,000	80,000	-	1,660,000
2025	970,000	540,000	85,000	80,000	-	1,675,000
2026-2030	5,185,000	1,475,000	460,000	445,000	-	7,565,000
2031-2035	5,250,000	450,000	520,000	365,000	-	6,585,000
2036-2040	3,795,000	-	135,000	375,000	-	4,305,000
2041-2045	3,410,000	-	-	215,000	-	3,625,000
2046-thereafter	1,970,000	-	-	30,000	-	2,000,000
Total	<u>\$ 24,325,000</u>	<u>\$ 4,500,000</u>	<u>\$ 1,535,000</u>	<u>\$ 2,477,600</u>	<u>\$ 212,400</u>	<u>\$ 33,050,000</u>

Year Ending December 31,	Interest					
	General Fund	Highway Fund	Sewer Districts	Water Districts	Refuse and Garbage District	Total
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	673,723	77,075	31,650	47,278	-	829,726
2025	646,298	63,175	29,825	45,253	-	784,551
2026-2030	2,803,919	171,138	120,194	193,419	-	3,288,670
2031-2035	2,022,181	15,374	60,006	134,900	-	2,232,461
2036-2040	1,292,398	-	3,525	79,979	-	1,375,902
2041-2045	696,733	-	-	20,318	-	717,051
2046-thereafter	134,925	-	-	1,575	-	136,500
Total	<u>\$ 10,450,945</u>	<u>\$ 637,675</u>	<u>\$ 351,050</u>	<u>\$ 715,960</u>	<u>\$ 12,720</u>	<u>\$ 12,168,350</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, 2020, for governmental activities is \$4,172,538. While the payments of compensated absences are dependent upon many factors, the Town has estimated that \$208,627 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 \$12,907,281 at December 31, 2020.

Net Pension Liability—The Town reported a liability of \$9,924,762 for the year ended December 31, 2020, 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		\$ 93,025,249
Related debt:		
Serial bonds issued	\$ (33,050,000)	
Unamortized bond issue premium	(283,182)	
Bond anticipation notes issued	(11,715,000)	
Unspent proceeds from debt	<u>11,900,222</u>	
Debt issued and used for capital assets		(33,147,960)
Retainages and accounts payable		<u>(468,199)</u>
Net investment in capital assets		<u>\$ 59,409,090</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, 2020. 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, 2020 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, 2020 include:

	General Fund	Public Safety Fund	Highway Fund	Sewer Districts Fund	Water Districts Fund	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
Cemetery	\$ 18,795	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,795
Senior center	1,297	-	-	-	-	-	-	1,297
Tax stabilization	200,000	-	-	-	-	-	-	200,000
Capital improvements	593,672	-	-	-	-	-	-	593,672
Town historian	6,046	-	-	-	-	-	-	6,046
Historic survey	9,005	-	-	-	-	-	-	9,005
DWI program	-	141,432	-	-	-	-	-	141,432
D.A.R.E. program	-	53,385	-	-	-	-	-	53,385
Equipment	-	147,761	-	-	-	-	-	147,761
Vehicles	-	162,779	-	-	-	-	-	162,779
Debt service	261,186	-	319,969	37,386	60,134	924,158	17,753	1,620,586
Total restricted fund balance	<u>\$ 1,090,001</u>	<u>\$ 505,357</u>	<u>\$ 319,969</u>	<u>\$ 37,386</u>	<u>\$ 60,134</u>	<u>\$ 924,158</u>	<u>\$ 17,753</u>	<u>\$ 2,954,758</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 the 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, 2020, the Town has committed the following:

	General Fund	Public Safety Fund	Capital Projects Fund	Total
Capital improvements	\$ 457,840	\$ -	\$ 1,541,624	\$ 1,999,464
Insurance deductibles	372,930	-	-	372,930
Equipment	-	41,716	-	41,716
Total committed fund balance	<u>\$ 830,770</u>	<u>\$ 41,716</u>	<u>\$ 1,541,624</u>	<u>\$ 2,414,110</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, 2020 and include:

	Subsequent Year's Expenditures	Encumbrances	Retirement Costing	Specific Use	Total Governmental Funds
General Fund	\$ 1,320,000	\$ 12,934	\$ -	\$ -	\$ 1,332,934
Public Safety Fund	-	15,347	734,432	-	749,779
Highway Fund	-	-	-	911,938	911,938
Sewer Districts Fund	301,485	-	-	2,033,163	2,334,648
Water Districts Fund	125,003	-	-	1,519,269	1,644,272
Other Governmental Funds	113,000	-	-	3,002,422	3,115,422
Total	<u>\$ 1,859,488</u>	<u>\$ 28,281</u>	<u>\$ 734,432</u>	<u>\$ 7,466,792</u>	<u>\$ 10,088,993</u>

- *Assigned to subsequent year's expenditures*—Represents available fund balance being appropriated to meet expenditure requirements in the 2021 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, 2020 consisted of the following:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ -	\$ 3,282,510
Public Safety Fund	1,549,237	-
Highway Fund	-	904,153
Sewer Districts Fund	-	169,567
Water Districts Fund	-	556,307
Capital Projects Fund	715,690	560,690
Debt Service Fund	3,329,116	-
Other Governmental Funds	-	120,816
Total	<u>\$ 5,594,043</u>	<u>\$ 5,594,043</u>

14. LABOR RELATIONS

Town employees are represented by four bargaining units with the balance governed by Town Board rules and regulations. The CSEA Blue Collar contract is settled through December 31, 2021. The Police Benevolent Association contract is settled through December 31, 2023 and the Police Command Officers contract is settled through December 31, 2023. The CSEA White Collar contract is settled through December 31, 2019 and a new contract has not been ratified as of December 31, 2020.

15. COMMITMENTS

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

The Town considers encumbrances to be significant for amounts that are encumbered in excess of \$50,000. As of December 31, 2020, there were no significant encumbrances. The Town recorded encumbrances of \$12,934 and \$15,347 in the General Fund and Public Safety Fund, respectively.

16. CONTINGENCIES

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

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

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

17. 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, 2020, real property taxes in the amount of \$200,884 were abated; however, the Town received \$129,190 of PILOT payments during the year related to those abatements.

18. SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 30, 2021 which is the date the financial statements are available for issuance, and have determined, there are no subsequent events that require disclosure under generally accepted accounting principles.

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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 Seven Fiscal Years*

	Year Ended December 31,						
	2020	2019	2018	2017	2016	2015	2014
Measurement date	March 31, 2020	March 31, 2019	March 31, 2018	March 31, 2017	March 31, 2016	March 31, 2015	March 31, 2014
Town's proportion of the net pension liability (asset)	0.1047060%	0.1141212%	0.0998012%	0.0980966%	0.1029313%	0.098809%	0.098809%
Town's proportionate share of the net pension liability (asset)	<u>\$ 5,596,468</u>	<u>\$ 1,913,885</u>	<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	\$ 4,262,620	\$ 3,640,432	\$ 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	131.29%	52.57%	27.90%	62.50%	98.84%	9.45%	14.45%
Plan fiduciary net position as a percentage of the total pension liability	84.9%	95.1%	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 Seven Fiscal Years*

	Year Ended December 31,						
	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 1,086,289	\$ 1,065,880	\$ 1,104,941	\$ 869,567	\$ 875,486	\$ 900,488	\$ 908,666
Contributions in relation to the contractually required contribution	<u>(1,086,289)</u>	<u>(1,065,880)</u>	<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>	<u>\$ -</u>	<u>\$ -</u>
Town's covered payroll	\$ 4,454,989	\$ 4,034,794	\$ 3,714,054	\$ 3,543,746	\$ 3,141,823	\$ 3,096,631	\$ 2,966,263
Contributions as a percentage of covered payroll	24.4%	26.4%	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 Seven Fiscal Years*

	Year Ended December 31,						
	2020	2019	2018	2017	2016	2015	2014
Measurement date	March 31, 2020	March 31, 2019	March 31, 2018	March 31, 2017	March 31, 2016	March 31, 2015	March 31, 2014
Town's proportion of the net pension liability (asset)	0.0163452%	0.0169129%	0.0163191%	0.016762%	0.0175110%	0.0182681%	0.0182681%
Town's proportionate share of the net pension liability (asset)	<u>\$ 4,328,294</u>	<u>\$ 1,198,328</u>	<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	\$ 6,380,526	\$ 5,696,760	\$ 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	67.84%	21.04%	9.48%	29.81%	55.13%	12.11%	15.86%
Plan fiduciary net position as a percentage of the total pension liability	86.4%	96.3%	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 Seven Fiscal Years*

	Year Ended December 31,						
	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 828,081	\$ 763,932	\$ 753,723	\$ 714,592	\$ 775,770	\$ 1,056,156	\$ 1,065,746
Contributions in relation to the contractually required contribution	<u>(828,081)</u>	<u>(763,932)</u>	<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>	<u>\$ -</u>	<u>\$ -</u>
Town's covered payroll	\$ 6,315,747	\$ 6,304,398	\$ 5,721,069	\$ 5,350,475	\$ 5,027,730	\$ 4,933,261	\$ 5,037,632
Contributions as a percentage of covered payroll	13.1%	12.1%	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 Three Fiscal Years*

	Year Ended December 31,		
	2020	2019	2018
Total OPEB Liability			
Service cost	\$ 611,096	\$ 439,230	\$ 484,863
Interest cost	313,429	421,207	393,796
Change of benefit terms	-	-	(149,461)
Differences between expected and actual experience	(572,454)	(1,040,313)	-
Change of assumptions or other inputs	1,472,649	1,222,135	(648,978)
Actual benefit payments	(595,206)	(557,104)	(599,772)
Net change in total OPEB liability	<u>1,229,514</u>	<u>485,155</u>	<u>(519,552)</u>
Total OPEB liability—beginning	<u>11,677,767</u>	<u>11,192,612</u>	<u>11,712,164</u>
Total OPEB liability—ending	<u>\$ 12,907,281</u>	<u>\$ 11,677,767</u>	<u>\$ 11,192,612</u>
Covered-employee payroll	\$ 11,254,644	\$ 11,162,863	\$ 10,467,913
Total OPEB liability as a percentage of covered-employee payroll	114.68%	104.61%	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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Real property taxes	\$ 1,765,158	\$ 1,765,158	\$ 1,765,158	\$ -
Real property tax items	208,047	208,047	243,094	35,047
Non property tax items	5,015,727	5,015,727	5,023,311	7,584
Departmental income	926,500	926,500	313,718	(612,782)
Intergovernmental charges	75,000	75,000	77,000	2,000
Use of money and property	305,000	305,000	112,334	(192,666)
Licenses and permits	35,100	35,100	77,266	42,166
Fines and forfeitures	275,000	275,000	185,111	(89,889)
Miscellaneous	60,500	124,752	220,989	96,237
State aid	1,027,524	1,028,906	1,127,993	99,087
Federal aid	1,000	11,096	21,898	10,802
Total revenues	<u>9,694,556</u>	<u>9,770,286</u>	<u>9,167,872</u>	<u>(602,414)</u>
EXPENDITURES				
Current:				
General government support	3,732,285	3,940,764	3,304,859	635,905
Public safety	41,169	41,169	25,291	15,878
Transportation	130,637	142,290	119,885	22,405
Economic assistance and opportunity	300	300	-	300
Culture and recreation	2,166,574	2,235,689	1,266,512	969,177
Home and community services	114,434	117,709	59,246	58,463
Employee benefits	1,673,954	1,764,678	1,671,047	93,631
Total expenditures	<u>7,859,353</u>	<u>8,242,599</u>	<u>6,446,840</u>	<u>1,795,759</u>
Excess of revenues over expenditures	<u>1,835,203</u>	<u>1,527,687</u>	<u>2,721,032</u>	<u>1,193,345</u>
OTHER FINANCING USES				
Transfers out	(3,678,273)	(3,378,259)	(3,282,510)	95,749
Total other financing uses	<u>(3,678,273)</u>	<u>(3,378,259)</u>	<u>(3,282,510)</u>	<u>95,749</u>
Net change in fund balances*	(1,843,070)	(1,850,572)	(561,478)	1,289,094
Fund balances - beginning	8,565,401	8,565,401	8,565,401	-
Fund balances - ending	<u>\$ 6,722,331</u>	<u>\$ 6,714,829</u>	<u>\$ 8,003,923</u>	<u>\$ 1,289,094</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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Real property taxes	\$ 6,007,492	\$ 6,007,492	\$ 6,007,492	\$ -
Departmental income	301,000	301,000	327,112	26,112
Use of money and property	-	-	13,274	13,274
Miscellaneous	-	23,929	36,543	12,614
State aid	41,100	41,100	26,826	(14,274)
Federal aid	-	28,000	41,000	13,000
Total revenues	<u>6,349,592</u>	<u>6,401,521</u>	<u>6,452,247</u>	<u>50,726</u>
EXPENDITURES				
Current:				
Education	2,000	5,850	5,850	-
Public safety	5,650,299	5,890,362	5,587,183	303,179
Employee benefits	2,665,662	2,473,678	2,242,901	230,777
Total expenditures	<u>8,317,961</u>	<u>8,369,890</u>	<u>7,835,934</u>	<u>533,956</u>
Deficiency of revenues over expenditures	<u>(1,968,369)</u>	<u>(1,968,369)</u>	<u>(1,383,687)</u>	<u>584,682</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,000,000	2,000,000	1,549,237	(450,763)
Transfers out	(43,000)	(43,000)	-	43,000
Total other financing sources (uses)	<u>1,957,000</u>	<u>1,957,000</u>	<u>1,549,237</u>	<u>(407,763)</u>
Net change in fund balances*	(11,369)	(11,369)	165,550	176,919
Fund balances - beginning	<u>1,427,044</u>	<u>1,427,044</u>	<u>1,427,044</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,415,675</u>	<u>\$ 1,415,675</u>	<u>\$ 1,592,594</u>	<u>\$ 176,919</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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Real property taxes	\$ 4,282,601	\$ 4,282,601	\$ 4,282,601	\$ -
Intergovernmental charges	102,881	102,881	101,720	(1,161)
Use of money and property	20,000	20,000	12,232	(7,768)
Miscellaneous	5,000	5,000	11,002	6,002
State aid	190,368	302,365	239,406	(62,959)
Federal aid	-	857	857	-
Total revenues	<u>4,600,850</u>	<u>4,713,704</u>	<u>4,647,818</u>	<u>(65,886)</u>
EXPENDITURES				
Current:				
General government support	55,585	55,585	42,598	12,987
Transportation	2,801,440	2,914,294	2,835,510	78,784
Employee benefits	992,041	992,041	852,360	139,681
Total expenditures	<u>3,849,066</u>	<u>3,961,920</u>	<u>3,730,468</u>	<u>231,452</u>
Excess of revenues over expenditures	<u>751,784</u>	<u>751,784</u>	<u>917,350</u>	<u>165,566</u>
OTHER FINANCING USES				
Transfers out	<u>(904,153)</u>	<u>(904,153)</u>	<u>(904,153)</u>	<u>-</u>
Total other financing uses	<u>(904,153)</u>	<u>(904,153)</u>	<u>(904,153)</u>	<u>-</u>
Net change in fund balances*	(152,369)	(152,369)	13,197	165,566
Fund balances - beginning	<u>1,270,506</u>	<u>1,270,506</u>	<u>1,270,506</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,118,137</u>	<u>\$ 1,118,137</u>	<u>\$ 1,283,703</u>	<u>\$ 165,566</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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Real property taxes	\$ 997,378	\$ 997,378	\$ 997,378	\$ -
Departmental income	8,753	8,753	24,254	15,501
Use of money and property	-	-	13,000	13,000
Total revenues	<u>1,006,131</u>	<u>1,006,131</u>	<u>1,034,632</u>	<u>28,501</u>
EXPENDITURES				
Current:				
Home and community services	1,248,959	1,198,181	830,002	368,179
Employee benefits	142,413	142,413	97,036	45,377
Total expenditures	<u>1,391,372</u>	<u>1,340,594</u>	<u>927,038</u>	<u>413,556</u>
Excess (deficiency) of revenues over expenditures	<u>(385,241)</u>	<u>(334,463)</u>	<u>107,594</u>	<u>442,057</u>
OTHER FINANCING USES				
Transfers out	<u>(115,715)</u>	<u>(169,567)</u>	<u>(169,567)</u>	<u>(53,852)</u>
Total other financing uses	<u>(115,715)</u>	<u>(169,567)</u>	<u>(169,567)</u>	<u>(53,852)</u>
Net change in fund balances*	(500,956)	(504,030)	(61,973)	388,205
Fund balances - beginning	<u>2,434,007</u>	<u>2,434,007</u>	<u>2,434,007</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,933,051</u>	<u>\$ 1,929,977</u>	<u>\$ 2,372,034</u>	<u>\$ 388,205</u>

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

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

TOWN OF ORCHARD PARK, NEW YORK
Schedule of Revenues, Expenditures and Changes in
Fund Balances—Budget and Actual—Water Districts Fund
Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Real property taxes	\$ 1,194,581	\$ 1,194,581	\$ 1,194,581	\$ -
Departmental income	1,905	1,905	13,434	11,529
Use of money and property	-	-	9,061	9,061
Interfund revenues	-	-	1,805	1,805
Total revenues	<u>1,196,486</u>	<u>1,196,486</u>	<u>1,218,881</u>	<u>22,395</u>
EXPENDITURES				
Current:				
Home and community services	681,234	629,302	484,779	144,523
Employee benefits	138,110	138,110	94,104	44,006
Total expenditures	<u>819,344</u>	<u>767,412</u>	<u>578,883</u>	<u>188,529</u>
Excess of revenues over expenditures	<u>377,142</u>	<u>429,074</u>	<u>639,998</u>	<u>210,924</u>
OTHER FINANCING USES				
Transfers out	<u>(507,074)</u>	<u>(556,307)</u>	<u>(556,307)</u>	<u>(49,233)</u>
Total other financing uses	<u>(507,074)</u>	<u>(556,307)</u>	<u>(556,307)</u>	<u>(49,233)</u>
Net change in fund balances*	(129,932)	(127,233)	83,691	161,691
Fund balances - beginning	<u>1,632,096</u>	<u>1,632,096</u>	<u>1,632,096</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,502,164</u>	<u>\$ 1,504,863</u>	<u>\$ 1,715,787</u>	<u>\$ 161,691</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—Debt Service Fund
Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUE				
Use of money and property	\$ -	\$ -	\$ 4,444	\$ 4,444
Premium on obligations	-	67,150	161,667	94,517
Total revenues	-	67,150	166,111	98,961
EXPENDITURES				
Debt service:				
Principal	\$ 2,340,000	\$ 2,340,000	\$ 2,340,000	\$ -
Interest	1,060,279	1,127,429	1,127,425	4
Total expenditures	3,400,279	3,467,429	3,467,425	4
OTHER FINANCING SOURCES				
Transfers in	3,329,116	3,329,116	3,329,116	-
Total other financing sources	3,329,116	3,329,116	3,329,116	-
Net change in fund balances*	(71,163)	(71,163)	27,802	98,965
Fund balances - beginning	896,356	896,356	896,356	-
Fund balances - ending	\$ 825,193	\$ 825,193	\$ 924,158	\$ 98,965

* 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, 2020

1. OPEB LIABILITY

Changes of assumptions—The assumption changes as of December 31, 2020 include a change in the discount rate from 2.75% to 2.00%, updated health care trends and updated rates of turnover, retirement and mortality assumptions.

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, 2020, 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 Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

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

TOWN OF ORCHARD PARK, NEW YORK
General Fund
Schedule of Revenues—Budget and Actual
Year Ended December 31, 2020

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Real property taxes	A00000 41001	\$ 1,765,158	\$ -	\$ 1,765,158	\$ 1,765,158	\$ -
Total real property taxes		<u>1,765,158</u>	<u>-</u>	<u>1,765,158</u>	<u>1,765,158</u>	<u>-</u>
Real property tax items:						
Other payments in lieu of taxes	A00000 41081	110,047	-	110,047	129,190	19,143
Exempt property conversions	A00000 41089	8,000	-	8,000	16,508	8,508
Interest and penalties on taxes	A00000 41090	90,000	-	90,000	97,396	7,396
Total real property tax items		<u>208,047</u>	<u>-</u>	<u>208,047</u>	<u>243,094</u>	<u>35,047</u>
Non property tax items:						
Sales tax from Erie County	A00000 41120	4,715,727	-	4,715,727	4,703,719	(12,008)
Franchises fees - cable TV	A00000 41170	300,000	-	300,000	319,592	19,592
Total non property tax items		<u>5,015,727</u>	<u>-</u>	<u>5,015,727</u>	<u>5,023,311</u>	<u>7,584</u>
Departmental income:						
Tax Collector's fees	A00000 41232	2,000	-	2,000	3,087	1,087
Town Clerk's fees	A00000 41255	4,000	-	4,000	404	(3,596)
Special event application fees	A00000 41522	-	-	-	590	590
Commercial inspection fees	A00000 41540	166,500	-	166,500	-	(166,500)
Park and recreation fees	A00000 42001	600,000	-	600,000	250,294	(349,706)
Senior center activity fees	A00000 42036	15,000	-	15,000	5,255	(9,745)
Senior membership fee	A00000 42037	-	-	-	3,734	3,734
Community activity center fees	A00000 42040	125,000	-	125,000	25,504	(99,496)
Engineering fees	A00000 42187	10,000	-	10,000	14,600	4,600
Tree planting fee	A00000 42188	4,000	-	4,000	10,250	6,250
Total departmental income		<u>926,500</u>	<u>-</u>	<u>926,500</u>	<u>313,718</u>	<u>(612,782)</u>
Intergovernmental charges:						
Assessor shared services	A00000 41299	75,000	-	75,000	75,000	-
Election service fees	A00000 42215	-	-	-	2,000	2,000
Total intergovernmental charges		<u>75,000</u>	<u>-</u>	<u>75,000</u>	<u>77,000</u>	<u>2,000</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	275,000	-	275,000	52,673	(222,327)
Interest and earnings - Risk	A20000 42401	-	-	-	1,837	1,837
Purchasing rebate earnings	A00000 42402	-	-	-	23,670	23,670
Rental of real property	A00000 42410	13,500	-	13,500	13,500	-
Cell tower lease	A00000 42411	16,500	-	16,500	20,644	4,144
Water tower lease	A00000 42412	-	-	-	10	10
Total use of money and property		305,000	-	305,000	112,334	(192,666)
Licenses and permits:						
Bingo licenses	A00000 42540	600	-	600	13,794	13,194
Dog licenses	A00000 42544	32,000	-	32,000	36,971	4,971
Licenses - other	A00000 42545	2,500	-	2,500	26,501	24,001
Total licenses and permits		35,100	-	35,100	77,266	42,166
Fines and forfeitures:						
Fines and forfeited bail	A00000 42610	275,000	-	275,000	185,111	(89,889)
Total fines and forfeitures		275,000	-	275,000	185,111	(89,889)
Miscellaneous:						
Insurance recoveries	A00000 42680	-	2,908	2,908	2,992	84
Refunds of prior year expenses	A00000 42701	10,000	-	10,000	8,564	(1,436)
Gift and donations (recreation)	A00000 42705	50,000	-	50,000	28,461	(21,539)
Gift and donations (community activity center)	A00000 42706	-	61,344	61,344	61,344	-
Aid and incentives for municipalities	A00000 42750	-	-	-	119,524	119,524
Other unclassified revenues	A00000 42770	500	-	500	12	(488)
Historic book sales	A00000 42771	-	-	-	92	92
Total miscellaneous		60,500	64,252	124,752	220,989	96,237
State aid:						
Per capita - unrestricted	A00000 43001	119,524	-	119,524	-	(119,524)
Mortgage tax	A00000 43005	900,000	-	900,000	1,126,355	226,355
Court Assisted Program	A00000 43330	-	1,382	1,382	1,638	256
Programs for youths	A00000 43820	8,000	-	8,000	-	(8,000)
Total state aid		1,027,524	1,382	1,028,906	1,127,993	99,087

(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:						
Nutrition site fees	A00000 44737	1,000	-	1,000	528	(472)
COVID	A00000 44489	-	10,096	10,096	21,370	11,274
Total federal aid		<u>1,000</u>	<u>10,096</u>	<u>11,096</u>	<u>21,898</u>	<u>10,802</u>
TOTAL REVENUES		<u>\$ 9,694,556</u>	<u>\$ 75,730</u>	<u>\$ 9,770,286</u>	<u>\$ 9,167,872</u>	<u>\$ (602,414)</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, 2020

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	\$ 43,182	\$ -	\$ 43,182	\$ 43,182	\$ -
Town Board total		<u>43,182</u>	<u>-</u>	<u>43,182</u>	<u>43,182</u>	<u>-</u>
Town Justice:						
Personal services						
Elected officials	A01110 50100	96,512	-	96,512	96,512	-
Nonunion full time	A01110 50103	97,622	10,075	107,697	107,696	1
Nonunion part-time	A01110 50104	15,210	-	15,210	9,688	5,522
Equipment						
Office equipment	A01110 50200	1,000	882	1,882	996	886
Contractual expenses						
Other expenses	A01110 50419	2,200	500	2,700	2,234	466
Law books	A01110 50437	1,000	-	1,000	670	330
Equipment maintenance	A01110 50444	1,300	-	1,300	-	1,300
Court reporter	A01110 50449	2,500	-	2,500	980	1,520
Court interpreter	A01110 50559	3,000	-	3,000	-	3,000
Town Justice Total		<u>220,344</u>	<u>11,457</u>	<u>231,801</u>	<u>218,776</u>	<u>13,025</u>
Supervisor:						
Personal services						
Elected official	A01220 50100	81,330	-	81,330	68,830	12,500
Nonunion full time	A01220 50103	154,234	6,364	160,598	160,597	1
Equipment						
Office equipment	A01220 50200	2,000	-	2,000	6	1,994

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Grant writer expenses	A01220 50403	36,000	6,001	42,001	42,000	1
Travel and conference	A01220 50413	4,500	-	4,500	3,461	1,039
Trails task force	A01220 50417	-	-	-	-	-
Human resources services	A01220 50454	57,025	-	57,025	34,245	22,780
Accounting services	A01220 50451	102,000	13,498	115,498	115,497	1
Debt administration	A01220 50466	3,000	1,411	4,411	4,410	1
Supervisor total		<u>440,089</u>	<u>27,274</u>	<u>467,363</u>	<u>429,046</u>	<u>38,317</u>
Independent auditing and accounting:						
Contractual expenses						
Auditing fees	A01320 50452	<u>37,230</u>	<u>-</u>	<u>37,230</u>	<u>37,230</u>	<u>-</u>
Independent auditing and accounting total		<u>37,230</u>	<u>-</u>	<u>37,230</u>	<u>37,230</u>	<u>-</u>
Budget:						
Personal services						
Elected official	A01340 50100	6,120	-	6,120	4,935	1,185
Contractual expenses						
Accounting services	A01340 50451	<u>37,230</u>	<u>-</u>	<u>37,230</u>	<u>37,230</u>	<u>-</u>
Budget total		<u>43,350</u>	<u>-</u>	<u>43,350</u>	<u>42,165</u>	<u>1,185</u>
Assessor:						
Personal services						
Department manager	A01355 50102	107,439	-	107,439	96,956	10,483
Nonunion full time	A01355 50103	20,000	-	20,000	12,997	7,003
Nonunion part time	A01355 50104	43,080	1,501	44,581	44,580	1
CSEA white collar	A01355 50106	69,228	-	69,228	65,508	3,720
Equipment						
Office equipment	A01355 50200	2,000	-	2,000	29	1,971
Contractual expenses						
Mileage reimbursement	A01355 50412	2,000	-	2,000	62	1,938
Travel	A01355 50413	1,300	-	1,300	140	1,160
Training	A01355 50414	2,200	-	2,200	672	1,528
Publishing	A01355 50450	225	-	225	180	45
Real property contractor	A01355 50549	39,000	-	39,000	24,300	14,700
Outside appraisals	A01355 50554	33,250	-	33,250	31,257	1,993
Board of assessment review	A01355 50551	3,200	-	3,200	1,625	1,575
Assessor total		<u>322,922</u>	<u>1,501</u>	<u>324,423</u>	<u>278,306</u>	<u>46,117</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	69,939	645	70,584	70,583	1
Nonunion full time	A01410 50103	158,124	12,198	170,322	170,321	1
Nonunion part time	A01410 50104	18,084	-	18,084	1,310	16,774
Salary - grants	A01410 50120	20,800	20,214	41,014	41,014	-
Equipment						
Office equipment	A01410 50200	2,700	-	2,700	341	2,359
Contractual expenses						
Travel and conference	A01410 50413	3,500	-	3,500	204	3,296
Other expense	A01410 50419	750	-	750	603	147
Equipment repair and maintenance	A01410 50444	500	-	500	-	500
Publishing	A01410 50450	4,800	-	4,800	2,440	2,360
Shred it	A01410 50491	500	-	500	-	500
Codification of ordinances	A01410 50553	5,000	-	5,000	3,366	1,634
Records management	A01410 50555	7,500	-	7,500	174	7,326
Town Clerk total		<u>292,197</u>	<u>33,057</u>	<u>325,254</u>	<u>290,356</u>	<u>34,898</u>
Law:						
Personal services						
Appointed officials	A01420 50101	91,864	-	91,864	91,860	4
Contractual expenses						
Other expenses	A01420 50419	1,500	-	1,500	-	1,500
Outside legal services	A01420 50552	100,000	53,273	153,273	153,272	1
Outside appraisals	A01420 50554	-	-	-	-	-
Law total		<u>193,364</u>	<u>53,273</u>	<u>246,637</u>	<u>245,132</u>	<u>1,505</u>
Engineer:						
Personal services						
Department manager	A01440 50102	120,692	-	120,692	120,688	4
Nonunion full time	A01440 50103	40,000	-	40,000	38,204	1,796
Nonunion part time	A01440 50104	25,000	-	25,000	15,075	9,925
CSEA white collar	A01440 50106	570,898	-	570,898	418,142	152,756
Equipment						
Engineering equipment	A01440 50200	28,620	(450)	28,170	26,033	2,137
GIS and mapping equipment	A01440 50238	1,000	-	1,000	59	941

(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	(282)	3,718	1,102	2,616
Uniform allowance	A01440 50407	1,200	-	1,200	450	750
Mileage reimbursement	A01440 50412	500	-	500	183	317
Travel	A01440 50413	2,650	14	2,664	2,663	1
Training	A01440 50415	3,170	-	3,170	3,076	94
Gasoline	A01440 50416	3,650	-	3,650	1,139	2,511
Vehicle repair and maintenance	A01440 50445	1,800	732	2,532	2,480	52
Water quality consultants	A01440 50541	15,000	-	15,000	10,509	4,491
Engineer total		<u>818,180</u>	<u>14</u>	<u>818,194</u>	<u>639,803</u>	<u>178,391</u>
Buildings:						
Personal services						
Nonunion part time	A01620 50104	43,500	-	43,500	18,152	25,348
CSEA white collar	A01620 50106	116,160	-	116,160	114,512	1,648
Contractual expenses						
Maintenance supplies	A01620 50400	10,000	-	10,000	9,974	26
Gasoline	A01620 50416	200	-	200	35	165
Other expenses	A01620 50419	500	4,408	4,908	4,907	1
Jolls House utilities	A01620 50430	5,000	(187)	4,813	2,045	2,768
Building maintenance	A01620 50446	52,000	2,740	54,740	54,740	-
Buildings total		<u>227,360</u>	<u>6,961</u>	<u>234,321</u>	<u>204,365</u>	<u>29,956</u>
Central Printing and Mailing:						
Personal services						
Nonunion full time	A01670 50103	10,000	-	10,000	3,800	6,200
Contractual expenses						
Office supplies	A01670 50400	22,136	-	22,136	17,780	4,356
Travel and conference	A01670 50413	13,500	-	13,500	26	13,474
Other	A01670 50419	5,327	-	5,327	5,327	-
Electric	A01670 50421	105,000	-	105,000	49,648	55,352
Gas	A01670 50422	32,000	-	32,000	7,723	24,277
Water - Village	A01670 50423	2,000	-	2,000	1,691	309
Equipment repair and maintenance	A01670 50444	8,000	-	8,000	-	8,000
Postage	A01670 50575	45,900	-	45,900	35,439	10,461
Central Printing and Mailing total		<u>243,863</u>	<u>-</u>	<u>243,863</u>	<u>121,434</u>	<u>122,429</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	91,497	57,125	148,622	148,621	1
Equipment						
Information technology equipment	A01680 50200	100,000	6,606	106,606	70,110	36,496
Contractual expenses						
Computer training	A01680 50414	5,000	-	5,000	129	4,871
Telephone	A01680 50420	87,000	-	87,000	73,325	13,675
Software	A01680 50440	161,500	-	161,500	153,490	8,010
Equipment rental	A01680 50456	33,207	1,854	35,061	35,059	2
Information Technology Services total		<u>478,204</u>	<u>65,585</u>	<u>543,789</u>	<u>480,734</u>	<u>63,055</u>
Special Items:						
Contractual expenses						
Municipal association dues	A01910 50406	6,000	245	6,245	6,244	1
First aid expenses	A01910 50408	1,500	-	1,500	637	863
Unallocated insurance	A01910 50431	300,000	-	300,000	240,825	59,175
Taxes and assess. on Town property	A01910 50462	13,000	3,045	16,045	16,044	1
Erie County chargebacks	A01910 50465	500	2,581	3,081	3,080	1
Contingent	A01910 50550	50,000	(4,014)	45,986	-	45,986
Judgments and claims	A01910 50557	1,000	-	1,000	-	1,000
Judgments and claims	A21910 50557	-	7,500	7,500	7,500	-
Special Items total		<u>372,000</u>	<u>9,357</u>	<u>381,357</u>	<u>274,330</u>	<u>107,027</u>
General Government Support total		<u>3,732,285</u>	<u>208,479</u>	<u>3,940,764</u>	<u>3,304,859</u>	<u>635,905</u>
Traffic Control:						
Personal services						
CSEA blue collar	A03310 50105	19,669	-	19,669	17,290	2,379
Equipment						
Signs	A03310 50211	8,000	-	8,000	1,618	6,382
Contractual expenses						
Electric	A03310 50421	2,000	-	2,000	1,897	103
Repairs	A03310 50444	11,500	-	11,500	4,486	7,014
Traffic Control total		<u>41,169</u>	<u>-</u>	<u>41,169</u>	<u>25,291</u>	<u>15,878</u>
Public Safety total		<u>41,169</u>	<u>-</u>	<u>41,169</u>	<u>25,291</u>	<u>15,878</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	78,237	-	78,237	78,234	3
Nonunion part time	A05010 50104	5,000	-	5,000	-	5,000
Equipment						
Equipment	A5010 50200	3,500	(1,249)	2,251	1,551	700
Contractual expenses						
Association dues	A05010 50406	1,000	-	1,000	598	402
Other expenses	A05010 50419	500	1,215	1,715	1,714	1
Telephone	A05010 50420	-	66	66	65	1
Equipment repair and maintenance	A05010 50444	1,900	2,290	4,190	4,189	1
Tree stump removal	A05010 50471	-	4,655	4,655	4,655	-
Superintendent of Highways total		<u>90,137</u>	<u>6,977</u>	<u>97,114</u>	<u>91,006</u>	<u>6,108</u>
Highway Garage:						
Equipment						
Equipment	A05132 50200	1,000	-	1,000	-	1,000
Contractual expenses						
Electric	A05132 50421	6,000	937	6,937	6,936	1
Gas	A05132 50422	20,000	-	20,000	7,984	12,016
Water	A05132 50423	1,500	3,739	5,239	5,238	1
Building maintenance	A05132 50446	12,000	-	12,000	8,721	3,279
Highway Garage total		<u>40,500</u>	<u>4,676</u>	<u>45,176</u>	<u>28,879</u>	<u>16,297</u>
Transportation total		<u>130,637</u>	<u>11,653</u>	<u>142,290</u>	<u>119,885</u>	<u>22,405</u>
ECONOMIC ASSISTANCE AND OPPORTUNITY						
Veterans Service:						
Contractual expenses						
Room rental	A06510 50487	300	-	300	-	300
Veterans Service total		<u>300</u>	<u>-</u>	<u>300</u>	<u>-</u>	<u>300</u>
Economic Assistance and Opportunity total		<u>300</u>	<u>-</u>	<u>300</u>	<u>-</u>	<u>300</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
CULTURE AND RECREATION						
Recreation Administration:						
Personal services						
Department manager	A07020 50102	86,364	-	86,364	86,352	12
Nonunion full time	A07020 50103	22,000	-	22,000	12,986	9,014
Nonunion part time	A07020 50104	458,980	-	458,980	274,055	184,925
CSEA white collar	A07020 50106	58,761	948	59,709	59,708	1
Equipment						
Office equipment	A07020 50200	2,000	-	2,000	848	1,152
Playground equipment	A07020 50218	6,000	-	6,000	1,637	4,363
Contractual expenses						
Supplies	A72020 50400	18,500	-	18,500	7,544	10,956
Training	A72020 50414	4,000	-	4,000	507	3,493
Other expenses	A72020 50419	2,000	-	2,000	432	1,568
Telephone	A72020 50420	-	-	-	-	-
Electric	A72020 50421	3,000	-	3,000	1,882	1,118
Gas	A72020 50422	2,500	-	2,500	1,380	1,120
Field trips	A72020 50428	35,000	-	35,000	4,580	30,420
Arts and crafts supplies	A72020 50438	3,500	-	3,500	-	3,500
Publishing	A72020 50450	10,000	-	10,000	4,794	5,206
Recreation commission	A72020 50481	-	-	-	-	-
Room and building rentals	A72020 50487	-	-	-	-	-
Special events	A72020 50533	20,000	-	20,000	2,789	17,211
Transportation	A72020 50556	37,000	-	37,000	2,348	34,652
Recreation Administration total		<u>769,605</u>	<u>948</u>	<u>770,553</u>	<u>461,842</u>	<u>308,711</u>
Parks and Playgrounds:						
Personal services						
Elected official	A07110 50100	11,900	-	11,900	9,934	1,966
Nonunion full time	A07110 50103	74,200	-	74,200	41,674	32,526
CSEA blue collar	A07110 50105	336,290	-	336,290	245,894	90,396
Equipment						
Equipment	A07110 50200	65,000	(49,200)	15,800	8,532	7,268
Tennis court	A07110 50217	5,000	-	5,000	-	5,000
Lake water quality equipment	A07110 50238	9,000	-	9,000	1,003	7,997

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Supplies	A07110 50400	30,000	-	30,000	19,994	10,006
Clothing	A07110 50407	2,750	-	2,750	2,500	250
Gasoline	A07110 50416	16,538	-	16,538	4,472	12,066
Other	A07110 50419	500	-	500	205	295
Electric	A07110 50421	24,000	-	24,000	10,191	13,809
Gas	A07110 50422	4,500	-	4,500	2,455	2,045
Water - ECWA and Village	A07110 50423	12,500	-	12,500	11,943	557
Portable bathrooms	A07110 50429	7,000	-	7,000	2,569	4,431
Parks trail maintenance	A07110 50539	4,500	-	4,500	1,458	3,042
Equipment repair and maintenance	A07110 50444	6,000	-	6,000	1,541	4,459
Vehicle repair and maintenance	A07110 50445	6,500	-	6,500	1,538	4,962
Contracted mowing	A07110 50483	19,000	-	19,000	10,545	8,455
Fencing	A07110 50492	1,500	-	1,500	1,200	300
Fertilizer	A07110 50542	2,000	-	2,000	494	1,506
Lake maintenance and cleaning	A07110 50544	15,000	(5,800)	9,200	7,681	1,519
Launching area repairs	A07110 50546	200	-	200	-	200
Parks and Playgrounds total		<u>653,878</u>	<u>(55,000)</u>	<u>598,878</u>	<u>385,823</u>	<u>213,055</u>
Milestrip:						
Personal services						
Nonunion full time	A07111 50103	10,000	-	10,000	-	10,000
CSEA blue collar	A07111 50105	14,302	-	14,302	5,513	8,789
Equipment						
Milestrip equipment	A07111 50200	8,500	-	8,500	3,084	5,416
Milestrip supplies	A07111 50400	1,500	-	1,500	246	1,254
Milestrip total		<u>34,302</u>	<u>-</u>	<u>34,302</u>	<u>8,843</u>	<u>25,459</u>
Community Activity Center:						
Personal services						
Nonunion full time	A07180 50103	-	39,533	39,533	39,532	1
Nonunion part time	A07180 50104	40,000	-	40,000	14,841	25,159
CSEA white collar	A07180 50106	37,728	2,264	39,992	39,991	1

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Supplies	A07180 50400	18,000	3,148	21,148	18,085	3,063
Other expenses	A07180 50419	-	61,344	61,344	60,831	513
Electricity	A07180 50421	229,272	-	229,272	27,021	202,251
Gas	A07180 50422	40,000	-	40,000	26,081	13,919
Water	A07180 50423	20,000	-	20,000	4,675	15,325
Contracted services	A07180 50479	65,000	-	65,000	8,232	56,768
Community Activity Center total		<u>450,000</u>	<u>106,289</u>	<u>556,289</u>	<u>239,289</u>	<u>317,000</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	-	5,000
Orchestra and Cultural total		<u>17,500</u>	<u>-</u>	<u>17,500</u>	<u>10,500</u>	<u>7,000</u>
Youth Board:						
Personal services						
Appointed official	A07310 50101	17,097	-	17,097	-	17,097
Contractual expenses						
Office supplies	A07310 50400	500	-	500	410	90
Other expenses	A07310 50419	500	-	500	216	284
Youth Board total		<u>18,097</u>	<u>-</u>	<u>18,097</u>	<u>626</u>	<u>17,471</u>
Historian:						
Personal services						
Nonunion part time	A07510 50104	4,000	-	4,000	-	4,000
Contractual expenses						
Utility reimbursement	A07510 50430	1,000	-	1,000	-	1,000
Historian total		<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Historic Preservation:						
Contractual expenses						
Other expenses	A07520 50419	1,500	-	1,500	50	1,450
Scenic byway	A07520 50469	250	-	250	250	-
Historic Preservation total		<u>1,750</u>	<u>-</u>	<u>1,750</u>	<u>300</u>	<u>1,450</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Celebrations:						
Contractual expenses						
Patriotic observances	A07550 50534	2,000	-	2,000	2,000	-
July 4th celebration	A07550 50536	8,700	-	8,700	-	8,700
O.P. Chorale	A07550 50538	500	-	500	500	-
Chamber Christmas lighting	A07550 50540	1,500	-	1,500	-	1,500
Celebrations total		<u>12,700</u>	<u>-</u>	<u>12,700</u>	<u>2,500</u>	<u>10,200</u>
Senior Citizens Program:						
Personal services						
Department manager	A07610 50102	56,671	10	56,681	56,680	1
Nonunion full time	A07610 50103	36,421	11,752	48,173	48,172	1
Nonunion part time	A07610 50104	22,800	-	22,800	5,510	17,290
Equipment						
Equipment	A07610 50200	10,000	40	10,040	9,681	359
Contractual expenses						
Supplies	A07610 50400	3,500	-	3,500	1,769	1,731
Other expenses	A07610 50419	26,500	303	26,803	10,037	16,766
Electric	A07610 50421	10,000	-	10,000	1,390	8,610
Gas	A07610 50422	5,000	-	5,000	1,820	3,180
Village water	A07610 50423	350	-	350	75	275
Group expenses	A07610 50427	7,500	-	7,500	1,325	6,175
Maintenance and Repairs	A07610 50444	6,000	-	6,000	558	5,442
Senior citizens van	A07610 50458	15,000	4,773	19,773	19,772	1
Meals on Wheels	A07610 50461	3,000	-	3,000	-	3,000
Contracted container hauling	A07610 50488	1,000	-	1,000	-	1,000
Senior Citizens Program total		<u>203,742</u>	<u>16,878</u>	<u>220,620</u>	<u>156,789</u>	<u>63,831</u>
Culture and Recreation total		<u>2,166,574</u>	<u>69,115</u>	<u>2,235,689</u>	<u>1,266,512</u>	<u>969,177</u>
HOME AND COMMUNITY SERVICES						
Brush & Weeds:						
Contractual expenses						
Contracted container hauling	A08160 50490	6,500	-	6,500	-	6,500
Brush & Weeds Total		<u>6,500</u>	<u>-</u>	<u>6,500</u>	<u>-</u>	<u>6,500</u>
Drainage:						
Contractual expenses						
Memberships/dues	A08540 50406	1,500	-	1,500	-	1,500
Townwide improvements	A08540 50439	18,000	-	18,000	4,278	13,722
Equipment repair and maintenance	A08540 50444	12,000	-	12,000	-	12,000
Drainage total		<u>31,500</u>	<u>-</u>	<u>31,500</u>	<u>4,278</u>	<u>27,222</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Shade Trees and Beautification:						
Personal services						
Nonunion full time	A08560 50103	14,302	(14,302)	-	-	-
Contractual expenses						
Trees and supplies	A08560 50400	5,000	3,275	8,275	8,274	1
Mileage reimbursement	A08560 50412	500	-	500	-	500
Training	A08560 50414	300	-	300	-	300
Beautification and spraying	A08560 50468	5,000	-	5,000	3,842	1,158
Data collector and software	A08560 50470	500	-	500	-	500
Tree and stump removal	A08560 50471	10,000	14,302	24,302	19,545	4,757
Shade Trees And Beautification total		<u>35,602</u>	<u>3,275</u>	<u>38,877</u>	<u>31,661</u>	<u>7,216</u>
Conservation Board:						
Personal services						
Appointed officials	A08710 50101	8,520	-	8,520	7,062	1,458
Nonunion part time	A08710 50104	667	-	667	-	667
Conservation Board Total		<u>9,187</u>	<u>-</u>	<u>9,187</u>	<u>7,062</u>	<u>2,125</u>
Emergency Management:						
Equipment	A08760 50200	10,200	-	10,200	-	10,200
Supplies	A08760 50400	4,000	-	4,000	-	4,000
Communications	A08760 50537	1,200	-	1,200	-	1,200
Code red	A08760 50547	16,245	-	16,245	16,245	-
Emergency Management Total		<u>31,645</u>	<u>-</u>	<u>31,645</u>	<u>16,245</u>	<u>15,400</u>
Home and Community Services Total		<u>114,434</u>	<u>3,275</u>	<u>117,709</u>	<u>59,246</u>	<u>58,463</u>
Employee Benefits:						
State retirement	A09010 50810	370,888	81,094	451,982	451,981	1
Social security	A09030 50830	202,808	4,237	207,045	207,044	1
Workers' compensation	A09040 50840	125,000	-	125,000	101,737	23,263
Life insurance	A09045 50845	5,250	-	5,250	2,911	2,339
Unemployment insurance	A09050 50850	10,000	-	10,000	2,011	7,989
Hospital and medical insurance	A09060 50860	795,000	-	795,000	772,568	22,432
Dental insurance	A09061 50861	51,377	-	51,377	45,637	5,740
Insurance Waivers	A09062 50862	5,000	4,401	9,401	9,400	1
Flex plan	A09065 50865	61,200	-	61,200	29,341	31,859
Medicare	A09090 50890	47,431	992	48,423	48,417	6
Employee Benefits total		<u>1,673,954</u>	<u>90,724</u>	<u>1,764,678</u>	<u>1,671,047</u>	<u>93,631</u>
TOTAL EXPENDITURES		<u>7,859,353</u>	<u>383,246</u>	<u>8,242,599</u>	<u>6,446,840</u>	<u>1,795,759</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	(355,014)	1,644,986	1,549,237	95,749
Transfer to Capital	A09901 50904	-	55,000	55,000	55,000	-
Transfer to Debt Service - principal	A09901 50910	900,000	-	900,000	900,000	-
Transfer to Debt Service - interest	A09901 50911	<u>778,273</u>	<u>-</u>	<u>778,273</u>	<u>778,273</u>	<u>-</u>
Operating Transfers Out Total		<u>3,678,273</u>	<u>(300,014)</u>	<u>3,378,259</u>	<u>3,282,510</u>	<u>95,749</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES						
		<u>\$ 11,537,626</u>	<u>\$ 83,232</u>	<u>\$ 11,620,858</u>	<u>\$ 9,729,350</u>	<u>\$ 1,891,508</u>

TOWN OF ORCHARD PARK, NEW YORK
General Fund
Schedule of Changes in Unassigned Fund Balance
Year Ended December 31, 2020

	<u>Total</u>	<u>Town - Outside Village</u>	<u>Unassigned</u>
UNASSIGNED FUND BALANCE, JANUARY 1	\$ 4,682,763	\$ 4,699,250	\$ (16,487)
2020 Budgetary Performance:			
Net change in fund balance per final budget	(1,850,572)	-	(1,850,572)
Revenues in excess of final budget	(602,414)	(12,008)	(590,406)
Expenditures below authorized appropriations	<u>1,891,508</u>	<u>-</u>	<u>1,891,508</u>
Net change from budgetary performance	<u>(561,478)</u>	<u>(12,008)</u>	<u>(549,470)</u>
Net Change in Nonspendable Balances:			
Increase in prepaid expenditures	(42,267)	-	(42,267)
Net Change in Restricted Balances:			
Decrease in restricted for tax stabilization	468,568	-	468,568
Net Change in Committed Balances:			
Decrease in committed for insurance deductibles	7,500	-	7,500
Net Change in Assigned Balances:			
Decrease in assigned for subsequent year's expenditures	50,000	-	50,000
Increase in assigned for encumbrances	<u>(7,864)</u>	<u>-</u>	<u>(7,864)</u>
Net change from changes in reserves	<u>475,937</u>	<u>-</u>	<u>475,937</u>
TOTAL UNASSIGNED			
FUND BALANCE, DECEMBER 31	<u>\$ 4,597,222</u>	<u>\$ 4,687,242</u>	<u>\$ (90,020)</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, 2020

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Real property taxes	PS0000 41001	\$ 6,007,492	\$ -	\$ 6,007,492	\$ 6,007,492	\$ -
Total real property taxes		<u>6,007,492</u>	<u>-</u>	<u>6,007,492</u>	<u>6,007,492</u>	<u>-</u>
Departmental income:						
Avoidable alarm fees	PS0000 41520	3,000	-	3,000	5,950	2,950
Police department fees	PS0000 41521	2,000	-	2,000	1,871	(129)
Service event fees	PS0000 41522	3,000	-	3,000	440	(2,560)
Dog control late fees	PS0000 41550	3,000	-	3,000	2,572	(428)
Dispatch fees	PS0000 41589	50,000	-	50,000	77,070	27,070
School resource officer	PS0000 42302	240,000	-	240,000	239,209	(791)
Total departmental income		<u>301,000</u>	<u>-</u>	<u>301,000</u>	<u>327,112</u>	<u>26,112</u>
Use of money and property:						
Interest and earnings	PS0000 42401	-	-	-	13,274	13,274
Total use of money and property		<u>-</u>	<u>-</u>	<u>-</u>	<u>13,274</u>	<u>13,274</u>
Miscellaneous:						
Insurance recoveries	PS0000 42680	-	23,929	23,929	30,598	6,669
Gift and donations - DARE	PS0000 42705	-	-	-	5,945	5,945
Total miscellaneous		<u>-</u>	<u>23,929</u>	<u>23,929</u>	<u>36,543</u>	<u>12,614</u>
State aid:						
Contractual DWI aid	PS0000 43090	4,950	-	4,950	-	(4,950)
Other state aid	PS0000 43091	14,700	-	14,700	-	(14,700)
Traffic safety grant	PS0000 43392	21,450	-	21,450	26,826	5,376
Total state aid		<u>41,100</u>	<u>-</u>	<u>41,100</u>	<u>26,826</u>	<u>(14,274)</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	-	26,345	26,345	29,355	3,010
COVID	PS0000 44489	-	1,655	1,655	11,645	9,990
Total federal aid		<u>-</u>	<u>28,000</u>	<u>28,000</u>	<u>41,000</u>	<u>13,000</u>
TOTAL REVENUES		<u>6,349,592</u>	<u>51,929</u>	<u>6,401,521</u>	<u>6,452,247</u>	<u>50,726</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>1,549,237</u>	<u>(450,763)</u>
Total other financing sources		<u>2,000,000</u>	<u>-</u>	<u>2,000,000</u>	<u>1,549,237</u>	<u>(450,763)</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 8,349,592</u>	<u>\$ 51,929</u>	<u>\$ 8,401,521</u>	<u>\$ 8,001,484</u>	<u>\$ (400,037)</u>

TOWN OF ORCHARD PARK, NEW YORK
Public Safety Fund
Schedule of Expenditures and Other Financing Uses—Budget and Actual
Year Ended December 31, 2020

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
EDUCATION						
D.A.R.E. Program:						
Contractual expenses						
Program supplies	PS2989 50400	\$ 2,000	\$ 3,850	\$ 5,850	\$ 5,850	\$ -
Education total		<u>2,000</u>	<u>3,850</u>	<u>5,850</u>	<u>5,850</u>	<u>-</u>
PUBLIC SAFETY						
Police:						
Personal services						
Appointed official	PS3120 50101	1,734	-	1,734	1,700	34
Nonunion full time	PS3120 50103	76,732	1,223	77,955	77,955	-
Nonunion part time	PS3120 50104	32,629	(3,415)	29,214	688	28,526
CSEA white collar	PS3120 50106	628,699	(79,640)	549,059	549,058	1
PBA	PS3120 50107	3,507,285	409,911	3,917,196	3,917,195	1
COA	PS3120 50108	-	11,501	11,501	11,500	1
Holiday buyback	PS3120 50130	-	4,278	4,278	4,277	1
Sick buyback	PS3120 50131	255,088	(73,064)	182,024	182,023	1
Compensatory time	PS3120 50133	-	4,255	4,255	4,254	1
School resource officer	PS3120 50135	-	2,765	2,765	2,764	1
Overtime	PS3120 50137	-	31,026	31,026	31,025	1
Stop DWI	PS3120 50139	-	5,032	5,032	5,031	1
Additional pay	PS3120 50141	-	1,290	1,290	1,289	1
Court time	PS3120 50143	450,000	(156,462)	293,538	293,537	1
Traffic safety grant	PS3120 50144	-	18,680	18,680	18,679	1
Dispatcher training	PS3120 50145	17,741	-	17,741	-	17,741
Dispatcher overtime	PS3120 50146	17,663	-	17,663	659	17,004
Metal detector salary	PS3120 50191	24,026	-	24,026	-	24,026
Police retirement costing	PS3120 50199	100,000	-	100,000	-	100,000
Equipment						
Other equipment	PS3120 50200	17,000	5,025	22,025	17,185	4,840
Patrol cars	PS3120 50215	135,000	-	135,000	134,913	87

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Police Supplies	PS3120 50400	20,000	1,636	21,636	19,707	1,929
Uniform allowance	PS3120 50407	73,137	-	73,137	58,563	14,574
First aid supplies	PS3120 50408	1,000	-	1,000	-	1,000
Ammunition - range fees	PS3120 50409	15,385	-	15,385	15,229	156
Mileage reimbursement	PS3120 50412	1,500	-	1,500	986	514
Travel and conference	PS3120 50413	1,000	-	1,000	487	513
Training aids	PS3120 50414	10,400	-	10,400	10,036	364
Gasoline	PS3120 50416	80,000	-	80,000	44,994	35,006
Community policing	PS3120 50418	1,500	6	1,506	1,505	1
Other expenses	PS3120 50419	1,000	19	1,019	958	61
Insurance deductible	PS3120 50432	3,000	-	3,000	-	3,000
Technology fees	PS3120 50440	30,481	25,117	55,598	44,823	10,775
Equipment repairs	PS3120 50444	30,000	28,546	58,546	58,546	-
Small equipment repairs	PS3120 50445	10,000	-	10,000	9,839	161
Union contract travel	PS3120 50459	2,400	-	2,400	-	2,400
Police total		<u>5,544,400</u>	<u>237,729</u>	<u>5,782,129</u>	<u>5,519,405</u>	<u>262,724</u>
Control of Animals:						
Personal services						
Nonunion part time	PS3510 50104	33,280	-	33,280	4,726	28,554
CSEA white collar	PS3510 50106	45,552	2,334	47,886	47,885	1
Contractual expenses						
Uniforms	PS3510 50407	992	-	992	969	23
Travel	PS3510 50413	500	-	500	-	500
Training	PS3510 50414	700	-	700	-	700
Gas	PS3510 50416	3,000	-	3,000	1,134	1,866
Other expenses	PS3510 50419	3,500	-	3,500	2,272	1,228
Electric	PS3510 50421	2,200	-	2,200	1,050	1,150
Gasoline	PS3510 50422	3,000	-	3,000	1,000	2,000
Nuisance animal control	PS3510 50433	1,875	-	1,875	535	1,340

(continued)

(concluded)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Disposal	PS3510 50434	300	-	300	140	160
Computer software	PS3510 50440	1,200	-	1,200	970	230
Vehicle maintainence	PS3510 50445	800	-	800	418	382
Building maintainence	PS3510 50446	8,500	-	8,500	6,497	2,003
Animal hospital care	PS3510 50448	500	-	500	182	318
Control of Animals total		<u>105,899</u>	<u>2,334</u>	<u>108,233</u>	<u>67,778</u>	<u>40,455</u>
Public Safety total		<u>5,650,299</u>	<u>240,063</u>	<u>5,890,362</u>	<u>5,587,183</u>	<u>303,179</u>
Employee Benefits:						
State retirement	PS9010 50810	110,132	-	110,132	76,588	33,544
Police retirement	PS9015 50815	1,185,000	-	1,185,000	1,086,288	98,712
Social security	PS9030 50830	328,243	-	328,243	300,127	28,116
Workers' compensation	PS9040 50840	70,000	-	70,000	25,449	44,551
Life insurance	PS9045 50845	7,796	-	7,796	3,456	4,340
Unemployment	PS9050 50850	-	6,909	6,909	6,908	1
Hospital and medical insurance	PS9060 50860	770,000	(211,373)	558,627	550,323	8,304
Dental insurance	PS9061 50861	47,148	11,279	58,427	58,426	1
Insurance Waivers	PS9062 50862	14,400	1,201	15,601	15,600	1
Flex plan	PS9065 50865	56,176	-	56,176	45,595	10,581
Medicare	PS9090 50890	76,767	-	76,767	74,141	2,626
Employee Benefits total		<u>2,665,662</u>	<u>(191,984)</u>	<u>2,473,678</u>	<u>2,242,901</u>	<u>230,777</u>
TOTAL EXPENDITURES		<u>8,317,961</u>	<u>51,929</u>	<u>8,369,890</u>	<u>7,835,934</u>	<u>533,956</u>
OTHER FINANCING USES						
Transfers out:						
Vehicle reserve	PS9950 50560	23,000	-	23,000	-	23,000
Equipment and uniform reserve	PS9950 50561	20,000	-	20,000	-	20,000
Operating transfers out total		<u>43,000</u>	<u>-</u>	<u>43,000</u>	<u>-</u>	<u>43,000</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 8,360,961</u>	<u>\$ 51,929</u>	<u>\$ 8,412,890</u>	<u>\$ 7,835,934</u>	<u>\$ 576,956</u>

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TOWN OF ORCHARD PARK, NEW YORK
Highway Fund
Schedule of Revenues—Budget and Actual
Year Ended December 31, 2020

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
REVENUES:						
Real property taxes	DB0000 41001	\$ 4,282,601	\$ -	\$ 4,282,601	\$ 4,282,601	\$ -
Intergovernmental charges:						
Services for other governments	DB0000 42300	102,881	-	102,881	101,720	(1,161)
Use of money and property:						
Interest earnings	DB0000 42401	20,000	-	20,000	12,232	(7,768)
Miscellaneous:						
Sale of scrap	DB0000 42650	-	-	-	4,097	4,097
Sale of equipment	DB0000 42665	-	-	-	2,845	2,845
Insurance recoveries	DB0000 42680	-	-	-	256	256
Refund of prior year expense	DB0000 42701	-	-	-	1,529	1,529
Other unclassified revenue	DB0000 42770	5,000	-	5,000	2,275	(2,725)
Miscellaneous total		5,000	-	5,000	11,002	6,002
State aid:						
C.H.I.P.S. Program	DB0000 43501	154,990	76,624	231,614	195,048	(36,566)
PAVE NY	DB0000 43502	35,378	35,373	70,751	44,358	(26,393)
State aid total		190,368	111,997	302,365	239,406	(62,959)
Federal:						
COVID	DB0000 44489	-	857	857	857	-
Federal aid total		-	857	857	857	-
TOTAL REVENUES		\$ 4,600,850	\$ 112,854	\$ 4,713,704	\$ 4,647,818	\$ (65,886)

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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, 2020

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
GENERAL GOVERNMENT SUPPORT:						
Special items:						
Contractual expenses						
First aid expenses	DB1910 50408	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
Safety training	DB1910 50414	500	-	500	-	500
Drug and alcohol testing	DB1910 50415	2,800	-	2,800	650	2,150
Unallocated insurance	DB1910 50431	50,000	(1,525)	48,475	40,138	8,337
Erie County chargebacks	DB1910 50465	285	1,525	1,810	1,810	-
General Government Support total		<u>55,585</u>	<u>-</u>	<u>55,585</u>	<u>42,598</u>	<u>12,987</u>
TRANSPORTATION:						
General repairs:						
Personal services						
Nonunion full time	DB5110 50103	8,000	1,755	9,755	9,755	-
Nonunion part time	DB5110 50104	10,000	-	10,000	473	9,527
CSEA blue collar	DB5110 50105	806,424	118,726	925,150	925,150	-
Contractual expenses						
Clothing allowance	DB5110 50407	17,150	(2,492)	14,658	7,500	7,158
Fuel, oil, anti-freeze	DB5110 50416	112,000	(55,323)	56,677	56,677	-
Telephone	DB5110 50420	8,600	-	8,600	4,641	3,959
Accounting services	DB5110 50451	2,500	-	2,500	2,500	-
Equipment rental	DB5110 50456	30,000	-	30,000	27,141	2,859
Stone and gravel and road oil	DB5110 50472	400,000	(75,402)	324,598	324,598	-
Ready mix, manhole covers	DB5110 50473	15,000	268	15,268	15,268	-
Culvert pipe	DB5110 50474	15,000	1,233	16,233	16,233	-
General repairs total		<u>1,424,674</u>	<u>(11,235)</u>	<u>1,413,439</u>	<u>1,389,936</u>	<u>23,503</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Improvement program:						
Capital outlay						
Permanent improvements	DB5112 50475	154,529	147,836	302,365	252,428	49,937
Improvement program total		<u>154,529</u>	<u>147,836</u>	<u>302,365</u>	<u>252,428</u>	<u>49,937</u>
Machinery:						
Personal services						
CSEA blue collar	DB5130 50105	180,211	(34,270)	145,941	145,940	1
Equipment						
Highway equipment	DB5130 50200	100,000	843	100,843	100,843	-
Contractual expenses						
Tool and clothing allowance	DB5130 50407	4,800	2,943	7,743	7,743	-
Other expenses	DB5130 50419	95,000	15,019	110,019	110,019	-
Machinery total		<u>380,011</u>	<u>(15,465)</u>	<u>364,546</u>	<u>364,545</u>	<u>1</u>
Miscellaneous:						
Personal services						
CSEA blue collar	DB5140 50105	164,357	(30,333)	134,024	134,023	1
Contractual expenses						
Supplies	DB5140 50400	2,500	1,786	4,286	4,286	-
Fuel, oil and anti-freeze	DB5140 50416	48,000	(46,800)	1,200	-	1,200
Other expenses	DB5140 50419	3,000	-	3,000	2,528	472
Animal remains removal	DB5140 50434	2,800	-	2,800	1,360	1,440
Miscellaneous total		<u>220,657</u>	<u>(75,347)</u>	<u>145,310</u>	<u>142,197</u>	<u>3,113</u>
Snow Removal:						
Personal services						
CSEA blue collar	DB5142 50105	391,700	57,468	449,168	449,168	-
Contractual expenses						
Supplies	DB5142 50400	227,369	9,597	236,966	236,966	-
Other expenses	DB5142 50419	2,500	-	2,500	270	2,230
Snow Removal total		<u>621,569</u>	<u>67,065</u>	<u>688,634</u>	<u>686,404</u>	<u>2,230</u>
Transportation total		<u>2,801,440</u>	<u>112,854</u>	<u>2,914,294</u>	<u>2,835,510</u>	<u>78,784</u>

(continued)

(concluded)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
EMPLOYEE BENEFITS:						
State retirement	DB9010 50810	203,137	-	203,137	190,547	12,590
Social security	DB9030 50830	105,023	-	105,023	98,038	6,985
Workers' compensation	DB9040 50840	215,000	-	215,000	175,140	39,860
Life insurance	DB9045 50845	1,670	-	1,670	733	937
Hospital and medical insurance	DB9060 50860	377,000	-	377,000	309,279	67,721
Dental insurance	DB9061 50861	31,860	-	31,860	29,132	2,728
Flex plan	DB9065 50865	33,789	-	33,789	26,562	7,227
Medicare	DB9090 50890	24,562	-	24,562	22,929	1,633
Employee benefits total		<u>992,041</u>	<u>-</u>	<u>992,041</u>	<u>852,360</u>	<u>139,681</u>
Total expenditures		<u>3,849,066</u>	<u>112,854</u>	<u>3,961,920</u>	<u>3,730,468</u>	<u>231,452</u>
OTHER FINANCING USES:						
Operating transfer out:						
Transfer to Debt Service - Principal	DB9901 50910	790,000	-	790,000	790,000	-
Transfer to Debt Service - Interest	DB9901 50911	114,153	-	114,153	114,153	-
Total transfers		<u>904,153</u>	<u>-</u>	<u>904,153</u>	<u>904,153</u>	<u>-</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 4,753,219</u>	<u>\$ 112,854</u>	<u>\$ 4,866,073</u>	<u>\$ 4,634,621</u>	<u>\$ 231,452</u>

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TOWN OF ORCHARD PARK, NEW YORK
Sewer Districts Fund
Combining Balance Sheet—By District
December 31, 2020

	Assets		Liabilities		Fund Balances				Total Liabilities and Fund Balances
	Cash/ Investments	Total Assets	Accounts Payable	Total Liabilities	Restricted	Assigned		Total Fund Balances	
					Debt Service	Subs. Year's Expenditures	Sewer Districts		
Sewer Districts									
# 2	\$ 33,683	\$ 33,683	\$ -	\$ -	\$ 72	\$ 2,000	\$ 31,611	\$ 33,683	\$ 33,683
# 3	103,239	103,239	-	-	130	18,000	85,109	103,239	103,239
# 4	8,284	8,284	-	-	91	-	8,193	8,284	8,284
# 5	47,797	47,797	-	-	66	2,500	45,231	47,797	47,797
# 6	6,871	6,871	-	-	20	800	6,051	6,871	6,871
# 7	4,576	4,576	-	-	84	250	4,242	4,576	4,576
# 8	56,053	56,053	-	-	453	4,500	51,100	56,053	56,053
# 9	19,180	19,180	-	-	92	1,000	18,088	19,180	19,180
# 10	10,688	10,688	-	-	32	1,050	9,606	10,688	10,688
# 11	26,618	26,618	-	-	136	2,250	24,232	26,618	26,618
# 11 Ext. 1	12,362	12,362	-	-	687	-	11,675	12,362	12,362
# 12	19,758	19,758	-	-	147	1,000	18,611	19,758	19,758
# 13	88,075	88,075	-	-	96	2,285	85,694	88,075	88,075
# 13 Ext. 1	7,265	7,265	-	-	7	200	7,058	7,265	7,265
# 13 Ext. 2	7,203	7,203	-	-	14	200	6,989	7,203	7,203
# 13 Ext. 3	3,305	3,305	-	-	163	-	3,142	3,305	3,305
# 14	14,444	14,444	5,693	5,693	70	800	7,881	8,751	14,444
# 15	49,569	49,569	-	-	61	3,400	46,108	49,569	49,569
# 16	46,058	46,058	33,772	33,772	96	-	12,190	12,286	46,058
# 17	50,077	50,077	9,573	9,573	8	750	39,746	40,504	50,077
# 18	1,597,548	1,597,548	15,501	15,501	34,028	245,000	1,303,019	1,582,047	1,597,548
# 19	113,727	113,727	-	-	444	8,000	105,283	113,727	113,727
# 20	110,461	110,461	268	268	389	7,500	102,304	110,193	110,461
Total	\$ 2,436,841	\$ 2,436,841	\$ 64,807	\$ 64,807	\$ 37,386	\$ 301,485	\$ 2,033,163	\$ 2,372,034	\$ 2,436,841

TOWN OF ORCHARD PARK, NEW YORK
Sewer Districts Fund
Schedule of Revenues—Budget and Actual—By District
Year Ended December 31, 2020

Sewer Districts	Revenues				Total Revenues	Variance with Final Budget
	Adjusted Estimated Revenues	Real Property Taxes	Service and Other Fees	Interest Earnings		
# 2	\$ 23,188	\$ 23,188	\$ -	\$ 165	\$ 23,353	\$ 165
# 3	75,778	75,778	-	506	76,284	506
# 4	13,279	13,279	-	41	13,320	41
# 5	961	961	-	239	1,200	239
# 6	4,261	4,261	-	35	4,296	35
# 7	14,318	14,318	-	24	14,342	24
# 8	97,710	97,710	-	280	97,990	280
# 9	23,225	23,225	-	86	23,311	86
# 10	6,430	6,430	-	54	6,484	54
# 11	27,718	27,718	-	136	27,854	136
# 11 Ext. 1	109,901	109,901	-	87	109,988	87
# 12	21,190	21,190	-	205	21,395	205
# 13	190	190	-	429	619	429
# 13 Ext. 1	13	13	-	35	48	35
# 13 Ext. 2	2,000	2,000	-	35	2,035	35
# 13 Ext. 3	18,432	18,432	-	20	18,452	20
# 14	6,216	6,216	-	69	6,285	69
# 15	457	457	-	249	706	249
# 16	35,996	35,996	-	211	36,207	211
# 17	4,384	4,384	-	241	4,625	241
# 18	468,946	460,193	24,254	8,856	493,303	24,357
# 19	9,778	9,778	-	555	10,333	555
# 20	41,760	41,760	-	442	42,202	442
Total	<u>\$ 1,006,131</u>	<u>\$ 997,378</u>	<u>\$ 24,254</u>	<u>\$ 13,000</u>	<u>\$ 1,034,632</u>	<u>\$ 28,501</u>

TOWN OF ORCHARD PARK, NEW YORK
Sewer Districts Fund
Schedule of Expenditures and Other Financing Uses—Budget and Actual—By District
Year Ended December 31, 2020

	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	\$ 26,188	\$ 632	\$ 26	\$ 22,434	\$ 215	\$ -	\$ 113	\$ 23,420	\$ 2,768
# 3	83,778	1,115	45	30,614	379	45,903	198	78,254	5,524
# 4	13,779	781	31	11,187	265	-	139	12,403	1,376
# 5	3,461	562	23	1,456	191	-	100	2,332	1,129
# 6	5,261	180	7	4,395	61	-	32	4,675	586
# 7	15,318	710	29	12,874	242	-	126	13,981	1,337
# 8	102,210	3,851	155	89,440	1,310	-	685	95,441	6,769
# 9	24,225	779	31	18,142	265	-	139	19,356	4,869
# 10	7,480	268	11	6,434	92	-	48	6,853	627
# 11	29,968	1,152	46	25,132	392	-	205	26,927	3,041
# 11 Ext. 1	112,701	5,830	235	100,903	1,983	-	1,038	109,989	2,712
# 12	23,490	1,232	50	20,374	419	-	219	22,294	1,196
# 13	2,475	815	33	117	277	-	145	1,387	1,088
# 13 Ext. 1	213	60	2	8	20	-	10	100	113
# 13 Ext. 2	2,200	121	5	1,804	41	-	21	1,992	208
# 13 Ext. 3	18,547	1,518	61	14,867	516	-	270	17,232	1,315
# 14	7,016	8	-	5,694	3	-	2	5,707	1,309
# 15	3,857	508	21	1,748	173	-	90	2,540	1,317
# 16	35,996	1,032	42	33,921	351	-	184	35,530	466
# 17	10,208	70	3	9,583	24	-	12	9,692	516
# 18	913,546	256,912	10,359	85,936	87,375	72,897	45,713	559,192	354,354
# 19	17,778	3,769	152	543	1,281	-	670	6,415	11,363
#20	50,466	3,414	138	35,572	1,161	-	608	40,893	9,573
Total	<u>\$ 1,510,161</u>	<u>\$ 285,319</u>	<u>\$ 11,505</u>	<u>\$ 533,178</u>	<u>\$ 97,036</u>	<u>\$ 118,800</u>	<u>\$ 50,767</u>	<u>\$ 1,096,605</u>	<u>\$ 413,556</u>

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TOWN OF ORCHARD PARK, NEW YORK
Sewer Districts Fund
Schedule Changes in Fund Balances—By District
Year Ended December 31, 2020

Sewer Districts	Fund Balances 1-1-20	Add: Revenues and Other Financing Sources	Less: Expenditures and Other Financing Uses	Fund Balances 12-31-20
# 2	\$ 33,750	\$ 23,353	\$ 23,420	\$ 33,683
# 3	105,209	76,284	78,254	103,239
# 4	7,367	13,320	12,403	8,284
# 5	48,929	1,200	2,332	47,797
# 6	7,250	4,296	4,675	6,871
# 7	4,215	14,342	13,981	4,576
# 8	53,504	97,990	95,441	56,053
# 9	15,225	23,311	19,356	19,180
# 10	11,057	6,484	6,853	10,688
# 11	25,691	27,854	26,927	26,618
# 11 Ext. 1	12,363	109,988	109,989	12,362
# 12	20,657	21,395	22,294	19,758
# 13	88,843	619	1,387	88,075
# 13 Ext. 1	7,317	48	100	7,265
# 13 Ext. 2	7,160	2,035	1,992	7,203
# 13 Ext. 3	2,085	18,452	17,232	3,305
# 14	8,173	6,285	5,707	8,751
# 15	51,403	706	2,540	49,569
# 16	11,609	36,207	35,530	12,286
# 17	45,571	4,625	9,692	40,504
# 18	1,647,936	493,303	559,192	1,582,047
# 19	109,809	10,333	6,415	113,727
# 20	108,884	42,202	40,893	110,193
Total	<u>\$ 2,434,007</u>	<u>\$ 1,034,632</u>	<u>\$ 1,096,605</u>	<u>\$ 2,372,034</u>

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Combining Balance Sheet—By District
December 31, 2020

Water Districts	Assets				Liabilities		
	Cash/ Investments (overdraft)	Accounts Receivable	Prepaid Items	Total Assets	Accounts Payable	Accrued Liabilities	Total Liabilities
# 1	\$ 91,417	\$ -	\$ -	\$ 91,417	\$ -	\$ -	\$ -
# 2	17,482	-	-	17,482	-	-	-
# 3	12,595	-	-	12,595	-	-	-
# 3 Ext. 1	2,712	-	-	2,712	-	-	-
# 3 Ext. 2	1,201	-	-	1,201	-	-	-
# 3 Ext. 3	856	-	-	856	-	-	-
# 4	117,036	-	-	117,036	-	-	-
# 4 Ext. 1	71,647	-	-	71,647	-	-	-
# 6	43,521	-	-	43,521	-	-	-
# 6 Ext. 1	632	-	-	632	-	-	-
# 6 Ext. 2	4,707	-	-	4,707	-	-	-
# 6 Ext. 3	415	-	-	415	-	-	-
# 6 Ext. 4	27,341	-	-	27,341	-	-	-
# 6 Ext. 5	31,979	-	-	31,979	-	-	-
# 6 Ext. 6	537	-	-	537	-	-	-
# 7	911	-	-	911	-	-	-
# 8	234,451	-	-	234,451	-	-	-
# 8 Ext. 1	14,027	-	-	14,027	-	-	-
# 8 Ext. 2	40,818	-	-	40,818	-	-	-
# 8 Ext. 3	12,135	-	-	12,135	-	-	-
# 8 Ext. 4	194	-	-	194	-	-	-
# 9	104,536	-	-	104,536	-	-	-
# 9 Ext. 1	12,385	-	-	12,385	-	-	-
# 9 Ext. 2	61,689	-	-	61,689	-	-	-
# 9 Ext. 3	4,494	-	-	4,494	-	-	-
# 9 Ext. 4	8,949	-	-	8,949	-	-	-
# 10	9,158	-	-	9,158	-	-	-
# 11	21,429	-	-	21,429	-	-	-
# 12	6,287	-	-	6,287	-	-	-
# 13	6,525	-	-	6,525	-	-	-
# 13 Ext. 1	12,874	-	-	12,874	-	-	-
# 14	5,438	-	-	5,438	-	-	-
# 15	201,720	-	-	201,720	-	-	-
# 17	395,022	3,047	11,381	409,450	3,826	5,178	9,004
# 17 Ext. 1	9,049	-	-	9,049	-	-	-
# 17 Ext. 2	28,684	-	-	28,684	-	-	-
# 17 Ext. 3	22,680	-	-	22,680	-	-	-
# 18	4,663	-	-	4,663	-	-	-
# 19	19,998	-	-	19,998	-	-	-
# 19 Ext. 1	(4,505)	-	-	(4,505)	-	-	-
# 20	28,073	-	-	28,073	-	-	-
# 21	24,601	-	-	24,601	-	-	-
Total	\$ 1,710,363	\$ 3,047	\$ 11,381	\$ 1,724,791	\$ 3,826	\$ 5,178	\$ 9,004

(continued)

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Combining Balance Sheet—By District
December 31, 2020

(concluded)

Water Districts	Fund Balances					Total Fund Balances (Deficit)
	Nonspendable Prepaid Expenses	Restricted Debt Service	Assigned Subs. Year's Expenditures	Assigned Water Districts	Total Fund Balances (Deficit)	
# 1	\$ -	\$ 1,181	\$ 3,558	\$ 86,678	\$ 91,417	\$ 91,417
# 2	-	573	400	16,509	17,482	17,482
# 3	-	412	800	11,383	12,595	12,595
# 3 Ext. 1	-	91	200	2,421	2,712	2,712
# 3 Ext. 2	-	19	45	1,137	1,201	1,201
# 3 Ext. 3	-	29	150	677	856	856
# 4	-	2,904	13,000	101,132	117,036	117,036
# 4 Ext. 1	-	1,500	10,600	59,547	71,647	71,647
# 6	-	2,098	7,500	33,923	43,521	43,521
# 6 Ext. 1	-	-	-	632	632	632
# 6 Ext. 2	-	25	400	4,282	4,707	4,707
# 6 Ext. 3	-	213	-	202	415	415
# 6 Ext. 4	-	200	2,500	24,641	27,341	27,341
# 6 Ext. 5	-	154	2,700	29,125	31,979	31,979
# 6 Ext. 6	-	-	-	537	537	537
# 7	-	105	-	806	911	911
# 8	-	3,196	15,000	216,255	234,451	234,451
# 8 Ext. 1	-	124	600	13,303	14,027	14,027
# 8 Ext. 2	-	409	3,300	37,109	40,818	40,818
# 8 Ext. 3	-	28	750	11,357	12,135	12,135
# 8 Ext. 4	-	-	(500)	694	194	194
# 9	-	968	8,200	95,368	104,536	104,536
# 9 Ext. 1	-	189	1,000	11,196	12,385	12,385
# 9 Ext. 2	-	437	3,600	57,652	61,689	61,689
# 9 Ext. 3	-	24	350	4,120	4,494	4,494
# 9 Ext. 4	-	776	500	7,673	8,949	8,949
# 10	-	788	500	7,870	9,158	9,158
# 11	-	346	1,800	19,283	21,429	21,429
# 12	-	218	450	5,619	6,287	6,287
# 13	-	306	500	5,719	6,525	6,525
# 13 Ext. 1	-	1,109	750	11,015	12,874	12,874
# 14	-	174	500	4,764	5,438	5,438
# 15	-	15,774	11,500	174,446	201,720	201,720
# 17	11,381	21,860	30,000	337,205	400,446	409,450
# 17 Ext. 1	-	517	750	7,782	9,049	9,049
# 17 Ext. 2	-	859	2,250	25,575	28,684	28,684
# 17 Ext. 3	-	51	1,250	21,379	22,680	22,680
# 18	-	139	300	4,224	4,663	4,663
# 19	-	1,502	-	18,496	19,998	19,998
# 19 Ext. 1	-	736	(2,500)	(2,741)	(4,505)	(4,505)
# 20	-	73	1,450	26,550	28,073	28,073
# 21	-	27	850	23,724	24,601	24,601
Total	\$ 11,381	\$ 60,134	\$ 125,003	\$ 1,519,269	\$ 1,715,787	\$ 1,724,791

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Schedule of Revenues—Budget and Actual—By District
Year Ended December 31, 2020

Water Districts	Adjusted Estimated Revenues	Revenues				Total Revenues	Variance with Final Budget
		Real Property Taxes	Water Sales and Penalties	Interfund Revenues	Interest Earnings		
# 1	\$ 24,599	\$ 24,599	\$ -	\$ -	\$ 451	\$ 25,050	\$ 451
# 2	12,704	12,704	-	-	89	12,793	89
# 3	10,153	10,153	-	-	66	10,219	66
# 3 Ext. 1	1,620	1,620	-	-	15	1,635	15
# 3 Ext. 2	475	475	-	-	6	481	6
# 3 Ext. 3	535	535	-	-	5	540	5
# 4	59,620	59,620	-	-	625	60,245	625
# 4 Ext. 1	30,318	30,318	-	-	379	30,697	379
# 6	43,339	43,049	-	290	237	43,576	237
# 6 Ext. 1	215	215	-	-	3	218	3
# 6 Ext. 2	587	587	-	-	23	610	23
# 6 Ext. 3	4,459	4,459	-	-	6	4,465	6
# 6 Ext. 4	3,031	3,031	-	-	136	3,167	136
# 6 Ext. 5	2,735	2,735	-	-	158	2,893	158
# 6 Ext. 6	106	106	-	-	3	109	3
# 7	2,021	2,021	-	-	5	2,026	5
# 8	54,798	54,798	-	-	1,195	55,993	1,195
# 8 Ext. 1	3,173	3,173	-	-	70	3,243	70
# 8 Ext. 2	6,639	6,639	-	-	206	6,845	206
# 8 Ext. 3	159	159	-	-	60	219	60
# 8 Ext. 4	4,192	4,192	-	-	4	4,196	4
# 9	14,732	14,732	-	-	527	15,259	527
# 9 Ext. 1	3,677	3,677	-	-	62	3,739	62
# 9 Ext. 2	8,793	8,693	-	100	302	9,095	302
# 9 Ext. 3	415	415	-	-	22	437	22
# 9 Ext. 4	15,538	15,538	-	-	53	15,591	53
# 10	17,890	17,890	-	-	54	17,944	54
# 11	7,351	7,351	-	-	108	7,459	108
# 12	5,439	5,439	-	-	33	5,472	33
# 13	6,565	6,565	-	-	36	6,601	36
# 13 Ext. 1	23,246	23,246	-	-	77	23,323	77
# 14	3,800	3,800	-	-	29	3,829	29
# 15	349,663	349,663	8,460	-	1,185	359,308	9,645
# 17	396,726	396,726	4,644	-	2,132	403,502	6,776
# 17 Ext. 1	9,637	9,637	-	-	51	9,688	51
# 17 Ext. 2	20,039	20,039	-	-	152	20,191	152
#17 Ext. 3	2,117	2,117	-	-	109	2,226	109
# 18	3,008	3,008	-	-	24	3,032	24
# 19	26,392	24,877	330	1,415	107	26,729	337
# 19 Ext. 1	14,463	14,463	-	-	-	14,463	-
# 20	688	688	-	-	138	826	138
# 21	829	829	-	-	118	947	118
Total	<u>\$ 1,196,486</u>	<u>\$ 1,194,581</u>	<u>\$ 13,434</u>	<u>\$ 1,805</u>	<u>\$ 9,061</u>	<u>\$ 1,218,881</u>	<u>\$ 22,395</u>

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, 2020

Water Districts	Adjusted Budget	Expenditures			
		Personal Services	Equipment	Contractual Expenses	Employee Benefits
# 1	\$ 28,157	\$ 4,463	\$ 215	\$ 4,859	\$ 1,814
# 2	13,104	2,356	114	2,127	958
# 3	10,953	1,758	85	3,161	714
# 3 Ext. 1	1,820	384	18	219	156
# 3 Ext. 2	520	84	4	173	33
# 3 Ext. 3	685	122	6	179	49
# 4	72,620	13,658	658	12,848	5,551
# 4 Ext. 1	40,918	7,303	352	5,772	2,968
# 6	50,839	7,733	373	11,787	3,142
# 6 Ext. 1	215	-	-	190	-
# 6 Ext. 2	987	110	5	178	45
# 6 Ext. 3	5,459	921	44	1,104	373
# 6 Ext. 4	5,531	846	41	610	343
# 6 Ext. 5	5,435	655	32	1,225	266
# 6 Ext. 6	106	-	-	100	-
# 7	2,221	414	20	224	169
# 8	69,798	13,033	628	13,074	5,296
# 8 Ext. 1	3,773	705	34	429	286
# 8 Ext. 2	9,939	1,735	84	1,871	705
# 8 Ext. 3	909	147	7	22	60
# 8 Ext. 4	4,722	936	45	624	381
# 9	22,932	4,104	198	3,678	1,667
# 9 Ext. 1	4,677	801	39	444	326
# 9 Ext. 2	12,393	1,885	91	1,733	766
# 9 Ext. 3	765	100	5	115	41
# 9 Ext. 4	16,038	3,303	159	2,109	1,342
# 10	18,390	3,388	163	4,053	1,377
# 11	9,151	1,465	71	1,670	596
# 12	5,889	921	44	1,587	374
# 13	7,065	1,294	62	1,482	526
# 13 Ext. 1	23,996	4,699	226	4,412	1,909
# 14	4,300	767	37	920	311
# 15	361,163	69,996	3,372	68,350	28,442
# 17	426,726	66,805	3,218	76,288	27,145
# 17 Ext. 1	10,387	2,135	103	1,451	869
# 17 Ext. 2	22,289	3,425	165	5,633	1,392
#17 Ext. 3	3,367	239	12	840	98
# 18	3,308	592	29	412	241
# 19	26,392	5,366	258	3,708	2,180
# 19 Ext. 1	11,963	2,506	121	1,827	1,018
# 20	2,138	311	15	369	126
# 21	1,679	119	6	179	49
Total	\$ 1,323,719	\$ 231,584	\$ 11,159	\$ 242,036	\$ 94,104

(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, 2020

(concluded)

Water Districts	Transfers Out		Total Exp and Other Fin. Uses	Variance with Final Budget
	Debt Service	Capital Projects		
# 1	9,494	\$ 949	\$ 21,794	\$ 6,363
# 2	4,534	501	10,590	2,514
# 3	3,323	374	9,415	1,538
# 3 Ext. 1	720	81	1,578	242
# 3 Ext. 2	154	17	465	55
# 3 Ext. 3	230	26	612	73
# 4	25,952	2,904	61,571	11,049
# 4 Ext. 1	14,598	1,553	32,546	8,372
# 6	16,805	1,644	41,484	9,355
# 6 Ext. 1	24	-	214	1
# 6 Ext. 2	207	23	568	419
# 6 Ext. 3	1,724	195	4,361	1,098
# 6 Ext. 4	1,585	179	3,604	1,927
# 6 Ext. 5	1,229	139	3,546	1,889
# 6 Ext. 6	7	-	107	(1)
# 7	779	88	1,694	527
# 8	26,204	2,771	61,006	8,792
# 8 Ext. 1	1,323	150	2,927	846
# 8 Ext. 2	3,259	369	8,023	1,916
# 8 Ext. 3	276	31	543	366
# 8 Ext. 4	1,766	199	3,951	771
# 9	7,808	872	18,327	4,605
# 9 Ext. 1	1,506	171	3,287	1,390
# 9 Ext. 2	3,542	401	8,418	3,975
# 9 Ext. 3	188	21	470	295
# 9 Ext. 4	6,202	702	13,817	2,221
# 10	6,366	721	16,068	2,322
# 11	2,753	312	6,867	2,284
# 12	1,729	196	4,851	1,038
# 13	2,429	275	6,068	997
# 13 Ext. 1	8,822	999	21,067	2,929
# 14	1,440	163	3,638	662
# 15	136,504	14,880	321,544	39,619
# 17	185,333	14,202	372,991	53,735
# 17 Ext. 1	4,015	454	9,027	1,360
# 17 Ext. 2	7,090	728	18,433	3,856
# 17 Ext. 3	452	51	1,692	1,675
# 18	1,113	126	2,513	795
# 19	10,075	1,140	22,727	3,665
# 19 Ext. 1	4,705	533	10,710	1,253
# 20	583	66	1,470	668
# 21	226	27	606	1,073
Total	<u>\$ 507,074</u>	<u>\$ 49,233</u>	<u>\$ 1,135,190</u>	<u>\$ 188,529</u>

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Schedule of Changes in Fund Balances (Deficit)—By District
Year Ended December 31, 2020

Water Districts	Fund Balances (Deficit) 1-1-20	Add: Revenues and Other Sources	Less: Expenditures and Other Uses	Fund Balances (Deficit) 12-31-20
# 1	\$ 88,161	\$ 25,050	\$ 21,794	\$ 91,417
# 2	15,279	12,793	10,590	17,482
# 3	11,791	10,219	9,415	12,595
# 3 Ext. 1	2,655	1,635	1,578	2,712
# 3 Ext. 2	1,185	481	465	1,201
# 3 Ext. 3	928	540	612	856
# 4	118,362	60,245	61,571	117,036
# 4 Ext. 1	73,496	30,697	32,546	71,647
# 6	41,429	43,576	41,484	43,521
# 6 Ext. 1	628	218	214	632
# 6 Ext. 2	4,665	610	568	4,707
# 6 Ext. 3	311	4,465	4,361	415
# 6 Ext. 4	27,778	3,167	3,604	27,341
# 6 Ext. 5	32,632	2,893	3,546	31,979
# 6 Ext. 6	535	109	107	537
# 7	579	2,026	1,694	911
# 8	239,464	55,993	61,006	234,451
# 8 Ext. 1	13,711	3,243	2,927	14,027
# 8 Ext. 2	41,996	6,845	8,023	40,818
# 8 Ext. 3	12,459	219	543	12,135
# 8 Ext. 4	(51)	4,196	3,951	194
# 9	107,604	15,259	18,327	104,536
# 9 Ext. 1	11,933	3,739	3,287	12,385
# 9 Ext. 2	61,012	9,095	8,418	61,689
# 9 Ext. 3	4,527	437	470	4,494
# 9 Ext. 4	7,175	15,591	13,817	8,949
# 10	7,282	17,944	16,068	9,158
# 11	20,837	7,459	6,867	21,429
# 12	5,666	5,472	4,851	6,287
# 13	5,992	6,601	6,068	6,525
# 13 Ext. 1	10,618	23,323	21,067	12,874
# 14	5,247	3,829	3,638	5,438
# 15	163,956	359,308	321,544	201,720
# 17	369,935	403,502	372,991	400,446
# 17 Ext. 1	8,388	9,688	9,027	9,049
# 17 Ext. 2	26,926	20,191	18,433	28,684
# 17 Ext. 3	22,146	2,226	1,692	22,680
# 18	4,144	3,032	2,513	4,663
# 19	15,996	26,729	22,727	19,998
# 19 Ext. 1	(8,258)	14,463	10,710	(4,505)
# 20	28,717	826	1,470	28,073
# 21	24,260	947	606	24,601
Total	<u>\$ 1,632,096</u>	<u>\$ 1,218,881</u>	<u>\$ 1,135,190</u>	<u>\$ 1,715,787</u>

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TOWN OF ORCHARD PARK, NEW YORK
Capital Projects Fund
Combining Balance Sheet—By Project
December 31, 2020

Project	Assets		Liabilities			Fund Balance		Total	
	Cash/Investments	Total Assets	Accounts Payable	Bond Anticipation Notes Payable	Total Liabilities	Committed	Total Fund Balances (Deficits)	Liabilities and Fund Balances (Deficits)	
AB001	Unallocated General Building Projects	\$ 18,463	\$ 18,463	\$ -	\$ -	\$ -	\$ 18,463	\$ 18,463	\$ 18,463
AB002	Computer Asset Purchases	1,374	1,374	5,120	-	5,120	(3,746)	(3,746)	1,374
AB003	Emergency Management Equipment	13,839	13,839	-	-	-	13,839	13,839	13,839
AB004	Brush Mountain Community Activity Center - Building	3,021,308	3,021,308	700	6,500,000	6,500,700	(3,479,392)	(3,479,392)	3,021,308
AB005	Brush Mountain Community Activity Center - Site	26,883	26,883	-	-	-	26,883	26,883	26,883
AB007	OP Municipal Buildings	243,446	243,446	28	60,000	60,028	183,418	183,418	243,446
AB008	Highway Building	14,066	14,066	3,860	-	3,860	10,206	10,206	14,066
AB009	Senior Center Legislative	-	-	-	-	-	-	-	-
AB010	Animal Control Building	(101,461)	(101,461)	-	50,000	50,000	(151,461)	(151,461)	(101,461)
AB011	Water and Lighting Building Remodel	1,696	1,696	-	-	-	1,696	1,696	1,696
AD002	Bussendorfer Drainage	852,933	852,933	11,475	-	11,475	841,458	841,458	852,933
AD004	Townwide Drainage Study	44,013	44,013	-	-	-	44,013	44,013	44,013
AD005	Benning Road Drainage	4,057	4,057	-	-	-	4,057	4,057	4,057
AD006	Regional Basin Bray Property	50,357	50,357	-	-	-	50,357	50,357	50,357
AD007	Townwide Drainage District Consolidation	75,414	75,414	3,700	-	3,700	71,714	71,714	75,414
AP003	Yates Park LL Ball Diamonds	522,914	522,914	-	-	-	522,914	522,914	522,914
AP005	Yates Park Trail	224,538	224,538	-	-	-	224,538	224,538	224,538
AP006	Webster Road Parking Lot	7,801	7,801	-	-	-	7,801	7,801	7,801
AP007	Park Buildings	5,222	5,222	-	-	-	5,222	5,222	5,222
AP008	Yates Park Recreation Buildings	146,566	146,566	-	-	-	146,566	146,566	146,566
AP009	Brush Mountain Football Field	365,372	365,372	-	700,000	700,000	(334,628)	(334,628)	365,372
AP011	Playgrounds 2019	4,587	4,587	-	251,000	251,000	(246,413)	(246,413)	4,587
AP012	Drainage District Consolidation	74,408	74,408	-	-	-	74,408	74,408	74,408
AP013	Green Lake Maint Dredging	55,303	55,303	-	-	-	55,303	55,303	55,303
DB002	Bridge Emergency Repairs	69,138	69,138	-	-	-	69,138	69,138	69,138
DB005	Misc Culverts	378,053	378,053	-	100,000	100,000	278,053	278,053	378,053
DB006	Burmon Dr Reconstruction Highway	596,260	596,260	280,130	-	280,130	316,130	316,130	596,260
DB007	Lexington/Brenner	131,306	131,306	-	150,000	150,000	(18,694)	(18,694)	131,306
DB009	Amelia Drive / Amanda Lane	-	-	-	-	-	-	-	-
FX002	Chestnut Ridge Rd Waterline	365,198	365,198	-	200,000	200,000	165,198	165,198	365,198
FX003	Duerr Rd	75,537	75,537	-	50,000	50,000	25,537	25,537	75,537
FX004	Brush Mtn. Waterline	227,839	227,839	-	-	-	227,839	227,839	227,839
FX005	Water Tanks	790,758	790,758	-	374,000	374,000	416,758	416,758	790,758
FX006	Dist. Wide Water Improvement	380,269	380,269	2,250	-	2,250	378,019	378,019	380,269
FX008	Bussendorfer Waterline	797,986	797,986	-	800,000	800,000	(2,014)	(2,014)	797,986
G0002	Townwide Sanitary Sewer Study	160,860	160,860	-	-	-	160,860	160,860	160,860
G0003	Burmon Dr Sanitary Sewer	770,583	770,583	-	-	-	770,583	770,583	770,583
G0004	Hazel Ct Sanitary Sewer Phase II	11,601	11,601	-	-	-	11,601	11,601	11,601
G0005	MidCounty Sanitary Sewer	-	-	-	-	-	-	-	-
G0006	Berg Rd Sanitary Sewer Pump Station	671,183	671,183	-	350,000	350,000	321,183	321,183	671,183
G0007	SS Main Televising and Relining	1,994,966	1,994,966	75,499	2,000,000	2,075,499	(80,533)	(80,533)	1,994,966
G0008	Hillsboro Pump Station Generator	59,786	59,786	-	60,000	60,000	(214)	(214)	59,786
SL002	Light Pole Replacement NYSED LED	69,887	69,887	-	70,000	70,000	(113)	(113)	69,887
SL004	NYSEG Overhead Cobra LED	-	-	55,854	-	55,854	(55,854)	(55,854)	-
WS002	Water/Sewer Equipment Acquisition	470,931	470,931	-	-	-	470,931	470,931	470,931
		<u>\$ 13,695,240</u>	<u>\$ 13,695,240</u>	<u>\$ 438,616</u>	<u>\$ 11,715,000</u>	<u>\$ 12,153,616</u>	<u>\$ 1,541,624</u>	<u>\$ 1,541,624</u>	<u>\$ 13,695,240</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, 2020

Project	Fund Balances (Deficits) 1-1-20	Revenues			Other Financing Sources Transfers In	Total Revenues and Other Financing Sources
		Use of Money and Property	Miscellaneous	Sale of Property and Compensation for Loss		
AB001	Unallocated General Building Projects	\$ 57,862	\$ 101	\$ -	\$ -	\$ 101
AB002	Computer Asset Purchases	5,065	8	-	39,500	39,508
AB003	Emergency Management Equipment	13,763	76	-	-	76
AB004	Brush Mountain Community Activity Center - Building	(1,633,347)	16,605	-	503,626	520,231
AB005	Brush Mountain Community Activity Center - Site	371,179	147	-	36,000	36,147
AB007	OP Municipal Buildings	193,861	1,335	-	24,072	25,407
AB008	Highway Building	124,355	77	-	-	77
AB009	Senior Center Legislative	24,072	-	-	-	-
AB010	Animal Control Building	15,989	-	-	35,000	35,000
AB011	Water and Lighting Building Remodel	-	9	-	110,000	110,009
AD002	Bussendorfer Drainage	850,534	4,678	-	-	4,678
AD004	Townwide Drainage Study	43,772	241	-	-	241
AD005	Benning Road Drainage	79,035	22	-	-	22
AD006	Regional Basin Bray Property	50,081	276	-	-	276
AD007	Townwide Drainage District Consolidation	-	414	-	75,000	75,414
AP003	Yates Park LL Ball Diamonds	520,046	2,868	-	-	2,868
AP005	Yates Park Trail	297,306	1,232	-	-	1,232
AP006	Webster Road Parking Lot	7,758	43	-	-	43
AP007	Park Buildings	5,193	29	-	-	29
AP008	Yates Park Recreation Buildings	145,762	804	-	-	804
AP009	Brush Mountain Football Field	(326,712)	2,004	-	-	2,004
AP011	Playgrounds 2019	(246,029)	25	5,000	-	5,025
AP012	Drainage District Consolidation	-	408	-	74,000	74,408
AP013	Green Lake Maint Dredging	-	303	-	55,000	55,303
DB002	Bridge Emergency Repairs	68,759	379	-	-	379
DB005	Misc Culverts	364,278	2,074	-	40,118	42,192
DB006	Burmon Dr Reconstruction Highway	359,892	3,270	-	-	3,270
DB007	Lexington/Brenner	520,189	720	-	27,000	27,720
DB009	Amelia Drive / Amanda Lane	-	-	-	100,000	100,000
FX002	Chestnut Ridge Rd Waterline	166,029	2,003	-	-	2,003
FX003	Duerr Rd	26,058	414	-	-	414
FX004	Brush Mtn. Waterline	226,589	1,250	-	-	1,250
FX005	Water Tanks	417,721	4,337	-	-	4,337
FX006	Dist. Wide Water Improvement	384,483	2,086	-	-	2,086
FX008	Bussendorfer Waterline	4,946	4,377	-	-	4,377
G0002	Townwide Sanitary Sewer Study	159,978	882	-	-	882
G0003	Burmon Dr Sanitary Sewer	766,356	4,227	-	-	4,227
G0004	Hazel Ct Sanitary Sewer Phase II	207,886	64	-	-	64
G0005	MidCounty Sanitary Sewer	-	-	-	-	-
G0006	Berg Rd Sanitary Sewer Pump Station	322,463	3,681	-	-	3,681
G0007	SS Main Televising and Relining	12,366	10,942	-	-	10,942
G0008	Hillsboro Pump Station Generator	371	328	-	-	328
SL002	Light Pole Replacement NYSED LED	433	383	-	-	383
SL004	NYSEG Overhead Cobra LED	-	-	-	-	-
WS002	Water/Sewer Equipment Acquisition	660,108	2,583	-	6,027	108,610
		\$ 5,268,450	\$ 75,705	\$ 5,000	\$ 509,653	\$ 715,690
						\$ 1,306,048

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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, 2020

(concluded)

Project	Expenditures		Other Financing Uses	Total Expenditures and Other Financing Uses	Fund Balances (Deficits)	
	Capital Outlay	Debt Service Interest	Transfers Out	Financing Uses	12-31-20	
AB001	Unallocated General Building Projects	\$ -	\$ -	\$ 39,500	\$ 18,463	
AB002	Computer Asset Purchases	48,319	-	-	(3,746)	
AB003	Emergency Management Equipment	-	-	-	13,839	
AB004	Brush Mountain Community Activity Center - Building	2,276,306	53,970	36,000	2,366,276	
AB005	Brush Mountain Community Activity Center - Site	380,443	-	-	(3,479,392)	
AB007	OP Municipal Buildings	84	766	35,000	26,883	
AB008	Highway Building	114,226	-	-	183,418	
AB009	Senior Center Legislative	-	-	24,072	10,206	
AB010	Animal Control Building	201,811	639	-	24,072	
AB011	Water and Lighting Building Remodel	108,313	-	-	202,450	
AD002	Bussendorfer Drainage	13,754	-	-	(151,461)	
AD004	Townwide Drainage Study	-	-	-	108,313	
AD005	Benning Road Drainage	-	-	75,000	1,696	
AD006	Regional Basin Bray Property	-	-	-	841,458	
AD007	Townwide Drainage District Consolidation	3,700	-	-	13,754	
AP003	Yates Park LL Ball Diamonds	-	-	-	44,013	
AP005	Yates Park Trail	-	-	75,000	4,057	
AP006	Webster Road Parking Lot	-	-	-	50,357	
AP007	Park Buildings	-	-	-	71,714	
AP008	Yates Park Recreation Buildings	-	-	-	522,914	
AP009	Brush Mountain Football Field	981	8,939	-	74,000	
AP011	Playgrounds 2019	2,204	3,205	-	74,000	
AP012	Drainage District Consolidation	-	-	-	224,538	
AP013	Green Lake Maint Dredging	-	-	-	-	
DB002	Bridge Emergency Repairs	-	-	-	7,801	
DB005	Misc Culverts	140	1,277	127,000	5,222	
DB006	Burmon Dr Reconstruction Highway	47,032	-	-	146,566	
DB007	Lexington/Brenner	564,687	1,916	-	9,920	
DB009	Amelia Drive / Amanda Lane	59,882	-	40,118	9,920	
FX002	Chestnut Ridge Rd Waterline	280	2,554	-	(334,628)	
FX003	Duerr Rd	296	639	-	9,920	
FX004	Brush Mtn. Waterline	-	-	-	5,409	
FX005	Water Tanks	524	4,776	-	(246,413)	
FX006	Dist. Wide Water Improvement	8,550	-	-	-	
FX008	Bussendorfer Waterline	1,121	10,216	-	74,408	
G0002	Townwide Sanitary Sewer Study	-	-	-	55,303	
G0003	Burmon Dr Sanitary Sewer	-	-	-	69,138	
G0004	Hazel Ct Sanitary Sewer Phase II	196,349	-	-	-	
G0005	MidCounty Sanitary Sewer	-	-	-	278,053	
G0006	Berg Rd Sanitary Sewer Pump Station	491	4,470	-	47,032	
G0007	SS Main Televising and Relining	78,301	25,540	-	47,032	
G0008	Hillsboro Pump Station Generator	147	766	-	566,603	
SL002	Light Pole Replacement NYSED LED	35	894	-	100,000	
SL004	NYSEG Overhead Cobra LED	55,854	-	-	2,834	
WS002	Water/Sewer Equipment Acquisition	187,787	-	110,000	935	
		\$ 4,351,617	\$ 120,567	\$ 560,690	\$ 5,032,874	\$ 1,541,624

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TOWN OF ORCHARD PARK, NEW YORK
Debt Service Fund
Schedule of Revenues and Other Financing Sources—Budget and Actual
Year Ended December 31, 2020

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
REVENUES:						
Use of money and property:						
Interest earnings	V00000 42401	\$ -	\$ -	\$ -	\$ 4,444	\$ 4,444
Premium on obligations	V00000 42710	-	-	-	161,667	161,667
TOTAL REVENUES		<u>-</u>	<u>-</u>	<u>-</u>	<u>166,111</u>	<u>166,111</u>
OTHER FINANCING SOURCES						
Transfers In:						
Transfers from General Fund	V00000 45031	3,329,116	-	3,329,116	3,329,116	-
Total other financing sources		<u>3,329,116</u>	<u>-</u>	<u>3,329,116</u>	<u>3,329,116</u>	<u>-</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 3,329,116</u>	<u>\$ -</u>	<u>\$ 3,329,116</u>	<u>\$ 3,495,227</u>	<u>\$ 166,111</u>

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TOWN OF ORCHARD PARK, NEW YORK
Debt Service Fund
Schedule of Expenditures—Budget and Actual
Year Ended December 31, 2020

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
DEBT SERVICE:						
Principal	V09710 50600	\$ 2,340,000	\$ -	\$ 2,340,000	\$ 2,340,000	\$ -
Interest	V09710 50700	<u>1,060,279</u>	<u>67,150</u>	<u>1,127,429</u>	<u>1,127,425</u>	<u>4</u>
Debt service total		<u>3,400,279</u>	<u>67,150</u>	<u>3,467,429</u>	<u>3,467,425</u>	<u>4</u>
TOTAL EXPENDITURES		<u>\$ 3,400,279</u>	<u>\$ 67,150</u>	<u>\$ 3,467,429</u>	<u>\$ 3,467,425</u>	<u>\$ 4</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 Garbage and Refuse Fund accounts for refuse, recycling and composting services provided to residents 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.
- F. Orchard Park Recreation—to account for contributions used for recreational purposes within the Town.

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TOWN OF ORCHARD PARK, NEW YORK
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2020

	Special Revenue				Miscellaneous Special Revenue	Total Nonmajor Funds
	Town Outside Village	Garbage and Refuse	Lighting	Drainage		
ASSETS						
Cash and cash equivalents	\$ 608,472	\$ 318,254	\$ 467,866	\$ 180,296	\$ 1,668,401	\$ 3,243,289
Restricted cash and cash equivalents	-	17,753	-	-	-	17,753
Receivables	21,947	1,401	670	-	57,169	81,187
Prepaid items	17,902	2,848	-	-	-	20,750
Total assets	<u>\$ 648,321</u>	<u>\$ 340,256</u>	<u>\$ 468,536</u>	<u>\$ 180,296</u>	<u>\$ 1,725,570</u>	<u>\$ 3,362,979</u>
LIABILITIES						
Accounts payable	\$ 4,776	\$ 153,445	\$ 18,983	\$ -	\$ 370	\$ 177,574
Accrued liabilities	5,074	26,406	-	-	-	31,480
Total liabilities	<u>9,850</u>	<u>179,851</u>	<u>18,983</u>	<u>-</u>	<u>370</u>	<u>209,054</u>
FUND BALANCES						
Nonspendable	17,902	2,848	-	-	-	20,750
Restricted	-	17,753	-	-	-	17,753
Assigned	620,569	139,804	449,553	180,296	1,725,200	3,115,422
Total fund balances	<u>638,471</u>	<u>160,405</u>	<u>449,553</u>	<u>180,296</u>	<u>1,725,200</u>	<u>3,153,925</u>
Total liabilities and fund balances	<u>\$ 648,321</u>	<u>\$ 340,256</u>	<u>\$ 468,536</u>	<u>\$ 180,296</u>	<u>\$ 1,725,570</u>	<u>\$ 3,362,979</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, 2020

	Special Revenue				Miscellaneous Special Revenue	Total Nonmajor Funds
	Town Outside Village	Garbage and Refuse	Lighting	Drainage		
REVENUES						
Real property taxes	\$ -	\$ 2,253,165	\$ 318,901	\$ 26,425	\$ -	\$ 2,598,491
Non property tax items	84,273	-	-	-	-	84,273
Departmental income	438,961	164,348	-	-	64,179	667,488
Use of money and property	3,868	8,388	3,075	-	-	15,331
Licenses and permits	975	-	-	-	-	975
Sale of property and compensation for loss	4,875	-	-	-	-	4,875
Miscellaneous	-	-	-	-	181,250	181,250
Total revenues	<u>532,952</u>	<u>2,425,901</u>	<u>321,976</u>	<u>26,425</u>	<u>245,429</u>	<u>3,552,683</u>
EXPENDITURES						
Current:						
General government support	31	-	-	-	-	31
Public safety	386,566	-	-	-	-	386,566
Health	3,870	-	-	-	-	3,870
Transportation	-	-	346,028	-	-	346,028
Culture and recreation	-	-	-	-	12,348	12,348
Home and community services	95,584	2,206,957	-	-	219	2,302,760
Employee benefits	187,679	-	-	-	-	187,679
Total expenditures	<u>673,730</u>	<u>2,206,957</u>	<u>346,028</u>	<u>-</u>	<u>12,567</u>	<u>3,239,282</u>
Excess (deficiency) of revenues over expenditures	<u>(140,778)</u>	<u>218,944</u>	<u>(24,052)</u>	<u>26,425</u>	<u>232,862</u>	<u>313,401</u>
OTHER FINANCING (USES)						
Transfers out	-	(120,816)	-	-	-	(120,816)
Total other financing (uses)	<u>-</u>	<u>(120,816)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(120,816)</u>
Net change in fund balances	(140,778)	98,128	(24,052)	26,425	232,862	192,585
Fund balances - beginning (as restated)	<u>779,249</u>	<u>62,277</u>	<u>473,605</u>	<u>153,871</u>	<u>1,492,338</u>	<u>2,961,340</u>
Fund balances - ending	<u>\$ 638,471</u>	<u>\$ 160,405</u>	<u>\$ 449,553</u>	<u>\$ 180,296</u>	<u>\$ 1,725,200</u>	<u>\$ 3,153,925</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, 2020

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	\$ 84,273	\$ -	\$ 84,273	\$ 84,273	\$ -
Departmental income:						
Fire inspection fees	B00000 41540	-	-	-	9,350	9,350
Safety inspection fees	B00000 41560	300,000	-	300,000	256,477	(43,523)
Electrical permits	B00000 41562	-	-	-	90,169	90,169
Other fees	B00000 41563	214,455	-	214,455	63,525	(150,930)
Zoning fees	B00000 42110	2,000	-	2,000	550	(1,450)
Planning board fees	B00000 42115	3,500	-	3,500	4,600	1,100
Site development fees	B00000 42189	20,000	-	20,000	12,900	(7,100)
Site approval fees	B00000 42190	-	-	-	1,390	1,390
Departmental income total		<u>539,955</u>	<u>-</u>	<u>539,955</u>	<u>438,961</u>	<u>(100,994)</u>
Use of money and property:						
Interest earnings	B00000 42401	<u>30,000</u>	<u>-</u>	<u>30,000</u>	<u>3,868</u>	<u>(26,132)</u>
Licenses and permits:						
Operating permits	B00000 42590	<u>-</u>	<u>-</u>	<u>-</u>	<u>975</u>	<u>975</u>
Sale of property and compensation for loss:						
Sale of equipment	B00000 42665	<u>-</u>	<u>4,875</u>	<u>4,875</u>	<u>4,875</u>	<u>-</u>
Miscellaneous:						
Other unclassified revenues	B00000 42770	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
TOTAL REVENUES		<u>\$ 664,228</u>	<u>\$ 4,875</u>	<u>\$ 669,103</u>	<u>\$ 532,952</u>	<u>\$ (136,151)</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, 2020

Account Name	Account Code	Original Estimated Appropriations	Transfers	Adjusted Estimated Appropriations	Expenditures	Variance with Final Budget
GENERAL GOVERNMENT SUPPORT						
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	(1,775)	225	31	194
Information technology services total		<u>5,000</u>	<u>(1,775)</u>	<u>3,225</u>	<u>31</u>	<u>3,194</u>
Special items						
Contingent	B01910 50550	12,000	(12,000)	-	-	-
Special items total		<u>12,000</u>	<u>(12,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
General Government Support total		<u>17,000</u>	<u>(13,775)</u>	<u>3,225</u>	<u>31</u>	<u>3,194</u>
PUBLIC SAFETY						
Safety inspection:						
Personal services						
Department manager	B03620 50102	68,675	2,122	70,797	70,796	1
Nonunion full time	B03620 50103	69,637	2,481	72,118	72,117	1
Nonunion part time	B03620 50104	87,249	8,698	95,947	95,946	1
CSEA white collar	B03620 50106	106,694	8,661	115,355	115,355	-
Equipment						
Vehicles	B03620 50214	-	18,898	18,898	18,898	-
Contractual expenses						
Office supplies	B03620 50400	3,500	3,350	6,850	6,849	1
State fire code expenditures	B03620 50401	2,000	(425)	1,575	1,575	-
Shared electrical inspector	B03620 50404	-	-	-	-	-
Uniform, clothing, tool allowance	B03620 50407	600	-	600	-	600
Mileage for inspection	B03620 50412	-	221	221	221	-

(continued)

Account Name	Account Code	Original Estimated Appropriations	Transfers	Adjusted Estimated Appropriations	Expenditures	Variance with Final Budget
Travel and conference	B03620 50413	2,000	(816)	1,184	940	244
Training	B03620 50414	1,000	-	1,000	0	1,000
Gasoline	B03620 50416	2,000	-	2,000	1,529	471
Telephone	B03620 50420	600	127	727	726	1
Vehicle repair and maintenance	B03620 50445	-	1,615	1,615	1,614	1
Public safety total		<u>343,955</u>	<u>44,932</u>	<u>388,887</u>	<u>386,566</u>	<u>2,321</u>
HEALTH						
Registrar of Vital Statistics:						
Personal services						
Salaries	B04020 50100	4,182	-	4,182	3,870	312
Contractual expenses						
Other expenses	B04020 50419	190	-	190	-	190
Health Total		<u>4,372</u>	<u>-</u>	<u>4,372</u>	<u>3,870</u>	<u>502</u>
HOME AND COMMUNITY SERVICES						
Zoning:						
Personal services						
Appointed official	B08010 50101	6,460	-	6,460	6,376	84
CSEA white collar	B08010 50106	23,385	2,951	26,336	26,335	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	1,321	-	1,321	416	905
Travel and conference	B08010 50413	500	-	500	160	340
Publishing	B08010 50450	800	-	800	389	411
Zoning total		<u>33,566</u>	<u>2,951</u>	<u>36,517</u>	<u>33,676</u>	<u>2,841</u>
Planning:						
Personal services						
Appointed official	B08020 50101	37,711	736	38,447	38,446	1
Nonunion part time	B08020 50104	11,048	-	11,048	-	11,048
CSEA white collar	B08020 50106	23,385	-	23,385	21,405	1,980
Equipment						
Equipment	B08020 50200	1,340	-	1,340	341	999

(continued)

(concluded)

Account Name	Account Code	Original Estimated Appropriations	Transfers	Adjusted Estimated Appropriations	Expenditures	Variance with Final Budget
Contractual expenses						
Office supplies	B08020 50400	2,239	-	2,239	691	1,548
Resources	B08020 50410	100	-	100	0	100
Travel and conference	B08020 50413	1,000	-	1,000	175	825
Training	B08020 50414	500	-	500	500	-
Publishing	B08020 50450	600	-	600	350	250
Planning total		<u>77,923</u>	<u>736</u>	<u>78,659</u>	<u>61,908</u>	<u>16,751</u>
Home and Community Services total		<u>111,489</u>	<u>3,687</u>	<u>115,176</u>	<u>95,584</u>	<u>19,592</u>
Employee Benefits:						
Employees retirement	B09010 50810	58,908	-	58,908	54,032	4,876
Social security	B09030 50830	27,727	573	28,300	28,299	1
Workers' compensation	B09040 50840	500	-	500	361	139
Life insurance	B09045 50845	540	-	540	333	207
Hospital and medical insurance	B09060 50860	125,000	(35,278)	89,722	82,022	7,700
Dental insurance	B09061 50861	9,092	-	9,092	7,557	1,535
Insurance waivers	B09062 50862	-	4,601	4,601	4,600	1
Flex Plan	B09065 50865	10,260	-	10,260	3,860	6,400
Medicare	B09090 50890	6,485	135	6,620	6,615	5
Employee Benefits Total		<u>238,512</u>	<u>(29,969)</u>	<u>208,543</u>	<u>187,679</u>	<u>20,864</u>
TOTAL EXPENDITURES		<u>\$ 715,328</u>	<u>\$ 4,875</u>	<u>\$ 720,203</u>	<u>\$ 673,730</u>	<u>\$ 46,473</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, 2020

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
REVENUES:						
Real property taxes	SR0000 41001	\$ 2,253,165	\$ -	\$ 2,253,165	\$ 2,253,165	\$ -
Departmental income:						
Sale of compost materials	SR0000 42130	80,000	-	80,000	137,224	57,224
Composting tipping fees	SR0000 42131	10,000	-	10,000	19,835	9,835
Contractor fees	SR0000 42132	5,000	-	5,000	4,935	(65)
Recycling bin sales	SR0000 42133	-	-	-	2,354	2,354
Departmental income total		<u>95,000</u>	<u>-</u>	<u>95,000</u>	<u>164,348</u>	<u>69,348</u>
Use of money and property:						
Interest earnings	SR0000 42401	5,000	-	5,000	8,388	3,388
TOTAL REVENUES		<u>\$ 2,353,165</u>	<u>\$ -</u>	<u>\$ 2,353,165</u>	<u>\$ 2,425,901</u>	<u>\$ 72,736</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, 2020

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
HOME AND COMMUNITY SERVICES:						
Garbage:						
Contractual expenses						
Contracted brush pick-up	SR8160 50405	\$ 200,000	\$ 23	\$ 200,023	\$ 200,022	\$ 1
Accounting fees	SR8160 50451	3,200	-	3,200	3,200	-
Auditing fees	SR8160 50452	2,040	-	2,040	-	2,040
SWMP charge	SR8160 50435	2,000	-	2,000	-	2,000
Recycling bin expense	SR8160 50455	1,000	-	1,000	-	1,000
Contractual services - basic	SR8160 50503	1,790,000	3,919	1,793,919	1,793,918	1
Garbage total		<u>1,998,240</u>	<u>3,942</u>	<u>2,002,182</u>	<u>1,997,140</u>	<u>5,042</u>
Composting:						
Personal services						
Elected official	SR8161 50100	5,000	20	5,020	5,019	1
Nonunion full time	SR8161 50103	58,761	17,027	75,788	75,787	1
Nonunion part time	SR8161 50104	22,000	-	22,000	6,830	15,170
Equipment						
Composting equipment	SR8161 50200	25,000	(20,888)	4,112	-	4,112
Contractual expenses						
Supplies	SR8161 50400	5,000	-	5,000	1,663	3,337
Clothing allowance	SR8161 50407	500	-	500	500	-
First aid supplies	SR8161 50408	150	-	150	-	150
Recycling initiatives/marketing	SR8161 50411	1,500	-	1,500	-	1,500
Travel and conference	SR8161 50413	600	-	600	-	600
Gas, fuel, oil, anti-freeze	SR8161 50416	30,000	(15,271)	14,729	14,728	1
Telephone	SR8161 50420	1,900	-	1,900	-	1,900
Electric	SR8161 50421	3,800	-	3,800	2,667	1,133
Water	SR8161 50423	1,200	520	1,720	1,719	1
Equipment repair and maintenance	SR8161 50444	25,000	-	25,000	24,809	191
Composting testing and reporting	SR8161 50447	1,500	-	1,500	841	659
Equipment rental	SR8161 50456	1,500	-	1,500	907	593
Miscellaneous	SR8161 50499	1,000	-	1,000	-	1,000
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	9,546	1,178	10,724	10,723	1
Social security	SR9030 50830	5,310	393	5,703	5,702	1
Workers' compensation	SR9040 50840	16,000	-	16,000	12,021	3,979
Life insurance	SR9045 50845	100	-	100	83	17
Hospital and medical insurance	SR9060 50860	28,500	12,528	41,028	41,027	1
Dental insurance	SR9061 50861	1,000	257	1,257	1,256	1
Insurance waivers	SR9062 50862	2,000	201	2,201	2,200	1
Flex plan	SR9065 50865	1,000	-	1,000	-	1,000
Medicare	SR9090 50890	1,242	93.00	1,335	1,335	-
Composting total		<u>259,109</u>	<u>(3,942)</u>	<u>255,167</u>	<u>209,817</u>	<u>45,350</u>
Total expenditures		<u>2,257,349</u>	<u>-</u>	<u>2,257,349</u>	<u>2,206,957</u>	<u>50,392</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	12,816	-	12,816	12,816	-
Total transfers		<u>120,816</u>	<u>-</u>	<u>120,816</u>	<u>120,816</u>	<u>-</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 2,378,165</u>	<u>\$ -</u>	<u>\$ 2,378,165</u>	<u>\$ 2,327,773</u>	<u>\$ 50,392</u>

TOWN OF ORCHARD PARK, NEW YORK
Lighting District Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual
Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUE				
Real property taxes	\$ 318,901	\$ 318,901	\$ 318,901	\$ -
Use of money and property:	-	-	3,075	3,075
Total revenues	<u>318,901</u>	<u>318,901</u>	<u>321,976</u>	<u>3,075</u>
EXPENDITURES				
Current:				
Transportation	387,401	387,401	346,028	41,373
Total expenditures	<u>387,401</u>	<u>387,401</u>	<u>346,028</u>	<u>41,373</u>
Net change in fund balances*	(68,500)	(68,500)	(24,052)	44,448
Fund balances - beginning	473,605	473,605	473,605	-
Fund balances - ending	<u>\$ 405,105</u>	<u>\$ 405,105</u>	<u>\$ 449,553</u>	<u>\$ 44,448</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.

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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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUE				
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>
EXPENDITURES				
Current:				
Home and community services	26,425	26,425	-	26,425
Total expenditures	<u>26,425</u>	<u>26,425</u>	<u>-</u>	<u>26,425</u>
Net change in fund balances	-	-	26,425	26,425
Fund balances - beginning	153,871	153,871	153,871	-
Fund balances - ending	<u>\$ 153,871</u>	<u>\$ 153,871</u>	<u>\$ 180,296</u>	<u>\$ 26,425</u>

TOWN OF ORCHARD PARK, NEW YORK
Miscellaneous Special Revenue Funds
Combining Balance Sheet
December 31, 2020

	Parkland Development	Public Improvements	Millennium Bricks	Wall of Heroes	OP Comm. Youth	OP Recreation	Total
ASSETS							
Cash and cash equivalents	\$ 272,173	\$ 1,023,885	\$ 2,854	\$ 237	\$ 130	\$ 369,122	\$ 1,668,401
Receivables	-	-	-	-	-	57,169	57,169
Total assets	<u>\$ 272,173</u>	<u>\$ 1,023,885</u>	<u>\$ 2,854</u>	<u>\$ 237</u>	<u>\$ 130</u>	<u>\$ 426,291</u>	<u>\$ 1,725,570</u>
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 370	\$ 370
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>370</u>	<u>370</u>
FUND BALANCES							
Fund balances:							
Assigned	272,173	1,023,885	2,854	237	130	425,921	1,725,200
Total fund balances	<u>272,173</u>	<u>1,023,885</u>	<u>2,854</u>	<u>237</u>	<u>130</u>	<u>425,921</u>	<u>1,725,200</u>
Total liabilities and fund balances	<u>\$ 272,173</u>	<u>\$ 1,023,885</u>	<u>\$ 2,854</u>	<u>\$ 237</u>	<u>\$ 130</u>	<u>\$ 426,291</u>	<u>\$ 1,725,570</u>

TOWN OF ORCHARD PARK, NEW YORK
Miscellaneous Special Revenue Funds
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Year Ended December 31, 2020

	Parkland Development	Public Improvements	Millennium Bricks	Wall of Heroes	OP Comm. Youth	OP Recreation	Total
REVENUE							
Departmental income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,179	\$ 64,179
Miscellaneous							
Developers fees	-	181,250	-	-	-	-	181,250
Total revenues	-	181,250	-	-	-	64,179	245,429
EXPENDITURES							
Current:							
Culture and recreation	-	-	-	-	-	12,348	12,348
Home and community services	-	192	-	27	-	-	219
Total expenditures	-	192	-	27	-	12,348	12,567
Net change in fund balances	-	181,058	-	(27)	-	51,831	232,862
Fund balances - beginning (as restated)	272,173	842,827	2,854	264	130	374,090	1,492,338
Fund balances - ending	\$ 272,173	\$ 1,023,885	\$ 2,854	\$ 237	\$ 130	\$ 425,921	\$ 1,725,200

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STATISTICAL SECTION

(UNAUDITED)

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

Contents	Page
Financial Trends	121
<i>These schedules contain trend information to help the reader understand how the Town’s financial performance and well-being have changed over time.</i>	
Revenue Capacity	127
<i>These schedules contain information to help the reader assess the Town’s most significant revenue source, real property taxes.</i>	
Debt Capacity	135
<i>These schedules present information to help the reader assess the affordability of the Town’s current levels of outstanding debt and the Town’s ability to issue additional debt in the future.</i>	
Demographic and Economic Information	138
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the Town’s financial activities take place.</i>	
Operating Information	141
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the Town’s financial report relates to the services the Town provides and the activities it performs.</i>	

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

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Governmental activities				(as restated)			(as restated)		(as restated)	
Net investment in capital assets	\$ 49,380,438	\$ 50,751,773	\$ 51,074,862	\$ 53,551,790	\$ 54,717,321	\$ 55,613,021	\$ 57,728,547	\$ 57,967,470	\$ 59,692,952	\$ 59,409,090
Restricted for:										
Cemetery	20,360	20,405	19,926	19,423	18,763	18,332	18,375	18,438	18,795	18,795
Senior center	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,297	1,297
Tax stabilization	655,900	655,900	655,900	655,900	655,900	655,900	655,900	655,900	668,568	200,000
Capital improvements	-	-	729,815	729,815	665,115	582,422	582,422	582,422	593,672	593,672
Town historian	6,977	5,888	5,884	5,920	5,931	5,931	5,931	5,931	6,046	6,046
Historical survey	9,478	9,215	9,186	9,186	9,186	8,834	8,834	8,834	9,005	9,005
DWI program	-	-	157,994	185,305	203,762	180,370	189,582	131,052	146,463	141,432
D.A.R.E. program	24,543	30,151	30,349	32,234	38,905	48,631	48,087	45,731	49,874	53,385
Public safety - equipment	-	-	-	20,890	41,780	62,670	83,560	104,450	127,761	147,761
Public safety - vehicles	-	-	-	22,855	45,710	68,565	91,420	114,275	139,779	162,779
Debt service	358,856	-	500,000	538,388	767,536	998,389	1,870,985	1,805,764	1,742,784	1,620,586
Records management	-	-	-	-	-	-	-	-	-	-
Insurance deductibles	-	-	-	-	-	-	-	-	-	-
Insurance workers compensation	729,815	729,815	-	-	-	-	-	-	-	-
Unrestricted	<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>	<u>(58,121)</u>	<u>(1,085,943)</u>
Total net position	<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>	<u>\$ 63,138,875</u>	<u>\$ 61,277,905</u>

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

Expenses	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Primary government:										
Governmental activities:										
General government support	\$ 3,613,342	\$ 3,407,739	\$ 3,675,588	\$ 3,933,316	\$ 3,925,467	\$ 4,191,381	\$ 4,733,352	\$ 4,465,780	\$ 4,786,703	\$ 4,934,656
Education	10,260	12,317	12,716	16,059	9,349	12,983	27,860	23,470	12,163	8,227
Public safety	4,227,894	4,638,490	5,465,392	5,575,970	5,702,964	6,663,867	7,062,653	6,806,070	7,351,208	8,455,912
Health	5,292	5,338	6,711	6,463	5,339	5,575	5,582	5,110	6,597	5,442
Transportation	4,007,675	4,768,960	5,189,557	5,386,427	4,728,300	4,947,574	5,989,706	5,658,353	5,441,525	6,017,333
Economic assistance and opportunity	402	405	-	409	401	417	48,907	19,099	-	-
Culture and recreation	1,905,011	1,679,076	1,944,499	2,020,410	1,866,844	1,895,328	2,008,397	1,974,172	2,276,698	2,029,562
Home and community services	4,361,575	4,712,577	5,061,596	5,260,850	5,403,081	6,612,633	6,630,290	6,061,406	6,094,938	6,681,511
Interest and other fiscal charges	312,502	333,175	339,269	263,306	297,979	455,727	580,158	845,782	1,098,746	1,363,264
Total primary government expenses	<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>	<u>27,068,578</u>	<u>29,495,907</u>
Program revenues										
Governmental activities:										
Charges for services:										
General government support	75,783	70,711	68,792	68,413	144,400	150,340	473,458	444,440	484,563	414,584
Public safety	314,896	357,813	555,914	630,294	808,994	798,687	549,022	527,020	725,469	683,108
Transportation	97,036	99,402	96,331	84,569	87,106	89,719	92,411	113,094	107,487	108,662
Culture and recreation	412,565	510,935	549,948	589,015	588,625	508,025	565,401	683,701	779,017	362,760
Home and community services	365,075	352,183	378,640	307,233	241,134	270,850	331,339	252,921	288,735	409,941
Operating grants and contributions	183,185	157,432	187,455	216,298	717,075	227,863	274,498	278,795	290,986	331,625
Capital grants and contributions	189,329	343,137	187,037	857,681	-	339,727	50,000	195,000	133,759	-
Total primary government program revenue	<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>	<u>2,810,016</u>	<u>2,310,680</u>
Primary government net expense	<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>	<u>(24,258,562)</u>	<u>(27,185,227)</u>

(continued)

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

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
										(concluded)
General revenues										
Property taxes	11,878,952	12,299,096	12,696,824	12,938,479	13,282,828	14,019,842	14,300,875	15,323,460	16,309,763	17,088,795
Non-property tax items	4,420,177	4,490,891	4,612,083	4,722,868	4,810,620	4,816,689	4,904,225	5,072,848	5,340,608	5,107,584
Use of money and property	151,867	124,628	104,794	76,835	56,577	67,375	107,223	308,077	738,502	255,381
Sale of property and compensation for loss	-	-	71,427	-	-	-	-	-	-	514,528
Miscellaneous	791,564	2,059,114	1,500,313	3,418,833	1,319,618	504,087	4,143,182	1,718,679	2,208,548	1,231,614
State support (unrestricted)	910,324	892,110	996,506	1,028,349	1,092,779	971,236	1,088,824	1,029,156	1,237,198	1,126,355
Total general revenues	<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>	<u>25,834,619</u>	<u>25,324,257</u>
Change in net position	<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>	<u>\$ 1,576,057</u>	<u>\$ (1,860,970)</u>

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

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
General fund										
Nonspendable	\$ 246,887	\$ 88,199	\$ 113,456	\$ 126,973	\$ 83,208	\$ 77,033	\$ 95,210	\$ 110,186	\$ 110,729	\$ 152,996
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	1,558,569	1,090,001
Committed	898,759	873,317	885,199	859,387	881,026	871,058	871,058	871,058	838,270	830,770
Assigned	746,294	846,616	1,509,892	1,278,195	1,274,414	1,625,061	1,876,646	1,967,861	1,375,070	1,332,934
Unassigned	<u>5,008,030</u>	<u>5,597,586</u>	<u>5,104,866</u>	<u>5,396,313</u>	<u>5,470,452</u>	<u>5,197,231</u>	<u>4,541,235</u>	<u>3,876,228</u>	<u>4,682,763</u>	<u>4,597,222</u>
Total general fund	<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>	<u>\$ 8,565,401</u>	<u>\$ 8,003,923</u>
All other governmental funds										
Nonspendable	\$ 77,581	\$ 272,476	\$ 342,974	\$ 368,547	\$ 332,786	\$ 328,007	\$ 333,859	\$ 379,675	\$ 346,340	\$ 379,669
Restricted	358,856	373,946	1,020,463	920,655	1,165,172	1,288,423	2,159,019	2,076,657	1,945,475	1,864,757
Committed	2,714,279	2,551,501	-	-	4,888,946	9,736,587	6,982,714	20,876,845	5,310,166	1,583,340
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	7,913,728	8,756,059
Unassigned	<u>(1,513,548)</u>	<u>(1,416,278)</u>	<u>(362,080)</u>	<u>(626,427)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total all other governmental funds	<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>	<u>\$ 15,515,709</u>	<u>\$ 12,583,825</u>

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

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Revenues										
Taxes	\$ 16,299,129	\$ 16,789,987	\$ 17,308,907	\$ 17,661,347	\$ 18,093,448	\$ 18,836,531	\$ 19,205,100	\$ 20,396,308	\$ 21,650,371	\$ 22,196,379
Departmental income	603,501	752,338	970,481	1,024,570	1,208,297	1,110,508	1,261,932	1,448,285	1,743,224	1,346,006
Intergovernmental charges	97,436	100,402	96,731	84,969	162,506	165,319	167,811	170,783	174,579	178,720
Use of money and property	151,867	124,628	104,794	76,835	56,577	67,375	107,223	308,077	738,502	255,381
Licenses and permits	47,843	45,556	42,468	42,285	41,023	38,773	48,451	56,092	73,858	78,241
Fines and forfeitures	211,374	208,822	238,086	322,634	332,858	344,630	324,482	273,530	293,297	185,111
Miscellaneous	615,741	549,210	605,350	397,308	448,435	278,773	669,172	459,299	522,807	1,130,979
Interfund revenues	5,521	5,662	6,170	6,209	6,575	100	5,863	6,006	6,325	1,805
State aid	1,089,053	1,172,126	1,369,096	1,378,318	1,461,377	1,197,170	1,408,259	1,268,844	1,514,520	1,394,225
Federal aid	4,456	220,553	1,902	724,010	348,477	341,656	5,063	39,107	13,664	63,755
Total revenues	<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>	<u>\$ 26,731,147</u>	<u>\$ 26,830,602</u>
Expenditures										
General government support	2,491,347	2,334,600	2,492,917	2,489,274	2,789,647	2,919,036	3,138,091	3,328,224	3,592,675	3,347,488
Public safety	3,143,158	3,410,170	4,121,317	4,100,217	4,274,807	4,837,873	5,039,295	5,500,405	5,757,498	5,999,040
Transportation	2,843,368	2,790,614	3,149,104	3,210,763	3,190,232	3,190,980	3,196,305	3,394,315	3,135,563	3,301,423
Other	11,916	13,374	14,337	16,825	11,304	13,616	59,013	37,327	14,640	9,720
Culture and recreation	1,245,268	1,253,836	1,314,445	1,325,881	1,261,026	1,245,835	1,290,769	1,432,656	1,591,663	1,278,860
Home and community services	2,671,402	2,977,387	2,974,543	2,989,041	3,227,301	3,831,471	4,247,052	3,585,263	3,725,743	3,676,787
Employee benefits	3,800,653	4,222,996	4,652,362	4,938,565	5,275,305	4,905,056	5,067,994	5,009,769	4,465,637	5,145,127
Capital outlay	2,037,899	1,087,705	2,552,382	2,309,686	1,633,223	5,536,665	1,953,858	7,086,756	16,426,669	4,351,617
Debt service										
Principal	615,000	650,000	655,000	670,000	675,000	1,125,000	1,135,000	1,635,000	1,915,000	2,340,000
Interest	306,700	329,481	338,799	267,342	277,797	353,758	643,528	628,263	1,103,335	1,247,992
Total expenditures	<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>	<u>41,728,423</u>	<u>30,698,054</u>
Excess (deficiency) of revenues over expenditures	<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>	<u>(14,997,276)</u>	<u>(3,867,452)</u>

(continued)

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

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
										(concluded)
Other Financing Sources (Uses)										
Serial bonds issued	-	-	-	-	6,360,000	9,850,000	-	20,200,000	-	-
Premium on obligations	-	-	-	-	-	230,853	-	113,391	-	-
Transfers in	1,997,013	1,826,226	3,710,488	3,682,928	4,085,599	3,020,583	4,538,933	5,849,474	4,582,521	5,594,043
Transfers out	<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>	<u>(4,582,521)</u>	<u>(5,594,043)</u>
Total other financing sources (uses)	<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>	<u>-</u>	<u>-</u>
Net change in fund balances	<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>	<u>\$ (14,997,276)</u>	<u>\$ (3,867,452)</u>
Debt service as a percentage of noncapital expenditures	<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>	<u>14.5%</u>	<u>36.8%</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
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	6.837205	3,154,851,198	50.50%
2019	1,228,351,143	262,042,638	176,609,700	141,261,875	151,288,143	1,959,553,499	352,397,207	1,607,156,292	7.228554	3,313,724,313	48.50%
2020	1,238,126,593	263,327,538	175,581,050	150,196,675	149,143,806	1,976,375,662	355,832,590	1,617,854,247	7.771520	3,479,256,445	46.50%

NOTES:

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

Source: Town of Orchard Park Assessor

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

Town Direct Rates				Overlapping Tax Rates			
Year	General Town/ Public Safety Tax Rate	Highway Tax Rate	Total Direct Tax Rate	Orchard Park		Hamburg	West Seneca
				Village	Town Outside Village	Town Outside Village	Town Outside Village
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
2019	4.319703	2.908851	7.228554	56.666939	52.506939	53.466427	51.098345
2020	4.540606	2.931241	7.471847	57.819663	53.599663	53.939893	51.355766

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)

Year	Tax Rates					Total
	Village	Town	School	County		
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	
2019	4.160000	7.228554	35.525824	9.752561	56.666939	
2020	4.220000	7.471847	36.238360	9.889456	57.819663	

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)

Year	Tax Rates			
	Town	School	County	Total
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
2019	7.228554	35.525824	9.752561	52.506939
2020	7.471847	36.238360	9.889456	53.599663

Source: Erie County Department of Real Property Tax Services

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

Year	Tax Rates			
	Town	School	County	Total
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
2019	7.228554	36.485312	9.752561	53.466427
2020	7.471847	36.578590	9.889456	53.939893

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)

Year	Tax Rates			
	Town	School	County	Total
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
2019	7.228554	34.117230	9.752561	51.098345
2020	7.471847	33.994463	9.889456	51.355766

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	2020			2011		
		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	\$ 13,403,050	1	0.83%	\$ 12,637,150	4	0.85%
TM Orchard Park	Apartments	13,184,900	2	0.81%	13,360,000	3	0.90%
New York State Electric & Gas	Utility	12,510,908	3	0.77%	13,461,523	2	0.90%
Young-Reidman, LLC	Apartments	9,683,098	4	0.60%	8,764,600	6	0.59%
Orchard Park TK Owner, LLC	Commercial/Retail	9,214,000	5	0.57%	N/R	N/R	N/R
National Fuel Gas	Utility	8,615,021	6	0.53%	10,151,864	5	0.68%
Armor Road, LLC	Nursing Home	7,300,000	7	0.45%	7,841,400	8	0.53%
Orchard Park Medical	Medical	6,697,895	8	0.41%	N/R	N/R	N/R
Verizon	Utility	5,695,226	9	0.35%	17,548,688	1	1.18%
Target	Commercial/Retail	5,200,000	10	0.32%	6,880,720	9	0.46%
DDR Orchard Park LLC	Commercial/Retail	N/R	N/R	N/R	8,692,318	7	0.58%
Lowes Home Centers	Commercial/Retail	N/R	N/R	N/R	N/R	N/R	N/R
Orchard Glenn	Nursing Home	N/R	N/R	N/R	5,110,000	10	0.34%
Total		<u>\$ 91,504,098</u>		<u>5.66%</u>	<u>\$ 104,448,263</u>		<u>7.01%</u>
Total Taxable Assessed Valuation		<u>\$ 1,617,854,247</u>		<u>100%</u>	<u>\$ 1,489,216,078</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>
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%
2019	39,614,386	38,976,380	98.39%	100.00%
2020	41,396,123	40,534,451	97.92%	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)

Year	General Obligation Bonds	Premium on Serial Bonds	Total Debt	Net Debt	(1) Percentage of Personal Income	(1) Percentage Actual Taxable Value of Property	(1) Total Debt Per Capita	(1) Net Debt Per Capita
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
2019	35,390,000	298,505	35,688,505	33,945,721	4.06%	1.0%	1,208	1,149
2020	33,050,000	283,182	33,333,182	33,333,182	2.36%	1.0%	1,121.88	1,121.88

(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, 2020 – (Unaudited)

GOVERNMENTAL UNIT	Gross Indebtedness	(1) Estimated Exclusions	Net Indebtedness	(2) Town of Orchard Park Percentage Applicable	Town of Orchard Park Portion
Estimated Direct Debt:					
Town of Orchard Park	\$ 33,333,182	\$ 4,059,400	\$ 29,273,782	100.00 %	\$ 29,273,782
Estimated Overlapping Debt:					
County of Erie	405,245,981	74,135,981	331,110,000	5.10%	16,884,061
School Districts:					
Hamburg Central School District	39,170,000	26,557,260	12,612,740	8.53%	1,075,332
Orchard Park Central School District	41,047,000	28,732,900	12,314,100	80.87%	9,958,780
West Seneca Central School District	35,250,000	24,675,000	10,575,000	3.55%	375,784
Total Estimated Overlapping Debt	<u>520,712,981</u>	<u>154,101,141</u>	<u>366,611,840</u>		<u>28,293,957</u>
Total Estimated Direct and Overlapping Debt	<u>\$ 554,046,163</u>	<u>\$ 158,160,541</u>	<u>\$ 395,885,622</u>		<u>\$ 57,567,739</u>

NOTES:

(1) Under New York State Statutes certain indebtedness related to Water Improvements is excludable and certain Sewer Improvements as well as School indebtedness funded by State Building Aid may be excluded if applied for, in the computation of statutory debt limits.

(2) Overlapping debt for the County of Erie has been calculated based on the assessed value of the Town as a percentage of the County.

The overlapping debt of each school district has been calculated based on the assessed value of the Town as a percentage of the District.

Source: Per most recent data provided - Town 12/31/2020, County 12/31/2020 and Schools 6/30/2020

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:		
2016		\$ 2,921,745,989
2017		3,036,223,473
2018		3,154,851,198
2019		3,313,724,313
2020		<u>3,479,256,445</u>
Total - Five Years Full Valuation		<u>\$ 15,905,801,418</u>
Average Full Valuation		<u>\$ 3,181,160,284</u>
Debt Limit - 7% of average full valuation (Note 1)		<u>\$ 222,681,220</u>
Amount of Debt Applicable to Debt Limit:		
Outstanding bonded debt:		
General Fund	\$ 24,325,000	
Highway Fund	4,500,000	
Special District Funds	<u>4,225,000</u>	33,050,000
Less other deductions allowed by law:		
Water bonds	2,477,600	
Budget appropriations	<u>1,581,800</u>	<u>4,059,400</u>
Total amount of net indebtedness applicable to debt limit		<u>28,990,600</u>
LEGAL DEBT MARGIN		<u>\$ 193,690,620</u>
Percentage of debt contracting power exhausted		<u>13.02 %</u>

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Debt limit	\$ 171,495,204	\$ 177,522,642	\$ 180,448,796	\$ 182,499,432	\$ 186,074,612	\$ 191,032,460	\$ 197,403,081	\$ 204,511,825	\$ 213,304,840	\$ 222,681,220
Total net debt applicable to limit	<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>	<u>30,622,400</u>	<u>28,990,600</u>
Legal debt margin	<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>	<u>\$ 182,682,440</u>	<u>\$ 193,690,620</u>
Total net debt applicable to the limit as a percentage of debt limit	4.66%	6.14%	5.60%	5.08%	3.63%	8.10%	7.19%	15.92%	14.36%	13.02%

NOTES:

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

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

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

<u>Calendar Year</u>	<u>Population</u>	<u>Personal Income</u>	<u>Per Capita Personal Income</u>	<u>Median Age</u>	<u>Percent High School Graduate or Higher</u>	<u>Percent Bachelor's Degree or Higher</u>	<u>School Enrollment</u>	<u>December Unemployment Rate</u>
2011	29,054	\$ 1,046,002,108	\$ 36,002	45.4	96.3%	49.8%	5,284	6.4%
2012	29,054	1,046,002,108	36,002	45.4	96.3%	49.8%	5,112	6.2%
2013	29,054	1,046,002,108	36,002	45.4	96.3%	49.8%	5,068	4.9%
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	4.0%
2016	29,054	1,046,002,108	36,002	45.4	96.3%	49.8%	5,059	4.0%
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	3.4%
2019	29,054	1,046,002,108	36,002	43.8	96.0%	46.3%	5,026	3.4%
2020	29,712	1,415,034,000	47,625	46.8	95.7%	48.3%	4,645	5.4%

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

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

Employer	2020			2011		
	Employees	Rank	Percentage of Total Town Employment	Employees	Rank	Percentage of Total Town Employment
Erie Community College South	1,781	1	20.88%	628	2	9.21%
Orchard Park Central Schools	806	2	9.45%	756	1	11.09%
McGard LLC	680	3	7.97%	413	4	6.06%
West Herr Auto Group	503	4	5.90%	393	3	5.76%
Cobham Mission Systems	446	5	5.23%	276	7	4.05%
Bryant & Stratton College	350	6	4.10%	N/R	N/R	N/R
Father Baker Manor	300	7	3.52%	285	6	4.18%
Essendant	270	8	3.17%	275	9	4.03%
Viant	260	8	3.05%	N/R	N/R	N/R
Target	250	9	2.93%	N/R	N/R	N/R
Curbel	250	10	2.93%	N/R	N/R	N/R
Absolute Care at Orchard Park	N/R	N/R	N/R	265	5	3.89%
Enidine	N/R	N/R	N/R	275	8	4.03%
Azerty	N/R	N/R	N/R	260	9	3.81%
Accellent	N/R	N/R	N/R	240	10	3.52%
Total	5,896		69.1%	4,066		59.6%
Estimated Town employment of major employers	<u>8,529</u>			<u>6,819</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)

Function/Program	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
General Government										
Accounting/Supervisor	4	4	4	5	4	4	4	4	4	2
Assessor	4	3	4	4	4	4	4	4	4	3
Building	4	3	3	4	5	5	5	5	5	5
Computers	1	1	1	1	1	1	1	1	1	2
Justice	2	2	2	2	2	2	2	2	2	2
Maintenance	3	3	3	2	3	3	3	3	3	2
Planning	1	1	1	1	1	1	1	1	1	1
Tax/ Water Billing	-	-	-	-	-	-	-	-	-	-
Town Clerk	4	4	4	4	4	4	4	4	4	5
Police										
Officers	29	29	31	31	31	31	31	31	31	37
Civilians	4	4	10	9	9	9	9	9	9	9
Dog Control	-	-	-	-	-	-	-	-	-	-
Public Works										
Compost	2	2	1	1	1	1	1	1	1	1
Highway	29	29	29	29	28	28	28	28	28	27
Engineering	9	10	11	11	10	10	10	10	10	12
Sewer & Lighting	3	4	3	4	4	4	4	4	4	4
Recreation										
	2	2	2	2	2	2	2	2	2	2
Senior Services										
	1	1	1	1	1	1	1	1	1	1
Total	<u>102</u>	<u>102</u>	<u>110</u>	<u>111</u>	<u>110</u>	<u>110</u>	<u>110</u>	<u>110</u>	<u>110</u>	<u>115</u>

Source: Various Town Departments

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

Function/Program	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General government										
Building										
Building permits issued	481	531	497	526	706	794	847	741	890	1,554
Building inspections conducted	1,112	1,212	1,012	1,157	1,224	1,468	1,316	1,581	1,985	2,257
Fire inspections conducted	345	355	203	155	166	203	313	291	389	675
Justice										
Motor vehicle cases processed	3,394	3,828	4,272	3,192	5,721	5,534	5,443	4,741	5,331	3,001
Criminal cases processed	885	819	714	425	711	648	724	657	580	499
Civil cases processed	85	71	85	36	72	66	75	93	68	44
Motor vehicle fines assessed	202,631	229,801	264,541	192,037	390,919	334,137	355,283	285,316	300,195	148,789
Criminal fines assessed	18,810	18,910	23,105	7,650	20,290	13,380	20,355	14,045	13,130	3,915
Civil fines assessed	1,217	1,145	1,340	571	1,091	1,088	1,135	1,401	1,103	638
Police										
Physical arrests	887	1,007	1,299	1,395	1,115	1,012	1,150	1,065	1,194	1,033
Parking violations	317	349	271	739	539	300	193	230	195	91
Vehicle & Traffic violations	2,462	2,614	2,585	5,063	4,327	4,415	4,435	3,779	4,273	2,906
911 calls	4,299	4,292	5,143	5,167	4,649	4,442	4,333	3,981	4,125	4,897
Total calls	26,579	26,313	26,201	33,942	32,264	31,445	37,337	40,553	40,453	38,122
Male cell usage	61	50	78	97	100	73	50	40	44	17
Female cell usage	16	8	15	20	16	9	7	11	19	2
Compost										
Waste composed (cubic yards per day - based on 8 months operation)	45	50	45	50	47	47	51	106	133	146
Other public works										
Street resurfacing (miles)	3	3	5	5	3	3	3	4	3	6
Potholes repaired	34	20	30	45	40	38	49	58	50	48
Parks and recreation										
Program participation	13,712	29,424	33,584	32,311	32,400	10,511	13,670	17,370	14,795	3,640

Source: Various Town Departments

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

Function/Program	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
General government										
Offices	1	1	1	1	1	1	1	1	1	1
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Cells	6	6	6	6	6	6	6	6	6	6
Patrol units	8	8	9	9	9	9	15	10	10	12
Highway										
Streets (miles)	96	97	98	99	100	100	100	100	100	100
Traffic signals	12	12	12	12	12	12	12	12	12	12
Engineering										
Streetlights	3,591	3,599	3,616	3,644	5,100	5,104	5,128	5,118	5,118	5,129
Parks and recreation										
Acreage	316	316	316	316	316	316	316	316	316	312
Playgrounds	5	5	5	5	5	5	5	5	5	5
Baseball/softball diamonds	10	10	10	10	10	10	10	10	9	10
Soccer/football fields	7	7	7	8	8	8	8	8	6	6
Water										
New water mains (miles)	1.08	0.57	0.56	1.19	0.40	0.30	1.24	0.50	1.02	0.29
New fire hydrants	4	6	6	14	4	4	13	8	6	5
Sewer										
New sanitary sewers (miles)	0.45	0.84	0.69	1.04	0.28	0.35	1.32	0.56	0.61	0.37

Source: Various Town Departments

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