

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2022

TOWN OF

ORCHARD PARK

ERIE COUNTY, NEW YORK



EUGENE MAJCHRZAK, SUPERVISOR

COUNCILMEMBERS:

CONOR FLYNN
SCOTT HONER

JOSEPH LIBERTI
JULIA MOMBREA

TOWN OF ORCHARD PARK, NEW YORK

Annual Comprehensive Financial Report

For the Fiscal Year Ended December 31, 2022

Prepared by:

Town of Orchard Park
Office of the Supervisor

Eugene Majchrzak
Town of Orchard Park Supervisor

TOWN OF ORCHARD PARK, NEW YORK
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For the Fiscal Year Ended December 31, 2022
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INTRODUCTORY SECTION



TOWN OF ORCHARD PARK

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

June 23, 2023

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
JORGE DE ROSAS
MICHAEL J. PASTRICK

SUPT. OF HIGHWAYS
ANDREW SLOTMAN

CHIEF OF POLICE
PATRICK M. FITZGERALD

SENIOR CENTER DIRECTOR
MARIA GALLEY

COORDINATOR
COMMUNITY ACTIVITY CENTER
SUE HEMINGWAY

BUILDING INSPECTOR
THOMAS MINOR

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, 2022, 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.

R.A. Mercer & Co., P.C, have audited the Town's financial statements for the year ended December 31, 2022 and have issued an unmodified opinion thereon. The independent auditor's report is located at the front of the financial section of this report.

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

Profile of the government

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

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

The Town Board is the legislative and policy making authority for the Town. The Town Board consists of four elected Council Members and the Supervisor. 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

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.

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 2.6% in December 2021 to 2.4% in December 2022.

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.

Annual budget process

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

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.

Long-term financial planning

The Town's General Fund, unassigned fund balance at December 31, 2022 represents approximately 30.1% of its budgeted 2023 appropriations for the General Fund which includes the 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 2022 was continuing 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.

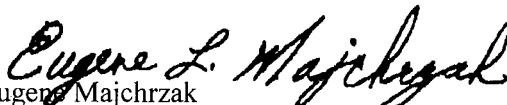
Awards and acknowledgements

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, 2021. 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,


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, 2021

Christopher P. Morill

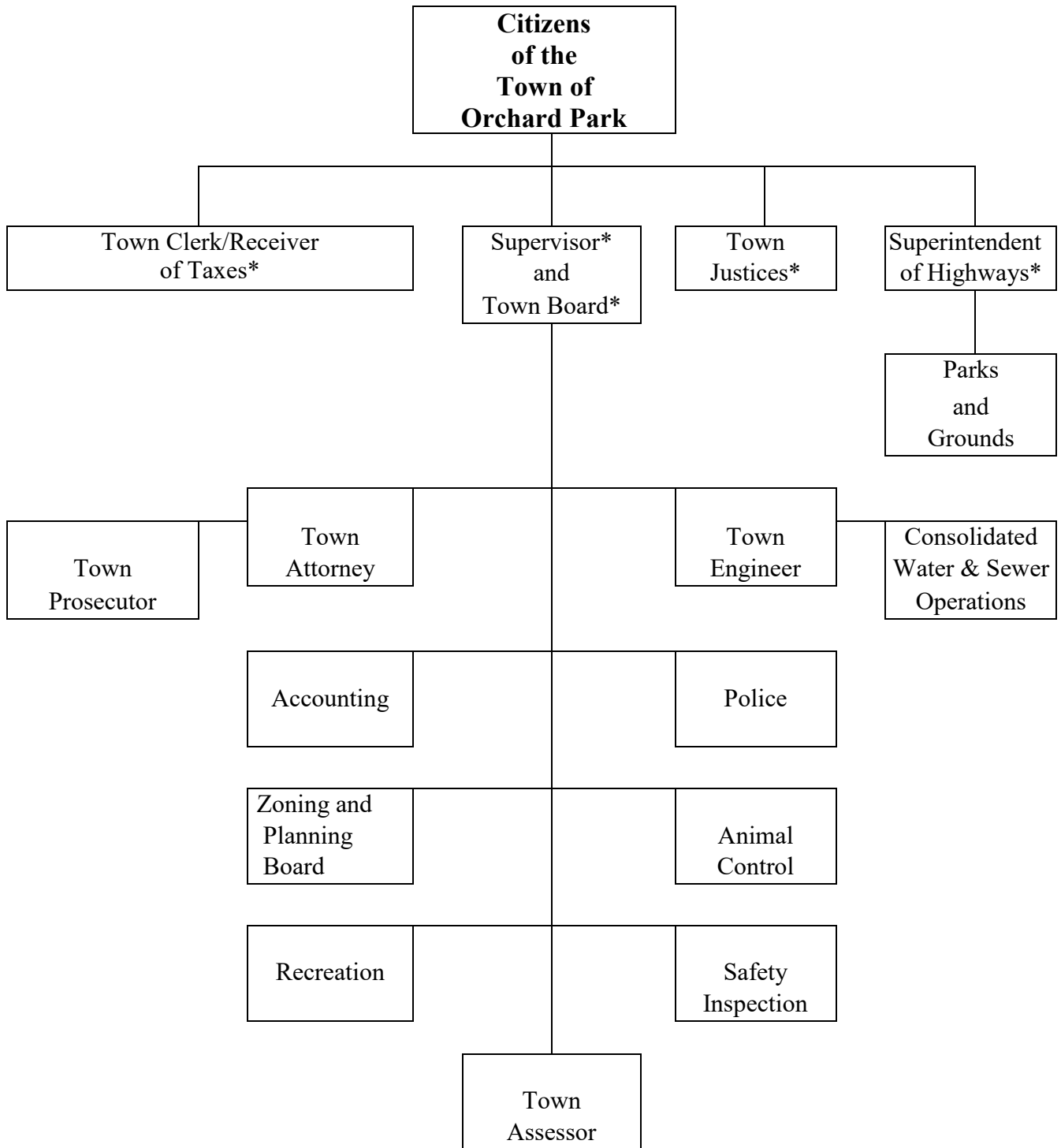
Executive Director/CEO

TOWN OF ORCHARD PARK, NEW YORK
Town Officials
Year Ended December 31, 2022

Name	Title
Elected:	
Eugene Majchrzak	Supervisor
Conor Flynn	Councilmember
Scott Honer	Councilmember
Joseph Liberti	Councilmember
Julia Mombrea	Councilmember
Michael Pastrick	Town Justice
Jorge S. de Rosas	Town Justice
Remy C. Orffeo	Town Clerk/Receiver of Taxes
Andy Slotman	Superintendent of Highways
Appointed:	
Dan Stanford	Town Assessor
Timothy D. Gallagher	Town Attorney
Wayne L. Bieler	Town Engineer
Patrick M. Fitzgerald	Chief of Police
Thomas Minor	Building Inspector

TOWN OF ORCHARD PARK, NEW YORK

Organizational Chart



* Represents an independently elected official.

FINANCIAL SECTION



Kenneth S. Frank, CPA
Roger J. Lis, Jr. CPA
Christopher M. Zera, CPA

R. A. MERCER & CO., P.C.
Certified Public Accountants
290 Center Road
West Seneca, New York 14224
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Raymond A. Mercer, CPA 1931-1983
Kathryn A. Larracuente, CPA

INDEPENDENT AUDITORS' REPORT

To the Honorable Members of the Town Board
of the Town of Orchard Park, New York

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Orchard Park, New York (the "Town") as of and for the year ended December 31, 2022, 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 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, 2022, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' 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 the 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.

Auditors' 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 generally accepted auditing standards and *Government Auditing Standards* 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 generally accepted auditing standards and *Government Auditing Standards*, 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 the 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 in 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 are 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 in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' 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 other information appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we re required to describe it in our report.

R.A. MERCER & CO., P.C.

R.A. Mercer & Co., P.C.

West Seneca, New York
June 23, 2023

TOWN OF ORCHARD PARK, NEW YORK
Management's Discussion and Analysis
Year Ended December 31, 2022

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, 2022. 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 \$69,734,226 (*net position*). This consists of \$62,532,957 net investment in capital assets, \$2,116,046 restricted for specific purposes, and unrestricted net position of \$5,085,223.
- The Town's total net position increased by \$4,084,827 during the year ended December 31, 2022.
- At the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$30,428,656, a decrease of \$198,765 in comparison with the prior year's fund balance of \$30,627,421.
- At the end of the current fiscal year, *unassigned fund* balance for the General Fund was \$5,732,336, or 53.0 percent of total General Fund expenditures and transfers out. This total amount is *available for spending* at the Town's discretion and constitutes approximately 59.3 percent of the General Fund's total fund balance of \$9,667,512 at December 31, 2022.
- The Town's total bonded indebtedness decreased by \$2,330,000 during the current year as a result of scheduled principal payments.

Overview of the Financial Statements

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

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

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

The *statement of activities* presents information showing how the Town's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus revenues and expenses are

reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

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

The government-wide financial statements can be found on pages 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 69-120.

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

Government-wide Financial Analysis

As noted earlier, net position over time may serve as a useful indicator of a government’s financial position. In the case of the Town, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$69,734,226 at the close of the 2022 fiscal year.

Table 1, as presented below, shows the net position as of December 31, 2022 and December 31, 2021.

Table 1—Condensed Statement of Net Position—Primary Government

	Governmental Activities	
	December 31,	
	2022	2021
Current and other assets	\$ 40,672,941	\$ 35,405,206
Noncurrent assets	95,786,104	93,504,236
Total assets	<u>136,459,045</u>	<u>128,909,442</u>
Deferred outflows of resources	<u>11,343,300</u>	<u>13,298,245</u>
Current liabilities	10,755,154	5,199,919
Noncurrent liabilities	<u>53,294,297</u>	<u>59,569,828</u>
Total liabilities	<u>64,049,451</u>	<u>64,769,747</u>
Deferred inflows of resources	<u>14,018,668</u>	<u>11,788,541</u>
Net position		
Net investment in capital assets	62,532,957	61,750,752
Restricted	2,116,046	2,260,393
Unrestricted	<u>5,085,223</u>	<u>1,638,254</u>
Total net position	<u>\$ 69,734,226</u>	<u>\$ 65,649,399</u>

The largest portion of the Town’s net position, \$62,532,957, 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, \$2,116,046, 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 \$5,085,223.

Table 2, as presented below, shows the changes in net position for the years ended December 31, 2022 and December 31, 2021.

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

	<u>Governmental Activities</u>	
	<u>Year Ended December 31,</u>	
	<u>2022</u>	<u>2021</u>
Program revenues:		
Charges for services	\$ 3,124,434	\$ 2,885,370
Operating grants and contributions	1,019,751	146,738
Capital grants and contributions	624,175	680,024
General revenues	<u>28,379,948</u>	<u>29,380,785</u>
Total revenues	33,148,308	33,092,917
Program expenses	<u>29,063,481</u>	<u>28,721,423</u>
Change in net position	4,084,827	4,371,494
Net position—beginning	<u>65,649,399</u>	<u>61,277,905</u>
Net position—ending	<u>\$ 69,734,226</u>	<u>\$ 65,649,399</u>

Overall revenues of the primary government increased by 0.2 percent from the prior year, due primarily to the recognition of American Rescue Plan Act Funds, State aid, property taxes and sales tax offset by a decrease in asset dedications from contractors. Total expenses increased by 1.2 percent compared to the year ended December 31, 2021, which is primarily attributed to an overall increase in operating expenditures.

A summary of sources of revenues of the primary government for the years ended December 31, 2022 and December 31, 2021 is presented in Table 3 on the following page.

Table 3—Summary of Sources of Revenues—Primary Government

	Year Ended December 31,		Increase/(Decrease)	
	2022	2021	Dollars	Percent (%)
Charges for services	\$ 3,124,434	\$ 2,885,370	\$ 239,064	8.3
Operating grants and contributions	1,019,751	146,738	873,013	594.9
Capital grants and contributions	624,175	680,024	(55,849)	100.0
Property and other taxes	24,261,620	23,717,056	544,564	2.3
Use of money and property	422,751	78,903	343,848	435.8
Miscellaneous	2,317,023	3,979,693	(1,662,670)	(41.8)
State support (unrestricted)	1,378,554	1,605,133	(226,579)	(14.1)
Total general revenues, net	<u>\$ 33,148,308</u>	<u>\$ 33,092,917</u>	<u>\$ 55,391</u>	0.2

The Town's largest sources of revenues were property and other taxes of \$24,261,620, or 73.2 percent of total revenues, charges for services of \$3,124,434, or 9.4 percent of total revenues, and miscellaneous revenues of \$2,317,023, or 7.0 percent of total revenues. For the year ended December 31, 2021, the Town's largest sources of revenues 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.

A summary of program expenses of the primary government for the years ended December 31, 2022 and December 31, 2021 is presented below in Table 4.

Table 4—Summary of Program Expenses—Primary Government

	Year Ended December 31,		Increase/(Decrease)	
	2022	2021	Dollars	Percent (%)
General government support	\$ 4,818,482	\$ 4,880,057	\$ (61,575)	(1.3)
Education	18,185	10,623	7,562	71.2
Public safety	7,950,498	8,152,661	(202,163)	(2.5)
Health	5,182	5,517	(335)	(6.1)
Transportation	6,067,978	5,803,598	264,380	4.6
Culture and recreation	2,748,647	2,532,878	215,769	8.5
Home and community services	6,272,820	6,235,383	37,437	0.6
Interest and other fiscal charges	1,181,689	1,100,706	80,983	7.4
Total program expenses	<u>\$ 29,063,481</u>	<u>\$ 28,721,423</u>	<u>\$ 342,058</u>	1.2

The Town's most significant expense items for the year ended December 31, 2022 were public safety of \$7,950,498, or 27.4 percent of total expenses, and home and community services of \$6,272,820, or 21.6 percent of total expenses. For the year ended December 31, 2021, the most significant expense items 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.

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, 2022, the Town’s governmental funds reported combined fund balances of \$30,428,656, a decrease of \$198,765 in comparison with the prior year fund balance of \$30,627,421. Approximately 18.8% of this amount \$5,732,336 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—\$527,529, 2) restricted for particular purposes—\$2,116,046, 3) committed for particular purposes—\$9,055,313, or 4) assigned for particular purposes—\$12,997,432.

Table 5—Components of Fund Balance—Major Funds

	December 31,	
	2022	2021
General Fund		
Nonspendable	\$ 132,632	\$ 115,391
Restricted	907,775	890,001
Committed	845,113	832,607
Assigned	2,049,656	1,580,405
Unassigned	<u>5,732,336</u>	<u>5,630,569</u>
Total General Fund	<u>\$ 9,667,512</u>	<u>\$ 9,048,973</u>
Public Safety Fund		
Nonspendable	\$ 331,055	\$ 355,417
Restricted	502,001	471,981
Committed	42,550	41,716
Assigned	<u>783,348</u>	<u>771,157</u>
Total Public Safety Fund	<u>\$ 1,658,954</u>	<u>\$ 1,640,271</u>
Highway Fund		
Nonspendable	\$ 41,493	\$ 56,403
Restricted	-	169,969
Assigned	<u>1,601,247</u>	<u>1,027,877</u>
Total Highway Fund	<u>\$ 1,642,740</u>	<u>\$ 1,254,249</u>
Sewer Districts Fund		
Assigned	<u>\$ 2,543,257</u>	<u>\$ 2,461,404</u>
Total Sewer Districts Fund	<u>\$ 2,543,257</u>	<u>\$ 2,461,404</u>
Water Districts Fund		
Nonspendable	\$ 8,213	\$ 12,797
Assigned	<u>1,718,002</u>	<u>1,695,958</u>
Total Water Districts Fund	<u>\$ 1,726,215</u>	<u>\$ 1,708,755</u>

(continued)

	<u>December 31,</u>	
	<u>2022</u>	<u>2021</u>
		(concluded)
Garbage and Refuse Fund		
Nonspendable	\$ 1,995	\$ 3,017
Restricted	17,753	17,753
Committed	20,000	-
Assigned	<u>853,301</u>	<u>687,745</u>
Total Garbage and Refuse Fund	<u>\$ 893,049</u>	<u>\$ 708,515</u>
Capital Projects Fund		
Committed	<u>\$ 8,147,650</u>	<u>\$ 9,920,596</u>
Total Capital Projects Fund	<u>\$ 8,147,650</u>	<u>\$ 9,920,596</u>
Debt Service Fund		
Restricted	<u>\$ 688,517</u>	<u>\$ 710,689</u>
Total Debt Service Fund	<u>\$ 688,517</u>	<u>\$ 710,689</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 \$5,732,336, while total fund balance increased to \$9,667,512. 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 53.0 percent of total General Fund expenditures and transfers out, while total fund balance represents 89.5 percent of that same amount.

The total fund balance of the Town's General Fund increased by \$618,539 during the current fiscal year. During the annual budget process, the Town anticipated utilizing \$1,520,000 of fund balance for 2022 operations.

The Town's Public Safety Fund ending fund balance was \$1,658,954. During the year ended December 31, 2022, the Public Safety Fund fund balance increased \$18,683 due to the funding of restricted, committed and assigned purposes.

The Town's Highway Fund ending fund balance was \$1,642,740. During the year ended December 31, 2022, the Highway Fund fund balance increased \$388,491.

The Town's Sewer Districts Fund ending fund balance was \$2,543,257. \$2,138,556 is reported as fund balance assigned for specific (Sewer Districts Fund) use and \$398,251 is assigned to funding next year's budget. During the year ended December 31, 2022, the Sewer Districts Fund fund balance increased \$81,853.

The Town's Water Districts Fund ending fund balance was \$1,726,215. \$1,557,357 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, 2022, the Water Districts Fund fund balance increased \$17,460.

The Town's Garbage and Refuse Fund ending fund balance was \$893,049. \$778,301 of this amount is reported as fund balance assigned for specific use. During the year ended December 31, 2022, the Garbage and Refuse Fund fund balance increased \$184,534.

The Town’s Capital Projects Fund ending fund balance was \$8,147,650. During the year ended December 31, 2022, the Capital Projects Fund fund balance decreased \$1,772,946 due to serial bonds issued.

The Town’s Debt Service Fund ending fund balance was \$688,517, 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, 2022 is presented in Table 6 below:

Table 6—General Fund Budget

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
Revenues	\$ 10,320,653	10,414,871	\$ 11,426,259	\$ 1,011,388
Expenditures and other financing uses	<u>11,901,058</u>	<u>12,019,677</u>	<u>10,807,720</u>	<u>1,211,957</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (1,580,405)</u>	<u>\$ (1,604,806)</u>	<u>\$ 618,539</u>	<u>\$ 2,223,345</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 \$1,011,388, primarily due to greater than anticipated sales tax and departmental revenues.

Total expenditures and transfers out were less than the final budget by \$1,211,957.

Capital Asset and Debt Administration

Capital assets—The Town’s investment in capital assets for its governmental activities as of December 31, 2022 amounted to \$94,391,750 (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, 2022 and December 31, 2021 is presented below in Table 7.

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

	December 31,	
	2022	2021
Land	\$ 5,858,322	\$ 5,558,322
Works of art and historical treasures	50,700	50,700
Construction in progress	9,662,273	7,222,508
Land improvements	732,439	842,695
Buildings	23,933,601	24,478,494
Building improvements	2,301,292	2,409,705
Machinery and equipment	3,988,938	4,570,614
Infrastructure	47,864,185	48,371,198
Total	<u>\$ 94,391,750</u>	<u>\$ 93,504,236</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, 2022, the Town had total bonded debt outstanding of \$37,670,000 as compared to \$40,000,000 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 \$251,583,788, 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, 2022 and December 31, 2021 is presented below in Table 8.

Table 8—Summary of Long-Term Liabilities

	December 31,	
	2022	2021
Serial bonds	\$ 37,670,000	\$ 40,000,000
Premium on serial bonds	294,269	311,157
Net bonds payable	37,964,269	40,311,157
Compensated absences	3,385,316	3,574,311
OPEB obligation	11,253,698	13,770,772
Net pension liability	691,014	1,913,588
Total	<u>\$ 53,294,297</u>	<u>\$ 59,569,828</u>

Economic Factors and Next Year's Budgets and Rates

The unemployment rate, not seasonally adjusted, for the Town during December 2022 was 2.4 percent, as compared to December 2021 of 2.6 percent. The unemployment rate, not seasonally adjusted, for New York State during December 2022 was 3.8 percent, as compared to the national unemployment rate of 3.5 percent.

These factors were considered in preparing the Town's budget for 2023.

The Town's 2023 budget includes the appropriation of \$2,000,000 of unassigned fund balance in the General Fund. The budget also includes a combined General Fund/Public Safety Fund tax rate of \$4.59 and Highway Fund tax rate of \$3.31 (per \$1,000 of assessed valuation), as compared to the 2022 tax rates of \$4.63 and \$3.11.

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, 2022

	<u>Primary Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 14,268,236
Restricted cash and cash equivalents	16,733,780
Investments	5,107,752
Restricted investments	2,914,916
Receivables	205,908
Intergovernmental receivables	914,820
Prepaid items	527,529
Noncurrent net pension asset	1,394,354
Capital assets not being depreciated	15,571,295
Capital assets, net of accumulated depreciation	<u>78,820,455</u>
Total assets	<u>136,459,045</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows—relating to pension plans	9,195,329
Deferred outflows—relating to OPEB	<u>2,147,971</u>
Total deferred outflows of resources	<u>11,343,300</u>
LIABILITIES	
Accounts payable	1,308,052
Accrued liabilities	735,554
Retainages payable	56,777
Unearned revenue	2,266,771
Bond anticipation notes payable	6,388,000
Non-current liabilities:	
Due within one year	2,136,154
Due within more than one year	<u>51,158,143</u>
Total liabilities	<u>64,049,451</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows—relating to pension plans	10,617,891
Deferred inflows—relating to OPEB	<u>3,400,777</u>
Total deferred inflows of resources	<u>14,018,668</u>
NET POSITION	
Net investment in capital assets	62,532,957
Restricted for:	
Capital improvements	605,545
Debt	972,680
Other	537,821
Unrestricted	<u>5,085,223</u>
Total net position	<u>\$ 69,734,226</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, 2022

Function/Program	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
Primary Government:					
Governmental activities:					
General government support	\$ 4,818,482	\$ 515,538	\$ -	\$ -	\$ (4,302,944)
Education	18,185	-	-	-	(18,185)
Public safety	7,950,498	1,100,332	476,289	-	(6,373,877)
Health	5,182	-	-	-	(5,182)
Transportation	6,067,978	112,382	498,549	-	(5,457,047)
Culture and recreation	2,748,647	1,169,798	44,913	624,175	(909,761)
Home and community services	6,272,820	226,384	-	-	(6,046,436)
Interest and other fiscal charges	1,181,689	-	-	-	(1,181,689)
Total primary government	<u>\$ 29,063,481</u>	<u>\$ 3,124,434</u>	<u>\$ 1,019,751</u>	<u>\$ 624,175</u>	<u>(24,295,121)</u>
General revenues:					
					18,145,171
					Other non-property taxes:
					Sales tax distribution
					5,802,103
					Franchise fees
					314,346
					Use of money and property
					422,751
					Sale of property and compensation for loss
					114,026
					Miscellaneous
					2,202,997
					State support (unrestricted)
					1,378,554
					Total general revenues
					<u>28,379,948</u>
					Change in net position
					4,084,827
					Net position—beginning
					<u>65,649,399</u>
					Net position—ending
					<u>\$ 69,734,226</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, 2022

	Special Revenue							Debt Service	Total Nonmajor Funds	Total Governmental Funds
	General	Public Safety	Highway	Sewer Districts	Water Districts	Garbage and Refuse	Capital Projects			
ASSETS										
Cash and cash equivalents	\$ 5,737,834	\$ 264,005	\$ 1,119,083	\$ 2,019,913	\$ 1,330,869	\$ 654,916	\$ -	\$ -	\$ 3,141,616	\$ 14,268,236
Restricted cash and cash equivalents	3,174,546	502,001	-	-	-	17,753	12,493,734	545,746	-	16,733,780
Investments	2,192,653	613,980	605,745	573,443	400,578	402,098	-	-	319,255	5,107,752
Restricted investments	-	-	-	-	-	-	2,772,145	142,771	-	2,914,916
Receivables	59,824	86,403	33,731	-	2,672	1,302	-	-	21,976	205,908
Intergovernmental receivables	914,820	-	-	-	-	-	-	-	-	914,820
Prepaid items	132,632	331,055	41,493	-	8,213	1,995	-	-	12,141	527,529
Total assets	<u>\$ 12,212,309</u>	<u>\$ 1,797,444</u>	<u>\$ 1,800,052</u>	<u>\$ 2,593,356</u>	<u>\$ 1,742,332</u>	<u>\$ 1,078,064</u>	<u>\$ 15,265,879</u>	<u>\$ 688,517</u>	<u>\$ 3,494,988</u>	<u>\$ 40,672,941</u>
LIABILITIES										
Accounts payable	\$ 182,154	\$ 32,916	\$ 115,273	\$ 50,099	9,433	162,105	\$ 730,229	-	\$ 25,843	\$ 1,308,052
Accrued liabilities	95,872	105,574	42,039	-	6,684	22,910	-	-	8,383	281,462
Unearned revenue	2,266,771	-	-	-	-	-	-	-	-	2,266,771
Bond anticipation notes payable	-	-	-	-	-	-	6,388,000	-	-	6,388,000
Total liabilities	<u>2,544,797</u>	<u>138,490</u>	<u>157,312</u>	<u>50,099</u>	<u>16,117</u>	<u>185,015</u>	<u>7,118,229</u>	<u>-</u>	<u>34,226</u>	<u>10,244,285</u>
FUND BALANCES										
Nonspendable	132,632	331,055	41,493	-	8,213	1,995	-	-	12,141	527,529
Restricted	907,775	502,001	-	-	-	17,753	-	688,517	-	2,116,046
Committed	845,113	42,550	-	-	-	20,000	8,147,650	-	-	9,055,313
Assigned	2,049,656	783,348	1,601,247	2,543,257	1,718,002	853,301	-	-	3,448,621	12,997,432
Unassigned	5,732,336	-	-	-	-	-	-	-	-	5,732,336
Total fund balances	<u>9,667,512</u>	<u>1,658,954</u>	<u>1,642,740</u>	<u>2,543,257</u>	<u>1,726,215</u>	<u>893,049</u>	<u>8,147,650</u>	<u>688,517</u>	<u>3,460,762</u>	<u>30,428,656</u>
Total liabilities and fund balances	<u>\$ 12,212,309</u>	<u>\$ 1,797,444</u>	<u>\$ 1,800,052</u>	<u>\$ 2,593,356</u>	<u>\$ 1,742,332</u>	<u>\$ 1,078,064</u>	<u>\$ 15,265,879</u>	<u>\$ 688,517</u>	<u>\$ 3,494,988</u>	<u>\$ 40,672,941</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, 2022

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

Total fund balances—governmental funds (page 23)	\$	30,428,656
Net pension assets are not current financial resources and, therefore, are not reported in the funds.		1,394,354
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of the assets is \$177,204,016 and the accumulated depreciation is \$82,812,266.		94,391,750
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	\$ 1,421,890	
Deferred outflows related to experience and investment earnings	7,773,439	
Deferred inflows of resources related to pensions	<u>(10,617,891)</u>	(1,422,562)
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.		(1,252,806)
To recognize interest accrual on long-term debt. Net accrued interest for general obligation bonds are not reported in the funds.		(454,092)
To recognize retainage payable on outstanding capital projects not recorded in the fund financial statements.		(56,777)
Long-term liabilities are not due and payable in the current period and, therefore are not reported in the funds. The effects of these items are:		
Serial bonds	\$ (37,670,000)	
Premium on serial bonds	(294,269)	
Compensated absences	(3,385,316)	
OPEB obligation	(11,253,698)	
Net pension liability	<u>(691,014)</u>	<u>(53,294,297)</u>
Net position of governmental activities	\$	<u><u>69,734,226</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, 2022

	Special Revenue						Capital Projects	Debt Service	Total Nonmajor Funds	Total Governmental Funds
	General	Public Safety	Highway	Sewer Districts	Water Districts	Garbage and Refuse				
REVENUES										
Real property taxes	\$ 1,658,553	\$ 6,381,470	\$ 4,610,808	\$ 1,234,513	\$ 1,194,642	\$ 2,511,133	\$ -	\$ -	\$ 356,490	\$ 17,947,609
Real property tax items	197,562	-	-	-	-	-	-	-	-	197,562
Non property tax items	5,845,611	-	-	-	-	-	-	-	270,838	6,116,449
Departmental income	1,221,775	498,317	-	27,569	12,464	136,896	-	-	724,833	2,621,854
Intergovernmental charges	78,000	-	112,382	-	-	-	-	-	-	190,382
Use of money and property	171,365	26,474	26,119	24,726	17,272	17,338	119,535	6,156	13,766	422,751
Licenses and permits	67,875	-	-	-	-	-	-	-	2,075	69,950
Fines and forfeitures	240,443	-	-	-	-	-	-	-	-	240,443
Sale of property and compensation for loss	-	13,907	18,570	-	-	-	-	-	81,549	114,026
Premium on obligations	-	-	-	-	-	-	-	64,210	-	64,210
Miscellaneous	71,608	26,834	5,290	-	-	-	-	-	-	103,732
Interfund revenues	-	-	-	-	1,805	-	-	-	-	1,805
State aid	1,378,554	26,289	498,549	-	-	-	624,175	-	-	2,527,567
Federal aid	494,913	-	-	-	-	-	-	-	-	494,913
Total revenues	11,426,259	6,973,291	5,271,718	1,286,808	1,226,183	2,665,367	743,710	70,366	1,449,551	31,113,253
EXPENDITURES										
Current:										
General government support	3,622,601	-	51,845	-	-	-	-	-	1,511	3,675,957
Education	-	14,676	-	-	-	-	-	-	-	14,676
Public safety	6,981	5,856,296	-	-	-	-	-	-	442,782	6,306,059
Health	-	-	-	-	-	-	-	-	4,182	4,182
Transportation	142,631	-	3,289,937	-	-	-	-	-	310,987	3,743,555
Culture and recreation	1,736,967	-	-	-	-	-	-	-	2,364	1,739,331
Home and community services	78,739	-	-	824,091	532,796	2,371,009	-	-	124,341	3,930,976
Employee benefits	1,479,019	2,899,111	975,228	93,440	89,456	-	-	-	243,508	5,779,762
Debt service:										
Principal	-	-	-	-	-	-	-	2,330,000	-	2,330,000
Interest	-	-	-	-	-	-	-	1,137,781	-	1,137,781
Capital outlay	-	-	-	-	-	-	2,649,739	-	-	2,649,739
Total expenditures	7,066,938	8,770,083	4,317,010	917,531	622,252	2,371,009	2,649,739	3,467,781	1,129,675	31,312,018
Excess (deficiency) of revenues over expenditures	4,359,321	(1,796,792)	954,708	369,277	603,931	294,358	(1,906,029)	(3,397,415)	319,876	(198,765)
OTHER FINANCING SOURCES (USES)										
Transfers in	-	1,815,475	-	-	-	-	779,371	3,375,243	-	5,970,089
Transfers out	(3,740,782)	-	(566,217)	(287,424)	(586,471)	(109,824)	(646,288)	-	(33,083)	(5,970,089)
Total other financing sources (uses)	(3,740,782)	1,815,475	(566,217)	(287,424)	(586,471)	(109,824)	133,083	3,375,243	(33,083)	-
Net change in fund balances	618,539	18,683	388,491	81,853	17,460	184,534	(1,772,946)	(22,172)	286,793	(198,765)
Fund balances—beginning	9,048,973	1,640,271	1,254,249	2,461,404	1,708,755	708,515	9,920,596	710,689	3,173,969	30,627,421
Fund balances—ending	\$ 9,667,512	\$ 1,658,954	\$ 1,642,740	\$ 2,543,257	\$ 1,726,215	\$ 893,049	\$ 8,147,650	\$ 688,517	\$ 3,460,762	\$ 30,428,656

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, 2022

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) \$ (198,765)

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	\$ 5,633,481	
Loss on disposition of capital assets	(12,006)	
Depreciation expense	<u>(4,733,961)</u>	887,514

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

Town pension contributions	\$ 1,421,890	
Cost of benefits earned net of employee contributions	<u>(430,986)</u>	990,904

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. (2,559,048)

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

Repayment of serial bonds	\$ 2,330,000	
Amortization of bond premium	16,888	
Change in accrued interest expense	(60,796)	
Change in retainages payable	(27,939)	
Change in compensated absences	188,995	
Change in OPEB obligation	<u>2,517,074</u>	<u>4,964,222</u>

Change in net position of governmental activities \$ 4,084,827

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, 2022

	<u>Custodial Fund</u>
ASSETS	
Restricted cash and cash equivalents	\$ 1,525,906
Receivables	<u>791</u>
Total assets	<u>1,526,697</u>
LIABILITIES	
Accounts payable	<u>\$ 3,170</u>
Total liabilities	<u>\$ 3,170</u>
NET POSITION	<u>\$ 1,523,527</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, 2022

	<u>Custodial Fund</u>
ADDITIONS	
Funds received on behalf of others	\$ 164,571
Total additions	<u>164,571</u>
DEDUCTIONS	
Funds distributed on behalf of others	<u>109,654</u>
Total deductions	<u>109,654</u>
Net increase in fiduciary net position	54,917
Net position—beginning	<u>1,468,610</u>
Net position—ending	<u>\$ 1,523,527</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, 2022

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 (4)	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’s 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, 2022.

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*, represent a consumption of net assets that applies to future periods and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. At December 31, 2022, 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 position, 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 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*, represent an acquisition of net assets that applies to a future periods and so will not be recognized as an inflow of resources (revenue) until that time. At December 31, 2022, 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 position and the difference during the measurement periods between the Town's contributions, and its proportionate share of total contributions to the pension systems not included in pension expense. The second item, also reported in the government-wide statements, represents the effects of the change in the Town's OPEB liability. Differences between actual and expected experience, changes in demographic or economic assumptions, and differences between actual and expected investment experience are recognized as OPEB expense over time.

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

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

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

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

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

Revenues and Expenditure/Expenses

Program Revenues—Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted

to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

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

For 2022, tax payments were due January 1st to February 15th without penalty; February 16th to February 28th a 1.5% penalty; March 1st to March 15th a 3.0% penalty; March 16th to March 31st a 4.5% penalty; April 1st to April 15th a 6.0% penalty; April 16th to May 2nd a 7.5% penalty; and 1.5% added each month thereafter.

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

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

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

The compensated absences liability for the Town at December 31, 2022 totaled \$3,385,316 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 position, 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, 2022, the Town implemented GASB Statement No. 87, *Leases*. GASB Statement No. 87 better meets the information needs of financial statement users by improving accounting and financial reporting for leases by governments. The implementation of GASB Statement No. 87 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. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*; No. 96, *Subscription-Based Information Technology Arrangements*; and No. 99, *Omnibus 2022*, effective for the year ending December 31, 2023, and 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. 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 30th, the Town Supervisor files a “tentative” budget with the Town Clerk for the following fiscal year to commence on January 1st. This budget, which includes appropriations and estimated revenues, is then presented to the full Town Board by October 5th.
- The full Town Board reviews the tentative budget and may adjust same before approving a “preliminary” budget and calling for a public hearing, which is generally held in October.
- Following the public hearing, revisions may again be made by the Town Board before filing an adopted budget with Erie County by November 20th.
- Formal annual budgetary accounts are employed as a management control device for the General, Special Revenue, and Debt Service Funds.
- During the fiscal year, the Town Board can legally amend the operating budgets and is empowered to implement supplemental appropriations. Budget amendments are required for the departmental budgetary control. All budget amendments and budget transfers require Town Board approval.

2. CASH, CASH EQUIVALENTS AND INVESTMENTS

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

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

Total cash and cash equivalents at December 31, 2022 are shown below:

	Governmental Funds	Custodial Funds	Total
Petty Cash (uncollateralized)	\$ 1,025	\$ -	\$ 1,025
Deposits	31,000,991	1,525,906	32,526,897
Total	<u>\$ 31,002,016</u>	<u>\$ 1,525,906</u>	<u>\$ 32,527,922</u>

Deposits—All deposits are carried at fair value, and are classified by custodial credit risk at December 31, 2022 are as follows:

	Bank Balance	Carrying Amount
Insured (FDIC)	\$ 252,745	\$ 252,745
Uninsured:		
Collateral held by bank's agent in the Town's name	32,559,569	32,274,152
Total	<u>\$ 32,812,314</u>	<u>\$ 32,526,897</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, 2022, the Town's deposits were either FDIC insured or collateralized with securities held by the pledging bank's agent in the Town's name.

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

- Level 1. Quoted prices for identical assets or liabilities in active markets to which the Town has access at the measurement date.

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

The Town has the following fair value measurements as of December 31, 2022:

- U.S. Treasury bills of \$8,022,668 are valued using quoted market prices for identical assets in active markets (level 1 input).

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

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

Restricted Cash 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, 2022, the Town reported \$19,648,696 of cash, cash equivalents and investments as restricted in the governmental funds and \$1,525,906 in the custodial fund.

3. RECEIVABLES

Major revenues accrued by the Town at December 31, 2022 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, 2022 are:

General Fund:		
Various Town departments	\$ 40,988	
Miscellaneous	<u>18,836</u>	\$ 59,824
Public Safety Fund:		
Dispatch fees	\$ 10,758	
Miscellaneous	<u>75,645</u>	86,403
Highway Fund:		
Fuel charges	\$ 22,021	
Various Town departments	<u>11,710</u>	33,731
Water Districts Fund:		
Various Town departments		2,672
Garbage and Refuse Fund:		
Compost sales		1,302
Other governmental funds:		
Town Outside Village Fund:		
Various Town departments		21,306
Lighting Fund:		
Miscellaneous		<u>670</u>
		<u>\$ 205,908</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, 2022 are:

General Fund:	
Erie County - sales tax	\$ 913,820
Erie County - other	<u>1,000</u>
Total governmental funds	<u>\$ 914,820</u>

4. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2022 was as follows:

	Balance 1/1/2021	Increases and Reclassifications	Decreases and Reclassifications	Balance 12/31/2022
Capital assets, not being depreciated:				
Land	\$ 5,558,322	\$ 300,000	\$ -	\$ 5,858,322
Works of art and historical treasures	50,700	-	-	50,700
Construction in progress	<u>7,222,508</u>	<u>2,677,677</u>	<u>237,912</u>	<u>9,662,273</u>
Total capital assets, not being depreciated	<u>12,831,530</u>	<u>2,977,677</u>	<u>237,912</u>	<u>15,571,295</u>
Capital assets, being depreciated:				
Land improvements	2,797,005	-	-	2,797,005
Buildings	29,436,487	29,792	-	29,466,279
Building improvements	4,975,139	114,992	-	5,090,131
Machinery and equipment	12,507,068	462,449	45,947	12,923,570
Infrastructure	<u>109,069,253</u>	<u>2,286,483</u>	<u>-</u>	<u>111,355,736</u>
Total capital assets, being depreciated	<u>158,784,952</u>	<u>2,893,716</u>	<u>45,947</u>	<u>161,632,721</u>
Less accumulated depreciation for:				
Land improvements	1,954,310	110,256	-	2,064,566
Buildings	4,957,993	574,685	-	5,532,678
Building improvements	2,565,434	223,405	-	2,788,839
Machinery and equipment	7,936,454	1,032,119	33,941	8,934,632
Infrastructure	<u>60,698,055</u>	<u>2,793,496</u>	<u>-</u>	<u>63,491,551</u>
Total accumulated depreciation	<u>78,112,246</u>	<u>4,733,961</u>	<u>33,941</u>	<u>82,812,266</u>
Total capital assets, being depreciated, net	<u>80,672,706</u>	<u>(1,840,245)</u>	<u>12,006</u>	<u>78,820,455</u>
Governmental activities capital assets, net	<u>\$ 93,504,236</u>	<u>\$ 1,137,432</u>	<u>\$ 249,918</u>	<u>\$ 94,391,750</u>

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

Governmental activities:	
General support	\$ 315,802
Public safety	216,253
Transportation	2,129,409
Culture and recreation	662,540
Home and community services	<u>1,409,957</u>
Total depreciation expense, governmental activities	<u>\$ 4,733,961</u>

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

General support	\$ 9,435
Transportation	152,175
Culture and recreation	475,595
Home and community services	<u>2,012,534</u>
Total capital outlay	<u>\$ 2,649,739</u>

5. ACCRUED LIABILITIES

Accrued liabilities reported by governmental funds at Town as of December 31, 2022, were as follows:

	General Fund	Public Safety Fund	Highway Fund	Water Districts Fund	Garbage and Refuse Fund	Other Governmental Funds	Total Governmental Funds
Salary and employee benefits	\$ 95,872	\$ 105,574	\$ 41,739	\$ 6,684	\$ 1,424	\$ 8,383	\$ 259,676
Accrued workers compensation	<u>-</u>	<u>-</u>	<u>300</u>	<u>-</u>	<u>21,486</u>	<u>-</u>	<u>21,786</u>
Total	<u>\$ 95,872</u>	<u>\$ 105,574</u>	<u>\$ 42,039</u>	<u>\$ 6,684</u>	<u>\$ 22,910</u>	<u>\$ 8,383</u>	<u>\$ 281,462</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 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/(Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions—At December 31, 2022, the Town reported the following liability/(asset) for its proportionate share of the net pension liability/(asset) for PFRS and ERS. The net pension liability/(asset) was measured as of March 31, 2022. The total pension liabilities used to calculate the net pension liability/(asset) was determined by actuarial valuations as of April 1, 2021, with update procedures used to roll forward the total net pension liabilities to the measurement date. The Town’s proportion of the net pension liabilities were based on projections of the Town’s long-term share of contributions to the System relative to the projected contributions of all participating members, actuarially determined. This information was provided by the System in reports provided to the Town.

	PFRS	ERS
Measurement date	March 31, 2022	March 31, 2022
Net pension liability/(asset)	\$ 691,014	\$ (1,394,354)
Town's portion of the Plan's total net pension liability/(asset)	0.1216479%	0.0170572%

For PFRS, at March 31, 2022, the Town’s proportion was .1216479 percent, which was an increase from its proportion measured as of March 31, 2021 of .1092356 percent. For ERS, at March 31, 2022, the Town’s proportion was .0170572 percent, which was an increase from its proportion measured as of March 31, 2021 of .0170297 percent.

For the year ended December 31, 2022, the Town recognized pension expenses of \$804,079 and \$193,883, respectively, for PFRS and ERS. At December 31, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources		Deferred Inflows of Resources	
	PFRS	ERS	PFRS	ERS
Differences between expected and actual experiences	\$ 372,531	\$ 105,596	\$ -	\$ 136,964
Changes of assumptions	4,135,869	2,327,020	-	39,266
Net difference between projected and actual earnings on pension plan investments	-	-	5,806,323	4,565,925
Changes in proportion and differences between the Town's contributions and proportionate share of contributions	518,670	313,753	55,327	14,086
Town contributions subsequent to the measurement date	946,380	475,510	-	-
Total	<u>\$ 5,973,450</u>	<u>\$ 3,221,879</u>	<u>\$ 5,861,650</u>	<u>\$ 4,756,241</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
2023	\$ (141,430)	\$ (239,340)
2024	(333,226)	(427,415)
2025	(1,279,870)	(1,118,962)
2026	854,654	(224,155)
2027	65,292	-

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, 2022	March 31, 2022
Actuarial valuation date	April 1, 2021	April 1, 2021
Interest rate	5.90%	5.90%
Salary scale	6.20%	4.40%
Decrement tables	April 1, 2015- March 31, 2020	April 1, 2015- March 31, 2020
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, 2022	
Asset class:	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equities	32.0 %	3.3 %
International equities	15.0	5.9
Private equity	10.0	6.5
Real estate	9.0	5.0
Opportunistic/ARS portfolio	3.0	4.1
Credit	4.0	3.8
Real assets	3.0	5.6
Fixed Income	23.0	-
Cash	1.0	(1.0)
Total	100.0 %	

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/(Asset) to the Discount Rate Assumption—The chart below presents the Town’s proportionate share of the net pension liability/(asset) calculated using the discount rate of 5.9%, as well as what the Town’s proportionate share of the net pension liability/(asset) 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	\$ 7,686,465	\$ 691,014	\$ (5,099,362)
Employer's proportionate share of the net pension liability/(asset)—ERS	3,589,052	(1,394,354)	(5,562,733)

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, 2021	April 1, 2021	
Employers' total pension liability	\$ 42,237,292	\$ 223,874,888	\$ 266,112,180
Plan fiduciary net position	41,669,250	232,049,473	273,718,723
Employers' net pension liability	<u>\$ 568,042</u>	<u>\$ (8,174,585)</u>	<u>\$ (7,606,543)</u>
System fiduciary net position as a percentage of total pension liability	98.7%	103.7%	102.9%

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, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	43
Active employees	<u>115</u>
	<u>158</u>

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

Total OPEB Liability

The Town’s total OPEB liability of \$11,253,698 was measured as of December 31, 2022, and was determined by an actuarial valuation as of January 1, 2022.

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, 2022 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, 2022. The discount rate used is 4.05%. The Pub-2010 Public Retirement Plans 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 12/31/2021:	\$ 13,770,772
Changes for the year:	
Service Cost	813,490
Interest	240,656
Change of benefit terms	-
Differences between expected and actual	(1,189,569)
Changes of assumptions	(1,750,565)
Contributions—employer	<u>(631,086)</u>
Net changes	<u>(2,517,074)</u>
Balance at 12/31/2022	<u>\$ 11,253,698</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 (3.05%)	Current Discount Rate (4.05%)	1% Increase (6.05%)
Total OPEB liability	\$ 12,268,245	\$ 11,253,698	\$ 10,333,032

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 (4.550-7.75%/ ultimate (4.04%) healthcare cost trend rates as reported by the Town’s actuary:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Total OPEB liability	\$ 9,972,330	\$ 11,253,698	\$ 12,784,374

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, 2022.

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between actual and expected experience	\$ 293,855	\$ 1,734,624
Changes of assumptions	<u>1,854,116</u>	<u>1,666,153</u>
Total	<u>\$ 2,147,971</u>	<u>\$ 3,400,777</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>	
2023	\$ 81,031
2024	81,031
2025	83,643
2026	112,421
2027	64,764
2028 and thereafter	(234,927)

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 on a replacement cost basis.

At December 31, 2022, the amount of workers compensation liabilities relating to the period in which the Town was self-insured was \$21,786. Changes in the reported liability resulted from the following:

	Beginning Liability	Changes in Estimates	Claims Payments Net of Recoveries	Ending Liability
2022	\$ 23,300	\$ -	\$ 1,514	\$ 21,786
2021	25,415	-	2,115	23,300
2020	28,031	-	2,616	25,415

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, 2022:

Description	Interest Rate	Balance 1/1/2022	Increases	Decreases	Balance 12/31/2022
Various	1.00%	\$ 2,400,000	\$ -	\$ 2,400,000	\$ -
Various	3.50%	-	6,388,000	-	6,388,000
		<u>\$ 2,400,000</u>	<u>\$ 6,388,000</u>	<u>\$ 2,400,000</u>	<u>\$ 6,388,000</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, premium on serial bonds, compensated absences, other postemployment 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, 2022 follows:

	Balance 1/1/2022	Additions	Reductions	Balance 12/31/2022	Due Within One Year
Serial bonds	\$ 40,000,000	\$ -	\$ 2,330,000	\$ 37,670,000	\$ 1,950,000
Premium on serial bonds	311,157	-	16,888	294,269	16,888
Net bonds payable	40,311,157	-	2,346,888	37,964,269	1,966,888
Compensated absences	3,574,311	434,075	623,070	3,385,316	169,266
OPEB obligation	13,770,772	1,054,146	3,571,220	11,253,698	-
Net pension liability*	1,913,588	-	1,222,574	691,014	-
Total	<u>\$ 59,569,828</u>	<u>\$ 1,488,221</u>	<u>\$ 7,763,752</u>	<u>\$ 53,294,297</u>	<u>\$ 2,136,154</u>

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

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

A summary of additions and reductions for the year ended December 31, 2022 is shown below:

Purpose	Original Issue	Interest Rate	Year of Issue/ Maturity	Balance 1/1/2022	Additions	Reductions	Balance 12/31/2022
General Fund Serial Bonds:							
Municipal renovations	\$ 640,000	2.0-3.0%	2015/2035	\$ 485,000	\$ -	\$ 30,000	\$ 455,000
Town-wide drainage	970,000	2.0-3.5%	2015/2042	820,000	-	30,000	790,000
Municipal buildings	460,000	2.0-2.5%	2016/2031	340,000	-	30,000	310,000
Green Lake	4,000,000	2.0-3.0%	2016/2036	3,285,000	-	185,000	3,100,000
Town wide drainage	1,420,000	2.0-3.0%	2016/2036	1,160,000	-	65,000	1,095,000
Town wide drainage	600,000	3.3-3.5%	2018/2047	540,000	-	20,000	520,000
CAC I	1,500,000	3.3-3.5%	2018/2047	1,380,000	-	40,000	1,340,000
CAC II	14,500,000	3.3-3.5%	2018/2048	13,700,000	-	400,000	13,300,000
Parks and playgrounds	1,250,000	3.3%	2018/2032	995,000	-	85,000	910,000
Buildings	800,000	3.3-3.5%	2018/2042	710,000	-	30,000	680,000
Municipal Buildings	101,000	2.0%	2021/2030	101,000	-	10,000	91,000
Reconst. of parks/playgrounds	896,000	2.0%	2021/2034	896,000	-	59,000	837,000
Community Activity Center	3,915,000	2.0-2.3%	2021/2049	3,915,000	-	116,000	3,799,000
Total General Fund				<u>28,327,000</u>	<u>-</u>	<u>1,100,000</u>	<u>27,227,000</u>
Highway Fund Serial Bonds:							
2010 roads project	2,280,000	2.0-2.8%	2015/2025	965,000	-	230,000	735,000
2012 roads project	270,000	2.0-2.8%	2015/2027	150,000	-	25,000	125,000
Forest Ave bridge	930,000	2.0-3.0%	2015/2032	645,000	-	50,000	595,000
2015 roads and highways	2,000,000	2.0-2.5%	2016/2031	1,485,000	-	135,000	1,350,000
Reconstruction and renovations	450,000	3.3%	2018/2032	360,000	-	30,000	330,000
Reconstruction and renovations	500,000	3.3%	2018/2032	410,000	-	35,000	375,000
Reconstruction/lighting	301,000	2.0%	2021/2034	301,000	-	20,000	281,000
Total Highway Fund				<u>4,316,000</u>	<u>-</u>	<u>525,000</u>	<u>3,791,000</u>
Sewer Districts Fund Serial Bonds:							
Various sewer lines	1,565,000	2.0-3.0%	2016/2036	1,285,000	-	75,000	1,210,000
Various sewer lines	200,000	3.3%	2018/2038	170,000	-	10,000	160,000
Sewer reconstruction	23,343,000	2.0-2.3%	2021-2049	2,343,000	-	69,000	2,274,000
Total Sewer Districts Fund				<u>3,798,000</u>	<u>-</u>	<u>154,000</u>	<u>3,644,000</u>
Water Districts Fund Serial Bonds:							
District wide water improvements	3,695,280	3.5-4.0%	2007/2022	313,280	-	313,280	-
Waterline betterment	249,120	3.5-4.0%	2007/2022	21,120	-	21,120	-
Water distribution	1,270,000	2.0-3.5%	2015/2042	1,060,000	-	35,000	1,025,000
Various waterlines	405,000	2.0-2.5%	2016/2031	305,000	-	25,000	280,000
Various waterlines	400,000	3.3-3.5%	2018/2047	370,000	-	10,000	360,000
Water Distribution	1,384,000	2.0-2.3%	2021/2049	1,384,000	-	41,000	1,343,000
Total Water Districts Fund				<u>3,453,400</u>	<u>-</u>	<u>445,400</u>	<u>3,008,000</u>
Garbage and Refuse Fund Serial Bonds:							
Composting Facility Development	1,245,600	3.5-4.0%	2007/2022	105,600	-	105,600	-
Total Garbage and Refuse Fund				<u>105,600</u>	<u>-</u>	<u>105,600</u>	<u>-</u>
Total governmental activities				<u>\$ 40,000,000</u>	<u>\$ -</u>	<u>\$ 2,330,000</u>	<u>\$37,670,000</u>

The annual requirements to amortize all bonded debt outstanding (by fund responsible for repayment of such debt) as of December 31, 2022 are as follows:

Year Ending December 31,	Principal					Total
	General Fund	Highway Fund	Sewer Districts	Water Districts		
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
2027-2031	5,027,000	1,281,000	676,000	541,000		7,525,000
2032-2036	6,235,000	549,000	926,000	605,000		8,315,000
2037-2041	4,514,000	-	570,000	631,000		5,715,000
2042-2046	4,182,000	-	461,000	487,000		5,130,000
2047-thereafter	2,604,000	-	378,000	253,000		3,235,000
Total	<u>\$ 27,227,000</u>	<u>\$ 3,791,000</u>	<u>\$ 3,644,000</u>	<u>\$ 3,008,000</u>		<u>\$ 37,670,000</u>

Year Ending December 31,	Interest					Total
	General Fund	Highway Fund	Sewer Districts	Water Districts		
2023	\$ 796,724	\$ 96,220	\$ 79,659	\$ 76,441	\$	1,049,044
2024	765,709	82,275	76,434	73,714		998,132
2025	734,464	67,955	73,189	70,849		946,457
2026	702,999	53,428	69,854	67,964		894,245
2027-2030	2,481,211	134,830	244,859	240,256		3,101,156
2032-2036	2,296,933	20,235	215,525	226,601		2,759,294
2037-2041	1,482,471	-	117,244	147,023		1,746,738
2042-2046	812,804	-	69,219	61,159		943,182
2047-thereafter	169,763	-	20,608	13,805		204,176
Total	<u>\$ 10,243,078</u>	<u>\$ 454,943</u>	<u>\$ 966,591</u>	<u>\$ 977,812</u>		<u>\$ 12,642,424</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, 2022, for governmental activities is \$3,385,316. While the payments of compensated absences are dependent upon many factors, the Town has estimated that \$169,266 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 \$11,253,698 at December 31, 2022.

Net Pension Liability—The Town reported a liability of \$691,014 for the year ended December 31, 2022, for its proportionate share of the net pension liability for the Police and Fire Retirement System. Payments by the Town to liquidate pension benefits are from the Public Safety Fund. 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		\$ 94,391,750
Related debt:		
Serial bonds issued	\$ (37,670,000)	
Unamortized bond issue premium	(294,269)	
Bond anticipation notes issued	(6,388,000)	
Unspent proceeds from debt	<u>13,280,482</u>	
Debt issued and used for capital assets		(31,071,787)
Retainages and accounts payable		<u>(787,006)</u>
Net investment in capital assets		<u>\$ 62,532,957</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, 2022. 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, 2022 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, 2022 include:

	General Fund	Public Safety Fund	Garbage and Refuse Fund	Debt Service Fund	Total Governmental Funds
Cemetery	\$ 19,171	\$ -	\$ -	\$ -	\$ 19,171
Senior center	1,297	-	-	-	1,297
Capital improvements	605,545	-	-	-	605,545
Town historian	6,167	-	-	-	6,167
Historic survey	9,185	-	-	-	9,185
DWI program	-	170,739	-	-	170,739
D.A.R.E. program	-	28,192	-	-	28,192
Equipment	-	150,716	-	-	150,716
Vehicles	-	152,354	-	-	152,354
Debt service	266,410	-	17,753	688,517	972,680
Total restricted fund balance	<u>\$ 907,775</u>	<u>\$ 502,001</u>	<u>\$ 17,753</u>	<u>\$ 688,517</u>	<u>\$ 2,116,046</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, 2022, the Town has committed the following:

	General Fund	Public Safety Fund	Garbage and Refuse Fund	Capital Projects Fund	Total
Capital improvements	\$ 466,997	\$ -	\$ -	\$ 8,147,650	\$ 8,614,647
Insurance deductibles	378,116	-	-	-	378,116
Equipment	-	42,550	20,000	-	62,550
Total committed fund balance	<u>\$ 845,113</u>	<u>\$ 42,550</u>	<u>\$ 20,000</u>	<u>\$ 8,147,650</u>	<u>\$ 9,055,313</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, 2022 and include:

	Subsequent Year's Expenditures	Encumbrances	Retirement Costing	Specific Use	Total Governmental Funds
General Fund	\$ 2,000,000	\$ 49,656	\$ -	\$ -	\$ 2,049,656
Public Safety Fund	-	34,227	749,121	-	783,348
Highway Fund	-	417,781	-	1,183,466	1,601,247
Sewer Districts Fund	398,251	6,450	-	2,138,556	2,543,257
Water Districts Fund	160,645	-	-	1,557,357	1,718,002
Garbage and Refuse Fund	-	75,000	-	778,301	853,301
Other Governmental Funds	145,800	4,950	-	3,297,871	3,448,621
Total	<u>\$ 2,704,696</u>	<u>\$ 588,064</u>	<u>\$ 749,121</u>	<u>\$ 8,955,551</u>	<u>\$ 12,997,432</u>

- **Assigned to subsequent year’s expenditures**—Represents available fund balance being appropriated to meet expenditure requirements in the 2023 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, 2022 consisted of the following:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ -	\$ 3,740,782
Public Safety Fund	1,815,475	-
Highway Fund	-	566,217
Sewer Districts Fund	-	287,424
Water Districts Fund	-	586,471
Garbage and Refuse	-	109,824
Capital Projects Fund	779,371	646,288
Debt Service Fund	-	-
Nonmajor Funds	<u>3,375,243</u>	<u>33,083</u>
Total	<u>\$ 5,970,089</u>	<u>\$ 5,970,089</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, 2025. 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, 2022, the Town encumbered the following significant encumbrances:

Fund	Description	Amount
Highway Fund	2023 International Chassis	\$ 212,689
Highway Fund	Dump Body and Plow	145,418
Highway Fund	Freightliner Truck Cab	134,674

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, 2022, real property taxes in the amount of \$187,667 were abated; however, the Town received \$138,011 of PILOT payments during the year related to those abatements.

17. SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 23, 2023 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 Nine Fiscal Years*

	Year Ended December 31,								
	2022	2021	2020	2019	2018	2017	2016	2015	2014
Measurement date	March 31, 2022	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)	0.1216479%	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>\$ 691,014</u>	<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	\$ 4,672,671	\$ 4,317,963	\$ 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	14.79%	43.92%	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	98.7%	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 Nine Fiscal Years*

	Year Ended December 31,								
	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 1,282,345	\$ 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>\$ (1,282,345)</u>	<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>	<u>\$ -</u>
Town's covered payroll	\$ 4,614,589	\$ 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	27.8%	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/(Asset)—
Employees' Retirement System
Last Nine Fiscal Years*

	Year Ended December 31,								
	2022	2021	2020	2019	2018	2017	2016	2015	2014
Measurement date	March 31, 2022	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)	0.0170572%	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>\$ (1,394,354)</u>	<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	\$ 5,704,843	\$ 5,864,703	\$ 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	(24.44%)	0.29%	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	103.7%	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 Nine Fiscal Years*

	Year Ended December 31,								
	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 698,223	\$ 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>(698,223)</u>	<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>	<u>\$ -</u>
Town's covered payroll	\$ 6,500,336	\$ 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	11.3%	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 Five Fiscal Years*

	Year Ended December 31,				
	2022	2021	2020	2019	2018
Total OPEB Liability					
Service cost	\$ 813,490	\$ 817,122	\$ 611,096	\$ 439,230	\$ 484,863
Interest cost	240,656	267,933	313,429	421,207	393,796
Change of benefit terms	-	-	-	-	(149,461)
Differences between expected and actual experience	(1,189,569)	50,229	(572,454)	(1,040,313)	-
Change of assumptions or other inputs	(1,750,565)	383,717	1,472,649	1,222,135	(648,978)
Actual benefit payments	(631,086)	(655,510)	(595,206)	(557,104)	(599,772)
Net change in total OPEB liability	<u>(2,517,074)</u>	<u>863,491</u>	<u>1,229,514</u>	<u>485,155</u>	<u>(519,552)</u>
Total OPEB liability—beginning	<u>13,770,772</u>	<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>\$ 11,253,698</u>	<u>\$ 13,770,772</u>	<u>\$ 12,907,281</u>	<u>\$ 11,677,767</u>	<u>\$ 11,192,612</u>
Covered-employee payroll	\$ 11,865,908	\$ 11,469,607	\$ 11,254,644	\$ 11,162,863	\$ 10,467,913
Total OPEB liability as a percentage of covered-employee payroll	94.84%	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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Real property taxes	\$ 1,658,553	\$ 1,658,553	\$ 1,658,553	\$ -
Real property tax items	213,000	213,000	197,562	(15,438)
Non property tax items	5,311,976	5,311,976	5,845,611	533,635
Departmental income	951,500	951,500	1,221,775	270,275
Intergovernmental charges	75,000	75,000	78,000	3,000
Use of money and property	56,500	56,500	171,365	114,865
Licenses and permits	35,100	35,100	67,875	32,775
Fines and forfeitures	180,000	180,000	240,443	60,443
Miscellaneous	60,500	81,805	71,608	(10,197)
State aid	1,327,524	1,360,562	1,378,554	17,992
Federal aid	451,000	490,875	494,913	4,038
Total revenues	<u>10,320,653</u>	<u>10,414,871</u>	<u>11,426,259</u>	<u>1,011,388</u>
EXPENDITURES				
Current:				
General government support	3,894,911	4,219,923	3,622,601	597,322
Public safety	41,169	41,169	6,981	34,188
Transportation	165,637	185,965	142,631	43,334
Economic assistance and opportunity	300	300	-	300
Culture and recreation	1,837,392	2,050,884	1,736,967	313,917
Home and community services	113,432	149,051	78,739	70,312
Employee benefits	2,091,558	1,587,756	1,479,019	108,737
Total expenditures	<u>8,144,399</u>	<u>8,235,048</u>	<u>7,066,938</u>	<u>1,168,110</u>
Excess of revenues over expenditures	<u>2,176,254</u>	<u>2,179,823</u>	<u>4,359,321</u>	<u>2,179,498</u>
OTHER FINANCING USES				
Transfers out	(3,756,659)	(3,784,629)	(3,740,782)	43,847
Total other financing uses	<u>(3,756,659)</u>	<u>(3,784,629)</u>	<u>(3,740,782)</u>	<u>43,847</u>
Net change in fund balances*	(1,580,405)	(1,604,806)	618,539	2,223,345
Fund balances - beginning	9,048,973	9,048,973	9,048,973	-
Fund balances - ending	<u>\$ 7,468,568</u>	<u>\$ 7,444,167</u>	<u>\$ 9,667,512</u>	<u>\$ 2,223,345</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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Real property taxes	\$ 6,381,470	\$ 6,381,470	\$ 6,381,470	\$ -
Departmental income	541,000	541,000	498,317	(42,683)
Use of money and property	-	-	26,474	26,474
Miscellaneous	-	1,276	40,741	39,465
State aid	41,100	41,100	26,289	(14,811)
Total revenues	<u>6,963,570</u>	<u>6,964,846</u>	<u>6,973,291</u>	<u>8,445</u>
EXPENDITURES				
Current:				
Education	3,600	14,676	14,676	-
Public safety	5,914,526	5,955,925	5,856,296	99,629
Employee benefits	3,082,169	3,026,165	2,899,111	127,054
Total expenditures	<u>9,000,295</u>	<u>8,996,766</u>	<u>8,770,083</u>	<u>226,683</u>
Deficiency of revenues over expenditures	<u>(2,036,725)</u>	<u>(2,031,920)</u>	<u>(1,796,792)</u>	<u>235,128</u>
OTHER FINANCING SOURCES				
Transfers in	2,000,000	1,996,327	1,815,475	(180,852)
Total other financing sources	<u>2,000,000</u>	<u>1,996,327</u>	<u>1,815,475</u>	<u>(180,852)</u>
Net change in fund balances*	(36,725)	(35,593)	18,683	54,276
Fund balances - beginning	1,640,271	1,640,271	1,640,271	-
Fund balances - ending	<u>\$ 1,603,546</u>	<u>\$ 1,604,678</u>	<u>\$ 1,658,954</u>	<u>\$ 54,276</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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Real property taxes	\$ 4,610,808	\$ 4,610,808	\$ 4,610,808	\$ -
Intergovernmental charges	107,915	107,915	112,382	4,467
Use of money and property	5,000	5,000	26,119	21,119
Miscellaneous	5,000	5,000	23,860	18,860
State aid	293,754	293,754	498,549	204,795
Total revenues	<u>5,022,477</u>	<u>5,022,477</u>	<u>5,271,718</u>	<u>249,241</u>
EXPENDITURES				
Current:				
General government support	59,966	57,117	51,845	5,272
Transportation	3,622,124	3,769,069	3,289,937	479,132
Employee benefits	1,154,827	977,017	975,228	1,789
Total expenditures	<u>4,836,917</u>	<u>4,803,203</u>	<u>4,317,010</u>	<u>486,193</u>
Excess of revenues over expenditures	<u>185,560</u>	<u>219,274</u>	<u>954,708</u>	<u>735,434</u>
OTHER FINANCING USES				
Transfers out	<u>(540,263)</u>	<u>(566,217)</u>	<u>(566,217)</u>	<u>-</u>
Total other financing uses	<u>(540,263)</u>	<u>(566,217)</u>	<u>(566,217)</u>	<u>-</u>
Net change in fund balances*	(354,703)	(346,943)	388,491	735,434
Fund balances - beginning	<u>1,254,249</u>	<u>1,254,249</u>	<u>1,254,249</u>	<u>-</u>
Fund balances - ending	<u>\$ 899,546</u>	<u>\$ 907,306</u>	<u>\$ 1,642,740</u>	<u>\$ 735,434</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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Real property taxes	\$ 1,234,513	\$ 1,234,513	\$ 1,234,513	\$ -
Departmental income	8,753	8,753	27,569	18,816
Use of money and property	-	-	24,726	24,726
Total revenues	<u>1,243,266</u>	<u>1,243,266</u>	<u>1,286,808</u>	<u>43,542</u>
EXPENDITURES				
Current:				
Home and community services	1,147,776	1,147,776	824,091	323,685
Employee benefits	143,317	143,317	93,440	49,877
Total expenditures	<u>1,291,093</u>	<u>1,291,093</u>	<u>917,531</u>	<u>373,562</u>
Excess (deficiency) of revenues over expenditures	<u>(47,827)</u>	<u>(47,827)</u>	<u>369,277</u>	<u>417,104</u>
OTHER FINANCING USES				
Transfers out	(287,424)	(287,424)	(287,424)	-
Total other financing uses	<u>(287,424)</u>	<u>(287,424)</u>	<u>(287,424)</u>	<u>-</u>
Net change in fund balances*	(335,251)	(335,251)	81,853	417,104
Fund balances - beginning	<u>2,461,404</u>	<u>2,461,404</u>	<u>2,461,404</u>	<u>-</u>
Fund balances - ending	<u>\$ 2,126,153</u>	<u>\$ 2,126,153</u>	<u>\$ 2,543,257</u>	<u>\$ 417,104</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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Real property taxes	\$ 1,194,642	\$ 1,194,642	\$ 1,194,642	\$ -
Departmental income	1,905	1,905	12,464	10,559
Use of money and property	-	-	17,272	17,272
Interfund revenues	-	-	1,805	1,805
Total revenues	<u>1,196,547</u>	<u>1,196,547</u>	<u>1,226,183</u>	<u>29,636</u>
EXPENDITURES				
Current:				
Home and community services	636,504	636,504	532,796	103,708
Employee benefits	<u>137,206</u>	<u>137,206</u>	<u>89,456</u>	<u>47,750</u>
Total expenditures	<u>773,710</u>	<u>773,710</u>	<u>622,252</u>	<u>151,458</u>
Excess of revenues over expenditures	<u>422,837</u>	<u>422,837</u>	<u>603,931</u>	<u>181,094</u>
OTHER FINANCING USES				
Transfers out	<u>(586,471)</u>	<u>(586,471)</u>	<u>(586,471)</u>	<u>-</u>
Total other financing uses	<u>(586,471)</u>	<u>(586,471)</u>	<u>(586,471)</u>	<u>-</u>
Net change in fund balances*	(163,634)	(163,634)	17,460	181,094
Fund balances - beginning	<u>1,708,755</u>	<u>1,708,755</u>	<u>1,708,755</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,545,121</u>	<u>\$ 1,545,121</u>	<u>\$ 1,726,215</u>	<u>\$ 181,094</u>

* The net change in fund balances was included in the budget as an appropriation (i.e., spenddown) of fund balance and re-appropriation of prior year encumbrances.

The 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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Real property taxes	\$ 2,511,133	\$ 2,511,133	\$ 2,511,133	\$ -
Departmental income	105,000	105,000	136,896	31,896
Use of money and property	2,000	2,000	17,338	15,338
Total revenues	<u>2,618,133</u>	<u>2,618,133</u>	<u>2,665,367</u>	<u>47,234</u>
EXPENDITURES				
Current:				
Home and community services	2,488,309	2,488,309	2,371,009	117,300
Total expenditures	<u>2,488,309</u>	<u>2,488,309</u>	<u>2,371,009</u>	<u>117,300</u>
Excess of revenues over expenditures	<u>129,824</u>	<u>129,824</u>	<u>294,358</u>	<u>164,534</u>
OTHER FINANCING USES				
Transfers out	(129,824)	(129,824)	(109,824)	20,000
Total other financing uses	<u>(129,824)</u>	<u>(129,824)</u>	<u>(109,824)</u>	<u>20,000</u>
Net change in fund balances	-	-	184,534	184,534
Fund balances - beginning	708,515	708,515	708,515	-
Fund balances - ending	<u>\$ 708,515</u>	<u>\$ 708,515</u>	<u>\$ 893,049</u>	<u>\$ 184,534</u>

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, 2022

1. PENSION PLANS

Changes of benefit terms—There were no significant legislative changes in benefits for the April 1, 2021 actuarial valuation.

Changes of assumptions—The demographic assumptions (pensioner mortality and active member decrements) remained the same, based on the System’s experience from April 1, 2015 through March 31, 2020, the mortality improvement assumption remained the same, utilizing the Society of Actuaries’ Scale MP-2020, inflation was 2.7%, cost-of-living was 1.4%, salary scale was 4.4% (ERS) and 6.2% (PFRS), and the interest rate assumption was 5.9% for the April 1, 2020 and April 1, 2021 actuarial valuation.

2. OPEB LIABILITY

Changes of assumptions—The assumption changes as of December 31, 2022 include a change in the discount rate from 1.84% to 4.05% and updated health care trends.

Trust assets—There are no assets accumulated in a trust that meets the criteria of GASB Statement No. 75 to pay related benefits.

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.

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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, 2022

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Real property taxes	A00000 41001	\$ 1,658,553	\$ -	\$ 1,658,553	\$ 1,658,553	\$ -
Total real property taxes		<u>1,658,553</u>	<u>-</u>	<u>1,658,553</u>	<u>1,658,553</u>	<u>-</u>
Real property tax items:						
Other payments in lieu of taxes	A00000 41081	115,000	-	115,000	138,011	23,011
Exempt property conversions	A00000 41089	8,000	-	8,000	26,298	18,298
Interest and penalties on taxes	A00000 41090	90,000	-	90,000	33,253	(56,747)
Total real property tax items		<u>213,000</u>	<u>-</u>	<u>213,000</u>	<u>197,562</u>	<u>(15,438)</u>
Non property tax items:						
Sales tax from Erie County	A00000 41120	5,011,976	-	5,011,976	5,531,265	519,289
Franchises fees - cable TV	A00000 41170	300,000	-	300,000	314,346	14,346
Total non property tax items		<u>5,311,976</u>	<u>-</u>	<u>5,311,976</u>	<u>5,845,611</u>	<u>533,635</u>
Departmental income:						
Tax Collector's fees	A00000 41232	2,000	-	2,000	6,015	4,015
Town Clerk's fees	A00000 41255	4,000	-	4,000	10,073	6,073
Special event application fees	A00000 41522	-	-	-	450	450
Commercial inspection fees	A00000 41540	166,500	-	166,500	-	(166,500)
Park and recreation fees	A00000 42001	600,000	-	600,000	975,647	375,647
Senior center activity fees	A00000 42036	15,000	-	15,000	51,192	36,192
Senior membership fee	A00000 42037	-	-	-	36,267	36,267
Community activity center fees	A00000 42040	150,000	-	150,000	94,481	(55,519)
Engineering fees	A00000 42187	10,000	-	10,000	23,150	13,150
Tree planting fee	A00000 42188	4,000	-	4,000	24,500	20,500
Total departmental income		<u>951,500</u>	<u>-</u>	<u>951,500</u>	<u>1,221,775</u>	<u>270,275</u>
Intergovernmental charges:						
Assessor shared services	A00000 41299	75,000	-	75,000	75,000	-
Election service fees	A00000 42215	-	-	-	3,000	3,000
Total intergovernmental charges		<u>75,000</u>	<u>-</u>	<u>75,000</u>	<u>78,000</u>	<u>3,000</u>

(continued)

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Use of money and property:						
Interest and earnings	A00000 42401	10,000	-	10,000	112,754	102,754
Interest and earnings - Risk	A20000 42401	-	-	-	3,349	3,349
Purchasing rebate earnings	A00000 42402	16,500	-	16,500	19,862	3,362
Rental of real property	A00000 42410	13,500	-	13,500	13,500	-
Cell tower lease	A00000 42411	16,500	-	16,500	21,900	5,400
Total use of money and property		56,500	-	56,500	171,365	114,865
Licenses and permits:						
Amusement arcade license	A00000 42501	-	-	-	635	635
Bingo licenses	A00000 42540	600	-	600	9,247	8,647
Dog licenses	A00000 42544	32,000	-	32,000	34,272	2,272
Licenses - other	A00000 42545	2,500	-	2,500	23,721	21,221
Total licenses and permits		35,100	-	35,100	67,875	32,775
Fines and forfeitures:						
Fines and forfeited bail	A00000 42610	180,000	-	180,000	240,443	60,443
Total fines and forfeitures		180,000	-	180,000	240,443	60,443
Miscellaneous:						
Sale of equipment	A00000 42665	-	-	-	12,791	12,791
Refunds of prior year expenses	A00000 42701	10,000	-	10,000	150	(9,850)
Gift and donations (recreation)	A00000 42705	50,000	-	50,000	37,150	(12,850)
Gift and donations (community activity ce	A00000 42706	-	21,305	21,305	21,305	-
Other unclassified revenues	A00000 42770	500	-	500	212	(288)
Total miscellaneous		60,500	21,305	81,805	71,608	(10,197)
State aid:						
Aid and incentives for municipalities	A00000 43001	119,524	-	119,524	119,524	-
Mortgage tax	A00000 43005	1,200,000	-	1,200,000	1,259,030	59,030
Other state aid	A00000 43000	-	33,038	33,038	-	(33,038)
Programs for youths	A00000 43820	8,000	-	8,000	-	(8,000)
Total state aid		1,327,524	33,038	1,360,562	1,378,554	17,992

(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	5,038	4,038
Other federal aid	A00000 44000	-	39,875	39,875	39,875	-
American Rescue Plan Act	A00000 44089	450,000	-	450,000	450,000	-
Total federal aid		<u>451,000</u>	<u>-</u>	<u>490,875</u>	<u>494,913</u>	<u>4,038</u>
TOTAL REVENUES		<u>\$ 10,320,653</u>	<u>\$ 74,281</u>	<u>\$ 10,414,871</u>	<u>\$ 11,426,259</u>	<u>\$ 1,011,388</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, 2022

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	\$ 86,364	\$ -	\$ 86,364	\$ 86,364	\$ -
Town Board total		<u>86,364</u>	<u>-</u>	<u>86,364</u>	<u>86,364</u>	<u>-</u>
Town Justice:						
Personal services						
Elected officials	A01110 50100	98,924	-	98,924	96,071	2,853
Nonunion full time	A01110 50103	99,136	15,460	114,596	114,595	1
Nonunion part-time	A01110 50104	15,600	-	15,600	14,438	1,162
Equipment						
Office equipment	A01110 50200	1,000	-	1,000	761	239
Contractual expenses						
Travel and conference	A01110 50413	800	5	805	805	-
Other expenses	A01110 50419	1,400	244	1,644	1,644	-
Law books	A01110 50437	1,000	-	1,000	911	89
Equipment maintenance	A01110 50444	1,300	-	1,300	-	1,300
Court reporter	A01110 50449	2,700	-	2,700	-	2,700
Court interpreter	A01110 50559	3,000	-	3,000	2,583	417
Town Justice Total		<u>224,860</u>	<u>15,709</u>	<u>240,569</u>	<u>231,808</u>	<u>8,761</u>
Supervisor:						
Personal services						
Elected official	A01220 50100	81,330	3,250	84,580	84,579	1
Nonunion full time	A01220 50103	148,085	-	148,085	120,943	27,142

(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	358	1,642
Contractual expenses						
Grant writer expenses	A01220 50403	36,000	9,575	45,575	45,575	-
Travel and conference	A01220 50413	4,500	-	4,500	881	3,619
Human resources services	A01220 50454	57,025	-	57,025	44,188	12,837
Accounting services	A01220 50451	102,000	-	102,000	94,176	7,824
Debt administration	A01220 50466	10,000	4,980	14,980	14,980	-
Supervisor total		<u>440,940</u>	<u>17,805</u>	<u>458,745</u>	<u>405,680</u>	<u>53,065</u>
Independent auditing and accounting:						
Contractual expenses						
Auditing fees	A01320 50452	<u>37,230</u>	<u>-</u>	<u>37,230</u>	<u>37,230</u>	<u>-</u>
Independent auditing and accounting total		<u>37,230</u>	<u>-</u>	<u>37,230</u>	<u>37,230</u>	<u>-</u>
Budget:						
Personal services						
Appointed official	A01340 50101	6,120	-	6,120	6,120	-
Contractual expenses						
Accounting services	A01340 50451	<u>37,230</u>	<u>-</u>	<u>37,230</u>	<u>37,229</u>	<u>1</u>
Budget total		<u>43,350</u>	<u>-</u>	<u>43,350</u>	<u>43,349</u>	<u>1</u>
Assessor:						
Personal services						
Department manager	A01355 50102	86,000	6,556	92,556	92,555	1
Nonunion part time	A01355 50104	15,600	-	15,600	12,272	3,328
CSEA white collar	A01355 50106	123,744	22,745	146,489	146,489	-
Equipment						
Office equipment	A01355 50200	2,000	-	2,000	356	1,644
Contractual expenses						
Mileage reimbursement	A01355 50412	2,000	-	2,000	299	1,701
Travel	A01355 50413	1,300	-	1,300	360	940
Training	A01355 50414	2,500	-	2,500	585	1,915
Publishing	A01355 50450	300	-	300	107	193
Real property contractor	A01355 50549	39,000	-	39,000	29,875	9,125

(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	9,013	24,237
Board of assessment review	A01355 50551	3,200	-	3,200	800	2,400
Assessor total		<u>308,894</u>	<u>29,301</u>	<u>338,195</u>	<u>292,711</u>	<u>45,484</u>
Town Clerk:						
Personal services						
Elected official	A01410 50100	72,037	-	72,037	72,037	-
Records management officer	A01410 50101	4,182	-	4,182	4,182	-
Nonunion full time	A01410 50103	148,361	6,988	155,349	155,349	-
Nonunion part time	A01410 50104	41,714	-	41,714	17,172	24,542
Equipment						
Office equipment	A01410 50200	2,700	-	2,700	355	2,345
Contractual expenses						
Travel and conference	A01410 50413	3,500	-	3,500	1,674	1,826
Other expense	A01410 50419	750	656	1,406	1,406	-
Equipment repair and maintenance	A01410 50444	500	-	500	-	500
Publishing	A01410 50450	4,800	-	4,800	3,916	884
Shred it	A01410 50491	500	-	500	-	500
Codification of ordinances	A01410 50553	5,000	-	5,000	3,473	1,527
Records management	A01410 50555	7,500	-	7,500	-	7,500
Town Clerk total		<u>291,544</u>	<u>7,644</u>	<u>299,188</u>	<u>259,564</u>	<u>39,624</u>
Law:						
Personal services						
Appointed officials	A01420 50101	65,594	17,515	83,109	83,109	-
Contractual expenses						
Other expenses	A01420 50419	1,500	-	1,500	-	1,500
Outside legal services	A01420 50552	100,000	124,132	224,132	224,131	1
Law total		<u>167,094</u>	<u>141,647</u>	<u>308,741</u>	<u>307,240</u>	<u>1,501</u>
Engineer:						
Personal services						
Department manager	A01440 50102	120,692	2,934	123,626	123,626	-
Nonunion full time	A01440 50103	128,148	-	128,148	85,957	42,191
Nonunion part time	A01440 50104	41,973	-	41,973	7,841	34,132
CSEA white collar	A01440 50106	524,971	-	524,971	393,677	131,294

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Equipment						
Engineering equipment	A01440 50200	82,989	-	82,989	9,538	73,451
GIS and mapping equipment	A01440 50238	2,500	-	2,500	-	2,500
Contractual expenses						
Office supplies	A01440 50400	4,000	-	4,000	2,224	1,776
Uniform allowance	A01440 50407	1,200	-	1,200	450	750
Mileage reimbursement	A01440 50412	400	-	400	9	391
Travel	A01440 50413	3,000	-	3,000	378	2,622
Training	A01440 50414	3,500	-	3,500	1,173	2,327
Gasoline	A01440 50416	3,650	-	3,650	1,941	1,709
Vehicle repair and maintenance	A01440 50445	2,500	-	2,500	1,340	1,160
Water quality consultants	A01440 50541	15,000	-	15,000	14,318	682
Engineer total		<u>934,523</u>	<u>2,934</u>	<u>937,457</u>	<u>642,472</u>	<u>294,985</u>
Buildings:						
Personal services						
Nonunion part time	A01620 50104	13,520	-	13,520	9,853	3,667
CSEA white collar	A01620 50106	104,482	7,060	111,542	111,541	1
Contractual expenses						
Maintenance supplies	A01620 50400	10,000	87	10,087	10,086	1
Gasoline	A01620 50416	600	1,321	1,921	1,920	1
Other expenses	A01620 50419	500	565	1,065	1,065	-
Jolls House utilities	A01620 50430	5,000	-	5,000	4,501	499
Building maintenance	A01620 50446	55,899	36,207	92,106	92,106	-
Buildings total		<u>190,001</u>	<u>45,240</u>	<u>235,241</u>	<u>231,072</u>	<u>4,169</u>
Central Printing and Mailing:						
Personal services						
Central clerical pool	A01670 50103	5,000	-	5,000	-	5,000
Contractual expenses						
Office supplies	A01670 50400	22,000	-	22,000	17,181	4,819
Travel and conference	A01670 50413	13,500	-	13,500	4,107	9,393
Other	A01670 50419	5,100	-	5,100	2,849	2,251
Electric	A01670 50421	105,000	-	105,000	96,513	8,487
Gas	A01670 50422	32,000	-	32,000	17,402	14,598
Water - Village	A01670 50423	2,000	822	2,822	2,821	1
Equipment repair and maintenance	A01670 50444	8,000	-	8,000	-	8,000
Postage	A01670 50575	48,000	-	48,000	31,512	16,488
Central Printing and Mailing total		<u>240,600</u>	<u>822</u>	<u>241,422</u>	<u>172,385</u>	<u>69,037</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 FT	A01680 50103	150,894	49,364	200,258	200,258	-
Computer technicians PT	A01680 50104	-	368	368	368	-
Equipment						
Information technology equipment	A01680 50200	132,486	-	132,486	119,970	12,516
Contractual expenses						
Computer training	A01680 50414	5,000	-	5,000	3,256	1,744
Telephone	A01680 50420	65,000	8,603	73,603	73,601	2
Software	A01680 50440	168,000	5,909	173,909	163,977	9,932
Equipment rental	A01680 50456	41,031	-	41,031	34,757	6,274
Information Technology Services total		<u>562,411</u>	<u>64,244</u>	<u>626,655</u>	<u>596,187</u>	<u>30,468</u>
Special Items:						
Contractual expenses						
Municipal association dues	A01910 50406	6,000	-	6,000	3,645	2,355
First aid expenses	A01910 50408	1,500	-	1,500	1,260	240
Unallocated insurance	A01910 50431	295,600	-	295,600	288,723	6,877
Taxes and assess. on Town property	A01910 50462	13,000	3,430	16,430	16,429	1
Erie County chargebacks	A01910 50465	-	-	-	-	-
Contingent	A01910 50550	50,000	(9,247)	40,753	-	40,753
Judgments and claims	A01910 50557	1,000	5,483	6,483	6,482	1
Special Items total		<u>367,100</u>	<u>(334)</u>	<u>366,766</u>	<u>316,539</u>	<u>50,227</u>
General Government Support total		<u>3,894,911</u>	<u>325,012</u>	<u>4,219,923</u>	<u>3,622,601</u>	<u>597,322</u>
Traffic Control:						
Personal services						
CSEA blue collar	A03310 50105	19,669	-	19,669	-	19,669
Equipment						
Signs	A03310 50211	8,000	-	8,000	5,235	2,765
Contractual expenses						
Electric	A03310 50421	2,000	-	2,000	1,359	641
Repairs	A03310 50444	11,500	-	11,500	387	11,113
Traffic Control total		<u>41,169</u>	<u>-</u>	<u>41,169</u>	<u>6,981</u>	<u>34,188</u>
Public Safety total		<u>41,169</u>	<u>-</u>	<u>41,169</u>	<u>6,981</u>	<u>34,188</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
TRANSPORTATION						
Superintendent of Highways:						
Personal services						
Elected official	A05010 50100	78,237	255	78,492	78,492	-
Nonunion part time	A05010 50104	5,000	-	5,000	-	5,000
Equipment						
Equipment	A5010 50200	2,251	-	2,251	59	2,192
Contractual expenses						
Association dues	A05010 50406	1,000	-	1,000	410	590
Other expenses	A05010 50419	500	-	500	209	291
Equipment repair and maintenance	A05010 50444	1,900	-	1,900	1,844	56
Tree stump removal	A05010 50471	11,249	-	11,249	440	10,809
Superintendent of Highways total		<u>100,137</u>	<u>255</u>	<u>100,392</u>	<u>81,454</u>	<u>18,938</u>
Highway Garage:						
Equipment						
Equipment	A05132 50200	20,000	-	20,000	1,207	18,793
Contractual expenses						
Electric	A05132 50421	6,000	3,315	9,315	9,314	1
Gas	A05132 50422	20,000	-	20,000	14,399	5,601
Water	A05132 50423	1,500	856	2,356	2,356	-
Building maintenance	A05132 50446	18,000	15,902	33,902	33,901	1
Highway Garage total		<u>65,500</u>	<u>20,073</u>	<u>85,573</u>	<u>61,177</u>	<u>24,396</u>
Transportation total		<u>165,637</u>	<u>20,328</u>	<u>185,965</u>	<u>142,631</u>	<u>43,334</u>
ECONOMIC ASSISTANCE AND OPPORTUNITY						
Veterans Service:						
Contractual expenses						
Room rental	A06510 50487	300	-	300	-	300
Veterans Service total		<u>300</u>	<u>-</u>	<u>300</u>	<u>-</u>	<u>300</u>
Economic Assistance and Opportunity total		<u>300</u>	<u>-</u>	<u>300</u>	<u>-</u>	<u>300</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
CULTURE AND RECREATION						
Recreation Administration:						
Personal services						
Department manager	A07020 50102	86,364	2,111	88,475	88,474	1
Nonunion full time	A07020 50103	16,640	-	16,640	8,012	8,628
Nonunion part time	A07020 50104	440,845	93,357	534,202	534,202	-
CSEA white collar	A07020 50106	68,555	902	69,457	69,457	-
Equipment						
Office equipment	A07020 50200	2,000	-	2,000	35	1,965
Playground equipment	A07020 50218	5,000	-	5,000	2,848	2,152
Contractual expenses						
Supplies	A72020 50400	18,500	-	18,500	14,047	4,453
Training	A72020 50414	3,500	-	3,500	804	2,696
Other expenses	A72020 50419	2,000	-	2,000	699	1,301
Electric	A72020 50421	2,000	-	2,000	1,716	284
Gas	A72020 50422	1,850	464	2,314	2,314	-
Field trips	A72020 50428	25,000	-	25,000	14,177	10,823
Arts and crafts supplies	A72020 50438	3,500	-	3,500	2,851	649
Publishing	A72020 50450	5,000	-	5,000	4,452	548
Special events	A72020 50533	10,000	-	10,000	5,363	4,637
Transportation	A72020 50556	32,000	-	32,000	8,724	23,276
Recreation Administration total		<u>722,754</u>	<u>96,834</u>	<u>819,588</u>	<u>758,175</u>	<u>61,413</u>
Parks and Playgrounds:						
Personal services						
Parks superintendent	A07110 50101	8,000	-	8,000	8,000	-
Nonunion full time	A07110 50103	50,400	(50,400)	-	-	-
Part time laborers	A0711050104	-	51,076	51,076	51,076	-
CSEA blue collar	A07110 50105	120,749	10,721	131,470	131,470	-
Equipment						
Equipment	A07110 50200	65,000	-	65,000	46,706	18,294
Tennis court	A07110 50217	25,000	-	25,000	10,556	14,444
Lake water quality equipment	A07110 50238	9,000	-	9,000	1,400	7,600

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Supplies	A07110 50400	35,000	6,666	41,666	30,756	10,910
Clothing	A07110 50407	2,750	-	2,750	1,000	1,750
Gasoline	A07110 50416	16,538	3,438	19,976	19,975	1
Other	A07110 50419	500	4,182	4,682	4,682	-
Electric	A07110 50421	24,000	-	24,000	16,721	7,279
Gas	A07110 50422	4,500	-	4,500	2,159	2,341
Water - ECWA and Village	A07110 50423	12,500	2,261	14,761	14,761	-
Portable bathrooms	A07110 50429	7,000	-	7,000	5,094	1,906
Parks trail maintenance	A07110 50539	12,000	-	12,000	1,391	10,609
Equipment repair and maintenance	A07110 50444	6,000	-	6,000	2,339	3,661
Vehicle repair and maintenance	A07110 50445	6,500	278	6,778	6,778	-
Contracted mowing	A07110 50483	23,000	-	23,000	17,490	5,510
Fencing	A07110 50492	1,500	-	1,500	66	1,434
Fertilizer	A07110 50542	2,000	-	2,000	490	1,510
Lake maintenance and cleaning	A07110 50544	15,000	(910)	14,090	1,590	12,500
Launching area repairs	A07110 50546	7,000	910	7,910	7,906	4
Parks and Playgrounds total		<u>453,937</u>	<u>28,222</u>	<u>482,159</u>	<u>382,406</u>	<u>99,753</u>
Milestrip:						
Personal services						
Part time laborers	A07111 50104	26,000	-	26,000	4,430	21,570
Equipment						
Milestrip equipment	A07111 50200	8,500	-	8,500	3,991	4,509
Milestrip supplies	A07111 50400	1,500	-	1,500	316	1,184
Milestrip total		<u>36,000</u>	<u>-</u>	<u>36,000</u>	<u>8,737</u>	<u>27,263</u>
Community Activity Center:						
Personal services						
Nonunion full time	A07180 50103	48,006	3,404	51,410	51,409	1
Nonunion part time	A07180 50104	50,000	-	50,000	31,990	18,010
Nonunion part time	A07185 50104	48,370	-	48,370	39,729	8,641
CSEA white collar	A07185 50106	40,766	4,744	45,510	45,510	-

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses			-			
Supplies	A07180 50400	8,000	-	8,000	6,837	1,163
Other expenses	A07180 50419	-	39,805	39,805	18,500	21,305
Electricity	A07180 50421	57,500	-	57,500	53,719	3,781
Gas	A07180 50422	70,500	-	70,500	29,502	40,998
Water	A07180 50423	10,000	-	10,000	6,862	3,138
Contracted services	A07180 50479	35,000	14,500	49,500	41,958	7,542
Maintenance Supplies	A07185 50400	10,000	7,392	17,392	17,391	1
Community Activity Center total		<u>378,142</u>	<u>69,845</u>	<u>447,987</u>	<u>343,407</u>	<u>104,580</u>
Orchestra and Cultural:						
Contractual expenses						
Council of the Arts - other	A07270 50419	2,000	-	2,000	2,000	-
Youth Boys and Girls Club	A07270 50482	6,500	-	6,500	6,500	-
Orchestra	A07270 50545	4,000	-	4,000	4,000	-
Council of the Arts	A07270 50548	5,000	-	5,000	5,000	-
Orchestra and Cultural total		<u>17,500</u>	<u>-</u>	<u>17,500</u>	<u>17,500</u>	<u>-</u>
Youth Board:						
Contractual expenses						
Office supplies	A07310 50400	500	-	500	-	500
Other expenses	A07310 50419	500	-	500	-	500
Youth Board total		<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>1,000</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>
Historic Preservation:						
Contractual expenses						
Other expenses	A07520 50419	1,500	-	1,500	50	1,450
Scenic byway	A07520 50469	250	-	250	250	-
Historic Preservation total		<u>1,750</u>	<u>-</u>	<u>1,750</u>	<u>300</u>	<u>1,450</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Celebrations:						
Contractual expenses						
Patriotic observances	A07550 50534	2,000	-	2,000	2,000	-
July 4th celebration	A07550 50536	8,700	2,500	11,200	11,200	-
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>2,500</u>	<u>15,200</u>	<u>13,200</u>	<u>2,000</u>
Senior Citizens Program:						
Personal services						
Department manager	A07610 50102	56,871	-	56,871	53,487	3,384
Nonunion full time	A07610 50103	38,680	-	38,680	32,002	6,678
Nonunion part time	A07610 50104	51,558	-	51,558	50,956	602
Equipment						
Equipment	A07610 50200	5,000	-	5,000	4,567	433
Contractual expenses						
Supplies	A07610 50400	3,500	-	3,500	3,451	49
Other expenses	A07610 50419	34,000	-	34,000	33,689	311
Senior citizens van	A07610 50458	15,000	16,091	31,091	31,091	-
Meals on Wheels	A07610 50461	3,000	-	3,000	3,000	-
Trophies and awards	A07610 50488	1,000	-	1,000	999	1
Senior Citizens Program total		<u>208,609</u>	<u>16,091</u>	<u>224,700</u>	<u>213,242</u>	<u>11,458</u>
Culture and Recreation total		<u>1,837,392</u>	<u>213,492</u>	<u>2,050,884</u>	<u>1,736,967</u>	<u>313,917</u>
HOME AND COMMUNITY SERVICES						
Brush & Weeds:						
Contractual expenses						
Contracted container hauling	A08160 50490	6,500	-	6,500	-	6,500
Brush & Weeds Total		<u>6,500</u>	<u>-</u>	<u>6,500</u>	<u>-</u>	<u>6,500</u>
Drainage:						
Contractual expenses						
Memberships/dues	A08540 50406	1,500	-	1,500	-	1,500
Townwide improvements	A08540 50439	18,000	-	18,000	-	18,000
Equipment repair and maintenance	A08540 50444	12,000	-	12,000	-	12,000
Drainage total		<u>31,500</u>	<u>-</u>	<u>31,500</u>	<u>-</u>	<u>31,500</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Shade Trees and Beautification:						
Contractual expenses						
Trees and supplies	A08560 50400	2,500	35,619	38,119	32,865	5,254
Beautification and spraying	A08560 50468	5,000	-	5,000	298	4,702
Tree and stump removal	A08560 50471	35,000	-	35,000	20,475	14,525
Shade Trees And Beautification total		42,500	35,619	78,119	53,638	24,481
Conservation Board:						
Personal services						
Appointed officials	A08710 50101	8,520	-	8,520	8,176	344
Nonunion part time	A08710 50104	667	-	667	633	34
Conservation Board Total		9,187	-	9,187	8,809	378
Emergency Management:						
Equipment	A08760 50200	2,000	-	2,000	-	2,000
Supplies	A08760 50400	4,000	-	4,000	47	3,953
Communications	A08760 50537	1,500	-	1,500	-	1,500
Code red	A08760 50547	16,245	-	16,245	16,245	-
Emergency Management Total		23,745	-	23,745	16,292	7,453
Home and Community Services Total		113,432	35,619	149,051	78,739	70,312
Employee Benefits:						
State retirement	A09010 50810	554,204	(201,614)	352,590	352,590	-
Social security	A09030 50830	222,138	-	222,138	213,334	8,804
Workers' compensation	A09040 50840	125,000	-	125,000	97,187	27,813
Life insurance	A09045 50845	5,250	-	5,250	1,889	3,361
Unemployment insurance	A09050 50850	10,000	-	10,000	137	9,863
Hospital and medical insurance	A09060 50860	996,443	(314,188)	682,255	682,255	-
Dental insurance	A09061 50861	56,644	-	56,644	38,087	18,557
Insurance Waivers	A09062 50862	5,000	12,000	17,000	17,000	-
Flex plan	A09065 50865	64,927	-	64,927	26,602	38,325
Medicare	A09090 50890	51,952	-	51,952	49,938	2,014
Employee Benefits total		2,091,558	(503,802)	1,587,756	1,479,019	108,737
TOTAL EXPENDITURES		8,144,399	90,649	8,235,048	7,066,938	1,168,110

(continued)

(concluded)

<u>Account Name</u>	<u>Account Code</u>	<u>Original Budget Appropriation</u>	<u>Transfers</u>	<u>Adjusted Budget Appropriation</u>	<u>Expenditures</u>	<u>Variance with Final Budget</u>
OTHER FINANCING USES						
Transfers Out:						
Transfer to Public Safety	A09901 50902	2,000,000	(140,678)	1,859,322	1,815,475	43,847
Transfer to Debt Service - principal	A09901 50910	1,004,000	96,000	1,100,000	1,100,000	-
Transfer to Debt Service - interest	A09901 50911	<u>752,659</u>	<u>72,648</u>	<u>825,307</u>	<u>825,307</u>	<u>-</u>
Operating Transfers Out Total		<u>3,756,659</u>	<u>27,970</u>	<u>3,784,629</u>	<u>3,740,782</u>	<u>43,847</u>
TOTAL EXPENDITURES AND						
OTHER FINANCING USES		<u>\$ 11,901,058</u>	<u>\$ 118,619</u>	<u>\$ 12,019,677</u>	<u>\$ 10,807,720</u>	<u>\$ 1,211,957</u>

TOWN OF ORCHARD PARK, NEW YORK
General Fund
Schedule of Changes in Unassigned Fund Balance
Year Ended December 31, 2022

	Total	Town - Outside Village	Unassigned
UNASSIGNED FUND BALANCE, JANUARY 1	\$ 5,630,569	\$ 5,334,471	\$ 296,098
2022 Budgetary Performance:			
Net change in fund balance per final budget	(1,604,806)	-	(1,604,806)
Revenues in excess of final budget	1,011,388	519,289	492,099
Expenditures below authorized appropriations	1,211,957	-	1,211,957
Net change from budgetary performance	618,539	519,289	99,250
Net Change in Nonspendable Balances:			
Increase in prepaid expenditures	(17,241)	-	(17,241)
Net Change in Restricted Balances:	(17,774)		
Net Change in Committed Balances:	(12,506)		(12,506)
Net Change in Assigned Balances:			
Increase in assigned for subsequent year's expenditures	(480,000)	-	(480,000)
Decrease in assigned for encumbrances	10,749	-	10,749
Net change from changes in reserves	(516,772)	-	(498,998)
TOTAL UNASSIGNED			
FUND BALANCE, DECEMBER 31	\$ 5,732,336	\$ 5,853,760	\$ (103,650)

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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, 2022

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Real property taxes	PS0000 41001	\$ 6,381,470	\$ -	\$ 6,381,470	\$ 6,381,470	\$ -
Total real property taxes		<u>6,381,470</u>	<u>-</u>	<u>6,381,470</u>	<u>6,381,470</u>	<u>-</u>
Departmental income:						
Avoidable alarm fees	PS0000 41520	3,000	-	3,000	6,000	3,000
Police department fees	PS0000 41521	2,000	-	2,000	6,128	4,128
Service event fees	PS0000 41522	1,000	-	1,000	5,835	4,835
Dog control late fees	PS0000 41550	3,000	-	3,000	3,388	388
Dispatch fees	PS0000 41589	52,000	-	52,000	105,700	53,700
School resource officer	PS0000 42301	480,000	-	480,000	371,266	(108,734)
Total departmental income		<u>541,000</u>	<u>-</u>	<u>541,000</u>	<u>498,317</u>	<u>(42,683)</u>
Use of money and property:						
Interest and earnings	PS0000 42401	-	-	-	26,474	26,474
Total use of money and property		<u>-</u>	<u>-</u>	<u>-</u>	<u>26,474</u>	<u>26,474</u>
Miscellaneous:						
Sale of equipment	PS0000 42665	-	1,276	1,276	2,345	1,069
Insurance recoveries	PS0000 42680	-	-	-	11,562	11,562
Refunds of prior year expenses	PS0000 42701	-	-	-	12,569	12,569
Gift and donations - DARE	PS0000 42705	-	-	-	14,265	14,265
Total miscellaneous		<u>-</u>	<u>1,276</u>	<u>1,276</u>	<u>40,741</u>	<u>39,465</u>
State aid:						
Contractual DWI aid	PS0000 43090	4,950	-	4,950	-	(4,950)
Other state aid	PS0000 43091	14,700	-	14,700	-	(14,700)
Traffic safety grant	PS0000 43392	21,450	-	21,450	26,289	4,839
Total state aid		<u>41,100</u>	<u>-</u>	<u>41,100</u>	<u>26,289</u>	<u>(14,811)</u>
TOTAL REVENUES		<u>6,963,570</u>	<u>1,276</u>	<u>6,964,846</u>	<u>6,973,291</u>	<u>8,445</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>
OTHER FINANCING SOURCES						
Transfers In:						
Transfers from General Fund	PS0000 45031	<u>2,000,000</u>	<u>(3,673)</u>	<u>1,996,327</u>	<u>1,815,475</u>	<u>(180,852)</u>
Total other financing sources		<u>2,000,000</u>	<u>(3,673)</u>	<u>1,996,327</u>	<u>1,815,475</u>	<u>(180,852)</u>
TOTAL REVENUES AND						
OTHER FINANCING SOURCES		<u>\$ 8,963,570</u>	<u>\$ (2,397)</u>	<u>\$ 8,961,173</u>	<u>\$ 8,788,766</u>	<u>\$ (172,407)</u>

TOWN OF ORCHARD PARK, NEW YORK
Public Safety Fund
Schedule of Expenditures—Budget and Actual
Year Ended December 31, 2022

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
EDUCATION						
D.A.R.E. Program:						
Contractual expenses						
Program supplies	PS2989 50400	3,600	11,076	14,676	14,676	-
Education total		<u>3,600</u>	<u>11,076</u>	<u>14,676</u>	<u>14,676</u>	<u>-</u>
PUBLIC SAFETY						
Police:						
Personal services						
Appointed official	PS3120 50101	1,769	(1,688)	81	-	81
Nonunion full time	PS3120 50103	74,009	(27,514)	46,495	46,495	-
Nonunion part time	PS3120 50104	62,877	(50,250)	12,627	12,626	1
CSEA white collar	PS3120 50106	606,749	(20,190)	586,559	586,559	-
PBA	PS3120 50107	2,669,401	(153,740)	2,515,661	2,515,661	-
COA	PS3120 50108	1,162,256	17,265	1,179,521	1,179,520	1
Sick buyback	PS3120 50131	264,654	348,892	613,546	613,546	-
Court time	PS3120 50143	466,875	(137,434)	329,441	329,440	1
Dispatcher training	PS3120 50145	17,741	(8,270)	9,471	-	9,471
Dispatcher overtime	PS3120 50146	17,663	28,722	46,385	46,385	-
Equipment						
Other equipment	PS3120 50200	22,638	-	22,638	12,371	10,267
Patrol cars	PS3120 50215	135,000	-	135,000	106,146	28,854

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Police Supplies	PS3120 50400	23,985	17	24,002	18,754	5,248
Uniform allowance	PS3120 50407	78,403	6,176	84,579	71,000	13,579
First aid supplies	PS3120 50408	1,000	-	1,000	1,000	-
Ammunition - range fees	PS3120 50409	14,500	1,276	15,776	10,237	5,539
Mileage reimbursement	PS3120 50412	2,000	-	2,000	1,992	8
Travel and conference	PS3120 50413	2,000	1,909	3,909	3,908	1
Training aids	PS3120 50414	10,400	2,037	12,437	11,937	500
Gasoline	PS3120 50416	80,000	18,986	98,986	98,985	1
Community policing	PS3120 50418	1,500	-	1,500	1,500	-
Other expenses	PS3120 50419	1,000	-	1,000	-	1,000
Insurance deductible	PS3120 50432	3,000	-	3,000	-	3,000
Technology fees	PS3120 50440	49,970	10,483	60,453	60,378	75
Equipment repairs	PS3120 50444	35,370	1,594	36,964	36,593	371
Small equipment repairs	PS3120 50445	13,985	496	14,481	14,481	-
Union contract travel	PS3120 50459	2,400	-	2,400	2,228	172
Police total		<u>5,821,145</u>	<u>38,767</u>	<u>5,859,912</u>	<u>5,781,742</u>	<u>78,170</u>
Control of Animals:						
Personal services						
Nonunion part time	PS3510 50104	16,973	-	16,973	8,936	8,037
CSEA white collar	PS3510 50106	54,083	2,632	56,715	56,714	1
Contractual expenses						
Uniforms	PS3510 50407	500	-	500	-	500
Travel	PS3510 50413	750	-	750	-	750
Training	PS3510 50414	700	-	700	-	700
Gas	PS3510 50416	3,000	-	3,000	2,002	998
Other expenses	PS3510 50419	3,000	-	3,000	2,425	575
Electric	PS3510 50421	2,200	-	2,200	1,472	728
Gasoline	PS3510 50422	3,000	-	3,000	1,394	1,606
Nuisance animal control	PS3510 50433	1,875	-	1,875	739	1,136

(continued)

(concluded)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Disposal	PS3510 50434	300	-	300	-	300
Computer software	PS3510 50440	1,500	-	1,500	-	1,500
Vehicle maintenance	PS3510 50445	2,000	-	2,000	872	1,128
Building maintenance	PS3510 50446	3,000	-	3,000	-	3,000
Animal hospital care	PS3510 50448	500	-	500	-	500
Control of Animals total		<u>93,381</u>	<u>2,632</u>	<u>96,013</u>	<u>74,554</u>	<u>21,459</u>
Public Safety total		<u>5,914,526</u>	<u>41,399</u>	<u>5,955,925</u>	<u>5,856,296</u>	<u>99,629</u>
Employee Benefits:						
State retirement	PS9010 50810	118,077	-	118,077	66,237	51,840
Police retirement	PS9015 50815	1,623,321	(340,976)	1,282,345	1,282,345	-
Social security	PS9030 50830	342,624	-	342,624	316,495	26,129
Workers' compensation	PS9040 50840	70,000	-	70,000	43,571	26,429
Life insurance	PS9045 50845	8,596	-	8,596	2,487	6,109
Hospital and medical insurance	PS9060 50860	702,783	278,272	981,055	981,055	-
Dental insurance	PS9061 50861	62,640	-	62,640	59,777	2,863
Insurance Waivers	PS9062 50862	14,400	6,700	21,100	21,100	-
Flex plan	PS9065 50865	59,598	-	59,598	48,961	10,637
Medicare	PS9090 50890	80,130	-	80,130	77,083	3,047
Employee Benefits total		<u>3,082,169</u>	<u>(56,004)</u>	<u>3,026,165</u>	<u>2,899,111</u>	<u>127,054</u>
TOTAL EXPENDITURES		<u>\$ 9,000,295</u>	<u>\$ (3,529)</u>	<u>\$ 8,996,766</u>	<u>\$ 8,770,083</u>	<u>\$ 226,683</u>

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TOWN OF ORCHARD PARK, NEW YORK
Highway Fund
Schedule of Revenues—Budget and Actual
Year Ended December 31, 2022

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
REVENUES:						
Real property taxes	DB0000 41001	\$ 4,610,808	\$ -	\$ 4,610,808	\$ 4,610,808	\$ -
Intergovernmental charges:						
Services for other governments	DB0000 42300	107,915	-	107,915	112,382	4,467
Use of money and property:						
Interest earnings	DB0000 42401	5,000	-	5,000	26,119	21,119
Miscellaneous:						
Sale of scrap	DB0000 42650	-	-	-	15,215	15,215
Sale of equipment	DB0000 42665	-	-	-	2,564	2,564
Insurance recoveries	DB0000 42680	-	-	-	791	791
Refund of prior year expense	DB0000 42701	-	-	-	115	115
Other unclassified revenue	DB0000 42770	5,000	-	5,000	5,175	175
Miscellaneous total		5,000	-	5,000	23,860	18,860
State aid:						
C.H.I.P.S. Program	DB0000 43501	197,828	-	197,828	369,976	172,148
PAVE NY	DB0000 43502	95,926	-	95,926	128,573	32,647
State aid total		293,754	-	293,754	498,549	204,795
TOTAL REVENUES		\$ 5,022,477	\$ -	\$ 5,022,477	\$ 5,271,718	\$ 249,241

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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, 2022

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
GENERAL GOVERNMENT SUPPORT:						
Special items:						
Contractual expenses						
First aid expenses	DB1910 50408	\$ 2,000	\$ -	\$ 2,000	\$ 154	\$ 1,846
Safety training	DB1910 50414	5,000	(2,849)	2,151	1,426	725
Drug and alcohol testing	DB1910 50415	2,800	-	2,800	1,262	1,538
Unallocated insurance	DB1910 50431	50,000	-	50,000	48,837	1,163
Erie County chargebacks	DB1910 50465	166	-	166	166	-
General Government Support total		<u>59,966</u>	<u>(2,849)</u>	<u>57,117</u>	<u>51,845</u>	<u>5,272</u>
TRANSPORTATION:						
General repairs:						
Personal services						
Appointed official	DB5110 50101	8,000	-	8,000	8,000	-
Nonunion full time	DB5110 50103	293,267	(36,202)	257,065	257,064	1
Nonunion part time	DB5110 50104	10,000	(10,000)	-	-	-
CSEA blue collar	DB5110 50105	779,561	148,070	927,631	927,630	1
Contractual expenses						
Clothing allowance	DB5110 50407	20,700	(9,200)	11,500	11,500	-
Fuel, oil, anti-freeze	DB5110 50416	119,760	38,235	157,995	157,994	1
Telephone	DB5110 50420	8,600	-	8,600	3,505	5,095
Accounting services	DB5110 50451	2,500	-	2,500	2,500	-
Equipment rental	DB5110 50456	30,000	19,421	49,421	49,420	1
Stone and gravel and road oil	DB5110 50472	475,000	(134,728)	340,272	340,271	1
Ready mix, manhole covers	DB5110 50473	20,000	(9,496)	10,504	10,504	-
Culvert pipe	DB5110 50474	30,000	(7,710)	22,290	22,289	1
General repairs total		<u>1,797,388</u>	<u>(1,610)</u>	<u>1,795,778</u>	<u>1,790,677</u>	<u>5,101</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>470,728</u>	<u>(107,041)</u>	<u>363,687</u>	<u>363,686</u>	<u>1</u>
Improvement program total		<u>470,728</u>	<u>(107,041)</u>	<u>363,687</u>	<u>363,686</u>	<u>1</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	158,957	42,458	201,415	201,414	1
Equipment						
Highway equipment	DB5130 50200	200,000	229,984	429,984	12,201	417,783
Contractual expenses						
Tool and clothing allowance	DB5130 50407	4,800	263	5,063	5,063	-
Other expenses	DB5130 50419	<u>95,000</u>	<u>72,048</u>	<u>167,048</u>	<u>167,047</u>	<u>1</u>
Machinery total		<u>458,757</u>	<u>344,753</u>	<u>803,510</u>	<u>385,725</u>	<u>417,785</u>
Miscellaneous:						
Personal services						
CSEA blue collar	DB5140 50105	127,418	34,388	161,806	161,806	-
Contractual expenses						
Supplies	DB5140 50400	2,500	388	2,888	2,888	-
Fuel, oil and anti-freeze	DB5140 50416	48,000	-	48,000	755	47,245
Other expenses	DB5140 50419	3,000	-	3,000	1,002	1,998
Animal remains removal	DB5140 50434	<u>2,800</u>	<u>440</u>	<u>3,240</u>	<u>3,240</u>	<u>-</u>
Miscellaneous total		<u>183,718</u>	<u>35,216</u>	<u>218,934</u>	<u>169,691</u>	<u>49,243</u>
Snow Removal:						
Personal services						
CSEA blue collar	DB5142 50105	427,033	(37,187)	389,846	389,845	1
Contractual expenses						
Supplies	DB5142 50400	275,000	(89,159)	185,841	185,841	-
Other expenses	DB5142 50419	<u>2,500</u>	<u>1,973</u>	<u>4,473</u>	<u>4,472</u>	<u>1</u>
Snow Removal total		<u>704,533</u>	<u>(124,373)</u>	<u>580,160</u>	<u>580,158</u>	<u>2</u>
Transportation total		<u>3,622,124</u>	<u>146,945</u>	<u>3,769,069</u>	<u>3,289,937</u>	<u>479,132</u>

(continued)

(concluded)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
EMPLOYEE BENEFITS:						
State retirement	DB9010 50810	302,973	(122,091)	180,882	180,882	-
Social security	DB9030 50830	121,439	(4,624)	116,815	116,815	-
Workers' compensation	DB9040 50840	210,000	(54,332)	155,668	155,668	-
Life insurance	DB9045 50845	1,000	-	1,000	601	399
Hospital and medical insurance	DB9060 50860	419,038	10,780	429,818	429,818	-
Dental insurance	DB9061 50861	36,130	-	36,130	34,741	1,389
Insurance waivers	DB9062 50862	-	400	400	400	-
Flex plan	DB9065 50865	35,846	(6,861)	28,985	28,984	1
Medicare	DB9090 50890	28,401	(1,082)	27,319	27,319	-
Employee benefits total		<u>1,154,827</u>	<u>(177,810)</u>	<u>977,017</u>	<u>975,228</u>	<u>1,789</u>
Total expenditures		<u>4,836,917</u>	<u>(33,714)</u>	<u>4,803,203</u>	<u>4,317,010</u>	<u>486,193</u>
OTHER FINANCING USES:						
Operating transfer out:						
Transfer to Debt Service - Principal	DB9901 50910	455,000	20,000	475,000	475,000	-
Transfer to Debt Service - Interest	DB9901 50911	<u>85,263</u>	<u>5,954</u>	<u>91,217</u>	<u>91,217</u>	<u>-</u>
Total transfers		<u>540,263</u>	<u>25,954</u>	<u>566,217</u>	<u>566,217</u>	<u>-</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 5,377,180</u>	<u>\$ (7,760)</u>	<u>\$ 5,369,420</u>	<u>\$ 4,883,227</u>	<u>\$ 486,193</u>

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TOWN OF ORCHARD PARK, NEW YORK
Sewer Districts Fund
Combining Balance Sheet—By District
December 31, 2022

	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	\$ 35,394	\$ 35,394	\$ -	\$ -	\$ 2,000	\$ 33,394	\$ 35,394	\$ 35,394
# 3	49,795	49,795	-	-	30,000	19,795	49,795	49,795
# 4	10,877	10,877	-	-	-	10,877	10,877	10,877
# 5	45,588	45,588	-	-	2,450	43,138	45,588	45,588
# 6	6,418	6,418	-	-	800	5,618	6,418	6,418
# 7	6,584	6,584	-	-	250	6,334	6,584	6,584
# 8	54,134	54,134	-	-	5,000	49,134	54,134	54,134
# 9	26,894	26,894	-	-	1,000	25,894	26,894	26,894
# 10	9,850	9,850	-	-	1,050	8,800	9,850	9,850
# 11	28,121	28,121	-	-	2,250	25,871	28,121	28,121
# 11 Ext. 1	15,659	15,659	-	-	500	15,159	15,659	15,659
# 12	20,677	20,677	-	-	900	19,777	20,677	20,677
# 13	86,586	86,586	-	-	2,230	84,356	86,586	86,586
# 13 Ext. 1	7,166	7,166	-	-	196	6,970	7,166	7,166
# 13 Ext. 2	7,244	7,244	-	-	200	7,044	7,244	7,244
# 13 Ext. 3	5,277	5,277	-	-	100	5,177	5,277	5,277
# 14	19,242	19,242	6,317	6,317	100	12,825	12,925	19,242
# 15	45,917	45,917	-	-	3,375	42,542	45,917	45,917
# 16	44,168	44,168	25,897	25,897	2,000	16,271	18,271	44,168
# 17	43,959	43,959	5,587	5,587	5,500	32,872	38,372	43,959
# 18	1,785,971	1,785,971	12,155	12,155	323,000	1,450,816	1,773,816	1,785,971
# 19	122,142	122,142	-	-	7,750	114,392	122,142	122,142
# 20	115,693	115,693	143	143	7,600	107,950	115,550	115,693
Total	<u>\$ 2,593,356</u>	<u>\$ 2,593,356</u>	<u>\$ 50,099</u>	<u>\$ 50,099</u>	<u>\$ 398,251</u>	<u>\$ 2,145,006</u>	<u>\$ 2,543,257</u>	<u>\$ 2,593,356</u>

TOWN OF ORCHARD PARK, NEW YORK
Sewer Districts Fund
Schedule of Revenues—Budget and Actual—By District
Year Ended December 31, 2022

Sewer Districts	Adjusted Estimated Revenues	Revenues			Total Revenues	Variance with Final Budget
		Real Property Taxes	Service and Other Fees	Interest Earnings		
# 2	\$ 24,442	\$ 24,442	\$ -	\$ 315	\$ 24,757	\$ 315
# 3	54,993	54,993	-	602	55,595	602
# 4	13,761	13,761	-	96	13,857	96
# 5	998	998	-	432	1,430	432
# 6	4,527	4,527	-	63	4,590	63
# 7	15,105	15,105	-	59	15,164	59
# 8	95,708	95,708	-	512	96,220	512
# 9	23,332	23,332	-	227	23,559	227
# 10	6,469	6,469	-	91	6,560	91
# 11	27,825	27,825	-	280	28,105	280
# 11 Ext. 1	112,530	112,530	-	187	112,717	187
# 12	22,183	22,183	-	761	22,944	761
# 13	222	222	-	777	999	777
# 13 Ext. 1	16	16	-	64	80	64
# 13 Ext. 2	2,000	2,000	-	65	2,065	65
# 13 Ext. 3	18,103	18,103	-	53	18,156	53
# 14	6,608	6,608	-	154	6,762	154
# 15	478	478	-	441	919	441
# 16	34,245	34,245	-	395	34,640	395
# 17	4,705	4,705	-	395	5,100	395
# 18	721,609	712,856	27,569	17,189	757,614	36,005
# 19	9,901	9,901	-	1,091	10,992	1,091
#20	43,506	43,506	-	477	43,983	477
Total	\$ 1,243,266	\$ 1,234,513	\$ 27,569	\$ 24,726	\$ 1,286,808	\$ 43,542

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, 2022

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	\$ 26,442	\$ 563	\$ 32	\$ 22,815	\$ 205	\$ -	\$ 112	\$ 23,727	\$ 2,715
# 3	84,993	995	57	31,161	362	46,864	198	79,637	5,356
# 4	13,761	693	40	11,371	252	-	138	12,494	1,267
# 5	3,448	501	29	1,461	182	-	100	2,273	1,175
# 6	5,327	164	9	4,498	60	-	33	4,764	563
# 7	15,355	631	36	13,091	229	-	126	14,113	1,242
# 8	100,708	3,439	197	91,315	1,253	-	685	96,889	3,819
# 9	24,332	693	40	18,451	252	-	138	19,574	4,758
# 10	7,519	239	14	6,539	87	-	48	6,927	592
# 11	30,075	1,024	59	25,525	373	-	204	27,185	2,890
# 11 Ext. 1	113,030	5,192	298	102,655	1,890	-	1,033	111,068	1,962
# 12	23,083	1,089	62	20,417	396	-	217	22,181	902
# 13	2,452	724	42	127	261	-	144	1,298	1,154
# 13 Ext. 1	212	52	3	9	19	-	10	93	119
# 13 Ext. 2	2,200	107	6	1,836	39	-	21	2,009	191
# 13 Ext. 3	18,203	1,327	76	15,036	483	-	265	17,187	1,016
# 14	6,708	7	-	6,319	3	-	1	6,330	378
# 15	3,853	456	26	1,754	166	-	90	2,492	1,361
# 16	36,245	920	53	26,056	335	-	183	27,547	8,698
# 17	10,205	61	4	5,598	22	-	12	5,697	4,508
# 18	981,609	231,370	13,267	109,722	84,246	189,471	46,060	674,136	307,473
# 19	17,651	3,336	191	574	1,215	-	664	5,980	11,671
#20	51,106	3,048	175	36,414	1,110	-	607	41,354	9,752
Total	\$ 1,578,517	\$ 256,631	\$ 14,716	\$ 552,744	\$ 93,440	\$ 236,335	\$ 51,089	\$ 1,204,955	\$ 373,562

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TOWN OF ORCHARD PARK, NEW YORK
Sewer Districts Fund
Schedule Changes in Fund Balances—By District
Year Ended December 31, 2022

Sewer Districts	Fund Balances 1-1-22	Add: Revenues and Other Financing Sources	Less: Expenditures and Other Financing Uses	Fund Balances 12-31-22
# 2	\$ 34,364	\$ 24,757	\$ 23,727	\$ 35,394
# 3	73,837	55,595	79,637	49,795
# 4	9,514	13,857	12,494	10,877
# 5	46,431	1,430	2,273	45,588
# 6	6,592	4,590	4,764	6,418
# 7	5,533	15,164	14,113	6,584
# 8	54,803	96,220	96,889	54,134
# 9	22,909	23,559	19,574	26,894
# 10	10,217	6,560	6,927	9,850
# 11	27,201	28,105	27,185	28,121
# 11 Ext. 1	14,010	112,717	111,068	15,659
# 12	19,914	22,944	22,181	20,677
# 13	86,885	999	1,298	86,586
# 13 Ext. 1	7,179	80	93	7,166
# 13 Ext. 2	7,188	2,065	2,009	7,244
# 13 Ext. 3	4,308	18,156	17,187	5,277
# 14	12,493	6,762	6,330	12,925
# 15	47,490	919	2,492	45,917
# 16	11,178	34,640	27,547	18,271
# 17	38,969	5,100	5,697	38,372
# 18	1,690,338	757,614	674,136	1,773,816
# 19	117,130	10,992	5,980	122,142
#20	112,921	43,983	41,354	115,550
Total	<u>\$ 2,461,404</u>	<u>\$ 1,286,808</u>	<u>\$ 1,204,955</u>	<u>\$ 2,543,257</u>

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Combining Balance Sheet—By District
December 31, 2022

Water Districts	Assets				Liabilities		
	Cash/ Investments	Accounts Receivable	Prepaid Items	Total Assets	Accounts Payable	Accrued Liabilities	Total Liabilities
# 1	\$ 95,507	\$ -	\$ -	\$ 95,507	\$ -	\$ -	\$ -
# 2	20,609	-	-	20,609	-	-	-
# 3	13,421	-	-	13,421	-	-	-
# 3 Ext. 1	2,598	-	-	2,598	-	-	-
# 3 Ext. 2	1,198	-	-	1,198	-	-	-
# 3 Ext. 3	656	-	-	656	-	-	-
# 4	104,702	-	-	104,702	-	-	-
# 4 Ext. 1	62,635	-	-	62,635	-	-	-
# 6	41,897	-	-	41,897	-	-	-
# 6 Ext. 1	640	-	-	640	-	-	-
# 6 Ext. 2	4,738	-	-	4,738	-	-	-
# 6 Ext. 3	2,224	-	-	2,224	-	-	-
# 6 Ext. 4	26,055	-	-	26,055	-	-	-
# 6 Ext. 5	30,339	-	-	30,339	-	-	-
# 6 Ext. 6	543	-	-	543	-	-	-
# 7	1,785	-	-	1,785	-	-	-
# 8	217,001	-	-	217,001	-	-	-
# 8 Ext. 1	14,374	-	-	14,374	-	-	-
# 8 Ext. 2	37,620	-	-	37,620	-	-	-
# 8 Ext. 3	11,461	-	-	11,461	-	-	-
# 8 Ext. 4	2,018	-	-	2,018	-	-	-
# 9	97,581	-	-	97,581	-	-	-
# 9 Ext. 1	12,921	-	-	12,921	-	-	-
# 9 Ext. 2	62,164	-	-	62,164	-	-	-
# 9 Ext. 3	4,379	-	-	4,379	-	-	-
# 9 Ext. 4	11,020	-	-	11,020	-	-	-
# 10	11,385	-	-	11,385	-	-	-
# 11	21,936	-	-	21,936	-	-	-
# 12	7,109	-	-	7,109	-	-	-
# 13	7,000	-	-	7,000	-	-	-
# 13 Ext. 1	15,264	-	-	15,264	-	-	-
# 14	5,473	-	-	5,473	-	-	-
# 15	231,599	-	-	231,599	-	-	-
# 17	399,622	2,672	8,213	410,507	9,433	6,684	16,117
# 17 Ext. 1	9,390	-	-	9,390	-	-	-
# 17 Ext. 2	30,633	-	-	30,633	-	-	-
# 17 Ext. 3	23,633	-	-	23,633	-	-	-
# 18	5,436	-	-	5,436	-	-	-
# 19	25,330	-	-	25,330	-	-	-
# 19 Ext. 1	5,722	-	-	5,722	-	-	-
# 20	26,611	-	-	26,611	-	-	-
# 21	25,218	-	-	25,218	-	-	-
Total	<u>\$ 1,731,447</u>	<u>\$ 2,672</u>	<u>\$ 8,213</u>	<u>\$ 1,742,332</u>	<u>\$ 9,433</u>	<u>\$ 6,684</u>	<u>\$ 16,117</u>

(continued)

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Combining Balance Sheet—By District
December 31, 2022

(concluded)

Water Districts	Fund Balances				
	Nonspendable	Assigned		Total Fund	Total
	Prepaid Expenses	Subs. Year's Expenditures	Water Districts	Balances (Deficit)	Fund Balances (Deficit)
# 1	\$ -	\$ 3,800	\$ 91,707	\$ 95,507	\$ 95,507
# 2	-	600	20,009	20,609	20,609
# 3	-	800	12,621	13,421	13,421
# 3 Ext. 1	-	250	2,348	2,598	2,598
# 3 Ext. 2	-	45	1,153	1,198	1,198
# 3 Ext. 3	-	150	506	656	656
# 4	-	16,000	88,702	104,702	104,702
# 4 Ext. 1	-	11,500	51,135	62,635	62,635
# 6	-	9,500	32,397	41,897	41,897
# 6 Ext. 1	-	-	640	640	640
# 6 Ext. 2	-	400	4,338	4,738	4,738
# 6 Ext. 3	-	-	2,224	2,224	2,224
# 6 Ext. 4	-	2,500	23,555	26,055	26,055
# 6 Ext. 5	-	2,700	27,639	30,339	30,339
# 6 Ext. 6	-	-	543	543	543
# 7	-	-	1,785	1,785	1,785
# 8	-	16,000	201,001	217,001	217,001
# 8 Ext. 1	-	600	13,774	14,374	14,374
# 8 Ext. 2	-	3,300	34,320	37,620	37,620
# 8 Ext. 3	-	700	10,761	11,461	11,461
# 8 Ext. 4	-	(500)	2,518	2,018	2,018
# 9	-	7,000	90,581	97,581	97,581
# 9 Ext. 1	-	1,000	11,921	12,921	12,921
# 9 Ext. 2	-	3,600	58,564	62,164	62,164
# 9 Ext. 3	-	350	4,029	4,379	4,379
# 9 Ext. 4	-	500	10,520	11,020	11,020
# 10	-	500	10,885	11,385	11,385
# 11	-	1,800	20,136	21,936	21,936
# 12	-	450	6,659	7,109	7,109
# 13	-	500	6,500	7,000	7,000
# 13 Ext. 1	-	750	14,514	15,264	15,264
# 14	-	500	4,973	5,473	5,473
# 15	-	25,000	206,599	231,599	231,599
# 17	8,213	46,000	340,177	394,390	410,507
# 17 Ext. 1	-	750	8,640	9,390	9,390
# 17 Ext. 2	-	2,250	28,383	30,633	30,633
#17 Ext. 3	-	1,250	22,383	23,633	23,633
# 18	-	300	5,136	5,436	5,436
# 19	-	-	25,330	25,330	25,330
# 19 Ext. 1	-	(2,500)	8,222	5,722	5,722
# 20	-	1,450	25,161	26,611	26,611
# 21	-	850	24,368	25,218	25,218
Total	\$ 8,213	\$ 160,645	\$ 1,557,357	\$ 1,726,215	\$ 1,742,332

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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, 2022

Water Districts	Revenues						Variance with Final Budget
	Adjusted Estimated Revenues	Real Property Taxes	Water Sales and Penalties	Interfund Revenues	Interest Earnings	Total Revenues	
# 1	\$ 24,763	\$ 24,763	\$ -	\$ -	\$ 888	\$ 25,651	\$ 888
# 2	12,675	12,675	-	-	195	12,870	195
# 3	10,410	10,410	-	-	132	10,542	132
# 3 Ext. 1	1,599	1,599	-	-	27	1,626	27
# 3 Ext. 2	482	482	-	-	11	493	11
# 3 Ext. 3	546	546	-	-	7	553	7
# 4	58,359	58,359	-	-	1,077	59,436	1,077
# 4 Ext. 1	30,371	30,371	-	-	642	31,013	642
# 6	42,257	41,967	-	290	438	42,695	438
# 6 Ext. 1	216	216	-	-	8	224	8
# 6 Ext. 2	595	595	-	-	43	638	43
# 6 Ext. 3	5,545	5,545	-	-	23	5,568	23
# 6 Ext. 4	3,110	3,110	-	-	241	3,351	241
# 6 Ext. 5	2,786	2,786	-	-	278	3,064	278
# 6 Ext. 6	107	107	-	-	6	113	6
# 7	2,253	2,253	-	-	17	2,270	17
# 8	55,000	55,000	-	-	2,072	57,072	2,072
# 8 Ext. 1	3,237	3,237	-	-	133	3,370	133
# 8 Ext. 2	6,838	6,838	-	-	355	7,193	355
# 8 Ext. 3	221	221	-	-	104	325	104
# 8 Ext. 4	5,296	5,296	-	-	21	5,317	21
# 9	16,233	16,233	-	-	912	17,145	912
# 9 Ext. 1	3,750	3,750	-	-	120	3,870	120
# 9 Ext. 2	9,066	8,966	-	100	565	9,631	565
# 9 Ext. 3	423	423	-	-	41	464	41
# 9 Ext. 4	15,943	15,943	-	-	120	16,063	120
# 10	18,152	18,152	-	-	123	18,275	123
# 11	7,483	7,483	-	-	205	7,688	205
# 12	5,500	5,500	-	-	69	5,569	69
# 13	6,664	6,664	-	-	71	6,735	71
# 13 Ext. 1	23,651	23,651	-	-	168	23,819	168
# 14	3,861	3,861	-	-	55	3,916	55
# 15	346,589	346,589	8,450	-	2,595	357,634	11,045
# 17	394,164	394,164	3,678	-	4,116	401,958	7,794
# 17 Ext. 1	9,888	9,888	-	-	100	9,988	100
# 17 Ext. 2	20,675	20,675	-	-	315	20,990	315
#17 Ext. 3	2,122	2,122	-	-	210	2,332	210
# 18	3,056	3,056	-	-	51	3,107	51
# 19	26,882	25,367	336	1,415	237	27,355	473
# 19 Ext. 1	14,226	14,226	-	-	16	14,242	16
# 20	713	713	-	-	242	955	242
# 21	840	840	-	-	223	1,063	223
Total	<u>\$ 1,196,547</u>	<u>\$ 1,194,642</u>	<u>\$ 12,464</u>	<u>\$ 1,805</u>	<u>\$ 17,272</u>	<u>\$ 1,226,183</u>	<u>\$ 29,636</u>

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Schedule of Expenditures and Other Financing Uses—Budget and Actual—By District
Year Ended December 31, 2022

Water Districts	Adjusted Budget	Expenditures			
		Personal Services	Equipment	Contractual Expenses	Employee Benefits
# 1	\$ 28,563	\$ 4,946	\$ 271	\$ 4,876	\$ 1,724
# 2	13,275	2,606	143	2,135	908
# 3	11,210	1,979	109	3,173	689
# 3 Ext. 1	1,849	424	23	221	148
# 3 Ext. 2	527	91	5	174	31
# 3 Ext. 3	696	135	7	179	47
# 4	74,359	15,327	841	13,730	5,342
# 4 Ext. 1	41,871	8,344	458	6,424	2,908
# 6	51,757	8,619	473	11,823	3,004
# 6 Ext. 1	216	-	-	190	-
# 6 Ext. 2	995	122	7	179	42
# 6 Ext. 3	5,545	1,021	56	1,107	356
# 6 Ext. 4	5,610	938	51	614	327
# 6 Ext. 5	5,486	725	40	1,227	253
# 6 Ext. 6	107	-	-	101	-
# 7	2,253	460	25	224	161
# 8	71,000	14,465	794	13,124	5,042
# 8 Ext. 1	3,837	783	43	434	273
# 8 Ext. 2	10,138	1,940	104	1,882	676
# 8 Ext. 3	921	163	9	24	56
# 8 Ext. 4	4,796	1,038	57	629	361
# 9	23,233	4,540	249	3,693	1,583
# 9 Ext. 1	4,750	891	49	448	310
# 9 Ext. 2	12,666	2,123	117	1,744	740
# 9 Ext. 3	773	111	6	115	39
# 9 Ext. 4	16,443	3,697	203	2,127	1,288
# 10	18,652	3,755	206	4,064	1,309
# 11	9,283	1,629	89	1,676	568
# 12	5,950	1,017	56	1,590	354
# 13	7,164	1,432	79	1,488	499
# 13 Ext. 1	24,401	5,215	286	4,430	1,817
# 14	4,361	850	47	923	296
# 15	371,589	78,694	4,319	70,364	27,428
# 17	440,164	74,959	4,114	92,806	26,126
# 17 Ext. 1	10,638	2,391	131	1,460	833
# 17 Ext. 2	22,925	3,882	213	5,659	1,353
#17 Ext. 3	3,372	263	14	842	91
# 18	3,356	657	39	411	229
# 19	26,882	5,962	327	3,732	2,078
# 19 Ext. 1	11,726	-	-	1,448	-
# 20	2,163	344	19	369	120
# 21	1,690	134	7	179	47
Total	<u>\$ 1,357,192</u>	<u>\$ 256,672</u>	<u>\$ 14,086</u>	<u>\$ 262,038</u>	<u>\$ 89,456</u>

(continued)

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Schedule of Expenditures and Other Financing Uses—Budget and Actual—By District
Year Ended December 31, 2022

(concluded)

Water Districts	Transfers Out		Total Exp and Other Fin. Uses	Variance with Final Budget
	Debt Service	Capital Projects		
# 1	9,975	\$ 942	\$ 22,734	\$ 5,829
# 2	4,755	497	11,044	2,231
# 3	3,546	377	9,873	1,337
# 3 Ext. 1	756	81	1,653	196
# 3 Ext. 2	162	17	480	47
# 3 Ext. 3	242	26	636	60
# 4	27,395	2,921	65,556	8,803
# 4 Ext. 1	15,855	1,590	35,579	6,292
# 6	17,751	1,642	43,312	8,445
# 6 Ext. 1	26	-	216	-
# 6 Ext. 2	217	23	590	405
# 6 Ext. 3	1,818	195	4,553	992
# 6 Ext. 4	1,672	179	3,781	1,829
# 6 Ext. 5	1,291	138	3,674	1,812
# 6 Ext. 6	6	-	107	-
# 7	818	88	1,776	477
# 8	27,577	2,756	63,758	7,242
# 8 Ext. 1	1,394	149	3,076	761
# 8 Ext. 2	3,454	370	8,426	1,712
# 8 Ext. 3	290	31	573	348
# 8 Ext. 4	1,855	198	4,138	658
# 9	8,191	865	19,121	4,112
# 9 Ext. 1	1,587	170	3,455	1,295
# 9 Ext. 2	3,780	404	8,908	3,758
# 9 Ext. 3	198	21	490	283
# 9 Ext. 4	6,585	705	14,605	1,838
# 10	6,687	716	16,737	1,915
# 11	2,901	310	7,173	2,110
# 12	1,812	194	5,023	927
# 13	2,550	273	6,321	843
# 13 Ext. 1	9,287	994	22,029	2,372
# 14	1,513	162	3,791	570
# 15	145,453	14,996	341,254	30,335
# 17	196,307	14,284	408,596	31,568
# 17 Ext. 1	4,258	456	9,529	1,109
# 17 Ext. 2	7,606	740	19,453	3,472
# 17 Ext. 3	467	50	1,727	1,645
# 18	1,170	125	2,631	725
# 19	10,618	1,136	23,853	3,029
# 19 Ext. 1	4,883	-	6,331	5,395
# 20	613	66	1,531	632
# 21	238	25	630	1,060
Total	<u>\$ 537,559</u>	<u>\$ 48,912</u>	<u>\$ 1,208,723</u>	<u>\$ 148,469</u>

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Schedule of Changes in Fund Balances (Deficit)—By District
Year Ended December 31, 2022

Water Districts	Fund Balances (Deficit) 1-1-22	Add: Revenues and Other Sources	Less: Expenditures and Other Uses	Fund Balances (Deficit) 12-31-22
# 1	\$ 92,590	\$ 25,651	\$ 22,734	\$ 95,507
# 2	18,783	12,870	11,044	20,609
# 3	12,752	10,542	9,873	13,421
# 3 Ext. 1	2,625	1,626	1,653	2,598
# 3 Ext. 2	1,185	493	480	1,198
# 3 Ext. 3	739	553	636	656
# 4	110,822	59,436	65,556	104,702
# 4 Ext. 1	67,201	31,013	35,579	62,635
# 6	42,514	42,695	43,312	41,897
# 6 Ext. 1	632	224	216	640
# 6 Ext. 2	4,690	638	590	4,738
# 6 Ext. 3	1,209	5,568	4,553	2,224
# 6 Ext. 4	26,485	3,351	3,781	26,055
# 6 Ext. 5	30,949	3,064	3,674	30,339
# 6 Ext. 6	537	113	107	543
# 7	1,291	2,270	1,776	1,785
# 8	223,687	57,072	63,758	217,001
# 8 Ext. 1	14,080	3,370	3,076	14,374
# 8 Ext. 2	38,853	7,193	8,426	37,620
# 8 Ext. 3	11,709	325	573	11,461
# 8 Ext. 4	839	5,317	4,138	2,018
# 9	99,557	17,145	19,121	97,581
# 9 Ext. 1	12,506	3,870	3,455	12,921
# 9 Ext. 2	61,441	9,631	8,908	62,164
# 9 Ext. 3	4,405	464	490	4,379
# 9 Ext. 4	9,562	16,063	14,605	11,020
# 10	9,847	18,275	16,737	11,385
# 11	21,421	7,688	7,173	21,936
# 12	6,563	5,569	5,023	7,109
# 13	6,586	6,735	6,321	7,000
# 13 Ext. 1	13,474	23,819	22,029	15,264
# 14	5,348	3,916	3,791	5,473
# 15	215,219	357,634	341,254	231,599
# 17	401,028	401,958	408,596	394,390
# 17 Ext. 1	8,931	9,988	9,529	9,390
# 17 Ext. 2	29,096	20,990	19,453	30,633
# 17 Ext. 3	23,028	2,332	1,727	23,633
# 18	4,960	3,107	2,631	5,436
# 19	21,828	27,355	23,853	25,330
# 19 Ext. 1	(2,189)	14,242	6,331	5,722
# 20	27,187	955	1,531	26,611
# 21	24,785	1,063	630	25,218
Total	<u>\$ 1,708,755</u>	<u>\$ 1,226,183</u>	<u>\$ 1,208,723</u>	<u>\$ 1,726,215</u>

TOWN OF ORCHARD PARK, NEW YORK
Garbage and Refuse Fund
Schedule of Revenues—Budget and Actual
Year Ended December 31, 2022

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
REVENUES:						
Real property taxes	SR0000 41001	\$ 2,511,133	\$ -	\$ 2,511,133	\$ 2,511,133	\$ -
Departmental income:						
Sale of compost materials	SR0000 42130	90,000	-	90,000	111,188	21,188
Composting tipping fees	SR0000 42131	10,000	-	10,000	16,995	6,995
Contractor fees	SR0000 42132	5,000	-	5,000	7,151	2,151
Recycling bin sales	SR0000 42133	-	-	-	1,562	1,562
Departmental income total		<u>105,000</u>	<u>-</u>	<u>105,000</u>	<u>136,896</u>	<u>31,896</u>
Use of money and property:						
Interest earnings	SR0000 42401	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>17,338</u>	<u>15,338</u>
TOTAL REVENUES		<u>\$ 2,618,133</u>	<u>\$ -</u>	<u>\$ 2,618,133</u>	<u>\$ 2,665,367</u>	<u>\$ 47,234</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, 2022

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	\$ 1,858	\$ 211,858	\$ 211,858	\$ -
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	(1,858)	142	-	142
Recycling bin expense	SR8160 50455	1,000	-	1,000	608	392
Contractual services - basic	SR8160 50503	1,920,000	-	1,920,000	1,910,036	9,964
Garbage total		<u>2,138,240</u>	<u>-</u>	<u>2,138,240</u>	<u>2,125,702</u>	<u>12,538</u>
Composting:						
Personal services						
Elected official	SR8161 50100	5,000	-	5,000	5,000	-
Nonunion full time	SR8161 50103	60,091	4,012	64,103	64,102	1
Nonunion part time	SR8161 50104	22,000	-	22,000	18,397	3,603
Equipment						
Composting equipment	SR8161 50200	90,000	(4,012)	85,988	-	85,988
Contractual expenses						
Supplies	SR8161 50400	5,000	(1,604)	3,396	655	2,741
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	14,757	44,757	44,757	-
Telephone	SR8161 50420	1,900	-	1,900	665	1,235
Electric	SR8161 50421	3,800	-	3,800	3,777	23
Water	SR8161 50423	1,200	491	1,691	1,690	1
Equipment repair and maintenance	SR8161 50444	25,000	37,787	62,787	62,787	-
Composting testing and reporting	SR8161 50447	1,500	-	1,500	939	561
Equipment rental	SR8161 50456	1,500	-	1,500	-	1,500
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	11,065	-	11,065	9,003	2,062
Social security	SR9030 50830	5,400	137	5,537	5,537	-
Workers' compensation	SR9040 50840	16,000	-	16,000	14,643	1,357
Life insurance	SR9045 50845	100	-	100	59	41
Hospital and medical insurance	SR9060 50860	50,000	(42,000)	8,000	7,905	95
Dental insurance	SR9061 50861	2,500	-	2,500	1,196	1,304
Insurance waivers	SR9062 50862	2,000	400	2,400	2,400	-
Flex plan	SR9065 50865	1,000	-	1,000	-	1,000
Medicare	SR9090 50890	1,263	32	1,295	1,295	-
Composting total		<u>350,069</u>	<u>-</u>	<u>350,069</u>	<u>245,307</u>	<u>104,762</u>
Total expenditures		<u>2,488,309</u>	<u>-</u>	<u>2,488,309</u>	<u>2,371,009</u>	<u>117,300</u>
OTHER FINANCING USES:						
Operating transfer out:						
Transfer to Debt Service - principal	SR9901 50910	105,600	-	105,600	105,600	-
Transfer to Debt Service - interest	SR9901 50911	4,224	-	4,224	4,224	-
Transfer to equipment reserve	SR9950 50562	20,000	-	20,000	-	20,000
Total transfers		<u>129,824</u>	<u>-</u>	<u>129,824</u>	<u>109,824</u>	<u>20,000</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 2,618,133</u>	<u>\$ -</u>	<u>\$ 2,618,133</u>	<u>\$ 2,480,833</u>	<u>\$ 137,300</u>

TOWN OF ORCHARD PARK, NEW YORK
Capital Projects Fund
Combining Balance Sheet—By Project
December 31, 2022

Project	Assets		Liabilities			Fund Balance		Total	
	Cash/Investments	Total Assets	Accounts Payable	Bond		Total Liabilities	Committed	Total Fund Balances (Deficits)	Liabilities and Fund Balances (Deficits)
				Anticipation	Notes Payable				
AB001	14,378	14,378	-	-	-	-	14,378	14,378	
AB002	(43,127)	(43,127)	-	-	-	-	(43,127)	(43,127)	
AB003	13,961	13,961	-	-	-	-	13,961	13,961	
AB004	3,114,283	3,114,283	15,000	2,331,000	2,346,000	768,283	768,283	3,114,283	
AB005	146,718	146,718	7,012	-	7,012	139,706	139,706	146,718	
AB007	43,602	43,602	-	-	-	43,602	43,602	43,602	
AB008	-	-	-	-	-	-	-	-	
AB010	-	-	-	-	-	-	-	-	
AB011	-	-	-	-	-	-	-	-	
AB013	-	-	7,966	-	7,966	(7,966)	(7,966)	-	
AB015	101,172	101,172	-	-	-	101,172	101,172	101,172	
AB017	34,651	34,651	-	-	-	34,651	34,651	34,651	
AB018	80,352	80,352	-	-	-	80,352	80,352	80,352	
AD002	582,208	582,208	60,669	550,000	610,669	(28,461)	(28,461)	582,208	
AD004	44,400	44,400	-	-	-	44,400	44,400	44,400	
AD005	4,093	4,093	-	-	-	4,093	4,093	4,093	
AD006	50,800	50,800	-	-	-	50,800	50,800	50,800	
AD007	3,721	3,721	2,220	-	2,220	1,501	1,501	3,721	
AD008	-	-	-	-	-	-	-	-	
AP001	-	-	-	-	-	-	-	-	
AP003	324,312	324,312	-	-	-	324,312	324,312	324,312	
AP005	226,513	226,513	-	-	-	226,513	226,513	226,513	
AP006	7,870	7,870	-	-	-	7,870	7,870	7,870	
AP007	5,268	5,268	-	-	-	5,268	5,268	5,268	
AP008	77,547	77,547	-	-	-	77,547	77,547	77,547	
AP009	262,334	262,334	70,283	-	70,283	192,051	192,051	262,334	
AP011	(9,929)	(9,929)	-	-	-	(9,929)	(9,929)	(9,929)	
AP012	75,062	75,062	-	-	-	75,062	75,062	75,062	
AP013	306	306	-	-	-	306	306	306	
DB001	51,872	51,872	-	-	-	51,872	51,872	51,872	
DB002	65,711	65,711	-	-	-	65,711	65,711	65,711	
DB005	375,388	375,388	-	-	-	375,388	375,388	375,388	
DB006	271,183	271,183	-	-	-	271,183	271,183	271,183	
DB007	-	-	-	-	-	-	-	-	
DB008	2,006,184	2,006,184	-	2,000,000	2,000,000	6,184	6,184	2,006,184	
DB010	(5,200)	(5,200)	-	-	-	(5,200)	(5,200)	(5,200)	
DB011	(2,600)	(2,600)	-	-	-	(2,600)	(2,600)	(2,600)	
DB012	150,660	150,660	-	150,000	150,000	660	660	150,660	
DB014	9,271	9,271	7,205	100,000	107,205	(97,934)	(97,934)	9,271	
FX001	19,719	19,719	-	-	-	19,719	19,719	19,719	
FX002	362,743	362,743	-	-	-	362,743	362,743	362,743	
FX003	-	-	-	-	-	-	-	-	
FX004	229,843	229,843	-	-	-	229,843	229,843	229,843	
FX005	787,115	787,115	161,200	-	161,200	625,915	625,915	787,115	
FX006	335,791	335,791	77,023	-	77,023	258,768	258,768	335,791	
FX008	419,974	419,974	-	-	-	419,974	419,974	419,974	
FX010	100,440	100,440	-	100,000	100,000	440	440	100,440	
FX011	433,900	433,900	-	432,000	432,000	1,900	1,900	433,900	
G0001	-	-	-	-	-	-	-	-	
G0002	162,275	162,275	-	-	-	162,275	162,275	162,275	
G0003	777,361	777,361	-	-	-	777,361	777,361	777,361	
G0004	1,278	1,278	-	-	-	1,278	1,278	1,278	
G0006	634,712	634,712	4,845	-	4,845	629,867	629,867	634,712	
G0007	1,468,069	1,468,069	316,806	-	316,806	1,151,263	1,151,263	1,468,069	
G0008	58,629	58,629	-	-	-	58,629	58,629	58,629	
G0009	276,353	276,353	-	275,000	275,000	1,353	1,353	276,353	
G0010	100,440	100,440	-	100,000	100,000	440	440	100,440	
G0011	351,539	351,539	-	350,000	350,000	1,539	1,539	351,539	
SL002	-	-	-	-	-	-	-	-	
SL004	(23,109)	(23,109)	-	-	-	(23,109)	(23,109)	(23,109)	
WS002	685,843	685,843	-	-	-	685,843	685,843	685,843	
	<u>\$ 15,265,879</u>	<u>\$ 15,265,879</u>	<u>\$ 730,229</u>	<u>\$ 6,388,000</u>	<u>\$ 7,118,229</u>	<u>\$ 8,147,650</u>	<u>\$ 8,147,650</u>	<u>\$ 15,265,879</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, 2022

Project	Fund Balances (Deficits) 1-1-22	Revenues			Other Financing Sources Transfers In	Total Revenues and Other Financing Sources
		Use of Money and Property	State Aid			
AB001	Unallocated General Building Projects	\$ 18,463	\$ 144	\$ -	\$ 748	\$ 892
AB002	Computer Asset Purchases	(43,127)	-	-	-	-
AB003	Emergency Management Equipment	13,839	122	-	-	122
AB004	Brush Mountain Community Activity Center - Building	346,483	24,480	500,000	-	524,480
AB005	Brush Mountain Community Activity Center - Site	26,883	760	124,175	-	124,935
AB007	OP Municipal Buildings	82,509	552	-	-	552
AB008	Highway Building	10,206	-	-	-	-
AB010	Animal Control Building	(4,977)	-	-	4,977	4,977
AB011	Water and Lighting Building Remodel	748	-	-	-	-
AB013	Generator Install	103,866	-	-	-	-
AB015	Highway Fuel Rehab	-	443	-	100,729	101,172
AB017	Highway Master Plan	-	152	-	34,499	34,651
AB018	CAC Senior Bocce Court/Generator	-	352	-	80,000	80,352
AD002	Bussendorfer Drainage	804,788	6,234	-	-	6,234
AD004	Townwide Drainage Study	44,013	387	-	-	387
AD005	Benning Road Drainage	4,057	36	-	-	36
AD006	Regional Basin Bray Property	50,357	443	-	-	443
AD007	Townwide Drainage District Consolidation	16,214	87	-	-	87
AD008	Acorn Circle	(9,000)	-	-	9,000	9,000
AP001	Unallocated General Parks Projects	-	-	-	33,083	33,083
AP003	Yates Park LL Ball Diamonds	522,914	3,710	-	-	3,710
AP005	Yates Park Trail	224,538	1,975	-	-	1,975
AP006	Webster Road Parking Lot	7,801	69	-	-	69
AP007	Park Buildings	5,222	46	-	-	46
AP008	Yates Park Recreation Buildings	146,566	981	-	-	981
AP009	Brush Mountain Football Field	324,888	2,571	-	272,312	274,883
AP011	Playgrounds 2019	(9,929)	-	-	-	-
AP012	Drainage District Consolidation	74,408	654	-	-	654
AP013	Green Lake Maint Dredging	303	3	-	-	3
DB001	Unallocated Highway Projects	-	227	-	71,645	71,872
DB002	Bridge Emergency Repairs	65,138	573	-	-	573
DB005	Misc Culverts	372,115	3,273	-	-	3,273
DB006	Burmon Dr Reconstruction Highway	286,766	2,486	-	-	2,486
DB007	Lexington/Brenner	71,645	-	-	-	-
DB008	Lakeview	-	8,784	-	-	8,784
DB010	Elmtree / Dorchester	-	-	-	-	-
DB011	Eaglebrook HWY	-	-	-	-	-
DB012	Popular Ave/Hawthorne Outlet Culvert	-	660	-	-	660
DB014	Bussendorfer overlay	-	41	-	20,000	20,041
FX001	Unallocated Water District Projects	-	86	-	19,633	19,719
FX002	Chestnut Ridge Rd Waterline	359,580	3,163	-	-	3,163
FX003	Duerr Rd	19,633	-	-	-	-
FX004	Brush Mtn. Waterline	227,839	2,004	-	-	2,004
FX005	Water Tanks	780,252	6,863	-	-	6,863
FX006	Dist. Wide Water Improvement	353,318	3,017	-	-	3,017
FX008	Bussendorfer Waterline	775,288	5,234	-	-	5,234
FX010	Townwide Water Supply District Consolidation	-	440	-	-	440
FX011	Lakeview Waterline	-	1,900	-	-	1,900
G0001	Unallocated Sanitary Sewer Projects	-	-	-	-	-
G0002	Townwide Sanitary Sewer Study	160,860	1,415	-	-	1,415
G0003	Burmon Dr Sanitary Sewer	770,583	6,778	-	-	6,778
G0004	Hazel Ct Sanitary Sewer Phase II	1,267	11	-	-	11
G0006	Berg Rd Sanitary Sewer Pump Station	653,203	5,639	-	-	5,639
G0007	SS Main Televising and Relining	1,645,332	13,789	-	-	13,789
G0008	Hillsburow Pump Station Generator	58,118	511	-	-	511
G0009	Eaglebrook Sanitary Sewer	-	1,353	-	-	1,353
G0010	Townwide Sanitary Sewer District Consolidation	-	440	-	-	440
G0011	Lakeview Sanitary Sewer	-	1,539	-	-	1,539
SL002	Light Pole Replacement NYSED LED	32,745	-	-	-	-
SL004	NYSEG Overhead Cobra LED	(55,854)	-	-	32,745	32,745
WS002	Water/Sewer Equipment Acquisition	580,735	5,108	-	100,000	105,108
		<u>\$ 9,920,596</u>	<u>\$ 119,535</u>	<u>\$ 624,175</u>	<u>\$ 779,371</u>	<u>\$ 1,523,081</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, 2022

(concluded)

	Project	Expenditures	Other Financing Uses	Total Expenditures and Other Financing Uses	Fund Balances (Deficits)
		Capital Outlay	Transfers Out	Financing Uses	12-31-22
AB001	Unallocated General Building Projects	\$ -	\$ 4,977	\$ 4,977	\$ 14,378
AB002	Computer Asset Purchases	-	-	-	(43,127)
AB003	Emergency Management Equipment	-	-	-	13,961
AB004	Brush Mountain Community Activity Center - Building	22,680	80,000	102,680	768,283
AB005	Brush Mountain Community Activity Center - Site	12,112	-	12,112	139,706
AB007	OP Municipal Buildings	9,435	30,024	39,459	43,602
AB008	Highway Building	5,731	4,475	10,206	-
AB010	Animal Control Building	-	-	-	-
AB011	Water and Lighting Building Remodel	-	748	748	-
AB013	Generator Install	11,103	100,729	111,832	(7,966)
AB015	Highway Fuel Rehab	-	-	-	101,172
AB017	Highway Master Plan	-	-	-	34,651
AB018	CAC Senior Bocce Court/Generator	-	-	-	80,352
AD002	Bussendorfer Drainage	830,483	9,000	839,483	(28,461)
AD004	Townwide Drainage Study	-	-	-	44,400
AD005	Benning Road Drainage	-	-	-	4,093
AD006	Regional Basin Bray Property	-	-	-	50,800
AD007	Townwide Drainage District Consolidation	14,800	-	14,800	1,501
AD008	Acorn Circle	-	-	-	-
AP001	Unallocated General Parks Projects	33,083	-	33,083	-
AP003	Yates Park LL Ball Diamonds	-	202,312	202,312	324,312
AP005	Yates Park Trail	-	-	-	226,513
AP006	Webster Road Parking Lot	-	-	-	7,870
AP007	Park Buildings	-	-	-	5,268
AP008	Yates Park Recreation Buildings	-	70,000	70,000	77,547
AP009	Brush Mountain Football Field	407,720	-	407,720	192,051
AP011	Playgrounds 2019	-	-	-	(9,929)
AP012	Drainage District Consolidation	-	-	-	75,062
AP013	Green Lake Maint Dredging	-	-	-	306
DB001	Unallocated Highway Projects	-	20,000	20,000	51,872
DB002	Bridge Emergency Repairs	-	-	-	65,711
DB005	Misc Culverts	-	-	-	375,388
DB006	Burmon Dr Reconstruction Highway	18,069	-	18,069	271,183
DB007	Lexington/Brenner	-	71,645	71,645	-
DB008	Lakeview	2,600	-	2,600	6,184
DB010	Elmtree / Dorchester	5,200	-	5,200	(5,200)
DB011	Eaglebrook HWY	2,600	-	2,600	(2,600)
DB012	Popular Ave/Hawthorne Outlet Culvert	-	-	-	660
DB014	Bussendorfer overlay	117,975	-	117,975	(97,934)
FX001	Unallocated Water District Projects	-	-	-	19,719
FX002	Chestnut Ridge Rd Waterline	-	-	-	362,743
FX003	Duerr Rd	-	19,633	19,633	-
FX004	Brush Mtn. Waterline	-	-	-	229,843
FX005	Water Tanks	161,200	-	161,200	625,915
FX006	Dist. Wide Water Improvement	97,567	-	97,567	258,768
FX008	Bussendorfer Waterline	360,548	-	360,548	419,974
FX010	Townwide Water Supply District Consolidation	-	-	-	440
FX011	Lakeview Waterline	-	-	-	1,900
G0001	Unallocated Sanitary Sewer Projects	-	-	-	-
G0002	Townwide Sanitary Sewer Study	-	-	-	162,275
G0003	Burmon Dr Sanitary Sewer	-	-	-	777,361
G0004	Hazel Ct Sanitary Sewer Phase II	-	-	-	1,278
G0006	Berg Rd Sanitary Sewer Pump Station	28,975	-	28,975	629,867
G0007	SS Main Televising and Relining	507,858	-	507,858	1,151,263
G0008	Hillsboro Pump Station Generator	-	-	-	58,629
G0009	Eaglebrook Sanitary Sewer	-	-	-	1,353
G0010	Townwide Sanitary Sewer District Consolidation	-	-	-	440
G0011	Lakeview Sanitary Sewer	-	-	-	1,539
SL002	Light Pole Replacement NYSED LED	-	32,745	32,745	-
SL004	NYSEG Overhead Cobra LED	-	-	-	(23,109)
WS002	Water/Sewer Equipment Acquisition	-	-	-	685,843
		<u>\$ 2,649,739</u>	<u>\$ 646,288</u>	<u>\$ 3,296,027</u>	<u>\$ 8,147,650</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, 2022

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
REVENUES:						
Use of money and property:						
Interest earnings	V00000 42401	\$ -	\$ -	\$ -	\$ 6,156	\$ 6,156
Premium on obligations	V00000 42710	-	-	-	64,210	64,210
TOTAL REVENUES		-	-	-	70,366	70,366
OTHER FINANCING SOURCES						
Transfers In:						
Transfers from General Fund	V00000 45031	3,180,644	-	3,180,644	3,375,243	194,599
Total other financing sources		3,180,644	-	3,180,644	3,375,243	194,599
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 3,180,644	\$ -	\$ 3,180,644	\$ 3,445,609	\$ 264,965

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TOWN OF ORCHARD PARK, NEW YORK
Debt Service Fund
Schedule of Expenditures—Budget and Actual
Year Ended December 31, 2022

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
DEBT SERVICE:						
Principal	V09710 50600	\$ 2,214,000	\$ -	\$ 2,214,000	\$ 2,330,000	\$ (116,000)
Interest	V09710 50700	1,035,182	-	1,035,182	1,137,781	(102,599)
Debt service total		<u>3,249,182</u>	<u>-</u>	<u>3,249,182</u>	<u>3,467,781</u>	<u>(218,599)</u>
TOTAL EXPENDITURES		<u>\$ 3,249,182</u>	<u>\$ -</u>	<u>\$ 3,249,182</u>	<u>\$ 3,467,781</u>	<u>\$ (218,599)</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, 2022

	Special Revenue				Total Nonmajor Funds
	Town Outside Village	Lighting	Drainage	Miscellaneous Special Revenue	
ASSETS					
Cash and cash equivalents	\$ 715,042	\$ 394,998	\$ 244,236	\$ 1,787,340	\$ 3,141,616
Investments	180,322	138,933	-	-	319,255
Receivables	21,306	670	-	-	21,976
Prepaid items	12,141	-	-	-	12,141
Total assets	<u>\$ 928,811</u>	<u>\$ 534,601</u>	<u>\$ 244,236</u>	<u>\$ 1,787,340</u>	<u>\$ 3,494,988</u>
LIABILITIES					
Accounts payable	\$ 1,405	\$ 24,438	\$ -	\$ -	\$ 25,843
Accrued liabilities	8,383	-	-	-	8,383
Total liabilities	<u>9,788</u>	<u>24,438</u>	<u>-</u>	<u>-</u>	<u>34,226</u>
FUND BALANCES					
Nonspendable	12,141	-	-	-	12,141
Assigned	906,882	510,163	244,236	1,787,340	3,448,621
Total fund balances	<u>919,023</u>	<u>510,163</u>	<u>244,236</u>	<u>1,787,340</u>	<u>3,460,762</u>
Total liabilities and fund balances	<u>\$ 928,811</u>	<u>\$ 534,601</u>	<u>\$ 244,236</u>	<u>\$ 1,787,340</u>	<u>\$ 3,494,988</u>

TOWN OF ORCHARD PARK, NEW YORK
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended December 31, 2022

	Special Revenue			Miscellaneous Special Revenue	Total Nonmajor Funds
	Town Outside Village	Lighting	Drainage		
REVENUES					
Real property taxes	\$ -	\$ 318,975	\$ 37,515	\$ -	\$ 356,490
Non property tax items	270,838	-	-	-	270,838
Departmental income	722,504	-	-	2,329	724,833
Use of money and property	7,775	5,991	-	-	13,766
Licenses and permits	2,075	-	-	-	2,075
Sale of property and compensation for loss	81,549	-	-	-	81,549
Total revenues	<u>1,084,741</u>	<u>324,966</u>	<u>37,515</u>	<u>2,329</u>	<u>1,449,551</u>
EXPENDITURES					
Current:					
General government support	1,511	-	-	-	1,511
Public safety	442,782	-	-	-	442,782
Health	4,182	-	-	-	4,182
Transportation	-	310,987	-	-	310,987
Culture and recreation	-	-	-	2,364	2,364
Home and community services	119,965	-	-	4,376	124,341
Employee benefits	243,508	-	-	-	243,508
Total expenditures	<u>811,948</u>	<u>310,987</u>	<u>-</u>	<u>6,740</u>	<u>1,129,675</u>
Excess (deficiency) of revenues over expenditures	<u>272,793</u>	<u>13,979</u>	<u>37,515</u>	<u>(4,411)</u>	<u>319,876</u>
OTHER FINANCING (USES)					
Transfers out	-	-	-	(33,083)	(33,083)
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(33,083)</u>	<u>(33,083)</u>
Net change in fund balances	272,793	13,979	37,515	(37,494)	286,793
Fund balances - beginning	<u>646,230</u>	<u>496,184</u>	<u>206,721</u>	<u>1,824,834</u>	<u>3,173,969</u>
Fund balances - ending	<u>\$ 919,023</u>	<u>\$ 510,163</u>	<u>\$ 244,236</u>	<u>\$ 1,787,340</u>	<u>\$ 3,460,762</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, 2022

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	\$ 270,838	\$ -	\$ 270,838	\$ 270,838	\$ -
Departmental income:						
Fire inspection fees	B00000 41540	-	-	-	10,600	10,600
Safety inspection fees	B00000 41560	300,000	-	300,000	494,546	194,546
Building fees	B00000 41561	-	-	-	225	225
Electrical permits	B00000 41562	-	-	-	96,644	96,644
Other fees	B00000 41563	214,455	-	214,455	77,949	(136,506)
Zoning fees	B00000 42110	2,000	-	2,000	9,050	7,050
Planning board fees	B00000 42115	3,500	-	3,500	5,200	1,700
Plan review fees	B00000 42116	-	-	-	10,865	10,865
Site development fees	B00000 42189	20,000	-	20,000	17,425	(2,575)
Departmental income total		<u>539,955</u>	<u>-</u>	<u>539,955</u>	<u>722,504</u>	<u>182,549</u>
Use of money and property:						
Interest earnings	B00000 42401	1,500	-	1,500	7,775	6,275
Licenses and permits:						
Operating permits	B00000 42590	-	-	-	2,075	2,075
Total licenses and permits		<u>-</u>	<u>-</u>	<u>-</u>	<u>2,075</u>	<u>2,075</u>
Sale of property and compensation for loss:						
Other unclassified revenues	B00000 42770	10,000	-	10,000	-	(10,000)
Refund of prior year expense	B00000 42701	-	-	-	81,549	81,549
Sale of property and compensation for loss total		<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>81,549</u>	<u>(10,000)</u>
TOTAL REVENUES		<u>\$ 822,293</u>	<u>\$ -</u>	<u>\$ 822,293</u>	<u>\$ 1,084,741</u>	<u>\$ 180,899</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, 2022

Account Name	Account Code	Original Estimated Appropriations	Transfers	Adjusted Estimated Appropriations	Expenditures	Variance with Final Budget
GENERAL GOVERNMENT SUPPORT						
Information technology services:						
Equipment						
Computer equipment	B01680 50200	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
Computer hardware	B01680 50204	1,000	-	1,000	-	1,000
Computer software	B01680 50205	1,000	-	1,000	989	11
Contractual expenses						
Copier lease	B01680 50443	2,000	-	2,000	522	1,478
Information technology services total		<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>1,511</u>	<u>3,489</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>(12,000)</u>	<u>5,000</u>	<u>1,511</u>	<u>3,489</u>
PUBLIC SAFETY						
Safety inspection:						
Personal services						
Department manager	B03620 50102	78,000	1,950	79,950	79,950	-
Nonunion part time	B03620 50104	19,440	(6,330)	13,110	-	13,110
CSEA white collar	B03620 50106	322,809	-	322,809	321,582	1,227
Equipment						
Vehicles	B03620 50214	30,000	-	30,000	28,604	1,396
Contractual expenses						
Office supplies	B03620 50400	3,500	-	3,500	1,283	2,217
State fire code expenditures	B03620 50401	2,000	-	2,000	-	2,000

(continued)

Account Name	Account Code	Original Estimated Appropriations	Transfers	Adjusted Estimated Appropriations	Expenditures	Variance with Final Budget
Uniform, clothing, tool allowance	B03620 50407	600	-	600	-	600
Mileage for inspection	B03620 50412	-	477	477	476	1
Travel and conference	B03620 50413	2,400	729	3,129	3,128	1
Training	B03620 50414	1,200	-	1,200	-	1,200
Gasoline	B03620 50416	2,000	3,070	5,070	5,069	1
Telephone	B03620 50420	-	94	94	94	-
Vehicle repair and maintenance	B03620 50445	1,000	1,596	2,596	2,596	-
Public safety total		<u>462,949</u>	<u>1,586</u>	<u>464,535</u>	<u>442,782</u>	<u>21,753</u>
HEALTH						
Registrar of Vital Statistics:						
Personal services						
Appointed official	B04020 50101	4,182	-	4,182	4,182	-
Contractual expenses						
Other expenses	B04020 50419	190	-	190	-	190
Health Total		<u>4,372</u>	<u>-</u>	<u>4,372</u>	<u>4,182</u>	<u>190</u>
HOME AND COMMUNITY SERVICES						
Zoning:						
Personal services						
Appointed official	B08010 50101	6,180	280	6,460	6,460	-
CSEA white collar	B08010 50106	24,868	2,344	27,212	27,211	1
Equipment						
Computer remodeling	B08010 50200	100	-	100	-	100
Digitizing equipment	B08010 50210	1,000	-	1,000	-	1,000
Contractual expenses						
Office supplies	B08010 50400	1,000	2,877	3,877	3,877	-
Travel and conference	B08010 50413	500	-	500	-	500
Publishing	B08010 50450	800	171	971	972	(1)
Zoning total		<u>34,448</u>	<u>5,672</u>	<u>40,120</u>	<u>38,520</u>	<u>1,600</u>

(continued)

(concluded)

Account Name	Account Code	Original Estimated Appropriations	Transfers	Adjusted Estimated Appropriations	Expenditures	Variance with Final Budget
Planning:						
Personal services						
Appointed official	B08020 50101	38,587	(6,500)	32,087	32,087	-
Nonunion part time	B08020 50104	11,048	4,109	15,157	15,156	1
CSEA white collar	B08020 50106	24,868	7,133	32,001	32,001	-
Equipment						
Equipment	B08020 50200	1,000	-	1,000	-	1,000
Contractual expenses						
Office supplies	B08020 50400	1,800	-	1,800	887	913
Resources	B08020 50410	100	-	100	-	100
Travel and conference	B08020 50413	1,000	-	1,000	350	650
Training	B08020 50414	600	-	600	600	-
Publishing	B08020 50450	700	-	700	364	336
Planning total		<u>79,703</u>	<u>4,742</u>	<u>84,445</u>	<u>81,445</u>	<u>3,000</u>
Home and Community Services total		<u>114,151</u>	<u>10,414</u>	<u>124,565</u>	<u>119,965</u>	<u>4,600</u>
Employee Benefits:						
Employees retirement	B09010 50810	80,359	(10,937)	69,422	52,076	17,346
Social security	B09030 50830	33,757	-	33,757	31,243	2,514
Workers' compensation	B09040 50840	500	-	500	428	72
Life insurance	B09045 50845	540	-	540	254	286
Hospital and medical insurance	B09060 50860	128,808	6,137	134,945	134,944	1
Dental insurance	B09061 50861	9,547	-	9,547	8,601	946
Insurance waivers	B09062 50862	-	4,800	4,800	4,800	-
Flex Plan	B09065 50865	12,415	-	12,415	3,856	8,559
Medicare	B09090 50890	7,895	-	7,895	7,306	589
Employee Benefits Total		<u>273,821</u>	<u>-</u>	<u>273,821</u>	<u>243,508</u>	<u>30,313</u>
TOTAL EXPENDITURES		<u>\$ 872,293</u>	<u>\$ -</u>	<u>\$ 872,293</u>	<u>\$ 811,948</u>	<u>\$ 60,345</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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUE				
Real property taxes	\$ 318,975	\$ 318,975	\$ 318,975	\$ -
Use of money and property:	-	-	5,991	5,991
Total revenues	<u>318,975</u>	<u>318,975</u>	<u>324,966</u>	<u>5,991</u>
EXPENDITURES				
Current:				
Transportation	<u>396,975</u>	<u>396,975</u>	<u>310,987</u>	<u>85,988</u>
Total expenditures	<u>396,975</u>	<u>396,975</u>	<u>310,987</u>	<u>85,988</u>
Net change in fund balances*	(78,000)	(78,000)	13,979	91,979
Fund balances - beginning	<u>496,184</u>	<u>496,184</u>	<u>496,184</u>	<u>-</u>
Fund balances - ending	<u>\$ 418,184</u>	<u>\$ 418,184</u>	<u>\$ 510,163</u>	<u>\$ 91,979</u>

* The net change in fund balances was included in the budget as an appropriation (i.e., spenddown) of fund balance and re-appropriation of prior year encumbrances.

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TOWN OF ORCHARD PARK, NEW YORK
Drainage Districts Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances—Budget and Actual
Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUE				
Real property taxes	\$ 37,515	\$ 37,515	\$ 37,515	\$ -
Total revenues	<u>37,515</u>	<u>37,515</u>	<u>37,515</u>	<u>-</u>
EXPENDITURES				
Current:				
Home and community services	37,515	37,515	-	37,515
Total expenditures	<u>37,515</u>	<u>37,515</u>	<u>-</u>	<u>37,515</u>
Net change in fund balances	-	-	37,515	37,515
Fund balances - beginning	206,721	206,721	206,721	-
Fund balances - ending	<u>\$ 206,721</u>	<u>\$ 206,721</u>	<u>\$ 244,236</u>	<u>\$ 37,515</u>

TOWN OF ORCHARD PARK, NEW YORK
Miscellaneous Special Revenue Funds
Combining Balance Sheet
December 31, 2022

	<u>Parkland Development</u>	<u>Public Improvements</u>	<u>Millennium Bricks</u>	<u>Wall of Heroes</u>	<u>OP Comm. Youth</u>	<u>OP Recreation</u>	<u>Total</u>
ASSETS							
Cash and cash equivalents	\$ 245,640	\$ 1,109,722	\$ 2,854	\$ 237	\$ 130	\$ 428,757	\$ 1,787,340
Total assets	<u>\$ 245,640</u>	<u>\$ 1,109,722</u>	<u>\$ 2,854</u>	<u>\$ 237</u>	<u>\$ 130</u>	<u>\$ 428,757</u>	<u>\$ 1,787,340</u>
FUND BALANCES							
Fund balances:							
Assigned	\$ 245,640	\$ 1,109,722	\$ 2,854	\$ 237	\$ 130	\$ 428,757	\$ 1,787,340
Total fund balances	<u>\$ 245,640</u>	<u>\$ 1,109,722</u>	<u>\$ 2,854</u>	<u>\$ 237</u>	<u>\$ 130</u>	<u>\$ 428,757</u>	<u>\$ 1,787,340</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, 2022

	Parkland Development	Public Improvements	Millennium Bricks	Wall of Heroes	OP Comm. Youth	OP Recreation	Total
REVENUE							
Departmental income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,329	\$ 2,329
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,329</u>	<u>2,329</u>
EXPENDITURES							
Current:							
Culture and recreation	-	-	-	-	-	2,364	2,364
Home and community services	-	4,376	-	-	-	-	4,376
Total expenditures	<u>-</u>	<u>4,376</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,364</u>	<u>6,740</u>
Excess of revenues over expenditures	-	(4,376)	-	-	-	(35)	(4,411)
OTHER FINANCING USES							
Transfers out	(33,083)	-	-	-	-	-	(33,083)
Total other financing uses	<u>(33,083)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(33,083)</u>
Net change in fund balances	(33,083)	(4,376)	-	-	-	(35)	(37,494)
Fund balances - beginning	278,723	1,114,098	2,854	237	130	428,792	1,824,834
Fund balances - ending	<u>\$ 245,640</u>	<u>\$ 1,109,722</u>	<u>\$ 2,854</u>	<u>\$ 237</u>	<u>\$ 130</u>	<u>\$ 428,757</u>	<u>\$ 1,787,340</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.

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

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

	<u>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>	<u>2022</u>
Governmental activities		(as restated)			(as restated)					
Net investment in capital assets	\$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	\$62,532,957
Restricted for:										
Cemetery	19,926	19,423	18,763	18,332	18,375	18,438	18,795	18,795	18,795	19,171
Senior center	1,272	1,272	1,272	1,272	1,272	1,272	1,297	1,297	1,297	1,297
Tax stabilization	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	605,545
Town historian	5,884	5,920	5,931	5,931	5,931	5,931	6,046	6,046	6,046	6,167
Historical survey	9,186	9,186	9,186	8,834	8,834	8,834	9,005	9,005	9,005	9,185
DWI program	157,994	185,305	203,762	180,370	189,582	131,052	146,463	141,432	167,391	170,739
D.A.R.E. program	30,349	32,234	38,905	48,631	48,087	45,731	49,874	53,385	26,050	28,192
Public safety - equipment	-	20,890	41,780	62,670	83,560	104,450	127,761	147,761	147,761	150,716
Public safety - vehicles	-	22,855	45,710	68,565	91,420	114,275	139,779	162,779	130,779	152,354
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	972,680
Records management	-	-	-	-	-	-	-	-	-	-
Insurance deductibles	-	-	-	-	-	-	-	-	-	-
Insurance workers compensation	-	-	-	-	-	-	-	-	-	-
Unrestricted	<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>	<u>5,085,223</u>
Total net position	<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>	<u>\$69,734,226</u>

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

Expenses	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Primary government:										
Governmental activities:										
General government support	\$ 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	\$ 4,818,482
Education	12,716	16,059	9,349	12,983	27,860	23,470	12,163	8,227	10,623	18,185
Public safety	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	7,950,498
Health	6,711	6,463	5,339	5,575	5,582	5,110	6,597	5,442	5,517	5,182
Transportation	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	6,067,978
Economic assistance and opportunity	-	409	401	417	48,907	19,099	-	-	-	-
Culture and recreation	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	2,748,647
Home and community services	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	6,272,820
Interest and other fiscal charges	<u>339,269</u>	<u>263,306</u>	<u>297,979</u>	<u>455,727</u>	<u>580,158</u>	<u>845,782</u>	<u>1,098,746</u>	<u>1,363,264</u>	<u>1,100,706</u>	<u>1,181,689</u>
Total primary government expenses	<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>	<u>29,063,481</u>
Program revenues										
Governmental activities:										
Charges for services:										
General government support	68,792	68,413	144,400	150,340	473,458	444,440	484,563	413,604	523,686	515,538
Public safety	555,914	630,294	808,994	798,687	549,022	527,020	725,469	683,108	1,012,256	1,100,332
Transportation	96,331	84,569	87,106	89,719	92,411	113,094	107,487	108,662	105,021	112,382
Culture and recreation	549,948	589,015	588,625	508,025	565,401	683,701	779,017	362,760	815,867	1,169,798
Home and community services	378,640	307,233	241,134	270,850	331,339	252,921	288,735	409,941	428,540	226,384
Operating grants and contributions	187,455	216,298	717,075	227,863	274,498	278,795	290,986	331,625	146,738	1,019,751
Capital grants and contributions	<u>187,037</u>	<u>857,681</u>	<u>-</u>	<u>339,727</u>	<u>50,000</u>	<u>195,000</u>	<u>133,759</u>	<u>-</u>	<u>680,024</u>	<u>624,175</u>
Total primary government program revenues	<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>	<u>4,768,360</u>
Primary government net expense	<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>	<u>(24,295,121)</u>

(continued)

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

	<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>	<u>2022</u>
										(concluded)
General revenues										
Property taxes	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	18,145,171
Non-property tax items	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	6,116,449
Use of money and property	104,794	76,835	56,577	67,375	107,223	308,077	738,502	255,381	78,903	422,751
Sale of property and compensation for loss	71,427	-	-	-	-	-	-	514,528	62,170	114,026
Miscellaneous	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	2,202,997
State support (unrestricted)	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	1,378,554
Total general revenues	<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>	<u>28,379,948</u>
Change in net position	<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>	<u>\$ 4,084,827</u>

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

	<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>	<u>2022</u>
General fund										
Nonspendable	\$ 113,456	\$ 126,973	\$ 83,208	\$ 77,033	\$ 95,210	\$ 110,186	\$ 110,729	\$ 152,996	\$ 115,391	\$ 132,632
Restricted	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	907,775
Committed	885,199	859,387	881,026	871,058	871,058	871,058	838,270	830,770	832,607	845,113
Assigned	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	2,049,656
Unassigned	<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>	<u>5,732,336</u>
Total general fund	<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>	<u>\$ 9,667,512</u>
All other governmental funds										
Nonspendable	\$ 342,974	\$ 368,547	\$ 332,786	\$ 328,007	\$ 333,859	\$ 379,675	\$ 346,340	\$ 379,669	\$ 443,287	\$ 394,897
Restricted	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	1,208,271
Committed	-	-	4,888,946	9,736,587	6,982,714	20,876,845	5,310,166	1,583,340	9,962,312	8,210,200
Assigned	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	10,947,776
Unassigned	<u>(362,080)</u>	<u>(626,427)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total all other governmental funds	<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>	<u>\$ 20,761,144</u>

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

	<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>	<u>2022</u>
Revenues										
Taxes	\$ 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	\$ 24,261,620
Departmental income	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	2,621,854
Intergovernmental charges	96,731	84,969	162,506	165,319	167,811	170,783	174,579	178,720	182,021	190,382
Use of money and property	104,794	76,835	56,577	67,375	107,223	308,077	738,502	255,381	78,903	422,751
Licenses and permits	42,468	42,285	41,023	38,773	48,451	56,092	73,858	78,241	63,357	69,950
Fines and forfeitures	238,086	322,634	332,858	344,630	324,482	273,530	293,297	185,111	237,478	240,443
Miscellaneous	605,350	397,308	448,435	278,773	669,172	459,299	522,807	1,130,979	578,127	281,968
Interfund revenues	6,170	6,209	6,575	100	5,863	6,006	6,325	1,805	1,805	1,805
State aid	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	2,527,567
Federal aid	1,902	724,010	348,477	341,656	5,063	39,107	13,664	63,755	10,858	494,913
Total revenues	<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>	<u>\$ 31,113,253</u>
Expenditures										
General government support	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	3,675,957
Public safety	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	6,306,059
Transportation	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	3,743,555
Other	14,337	16,825	11,304	13,616	59,013	37,327	14,640	9,720	12,568	18,858
Culture and recreation	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	1,739,331
Home and community services	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	3,930,976
Employee benefits	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	5,779,762
Capital outlay	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	2,649,739
Debt service										
Principal	655,000	670,000	675,000	1,125,000	1,135,000	1,635,000	1,915,000	2,340,000	1,990,000	2,330,000
Interest	338,799	267,342	277,797	353,758	643,528	628,263	1,103,335	1,247,992	1,199,575	1,137,781
Total expenditures	<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>	<u>31,312,018</u>
Excess (deficiency) of revenues over expenditures	<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>	<u>(198,765)</u>

(continued)

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

	<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>	<u>2022</u>
										(concluded)
Other Financing Sources (Uses)										
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	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	5,970,089
Transfers out	<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>	<u>(5,970,089)</u>
Total other financing sources (uses)	<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>	<u>-</u>
Net change in fund balances	<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>	<u>\$ (198,765)</u>
Debt service as a percentage of noncapital expenditures	<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>13.7%</u>	<u>13.5%</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
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%
2022	1,257,066,553	264,793,842	175,885,550	138,545,975	159,589,092	1,995,881,012	344,712,463	1,651,168,549	7.896703	4,233,765,510	39.00%

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)

Town Direct Rates			Overlapping Tax Rates				
Year	General Town/ Public Safety Tax Rate	Highway Tax Rate	Total Direct Tax Rate	Orchard Park		Hamburg	West Seneca
				Village	Town Outside Village	Town Outside Village	Town Outside Village
2013	3.215740	2.628653	5.844393	49.508918	45.889818	48.209659	44.136768
2014	3.229360	2.717995	5.947355	50.661125	46.968425	49.463586	45.479087
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
2022	4.629826	3.110702	7.740528	60.243725	55.823725	55.949943	54.113379

NOTES:

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

Source: Erie County Department of Real Property Tax Services

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

Year	Tax Rates				
	Village	Town	School	County	Total
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
2022	4.420000	7.740528	37.829763	10.253434	60.243725

Source: Erie County Department of Real Property Tax Services

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

<u>Year</u>	<u>Tax Rates</u>			
	<u>Town</u>	<u>School</u>	<u>County</u>	<u>Total</u>
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
2022	7.740528	37.829763	10.253434	55.823725

Source: Erie County Department of Real Property Tax Services

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

<u>Year</u>	<u>Tax Rates</u>			
	<u>Town</u>	<u>School</u>	<u>County</u>	<u>Total</u>
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
2022	7.740528	37.955981	10.253434	55.949943

Source: Erie County Department of Real Property Tax Services

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

<u>Year</u>	<u>Tax Rates</u>			
	<u>Town</u>	<u>School</u>	<u>County</u>	<u>Total</u>
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
2022	7.740528	36.119417	10.253434	54.113379

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	2022			2013		
		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	\$ 13,441,874	1	0.81%	\$ 12,763,000	4	0.85%
TM Orchard Park	Apartments	13,335,400	2	0.81%	13,360,000	2	0.89%
New York State Electric & Gas	Utility	12,044,464	3	0.73%	12,889,640	3	0.85%
Young-Reidman, LLC	Apartments	9,683,098	4	0.59%	8,764,600	7	0.58%
Orchard Park TK Owner, LLC	Commercial/Retail	9,219,000	5	0.56%	N/R	N/R	N/R
National Fuel Gas	Utility	8,206,067	6	0.50%	10,230,853	5	0.68%
Armor Road, LLC	Nursing Home	7,300,000	7	0.44%	7,841,400	8	0.52%
Orchard Park Medical	Medical	7,295,254	8	0.44%	N/R	N/R	N/R
Lowes Home Centers	Commercial/Retail	4,627,000	9	0.28%	N/R	N/R	N/R
Target	Commercial/Retail	4,624,650	10	0.28%	6,985,540	10	0.46%
DDR Orchard Park LLC	Commercial/Retail	N/R	N/R	N/R	9,134,192	6	0.61%
Verizon	Utility	N/R	N/R	N/R	13,708,937	1	0.91%
HCP SH ELP Properties	Nursing Home/Sr. Housing	N/R	N/R	N/R	7,645,000	9	0.51%
Total		<u>\$ 89,776,807</u>		<u>5.44%</u>	<u>\$ 103,323,162</u>		<u>6.85%</u>
Total Taxable Assessed Valuation		<u>\$1,651,168,549</u>		<u>100%</u>	<u>\$1,508,837,741</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>
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%
2022	43,879,669	43,269,293	98.61%	100.00%

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	

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

Source: Town of Orchard Park Receiver of Taxes

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

<u>Year</u>	<u>General Obligation Bonds</u>	<u>Premium on Serial Bonds</u>	<u>Total Debt</u>	<u>Net Debt</u>	<u>(1) Percentage of Personal Income</u>	<u>(1) Percentage Actual Taxable Value of Property</u>	<u>(1) Total Debt Per Capita</u>	<u>(1) Net Debt Per Capita</u>
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
2022	37,670,000	294,269	37,964,269	36,991,589	2.53%	0.9%	1,274	1,241

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, 2022 – (Unaudited)

GOVERNMENTAL UNIT	Gross Indebtedness	(1) Estimated Exclusions	Net Indebtedness	(2) Town of Orchard Park Percentage Applicable	Town of Orchard Park Portion
Estimated Direct Debt:					
Town of Orchard Park	\$ 37,964,269	\$ 4,841,000	\$ 33,123,269	100.00 %	\$ 33,123,269
Estimated Overlapping Debt:					
County of Erie	385,835,090	92,130,090	293,705,000	3.07%	9,010,624
School Districts:					
Hamburg Central School District	26,170,000	17,874,110	8,295,890	8.48%	703,544
Orchard Park Central School District	40,243,000	28,170,100	12,072,900	80.85%	9,761,104
West Seneca Central School District	46,560,000	32,592,000	13,968,000	3.25%	453,863
Total Estimated Overlapping Debt	<u>498,808,090</u>	<u>170,766,300</u>	<u>328,041,790</u>		<u>19,929,136</u>
Total Estimated Direct and Overlapping Debt	<u>\$ 536,772,359</u>	<u>\$ 175,607,300</u>	<u>\$ 361,165,059</u>		<u>\$ 53,052,405</u>

NOTES:

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

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

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

Source: Per most recent data provided - Town 12/31/2022, County 12/31/2022 and Schools 6/30/2022

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

Estimated Actual Value of Real Property (After Exemptions) at December 31:		
2018		3,154,851,198
2019		3,313,724,313
2020		3,479,256,445
2021		3,788,673,105
2022		<u>4,233,765,510</u>
Total - Five Years Full Valuation		<u>\$ 17,970,270,571</u>
Average Full Valuation		<u>\$ 3,594,054,114</u>
Debt Limit - 7% of average full valuation (Note 1)		<u>\$ 251,583,788</u>
Amount of Debt Applicable to Debt Limit:		
Outstanding bonded debt:		
General Fund	\$ 27,227,000	
Highway Fund	3,791,000	
Special District Funds	<u>6,652,000</u>	37,670,000
Less other deductions allowed by law:		
Water bonds	3,008,000	
Budget appropriations	<u>1,833,000</u>	<u>4,841,000</u>
Total amount of net indebtedness applicable to debt limit		<u>32,829,000</u>
LEGAL DEBT MARGIN		<u>\$ 218,754,788</u>
Percentage of debt contracting power exhausted		<u>13.05 %</u>

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Debt limit	\$ 180,448,796	\$ 182,499,432	\$ 186,074,612	\$ 191,032,460	\$ 197,403,081	\$ 204,511,825	\$ 213,304,840	\$ 222,681,220	\$ 234,818,199	\$ 251,583,788
Total net debt applicable to limit	<u>10,108,400</u>	<u>9,267,000</u>	<u>6,745,600</u>	<u>15,481,400</u>	<u>14,202,800</u>	<u>32,550,399</u>	<u>30,622,400</u>	<u>28,990,600</u>	<u>34,662,000</u>	<u>32,829,000</u>
Legal debt margin	<u>\$ 170,340,396</u>	<u>\$ 173,232,432</u>	<u>\$ 179,329,012</u>	<u>\$ 175,551,060</u>	<u>\$ 183,200,281</u>	<u>\$ 171,961,426</u>	<u>\$ 182,682,440</u>	<u>\$ 193,690,620</u>	<u>\$ 200,156,199</u>	<u>\$ 218,754,788</u>
Total net debt applicable to the limit as a percentage of debt limit	5.60%	5.08%	3.63%	8.10%	7.19%	15.92%	14.36%	13.02%	14.76%	13.05%

NOTES:

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

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

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

Calendar Year	Population	Personal Income	Per Capita Personal Income	Median Age	Percent High School Graduate or Higher	Percent Bachelor's Degree or Higher	School Enrollment	December Unemployment Rate
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%
2022	29,797	1,502,871,289	50,437	46.2	96.4%	51.3%	5,026	3.2%

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

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

Employer	2022			2013		
	Employees	Rank	Percentage of Total Town Employment	Employees	Rank	Percentage of Total Town Employment
Orchard Park Central Schools	860	1	11.84%	738	2	9.53%
McGard LLC	690	2	9.50%	510	3	6.58%
West Herr Auto Group	665	3	9.16%	413	4	5.33%
Bryant & Stratton College	402	4	5.53%	338	5	4.36%
Cobham Mission Systems	401	5	5.52%	330	6	4.26%
Erie Community College South	369	6	5.08%	1,064	1	13.73%
Viant	330	7	4.54%	N/R	N/R	N/R
Father Baker Manor	300	8	4.13%	300	7	3.87%
Essendant	270	9	3.72%	N/R	N/R	N/R
Target	255	10	3.51%	268	9	3.46%
ITT Enidine, Inc.	N/R	N/R	N/R	275	8	3.55%
Absolute Care at Orchard Park	N/R	N/R	N/R	265	10	3.42%
Total	<u>4,542</u>		<u>62.5%</u>	<u>4,501</u>		<u>58.1%</u>
Estimated Town employment of major employers	<u>7,263</u>			<u>7,748</u>		

Source: Town of Orchard Park Chamber of Commerce.

N/R: Not ranked in top ten.

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

Function/Program	<u>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>	<u>2022</u>
General Government										
Accounting/Supervisor	4	5	4	4	4	4	4	2	3	3
Assessor	4	4	4	4	4	4	4	3	3	4
Building	3	4	5	5	5	5	5	5	6	7
Computers	1	1	1	1	1	1	1	2	2	3
Justice	2	2	2	2	2	2	2	2	2	2
Maintenance	3	2	3	3	3	3	3	2	3	3
Planning	1	1	1	1	1	1	1	1	1	1
Tax/ Water Billing	-	-	-	-	-	-	-	-	-	-
Town Clerk	4	4	4	4	4	4	4	5	4	4
Police										
Officers	31	31	31	31	31	31	31	37	37	38
Civilians	10	9	9	9	9	9	9	9	12	10
Dog Control	-	-	-	-	-	-	-	-	1	1
Public Works										
Compost	1	1	1	1	1	1	1	1	1	1
Highway	29	29	28	28	28	28	28	27	26	28
Engineering	11	11	10	10	10	10	10	12	9	12
Sewer & Lighting	3	4	4	4	4	4	4	4	4	4
Recreation										
	2	2	2	2	2	2	2	2	3	3
Senior Services										
	1	1	1	1	1	1	1	1	2	2
Total	<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>	<u>128</u>

Source: Various Town Departments

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

Function/Program	<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>	<u>2022</u>
General government										
Building										
Building permits issued	497	526	706	794	847	741	890	1,554	1,794	1,041
Building inspections conducted	1,012	1,157	1,224	1,468	1,316	1,581	1,985	2,257	3,042	3,190
Fire inspections conducted	203	155	166	203	313	291	389	675	449	517
Justice										
Motor vehicle cases processed	4,272	3,192	5,721	5,534	5,443	4,741	5,331	3,001	3,483	3,503
Criminal cases processed	714	425	711	648	724	657	580	499	338	448
Civil cases processed	85	36	72	66	75	93	68	44	41	61
Motor vehicle fines assessed	264,541	192,037	390,919	334,137	355,283	285,316	300,195	148,789	249,900	266,434
Criminal fines assessed	23,105	7,650	20,290	13,380	20,355	14,045	13,130	3,915	9,125	7,340
Civil fines assessed	1,340	571	1,091	1,088	1,135	1,401	1,103	638	590	1,013
Police										
Physical arrests	1,299	1,395	1,115	1,012	1,150	1,065	1,194	1,033	398	707
Parking violations	271	739	539	300	193	230	195	91	91	292
Vehicle & Traffic violations	2,585	5,063	4,327	4,415	4,435	3,779	4,273	2,906	2,897	2,694
911 calls	5,143	5,167	4,649	4,442	4,333	3,981	4,125	4,897	5,723	6,099
Total calls	26,201	33,942	32,264	31,445	37,337	40,553	40,453	38,122	38,501	40,267
Male cell usage	78	97	100	73	50	40	44	17	13	28
Female cell usage	15	20	16	9	7	11	19	2	2	10
Compost										
Waste composed (cubic yards per day - based on 8 months operation)	45	50	47	47	51	106	133	146	165	162
Other public works										
Street resurfacing (miles)	5	5	3	3	3	4	3	6	1	4
Potholes repaired	30	45	40	38	49	58	50	48	86	154
Parks and recreation										
Program participation	33,584	32,311	32,400	10,511	13,670	17,370	14,795	3,640	7,439	10,914

Source: Various Town Departments

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

Function/Program	<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>	<u>2022</u>
General government										
Offices	1	1	1	1	1	1	1	1	1	1
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Cells	6	6	6	6	6	6	6	6	6	6
Patrol units	9	9	9	9	15	10	10	12	13	13
Highway										
Streets (miles)	98	99	100	100	100	100	100	100	100	105
Traffic signals	12	12	12	12	12	12	12	12	12	12
Engineering										
Streetlights	3,616	3,644	5,100	5,104	5,128	5,118	5,118	5,129	5,159	5,173
Parks and recreation										
Acreage	316	316	316	316	316	316	316	312	312	312
Playgrounds	5	5	5	5	5	5	5	5	6	5
Baseball/softball diamonds	10	10	10	10	10	10	9	10	10	5
Soccer/football fields	7	8	8	8	8	8	6	6	6	6
Water										
New water mains (miles)	0.56	1.19	0.40	0.30	1.24	0.50	1.02	0.29	1.40	1.14
New fire hydrants	6	14	4	4	13	8	6	5	13	12
Sewer										
New sanitary sewers (miles)	0.69	1.04	0.28	0.35	1.32	0.56	0.61	0.37	1.23	0.59

Source: Various Town Departments