

# ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2021

TOWN OF  

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**ORCHARD PARK**

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ERIE COUNTY, NEW YORK



EUGENE MAJCHRZAK, SENIOR COUNCILMAN  
(SUPERVISOR ELECT)

CONOR FLYNN, COUNCILMAN

JOSEPH LIBERTI, DEPUTY SUPERVISOR



# **TOWN OF ORCHARD PARK, NEW YORK**

## **Annual Comprehensive Financial Report**

**For the Fiscal Year Ended December 31, 2021**

**Prepared by:**

Town of Orchard Park  
Office of the Supervisor

Eugene Majchrzak  
Town of Orchard Park Senior Councilman (Supervisor Elect)



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# INTRODUCTORY SECTION





# TOWN OF ORCHARD PARK

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

July 7, 2022

TOWN SUPERVISOR  
EUGENE L. MAJCHRZAK

COUNCILMEMBER  
CONOR T. FLYNN

COUNCILMEMBER  
JOSEPH C. LIBERTI

COUNCILMEMBER  
JULIA C. MOMBREA

COUNCILMEMBER  
SCOTT J. HONER

TOWN CLERK  
INTERIM PLANNING COORDINATOR  
REMY C. ORFFEO

TOWN ATTORNEY  
TIMOTHY D. GALLAGHER

TOWN JUSTICES  
EDWARD A. PACE  
JORGE DE ROSAS

SUPT. OF HIGHWAYS  
ANDREW SLOTMAN

CHIEF OF POLICE  
PATRICK M. FITZGERALD

SENIOR CENTER DIRECTOR  
MARIA GALLEY

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 annual comprehensive financial report of the Town of Orchard Park, New York (the "Town") for the fiscal year ended December 31, 2021, 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 CPAs, P.C., Certified Public Accountants, have audited the Town's financial statements for the year ended December 31, 2021 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. As of December 31, 2021, the Town Board consisted of two elected Council Members and the Deputy Supervisor. As of January 1, 2022, the Town Board consists of the Town Supervisor and four elected Council Members. The 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](http://www.orchardparkny.org)**

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

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

### **Local economy**

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

The unemployment rate in the Town (as measured by the United States Department of Labor) has decreased over the past year from a rate of 5.0% in December 2020 to 2.7% in December 2021.

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, 2021 represents approximately 27.2% of its budgeted 2022 appropriations for the General Fund and Public Safety Fund. 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.

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 2021 was commencing the sanitary sewer main televising and relining project in addition to various drainage, road infrastructure, waterline and sanitary sewer projects.

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 annual comprehensive financial report for the fiscal year ended December 31, 2020. 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 annual comprehensive 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 annual comprehensive financial report. Additionally, the Town Board must also be commended for their continued professionalism in maintaining the strong financial standing of the Town.

Respectfully submitted,

A handwritten signature in blue ink that reads "Eugene Majchrzak". The signature is written in a cursive style with a large initial 'E'.

Eugene Majchrzak  
Town of Orchard Park Supervisor



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Town of Orchard Park  
New York**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2020

*Christopher P. Morill*

Executive Director/CEO



**TOWN OF ORCHARD PARK, NEW YORK**  
**Town Officials**  
**Year Ended December 31, 2021**

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**Name**

**Title**

**Elected:**

Eugene Majchrzak	Senior Councilman (Supervisor Elect)
Conor Flynn	Councilman
Edward A. Pace	Town Justice
Jorge S. de Rosas	Town Justice
Remy C. Orffeo	Town Clerk/Receiver of Taxes
Andy Slotman	Superintendent of Highways

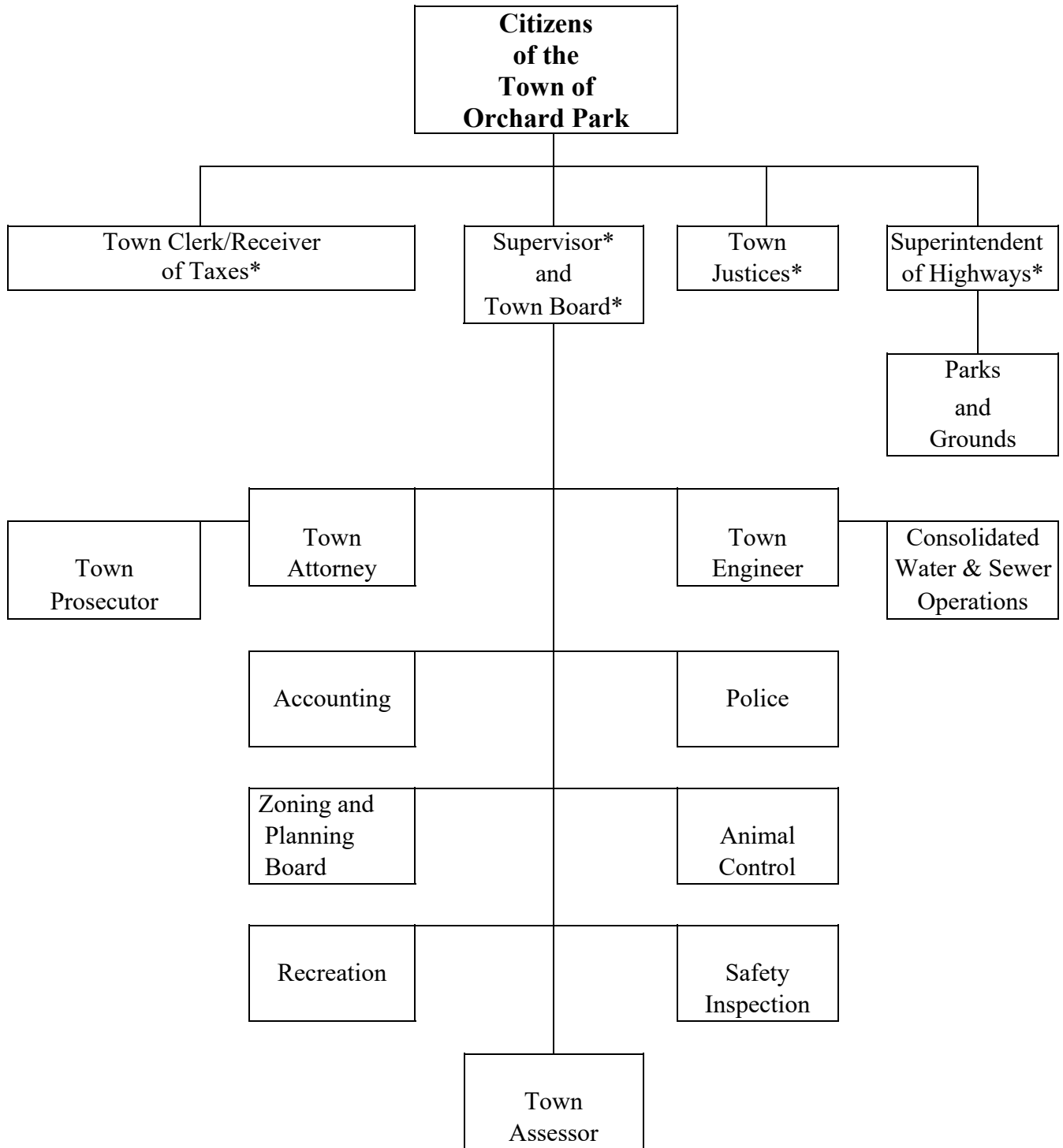
**Appointed:**

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 Audit of the Financial Statements**

#### ***Opinions***

We have audited the 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, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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, 2021, 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.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during our audit.

### ***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 on the table of contents, be presented to supplement the basic financial statements. Such information, is the responsibility of management and, 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.

### ***Supplementary 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 is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 supplementary 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.

### **Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

*Freed Maxick CPAs, P.C.*

Buffalo, New York  
July 7, 2022



**TOWN OF ORCHARD PARK, NEW YORK**  
**Management's Discussion and Analysis**  
**Year Ended December 31, 2021**

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As management of the Town of Orchard Park, New York (the "Town"), we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the year ended December 31, 2021. This document should be read in conjunction with additional information that we have furnished in the Town's financial statements, which follow this narrative.

**Financial Highlights**

- The assets and deferred outflows of resources of the Town exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$65,649,399 (*net position*). This consists of \$61,750,752 net investment in capital assets, \$2,260,393 restricted for specific purposes, and unrestricted net position of \$1,638,254.
- The Town's total net position increased by \$4,371,494 during the year ended December 31, 2021.
- At the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$30,627,421, an increase of \$10,039,673 in comparison with the prior year's fund balance of \$20,587,748.
- At the end of the current fiscal year, *unassigned fund* balance for the General Fund was \$5,630,569, or 53.8 percent of total General Fund expenditures and transfers out. This total amount is *available for spending* at the Town's discretion and constitutes approximately 62.2 percent of the General Fund's total fund balance of \$9,048,973 at December 31, 2021.
- The Town's total bonded indebtedness increased by \$6,950,000 during the current year as a result of serial bonds issued and 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 21-22 of this report.

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

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

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

The Town maintains twelve individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statements of revenues, expenditures, and changes in fund balances for the General, Public Safety, Highway, Sewer Districts, Water Districts, Garbage and Refuse, Capital Projects and Debt Service Funds, all of which are considered to be major funds. Data from the other four 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 23-26 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 27-28 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 29-55 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 56-68 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 69-121.

Finally, the Statistical Section of this report can be found on pages 122-143.

### 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 \$65,649,399 at the close of the 2021 fiscal year.

Table 1, as presented below, shows the net position as of December 31, 2021 and December 31, 2020.

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

	Governmental Activities	
	December 31,	
	2021	2020
Current and other assets	\$ 35,405,206	\$ 33,422,334
Capital assets	93,504,236	93,025,249
Total assets	<u>128,909,442</u>	<u>126,447,583</u>
Deferred outflows of resources	<u>13,298,245</u>	<u>10,215,780</u>
Current liabilities	5,199,919	13,340,494
Noncurrent liabilities	<u>59,569,828</u>	<u>60,337,763</u>
Total liabilities	<u>64,769,747</u>	<u>73,678,257</u>
Deferred inflows of resources	<u>11,788,541</u>	<u>1,707,201</u>
Net position		
Net investment in capital assets	61,750,752	59,409,090
Restricted	2,260,393	2,954,758
Unrestricted	<u>1,638,254</u>	<u>(1,085,943)</u>
Total net position	<u>\$ 65,649,399</u>	<u>\$ 61,277,905</u>

The largest portion of the Town’s net position \$61,750,752, reflects its investment in capital assets (e.g. land, buildings, equipment and infrastructure), net of accumulated depreciation and 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, \$2,260,393, 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 \$1,638,254.

Table 2, as presented below, shows the changes in net position for the years ended December 31, 2021 and December 31, 2020.

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

	<u>Governmental Activities</u>	
	<u>Year Ended December 31,</u>	
	<u>2021</u>	<u>2020</u>
Program revenues:		
Charges for services	\$ 2,885,370	\$ 1,978,075
Operating grants and contributions	146,738	331,625
Capital grants and contributions	680,024	-
General revenues	<u>29,380,785</u>	<u>25,325,237</u>
Total revenues	33,092,917	27,634,937
Program expenses	<u>28,721,423</u>	<u>29,495,907</u>
Change in net position	4,371,494	(1,860,970)
Net position—beginning	<u>61,277,905</u>	<u>63,138,875</u>
Net position—ending	<u>\$ 65,649,399</u>	<u>\$ 61,277,905</u>

Overall revenues of the primary government increased by 19.8 percent from the prior year, due primarily to asset dedications from contractors and sales tax. Total expenses decreased by 2.6 percent compared to the year ended December 31, 2020, 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, 2021 and December 31, 2020 is presented in Table 3 on the following page.

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

	Year Ended December 31,		Increase/(Decrease)	
	2021	2020	Dollars	Percent (%)
Charges for services	\$ 2,885,370	\$ 1,978,075	\$ 907,295	45.9
Operating grants and contributions	146,738	331,625	(184,887)	(55.8)
Capital grants and contributions	680,024	-	680,024	100.0
Property and other taxes	23,717,056	22,196,379	1,520,677	6.9
Use of money and property	78,903	255,381	(176,478)	(69.1)
Miscellaneous	3,979,693	1,747,122	2,232,571	127.8
State support (unrestricted)	1,605,133	1,126,355	478,778	42.5
Total general revenues, net	<u>\$ 33,092,917</u>	<u>\$ 27,634,937</u>	<u>\$ 5,457,980</u>	19.8

The Town's largest sources of revenues were property and other taxes of \$23,717,056, or 71.7 percent of total revenues, miscellaneous revenues of \$3,979,693, or 12.0 percent of total revenues, and charges for services of \$2,885,370, or 8.7 percent of total revenues. For the year ended December 31, 2020, the Town's largest sources of revenues property and other taxes of \$22,196,379, or 80.3 percent of total revenues, charges for services of \$1,978,075, or 7.2 percent of total revenues, and miscellaneous revenues of \$1,747,122, or 6.3 percent of total revenues.

A summary of program expenses of the primary government for the years ended December 31, 2021 and December 31, 2020 is presented below in Table 4.

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

	Year Ended December 31,		Increase/(Decrease)	
	2021	2020	Dollars	Percent (%)
General government support	\$ 4,880,057	\$ 4,934,656	\$ (54,599)	(1.1)
Education	10,623	8,227	2,396	29.1
Public safety	8,152,661	8,445,912	(293,251)	(3.5)
Health	5,517	5,442	75	1.4
Transportation	5,803,598	6,017,333	(213,735)	(3.6)
Culture and recreation	2,532,878	2,029,562	503,316	24.8
Home and community services	6,235,383	6,681,511	(446,128)	(6.7)
Interest and other fiscal charges	1,100,706	1,363,264	(262,558)	(19.3)
Total program expenses	<u>\$ 28,721,423</u>	<u>\$ 29,485,907</u>	<u>\$ (764,484)</u>	(2.6)

The Town's most significant expense items for the year ended December 31, 2021 were public safety of \$8,152,661, or 28.4 percent of total expenses, and home and community services of \$6,235,383, or 21.7 percent of total expenses. For the year ended December 31, 2020, the most significant expense items were public safety of \$8,445,912, or 28.7 percent of total expenses, and home and community services of \$6,681,511, or 22.7 percent of total expenses.

## Financial Analysis of Governmental Funds

**Governmental funds**—The focus of the Town’s *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town’s financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government’s net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the Town itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the Town’s Board.

At December 31, 2021, the Town’s governmental funds reported combined fund balances of \$30,627,421, an increase of \$10,039,673 in comparison with the prior year fund balance of \$20,587,748. Approximately 18.4% of this amount \$5,630,569 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—\$558,678, 2) restricted for particular purposes—\$2,260,393, 3) committed for particular purposes—\$10,794,919, or 4) assigned for particular purposes—\$11,382,862.

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

	December 31,	
	2021	2020
General Fund		
Nonspendable	\$ 115,391	\$ 152,996
Restricted	890,001	1,090,001
Committed	832,607	830,770
Assigned	1,580,405	1,332,934
Unassigned	<u>5,630,569</u>	<u>4,597,222</u>
Total General Fund	<u>\$ 9,048,973</u>	<u>\$ 8,003,923</u>
Public Safety Fund		
Nonspendable	\$ 355,417	\$ 295,742
Restricted	471,981	505,357
Committed	41,716	41,716
Assigned	<u>771,157</u>	<u>749,779</u>
Total Public Safety Fund	<u>\$ 1,640,271</u>	<u>\$ 1,592,594</u>
Highway Fund		
Nonspendable	\$ 56,403	\$ 51,796
Restricted	169,969	319,969
Assigned	<u>1,027,877</u>	<u>911,938</u>
Total Highway Fund	<u>\$ 1,254,249</u>	<u>\$ 1,283,703</u>
Sewer Districts Fund		
Restricted	\$ -	\$ 37,386
Assigned	<u>2,461,404</u>	<u>2,334,648</u>
Total Sewer Districts Fund	<u>\$ 2,461,404</u>	<u>\$ 2,372,034</u>
Water Districts Fund		
Nonspendable	\$ 12,797	\$ 11,381
Restricted	-	60,134
Assigned	<u>1,695,958</u>	<u>1,644,272</u>
Total Water Districts Fund	<u>\$ 1,708,755</u>	<u>\$ 1,715,787</u>

(continued)

	<u>December 31,</u>	
	<u>2021</u>	<u>2020</u>
		(concluded)
Garbage and Refuse Fund		
Nonspendable	\$ 3,017	\$ 2,848
Restricted	17,753	17,753
Assigned	<u>687,745</u>	<u>139,804</u>
Total Garbage and Refuse Fund	<u>\$ 708,515</u>	\$ 160,405
Capital Projects Fund		
Committed	<u>\$ 9,920,596</u>	<u>\$ 1,541,624</u>
Total Capital Projects Fund	<u>\$ 9,920,596</u>	<u>\$ 1,541,624</u>
Debt Service Fund		
Restricted	<u>\$ 710,689</u>	<u>\$ 924,158</u>
Total Debt Service Fund	<u>\$ 710,689</u>	<u>\$ 924,158</u>

The General Fund is the chief operating fund of the Town. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$5,630,569, while total fund balance increased to \$9,048,973. 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 53.8 percent of total General Fund expenditures and transfers out, while total fund balance represents 86.5 percent of that same amount.

The total fund balance of the Town's General Fund increased by \$1,045,050 during the current fiscal year. During the annual budget process, the Town anticipated utilizing \$1,320,000 of fund balance for 2021 operations.

The Town's Public Safety Fund ending fund balance was \$1,640,271. During the year ended December 31, 2021, the Public Safety Fund fund balance increased \$47,677 due to the funding of restricted, committed and assigned purposes.

The Town's Highway Fund ending fund balance was \$1,254,249. During the year ended December 31, 2021, the Highway Fund fund balance decreased \$29,454.

The Town's Sewer Districts Fund ending fund balance was \$2,461,404. \$2,126,153 is reported as fund balance assigned for specific (Sewer Districts Fund) use and \$335,251 is assigned to funding next year's budget. During the year ended December 31, 2021, the Sewer Districts Fund fund balance increased \$89,370.

The Town's Water Districts Fund ending fund balance was \$1,708,755. \$1,532,324 of this amount is reported as fund balance assigned for specific (Water Districts Fund) use and \$160,645 is assigned to funding next year's budget. During the year ended December 31, 2021, the Water Districts Fund fund balance decreased \$7,032.

The Town's Garbage and Refuse Fund ending fund balance was \$708,515. \$687,745 of this amount is reported as fund balance assigned for specific use. During the year ended December 31, 2021, the Garbage and Refuse Fund fund balance increased \$548,110.

The Town's Capital Projects Fund ending fund balance was \$9,920,596. During the year ended December 31, 2021, the Capital Projects Fund fund balance increased \$8,378,972 due to serial bonds issued.

The Town's Debt Service Fund ending fund balance was \$710,689, 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, 2021 is presented in Table 6 below:

**Table 6—General Fund Budget**

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
Revenues	\$ 9,941,147	9,973,148	\$ 11,505,189	\$ 1,532,041
Expenditures and other financing uses	<u>11,474,081</u>	<u>11,509,762</u>	<u>10,460,139</u>	<u>1,049,623</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (1,532,934)</u>	<u>\$ (1,536,614)</u>	<u>\$ 1,045,050</u>	<u>\$ 2,581,664</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:

Actual revenues exceeded final budgeted revenues by \$1,532,041, primarily due to greater than anticipated sales tax and mortgage tax revenues.

Total expenditures and transfers out were less than the final budget by \$1,049,623.

### Capital Asset and Debt Administration

**Capital assets**—The Town's investment in capital assets for its governmental activities as of December 31, 2021 amounted to \$93,504,236 (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, 2021 and December 31, 2020 is presented below in Table 7.

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

	December 31,	
	2021	2020
Land	\$ 5,558,322	\$ 5,560,222
Works of art and historical treasures	50,700	50,700
Construction in progress	7,222,508	6,920,790
Land improvements	842,695	952,951
Buildings	24,478,494	24,957,171
Building improvements	2,409,705	2,253,665
Machinery and equipment	4,570,614	4,969,451
Infrastructure	48,371,198	47,360,299
Total	<u>\$ 93,504,236</u>	<u>\$ 93,025,249</u>

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

**Long-term liabilities**—At December 31, 2021, the Town had total bonded debt outstanding of \$40,000,000 as compared to \$33,050,000 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 \$234,818,199, 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 10 of this report.

A summary of the Town's long-term liabilities at December 31, 2021 and December 31, 2020 is presented below in Table 8.

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

	December 31,	
	2021	2020
Serial bonds	\$ 40,000,000	\$ 33,050,000
Premium on serial bonds	311,157	283,182
Net bonds payable	40,311,157	33,333,182
Compensated absences	3,574,311	4,172,538
OPEB obligation	13,770,772	12,907,281
Net pension liability	1,913,588	9,924,762
Total	<u>\$ 59,569,828</u>	<u>\$ 60,337,763</u>

### **Economic Factors and Next Year's Budgets and Rates**

The unemployment rate, not seasonally adjusted, for the Town during December 2021 was 2.7 percent, as compared to December 2020 of 5.0 percent. The unemployment rate, not seasonally adjusted, for New York State during December 2021 was 4.5 percent, as compared to the national unemployment rate of 3.7 percent.

These factors were considered in preparing the Town's budget for 2022.

The Town's 2022 budget includes the appropriation of \$1,520,000 of unassigned fund balance in the General Fund. The budget also includes a combined General Fund/Public Safety Fund tax rate of \$4.63 and Highway Fund tax rate of \$3.11 (per \$1,000 of assessed valuation), as compared to the 2021 tax rates of \$4.93 and \$2.84.

### **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, 2021**

	<u>Primary Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 17,653,522
Restricted cash and cash equivalents	16,071,558
Receivables	181,299
Intergovernmental receivables	940,149
Prepaid items	558,678
Capital assets not being depreciated	12,831,530
Capital assets, net of accumulated depreciation	<u>80,672,706</u>
Total assets	<u>128,909,442</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows—relating to pension plans	10,813,657
Deferred outflows—relating to OPEB	<u>2,484,588</u>
Total deferred outflows of resources	<u>13,298,245</u>
<b>LIABILITIES</b>	
Accounts payable	783,572
Accrued liabilities	629,940
Retainages payable	28,838
Unearned revenue	1,357,569
Bond anticipation notes payable	2,400,000
Non-current liabilities:	
Due within one year	2,525,603
Due within more than one year	<u>57,044,225</u>
Total liabilities	<u>64,769,747</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows—relating to pension plans	10,610,195
Deferred inflows—relating to OPEB	<u>1,178,346</u>
Total deferred inflows of resources	<u>11,788,541</u>
<b>NET POSITION</b>	
Net investment in capital assets	61,750,752
Restricted for:	
Capital improvements	593,672
Debt	1,159,597
Other	507,124
Unrestricted	<u>1,638,254</u>
Total net position	<u>\$ 65,649,399</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, 2021**

Function/Program	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Primary Government Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary Government:					
Governmental activities:					
General government support	\$ 4,880,057	\$ 523,686	\$ 3,758	\$ -	\$ (4,352,613)
Education	10,623	-	-	-	(10,623)
Public safety	8,152,661	1,012,256	55,036	100,575	(6,984,794)
Health	5,517	-	-	-	(5,517)
Transportation	5,803,598	105,021	84,174	-	(5,614,403)
Culture and recreation	2,532,878	815,867	3,770	-	(1,713,241)
Home and community services	6,235,383	428,540	-	579,449	(5,227,394)
Interest and other fiscal charges	1,100,706	-	-	-	(1,100,706)
Total primary government	<u>\$ 28,721,423</u>	<u>\$ 2,885,370</u>	<u>\$ 146,738</u>	<u>\$ 680,024</u>	(25,009,291)
General revenues:					
					17,880,323
					Real property taxes and tax items
					Other non-property taxes:
					Sales tax distribution
					5,527,001
					Franchise fees
					309,732
					Use of money and property
					78,903
					Sale of property and compensation
					for loss
					62,170
					Miscellaneous
					3,917,523
					State support (unrestricted)
					1,605,133
					Total general revenues
					<u>29,380,785</u>
					Change in net position
					4,371,494
					Net position—beginning
					<u>61,277,905</u>
					Net position—ending
					<u>\$ 65,649,399</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, 2021**

	General	Special Revenue					Capital Projects	Debt Service	Total Nonmajor Funds	Total Governmental Funds
		Public Safety	Highway	Sewer Districts	Water Districts	Garbage and Refuse				
<b>ASSETS</b>										
Cash and cash equivalents	\$ 7,294,770	\$ 905,068	\$ 1,110,083	\$ 2,515,643	\$ 1,697,362	\$ 852,752	\$ -	\$ -	\$ 3,277,844	\$ 17,653,522
Restricted cash and cash equivalents	2,247,570	471,981	169,969	-	-	17,753	12,453,596	710,689	-	16,071,558
Receivables	109,014	11,481	10,570	-	3,397	22,464	-	-	24,373	181,299
Intergovernmental receivables	940,149	-	-	-	-	-	-	-	-	940,149
Prepaid items	115,391	355,417	56,403	-	12,797	3,017	-	-	15,653	558,678
Total assets	<u>\$ 10,706,894</u>	<u>\$ 1,743,947</u>	<u>\$ 1,347,025</u>	<u>\$ 2,515,643</u>	<u>\$ 1,713,556</u>	<u>\$ 895,986</u>	<u>\$ 12,453,596</u>	<u>\$ 710,689</u>	<u>\$ 3,317,870</u>	<u>\$ 35,405,206</u>
<b>LIABILITIES</b>										
Accounts payable	\$ 206,494	\$ 19,601	\$ 66,407	\$ 54,239	1,733	163,335	\$ 133,000	-	\$ 138,763	\$ 783,572
Accrued liabilities	93,858	84,075	26,369	-	3,068	24,136	-	-	5,138	236,644
Unearned revenue	1,357,569	-	-	-	-	-	-	-	-	1,357,569
Bond anticipation notes payable	-	-	-	-	-	-	2,400,000	-	-	2,400,000
Total liabilities	<u>1,657,921</u>	<u>103,676</u>	<u>92,776</u>	<u>54,239</u>	<u>4,801</u>	<u>187,471</u>	<u>2,533,000</u>	<u>-</u>	<u>143,901</u>	<u>4,777,785</u>
<b>FUND BALANCES</b>										
Nonspendable	115,391	355,417	56,403	-	12,797	3,017	-	-	15,653	558,678
Restricted	890,001	471,981	169,969	-	-	17,753	-	710,689	-	2,260,393
Committed	832,607	41,716	-	-	-	-	9,920,596	-	-	10,794,919
Assigned	1,580,405	771,157	1,027,877	2,461,404	1,695,958	687,745	-	-	3,158,316	11,382,862
Unassigned	5,630,569	-	-	-	-	-	-	-	-	5,630,569
Total fund balances	<u>9,048,973</u>	<u>1,640,271</u>	<u>1,254,249</u>	<u>2,461,404</u>	<u>1,708,755</u>	<u>708,515</u>	<u>9,920,596</u>	<u>710,689</u>	<u>3,173,969</u>	<u>30,627,421</u>
Total liabilities and fund balances	<u>\$ 10,706,894</u>	<u>\$ 1,743,947</u>	<u>\$ 1,347,025</u>	<u>\$ 2,515,643</u>	<u>\$ 1,713,556</u>	<u>\$ 895,986</u>	<u>\$ 12,453,596</u>	<u>\$ 710,689</u>	<u>\$ 3,317,870</u>	<u>\$ 35,405,206</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, 2021**

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

Total fund balances—governmental funds (page 23)	\$	30,627,421
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of the assets is \$171,616,482 and the accumulated depreciation is \$78,112,246.		93,504,236
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	\$ 1,676,033	
Deferred outflows related to experience and investment earnings	9,137,624	
Deferred inflows of resources related to pensions	<u>(10,610,195)</u>	203,462
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.		1,306,242
To recognize interest accrual on long-term debt. Net accrued interest for general obligation bonds are not reported in the funds.		(393,296)
To recognize retainage payable on outstanding capital projects not recorded in the fund financial statements.		(28,838)
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	\$ (40,000,000)	
Premium on serial bonds	(311,157)	
Compensated absences	(3,574,311)	
OPEB obligation	(13,770,772)	
Net pension liability	<u>(1,913,588)</u>	<u>(59,569,828)</u>
Net position of governmental activities	\$	<u><u>65,649,399</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, 2021**

	General	Special Revenue					Capital Projects	Debt Service	Total Nonmajor Funds	Total Governmental Funds
		Public Safety	Highway	Sewer Districts	Water Districts	Garbage and Refuse				
<b>REVENUES</b>										
Real property taxes	\$ 2,348,557	\$ 6,096,422	\$ 4,182,635	\$ 1,151,855	\$ 1,123,550	\$ 2,368,703	\$ -	\$ -	\$ 345,326	\$ 17,617,048
Real property tax items	263,275	-	-	-	-	-	-	-	-	263,275
Non property tax items	5,679,360	-	-	-	-	-	-	-	157,373	5,836,733
Departmental income	854,450	469,544	-	28,668	12,050	205,817	-	-	680,726	2,251,255
Intergovernmental charges	77,000	-	105,021	-	-	-	-	-	-	182,021
Use of money and property	78,903	-	-	-	-	-	-	-	-	78,903
Licenses and permits	61,357	-	-	-	-	-	-	-	2,000	63,357
Fines and forfeitures	237,478	-	-	-	-	-	-	-	-	237,478
Sale of property and compensation for loss	-	8,095	44,026	-	-	-	9,804	-	245	62,170
Premium on obligations	-	-	-	-	-	-	-	61,456	-	61,456
Miscellaneous	292,148	7,937	4,962	-	-	-	9,304	-	140,150	454,501
Interfund revenues	-	-	-	-	1,805	-	-	-	-	1,805
State aid	1,605,133	51,706	84,174	-	-	579,449	100,575	-	-	2,421,037
Federal aid	7,528	3,330	-	-	-	-	-	-	-	10,858
<b>Total revenues</b>	<b>11,505,189</b>	<b>6,637,034</b>	<b>4,420,818</b>	<b>1,180,523</b>	<b>1,137,405</b>	<b>3,153,969</b>	<b>119,683</b>	<b>61,456</b>	<b>1,325,820</b>	<b>29,541,897</b>
<b>EXPENDITURES</b>										
Current:										
General government support	3,440,335	202	46,262	-	-	-	-	-	83,290	3,570,089
Education	-	8,272	-	-	-	-	-	-	-	8,272
Public safety	33,316	5,900,669	-	-	-	-	-	-	421,895	6,355,880
Health	-	-	-	-	-	-	-	-	4,296	4,296
Transportation	134,050	-	2,709,317	-	-	-	-	-	272,270	3,115,637
Culture and recreation	1,440,710	-	-	-	-	-	-	-	14,698	1,455,408
Home and community services	38,964	-	-	800,525	488,468	2,490,563	-	-	146,840	3,965,360
Employee benefits	1,830,416	2,559,777	1,163,093	122,751	118,877	-	-	-	202,082	5,996,996
Debt service:										
Principal	-	-	-	-	-	-	-	1,990,000	-	1,990,000
Interest	-	-	-	-	-	-	-	1,199,575	-	1,199,575
Capital outlay	-	-	-	-	-	-	780,711	-	-	780,711
<b>Total expenditures</b>	<b>6,917,791</b>	<b>8,468,920</b>	<b>3,918,672</b>	<b>923,276</b>	<b>607,345</b>	<b>2,490,563</b>	<b>780,711</b>	<b>3,189,575</b>	<b>1,145,371</b>	<b>28,442,224</b>
Excess (deficiency) of revenues over expenditures	4,587,398	(1,831,886)	502,146	257,247	530,060	663,406	(661,028)	(3,128,119)	180,449	1,099,673
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers in	-	1,879,563	-	-	-	-	257,500	2,914,650	-	5,051,713
Transfers out	(3,542,348)	-	(531,600)	(167,877)	(537,092)	(115,296)	(157,500)	-	-	(5,051,713)
Serial bonds issued	-	-	-	-	-	-	8,940,000	-	-	8,940,000
<b>Total other financing sources (uses)</b>	<b>(3,542,348)</b>	<b>1,879,563</b>	<b>(531,600)</b>	<b>(167,877)</b>	<b>(537,092)</b>	<b>(115,296)</b>	<b>9,040,000</b>	<b>2,914,650</b>	<b>-</b>	<b>8,940,000</b>
Net change in fund balances	1,045,050	47,677	(29,454)	89,370	(7,032)	548,110	8,378,972	(213,469)	180,449	10,039,673
Fund balances—beginning	8,003,923	1,592,594	1,283,703	2,372,034	1,715,787	160,405	1,541,624	924,158	2,993,520	20,587,748
<b>Fund balances—ending</b>	<b>\$ 9,048,973</b>	<b>\$ 1,640,271</b>	<b>\$ 1,254,249</b>	<b>\$ 2,461,404</b>	<b>\$ 1,708,755</b>	<b>\$ 708,515</b>	<b>\$ 9,920,596</b>	<b>\$ 710,689</b>	<b>\$ 3,173,969</b>	<b>\$ 30,627,421</b>

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**  
**Year Ended December 31, 2021**

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Amounts reported for governmental activities in the statement of activities (page 22) are different because:

Net change in fund balances—total governmental funds (page 25) \$ 10,039,673

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	\$ 5,128,176	
Loss on disposition of capital assets	(17,407)	
Depreciation expense	<u>(4,631,782)</u>	478,987

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

Town pension contributions	\$ 1,676,033	
Cost of benefits earned net of employee contributions	<u>(1,152,503)</u>	523,530

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. 488,769

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

Serial bonds issued	\$ (8,940,000)	
Repayment of serial bonds	1,990,000	
Premium on serial bonds	(43,815)	
Amortization of bond premium	15,840	
Change in accrued interest expense	83,029	
Change in retainages payable	745	
Change in compensated absences	598,227	
Change in OPEB obligation	<u>(863,491)</u>	<u>(7,159,465)</u>

Change in net position of governmental activities \$ 4,371,494

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, 2021**

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	<u><b>Custodial Fund</b></u>
<b>ASSETS</b>	
Restricted cash and cash equivalents	\$ 1,468,192
Receivables	<u>418</u>
Total assets	<u>1,468,610</u>
 <b>NET POSITION</b>	 <u><u>\$ 1,468,610</u></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**  
**Year Ended December 31, 2021**

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	<u>Custodial Fund</u>
<b>ADDITIONS</b>	
Funds received on behalf of others	\$ 3,531,828
Total additions	<u>3,531,828</u>
<b>DEDUCTIONS</b>	
Funds distributed on behalf of others	<u>3,453,157</u>
Total deductions	<u>3,453,157</u>
Net increase in fiduciary net position	78,671
Net position—beginning	<u>1,389,939</u>
Net position—ending	<u>\$ 1,468,610</u>

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, 2021**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

***Reporting Entity***

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

Independently elected officials of the Town include:

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

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

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

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

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

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

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

The Town reports the following major governmental funds:

- *General Fund*—this is the principal operating fund of the Town and accounts for all financial resources of the general government, except those accounted for in another fund. The principal source of revenue is non-property tax items.
- *Public Safety Fund*—this is used to record all revenues and expenditures related to public safety throughout the Town. Major revenue sources include real property taxes and fines and forfeitures.
- *Highway Fund*—this is used to record all revenues and expenditures related to road maintenance and construction throughout the Town. Major revenue sources include real property taxes and State aid.
- *Sewer Districts Fund*—this is used to record all revenues and expenditures related to operation and maintenance of the Town's sewer districts. Major revenue sources consist primarily of real property taxes.
- *Water Districts Fund*—this is used to record all revenues and expenditures related to operation and maintenance of the Town's water districts. Major revenue sources consist primarily of real property taxes.
- *Garbage and Refuse Fund*—this fund is used to record revenues and expenditures related to garbage collection in the Town. The principal source of revenue for the Garbage and Refuse Fund is real property taxes.
- *Capital Projects Fund*—this fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.
- *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, 2021. 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, unearned revenue 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 is 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, 2021.

***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, 2021, 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 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 other postemployment benefits (“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, 2021, 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 1<sup>st</sup> based on assessed property values as of that date.

For 2021, tax payments were due January 1<sup>st</sup> to February 16<sup>th</sup> without penalty; February 17<sup>th</sup> to March 1<sup>st</sup> a 1.5% penalty; March 2<sup>nd</sup> to March 15<sup>th</sup> a 3.0% penalty; March 16<sup>th</sup> to March 31<sup>st</sup> a 4.5% penalty; April 1<sup>st</sup> to April 15<sup>th</sup> a 6.0% penalty; April 16<sup>th</sup> to April 30<sup>th</sup> a 7.5% penalty; and 1.5% added each month thereafter.

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

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

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

The compensated absences liability for the Town at December 31, 2021 totaled \$3,574,311 and is reported in the government-wide financial statements.

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

**Pensions**—The Town is mandated by New York State law to participate in the New York State Local Employees’ Retirement System (“ERS”) and the New York State Police and Fire Retirement System (“PFRS”). For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the defined benefit pension plans, and changes thereof, have been determined on the same basis as they are reported by the respective defined benefit pension plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value. More information regarding pensions is included in Note 6.

**Other 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 7.

## **Other**

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

**Adoption of New Accounting Pronouncements**—During the year ended December 31, 2021, the Town implemented GASB Statements No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*; No. 91, *Conduit Debt Obligations*; No. 92, *Omnibus 2020*; No. 93, *Replacement of Interbank Offered Rates*; 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*; and No. 98, *The Annual Comprehensive Financial Report*. GASB Statement No. 89 enhances the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for certain interest costs. GASB Statement No. 91 clarifies the existing definition of a conduit debt obligation; establishing that a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. GASB Statement No. 92 enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. GASB Statement No. 93 addresses those and other accounting and financial reporting implications that result from the replacement of an interbank offered rate (“IBOR”). GASB Statement No. 97 increases consistency and comparability related to the reporting of fiduciary component units, mitigates costs associated with the reporting of certain defined contribution plans and enhances the relevance, consistency and comparability of the accounting and reporting for internal Revenue Code Section 457 deferred compensation plans. GASB Statement No. 98 establishes the term annual comprehensive financial report and its acronym ACFR, which replaces the acronym for comprehensive annual financial report. The implementation of GASB Statements No. 89, 91, 92, 93, 97 and 98 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. 87, *Leases*, No. 99, *Omnibus 2022*, effective for the year ending December 31, 2022, No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, No. 96, *Subscription-Based Information Technology Arrangements*, effective for the year ending December 31, 2023, No. 100, *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*, and No. 101, *Compensated Absences*, effective for the year ending December 31, 2024. The Town is, therefore, unable to disclose the impact that adopting GASB Statements No. 87, 94, 96, 99, 100 and 101 will have on its financial position and results of operations when such statements are adopted.

## **Legal Compliance – Budgets**

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

- Prior to September 30<sup>th</sup>, the Town Supervisor files a “tentative” budget with the Town Clerk for the following fiscal year to commence on January 1<sup>st</sup>. This budget, which includes appropriations and estimated revenues, is then presented to the full Town Board by October 5<sup>th</sup>.

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

## 2. CASH, CASH EQUIVALENTS AND INVESTMENTS

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

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

Total cash and cash equivalents at December 31, 2021 are shown below:

	Governmental Funds	Custodial Funds	Total
Petty Cash (uncollateralized)	\$ 1,025	\$ -	\$ 1,025
Deposits	<u>33,724,055</u>	<u>1,468,192</u>	<u>35,192,247</u>
Total	<u>\$ 33,725,080</u>	<u>\$ 1,468,192</u>	<u>\$ 35,193,272</u>

**Deposits**—All deposits are carried at fair value, and are classified by custodial credit risk at December 31, 2021 are as follows:

	Bank Balance	Carrying Amount
Insured (FDIC)	\$ 252,219	\$ 252,219
Uninsured:		
Collateral held by bank's agent in the Town's name	<u>35,095,072</u>	<u>34,940,028</u>
Total	<u>\$ 35,347,291</u>	<u>\$ 35,192,247</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, 2021, 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, unearned revenue and unspent proceeds of debt as restricted cash, cash equivalents and investments. At December 31, 2021, the Town reported \$16,071,558 of cash and cash equivalents as restricted in the governmental funds and \$1,468,192 in the custodial fund.

### 3. RECEIVABLES

Major revenues accrued by the Town at December 31, 2021 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, 2021 are:

General Fund:		
Various Town departments	\$ 96,672	
Miscellaneous	<u>12,342</u>	\$ 109,014
Public Safety Fund:		
Dispatch fees	\$ 10,191	
Miscellaneous	<u>1,290</u>	11,481
Highway Fund:		
Fuel charges	\$ 7,661	
Various Town departments	<u>2,909</u>	10,570
Water Districts Fund:		
Various Town departments		3,397
Garbage and Refuse Fund:		
Compost sales		22,464
Other governmental funds:		
Town Outside Village Fund:		
Various Town departments		23,703
Lighting Fund:		
Miscellaneous		<u>670</u>
		<u>\$ 181,299</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, 2021 are:

General Fund:	
Erie County - sales tax	\$ 939,149
Erie County - other	<u>1,000</u>
Total governmental funds	<u>\$ 940,149</u>

#### 4. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2021 was as follows:

	Balance 1/1/2021	Increases and Reclassifications	Decreases and Reclassifications	Balance 12/31/2021
Capital assets, not being depreciated:				
Land	\$ 5,560,222	\$ -	\$ 1,900	\$ 5,558,322
Works of art and historical treasures	50,700	-	-	50,700
Construction in progress	6,920,790	779,966	478,248	7,222,508
Total capital assets, not being depreciated	<u>12,531,712</u>	<u>779,966</u>	<u>480,148</u>	<u>12,831,530</u>
Capital assets, being depreciated:				
Land improvements	2,797,005	-	-	2,797,005
Buildings	29,342,362	94,125	-	29,436,487
Building improvements	4,606,878	368,261	-	4,975,139
Machinery and equipment	12,079,046	480,670	52,648	12,507,068
Infrastructure	105,183,951	3,885,302	-	109,069,253
Total capital assets, being depreciated	<u>154,009,242</u>	<u>4,828,358</u>	<u>52,648</u>	<u>158,784,952</u>
Less accumulated depreciation for:				
Land improvements	1,844,054	110,256	-	1,954,310
Buildings	4,385,191	572,802	-	4,957,993
Building improvements	2,353,213	212,221	-	2,565,434
Machinery and equipment	7,109,595	862,100	35,241	7,936,454
Infrastructure	57,823,652	2,874,403	-	60,698,055
Total accumulated depreciation	<u>73,515,705</u>	<u>4,631,782</u>	<u>35,241</u>	<u>78,112,246</u>
Total capital assets, being depreciated, net	<u>80,493,537</u>	<u>196,576</u>	<u>17,407</u>	<u>80,672,706</u>
Governmental activities capital assets, net	<u>\$ 93,025,249</u>	<u>\$ 976,542</u>	<u>\$ 497,555</u>	<u>\$ 93,504,236</u>

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

Governmental activities:	
General support	\$ 302,910
Public safety	203,489
Transportation	2,130,506
Culture and recreation	663,892
Home and community services	1,330,985
Total depreciation expense, governmental activities	<u>\$ 4,631,782</u>

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

General support	\$ 45,381
Transportation	84,119
Culture and recreation	89,125
Home and community services	<u>562,086</u>
Total capital outlay	<u><u>\$ 780,711</u></u>

## 5. ACCRUED LIABILITIES

Accrued liabilities reported by governmental funds at Town as of December 31, 2021, were as follows:

	General Fund	Public Safety Fund	Highway Fund	Water Districts Fund	Garbage and Refuse Fund	Nonmajor Funds	Total Governmental Funds
Salary and employee benefits	\$ 93,858	\$ 84,075	\$ 26,369	\$ 3,068	\$ 836	\$ 5,138	\$ 213,344
Workers' compensation	-	-	-	-	23,300	-	23,300
Total	<u><u>\$ 93,858</u></u>	<u><u>\$ 84,075</u></u>	<u><u>\$ 26,369</u></u>	<u><u>\$ 3,068</u></u>	<u><u>\$ 24,136</u></u>	<u><u>\$ 5,138</u></u>	<u><u>\$ 236,644</u></u>

## 6. PENSION PLANS

### *Plan Descriptions and Benefits Provided*

***Police and Fire Retirement System (“PFRS”) and Employees’ Retirement System (“ERS”)—***The Town participates in the 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](http://www.osc.state.ny.us/retire/publications/index.php) or obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany, NY 12244.

The 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, 2021, 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, 2021. The total pension liabilities used to calculate the net pension liabilities were determined by actuarial valuations as of April 1, 2020, 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, 2021	March 31, 2021
Net pension liability	\$ 1,896,631	\$ 16,957
Town's portion of the Plan's total net pension liability	0.1092356%	0.0170297%

For PFRS, at March 31, 2021, the Town’s proportion was .1092356 percent, which was an increase of .0045296 percent from its proportion measured as of March 31, 2020. For ERS, at March 31, 2021, the Town’s proportion was .0170297 percent, which was an increase of .0006755 percent from its proportion measured as of March 31, 2020.

For the year ended December 31, 2021, the Town recognized pension expenses of \$1,136,099 and \$504,773, respectively, for PFRS and ERS, a total of \$1,640,872. At December 31, 2021, 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	\$ 420,852	\$ 207,093	\$ -	\$ 58,804
Changes of assumptions	4,659,817	3,117,873	-	-
Net difference between projected and actual earnings on pension plan investments	-	-	5,576,932	4,871,092
Changes in proportion and differences between the Town's contributions and proportionate share of contributions	396,591	335,398	77,365	26,002
Town contributions subsequent to the measurement date	<u>1,007,895</u>	<u>668,138</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 6,485,155</u>	<u>\$ 4,328,502</u>	<u>\$ 5,654,297</u>	<u>\$ 4,955,898</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, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as presented on the following page.

Year Ending December 31,	PFRS	ERS
2022	\$ (132,729)	\$ (184,402)
2023	67,410	(15,014)
2024	(105,608)	(202,828)
2025	(961,289)	(893,290)
2026	955,179	-

**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, 2021	March 31, 2021
Actuarial valuation date	April 1, 2020	April 1, 2020
Interest rate	5.90%	5.90%
Salary scale	6.20%	4.40%
Decrement tables	April 1, 2010- March 31, 2015	April 1, 2010- March 31, 2015
Inflation rate	2.7%	2.7%
Cost-of-living adjustments	1.4%	1.4%

Annuitant mortality rates are based on April 1, 2015 – March 31, 2020 System’s experience with adjustments for mortality improvements based on Society of Actuaries’ Scale MP-2020. The actuarial assumptions used in the April 1, 2020 valuation are based on the results of an actuarial experience study for the period April 1, 2015 – March 31, 2020.

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, 2021	
Asset class:	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equities	32.0 %	4.1 %
International equities	15.0	6.3
Private equity	10.0	6.8
Real estate	9.0	5.0
Opportunistic/ARS portfolio	3.0	4.5
Credit	4.0	3.6
Real assets	3.0	6.0
Fixed Income	23.0	-
Cash	1.0	0.5
Total	<u>100.0 %</u>	

**Discount Rate**—The discount rate used to calculate the total pension liabilities was 5.9%. 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 determined. 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 5.9%, 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 (4.9%) or one percentage-point higher (6.9%) than the current assumption.

	1% Decrease (4.9%)	Current Assumption (5.9%)	1% Increase (6.9%)
Employer's proportionate share of the net pension liability/(asset)—PFRS	\$ 8,065,543	\$ 1,896,631	\$ (3,209,634)
Employer's proportionate share of the net pension liability/(asset)—ERS	4,706,649	16,957	(4,308,036)

**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, 2020	April 1, 2020	
Employers' total pension liability	\$ 41,236,775	\$ 220,680,157	\$ 261,916,932
Plan fiduciary net position	39,500,500	220,580,583	260,081,083
Employers' net pension liability	<u>\$ 1,736,275</u>	<u>\$ 99,574</u>	<u>\$ 1,835,849</u>
System fiduciary net position as a percentage of total pension liability	95.8%	100.0%	99.3%

## 7. 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, 2021, 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 \$13,770,772 was measured as of December 31, 2021, and was determined by an actuarial valuation as of January 1, 2021.

**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, 2021 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, 2021. The discount rate used is 1.84%. The Pub-2010 Public Retirement Plants Mortality Tables with the Scale MP-2021 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 12/31/2020:	\$ 12,907,281
Changes for the year:	
Service Cost	817,122
Interest	267,933
Change of benefit terms	-
Differences between expected and actual	50,229
Changes of assumptions	383,717
Contributions—employer	<u>(655,510)</u>
Net changes	<u>863,491</u>
Balance at 12/31/2021	<u>\$ 13,770,772</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 (0.84%)	Current Discount Rate (1.84%)	1% Increase (2.84%)
Total OPEB liability	\$ 14,869,650	\$ 13,770,772	\$ 12,740,464

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 (6.00/2.78%)	Healthcare Cost Trend Rates (7.00/3.78%)	1% Increase (8.00/4.78%)
Total OPEB liability	\$ 12,245,847	\$ 13,770,772	\$ 15,584,740

**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, 2021.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between actual and expected experience	\$ 331,378	\$ 895,284
Changes of assumptions	2,153,210	283,062
Total	<u>\$ 2,484,588</u>	<u>\$ 1,178,346</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>	
2022	\$ 97,990
2023	124,263
2024	124,263
2025	126,875
2026	156,789
2027 and thereafter	676,062

## 8. RISK MANAGEMENT

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

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

The general liability insurance policies of the Town are limited to \$1 million per occurrence and \$3 million in the aggregate. The Town carries an umbrella liability policy that adds coverage of \$10 million per occurrence and an aggregate limit of \$10 million over the underlying primary policies. The Town carries real and personal property insurance with a blanket limit of \$40,236,335 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, \$25,000 for law enforcement, and \$20,000 for property coverage.

At December 31, 2021, the amount of workers compensation liabilities relating to the period in which the Town was self-insured was \$23,300. Changes in the reported liability resulted from the following:

	Beginning Liability	Changes in Estimates	Claims Payments Net of Recoveries	Ending Liability
2021	\$ 25,415	\$ -	\$ 2,115	\$ 23,300
2020	28,031	-	2,616	25,415
2019	30,526	-	2,495	28,031

## 9. SHORT-TERM DEBT

Liabilities for bond anticipation notes ("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 period's 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, 2021:

Description	Interest Rate	Balance 1/1/2021	Increases	Decreases	Balance 12/31/2021
Various	1.75%	\$ 11,715,000	\$ -	\$ 11,715,000	\$ -
Various	1.00%	-	2,400,000	-	2,400,000
		<u>\$ 11,715,000</u>	<u>\$ 2,400,000</u>	<u>\$ 11,715,000</u>	<u>\$ 2,400,000</u>

## 10. LONG-TERM LIABILITIES

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

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

The Town's outstanding long-term liabilities include serial bonds, compensated absences, other post-employment benefits obligation 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, 2021 follows:

	Balance 1/1/2021	Additions	Reductions	Balance 12/31/2021	Due Within One Year
Serial bonds	\$ 33,050,000	\$ 8,940,000	\$ 1,990,000	\$ 40,000,000	\$ 2,330,000
Premium on serial bonds	283,182	43,815	15,840	311,157	16,888
Net bonds payable	33,333,182	8,983,815	2,005,840	40,311,157	2,346,888
Compensated absences	4,172,538	425,426	1,023,653	3,574,311	178,715
OPEB obligation	12,907,281	1,519,001	655,510	13,770,772	-
Net pension liability*	9,924,762	-	8,011,174	1,913,588	-
Total	<u>\$ 60,337,763</u>	<u>\$ 10,928,242</u>	<u>\$ 11,696,177</u>	<u>\$ 59,569,828</u>	<u>\$ 2,525,603</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 fifteen to twenty-six years.

A summary of additions and reductions for the year ended December 31, 2021 is shown below:

Purpose	Original Issue	Interest Rate	Year of Issue/ Maturity	Balance 1/1/2021	Additions	Reductions	Balance 12/31/2021
<b>General Fund Serial Bonds:</b>							
Municipal renovations	\$ 640,000	2.0-3.0%	2015/2035	\$ 515,000	\$ -	\$ 30,000	\$ 485,000
Town-wide drainage	970,000	2.0-3.5%	2015/2042	845,000	-	25,000	820,000
Municipal buildings	460,000	2.0-2.5%	2016/2031	370,000	-	30,000	340,000
Green Lake	4,000,000	2.0-3.0%	2016/2036	3,470,000	-	185,000	3,285,000
Town wide drainage	1,420,000	2.0-3.0%	2016/2036	1,225,000	-	65,000	1,160,000
Town wide drainage	600,000	3.3-3.5%	2018/2047	560,000	-	20,000	540,000
CAC I	1,500,000	3.3-3.5%	2018/2047	1,420,000	-	40,000	1,380,000
CAC II	14,500,000	3.3-3.5%	2018/2048	14,100,000	-	400,000	13,700,000
Parks and playgrounds	1,250,000	3.3%	2018/2032	1,080,000	-	85,000	995,000
Buildings	800,000	3.3-3.5%	2018/2042	740,000	-	30,000	710,000
Municipal Buildings	101,000	2.0%	2021/2030	-	101,000	-	101,000
Reconst. Of Parks/Playgrounds	896,000	2.0%	2021/2034	-	896,000	-	896,000
Community Activity Center	3,915,000	2.0-2.3%	2021/2049	-	3,915,000	-	3,915,000
Total General Fund				<u>24,325,000</u>	<u>4,912,000</u>	<u>910,000</u>	<u>28,327,000</u>
<b>Highway Fund Serial Bonds:</b>							
2010 roads project	2,280,000	2.0-2.8%	2015/2025	1,190,000	-	225,000	965,000
2012 roads project	270,000	2.0-2.8%	2015/2027	170,000	-	20,000	150,000
Forest Ave bridge	930,000	2.0-3.0%	2015/2032	695,000	-	50,000	645,000
2015 roads and highways	2,000,000	2.0-2.5%	2016/2031	1,615,000	-	130,000	1,485,000
Reconstruction and renovations	450,000	3.3%	2018/2032	390,000	-	30,000	360,000
Reconstruction and renovations	500,000	3.3%	2018/2032	440,000	-	30,000	410,000
Reconstruction/Lighting	301,000	2.0%	2021/2034	-	301,000	-	301,000
Total Highway Fund				<u>4,500,000</u>	<u>301,000</u>	<u>485,000</u>	<u>4,316,000</u>
<b>Sewer Districts Fund Serial Bonds:</b>							
Various sewer lines	1,565,000	2.0-3.0%	2016/2036	1,355,000	-	70,000	1,285,000
Various sewer lines	200,000	3.3%	2018/2038	180,000	-	10,000	170,000
Sewer Reconstruction	23,343,000	2.0-2.3%	2021-2049	-	2,343,000	-	2,343,000
Total Garbage and Refuse Fund				<u>1,535,000</u>	<u>2,343,000</u>	<u>80,000</u>	<u>3,798,000</u>
<b>Water Districts Fund Serial Bonds:</b>							
District wide water improvements	3,695,280	3.5-4.0%	2007/2022	630,120	-	316,840	313,280
Waterline betterment	249,120	3.5-4.0%	2007/2022	42,480	-	21,360	21,120
Water distribution	1,270,000	2.0-3.5%	2015/2042	1,095,000	-	35,000	1,060,000
Various waterlines	405,000	2.0-2.5%	2016/2031	330,000	-	25,000	305,000
Various waterlines	400,000	3.3-3.5%	2018/2047	380,000	-	10,000	370,000
Water Distribution	1,384,000	2.0-2.3%	2021/2049	-	1,384,000	-	1,384,000
Total Water Districts Fund				<u>2,477,600</u>	<u>1,384,000</u>	<u>408,200</u>	<u>3,453,400</u>
<b>Garbage and Refuse Fund Serial Bonds:</b>							
Composting Facility Development	1,245,600	3.5-4.0%	2007/2022	212,400	-	106,800	105,600
Total Garbage and Refuse Fund				<u>212,400</u>	<u>-</u>	<u>106,800</u>	<u>105,600</u>
Total governmental activities				<u>\$ 33,050,000</u>	<u>\$ 8,940,000</u>	<u>\$ 1,990,000</u>	<u>\$ 40,000,000</u>



The annual requirements to amortize all bonded debt outstanding (by fund responsible for repayment of such debt) as of December 31, 2021 are as follows:

Year Ending December 31,	Principal					Total
	General Fund	Highway Fund	Sewer Districts	Water Districts	Garbage and Refuse Fund	
2022	\$ 1,100,000	\$ 525,000	\$ 154,000	\$ 445,400	\$ 105,600	\$ 2,330,000
2023	1,142,000	536,000	155,000	117,000	-	1,950,000
2024	1,156,000	551,000	156,000	122,000	-	1,985,000
2025	1,167,000	562,000	158,000	123,000	-	2,010,000
2026	1,200,000	312,000	164,000	129,000	-	1,805,000
2027-2030	5,027,000	1,281,000	676,000	541,000	-	7,525,000
2031-2035	6,235,000	549,000	926,000	605,000	-	8,315,000
2036-2040	4,514,000	-	570,000	631,000	-	5,715,000
2041-2045	4,182,000	-	461,000	487,000	-	5,130,000
2046-2049	2,604,000	-	378,000	253,000	-	3,235,000
Total	<u>\$ 28,327,000</u>	<u>\$ 4,316,000</u>	<u>\$ 3,798,000</u>	<u>\$ 3,453,400</u>	<u>\$ 105,600</u>	<u>\$ 40,000,000</u>

Year Ending December 31,	Interest					Total
	General Fund	Highway Fund	Sewer Districts	Water Districts	Garbage and Refuse Fund	
2022	\$ 825,307	\$ 109,753	\$ 82,335	\$ 92,163	\$ 4,224	\$ 1,113,781
2023	796,724	96,220	79,659	76,441	-	1,049,044
2024	765,709	82,275	76,434	73,714	-	998,131
2025	734,464	67,955	73,189	70,849	-	946,456
2026	702,999	53,427	69,854	67,964	-	894,244
2027-2030	2,481,211	134,830	244,859	240,256	-	3,101,156
2031-2035	2,296,933	20,235	215,525	226,601	-	2,759,294
2036-2040	1,482,471	-	117,244	147,023	-	1,746,738
2041-2045	812,804	-	69,219	61,159	-	943,181
2046-2049	169,763	-	20,608	13,805	-	204,175
Total	<u>\$ 11,068,383</u>	<u>\$ 564,695</u>	<u>\$ 1,048,925</u>	<u>\$ 1,069,974</u>	<u>\$ 4,224</u>	<u>\$ 13,756,201</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, 2021, for governmental activities is \$3,574,311. While the payments of compensated absences are dependent upon many factors, the Town has estimated that \$178,715 will become due within one year.

**OPEB Obligation**—As explained in Note 7, the Town records the value of other postemployment benefits. Payments by the Town to liquidate other postemployment benefits are typically from the funds in which the individuals are employed. These operating funds include General, Public Safety, Highway, Sewer Districts, Water Districts, Town Outside Village and Garbage and Refuse funds. The estimated long-term OPEB obligation is estimated to be \$13,770,772 at December 31, 2021.

**Net Pension Liability**—The Town reported a liability of \$1,913,588 for the year ended December 31, 2021, for its proportionate share of the net pension liability for the Police and Fire Retirement System and the Employee Retirement System. Payments by the Town to liquidate pension benefits are 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. Refer to Note 6 for additional information related to the Town’s net pension liability.

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

## 11. NET POSITION AND FUND BALANCE

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

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

Capital assets, net of accumulated depreciation		\$ 93,504,236
Related debt:		
Serial bonds issued	\$ (40,000,000)	
Unamortized bond issue premium	(311,157)	
Bond anticipation notes issued	(2,400,000)	
Unspent proceeds from debt	<u>11,119,511</u>	
Debt issued and used for capital assets		(31,591,646)
Retainages and accounts payable		<u>(161,838)</u>
Net investment in capital assets		<u>\$ 61,750,752</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, 2021. 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, 2021 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, 2021 include:

	General Fund	Public Safety Fund	Highway Fund	Garbage and Refuse Fund	Debt Service Fund	Total Governmental Funds
Cemetery	\$ 18,795	\$ -	\$ -	\$ -	\$ -	\$ 18,795
Senior center	1,297	-	-	-	-	1,297
Capital improvements	593,672	-	-	-	-	593,672
Town historian	6,046	-	-	-	-	6,046
Historic survey	9,005	-	-	-	-	9,005
DWI program	-	167,391	-	-	-	167,391
D.A.R.E. program	-	26,050	-	-	-	26,050
Equipment	-	147,761	-	-	-	147,761
Vehicles	-	130,779	-	-	-	130,779
Debt service	<u>261,186</u>	<u>-</u>	<u>169,969</u>	<u>17,753</u>	<u>710,689</u>	<u>1,159,597</u>
Total restricted fund balance	<u>\$ 890,001</u>	<u>\$ 471,981</u>	<u>\$ 169,969</u>	<u>\$ 17,753</u>	<u>\$ 710,689</u>	<u>\$ 2,260,393</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 capital improvements**—Represents funds to be used for the construction, reconstruction and or acquisition of buildings.
- **Restricted for town historian**—Represents donated funds collected to be used for town historian and related projects.
- **Restricted for historic survey**—Represents the unspent proceeds of a grant, which is restricted to purposes allowable under grant guidelines.
- **Restricted for DWI program**—Represents State funding to be used for the Town’s DWI program.
- **Restricted for D.A.R.E. program**—Represents donated funds to be used for the Town’s drug awareness program.
- **Restricted for equipment**—Represents funds accumulated to be used towards the purchase of police department equipment.

- **Restricted for vehicles**—Represents funds accumulated to be used towards the purchase of police department vehicles.
- **Restricted for debt service**—Represents unspent debt proceeds, premiums on debt and interest earned on investment of idle funds during the project construction period and amounts approved by Town Board resolution restricted for the reduction of future debt service requirements.

In the 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, 2021, the Town has committed the following:

	General Fund	Public Safety Fund	Capital Projects Fund	Total
Capital improvements	\$ 457,840	\$ -	\$ 9,920,596	\$ 10,378,436
Insurance deductibles	374,767	-	-	374,767
Equipment	-	41,716	-	41,716
Total committed fund balance	<u>\$ 832,607</u>	<u>\$ 41,716</u>	<u>\$ 9,920,596</u>	<u>\$ 10,794,919</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 funds accumulated to be used towards the purchase of police 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, 2021 and include:

	Subsequent Year's Expenditures	Subsequent Encumbrances	Retirement Costing	Specific Use	Total Governmental Funds
General Fund	\$ 1,520,000	\$ 60,405	\$ -	\$ -	\$ 1,580,405
Public Safety Fund	-	36,725	734,432	-	771,157
Highway Fund	-	184,734	-	843,143	1,027,877
Sewer Districts Fund	335,251	-	-	2,126,153	2,461,404
Water Districts Fund	160,645	2,989	-	1,532,324	1,695,958
Garbage and Refuse Fund	-	-	-	687,745	687,745
Other Governmental Funds	123,000	-	-	3,035,316	3,158,316
Total	<u>\$ 2,138,896</u>	<u>\$ 284,853</u>	<u>\$ 734,432</u>	<u>\$ 8,224,681</u>	<u>\$ 11,382,862</u>

- **Assigned to subsequent year’s expenditures**—Represents available fund balance being appropriated to meet expenditure requirements in the 2022 fiscal year.

- *Assigned to encumbrances*—Represents funds set aside for future purchases.
- *Assigned to retirement costing*—Represents funds set aside for future police retirement buyouts.
- *Assigned to specific use*—Represents fund balance within the special revenue funds that is assigned for a specific purpose. The assignment’s purpose relates to each fund’s operations and represents amounts within funds that are not restricted or committed.

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

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

## 12. INTERFUND TRANSFERS

The transfers were made by the Town to provide funding for bond principal and interest payments, for public safety operations and for specific capital projects. Interfund transfers as of the year ended December 31, 2021 consisted of the following:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ -	\$ 3,542,348
Public Safety Fund	1,879,563	-
Highway Fund	-	531,600
Sewer Districts Fund	-	167,877
Water Districts Fund	-	537,092
Garbage and Refuse	-	115,296
Capital Projects Fund	257,500	157,500
Debt Service Fund	<u>2,914,650</u>	<u>-</u>
Total	<u>\$ 5,051,713</u>	<u>\$ 5,051,713</u>

### 13. LABOR RELATIONS

Town employees are represented by four bargaining units with the balance governed by Town Board rules and regulations. The CSEA Blue Collar contract 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, 2024.

### 14. COMMITMENTS

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

The Town considers encumbrances to be significant for amounts that are encumbered in excess of \$50,000. As of December 31, 2021, the Town encumbered the following significant encumbrances:

<u>Fund</u>	<u>Description</u>	<u>Amount</u>
Highway Fund	2022 Freightliner Truck	\$ 176,974

### 15. CONTINGENCIES

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

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

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

## **16. TAX ABATEMENTS**

The Town is subject to tax abatements granted by the Erie County Industrial Development Agency ("ECIDA"). These programs have the stated purpose of increasing business activity and employment in the region. Economic development agreements entered into by the ECIDA can include the abatement of state, county, local, and school district taxes, in addition to other assistance. In the case of the Town the abatements have resulted in agreements for payments in lieu of taxes ("PILOT"), which the Town administers as a temporary reduction in the assessed value of the property involved. For the fiscal year ended December 31, 2021, real property taxes in the amount of \$189,574 were abated; however, the Town received \$133,387 of PILOT payments during the year related to those abatements.

## **17. SUBSEQUENT EVENTS**

Management has evaluated subsequent events through July 7, 2022 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 Eight Fiscal Years\***

	Year Ended December 31,							
	2021	2020	2019	2018	2017	2016	2015	2014
Measurement date	March 31, 2021	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)	0.1092356%	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>\$ 1,896,631</u>	<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	\$ 5,480,931	\$ 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	34.60%	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	95.8%	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.

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

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

	Year Ended December 31,							
	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 1,284,112	\$ 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>\$ (1,284,112)</u>	<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>	<u>\$ -</u>
Town's covered payroll	\$ 4,629,187	\$ 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	27.7%	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.

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

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

	Year Ended December 31,							
	2021	2020	2019	2018	2017	2016	2015	2014
Measurement date	March 31, 2021	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)	0.0170297%	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>\$ 16,957</u>	<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	\$ 7,539,488	\$ 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	0.22%	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	100.0%	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.

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

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

	Year Ended December 31,							
	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 880,286	\$ 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>(880,286)</u>	<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>	<u>\$ -</u>
Town's covered payroll	\$ 6,157,446	\$ 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	14.3%	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.

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

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

	Year Ended December 31,			
	2021	2020	2019	2018
<b>Total OPEB Liability</b>				
Service cost	\$ 817,122	\$ 611,096	\$ 439,230	\$ 484,863
Interest cost	267,933	313,429	421,207	393,796
Change of benefit terms	-	-	-	(149,461)
Differences between expected and actual experience	50,229	(572,454)	(1,040,313)	-
Change of assumptions or other inputs	383,717	1,472,649	1,222,135	(648,978)
Actual benefit payments	<u>(655,510)</u>	<u>(595,206)</u>	<u>(557,104)</u>	<u>(599,772)</u>
Net change in total OPEB liability	<u>863,491</u>	<u>1,229,514</u>	<u>485,155</u>	<u>(519,552)</u>
Total OPEB liability—beginning	<u>12,907,281</u>	<u>11,677,767</u>	<u>11,192,612</u>	<u>11,712,164</u>
Total OPEB liability—ending	<u>\$ 13,770,772</u>	<u>\$ 12,907,281</u>	<u>\$ 11,677,767</u>	<u>\$ 11,192,612</u>
Covered-employee payroll	\$ 11,469,607	\$ 11,254,644	\$ 11,162,863	\$ 10,467,913
Total OPEB liability as a percentage of covered-employee payroll	120.06%	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, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Real property taxes	\$ 2,348,577	\$ 2,348,577	\$ 2,348,557	\$ (20)
Real property tax items	208,047	208,047	263,275	55,228
Non property tax items	5,022,399	5,022,399	5,679,360	656,961
Departmental income	926,500	926,500	854,450	(72,050)
Intergovernmental charges	75,000	75,000	77,000	2,000
Use of money and property	56,500	56,500	78,903	22,403
Licenses and permits	35,100	35,100	61,357	26,257
Fines and forfeitures	180,000	180,000	237,478	57,478
Miscellaneous	180,024	212,025	292,148	80,123
State aid	908,000	908,000	1,605,133	697,133
Federal aid	1,000	1,000	7,528	6,528
Total revenues	<u>9,941,147</u>	<u>9,973,148</u>	<u>11,505,189</u>	<u>1,532,041</u>
<b>EXPENDITURES</b>				
Current:				
General government support	3,784,342	3,787,509	3,440,335	347,174
Public safety	41,169	41,169	33,316	7,853
Transportation	140,637	140,637	134,050	6,587
Economic assistance and opportunity	300	300	-	300
Culture and recreation	1,820,311	1,852,825	1,440,710	412,115
Home and community services	118,032	118,032	38,964	79,068
Employee benefits	1,906,504	1,906,504	1,830,416	76,088
Total expenditures	<u>7,811,295</u>	<u>7,846,976</u>	<u>6,917,791</u>	<u>929,185</u>
Excess of revenues over expenditures	<u>2,129,852</u>	<u>2,126,172</u>	<u>4,587,398</u>	<u>2,461,226</u>
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(3,662,786)</u>	<u>(3,662,786)</u>	<u>(3,542,348)</u>	<u>120,438</u>
Total other financing uses	<u>(3,662,786)</u>	<u>(3,662,786)</u>	<u>(3,542,348)</u>	<u>120,438</u>
Net change in fund balances*	(1,532,934)	(1,536,614)	1,045,050	2,581,664
Fund balances - beginning	8,003,923	8,003,923	8,003,923	-
Fund balances - ending	<u>\$ 6,470,989</u>	<u>\$ 6,467,309</u>	<u>\$ 9,048,973</u>	<u>\$ 2,581,664</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 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—Public Safety Fund**  
**Year Ended December 31, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Real property taxes	\$ 6,096,422	\$ 6,096,422	\$ 6,096,422	\$ -
Departmental income	421,000	421,000	469,544	48,544
Miscellaneous	-	-	16,032	16,032
State aid	41,100	41,100	51,706	10,606
Federal aid	-	-	3,330	3,330
Total revenues	<u>6,558,522</u>	<u>6,558,522</u>	<u>6,637,034</u>	<u>78,512</u>
<b>EXPENDITURES</b>				
Current:				
General government support	-	203	202	1
Education	2,000	8,272	8,272	-
Public safety	5,605,400	6,021,179	5,900,669	120,510
Employee benefits	2,966,469	2,603,397	2,559,777	43,620
Total expenditures	<u>8,573,869</u>	<u>8,633,051</u>	<u>8,468,920</u>	<u>164,131</u>
Deficiency of revenues over expenditures	<u>(2,015,347)</u>	<u>(2,074,529)</u>	<u>(1,831,886)</u>	<u>242,643</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	<u>2,000,000</u>	<u>2,000,000</u>	<u>1,879,563</u>	<u>(120,437)</u>
Total other financing sources	<u>2,000,000</u>	<u>2,000,000</u>	<u>1,879,563</u>	<u>(120,437)</u>
Net change in fund balances*	(15,347)	(74,529)	47,677	122,206
Fund balances - beginning	<u>1,592,594</u>	<u>1,592,594</u>	<u>1,592,594</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,577,247</u>	<u>\$ 1,518,065</u>	<u>\$ 1,640,271</u>	<u>\$ 122,206</u>

\* The net change in fund balances was a re-appropriation of prior year encumbrances.

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—Highway Fund**  
**Year Ended December 31, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Real property taxes	\$ 4,182,635	\$ 4,182,635	\$ 4,182,635	\$ -
Intergovernmental charges	105,967	105,967	105,021	(946)
Use of money and property	5,000	5,000	-	(5,000)
Miscellaneous	5,000	5,000	48,988	43,988
State aid	152,272	353,957	84,174	(269,783)
Total revenues	<u>4,450,874</u>	<u>4,652,559</u>	<u>4,420,818</u>	<u>(231,741)</u>
<b>EXPENDITURES</b>				
Current:				
General government support	55,585	55,585	46,262	9,323
Transportation	2,891,940	3,021,585	2,709,317	312,268
Employee benefits	1,121,749	1,193,789	1,163,093	30,696
Total expenditures	<u>4,069,274</u>	<u>4,270,959</u>	<u>3,918,672</u>	<u>352,287</u>
Excess of revenues over expenditures	<u>381,600</u>	<u>381,600</u>	<u>502,146</u>	<u>120,546</u>
<b>OTHER FINANCING USES</b>				
Transfers out	(531,600)	(531,600)	(531,600)	-
Total other financing uses	<u>(531,600)</u>	<u>(531,600)</u>	<u>(531,600)</u>	<u>-</u>
Net change in fund balances*	(150,000)	(150,000)	(29,454)	120,546
Fund balances - beginning	1,283,703	1,283,703	1,283,703	-
Fund balances - ending	<u>\$ 1,133,703</u>	<u>\$ 1,133,703</u>	<u>\$ 1,254,249</u>	<u>\$ 120,546</u>

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

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—Sewer Districts Fund**  
**Year Ended December 31, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Real property taxes	\$ 1,151,855	\$ 1,151,855	\$ 1,151,855	\$ -
Departmental income	8,753	8,753	28,668	19,915
Total revenues	<u>1,160,608</u>	<u>1,160,608</u>	<u>1,180,523</u>	<u>19,915</u>
<b>EXPENDITURES</b>				
Current:				
Home and community services	1,189,092	1,189,092	800,525	388,567
Employee benefits	142,510	142,510	122,751	19,759
Total expenditures	<u>1,331,602</u>	<u>1,331,602</u>	<u>923,276</u>	<u>408,326</u>
Excess (deficiency) of revenues over expenditures	<u>(170,994)</u>	<u>(170,994)</u>	<u>257,247</u>	<u>428,241</u>
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(167,877)</u>	<u>(167,877)</u>	<u>(167,877)</u>	-
Total other financing uses	<u>(167,877)</u>	<u>(167,877)</u>	<u>(167,877)</u>	-
Net change in fund balances*	(338,871)	(338,871)	89,370	428,241
Fund balances - beginning	<u>2,372,034</u>	<u>2,372,034</u>	<u>2,372,034</u>	-
Fund balances - ending	<u>\$ 2,033,163</u>	<u>\$ 2,033,163</u>	<u>\$ 2,461,404</u>	<u>\$ 428,241</u>

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

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—Water Districts Fund**  
**Year Ended December 31, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Real property taxes	\$ 1,123,550	\$ 1,123,550	\$ 1,123,550	\$ -
Departmental income	1,905	1,905	12,050	10,145
Interfund revenues	-	-	1,805	1,805
Total revenues	<u>1,125,455</u>	<u>1,125,455</u>	<u>1,137,405</u>	<u>11,950</u>
<b>EXPENDITURES</b>				
Current:				
Home and community services	635,487	635,487	488,468	147,019
Employee benefits	138,013	138,013	118,877	19,136
Total expenditures	<u>773,500</u>	<u>773,500</u>	<u>607,345</u>	<u>166,155</u>
Excess (deficiency) of revenues over expenditures	<u>351,955</u>	<u>351,955</u>	<u>530,060</u>	<u>178,105</u>
<b>OTHER FINANCING USES</b>				
Transfers out	(537,092)	(537,092)	(537,092)	-
Total other financing uses	<u>(537,092)</u>	<u>(537,092)</u>	<u>(537,092)</u>	<u>-</u>
Net change in fund balances*	(185,137)	(185,137)	(7,032)	178,105
Fund balances - beginning	<u>1,715,787</u>	<u>1,715,787</u>	<u>1,715,787</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,530,650</u>	<u>\$ 1,530,650</u>	<u>\$ 1,708,755</u>	<u>\$ 178,105</u>

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

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—Garbage and Refuse Fund**  
**Year Ended December 31, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Real property taxes	\$ 2,368,703	\$ 2,368,703	\$ 2,368,703	\$ -
Departmental income	95,000	95,000	205,817	110,817
Use of money and property	2,000	2,000	-	(2,000)
State aid	-	-	579,449	579,449
Total revenues	<u>2,465,703</u>	<u>2,465,703</u>	<u>3,153,969</u>	<u>688,266</u>
<b>EXPENDITURES</b>				
Current:				
Home and community services	<u>2,330,407</u>	<u>2,518,193</u>	<u>2,490,563</u>	<u>27,630</u>
Total expenditures	<u>2,330,407</u>	<u>2,518,193</u>	<u>2,490,563</u>	<u>27,630</u>
Excess (deficiency) of revenues over expenditures	<u>135,296</u>	<u>(52,490)</u>	<u>663,406</u>	<u>715,896</u>
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(135,296)</u>	<u>(135,296)</u>	<u>(115,296)</u>	<u>20,000</u>
Total other financing uses	<u>(135,296)</u>	<u>(135,296)</u>	<u>(115,296)</u>	<u>20,000</u>
Net change in fund balances	-	(187,786)	548,110	735,896
Fund balances - beginning	<u>160,405</u>	<u>160,405</u>	<u>160,405</u>	<u>-</u>
Fund balances - ending	<u>\$ 160,405</u>	<u>\$ (27,381)</u>	<u>\$ 708,515</u>	<u>\$ 735,896</u>

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

The notes 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, 2021**

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**1. PENSION PLANS**

*Changes of benefit terms*—There were no significant legislative changes in benefits for the April 1, 2020 actuarial valuation.

*Changes of assumptions*—The demographic assumptions (pensioner mortality and active member decrements) were updated based on the System's experience from April 1, 2015 through March 31, 2020, the mortality improvement assumption was updated to the Society of Actuaries' Scale MP-2020, inflation was updated to 2.7%, cost-of-living updated to 1.4%, salary scale updated to 4.4% (ERS) and 6.2% (PFRS), and the interest rate assumption was reduced to 5.9% for the April 1, 2020 actuarial valuation.

**2. OPEB LIABILITY**

*Changes of assumptions*—The assumption changes as of December 31, 2021 include a change in the discount rate from 2.00% to 1.84%, updated health care trends and updated rates of turnover, retirement and mortality assumptions.

**3. 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. 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, 2021, the Highway Fund had an encumbrance of \$176,974 for a freightliner truck.

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

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

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, 2021**

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Real property taxes	A00000 41001	\$ 2,348,577	\$ -	\$ 2,348,577	\$ 2,348,557	\$ (20)
Total real property taxes		<u>2,348,577</u>	<u>-</u>	<u>2,348,577</u>	<u>2,348,557</u>	<u>(20)</u>
Real property tax items:						
Other payments in lieu of taxes	A00000 41081	110,047	-	110,047	133,387	23,340
Exempt property conversions	A00000 41089	8,000	-	8,000	24,051	16,051
Interest and penalties on taxes	A00000 41090	90,000	-	90,000	105,837	15,837
Total real property tax items		<u>208,047</u>	<u>-</u>	<u>208,047</u>	<u>263,275</u>	<u>55,228</u>
Non property tax items:						
Sales tax from Erie County	A00000 41120	4,722,399	-	4,722,399	5,369,628	647,229
Franchises fees - cable TV	A00000 41170	300,000	-	300,000	309,732	9,732
Total non property tax items		<u>5,022,399</u>	<u>-</u>	<u>5,022,399</u>	<u>5,679,360</u>	<u>656,961</u>
Departmental income:						
Tax Collector's fees	A00000 41232	2,000	-	2,000	6,547	4,547
Town Clerk's fees	A00000 41255	4,000	-	4,000	10,075	6,075
Special event application fees	A00000 41522	-	-	-	150	150
Commercial inspection fees	A00000 41540	166,500	-	166,500	-	(166,500)
Park and recreation fees	A00000 42001	600,000	-	600,000	674,484	74,484
Senior center activity fees	A00000 42036	15,000	-	15,000	29,904	14,904
Senior membership fee	A00000 42037	-	-	-	19,404	19,404
Community activity center fees	A00000 42040	125,000	-	125,000	73,836	(51,164)
Engineering fees	A00000 42187	10,000	-	10,000	8,200	(1,800)
Tree planting fee	A00000 42188	4,000	-	4,000	31,850	27,850
Total departmental income		<u>926,500</u>	<u>-</u>	<u>926,500</u>	<u>854,450</u>	<u>(72,050)</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
<b>Use of money and property:</b>						
Interest and earnings	A00000 42401	10,000	-	10,000	19,714	9,714
Purchasing rebate earnings	A00000 42402	-	16,500	16,500	24,436	7,936
Rental of real property	A00000 42410	30,000	(16,500)	13,500	13,500	-
Cell tower lease	A00000 42411	16,500	-	16,500	21,253	4,753
<b>Total use of money and property</b>		<b>56,500</b>	<b>-</b>	<b>56,500</b>	<b>78,903</b>	<b>22,403</b>
<b>Licenses and permits:</b>						
Amusement arcade license	A00000 42501	-	-	-	630	630
Bingo licenses	A00000 42540	600	-	600	40	(560)
Dog licenses	A00000 42544	32,000	-	32,000	35,250	3,250
Licenses - other	A00000 42545	2,500	-	2,500	25,437	22,937
<b>Total licenses and permits</b>		<b>35,100</b>	<b>-</b>	<b>35,100</b>	<b>61,357</b>	<b>26,257</b>
<b>Fines and forfeitures:</b>						
Fines and forfeited bail	A00000 42610	180,000	-	180,000	237,478	57,478
<b>Total fines and forfeitures</b>		<b>180,000</b>	<b>-</b>	<b>180,000</b>	<b>237,478</b>	<b>57,478</b>
<b>Miscellaneous:</b>						
Insurance recoveries	A00000 42680	-	1,315	1,315	1,519	204
Refunds of prior year expenses	A00000 42701	10,000	-	10,000	39,338	29,338
Gift and donations (recreation)	A00000 42705	50,000	-	50,000	29,392	(20,608)
Gift and donations (community activity ce	A00000 42706	-	30,686	30,686	30,686	-
Aid and incentives for municipalities	A00000 42750	119,524	-	119,524	119,524	-
Other unclassified revenues	A00000 42770	500	-	500	71,689	71,189
<b>Total miscellaneous</b>		<b>180,024</b>	<b>32,001</b>	<b>212,025</b>	<b>292,148</b>	<b>80,123</b>
<b>State aid:</b>						
Mortgage tax	A00000 43005	900,000	-	900,000	1,605,133	705,133
Programs for youths	A00000 43820	8,000	-	8,000	-	(8,000)
<b>Total state aid</b>		<b>908,000</b>	<b>-</b>	<b>908,000</b>	<b>1,605,133</b>	<b>697,133</b>

(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	3,770	2,770
COVID	A00000 44489	-	-	-	3,758	3,758
Total federal aid		<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>7,528</u>	<u>6,528</u>
TOTAL REVENUES		<u>\$ 9,941,147</u>	<u>\$ 32,001</u>	<u>\$ 9,973,148</u>	<u>\$ 11,505,189</u>	<u>\$ 1,532,041</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, 2021**

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	\$ 102,921	\$ 3,105	\$ 106,026	\$ 106,026	\$ -
Town Board total		<u>102,921</u>	<u>3,105</u>	<u>106,026</u>	<u>106,026</u>	<u>-</u>
Town Justice:						
Personal services						
Elected officials	A01110 50100	96,512	-	96,512	96,512	-
Nonunion full time	A01110 50103	99,136	24,696	123,832	123,832	-
Nonunion part-time	A01110 50104	15,600	-	15,600	9,773	5,827
Equipment						
Office equipment	A01110 50200	1,000	(325)	675	305	370
Contractual expenses						
Other expenses	A01110 50419	2,200	66	2,266	2,265	1
Law books	A01110 50437	1,000	259	1,259	1,259	-
Equipment maintenance	A01110 50444	1,300	-	1,300	-	1,300
Court reporter	A01110 50449	2,500	-	2,500	-	2,500
Court interpreter	A01110 50559	3,000	-	3,000	1,602	1,398
Town Justice Total		<u>222,248</u>	<u>24,696</u>	<u>246,944</u>	<u>235,548</u>	<u>11,396</u>
Supervisor:						
Personal services						
Appointed official	A01220 50101	12,000	-	12,000	8,167	3,833
Nonunion full time	A01220 50103	147,485	(36,397)	111,088	109,572	1,516

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Equipment						
Office equipment	A01220 50200	2,000	-	2,000	307	1,693
Contractual expenses						
Grant writer expenses	A01220 50403	36,000	6,500	42,500	42,500	-
Travel and conference	A01220 50413	4,500	-	4,500	654	3,846
Human resources services	A01220 50454	57,025	6,497	63,522	63,522	-
Accounting services	A01220 50451	102,000	-	102,000	87,642	14,358
Debt administration	A01220 50466	3,000	53,589	56,589	56,589	-
Supervisor total		<u>364,010</u>	<u>30,189</u>	<u>394,199</u>	<u>368,953</u>	<u>25,246</u>
Independent auditing and accounting:						
Contractual expenses						
Auditing fees	A01320 50452	37,230	-	37,230	37,229	1
Independent auditing and accounting total		<u>37,230</u>	<u>-</u>	<u>37,230</u>	<u>37,229</u>	<u>1</u>
Budget:						
Personal services						
Appointed official	A01340 50101	6,120		6,120	5,667	
Contractual expenses						
Accounting services	A01340 50451	37,230	-	37,230	37,230	-
Budget total		<u>43,350</u>	<u>-</u>	<u>43,350</u>	<u>42,897</u>	<u>-</u>
Assessor:						
Personal services						
Department manager	A01355 50102	86,000	-	86,000	86,000	-
Nonunion part time	A01355 50104	20,000	(6,600)	13,400	13,341	59
CSEA white collar	A01355 50106	108,822	9,187	118,009	118,008	1
Equipment						
Office equipment	A01355 50200	2,000	(587)	1,413	457	956
Contractual expenses						
Mileage reimbursement	A01355 50412	2,000	(2,000)	-	-	-
Travel	A01355 50413	1,300	-	1,300	75	1,225
Training	A01355 50414	2,998	(798)	2,200	2,073	127
Publishing	A01355 50450	225	-	225	165	60
Real property contractor	A01355 50549	39,000	-	39,000	37,485	1,515

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Outside appraisals	A01355 50554	33,250	-	33,250	27,251	5,999
Board of assessment review	A01355 50551	3,200	-	3,200	850	2,350
Assessor total		<u>298,795</u>	<u>(798)</u>	<u>297,997</u>	<u>285,705</u>	<u>12,292</u>
Town Clerk:						
Personal services						
Elected official	A01410 50100	69,939	433	70,372	70,371	1
Records management officer	A01410 50101	4,182	114	4,296	4,296	-
Nonunion full time	A01410 50103	154,081	7,043	161,124	161,123	1
Nonunion part time	A01410 50104	54,174	(7,590)	46,584	26,628	19,956
Equipment						
Office equipment	A01410 50200	5,059	-	5,059	3,414	1,645
Contractual expenses						
Travel and conference	A01410 50413	3,500	-	3,500	304	3,196
Other expense	A01410 50419	750	134	884	884	-
Equipment repair and maintenance	A01410 50444	500	(134)	366	-	366
Publishing	A01410 50450	4,800	-	4,800	2,501	2,299
Shred it	A01410 50491	500	-	500	-	500
Codification of ordinances	A01410 50553	5,000	-	5,000	1,917	3,083
Records management	A01410 50555	7,500	-	7,500	888	6,612
Town Clerk total		<u>309,985</u>	<u>-</u>	<u>309,985</u>	<u>272,326</u>	<u>37,659</u>
Law:						
Personal services						
Appointed officials	A01420 50101	81,082	-	81,082	81,082	-
Contractual expenses						
Other expenses	A01420 50419	1,500	-	1,500	-	1,500
Outside legal services	A01420 50552	100,000	161,397	261,397	261,396	1
Outside appraisals	A01420 50554	-	-	-	-	-
Law total		<u>182,582</u>	<u>161,397</u>	<u>343,979</u>	<u>342,478</u>	<u>1,501</u>
Engineer:						
Personal services						
Department manager	A01440 50102	117,758	2,934	120,692	120,692	-
Nonunion full time	A01440 50103	81,952	-	81,952	80,873	1,079
Nonunion part time	A01440 50104	41,973	(31,934)	10,039	9,241	798
CSEA white collar	A01440 50106	531,284	(149,589)	381,695	380,929	766

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Equipment						
Engineering equipment	A01440 50200	28,620	(1,148)	27,472	13,686	13,786
GIS and mapping equipment	A01440 50238	1,000	-	1,000	911	89
Contractual expenses						
Office supplies	A01440 50400	4,000	(233)	3,767	2,388	1,379
Uniform allowance	A01440 50407	1,200	-	1,200	843	357
Mileage reimbursement	A01440 50412	500	-	500	-	500
Travel	A01440 50413	2,650	-	2,650	387	2,263
Training	A01440 50414	3,170	-	3,170	3,115	55
Gasoline	A01440 50416	3,650	-	3,650	1,626	2,024
Vehicle repair and maintenance	A01440 50445	1,800	1,381	3,181	3,129	52
Water quality consultants	A01440 50541	15,000	-	15,000	10,967	4,033
Engineer total		<u>834,557</u>	<u>(178,589)</u>	<u>655,968</u>	<u>628,787</u>	<u>27,181</u>
Buildings:						
Personal services						
Nonunion part time	A01620 50104	43,500	(7,107)	36,393	10,196	26,197
CSEA white collar	A01620 50106	103,408	6,834	110,242	110,242	-
Contractual expenses						
Maintenance supplies	A01620 50400	10,000	273	10,273	10,273	-
Gasoline	A01620 50416	600	-	600	372	228
Other expenses	A01620 50419	500	-	500	15	485
Jolls House utilities	A01620 50430	5,000	-	5,000	2,712	2,288
Building maintenance	A01620 50446	52,000	-	52,000	41,403	10,597
Buildings total		<u>215,008</u>	<u>-</u>	<u>215,008</u>	<u>175,213</u>	<u>39,795</u>
Central Printing and Mailing:						
Personal services						
Central clerical pool	A01670 50104	10,000	-	10,000	-	10,000
Contractual expenses						
Office supplies	A01670 50400	22,000	-	22,000	10,682	11,318
Travel and conference	A01670 50413	13,500	-	13,500	-	13,500
Other	A01670 50419	5,100	-	5,100	3,448	1,652
Electric	A01670 50421	105,000	-	105,000	65,117	39,883
Gas	A01670 50422	32,000	(4)	31,996	9,733	22,263
Water - Village	A01670 50423	2,000	4	2,004	2,003	1
Equipment repair and maintenance	A01670 50444	8,000	-	8,000	-	8,000
Postage	A01670 50575	45,900	-	45,900	34,645	11,255
Central Printing and Mailing total		<u>243,500</u>	<u>-</u>	<u>243,500</u>	<u>125,628</u>	<u>117,872</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Information Technology Services:						
Personal services						
Computer technicians	A01680 50103	166,379	4,443	170,822	170,822	-
Equipment						
Information technology equipment	A01680 50200	108,277	(1,514)	106,763	78,713	28,050
Contractual expenses						
Computer training	A01680 50414	6,500	-	6,500	6,468	32
Telephone	A01680 50420	87,000	(13,379)	73,621	73,014	607
Software	A01680 50440	161,500	14,415	175,915	173,771	2,144
Equipment rental	A01680 50456	28,500	-	28,500	11,765	16,735
Information Technology Services total		<u>558,156</u>	<u>3,965</u>	<u>562,121</u>	<u>514,553</u>	<u>47,568</u>
Special Items:						
Contractual expenses						
Municipal association dues	A01910 50406	6,000	-	6,000	4,211	1,789
First aid expenses	A01910 50408	1,500	-	1,500	-	1,500
Unallocated insurance	A01910 50431	295,600	(13,576)	282,024	268,306	13,718
Taxes and assess. on Town property	A01910 50462	13,000	2,341	15,341	15,340	1
Erie County chargebacks	A01910 50465	4,900	319	5,219	5,219	-
Contingent	A01910 50550	50,000	(40,798)	9,202	-	9,202
Judgments and claims	A01910 50557	1,000	10,916	11,916	11,916	-
Special Items total		<u>372,000</u>	<u>(40,798)</u>	<u>331,202</u>	<u>304,992</u>	<u>26,210</u>
General Government Support total		<u>3,784,342</u>	<u>3,167</u>	<u>3,787,509</u>	<u>3,440,335</u>	<u>346,721</u>
Traffic Control:						
Personal services						
CSEA blue collar	A03310 50105	19,669	-	19,669	19,467	202
Equipment						
Signs	A03310 50211	8,000	4,132	12,132	12,132	-
Contractual expenses						
Electric	A03310 50421	2,000	-	2,000	1,012	988
Repairs	A03310 50444	11,500	(4,132)	7,368	705	6,663
Traffic Control total		<u>41,169</u>	<u>-</u>	<u>41,169</u>	<u>33,316</u>	<u>7,853</u>
Public Safety total		<u>41,169</u>	<u>-</u>	<u>41,169</u>	<u>33,316</u>	<u>7,853</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
<b>TRANSPORTATION</b>						
Superintendent of Highways:						
Personal services						
Elected official	A05010 50100	78,237	854	79,091	79,091	-
Nonunion part time	A05010 50104	5,000	(4,298)	702	-	702
Equipment						
Equipment	A5010 50200	3,500	(1,249)	2,251	757	1,494
Contractual expenses						
Association dues	A05010 50406	1,000	-	1,000	640	360
Other expenses	A05010 50419	500	-	500	340	160
Equipment repair and maintenance	A05010 50444	1,900	-	1,900	-	1,900
Tree stump removal	A05010 50471	10,000	1,249	11,249	9,655	1,594
Superintendent of Highways total		<u>100,137</u>	<u>(3,444)</u>	<u>96,693</u>	<u>90,483</u>	<u>6,210</u>
Highway Garage:						
Equipment						
Equipment	A05132 50200	1,000	(625)	375	-	375
Contractual expenses						
Electric	A05132 50421	6,000	625	6,625	6,625	-
Gas	A05132 50422	20,000	(10,374)	9,626	9,625	1
Water	A05132 50423	1,500	2,008	3,508	3,508	-
Building maintenance	A05132 50446	12,000	11,810	23,810	23,809	1
Highway Garage total		<u>40,500</u>	<u>3,444</u>	<u>43,944</u>	<u>43,567</u>	<u>377</u>
Transportation total		<u>140,637</u>	<u>-</u>	<u>140,637</u>	<u>134,050</u>	<u>6,587</u>
<b>ECONOMIC ASSISTANCE AND OPPORTUNITY</b>						
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
<b>CULTURE AND RECREATION</b>						
Recreation Administration:						
Personal services						
Department manager	A07020 50102	86,364	308	86,672	86,672	-
Nonunion full time	A07020 50103	-	-	-	-	-
Nonunion part time	A07020 50104	480,980	32,000	512,980	476,601	36,379
CSEA white collar	A07020 50106	61,912	4,808	66,720	66,720	-
Equipment						
Office equipment	A07020 50200	2,000	-	2,000	1,993	7
Playground equipment	A07020 50218	6,000	-	6,000	3,596	2,404
Contractual expenses						
Supplies	A72020 50400	18,500	-	18,500	15,812	2,688
Training	A72020 50414	4,000	-	4,000	1,330	2,670
Other expenses	A72020 50419	2,000	-	2,000	1,861	139
Telephone	A72020 50420	-	-	-	-	-
Electric	A72020 50421	3,000	-	3,000	1,753	1,247
Gas	A72020 50422	2,500	-	2,500	1,084	1,416
Field trips	A72020 50428	35,000	(20,116)	14,884	8,645	6,239
Arts and crafts supplies	A72020 50438	3,500	-	3,500	1,517	1,983
Publishing	A72020 50450	10,000	-	10,000	204	9,796
Special events	A72020 50533	20,000	-	20,000	9,227	10,773
Transportation	A72020 50556	37,000	(17,000)	20,000	3,156	16,844
Recreation Administration total		<u>772,756</u>	<u>-</u>	<u>772,756</u>	<u>680,171</u>	<u>92,585</u>
Parks and Playgrounds:						
Personal services						
Parks superintendent	A07110 50101	8,000	8	8,008	8,008	-
Part time laborers	A0711050104	50,400	(8)	50,392	47,613	2,779
CSEA blue collar	A07110 50105	152,076	-	152,076	111,456	40,620
Equipment						
Equipment	A07110 50200	65,000	-	65,000	9,086	55,914
Tennis court	A07110 50217	5,000	-	5,000	2,550	2,450
Lake water quality equipment	A07110 50238	9,000	-	9,000	-	9,000

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Supplies	A07110 50400	30,000	-	30,000	20,768	9,232
Clothing	A07110 50407	2,750	-	2,750	-	2,750
Gasoline	A07110 50416	16,538	-	16,538	8,983	7,555
Other	A07110 50419	500	-	500	34	466
Electric	A07110 50421	24,000	-	24,000	15,016	8,984
Gas	A07110 50422	4,500	-	4,500	2,384	2,116
Water - ECWA and Village	A07110 50423	12,500	609	13,109	13,109	-
Portable bathrooms	A07110 50429	7,000	(609)	6,391	4,646	1,745
Parks trail maintenance	A07110 50539	4,500	-	4,500	1,080	3,420
Equipment repair and maintenance	A07110 50444	6,000	(49)	5,951	4,668	1,283
Vehicle repair and maintenance	A07110 50445	6,500	49	6,549	6,548	1
Contracted mowing	A07110 50483	19,000	1,315	20,315	20,150	165
Fencing	A07110 50492	1,500	-	1,500	334	1,166
Fertilizer	A07110 50542	2,000	-	2,000	1,549	451
Lake maintenance and cleaning	A07110 50544	15,000	-	15,000	5,604	9,396
Launching area repairs	A07110 50546	200	-	200	-	200
Parks and Playgrounds total		<u>441,964</u>	<u>1,315</u>	<u>443,279</u>	<u>283,586</u>	<u>159,693</u>
Milestrip:						
Personal services						
Part time laborers	A07111 50104	26,000	-	26,000	11,247	14,753
Equipment						
Milestrip equipment	A07111 50200	8,500	-	8,500	2,191	6,309
Milestrip supplies	A07111 50400	1,500	-	1,500	957	543
Milestrip total		<u>36,000</u>	<u>-</u>	<u>36,000</u>	<u>14,395</u>	<u>21,605</u>

(continued)



Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Community Activity Center:						
Personal services						
Nonunion full time	A07180 50103	49,504	74	49,578	49,577	1
Nonunion part time	A07180 50104	40,000	10,169	50,169	50,169	-
CSEA white collar	A07180 50106	37,728	12,980	50,708	50,707	1
Nonunion part time	A07185 50104			226	226	
CSEA white collar	A07185 50106			533	533	
Contractual expenses						
Supplies	A07180 50400	18,000	-	18,000	16,735	1,265
Other expenses	A07180 50419	-	20,197	20,197	12,199	7,998
Electricity	A07180 50421	57,500	(12,980)	44,520	40,617	3,903
Gas	A07180 50422	70,500	-	70,500	20,397	50,103
Water	A07180 50423	10,000	-	10,000	6,174	3,826
Contracted services	A07180 50479	65,000	-	65,000	35,458	29,542
Community Activity Center total		<u>348,232</u>	<u>30,440</u>	<u>379,431</u>	<u>282,792</u>	<u>96,639</u>
Orchestra and Cultural:						
Contractual expenses						
Council of the Arts - other	A07270 50419	2,000	-	2,000	2,000	-
Youth Boys and Girls Club	A07270 50482	6,500	-	6,500	6,500	-
Orchestra	A07270 50545	4,000	-	4,000	4,000	-
Council of the Arts	A07270 50548	5,000	-	5,000	2,800	2,200
Orchestra and Cultural total		<u>17,500</u>	<u>-</u>	<u>17,500</u>	<u>15,300</u>	<u>2,200</u>
Youth Board:						
Contractual expenses						
Office supplies	A07310 50400	500	-	500	500	-
Other expenses	A07310 50419	500	-	500	410	90
Youth Board total		<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>910</u>	<u>90</u>
Historian:						
Personal services						
Town historian	A07510 50101	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>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Historic Preservation:						
Contractual expenses						
Other expenses	A07520 50419	1,500	-	1,500	-	1,500
Scenic byway	A07520 50469	250	-	250	-	250
Historic Preservation total		<u>1,750</u>	<u>-</u>	<u>1,750</u>	<u>-</u>	<u>1,750</u>
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>2,000</u>	<u>10,700</u>
Senior Citizens Program:						
Personal services						
Department manager	A07610 50102	56,871	-	56,871	55,025	1,846
Nonunion full time	A07610 50103	38,680	1,003	39,683	39,683	-
Nonunion part time	A07610 50104	20,358	(1,003)	19,355	17,041	2,314
Equipment						
Equipment	A07610 50200	5,000	-	5,000	3,740	1,260
Contractual expenses						
Supplies	A07610 50400	3,500	-	3,500	2,937	563
Other expenses	A07610 50419	34,000	-	34,000	26,269	7,731
Maintenance and Repairs	A07610 50444	6,000	(1,861)	4,139	-	4,139
Senior citizens van	A07610 50458	15,000	1,861	16,861	16,861	-
Meals on Wheels	A07610 50461	3,000	-	3,000	-	3,000
Trophies and awards	A07610 50488	1,000	-	1,000	-	1,000
Senior Citizens Program total		<u>183,409</u>	<u>-</u>	<u>183,409</u>	<u>161,556</u>	<u>21,853</u>
Culture and Recreation total		<u>1,820,311</u>	<u>31,755</u>	<u>1,852,825</u>	<u>1,440,710</u>	<u>412,115</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>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
<b>Drainage:</b>						
<b>Contractual expenses</b>						
Memberships/dues	A08540 50406	1,500	-	1,500	-	1,500
Townwide improvements	A08540 50439	18,000	-	18,000	-	18,000
Equipment repair and maintenance	A08540 50444	12,000	-	12,000	-	12,000
<b>Drainage total</b>		<u>31,500</u>	<u>-</u>	<u>31,500</u>	<u>-</u>	<u>31,500</u>
<b>Shade Trees and Beautification:</b>						
<b>Contractual expenses</b>						
Trees and supplies	A08560 50400	5,000	-	5,000	24	4,976
Training	A08560 50414	300	-	300	-	300
Beautification and spraying	A08560 50468	5,000	-	5,000	1,445	3,555
Data collector and software	A08560 50470	500	-	500	-	500
Tree and stump removal	A08560 50471	30,000	-	30,000	9,813	20,187
<b>Shade Trees And Beautification total</b>		<u>40,800</u>	<u>-</u>	<u>40,800</u>	<u>11,282</u>	<u>29,518</u>
<b>Conservation Board:</b>						
<b>Personal services</b>						
Appointed officials	A08710 50101	8,520	-	8,520	8,005	515
Nonunion part time	A08710 50104	667	-	667	-	667
<b>Conservation Board Total</b>		<u>9,187</u>	<u>-</u>	<u>9,187</u>	<u>8,005</u>	<u>1,182</u>
<b>Emergency Management:</b>						
Equipment	A08760 50200	8,300	-	8,300	3,432	4,868
Supplies	A08760 50400	4,000	-	4,000	-	4,000
Communications	A08760 50537	1,500	-	1,500	-	1,500
Code red	A08760 50547	16,245	-	16,245	16,245	-
<b>Emergency Management Total</b>		<u>30,045</u>	<u>-</u>	<u>30,045</u>	<u>19,677</u>	<u>10,368</u>
<b>Home and Community Services Total</b>		<u>118,032</u>	<u>-</u>	<u>118,032</u>	<u>38,964</u>	<u>79,068</u>
<b>Employee Benefits:</b>						
State retirement	A09010 50810	472,277	-	472,277	462,522	9,755
Social security	A09030 50830	192,074	11,287	203,361	203,361	-
Workers' compensation	A09040 50840	125,000	(11,287)	113,713	94,403	19,310
Life insurance	A09045 50845	5,250	-	5,250	2,142	3,108
Unemployment insurance	A09050 50850	10,000	-	10,000	-	10,000
Hospital and medical insurance	A09060 50860	935,000	-	935,000	928,715	6,285

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<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>
Dental insurance	A09061 50861	53,946	-	53,946	47,031	6,915
Insurance Waivers	A09062 50862	5,000	13,800	18,800	18,800	-
Flex plan	A09065 50865	63,036	(16,600)	46,436	25,722	20,714
Medicare	A09090 50890	44,921	2,800	47,721	47,720	1
Employee Benefits total		<u>1,906,504</u>	<u>-</u>	<u>1,906,504</u>	<u>1,830,416</u>	<u>76,088</u>
TOTAL EXPENDITURES		<u>7,811,295</u>	<u>34,922</u>	<u>7,846,976</u>	<u>6,917,791</u>	<u>928,732</u>
OTHER FINANCING USES						
Transfers Out:						
Transfer to Public Safety	A09901 50902	2,000,000	-	2,000,000	1,879,563	120,437
Transfer to Capital	A09901 50904	-	-	-	-	-
Transfer to Debt Service - principal	A09901 50910	910,000	-	910,000	910,000	-
Transfer to Debt Service - interest	A09901 50911	752,786	-	752,786	752,785	1
Operating Transfers Out Total		<u>3,662,786</u>	<u>-</u>	<u>3,662,786</u>	<u>3,542,348</u>	<u>120,438</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 11,474,081</u>	<u>\$ 34,922</u>	<u>\$ 11,509,762</u>	<u>\$ 10,460,139</u>	<u>\$ 1,049,170</u>

**TOWN OF ORCHARD PARK, NEW YORK**  
**General Fund**  
**Schedule of Changes in Unassigned Fund Balance**  
**Year Ended December 31, 2021**

	<u>Total</u>	<u>Town - Outside Village</u>	<u>Unassigned</u>
UNASSIGNED FUND BALANCE, JANUARY 1	\$ 4,597,222	\$ 4,687,242	\$ (90,020)
2021 Budgetary Performance:			
Net change in fund balance per final budget	(1,536,614)	-	(1,536,614)
Revenues in excess of final budget	1,532,041	647,229	884,812
Expenditures below authorized appropriations	<u>1,049,623</u>	<u>-</u>	<u>1,049,623</u>
Net change from budgetary performance	<u>1,045,050</u>	<u>647,229</u>	<u>397,821</u>
Net Change in Nonspendable Balances:			
Decrease in prepaid expenditures	37,605	-	37,605
Net Change in Restricted Balances:			
Decrease in restricted for tax stabilization	200,000	-	200,000
Net Change in Committed Balances:			
Increase in committed for insurance deductibles	(1,837)	-	(1,837)
Net Change in Assigned Balances:			
Increase in assigned for subsequent year's expenditures	(200,000)	-	(200,000)
Increase in assigned for encumbrances	<u>(47,471)</u>	<u>-</u>	<u>(47,471)</u>
Net change from changes in reserves	<u>(11,703)</u>	<u>-</u>	<u>(11,703)</u>
<b>TOTAL UNASSIGNED</b>			
<b>FUND BALANCE, DECEMBER 31</b>	<u><u>\$ 5,630,569</u></u>	<u><u>\$ 5,334,471</u></u>	<u><u>\$ 296,098</u></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, 2021**

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Real property taxes	PS0000 41001	\$ 6,096,422	\$ -	\$ 6,096,422	\$ 6,096,422	\$ -
Total real property taxes		<u>6,096,422</u>	<u>-</u>	<u>6,096,422</u>	<u>6,096,422</u>	<u>-</u>
Departmental income:						
Avoidable alarm fees	PS0000 41520	3,000	-	3,000	2,950	(50)
Police department fees	PS0000 41521	2,000	-	2,000	2,197	197
Service event fees	PS0000 41522	3,000	-	3,000	6,825	3,825
Dog control late fees	PS0000 41550	3,000	-	3,000	2,892	(108)
Dispatch fees	PS0000 41589	50,000	-	50,000	92,052	42,052
School resource officer	PS0000 42301	360,000	-	360,000	362,628	2,628
Total departmental income		<u>421,000</u>	<u>-</u>	<u>421,000</u>	<u>469,544</u>	<u>48,544</u>
Miscellaneous:						
Sale of equipment	PS0000 42665	-	-	-	6,800	6,800
Insurance recoveries	PS0000 42680	-	-	-	1,295	1,295
Gift and donations - DARE	PS0000 42705	-	-	-	7,937	7,937
Total miscellaneous		<u>-</u>	<u>-</u>	<u>-</u>	<u>16,032</u>	<u>16,032</u>
State aid:						
Contractual DWI aid	PS0000 43090	4,950	-	4,950	25,959	21,009
Other state aid	PS0000 43091	14,700	-	14,700	-	(14,700)
Traffic safety grant	PS0000 43392	21,450	-	21,450	25,747	4,297
Total state aid		<u>41,100</u>	<u>-</u>	<u>41,100</u>	<u>51,706</u>	<u>10,606</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:						
COVID	PS0000 44489	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,330</u>	<u>3,330</u>
Total federal aid		<u>-</u>	<u>-</u>	<u>-</u>	<u>3,330</u>	<u>3,330</u>
TOTAL REVENUES		<u>6,558,522</u>	<u>-</u>	<u>6,558,522</u>	<u>6,637,034</u>	<u>78,512</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>1,879,563</u>	<u>(120,437)</u>
Total other financing sources		<u>2,000,000</u>	<u>-</u>	<u>2,000,000</u>	<u>1,879,563</u>	<u>(120,437)</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 8,558,522</u>	<u>\$ -</u>	<u>\$ 8,558,522</u>	<u>\$ 8,516,597</u>	<u>\$ (41,925)</u>



**TOWN OF ORCHARD PARK, NEW YORK**  
**Public Safety Fund**  
**Schedule of Expenditures—Budget and Actual**  
**Year Ended December 31, 2021**

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
<b>GENERAL GOVERNMENT SUPPORT</b>						
Contractual expenses						
Chargebacks	PS1910 50465	\$ -	\$ 203	\$ 203	\$ 202	\$ 1
General Government Support total		<u>-</u>	<u>203</u>	<u>203</u>	<u>202</u>	<u>1</u>
<b>EDUCATION</b>						
D.A.R.E. Program:						
Contractual expenses						
Program supplies	PS2989 50400	2,000	6,272	8,272	8,272	-
Education total		<u>2,000</u>	<u>6,272</u>	<u>8,272</u>	<u>8,272</u>	<u>-</u>
<b>PUBLIC SAFETY</b>						
Police:						
Personal services						
Appointed official	PS3120 50101	1,734	-	1,734	1,734	-
Nonunion full time	PS3120 50103	86,313	(16,870)	69,443	41,331	28,112
Nonunion part time	PS3120 50104	-	10,186	10,186	10,186	-
CSEA white collar	PS3120 50106	526,740	6,684	533,424	533,424	-
PBA	PS3120 50107	2,523,411	(93,701)	2,429,710	2,429,658	52
COA	PS3120 50108	1,177,958	(101,099)	1,076,859	1,076,859	-
Sick buyback	PS3120 50131	255,088	636,309	891,397	891,397	-
Stadium	PS3120 50134	-	325	325	325	-
Court time	PS3120 50143	450,000	(78,500)	371,500	371,496	4
Dispatcher training	PS3120 50145	17,741	(6,209)	11,532	-	11,532
Dispatcher overtime	PS3120 50146	17,663	5,088	22,751	22,750	1
Equipment						
Other equipment	PS3120 50200	21,839	(5,413)	16,426	16,295	131
Patrol cars	PS3120 50215	135,000	61,000	196,000	195,876	124

(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	-	20,000	15,583	4,417
Uniform allowance	PS3120 50407	65,226	1	65,227	51,235	13,992
First aid supplies	PS3120 50408	1,000	-	1,000	-	1,000
Ammunition - range fees	PS3120 50409	14,500	-	14,500	14,487	13
Mileage reimbursement	PS3120 50412	1,500	-	1,500	1,096	404
Travel and conference	PS3120 50413	1,000	-	1,000	725	275
Training aids	PS3120 50414	10,400	38	10,438	9,614	824
Gasoline	PS3120 50416	80,000	-	80,000	66,358	13,642
Community policing	PS3120 50418	1,500	-	1,500	-	1,500
Other expenses	PS3120 50419	1,000	-	1,000	992	8
Insurance deductible	PS3120 50432	3,000	-	3,000	-	3,000
Technology fees	PS3120 50440	41,358	(5,504)	35,854	34,685	1,169
Equipment repairs	PS3120 50444	35,000	-	35,000	34,893	107
Small equipment repairs	PS3120 50445	10,000	-	10,000	4,732	5,268
Union contract travel	PS3120 50459	2,400	-	2,400	-	2,400
Police total		<u>5,501,371</u>	<u>412,335</u>	<u>5,913,706</u>	<u>5,825,731</u>	<u>87,975</u>
Control of Animals:						
Personal services						
Nonunion part time	PS3510 50104	33,280	-	33,280	10,288	22,992
CSEA white collar	PS3510 50106	47,924	3,647	51,571	51,570	1
Contractual expenses						
Uniforms	PS3510 50407	500	-	500	150	350
Travel	PS3510 50413	500	-	500	488	12
Training	PS3510 50414	700	-	700	-	700
Gas	PS3510 50416	3,000	-	3,000	1,667	1,333
Other expenses	PS3510 50419	2,550	-	2,550	2,516	34
Electric	PS3510 50421	2,200	-	2,200	867	1,333
Gasoline	PS3510 50422	3,000	(203)	2,797	1,130	1,667
Nuisance animal control	PS3510 50433	1,875	-	1,875	610	1,265

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Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Disposal	PS3510 50434	300	-	300	73	227
Computer software	PS3510 50440	1,500	-	1,500	50	1,450
Vehicle maintenance	PS3510 50445	1,200	463	1,663	1,663	-
Building maintenance	PS3510 50446	5,000	-	5,000	3,866	1,134
Animal hospital care	PS3510 50448	500	(463)	37	-	37
Control of Animals total		<u>104,029</u>	<u>3,444</u>	<u>107,473</u>	<u>74,938</u>	<u>32,535</u>
Public Safety total		<u>5,605,400</u>	<u>415,779</u>	<u>6,021,179</u>	<u>5,900,669</u>	<u>120,510</u>
Employee Benefits:						
State retirement	PS9010 50810	114,114	(35,272)	78,842	77,879	963
Police retirement	PS9015 50815	1,481,495	(197,300)	1,284,195	1,284,113	82
Social security	PS9030 50830	324,918	-	324,918	308,310	16,608
Workers' compensation	PS9040 50840	70,000	-	70,000	53,700	16,300
Life insurance	PS9045 50845	8,186	-	8,186	2,902	5,284
Hospital and medical insurance	PS9060 50860	770,000	(148,766)	621,234	621,200	34
Dental insurance	PS9061 50861	49,505	18,266	67,771	67,770	1
Insurance Waivers	PS9062 50862	14,400	13,283	27,683	27,683	-
Flex plan	PS9065 50865	57,862	(13,283)	44,579	40,911	3,668
Medicare	PS9090 50890	75,989	-	75,989	75,309	680
Employee Benefits total		<u>2,966,469</u>	<u>(363,072)</u>	<u>2,603,397</u>	<u>2,559,777</u>	<u>43,620</u>
TOTAL EXPENDITURES		<u>\$ 8,573,869</u>	<u>\$ 59,182</u>	<u>\$ 8,633,051</u>	<u>\$ 8,468,920</u>	<u>\$ 164,131</u>

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**TOWN OF ORCHARD PARK, NEW YORK**  
**Highway Fund**  
**Schedule of Revenues—Budget and Actual**  
**Year Ended December 31, 2021**

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
<b>REVENUES:</b>						
Real property taxes	DB0000 41001	\$ 4,182,635	\$ -	\$ 4,182,635	\$ 4,182,635	\$ -
Intergovernmental charges:						
Services for other governments	DB0000 42300	105,967	-	105,967	105,021	(946)
Use of money and property:						
Interest earnings	DB0000 42401	5,000	-	5,000	-	(5,000)
Miscellaneous:						
Sale of scrap	DB0000 42650	-	-	-	18,644	18,644
Sale of equipment	DB0000 42665	-	-	-	24,005	24,005
Insurance recoveries	DB0000 42680	-	-	-	1,377	1,377
Refund of prior year expense	DB0000 42701	-	-	-	187	187
Other unclassified revenue	DB0000 42770	5,000	-	5,000	4,775	(225)
Miscellaneous total		5,000	-	5,000	48,988	43,988
State aid:						
C.H.I.P.S. Program	DB0000 43501	123,974	153,290	277,264	44,906	(232,358)
PAVE NY	DB0000 43502	28,298	48,395	76,693	39,268	(37,425)
State aid total		152,272	201,685	353,957	84,174	(269,783)
<b>TOTAL REVENUES</b>		<b>\$ 4,450,874</b>	<b>\$ 201,685</b>	<b>\$ 4,652,559</b>	<b>\$ 4,420,818</b>	<b>\$ (231,741)</b>

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**TOWN OF ORCHARD PARK, NEW YORK**  
**Highway Fund**  
**Schedule of Expenditures and Other Financing Uses—Budget and Actual**  
**Year Ended December 31, 2021**

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
<b>GENERAL GOVERNMENT SUPPORT:</b>						
Special items:						
Contractual expenses						
First aid expenses	DB1910 50408	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
Safety training	DB1910 50414	500	-	500	-	500
Drug and alcohol testing	DB1910 50415	2,800	-	2,800	713	2,087
Unallocated insurance	DB1910 50431	50,000	-	50,000	45,383	4,617
Erie County chargebacks	DB1910 50465	285	-	285	166	119
General Government Support total		<u>55,585</u>	<u>-</u>	<u>55,585</u>	<u>46,262</u>	<u>9,323</u>
<b>TRANSPORTATION:</b>						
General repairs:						
Personal services						
Appointed official	DB5110 50101	8,000	-	8,000	7,084	916
Nonunion full time	DB5110 50103	218,387	23,952	242,339	242,339	-
Nonunion part time	DB5110 50104	10,000	-	10,000	6,168	3,832
CSEA blue collar	DB5110 50105	660,416	98,562	758,978	758,977	1
Contractual expenses						
Clothing allowance	DB5110 50407	20,700	-	20,700	13,000	7,700
Fuel, oil, anti-freeze	DB5110 50416	112,000	(30,000)	82,000	77,162	4,838
Telephone	DB5110 50420	8,600	-	8,600	2,437	6,163
Accounting services	DB5110 50451	2,500	-	2,500	2,500	-
Equipment rental	DB5110 50456	30,000	(10,765)	19,235	1,136	18,099
Stone and gravel and road oil	DB5110 50472	400,000	(130,672)	269,328	259,779	9,549
Ready mix, manhole covers	DB5110 50473	15,000	10,765	25,765	25,764	1
Culvert pipe	DB5110 50474	15,000	32,110	47,110	47,109	1
General repairs total		<u>1,500,603</u>	<u>(6,048)</u>	<u>1,494,555</u>	<u>1,443,455</u>	<u>51,100</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	<u>152,272</u>	<u>201,685</u>	<u>353,957</u>	<u>128,808</u>	<u>225,149</u>
Improvement program total		<u>152,272</u>	<u>201,685</u>	<u>353,957</u>	<u>128,808</u>	<u>225,149</u>
Bridges:						
Personal services						
CSEA blue collar	DB5120 50105	<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>-</u>	<u>7,000</u>
Bridges total		<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>-</u>	<u>7,000</u>
Machinery:						
Personal services						
CSEA blue collar	DB5130 50105	177,395	(30,992)	146,403	146,146	257
Equipment						
Highway equipment	DB5130 50200	100,000	(36,688)	63,312	62,596	716
Contractual expenses						
Tool and clothing allowance	DB5130 50407	4,800	1,688	6,488	6,488	-
Other expenses	DB5130 50419	<u>95,000</u>	<u>44,976</u>	<u>139,976</u>	<u>139,975</u>	<u>1</u>
Machinery total		<u>377,195</u>	<u>(21,016)</u>	<u>356,179</u>	<u>355,205</u>	<u>974</u>
Miscellaneous:						
Personal services						
CSEA blue collar	DB5140 50105	53,891	(44,976)	8,915	997	7,918
Contractual expenses						
Supplies	DB5140 50400	2,500	2,091	4,591	4,591	-
Fuel, oil and anti-freeze	DB5140 50416	48,000	(46,350)	1,650	-	1,650
Other expenses	DB5140 50419	3,000	-	3,000	1,193	1,807
Animal remains removal	DB5140 50434	<u>2,800</u>	<u>-</u>	<u>2,800</u>	<u>2,430</u>	<u>370</u>
Miscellaneous total		<u>110,191</u>	<u>(89,235)</u>	<u>20,956</u>	<u>9,211</u>	<u>11,745</u>
Snow Removal:						
Personal services						
CSEA blue collar	DB5142 50105	517,179	46,350	563,529	563,529	-
Contractual expenses						
Supplies	DB5142 50400	225,000	(2,091)	222,909	208,968	13,941
Other expenses	DB5142 50419	<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>141</u>	<u>2,359</u>
Snow Removal total		<u>744,679</u>	<u>44,259</u>	<u>788,938</u>	<u>772,638</u>	<u>16,300</u>
Transportation total		<u>2,891,940</u>	<u>129,645</u>	<u>3,021,585</u>	<u>2,709,317</u>	<u>312,268</u>

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(concluded)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
<b>EMPLOYEE BENEFITS:</b>						
State retirement	DB9010 50810	287,093	(65,000)	222,093	217,459	4,634
Social security	DB9030 50830	110,814	-	110,814	100,294	10,520
Workers' compensation	DB9040 50840	218,000	(55,000)	163,000	162,808	192
Life insurance	DB9045 50845	1,670	-	1,670	684	986
Hospital and medical insurance	DB9060 50860	410,000	192,040	602,040	602,040	-
Dental insurance	DB9061 50861	33,453	(300)	33,153	32,123	1,030
Insurance waivers	DB9062 50862	-	300	300	300	-
Flex plan	DB9065 50865	34,802	-	34,802	23,837	10,965
Medicare	DB9090 50890	25,917	-	25,917	23,548	2,369
Employee benefits total		<u>1,121,749</u>	<u>72,040</u>	<u>1,193,789</u>	<u>1,163,093</u>	<u>30,696</u>
Total expenditures		<u>4,069,274</u>	<u>201,685</u>	<u>4,270,959</u>	<u>3,918,672</u>	<u>352,287</u>
<b>OTHER FINANCING USES:</b>						
Operating transfer out:						
Transfer to Debt Service - Principal	DB9901 50910	435,000	-	435,000	435,000	-
Transfer to Debt Service - Interest	DB9901 50911	96,600	-	96,600	96,600	-
Total transfers		<u>531,600</u>	<u>-</u>	<u>531,600</u>	<u>531,600</u>	<u>-</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<u>\$ 4,600,874</u>	<u>\$ 201,685</u>	<u>\$ 4,802,559</u>	<u>\$ 4,450,272</u>	<u>\$ 352,287</u>

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**TOWN OF ORCHARD PARK, NEW YORK**  
**Sewer Districts Fund**  
**Combining Balance Sheet—By District**  
**December 31, 2021**

	Assets		Liabilities		Fund Balances			Total Liabilities and Fund Balances
	Cash/ Investments	Total Assets	Accounts Payable	Total Liabilities	Assigned		Total Fund Balances	
					Subs. Year's Expenditures	Sewer Districts		
Sewer Districts								
# 2	\$ 34,364	\$ 34,364	\$ -	\$ -	\$ 2,000	\$ 32,364	\$ 34,364	\$ 34,364
# 3	73,837	73,837	-	-	30,000	43,837	73,837	73,837
# 4	9,514	9,514	-	-	-	9,514	9,514	9,514
# 5	46,431	46,431	-	-	2,450	43,981	46,431	46,431
# 6	6,592	6,592	-	-	800	5,792	6,592	6,592
# 7	5,533	5,533	-	-	250	5,283	5,533	5,533
# 8	54,803	54,803	-	-	5,000	49,803	54,803	54,803
# 9	22,909	22,909	-	-	1,000	21,909	22,909	22,909
# 10	10,217	10,217	-	-	1,050	9,167	10,217	10,217
# 11	27,201	27,201	-	-	2,250	24,951	27,201	27,201
# 11 Ext. 1	14,010	14,010	-	-	500	13,510	14,010	14,010
# 12	19,914	19,914	-	-	900	19,014	19,914	19,914
# 13	86,885	86,885	-	-	2,230	84,655	86,885	86,885
# 13 Ext. 1	7,179	7,179	-	-	196	6,983	7,179	7,179
# 13 Ext. 2	7,188	7,188	-	-	200	6,988	7,188	7,188
# 13 Ext. 3	4,308	4,308	-	-	100	4,208	4,308	4,308
# 14	15,254	15,254	2,761	2,761	100	12,393	12,493	15,254
# 15	47,490	47,490	-	-	3,375	44,115	47,490	47,490
# 16	43,034	43,034	31,856	31,856	2,000	9,178	11,178	43,034
# 17	44,771	44,771	5,802	5,802	5,500	33,469	38,969	44,771
# 18	1,703,999	1,703,999	13,661	13,661	260,000	1,430,338	1,690,338	1,703,999
# 19	117,130	117,130	-	-	7,750	109,380	117,130	117,130
#20	113,080	113,080	159	159	7,600	105,321	112,921	113,080
<b>Total</b>	<b>\$ 2,515,643</b>	<b>\$ 2,515,643</b>	<b>\$ 54,239</b>	<b>\$ 54,239</b>	<b>\$ 335,251</b>	<b>\$ 2,126,153</b>	<b>\$ 2,461,404</b>	<b>\$ 2,515,643</b>

**TOWN OF ORCHARD PARK, NEW YORK**  
**Sewer Districts Fund**  
**Schedule of Revenues—Budget and Actual—By District**  
**Year Ended December 31, 2021**

Sewer Districts	Adjusted Estimated Revenues	Revenues			Total Revenues	Variance with Final Budget
		Real Property Taxes	Service and Other Fees			
# 2	\$ 24,065	\$ 24,065	\$ -	\$ 24,065	\$ -	
# 3	48,160	48,160	-	48,160	-	
# 4	13,579	13,579	-	13,579	-	
# 5	968	968	-	968	-	
# 6	4,425	4,425	-	4,425	-	
# 7	14,892	14,892	-	14,892	-	
# 8	94,347	94,347	-	94,347	-	
# 9	23,032	23,032	-	23,032	-	
# 10	6,364	6,364	-	6,364	-	
# 11	27,438	27,438	-	27,438	-	
# 11 Ext. 1	111,317	111,317	-	111,317	-	
# 12	22,056	22,056	-	22,056	-	
# 13	197	197	-	197	-	
# 13 Ext. 1	14	14	-	14	-	
# 13 Ext. 2	1,969	1,969	-	1,969	-	
# 13 Ext. 3	18,029	18,029	-	18,029	-	
# 14	6,516	6,516	-	6,516	-	
# 15	464	464	-	464	-	
# 16	32,510	32,510	-	32,510	-	
# 17	4,384	4,384	-	4,384	-	
# 18	653,081	644,328	28,668	672,996	19,915	
# 19	9,823	9,823	-	9,823	-	
#20	42,978	42,978	-	42,978	-	
<b>Total</b>	<b>\$ 1,160,608</b>	<b>\$ 1,151,855</b>	<b>\$ 28,668</b>	<b>\$ 1,180,523</b>	<b>\$ 19,915</b>	

**TOWN OF ORCHARD PARK, NEW YORK**  
**Sewer Districts Fund**  
**Schedule of Expenditures and Other Financing Uses—Budget and Actual—By District**  
**Year Ended December 31, 2021**

Sewer Districts	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		
# 2	\$ 26,065	\$ 576	\$ 26	\$ 22,399	\$ 271	\$ -	\$ 112	\$ 23,384	\$ 2,681
# 3	82,882	1,015	47	30,549	477	45,276	198	77,562	5,320
# 4	13,579	709	33	11,136	333	-	138	12,349	1,230
# 5	3,468	512	24	1,457	241	-	100	2,334	1,134
# 6	5,225	168	8	4,416	79	-	33	4,704	521
# 7	15,142	646	30	12,829	304	-	126	13,935	1,207
# 8	98,847	3,520	162	89,574	1,656	-	685	95,597	3,250
# 9	24,032	708	33	18,091	333	-	138	19,303	4,729
# 10	7,414	245	11	6,416	115	-	48	6,835	579
# 11	29,688	1,048	48	25,062	493	-	204	26,855	2,833
# 11 Ext. 1	111,317	5,309	244	100,586	2,497	-	1,033	109,669	1,648
# 12	23,056	1,113	51	19,996	523	-	217	21,900	1,156
# 13	2,482	741	34	119	349	-	144	1,387	1,095
# 13 Ext. 1	214	53	2	10	25	-	10	100	114
# 13 Ext. 2	2,169	110	5	1,796	52	-	21	1,984	185
# 13 Ext. 3	18,029	1,359	62	14,701	639	-	265	17,026	1,003
# 14	7,316	7	-	2,763	3	-	1	2,774	4,542
# 15	3,864	464	21	1,750	218	-	90	2,543	1,321
# 16	32,510	942	43	32,007	443	-	183	33,618	(1,108)
# 17	5,134	63	3	5,811	30	-	12	5,919	(785)
# 18	918,745	235,116	10,797	90,631	110,592	71,799	45,770	564,705	354,040
# 19	17,823	3,432	158	548	1,614	-	668	6,420	11,403
# 20	50,478	3,112	143	34,925	1,464	-	606	40,250	10,228
<b>Total</b>	<b>\$ 1,499,479</b>	<b>\$ 260,968</b>	<b>\$ 11,985</b>	<b>\$ 527,572</b>	<b>\$ 122,751</b>	<b>\$ 117,075</b>	<b>\$ 50,802</b>	<b>\$ 1,091,153</b>	<b>\$ 408,326</b>

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**TOWN OF ORCHARD PARK, NEW YORK**  
**Sewer Districts Fund**  
**Schedule Changes in Fund Balances—By District**  
**Year Ended December 31, 2021**

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Sewer Districts	Fund Balances 1-1-21	Add: Revenues and Other Financing Sources	Less: Expenditures and Other Financing Uses	Fund Balances 12-31-21
# 2	\$ 33,683	\$ 24,065	\$ 23,384	\$ 34,364
# 3	103,239	48,160	77,562	73,837
# 4	8,284	13,579	12,349	9,514
# 5	47,797	968	2,334	46,431
# 6	6,871	4,425	4,704	6,592
# 7	4,576	14,892	13,935	5,533
# 8	56,053	94,347	95,597	54,803
# 9	19,180	23,032	19,303	22,909
# 10	10,688	6,364	6,835	10,217
# 11	26,618	27,438	26,855	27,201
# 11 Ext. 1	12,362	111,317	109,669	14,010
# 12	19,758	22,056	21,900	19,914
# 13	88,075	197	1,387	86,885
# 13 Ext. 1	7,265	14	100	7,179
# 13 Ext. 2	7,203	1,969	1,984	7,188
# 13 Ext. 3	3,305	18,029	17,026	4,308
# 14	8,751	6,516	2,774	12,493
# 15	49,569	464	2,543	47,490
# 16	12,286	32,510	33,618	11,178
# 17	40,504	4,384	5,919	38,969
# 18	1,582,047	672,996	564,705	1,690,338
# 19	113,727	9,823	6,420	117,130
#20	110,193	42,978	40,250	112,921
<b>Total</b>	<u>\$ 2,372,034</u>	<u>\$ 1,180,523</u>	<u>\$ 1,091,153</u>	<u>\$ 2,461,404</u>

**TOWN OF ORCHARD PARK, NEW YORK**  
**Water Districts Fund**  
**Combining Balance Sheet—By District**  
**December 31, 2021**

Water Districts	Assets				Liabilities		
	Cash/ Investments (overdraft)	Accounts Receivable	Prepaid Items	Total Assets	Accounts Payable	Accrued Liabilities	Total Liabilities
# 1	\$ 92,590	\$ -	\$ -	\$ 92,590	\$ -	\$ -	\$ -
# 2	18,783	-	-	18,783	-	-	-
# 3	12,752	-	-	12,752	-	-	-
# 3 Ext. 1	2,625	-	-	2,625	-	-	-
# 3 Ext. 2	1,185	-	-	1,185	-	-	-
# 3 Ext. 3	739	-	-	739	-	-	-
# 4	110,822	-	-	110,822	-	-	-
# 4 Ext. 1	67,201	-	-	67,201	-	-	-
# 6	42,514	-	-	42,514	-	-	-
# 6 Ext. 1	632	-	-	632	-	-	-
# 6 Ext. 2	4,690	-	-	4,690	-	-	-
# 6 Ext. 3	1,209	-	-	1,209	-	-	-
# 6 Ext. 4	26,485	-	-	26,485	-	-	-
# 6 Ext. 5	30,949	-	-	30,949	-	-	-
# 6 Ext. 6	537	-	-	537	-	-	-
# 7	1,291	-	-	1,291	-	-	-
# 8	223,687	-	-	223,687	-	-	-
# 8 Ext. 1	14,080	-	-	14,080	-	-	-
# 8 Ext. 2	38,853	-	-	38,853	-	-	-
# 8 Ext. 3	11,709	-	-	11,709	-	-	-
# 8 Ext. 4	839	-	-	839	-	-	-
# 9	99,557	-	-	99,557	-	-	-
# 9 Ext. 1	12,506	-	-	12,506	-	-	-
# 9 Ext. 2	61,441	-	-	61,441	-	-	-
# 9 Ext. 3	4,405	-	-	4,405	-	-	-
# 9 Ext. 4	9,562	-	-	9,562	-	-	-
# 10	9,847	-	-	9,847	-	-	-
# 11	21,421	-	-	21,421	-	-	-
# 12	6,563	-	-	6,563	-	-	-
# 13	6,586	-	-	6,586	-	-	-
# 13 Ext. 1	13,474	-	-	13,474	-	-	-
# 14	5,348	-	-	5,348	-	-	-
# 15	215,219	-	-	215,219	-	-	-
# 17	389,635	3,397	12,797	405,829	1,733	3,068	4,801
# 17 Ext. 1	8,931	-	-	8,931	-	-	-
# 17 Ext. 2	29,096	-	-	29,096	-	-	-
# 17 Ext. 3	23,028	-	-	23,028	-	-	-
# 18	4,960	-	-	4,960	-	-	-
# 19	21,828	-	-	21,828	-	-	-
# 19 Ext. 1	(2,189)	-	-	(2,189)	-	-	-
# 20	27,187	-	-	27,187	-	-	-
# 21	24,785	-	-	24,785	-	-	-
Total	\$ 1,697,362	\$ 3,397	\$ 12,797	\$ 1,713,556	\$ 1,733	\$ 3,068	\$ 4,801

(continued)



**TOWN OF ORCHARD PARK, NEW YORK**  
**Water Districts Fund**  
**Combining Balance Sheet—By District**  
**December 31, 2021**

(concluded)

Water Districts	Fund Balances				
	Nonspendable Prepaid Expenses	Assigned Subs. Year's Expenditures	Water Districts	Total Fund Balances (Deficit)	Total Fund Balances (Deficit)
# 1	\$ -	\$ 3,800	\$ 88,790	\$ 92,590	\$ 92,590
# 2	-	600	18,183	18,783	18,783
# 3	-	800	11,952	12,752	12,752
# 3 Ext. 1	-	250	2,375	2,625	2,625
# 3 Ext. 2	-	45	1,140	1,185	1,185
# 3 Ext. 3	-	150	589	739	739
# 4	-	16,000	94,822	110,822	110,822
# 4 Ext. 1	-	11,500	55,701	67,201	67,201
# 6	-	9,500	33,014	42,514	42,514
# 6 Ext. 1	-	-	632	632	632
# 6 Ext. 2	-	400	4,290	4,690	4,690
# 6 Ext. 3	-	-	1,209	1,209	1,209
# 6 Ext. 4	-	2,500	23,985	26,485	26,485
# 6 Ext. 5	-	2,700	28,249	30,949	30,949
# 6 Ext. 6	-	-	537	537	537
# 7	-	-	1,291	1,291	1,291
# 8	-	16,000	207,687	223,687	223,687
# 8 Ext. 1	-	600	13,480	14,080	14,080
# 8 Ext. 2	-	3,300	35,553	38,853	38,853
# 8 Ext. 3	-	700	11,009	11,709	11,709
# 8 Ext. 4	-	(500)	1,339	839	839
# 9	-	7,000	92,557	99,557	99,557
# 9 Ext. 1	-	1,000	11,506	12,506	12,506
# 9 Ext. 2	-	3,600	57,841	61,441	61,441
# 9 Ext. 3	-	350	4,055	4,405	4,405
# 9 Ext. 4	-	500	9,062	9,562	9,562
# 10	-	500	9,347	9,847	9,847
# 11	-	1,800	19,621	21,421	21,421
# 12	-	450	6,113	6,563	6,563
# 13	-	500	6,086	6,586	6,586
# 13 Ext. 1	-	750	12,724	13,474	13,474
# 14	-	500	4,848	5,348	5,348
# 15	-	25,000	190,219	215,219	215,219
# 17	12,797	46,000	342,231	401,028	405,829
# 17 Ext. 1	-	750	8,181	8,931	8,931
# 17 Ext. 2	-	2,250	26,846	29,096	29,096
#17 Ext. 3	-	1,250	21,778	23,028	23,028
# 18	-	300	4,660	4,960	4,960
# 19	-	-	21,828	21,828	21,828
# 19 Ext. 1	-	(2,500)	311	(2,189)	(2,189)
# 20	-	1,450	25,737	27,187	27,187
# 21	-	850	23,935	24,785	24,785
Total	\$ 12,797	\$ 160,645	\$ 1,535,313	\$ 1,708,755	\$ 1,713,556

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**TOWN OF ORCHARD PARK, NEW YORK**  
**Water Districts Fund**  
**Schedule of Revenues—Budget and Actual—By District**  
**Year Ended December 31, 2021**

Water Districts	Adjusted Estimated Revenues	Revenues				Total Revenues	Variance with Final Budget
		Real Property Taxes	Water Sales and Penalties	Interfund Revenues			
# 1	\$ 23,075	\$ 23,075	\$ -	\$ -	\$ 23,075	\$ -	
# 2	11,939	11,939	-	-	11,939	-	
# 3	9,716	9,716	-	-	9,716	-	
# 3 Ext. 1	1,503	1,503	-	-	1,503	-	
# 3 Ext. 2	451	451	-	-	451	-	
# 3 Ext. 3	498	498	-	-	498	-	
# 4	56,008	56,008	-	-	56,008	-	
# 4 Ext. 1	28,511	28,511	-	-	28,511	-	
# 6	40,825	40,535	-	290	40,825	-	
# 6 Ext. 1	214	214	-	-	214	-	
# 6 Ext. 2	554	554	-	-	554	-	
# 6 Ext. 3	5,184	5,184	-	-	5,184	-	
# 6 Ext. 4	2,785	2,785	-	-	2,785	-	
# 6 Ext. 5	2,534	2,534	-	-	2,534	-	
# 6 Ext. 6	106	106	-	-	106	-	
# 7	2,088	2,088	-	-	2,088	-	
# 8	50,602	50,602	-	-	50,602	-	
# 8 Ext. 1	3,010	3,010	-	-	3,010	-	
# 8 Ext. 2	6,175	6,175	-	-	6,175	-	
# 8 Ext. 3	121	121	-	-	121	-	
# 8 Ext. 4	4,620	4,620	-	-	4,620	-	
# 9	13,457	13,457	-	-	13,457	-	
# 9 Ext. 1	3,435	3,435	-	-	3,435	-	
# 9 Ext. 2	8,300	8,200	-	100	8,300	-	
# 9 Ext. 3	384	384	-	-	384	-	
# 9 Ext. 4	14,540	14,540	-	-	14,540	-	
# 10	16,851	16,851	-	-	16,851	-	
# 11	6,931	6,931	-	-	6,931	-	
# 12	5,141	5,141	-	-	5,141	-	
# 13	6,170	6,170	-	-	6,170	-	
# 13 Ext. 1	21,843	21,843	-	-	21,843	-	
# 14	3,574	3,574	-	-	3,574	-	
# 15	330,755	330,755	8,158	-	338,913	8,158	
# 17	371,547	371,547	3,586	-	375,133	3,586	
# 17 Ext. 1	9,049	9,049	-	-	9,049	-	
# 17 Ext. 2	19,030	19,030	-	-	19,030	-	
#17 Ext. 3	2,035	2,035	-	-	2,035	-	
# 18	2,831	2,831	-	-	2,831	-	
# 19	24,550	23,035	306	1,415	24,756	206	
# 19 Ext. 1	13,125	13,125	-	-	13,125	-	
# 20	594	594	-	-	594	-	
# 21	794	794	-	-	794	-	
<b>Total</b>	<b>\$ 1,125,455</b>	<b>\$ 1,123,550</b>	<b>\$ 12,050</b>	<b>\$ 1,805</b>	<b>\$ 1,137,405</b>	<b>\$ 11,950</b>	

**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, 2021**

Water Districts	Adjusted Budget	Expenditures			
		Personal Services	Equipment	Contractual Expenses	Employee Benefits
# 1	\$ 27,814	\$ 4,423	\$ 223	\$ 4,930	\$ 2,281
# 2	12,912	2,327	117	2,164	1,200
# 3	10,928	1,764	89	3,193	910
# 3 Ext. 1	1,794	379	19	225	196
# 3 Ext. 2	515	81	4	175	42
# 3 Ext. 3	677	120	6	181	62
# 4	71,912	13,585	684	13,078	7,005
# 4 Ext. 1	40,611	7,289	367	5,898	3,759
# 6	50,423	7,708	388	11,921	3,975
# 6 Ext. 1	214	-	-	190	-
# 6 Ext. 2	979	109	5	180	56
# 6 Ext. 3	5,397	910	46	1,118	469
# 6 Ext. 4	5,485	839	42	624	432
# 6 Ext. 5	5,388	648	33	1,234	334
# 6 Ext. 6	106	-	-	100	-
# 7	2,193	411	21	229	212
# 8	68,798	12,897	649	13,326	6,650
# 8 Ext. 1	3,734	700	35	441	361
# 8 Ext. 2	9,884	1,734	87	1,904	894
# 8 Ext. 3	899	145	7	25	75
# 8 Ext. 4	4,120	926	47	639	477
# 9	22,625	4,058	204	3,744	2,093
# 9 Ext. 1	4,624	795	40	455	410
# 9 Ext. 2	12,337	1,885	95	1,768	972
# 9 Ext. 3	758	99	5	117	51
# 9 Ext. 4	15,816	3,271	165	2,162	1,687
# 10	18,139	3,352	169	4,106	1,729
# 11	9,077	1,458	73	1,695	752
# 12	5,809	907	46	1,601	468
# 13	6,976	1,281	64	1,504	660
# 13 Ext. 1	23,702	4,658	235	4,489	2,402
# 14	4,248	759	38	934	392
# 15	358,029	69,726	3,510	69,804	35,955
# 17	423,407	66,675	3,357	77,517	34,382
# 17 Ext. 1	10,316	2,135	107	1,488	1,101
# 17 Ext. 2	22,139	3,418	172	5,693	1,763
# 17 Ext. 3	3,336	234	12	844	121
# 18	3,270	587	30	422	303
# 19	26,052	5,319	268	3,796	2,743
# 19 Ext. 1	11,361	2,486	125	1,869	1,282
# 20	2,117	308	15	373	159
# 21	1,671	119	6	182	62
Total	\$ 1,310,592	\$ 230,525	\$ 11,605	\$ 246,338	\$ 118,877

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**TOWN OF ORCHARD PARK, NEW YORK**  
**Water Districts Fund**  
**Schedule of Expenditures and Other Financing Uses—Budget and Actual—By District**  
**Year Ended December 31, 2021**

(concluded)

Water Districts	Transfers Out		Total Exp and Other Fin. Uses	Variance with Final Budget
	Debt Service	Capital Projects		
# 1	9,101	\$ 944	\$ 21,902	\$ 5,912
# 2	4,333	497	10,638	2,274
# 3	3,226	377	9,559	1,369
# 3 Ext. 1	690	81	1,590	204
# 3 Ext. 2	148	17	467	48
# 3 Ext. 3	220	26	615	62
# 4	24,971	2,899	62,222	9,690
# 4 Ext. 1	14,088	1,556	32,957	7,654
# 6	16,195	1,645	41,832	8,591
# 6 Ext. 1	24	-	214	-
# 6 Ext. 2	198	23	571	408
# 6 Ext. 3	1,653	194	4,390	1,007
# 6 Ext. 4	1,524	180	3,641	1,844
# 6 Ext. 5	1,177	138	3,564	1,824
# 6 Ext. 6	6	-	106	-
# 7	747	88	1,708	485
# 8	25,092	2,752	61,366	7,432
# 8 Ext. 1	1,271	149	2,957	777
# 8 Ext. 2	3,151	370	8,140	1,744
# 8 Ext. 3	264	31	547	352
# 8 Ext. 4	1,688	198	3,975	145
# 9	7,471	866	18,436	4,189
# 9 Ext. 1	1,444	170	3,314	1,310
# 9 Ext. 2	3,426	402	8,548	3,789
# 9 Ext. 3	180	21	473	285
# 9 Ext. 4	5,944	698	13,927	1,889
# 10	6,091	715	16,162	1,977
# 11	2,650	311	6,939	2,138
# 12	1,649	194	4,865	944
# 13	2,327	273	6,109	867
# 13 Ext. 1	8,465	994	21,243	2,459
# 14	1,379	162	3,664	584
# 15	131,538	14,881	325,414	32,615
# 17	178,390	14,230	374,551	48,856
# 17 Ext. 1	3,880	456	9,167	1,149
# 17 Ext. 2	6,843	729	18,618	3,521
# 17 Ext. 3	426	50	1,687	1,649
# 18	1,067	125	2,534	736
# 19	9,665	1,135	22,926	3,126
# 19 Ext. 1	4,517	530	10,809	552
# 20	559	66	1,480	637
# 21	216	25	610	1,061
Total	<u>\$ 487,894</u>	<u>\$ 49,198</u>	<u>\$ 1,144,437</u>	<u>\$ 166,155</u>

**TOWN OF ORCHARD PARK, NEW YORK**  
**Water Districts Fund**  
**Schedule of Changes in Fund Balances (Deficit)—By District**  
**Year Ended December 31, 2021**

Water Districts	Fund Balances (Deficit) 1-1-21	Add: Revenues and Other Sources	Less: Expenditures and Other Uses	Fund Balances (Deficit) 12-31-21
# 1	\$ 91,417	\$ 23,075	\$ 21,902	\$ 92,590
# 2	17,482	11,939	10,638	18,783
# 3	12,595	9,716	9,559	12,752
# 3 Ext. 1	2,712	1,503	1,590	2,625
# 3 Ext. 2	1,201	451	467	1,185
# 3 Ext. 3	856	498	615	739
# 4	117,036	56,008	62,222	110,822
# 4 Ext. 1	71,647	28,511	32,957	67,201
# 6	43,521	40,825	41,832	42,514
# 6 Ext. 1	632	214	214	632
# 6 Ext. 2	4,707	554	571	4,690
# 6 Ext. 3	415	5,184	4,390	1,209
# 6 Ext. 4	27,341	2,785	3,641	26,485
# 6 Ext. 5	31,979	2,534	3,564	30,949
# 6 Ext. 6	537	106	106	537
# 7	911	2,088	1,708	1,291
# 8	234,451	50,602	61,366	223,687
# 8 Ext. 1	14,027	3,010	2,957	14,080
# 8 Ext. 2	40,818	6,175	8,140	38,853
# 8 Ext. 3	12,135	121	547	11,709
# 8 Ext. 4	194	4,620	3,975	839
# 9	104,536	13,457	18,436	99,557
# 9 Ext. 1	12,385	3,435	3,314	12,506
# 9 Ext. 2	61,689	8,300	8,548	61,441
# 9 Ext. 3	4,494	384	473	4,405
# 9 Ext. 4	8,949	14,540	13,927	9,562
# 10	9,158	16,851	16,162	9,847
# 11	21,429	6,931	6,939	21,421
# 12	6,287	5,141	4,865	6,563
# 13	6,525	6,170	6,109	6,586
# 13 Ext. 1	12,874	21,843	21,243	13,474
# 14	5,438	3,574	3,664	5,348
# 15	201,720	338,913	325,414	215,219
# 17	400,446	375,133	374,551	401,028
# 17 Ext. 1	9,049	9,049	9,167	8,931
# 17 Ext. 2	28,684	19,030	18,618	29,096
# 17 Ext. 3	22,680	2,035	1,687	23,028
# 18	4,663	2,831	2,534	4,960
# 19	19,998	24,756	22,926	21,828
# 19 Ext. 1	(4,505)	13,125	10,809	(2,189)
# 20	28,073	594	1,480	27,187
# 21	24,601	794	610	24,785
Total	<u>\$ 1,715,787</u>	<u>\$ 1,137,405</u>	<u>\$ 1,144,437</u>	<u>\$ 1,708,755</u>

**TOWN OF ORCHARD PARK, NEW YORK**  
**Garbage and Refuse Fund**  
**Schedule of Revenues—Budget and Actual**  
**Year Ended December 31, 2021**

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
<b>REVENUES:</b>						
Real property taxes	SR0000 41001	\$ 2,368,703	\$ -	\$ 2,368,703	\$ 2,368,703	\$ -
Departmental income:						
Sale of compost materials	SR0000 42130	80,000	-	80,000	171,599	91,599
Composting tipping fees	SR0000 42131	10,000	-	10,000	24,990	14,990
Contractor fees	SR0000 42132	5,000	-	5,000	6,082	1,082
Recycling bin sales	SR0000 42133	-	-	-	3,146	3,146
Departmental income total		<u>95,000</u>	<u>-</u>	<u>95,000</u>	<u>205,817</u>	<u>110,817</u>
Use of money and property:						
Interest earnings	SR0000 42401	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>(2,000)</u>
State aid:						
State aid	SR0000 43000	<u>-</u>	<u>-</u>	<u>-</u>	<u>579,449</u>	<u>579,449</u>
<b>TOTAL REVENUES</b>		<u>\$ 2,465,703</u>	<u>\$ -</u>	<u>\$ 2,465,703</u>	<u>\$ 3,153,969</u>	<u>\$ 688,266</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, 2021**

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	\$ 210,000	\$ 10,666	\$ 220,666	\$ 220,666	\$ -
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	1,827,000	-	1,827,000	1,826,725	275
Garbage total		<u>2,045,240</u>	<u>10,666</u>	<u>2,055,906</u>	<u>2,050,591</u>	<u>5,315</u>
Composting:						
Personal services						
Elected official	SR8161 50100	5,100	-	5,100	4,852	248
Nonunion full time	SR8161 50103	61,293	(887)	60,406	59,936	470
Nonunion part time	SR8161 50104	22,000	887	22,887	22,886	1
Equipment						
Composting equipment	SR8161 50200	25,000	(25,000)	-	-	-
Contractual expenses						
Supplies	SR8161 50400	5,000	-	5,000	1,093	3,907
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	(6,352)	23,648	22,206	1,442
Telephone	SR8161 50420	1,900	-	1,900	255	1,645
Electric	SR8161 50421	3,800	-	3,800	3,262	538
Water	SR8161 50423	1,200	321	1,521	1,520	1
Equipment repair and maintenance	SR8161 50444	25,000	218,151	243,151	243,151	-
Composting testing and reporting	SR8161 50447	1,500	-	1,500	486	1,014
Equipment rental	SR8161 50456	1,500	-	1,500	791	709
Miscellaneous	SR8161 50499	1,000	-	1,000	-	1,000
Allocated cost of operations	SR8161 50520	10,000	(10,000)	-	-	-

(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>
Employee benefits						
State retirement	SR9010 50810	11,287	429	11,716	11,716	-
Social security	SR9030 50830	5,460	377	5,837	5,837	-
Workers' compensation	SR9040 50840	16,000	(2,449)	13,551	11,100	2,451
Life insurance	SR9045 50845	100	-	100	69	31
Hospital and medical insurance	SR9060 50860	50,000	-	50,000	44,445	5,555
Dental insurance	SR9061 50861	1,000	1,243	2,243	2,242	1
Insurance waivers	SR9062 50862	2,000	400	2,400	2,400	-
Flex plan	SR9065 50865	1,000	-	1,000	-	1,000
Medicare	SR9090 50890	1,277	-	1,277	1,225	52
Composting total		<u>285,167</u>	<u>177,120</u>	<u>462,287</u>	<u>439,972</u>	<u>22,315</u>
Total expenditures		<u>2,330,407</u>	<u>187,786</u>	<u>2,518,193</u>	<u>2,490,563</u>	<u>27,630</u>
OTHER FINANCING USES:						
Operating transfer out:						
Transfer to Debt Service - principal	SR9901 50910	106,800	-	106,800	106,800	-
Transfer to Debt Service - interest	SR9901 50911	8,496	-	8,496	8,496	-
Transfer to equipment reserve	SR9950 50562	20,000	-	20,000	-	20,000
Total transfers		<u>135,296</u>	<u>-</u>	<u>135,296</u>	<u>115,296</u>	<u>20,000</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 2,465,703</u>	<u>\$ 187,786</u>	<u>\$ 2,653,489</u>	<u>\$ 2,605,859</u>	<u>\$ 47,630</u>

**TOWN OF ORCHARD PARK, NEW YORK**  
**Capital Projects Fund**  
**Combining Balance Sheet—By Project**  
**December 31, 2021**

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	(41,171)	(41,171)	1,956	-	1,956	(43,127)	(43,127)	(41,171)
AB003	Emergency Management Equipment	13,839	13,839	-	-	-	13,839	13,839	13,839
AB004	Brush Mountain Community Activity Center - Building	2,746,483	2,746,483	-	2,400,000	2,400,000	346,483	346,483	2,746,483
AB005	Brush Mountain Community Activity Center - Site	26,883	26,883	-	-	-	26,883	26,883	26,883
AB007	OP Municipal Buildings	82,509	82,509	-	-	-	82,509	82,509	82,509
AB008	Highway Building	10,206	10,206	-	-	-	10,206	10,206	10,206
AB010	Animal Control Building	(4,977)	(4,977)	-	-	-	(4,977)	(4,977)	(4,977)
AB011	Water and Lighting Building Remodel	748	748	-	-	-	748	748	748
AB013	Generator Install	150,000	150,000	46,134	-	46,134	103,866	103,866	150,000
AD002	Bussendorfer Drainage	841,458	841,458	36,670	-	36,670	804,788	804,788	841,458
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	16,214	16,214	-	-	-	16,214	16,214	16,214
AD008	Acorn Circle	(9,000)	(9,000)	-	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)
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	324,888	324,888	-	-	-	324,888	324,888	324,888
AP011	Playgrounds 2019	(9,929)	(9,929)	-	-	-	(9,929)	(9,929)	(9,929)
AP012	Drainage District Consolidation	74,408	74,408	-	-	-	74,408	74,408	74,408
AP013	Green Lake Maint Dredging	303	303	-	-	-	303	303	303
DB002	Bridge Emergency Repairs	65,138	65,138	-	-	-	65,138	65,138	65,138
DB005	Misc Culverts	372,115	372,115	-	-	-	372,115	372,115	372,115
DB006	Burmon Dr Reconstruction Highway	296,475	296,475	9,709	-	9,709	286,766	286,766	296,475
DB007	Lexington/Brenner	71,645	71,645	-	-	-	71,645	71,645	71,645
FX002	Chestnut Ridge Rd Waterline	359,580	359,580	-	-	-	359,580	359,580	359,580
FX003	Duerr Rd	22,358	22,358	2,725	-	2,725	19,633	19,633	22,358
FX004	Brush Mtn. Waterline	227,839	227,839	-	-	-	227,839	227,839	227,839
FX005	Water Tanks	780,252	780,252	-	-	-	780,252	780,252	780,252
FX006	Dist. Wide Water Improvement	353,318	353,318	-	-	-	353,318	353,318	353,318
FX008	Bussendorfer Waterline	775,288	775,288	-	-	-	775,288	775,288	775,288
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	1,267	1,267	-	-	-	1,267	1,267	1,267
G0006	Berg Rd Sanitary Sewer Pump Station	653,203	653,203	-	-	-	653,203	653,203	653,203
G0007	SS Main Televising and Relining	1,681,138	1,681,138	35,806	-	35,806	1,645,332	1,645,332	1,681,138
G0008	Hillsbuero Pump Station Generator	58,118	58,118	-	-	-	58,118	58,118	58,118
SL002	Light Pole Replacement NYSED LED	32,745	32,745	-	-	-	32,745	32,745	32,745
SL004	NYSEG Overhead Cobra LED	(55,854)	(55,854)	-	-	-	(55,854)	(55,854)	(55,854)
WS002	Water/Sewer Equipment Acquisition	580,735	580,735	-	-	-	580,735	580,735	580,735
		<u>\$ 12,453,596</u>	<u>\$ 12,453,596</u>	<u>\$ 133,000</u>	<u>\$ 2,400,000</u>	<u>\$ 2,533,000</u>	<u>\$ 9,920,596</u>	<u>\$ 9,920,596</u>	<u>\$ 12,453,596</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, 2021**

Project	Fund Balances (Deficits) 1-1-21	Revenues			Other Financing Sources		Total Revenues and Other Financing Sources	
		Miscellaneous	Sale of Property and Compensation for Loss	State Aid	Transfers In	Serial Bonds Issued		
AB001	Unallocated General Building Projects	\$ 18,463	\$ -	\$ -	\$ -	\$ -	\$ -	
AB002	Computer Asset Purchases	(3,746)	-	-	-	-	-	
AB003	Emergency Management Equipment	13,839	-	-	-	-	-	
AB004	Brush Mountain Community Activity Center - Building	(3,479,392)	-	-	-	3,915,000	3,915,000	
AB005	Brush Mountain Community Activity Center - Site	26,883	-	-	-	-	-	
AB007	OP Municipal Buildings	183,418	-	-	-	55,091	55,091	
AB008	Highway Building	10,206	-	-	-	-	-	
AB010	Animal Control Building	(151,461)	-	-	100,575	45,909	146,484	
AB011	Water and Lighting Building Remodel	1,696	-	-	-	-	-	
AB013	Generator Install	-	-	-	-	150,000	150,000	
AD002	Bussendorfer Drainage	841,458	-	-	-	-	-	
AD004	Townwide Drainage Study	44,013	-	-	-	-	-	
AD005	Benning Road Drainage	4,057	-	-	-	-	-	
AD006	Regional Basin Bray Property	50,357	-	-	-	-	-	
AD007	Townwide Drainage District Consolidation	71,714	-	-	-	-	-	
AD008	Acorn Circle	-	-	-	-	7,500	7,500	
AP003	Yates Park LL Ball Diamonds	522,914	-	-	-	-	-	
AP005	Yates Park Trail	224,538	-	-	-	-	-	
AP006	Webster Road Parking Lot	7,801	-	-	-	-	-	
AP007	Park Buildings	5,222	-	-	-	-	-	
AP008	Yates Park Recreation Buildings	146,566	-	-	-	-	-	
AP009	Brush Mountain Football Field	(334,628)	-	-	-	659,516	659,516	
AP011	Playgrounds 2019	(246,413)	-	-	-	236,484	236,484	
AP012	Drainage District Consolidation	74,408	-	-	-	-	-	
AP013	Green Lake Maint Dredging	55,303	-	-	-	-	-	
DB002	Bridge Emergency Repairs	69,138	-	-	-	-	-	
DB005	Misc Culverts	278,053	-	-	-	94,062	94,062	
DB006	Burmon Dr Reconstruction Highway	316,130	-	-	-	-	-	
DB007	Lexington/Brenner	(18,694)	-	-	-	141,094	141,094	
FX002	Chestnut Ridge Rd Waterline	165,198	-	-	-	194,382	194,382	
FX003	Duerr Rd	25,537	-	-	-	48,596	48,596	
FX004	Brush Mtn. Waterline	227,839	-	-	-	-	-	
FX005	Water Tanks	416,758	-	-	-	363,494	363,494	
FX006	Dist. Wide Water Improvement	378,019	9,304	-	-	-	9,304	
FX008	Bussendorfer Waterline	(2,014)	-	-	-	777,528	777,528	
G0002	Townwide Sanitary Sewer Study	160,860	-	-	-	-	-	
G0003	Burmon Dr Sanitary Sewer	770,583	-	-	-	-	-	
G0004	Hazel Ct Sanitary Sewer Phase II	11,601	-	-	-	-	-	
G0006	Berg Rd Sanitary Sewer Pump Station	321,183	-	-	-	340,270	340,270	
G0007	SS Main Televising and Relining	(80,533)	-	-	-	1,944,398	1,944,398	
G0008	Hillsburo Pump Station Generator	(214)	-	-	-	58,332	58,332	
SL002	Light Pole Replacement NYSED LED	(113)	-	-	-	65,844	65,844	
SL004	NYSEG Overhead Cobra LED	(55,854)	-	-	-	-	-	
WS002	Water/Sewer Equipment Acquisition	470,931	-	9,804	-	100,000	109,804	
		<u>\$ 1,541,624</u>	<u>\$ 9,304</u>	<u>\$ 9,804</u>	<u>\$ 100,575</u>	<u>\$ 257,500</u>	<u>\$ 8,940,000</u>	<u>\$ 9,317,183</u>

(continued)

**TOWN OF ORCHARD PARK, NEW YORK**  
**Capital Projects Fund—Combining Schedule of Revenues, Expenditures,**  
**Other Financing Sources (Uses) and Changes in Fund Balances (Deficits)—By Project**  
**Year Ended December 31, 2021**

(concluded)

Project	Expenditures	Other Financing Uses	Total Expenditures and Other Financing Uses	Fund Balances (Deficits)	
	Capital Outlay	Transfers Out	Financing Uses	12-31-21	
AB001	Unallocated General Building Projects	\$ -	\$ -	\$ -	18,463
AB002	Computer Asset Purchases	39,381	-	39,381	(43,127)
AB003	Emergency Management Equipment	-	-	-	13,839
AB004	Brush Mountain Community Activity Center - Building	89,125	-	89,125	346,483
AB005	Brush Mountain Community Activity Center - Site	-	-	-	26,883
AB007	OP Municipal Buildings	6,000	150,000	156,000	82,509
AB008	Highway Building	-	-	-	10,206
AB010	Animal Control Building	-	-	-	(4,977)
AB011	Water and Lighting Building Remodel	948	-	948	748
AB013	Generator Install	46,134	-	46,134	103,866
AD002	Bussendorfer Drainage	36,670	-	36,670	804,788
AD004	Townwide Drainage Study	-	-	-	44,013
AD005	Benning Road Drainage	-	-	-	4,057
AD006	Regional Basin Bray Property	-	-	-	50,357
AD007	Townwide Drainage District Consolidation	55,500	-	55,500	16,214
AD008	Acorn Circle	16,500	-	16,500	(9,000)
AP003	Yates Park LL Ball Diamonds	-	-	-	522,914
AP005	Yates Park Trail	-	-	-	224,538
AP006	Webster Road Parking Lot	-	-	-	7,801
AP007	Park Buildings	-	-	-	5,222
AP008	Yates Park Recreation Buildings	-	-	-	146,566
AP009	Brush Mountain Football Field	-	-	-	324,888
AP011	Playgrounds 2019	-	-	-	(9,929)
AP012	Drainage District Consolidation	-	-	-	74,408
AP013	Green Lake Maint Dredging	47,500	7,500	55,000	303
DB002	Bridge Emergency Repairs	4,000	-	4,000	65,138
DB005	Misc Culverts	-	-	-	372,115
DB006	Burmon Dr Reconstruction Highway	29,364	-	29,364	286,766
DB007	Lexington/Brenner	50,755	-	50,755	71,645
FX002	Chestnut Ridge Rd Waterline	-	-	-	359,580
FX003	Duerr Rd	54,500	-	54,500	19,633
FX004	Brush Mtn. Waterline	-	-	-	227,839
FX005	Water Tanks	-	-	-	780,252
FX006	Dist. Wide Water Improvement	34,005	-	34,005	353,318
FX008	Bussendorfer Waterline	226	-	226	775,288
G0002	Townwide Sanitary Sewer Study	-	-	-	160,860
G0003	Burmon Dr Sanitary Sewer	-	-	-	770,583
G0004	Hazel Ct Sanitary Sewer Phase II	10,334	-	10,334	1,267
G0006	Berg Rd Sanitary Sewer Pump Station	8,250	-	8,250	653,203
G0007	SS Main Televising and Relining	218,533	-	218,533	1,645,332
G0008	Hillsburo Pump Station Generator	-	-	-	58,118
SL002	Light Pole Replacement NYSED LED	32,986	-	32,986	32,745
SL004	NYSEG Overhead Cobra LED	-	-	-	(55,854)
WS002	Water/Sewer Equipment Acquisition	-	-	-	580,735
		<u>\$ 780,711</u>	<u>\$ 157,500</u>	<u>\$ 938,211</u>	<u>\$ 9,920,596</u>

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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, 2021**

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Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
<b>REVENUES:</b>						
Premium on obligations	V00000 42710	\$ -	\$ -	\$ -	\$ 61,456	\$ 61,456
<b>TOTAL REVENUES</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>61,456</u>	<u>61,456</u>
<b>OTHER FINANCING SOURCES</b>						
Transfers In:						
Transfers from General Fund	V00000 45031	<u>2,914,651</u>	<u>(1)</u>	<u>2,914,650</u>	<u>2,914,650</u>	<u>-</u>
Total other financing sources		<u>2,914,651</u>	<u>(1)</u>	<u>2,914,650</u>	<u>2,914,650</u>	<u>-</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<u>\$ 2,914,651</u>	<u>\$ (1)</u>	<u>\$ 2,914,650</u>	<u>\$ 2,976,106</u>	<u>\$ 61,456</u>

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**TOWN OF ORCHARD PARK, NEW YORK**  
**Debt Service Fund**  
**Schedule of Expenditures—Budget and Actual**  
**Year Ended December 31, 2021**

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
DEBT SERVICE:						
Principal	V09710 50600	\$ 1,990,000	\$ -	\$ 1,990,000	\$ 1,990,000	\$ -
Interest	V09710 50700	994,564	205,011	1,199,575	1,199,575	-
Debt service total		<u>2,984,564</u>	<u>205,011</u>	<u>3,189,575</u>	<u>3,189,575</u>	<u>-</u>
TOTAL EXPENDITURES		<u>\$ 2,984,564</u>	<u>\$ 205,011</u>	<u>\$ 3,189,575</u>	<u>\$ 3,189,575</u>	<u>\$ -</u>

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## FINANCIAL STATEMENTS OF NONMAJOR GOVERNMENTAL FUNDS

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

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

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

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

- A. Parkland Development—to account for contributions and subdivision fees used to purchase parkland and enhance the parks and playgrounds within the Town.
- B. Public Improvements—to account for funds received from developers to support inspection services and the related payment thereof.
- C. Millennium Bricks—to account for donations received to build a memorial brick walkway within one of the Town's parks.
- D. Wall of Heroes—to account for donations received to honor veterans with their pictures displayed on the wall in the foyer of the Municipal Building.
- E. Orchard Park Community Youth—to account for donations received to perform a survey of the youth in our schools.
- 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, 2021**

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	Special Revenue				Total Nonmajor Funds
	Town Outside Village	Lighting	Drainage	Miscellaneous Special Revenue	
<b>ASSETS</b>					
Cash and cash equivalents	\$ 694,584	\$ 517,183	\$ 206,721	\$ 1,859,356	\$ 3,277,844
Receivables	23,703	670	-	-	24,373
Prepaid items	15,653	-	-	-	15,653
Total assets	<u>\$ 733,940</u>	<u>\$ 517,853</u>	<u>\$ 206,721</u>	<u>\$ 1,859,356</u>	<u>\$ 3,317,870</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 82,572	\$ 21,669	\$ -	\$ 34,522	\$ 138,763
Accrued liabilities	5,138	-	-	-	5,138
Total liabilities	<u>87,710</u>	<u>21,669</u>	<u>-</u>	<u>34,522</u>	<u>143,901</u>
<b>FUND BALANCES</b>					
Nonspendable	15,653	-	-	-	15,653
Assigned	630,577	496,184	206,721	1,824,834	3,158,316
Total fund balances	<u>646,230</u>	<u>496,184</u>	<u>206,721</u>	<u>1,824,834</u>	<u>3,173,969</u>
Total liabilities and fund balances	<u>\$ 733,940</u>	<u>\$ 517,853</u>	<u>\$ 206,721</u>	<u>\$ 1,859,356</u>	<u>\$ 3,317,870</u>

**TOWN OF ORCHARD PARK, NEW YORK**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**Year Ended December 31, 2021**

	Special Revenue			Miscellaneous Special Revenue	Total Nonmajor Funds
	Town Outside Village	Lighting	Drainage		
<b>REVENUES</b>					
Real property taxes	\$ -	\$ 318,901	\$ 26,425	\$ -	\$ 345,326
Non property tax items	157,373	-	-	-	157,373
Departmental income	663,157	-	-	17,569	680,726
Licenses and permits	2,000	-	-	-	2,000
Sale of property and compensation for loss	245	-	-	-	245
Miscellaneous	-	-	-	140,150	140,150
Total revenues	<u>822,775</u>	<u>318,901</u>	<u>26,425</u>	<u>157,719</u>	<u>1,325,820</u>
<b>EXPENDITURES</b>					
Current:					
General government support	83,290	-	-	-	83,290
Public safety	421,895	-	-	-	421,895
Health	4,296	-	-	-	4,296
Transportation	-	272,270	-	-	272,270
Culture and recreation	-	-	-	14,698	14,698
Home and community services	103,453	-	-	43,387	146,840
Employee benefits	202,082	-	-	-	202,082
Total expenditures	<u>815,016</u>	<u>272,270</u>	<u>-</u>	<u>58,085</u>	<u>1,145,371</u>
Net change in fund balances	7,759	46,631	26,425	99,634	180,449
Fund balances - beginning	<u>638,471</u>	<u>449,553</u>	<u>180,296</u>	<u>1,725,200</u>	<u>2,993,520</u>
Fund balances - ending	<u>\$ 646,230</u>	<u>\$ 496,184</u>	<u>\$ 206,721</u>	<u>\$ 1,824,834</u>	<u>\$ 3,173,969</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, 2021**

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	\$ 157,373	\$ -	\$ 157,373	\$ 157,373	\$ -
Departmental income:						
Fire inspection fees	B00000 41540	-	-	-	14,990	14,990
Safety inspection fees	B00000 41560	300,000	-	300,000	415,063	115,063
Building fees	B00000 41561	-	-	-	6,792	6,792
Electrical permits	B00000 41562	-	-	-	105,867	105,867
Other fees	B00000 41563	214,455	-	214,455	85,630	(128,825)
Zoning fees	B00000 42110	2,000	-	2,000	10,810	8,810
Planning board fees	B00000 42115	3,500	-	3,500	6,100	2,600
Plan review fees	B00000 42116	-	-	-	4,750	4,750
Site development fees	B00000 42189	20,000	-	20,000	12,410	(7,590)
Site approval fees	B00000 42190	-	-	-	745	745
Departmental income total		<u>539,955</u>	<u>-</u>	<u>539,955</u>	<u>663,157</u>	<u>123,202</u>
Use of money and property:						
Interest earnings	B00000 42401	1,500	-	1,500	-	(1,500)
Licenses and permits:						
Operating permits	B00000 42590	-	-	-	2,000	2,000
Total licenses and permits		<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>
Sale of property and compensation for loss:						
Other unclassified revenues	B00000 42770	10,000	-	10,000	245	(9,755)
Sale of property and compensation for loss total		<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>245</u>	<u>(9,755)</u>
<b>TOTAL REVENUES</b>		<u>\$ 708,828</u>	<u>\$ -</u>	<u>\$ 708,828</u>	<u>\$ 822,775</u>	<u>\$ 113,947</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, 2021**

Account Name	Account Code	Original Estimated Appropriations	Transfers	Adjusted Estimated Appropriations	Expenditures	Variance with Final Budget
<b>GENERAL GOVERNMENT SUPPORT</b>						
Information technology services:						
Equipment						
Computer equipment	B01680 50200	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
Computer hardware	B01680 50204	1,000	538	1,538	1,538	-
Computer software	B01680 50205	1,000	81,549	82,549	81,549	1,000
Contractual expenses						
Copier lease	B01680 50443	2,000	-	2,000	203	1,797
Information technology services total		<u>5,000</u>	<u>82,087</u>	<u>87,087</u>	<u>83,290</u>	<u>3,797</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>70,087</u>	<u>87,087</u>	<u>83,290</u>	<u>3,797</u>
<b>PUBLIC SAFETY</b>						
Safety inspection:						
Personal services						
Department manager	B03620 50102	68,675	20,970	89,645	89,644	1
Nonunion full time	B03620 50103	-	-	-	0	-
Nonunion part time	B03620 50104	-	-	-	0	-
CSEA white collar	B03620 50106	284,302	38,062	322,364	322,364	-
Contractual expenses						
Office supplies	B03620 50400	3,500	-	3,500	1,847	1,653
State fire code expenditures	B03620 50401	2,000	(1,267)	733	-	733
Uniform, clothing, tool allowance	B03620 50407	600	130	730	730	-

(continued)

Account Name	Account Code	Original Estimated Appropriations	Transfers	Adjusted Estimated Appropriations	Expenditures	Variance with Final Budget
Travel and conference	B03620 50413	2,000	-	2,000	1,968	32
Training	B03620 50414	1,000	-	1,000	800	200
Gasoline	B03620 50416	2,000	904	2,904	2,904	-
Telephone	B03620 50420	600	-	600	185	415
Vehicle repair and maintenance	B03620 50445	-	1,453	1,453	1,453	-
Public safety total		<u>364,677</u>	<u>60,252</u>	<u>424,929</u>	<u>421,895</u>	<u>3,034</u>
HEALTH						
Registrar of Vital Statistics:						
Personal services						
Salaries	B04020 50101	4,182	114	4,296	4,296	-
Contractual expenses						
Other expenses	B04020 50419	190	-	190	-	190
Health Total		<u>4,372</u>	<u>114</u>	<u>4,486</u>	<u>4,296</u>	<u>190</u>
HOME AND COMMUNITY SERVICES						
Zoning:						
Personal services						
Appointed official	B08010 50101	6,180	6,460	6,460	6,460	-
CSEA white collar	B08010 50106	23,214	4,519	27,733	27,733	-
Equipment						
Computer remodeling	B08010 50200	100	-	100	-	100
Digitizing equipment	B08010 50210	1,000	-	1,000	-	1,000
Contractual expenses						
Office supplies	B08010 50400	1,000	-	1,000	90	910
Travel and conference	B08010 50413	500	-	500	160	340
Publishing	B08010 50450	800	-	800	734	66
Zoning total		<u>32,794</u>	<u>10,979</u>	<u>37,593</u>	<u>35,177</u>	<u>2,416</u>
Planning:						
Personal services						
Appointed official	B08020 50101	37,711	37,711	37,711	31,313	6,398
Nonunion part time	B08020 50104	11,048	-	11,048	6,762	4,286
CSEA white collar	B08020 50106	23,214	5,121	28,335	28,335	-
Equipment						
Equipment	B08020 50200	1,000	-	1,000	-	1,000

(continued)

(concluded)

<u>Account Name</u>	<u>Account Code</u>	<u>Original Estimated Appropriations</u>	<u>Transfers</u>	<u>Adjusted Estimated Appropriations</u>	<u>Expenditures</u>	<u>Variance with Final Budget</u>
Contractual expenses						
Office supplies	B08020 50400	1,800	-	1,800	901	899
Resources	B08020 50410	100	-	100	0	100
Travel and conference	B08020 50413	1,000	-	1,000	200	800
Training	B08020 50414	500	-	500	500	-
Publishing	B08020 50450	600	-	600	265	335
Planning total		<u>76,973</u>	<u>42,832</u>	<u>82,094</u>	<u>68,276</u>	<u>13,818</u>
Home and Community Services total		<u>109,767</u>	<u>53,811</u>	<u>119,687</u>	<u>103,453</u>	<u>16,234</u>
Employee Benefits:						
Employees retirement	B09010 50810	80,359	(19,400)	60,959	60,936	23
Social security	B09030 50830	28,998	3,176	32,174	32,173	1
Workers' compensation	B09040 50840	500	-	500	333	167
Life insurance	B09045 50845	540	-	540	277	263
Hospital and medical insurance	B09060 50860	125,000	(42,600)	82,400	82,348	52
Dental insurance	B09061 50861	9,547	-	9,547	8,726	821
Insurance waivers	B09062 50862	-	7,000	7,000	7,000	-
Flex Plan	B09065 50865	11,286	(7,000)	4,286	3,563	723
Medicare	B09090 50890	6,782	-	6,782	6,726	56
Employee Benefits Total		<u>263,012</u>	<u>(58,824)</u>	<u>204,188</u>	<u>202,082</u>	<u>2,106</u>
TOTAL EXPENDITURES		<u>\$ 758,828</u>	<u>\$ 125,440</u>	<u>\$ 840,377</u>	<u>\$ 815,016</u>	<u>\$ 25,361</u>

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**TOWN OF ORCHARD PARK, NEW YORK**  
**Lighting District Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances—Budget and Actual**  
**Year Ended December 31, 2021**

---

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUE</b>				
Real property taxes	\$ 318,901	\$ 318,901	\$ 318,901	\$ -
Use of money and property:	-	-	-	-
Total revenues	<u>318,901</u>	<u>318,901</u>	<u>318,901</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Transportation	<u>381,901</u>	<u>381,901</u>	<u>272,270</u>	<u>109,631</u>
Total expenditures	<u>381,901</u>	<u>381,901</u>	<u>272,270</u>	<u>109,631</u>
Net change in fund balances*	(63,000)	(63,000)	46,631	109,631
Fund balances - beginning	<u>449,553</u>	<u>449,553</u>	<u>449,553</u>	<u>-</u>
Fund balances - ending	<u>\$ 386,553</u>	<u>\$ 386,553</u>	<u>\$ 496,184</u>	<u>\$ 109,631</u>

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

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**TOWN OF ORCHARD PARK, NEW YORK**  
**Drainage Districts Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances—Budget and Actual**  
**Year Ended December 31, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUE</b>				
Real property taxes	\$ 26,425	\$ 26,425	\$ 26,425	\$ -
Total revenues	<u>26,425</u>	<u>26,425</u>	<u>26,425</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Home and community services	26,425	26,425	-	26,425
Total expenditures	<u>26,425</u>	<u>26,425</u>	<u>-</u>	<u>26,425</u>
Net change in fund balances	-	-	26,425	26,425
Fund balances - beginning	180,296	180,296	180,296	-
Fund balances - ending	<u>\$ 180,296</u>	<u>\$ 180,296</u>	<u>\$ 206,721</u>	<u>\$ 26,425</u>

**TOWN OF ORCHARD PARK, NEW YORK**  
**Miscellaneous Special Revenue Funds**  
**Combining Balance Sheet**  
**December 31, 2021**

	Parkland Development	Public Improvements	Millennium Bricks	Wall of Heroes	OP Comm. Youth	OP Recreation	Total
<b>ASSETS</b>							
Cash and cash equivalents	\$ 278,723	\$ 1,141,629	\$ 2,854	\$ 237	\$ 130	\$ 435,783	\$ 1,859,356
Total assets	<u>\$ 278,723</u>	<u>\$ 1,141,629</u>	<u>\$ 2,854</u>	<u>\$ 237</u>	<u>\$ 130</u>	<u>\$ 435,783</u>	<u>\$ 1,859,356</u>
<b>LIABILITIES</b>							
Accounts payable	\$ -	\$ 27,531	\$ -	\$ -	\$ -	\$ 6,991	\$ 34,522
Total liabilities	<u>-</u>	<u>27,531</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,991</u>	<u>34,522</u>
<b>FUND BALANCES</b>							
Fund balances:							
Assigned	278,723	1,114,098	2,854	237	130	428,792	1,824,834
Total fund balances	<u>278,723</u>	<u>1,114,098</u>	<u>2,854</u>	<u>237</u>	<u>130</u>	<u>428,792</u>	<u>1,824,834</u>
Total liabilities and fund balances	<u>\$ 278,723</u>	<u>\$ 1,141,629</u>	<u>\$ 2,854</u>	<u>\$ 237</u>	<u>\$ 130</u>	<u>\$ 435,783</u>	<u>\$ 1,859,356</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, 2021**

---

	Parkland Development	Public Improvements	Millennium Bricks	Wall of Heroes	OP Comm. Youth	OP Recreation	Total
<b>REVENUE</b>							
Departmental income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,569	\$ 17,569
Miscellaneous							
Developers fees	<u>6,550</u>	<u>133,600</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>140,150</u>
Total revenues	<u>6,550</u>	<u>133,600</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,569</u>	<u>157,719</u>
<b>EXPENDITURES</b>							
Current:							
Culture and recreation	-	-	-	-	-	14,698	14,698
Home and community services	<u>-</u>	<u>43,387</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,387</u>
Total expenditures	<u>-</u>	<u>43,387</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,698</u>	<u>58,085</u>
Net change in fund balances	6,550	90,213	-	-	-	2,871	99,634
Fund balances - beginning	<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>
Fund balances - ending	<u>\$ 278,723</u>	<u>\$ 1,114,098</u>	<u>\$ 2,854</u>	<u>\$ 237</u>	<u>\$ 130</u>	<u>\$ 428,792</u>	<u>\$ 1,824,834</u>

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# STATISTICAL SECTION

## (UNAUDITED)

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

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



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

	<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>	<u>2021</u>
Governmental activities			(as restated)			(as restated)				
Net investment in capital assets	\$ 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	\$ 61,750,752
Restricted for:										
Cemetery	20,405	19,926	19,423	18,763	18,332	18,375	18,438	18,795	18,795	18,795
Senior center	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,297	1,297	1,297
Tax stabilization	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	593,672
Town historian	5,888	5,884	5,920	5,931	5,931	5,931	5,931	6,046	6,046	6,046
Historical survey	9,215	9,186	9,186	9,186	8,834	8,834	8,834	9,005	9,005	9,005
DWI program	-	157,994	185,305	203,762	180,370	189,582	131,052	146,463	141,432	167,391
D.A.R.E. program	30,151	30,349	32,234	38,905	48,631	48,087	45,731	49,874	53,385	26,050
Public safety - equipment	-	-	20,890	41,780	62,670	83,560	104,450	127,761	147,761	147,761
Public safety - vehicles	-	-	22,855	45,710	68,565	91,420	114,275	139,779	162,779	130,779
Debt service	-	500,000	538,388	767,536	998,389	1,870,985	1,805,764	1,742,784	1,620,586	1,159,597
Records management	-	-	-	-	-	-	-	-	-	-
Insurance deductibles	-	-	-	-	-	-	-	-	-	-
Insurance workers compensation	729,815	-	-	-	-	-	-	-	-	-
Unrestricted	<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>	<u>1,638,254</u>
Total net position	<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>	<u>\$ 65,649,399</u>

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

<b>Expenses</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Primary government:</b>										
Governmental activities:										
General government support	\$ 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	\$ 4,880,057
Education	12,317	12,716	16,059	9,349	12,983	27,860	23,470	12,163	8,227	10,623
Public safety	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	8,152,661
Health	5,338	6,711	6,463	5,339	5,575	5,582	5,110	6,597	5,442	5,517
Transportation	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	5,803,598
Economic assistance and opportun:	405	-	409	401	417	48,907	19,099	-	-	-
Culture and recreation	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	2,532,878
Home and community services	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	6,235,383
Interest and other fiscal charges	333,175	339,269	263,306	297,979	455,727	580,158	845,782	1,098,746	1,363,264	1,100,706
Total primary government expen	<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>	<u>28,721,423</u>
<b>Program revenues</b>										
Governmental activities:										
Charges for services:										
General government support	70,711	68,792	68,413	144,400	150,340	473,458	444,440	484,563	413,604	523,686
Public safety	357,813	555,914	630,294	808,994	798,687	549,022	527,020	725,469	683,108	1,012,256
Transportation	99,402	96,331	84,569	87,106	89,719	92,411	113,094	107,487	108,662	105,021
Culture and recreation	510,935	549,948	589,015	588,625	508,025	565,401	683,701	779,017	362,760	815,867
Home and community services	352,183	378,640	307,233	241,134	270,850	331,339	252,921	288,735	409,941	428,540
Operating grants and contributions	157,432	187,455	216,298	717,075	227,863	274,498	278,795	290,986	331,625	146,738
Capital grants and contributions	343,137	187,037	857,681	-	339,727	50,000	195,000	133,759	-	680,024
Total primary government program	<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>2,309,700</u>	<u>3,712,132</u>
Primary government net expense	<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>(27,186,207)</u>	<u>(25,009,291)</u>

(continued)



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

	<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>	<u>2021</u>
										(concluded)
General revenues										
Property taxes	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	17,880,323
Non-property tax items	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	5,836,733
Use of money and property	124,628	104,794	76,835	56,577	67,375	107,223	308,077	738,502	255,381	78,903
Sale of property and compensation fc	-	71,427	-	-	-	-	-	-	514,528	62,170
Miscellaneous	2,059,114	1,500,313	3,418,833	1,319,618	504,087	4,143,182	1,718,679	2,208,548	1,232,594	3,917,523
State support (unrestricted)	892,110	996,506	1,028,349	1,092,779	971,236	1,088,824	1,029,156	1,237,198	1,126,355	1,605,133
Total general revenues	<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>25,325,237</u>	<u>29,380,785</u>
Change in net position	<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>	<u>\$ 4,371,494</u>

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

	<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>	<u>2021</u>
General fund										
Nonspendable	\$ 88,199	\$ 113,456	\$ 126,973	\$ 83,208	\$ 77,033	\$ 95,210	\$ 110,186	\$ 110,729	\$ 152,996	\$ 115,391
Restricted	1,422,495	1,421,983	1,431,931	1,420,182	1,474,515	1,528,971	1,529,034	1,558,569	1,558,569	890,001
Committed	873,317	885,199	859,387	881,026	871,058	871,058	871,058	838,270	830,770	832,607
Assigned	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	1,580,405
Unassigned	<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>4,128,654</u>	<u>5,630,569</u>
Total general fund	<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>	<u>\$ 9,048,973</u>
All other governmental funds										
Nonspendable	\$ 272,476	\$ 342,974	\$ 368,547	\$ 332,786	\$ 328,007	\$ 333,859	\$ 379,675	\$ 346,340	\$ 379,669	\$ 443,287
Restricted	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	1,370,392
Committed	2,551,501	-	-	4,888,946	9,736,587	6,982,714	20,876,845	5,310,166	1,583,340	9,962,312
Assigned	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	9,802,457
Unassigned	<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>	<u>-</u>
Total all other governmental funds	<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>	<u>\$ 21,578,448</u>

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

	<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>	<u>2021</u>
<b>Revenues</b>										
Taxes	\$ 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	\$ 23,717,056
Departmental income	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	2,251,255
Intergovernmental charges	100,402	96,731	84,969	162,506	165,319	167,811	170,783	174,579	178,720	182,021
Use of money and property	124,628	104,794	76,835	56,577	67,375	107,223	308,077	738,502	255,381	78,903
Licenses and permits	45,556	42,468	42,285	41,023	38,773	48,451	56,092	73,858	78,241	63,357
Fines and forfeitures	208,822	238,086	322,634	332,858	344,630	324,482	273,530	293,297	185,111	237,478
Miscellaneous	549,210	605,350	397,308	448,435	278,773	669,172	459,299	522,807	1,130,979	578,127
Interfund revenues	5,662	6,170	6,209	6,575	100	5,863	6,006	6,325	1,805	1,805
State aid	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	2,421,037
Federal aid	220,553	1,902	724,010	348,477	341,656	5,063	39,107	13,664	63,755	10,858
Total revenues	<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>	<u>\$ 29,541,897</u>
<b>Expenditures</b>										
General government support	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	3,570,089
Public safety	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	6,355,880
Transportation	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	3,115,637
Other	13,374	14,337	16,825	11,304	13,616	59,013	37,327	14,640	9,720	12,568
Culture and recreation	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	1,455,408
Home and community services	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	3,965,360
Employee benefits	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	5,996,996
Capital outlay	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	780,711
Debt service										
Principal	650,000	655,000	670,000	675,000	1,125,000	1,135,000	1,635,000	1,915,000	2,340,000	1,990,000
Interest	329,481	338,799	267,342	277,797	353,758	643,528	628,263	1,103,335	1,247,992	1,199,575
Total expenditures	<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>	<u>28,442,224</u>
Excess (deficiency) of revenues over expenditures	<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>	<u>1,099,673</u>

(continued)

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

	<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>	<u>2021</u>
										(concluded)
<b>Other Financing Sources (Uses)</b>										
Serial bonds issued	-	-	-	6,360,000	9,850,000	-	20,200,000	-	-	8,940,000
Refunding bonds issued	-	-	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-	-
Premium on obligations	-	-	-	-	230,853	-	113,391	-	-	-
Transfers in	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	5,051,713
Transfers out	<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>	<u>(5,051,713)</u>
Total other financing sources (uses)	<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>	<u>8,940,000</u>
Net change in fund balances	<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>	<u>\$ 10,039,673</u>
Debt service as a percentage of noncapital expenditures	<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>13.6%</u>	<u>11.5%</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
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%
2021	1,245,911,538	264,919,732	175,725,550	137,157,375	158,150,095	1,981,864,290	352,734,855	1,629,129,435	7.740528	3,788,673,105	43.00%

NOTES:

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

Source: Town of Orchard Park Assessor

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

<b>Town Direct Rates</b>				<b>Overlapping Tax Rates</b>			
<b>Year</b>	<b>General Town/ Public Safety Tax Rate</b>	<b>Highway Tax Rate</b>	<b>Total Direct Tax Rate</b>	<b>Orchard Park</b>		<b>Hamburg</b>	<b>West Seneca</b>
				<b>Village</b>	<b>Town Outside Village</b>	<b>Town Outside Village</b>	<b>Town Outside Village</b>
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
2021	4.929229	2.842294	7.771523	58.857572	54.517575	54.747254	52.872067

NOTES:

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

Source: Erie County Department of Real Property Tax Services

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

<u>Year</u>	<u>Tax Rates</u>					<u>Total</u>
	<u>Village</u>	<u>Town</u>	<u>School</u>	<u>County</u>		
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	
2021	4.340000	7.771520	37.061146	9.684906	58.857572	

Source: Erie County Department of Real Property Tax Services

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

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<u>Year</u>	<u>Tax Rates</u>			
	<u>Town</u>	<u>School</u>	<u>County</u>	<u>Total</u>
2012	\$ 5.643877	\$ 30.315836	\$ 8.779079	\$ 44.738792
2013	5.844393	31.265737	8.779688	45.889818
2014	5.947355	32.007061	9.014009	46.968425
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
2021	7.771523	37.061146	9.684906	54.517575

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)**

<b>Year</b>	<b>Tax Rates</b>			
	<b>Town</b>	<b>School</b>	<b>County</b>	<b>Total</b>
2012	\$ 5.643877	\$ 32.392529	\$ 8.779079	\$ 46.815485
2013	5.844393	33.585578	8.779688	48.209659
2014	5.947355	34.502222	9.014009	49.463586
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
2021	7.771523	37.290825	9.684906	54.747254

Source: Erie County Department of Real Property Tax Services

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

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<b>Year</b>	<b>Tax Rates</b>			
	<b>Town</b>	<b>School</b>	<b>County</b>	<b>Total</b>
2012	\$ 5.643877	\$ 28.694154	\$ 8.779079	\$ 43.117110
2013	5.844393	29.512687	8.779688	44.136768
2014	5.947355	30.517723	9.014009	45.479087
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
2021	7.771523	35.415638	9.684906	52.872067

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	2021			2012		
		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	\$ 13,406,748	1	0.82%	\$ 12,549,500	4	0.84%
TM Orchard Park	Apartments	13,184,900	2	0.81%	13,360,000	2	0.89%
New York State Electric & Gas	Utility	12,481,779	3	0.77%	13,144,990	3	0.88%
Young-Reidman, LLC	Apartments	9,683,098	4	0.59%	8,764,600	7	0.59%
Orchard Park TK Owner, LLC	Commercial/Retail	9,219,000	5	0.57%	N/R	N/R	N/R
National Fuel Gas	Utility	8,427,031	6	0.52%	10,129,770	5	0.68%
Armor Road, LLC	Nursing Home	7,300,000	7	0.45%	7,841,400	8	0.52%
Orchard Park Medical	Medical	6,808,691	8	0.42%	N/R	N/R	N/R
Target	Commercial/Retail	5,200,000	9	0.32%	6,933,130	9	0.46%
Lowes Home Centers	Commercial/Retail	5,100,000	10	0.31%	N/R	N/R	N/R
DDR Orchard Park LLC	Commercial/Retail	N/R	N/R	N/R	9,173,918	6	0.61%
Verizon	Utility	N/R	N/R	N/R	15,913,968	1	1.06%
Orchard Glenn	Nursing Home	N/R	N/R	N/R	5,110,000	10	0.34%
Total		<u>\$ 90,811,247</u>		<u>5.57%</u>	<u>\$ 102,921,276</u>		<u>6.87%</u>
Total Taxable Assessed Valuation		<u>\$ 1,629,129,435</u>		<u>100%</u>	<u>\$ 1,497,083,918</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>
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%
2021	42,036,004	41,218,730	98.06%	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)**

<b>Year</b>	<b>General Obligation Bonds</b>	<b>Premium on Serial Bonds</b>	<b>Total Debt</b>	<b>Net Debt</b>	<b>(1) Percentage of Personal Income</b>	<b>(1) Percentage Actual Taxable Value of Property</b>	<b>(1) Total Debt Per Capita</b>	<b>(1) Net Debt Per Capita</b>
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	31,712,596	2.36%	0.9%	1,122	1,067
2021	40,000,000	311,157	40,311,157	39,151,560	2.76%	1.0%	1,356	1,317

The Town has resources externally restricted for the repayment of the principal of debt.

(1) 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, 2021 – (Unaudited)**

<b>GOVERNMENTAL UNIT</b>	<b>Gross Indebtedness</b>	<b>(1) Estimated Exclusions</b>	<b>Net Indebtedness</b>	<b>(2) Town of Orchard Park Percentage Applicable</b>	<b>Town of Orchard Park Portion</b>
Estimated Direct Debt:					
Town of Orchard Park	\$ 40,311,157	\$ 5,338,000	\$ 34,973,157	100.00 %	\$ 34,973,157
Estimated Overlapping Debt:					
County of Erie	409,637,917	91,342,917	318,295,000	3.21%	10,205,296
School Districts:					
Hamburg Central School District	30,630,000	20,981,550	9,648,450	8.49%	819,471
Orchard Park Central School District	45,759,000	32,031,300	13,727,700	80.88%	11,102,580
West Seneca Central School District	39,615,000	27,730,500	11,884,500	3.63%	431,127
Total Estimated Overlapping Debt	<u>525,641,917</u>	<u>172,086,267</u>	<u>353,555,650</u>		<u>22,558,473</u>
<b>Total Estimated Direct and Overlapping Debt</b>	<b><u>\$ 565,953,074</u></b>	<b><u>\$ 177,424,267</u></b>	<b><u>\$ 388,528,807</u></b>		<b><u>\$ 57,531,630</u></b>

NOTES:

- (1) Under New York State Statutes certain indebtedness related to Water Improvements is excludable and certain Sewer Improvements as well as School indebtedness funded by State Building Aid may be excluded if applied for, in the computation of statutory debt limits.
- (2) Overlapping debt for the County of Erie has been calculated based on the assessed value of the Town as a percentage of the County. The overlapping debt of each school district has been calculated based on the assessed value of the Town as a percentage of the District.

Source: Per most recent data provided - Town 12/31/2021, County 12/31/2021 and Schools 6/30/2021



**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>
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	29,538	878,873,652	29,754	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%
2021	29,735	1,461,534,720	49,152	44.8	96.3%	50.3%	5,101	3.3%

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



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

<b>Employer</b>	<b>2021</b>			<b>2012</b>		
	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total Town Employment</b>	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total Town Employment</b>
Erie Community College South	1,575	1	18.47%	628	2	9.21%
Orchard Park Central Schools	862	2	10.11%	719	1	10.54%
McGard LLC	758	3	8.89%	460	3	6.75%
West Herr Auto Group	614	4	7.20%	350	4	5.13%
Cobham Mission Systems	401	5	4.70%	300	5	4.40%
Bryant & Stratton College	350	6	4.10%	N/R	N/R	N/R
Father Baker Manor	300	7	3.52%	300	6	4.40%
Viant	290	8	3.40%	N/R	N/R	N/R
Essendant	270	9	3.17%	N/R	N/R	N/R
Target	255	10	2.99%	N/R	N/R	N/R
Curbel	N/R	N/R	N/R	253	9	3.71%
Absolute Care at Orchard Park	N/R	N/R	N/R	265	8	3.89%
Enidine	N/R	N/R	N/R	275	7	4.03%
Azerty	N/R	N/R	N/R	248	10	3.64%
<b>Total</b>	<b><u>5,675</u></b>		<b><u>66.5%</u></b>	<b><u>3,798</u></b>		<b><u>55.7%</u></b>
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)**

<b>Function/Program</b>	<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>	<u>2021</u>
<b>General Government</b>										
Accounting/Supervisor	4	4	5	4	4	4	4	4	2	3
Assessor	3	4	4	4	4	4	4	4	3	3
Building	3	3	4	5	5	5	5	5	5	6
Computers	1	1	1	1	1	1	1	1	2	2
Justice	2	2	2	2	2	2	2	2	2	2
Maintenance	3	3	2	3	3	3	3	3	2	3
Planning	1	1	1	1	1	1	1	1	1	1
Tax/ Water Billing	-	-	-	-	-	-	-	-	-	-
Town Clerk	4	4	4	4	4	4	4	4	5	4
<b>Police</b>										
Officers	29	31	31	31	31	31	31	31	37	37
Civilians	4	10	9	9	9	9	9	9	9	12
Dog Control	-	-	-	-	-	-	-	-	-	1
<b>Public Works</b>										
Compost	2	1	1	1	1	1	1	1	1	1
Highway	29	29	29	28	28	28	28	28	27	26
Engineering	10	11	11	10	10	10	10	10	12	9
Sewer & Lighting	4	3	4	4	4	4	4	4	4	4
<b>Recreation</b>										
	2	2	2	2	2	2	2	2	2	3
<b>Senior Services</b>										
	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>2</u>
<b>Total</b>	<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>	<u>119</u>

Source: Various Town Departments

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

<b>Function/Program</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>General government</b>										
<b>Building</b>										
Building permits issued	531	497	526	706	794	847	741	890	1,554	1,794
Building inspections conducted	1,212	1,012	1,157	1,224	1,468	1,316	1,581	1,985	2,257	3,042
Fire inspections conducted	355	203	155	166	203	313	291	389	675	449
<b>Justice</b>										
Motor vehicle cases processed	3,828	4,272	3,192	5,721	5,534	5,443	4,741	5,331	3,001	3,483
Criminal cases processed	819	714	425	711	648	724	657	580	499	338
Civil cases processed	71	85	36	72	66	75	93	68	44	41
Motor vehicle fines assessed	229,801	264,541	192,037	390,919	334,137	355,283	285,316	300,195	148,789	249,900
Criminal fines assessed	18,910	23,105	7,650	20,290	13,380	20,355	14,045	13,130	3,915	9,125
Civil fines assessed	1,145	1,340	571	1,091	1,088	1,135	1,401	1,103	638	590
<b>Police</b>										
Physical arrests	1,007	1,299	1,395	1,115	1,012	1,150	1,065	1,194	1,033	398
Parking violations	349	271	739	539	300	193	230	195	91	91
Vehicle & Traffic violations	2,614	2,585	5,063	4,327	4,415	4,435	3,779	4,273	2,906	2,897
911 calls	4,292	5,143	5,167	4,649	4,442	4,333	3,981	4,125	4,897	5,723
Total calls	26,313	26,201	33,942	32,264	31,445	37,337	40,553	40,453	38,122	38,501
Male cell usage	50	78	97	100	73	50	40	44	17	13
Female cell usage	8	15	20	16	9	7	11	19	2	2
<b>Compost</b>										
Waste composed (cubic yards per day - based on 8 months operation)	50	45	50	47	47	51	106	133	146	165
<b>Other public works</b>										
Street resurfacing (miles)	3	5	5	3	3	3	4	3	6	1
Potholes repaired	20	30	45	40	38	49	58	50	48	86
<b>Parks and recreation</b>										
Program participation	29,424	33,584	32,311	32,400	10,511	13,670	17,370	14,795	3,640	7,439

Source: Various Town Departments

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

<b>Function/Program</b>	<b><u>2012</u></b>	<b><u>2013</u></b>	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>	<b><u>2018</u></b>	<b><u>2019</u></b>	<b><u>2020</u></b>	<b><u>2021</u></b>
<b>General government</b>										
Offices	1	1	1	1	1	1	1	1	1	1
<b>Police</b>										
Stations	1	1	1	1	1	1	1	1	1	1
Cells	6	6	6	6	6	6	6	6	6	6
Patrol units	8	9	9	9	9	15	10	10	12	13
<b>Highway</b>										
Streets (miles)	97	98	99	100	100	100	100	100	100	100
Traffic signals	12	12	12	12	12	12	12	12	12	12
<b>Engineering</b>										
Streetlights	3,599	3,616	3,644	5,100	5,104	5,128	5,118	5,118	5,129	5,159
<b>Parks and recreation</b>										
Acreage	316	316	316	316	316	316	316	316	312	312
Playgrounds	5	5	5	5	5	5	5	5	5	6
Baseball/softball diamonds	10	10	10	10	10	10	10	9	10	10
Soccer/football fields	7	7	8	8	8	8	8	6	6	6
<b>Water</b>										
New water mains (miles)	0.57	0.56	1.19	0.40	0.30	1.24	0.50	1.02	0.29	1.40
New fire hydrants	6	6	14	4	4	13	8	6	5	13
<b>Sewer</b>										
New sanitary sewers (miles)	0.84	0.69	1.04	0.28	0.35	1.32	0.56	0.61	0.37	1.23

Source: Various Town Departments