

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2023

T O W N O F

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, 2023

Prepared by:

Town of Orchard Park
Office of the Supervisor

Eugene Majchrzak
Town of Orchard Park Supervisor

TOWN OF ORCHARD PARK, NEW YORK
 Annual Comprehensive Financial Report
 For the Fiscal Year Ended December 31, 2023
 Table of Contents

	Page
INTRODUCTORY SECTION	
Transmittal Letter	1
GFOA Certificate of Achievement	5
Town Officials	6
Organizational Chart	7
FINANCIAL SECTION	
Independent Auditor’s Report	8
Management’s Discussion and Analysis	11
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	21
Statement of Activities	22
Fund Financial Statements:	
Balance Sheet—Governmental Funds	23
Reconciliation of the Balance Sheet—Governmental Funds to the Government-wide Statement of Net Position	24
Statement of Revenues, Expenditures and Changes in Fund Balances—Governmental Funds	25
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances—Governmental Funds to the Government-wide Statement of Activities	26
Statement of Fiduciary Net Position—Custodial Fund	27
Statement of Changes in Fiduciary Net Position—Custodial Fund	28
Notes to the Financial Statements	29
Required Supplementary Information:	
Schedule of the Town’s Proportionate Share of the Net Pension Liability—Police and Fire Retirement System	56
Schedule of the Town’s Contributions—Police and Fire Retirement System	57
Schedule of the Town’s Proportionate Share of the Net Pension Liability/(Asset)—Employees’ Retirement System	58
Schedule of the Town’s Contributions—Employees’ Retirement System	59
Schedule of the Changes in the Town’s Total OPEB Liability and Related Ratios	60
Schedule of Revenues, Expenditures and Changes in Fund Balances— Budget and Actual—General Fund	61

(continued)

TOWN OF ORCHARD PARK, NEW YORK
 Annual Comprehensive Financial Report
 For the Fiscal Year Ended December 31, 2023
 Table of Contents

	Page
Schedule of Revenues, Expenditures and Changes in Fund Balances— Budget and Actual—Highway Fund.....	62
Schedule of Revenues, Expenditures and Changes in Fund Balances— Budget and Actual—Sewer Districts Fund.....	63
Schedule of Revenues, Expenditures and Changes in Fund Balances— Budget and Actual—Water Districts Fund.....	64
Schedule of Revenues, Expenditures and Changes in Fund Balances— Budget and Actual—Garbage and Refuse Fund.....	65
Notes to the Required Supplementary Information	66
Supplementary Information:	
General Fund:	
Schedule of Revenues—Budget and Actual.....	67
Schedule of Expenditures and Other Financing Uses—Budget and Actual.....	71
Schedule of Changes in Unassigned Fund Balance.....	85
Highway Fund:	
Schedule of Revenues—Budget and Actual.....	86
Schedule of Expenditures and Other Financing Uses—Budget and Actual.....	87
Sewer Districts Fund:	
Combining Balance Sheet – By District.....	90
Schedule of Revenues—Budget and Actual—By District	91
Schedule of Expenditures and Other Financing Uses—Budget and Actual—By District	92
Schedule of Changes in Fund Balances—By District	93
Water Districts Fund:	
Combining Balance Sheet—By District.....	94
Schedule of Revenues—Budget and Actual—By District	96
Schedule of Expenditures and Other Financing Uses—Budget and Actual—By District	97
Schedule of Changes in Fund Balances—By District	99

(continued)

TOWN OF ORCHARD PARK, NEW YORK
 Annual Comprehensive Financial Report
 For the Fiscal Year Ended December 31, 2023
 Table of Contents

	Page
Garbage and Refuse Fund:	
Schedule of Revenues—Budget and Actual	100
Schedule of Expenditures and Other Financing Uses—Budget and Actual	101
Capital Projects Fund:	
Combining Balance Sheet—By Project.....	103
Combining Schedule of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balances (Deficits)—By Project.....	105
Debt Service Fund:	
Schedule of Revenues and Other Financing Sources—Budget and Actual.....	109
Schedule of Expenditures—Budget and Actual	110
Nonmajor Governmental Funds:	
Combining Balance Sheet—Nonmajor Governmental Funds	111
Combining Statement of Revenues, Expenditures, Other Financing Sources and Changes in Fund Balances—Nonmajor Governmental Funds.....	112
Town Outside Village Fund—Schedule of Revenues—Budget and Actual.....	113
Town Outside Village Fund—Schedule of Expenditures—Budget and Actual	114
Lighting District Fund—Schedule of Revenues, Expenditures and Changes in Fund Balances—Budget and Actual	118
Drainage Districts Fund—Schedule of Revenues, Expenditures and Changes in Fund Balances—Budget and Actual	119
Miscellaneous Special Revenue Funds—Combining Balance Sheet	120
Miscellaneous Special Revenue Funds—Combining Statement of Revenues, Expenditures and Changes in Fund Balances	121
STATISTICAL SECTION (Unaudited)	
Net Position	122
Changes in Net Position.....	123
Fund Balances, Governmental Funds	125
Changes in Fund Balances, Governmental Funds	126
Assessed Value and Estimated Actual Value of Taxable Property	128
Combined County, Town, Village (if applicable) and School District Property Tax Rates (Per \$1,000).....	129
Property Tax Rates (Per \$1,000) Village of Orchard Park – Orchard Park Central School District	130

(continued)

TOWN OF ORCHARD PARK, NEW YORK
Annual Comprehensive Financial Report
For the Fiscal Year Ended December 31, 2023
Table of Contents

(concluded)	Page
Property Tax Rates (Per \$1,000) Town Outside Village – Orchard Park Central School District	131
Property Tax Rates (Per \$1,000) Town Outside Village – Hamburg Central School District	132
Property Tax Rates (Per \$1,000) Town Outside Village – West Seneca Central School District	133
Principal Property Taxpayers.....	134
Property Tax Levies and Collections.....	135
Ratios of Outstanding Debt	136
Direct and Overlapping Governmental Activities Debt.....	137
Computation of Legal Debt Margin.....	138
Demographic and Economic Statistics	139
Principal Employers.....	140
Full-time-Equivalent Town Government Employees by Function/Program.....	141
Operating Indicators by Function/Program	142
Capital Asset Statistics by Function/Program	143

INTRODUCTORY SECTION



TOWN OF ORCHARD PARK

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

June 24, 2024

TOWN SUPERVISOR
EUGENE L. MAJCHRZAK

COUNCILMEMBER
JOSEPH C. LIBERTI

COUNCILMEMBER
JULIA C. MOMBREA

COUNCILMEMBER
SCOTT J. HONER

COUNCILMEMBER
JOHN M. MARIANO

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
NANCY KENLON

TOWN ENGINEER
WAYNE L. BIELER, P.E.

RECREATION DIRECTOR
KRISTIN WELCH

ANIMAL CONTROL OFFICER
ELIZABETH BERTOZZI

To the Town Board and 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, 2023, 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, 2023 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



TOWN OF ORCHARD PARK

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

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 increased over the past year from a rate of 3.2% in December 2022 to 3.3% in December 2023.

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.

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TOWN OF ORCHARD PARK

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

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, 2023 represents approximately 30.2% of its budgeted 2024 appropriations for the General 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.

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TOWN OF ORCHARD PARK

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

Major initiatives

The largest initiative in 2023 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, 2022. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized financial report that satisfies both generally accepted accounting principles and applicable legal requirements.

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

The preparation of this report would not be possible without the assistance of the entire staff of the Supervisor’s Office and the Town’s department managers. I would like to thank all the employees who assisted in the preparation of this annual comprehensive financial report. Additionally, the Town Board must also be commended for their continued professionalism in maintaining the strong financial standing of the Town.

Respectfully submitted,

A handwritten signature in black ink that reads "Eugene L. Majchrzak".

Eugene Majchrzak
Town of Orchard Park Supervisor

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



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, 2022

Christopher P. Morill

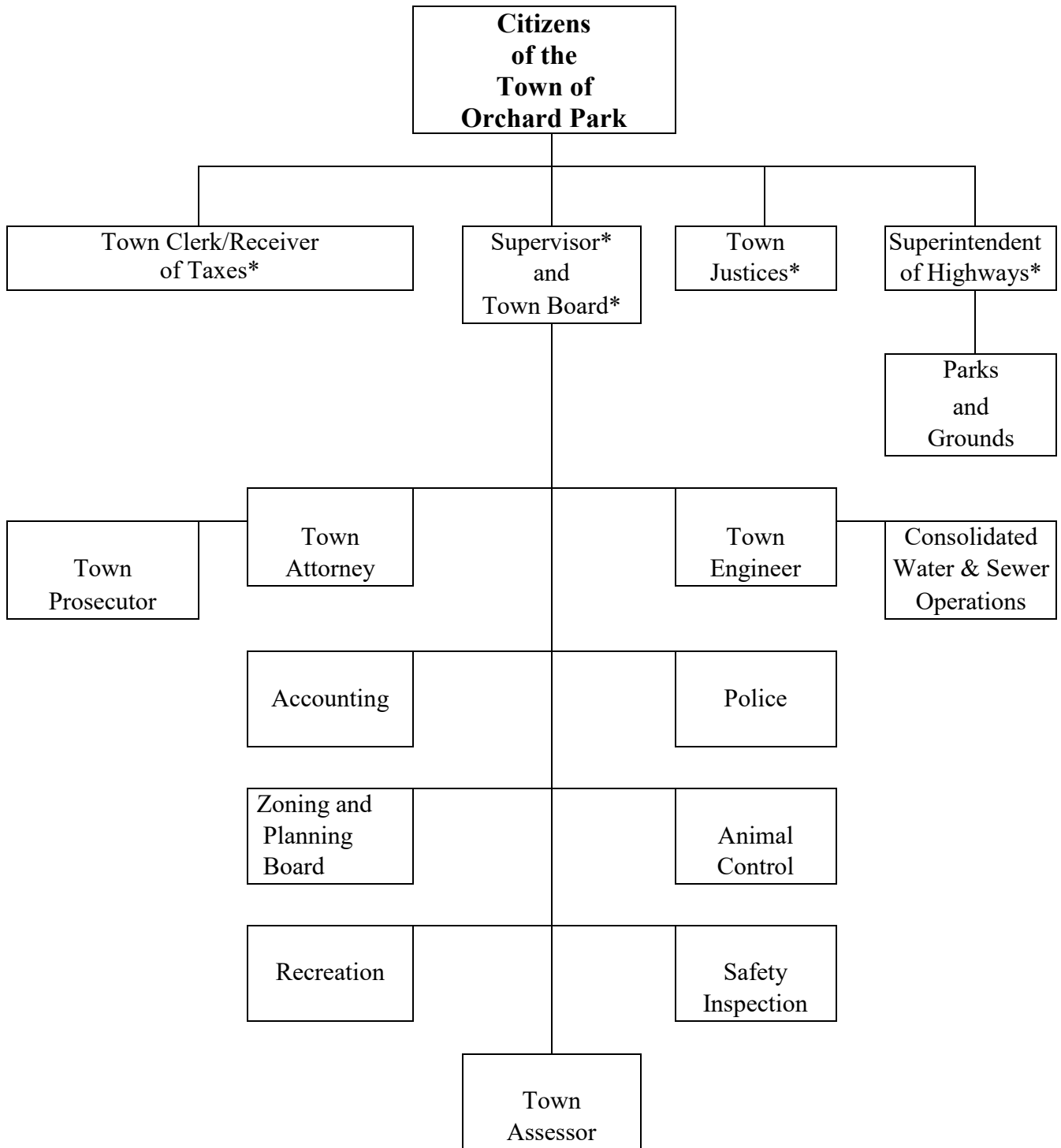
Executive Director/CEO

TOWN OF ORCHARD PARK, NEW YORK
Town Officials
Year Ended December 31, 2023

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:	
Nancy Kenlon	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
Phone 716-675-4270 Fax 716-675-4272
www.ramercercpa.com

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

Report on the Audit of the Financial Statements

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, 2023, 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, 2023, and the respective changes in financial position thereof 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 auditors' 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 budgetary comparison 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, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Supplementary Information, as listed in the Table of Contents, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 are required to describe it in our report.

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

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

West Seneca, New York
June 24, 2024

TOWN OF ORCHARD PARK, NEW YORK
Management's Discussion and Analysis
Year Ended December 31, 2023

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, 2023. This document should be read in conjunction with additional information that we have furnished in the Town's financial statements, which follow this narrative. For comparative purposes, certain items from the prior year have been reclassified to conform with the current year presentation.

Financial Highlights

- The assets and deferred outflows of resources of the Town exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$70,724,464 (*net position*). This consists of \$60,490,017 net investment in capital assets, \$2,063,840 restricted for specific purposes, and unrestricted net position of \$8,170,607.
- The Town's total net position increased by \$990,238 during the year ended December 31, 2023.
- At the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$32,451,018, an increase of \$2,022,362 in comparison with the prior year's fund balance of \$30,428,656.
- At the end of the current fiscal year, *unassigned fund* balance for the General Fund was \$5,995,567, or 33.3 percent of total General Fund expenditures and transfers out. This total amount is *available for spending* at the Town's discretion and constitutes approximately 47.1 percent of the General Fund's total fund balance of \$12,721,317 at December 31, 2023.
- The Town's total bonded indebtedness decreased by \$1,950,000 during the current year as a result of scheduled principal payments.
- The Public Safety Fund was presented separately for fiscal years ending December 31, 2022 and prior. For the fiscal year ending December 31, 2023, the Town combined the Public Safety Fund with the General Fund.

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 eleven 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, 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 56-66 of this report.

Supplemental statements and schedules including the combining statements referred to earlier in connection with nonmajor governmental funds are presented following the required supplementary information on pages 67-121.

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

Government-wide Financial Analysis

As noted earlier, net position over time may serve as a useful indicator of a government’s financial position. In the case of the Town, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$70,724,464 at the close of the 2023 fiscal year.

Table 1, as presented below, shows the net position as of December 31, 2023 and December 31, 2022.

Table 1—Condensed Statement of Net Position—Primary Government

	Governmental Activities	
	December 31,	
	2023	2022
Current and other assets	\$ 41,968,741	\$ 40,672,941
Capital assets	93,504,214	94,391,750
Noncurrent assets	-	1,394,354
Total assets	<u>135,472,955</u>	<u>136,459,045</u>
Deferred outflows of resources	<u>10,531,382</u>	<u>11,343,300</u>
Current liabilities	10,087,986	10,755,154
Noncurrent liabilities	<u>62,006,415</u>	<u>53,294,297</u>
Total liabilities	<u>72,094,401</u>	<u>64,049,451</u>
Deferred inflows of resources	<u>3,185,472</u>	<u>14,018,668</u>
Net position		
Net investment in capital assets	60,490,017	62,532,957
Restricted	2,063,840	2,116,046
Unrestricted	<u>8,170,607</u>	<u>5,085,223</u>
Total net position	<u>\$ 70,724,464</u>	<u>\$ 69,734,226</u>

The largest portion of the Town’s net position, \$60,490,017, 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, \$2,063,840, 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 \$8,170,607.

Table 2, as presented below, shows the changes in net position for the years ended December 31, 2023 and December 31, 2022.

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

	<u>Governmental Activities</u>	
	<u>Year Ended December 31,</u>	
	<u>2023</u>	<u>2022</u>
Program revenues:		
Charges for services	\$ 3,155,691	\$ 3,124,434
Operating grants and contributions	1,134,943	1,019,751
Capital grants and contributions	-	624,175
General revenues	<u>29,789,852</u>	<u>28,379,948</u>
Total revenues	34,080,486	33,148,308
Program expenses	<u>33,090,248</u>	<u>29,063,481</u>
Change in net position	990,238	4,084,827
Net position—beginning	<u>69,734,226</u>	<u>65,649,399</u>
Net position—ending	<u>\$ 70,724,464</u>	<u>\$ 69,734,226</u>

Overall revenues of the primary government increased by 2.8 percent from the prior year, due primarily to an increase in interest earnings associated with higher interest rates and the sale of a large piece of equipment. Total expenses increased by 13.9 percent compared to the year ended December 31, 2022, 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, 2023 and December 31, 2022 is presented in Table 3 on the following page.

Table 3—Summary of Sources of Revenues—Primary Government

	Year Ended December 31,		Increase/(Decrease)	
	2023	2022	Dollars	Percent (%)
Charges for services	\$ 3,155,691	\$ 3,124,434	\$ 31,257	1.0
Operating grants and contributions	1,134,943	1,019,751	115,192	11.3
Capital grants and contributions	-	624,175	(624,175)	100.0
Property and other taxes	24,882,793	24,261,620	621,173	2.6
Sale of property and compensation for loss	912,874	114,026	798,848	-
Use of money and property	2,059,130	422,751	1,636,379	387.1
Miscellaneous	895,806	2,202,997	(1,307,191)	(59.3)
State support (unrestricted)	1,039,249	1,378,554	(339,305)	(24.6)
Total general revenues, net	<u>\$ 34,080,486</u>	<u>\$ 33,148,308</u>	<u>\$ 932,178</u>	2.8

The Town's largest sources of revenues were property and other taxes of \$24,882,793, or 73.0 percent of total revenues, charges for services of \$3,155,691, or 9.6 percent of total revenues, and use or money and property revenues of \$2,059,130, or 6.0 percent of total revenues. For the year ended December 31, 2022, 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 \$2,202,997, or 6.6 percent of total revenues.

A summary of program expenses of the primary government for the years ended December 31, 2023 and December 31, 2022 is presented below in Table 4.

Table 4—Summary of Program Expenses—Primary Government

	Year Ended December 31,		Increase/(Decrease)	
	2023	2022	Dollars	Percent (%)
General government support	\$ 5,392,612	\$ 4,818,482	\$ 574,130	11.9
Education	16,048	18,185	(2,137)	(11.8)
Public safety	9,362,317	7,950,498	1,411,819	17.8
Health	6,268	5,182	1,086	21.0
Transportation	6,694,229	6,067,978	626,251	10.3
Culture and recreation	3,203,486	2,748,647	454,839	16.5
Home and community services	7,151,980	6,272,820	879,160	14.0
Interest and other fiscal charges	1,263,308	1,181,689	81,619	6.9
Total program expenses	<u>\$ 33,090,248</u>	<u>\$ 29,063,481</u>	<u>\$ 4,026,767</u>	13.9

The Town's most significant expense items for the year ended December 31, 2023 were public safety of \$9,362,317, or 28.3 percent of total expenses, and home and community services of \$7,151,980, or 21.6 percent of total expenses. For the year ended December 31, 2022, the most significant expense items 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.

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, 2023, the Town’s governmental funds reported combined fund balances of \$32,451,018, a increase of \$2,022,362 in comparison with the prior year fund balance of \$30,428,656. Approximately 18.5% of this amount \$5,995,567 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—\$577,015, 2) restricted for particular purposes—\$2,063,840, 3) committed for particular purposes—\$6,731,161, or 4) assigned for particular purposes—\$17,083,435.

Table 5—Components of Fund Balance—Major Funds

	December 31,	
	2023	2022
General Fund		
Nonspendable	\$ 502,386	\$ 463,687
Restricted	1,494,500	1,409,776
Committed	903,328	887,663
Assigned	3,825,536	2,833,004
Unassigned	5,995,567	5,732,336
Total General Fund	<u>\$ 12,721,317</u>	<u>\$ 11,326,466</u>
Highway Fund		
Nonspendable	\$ 46,030	\$ 41,493
Assigned	2,860,055	1,601,247
Total Highway Fund	<u>\$ 2,906,085</u>	<u>\$ 1,642,740</u>
Sewer Districts Fund		
Assigned	<u>\$ 2,728,930</u>	<u>\$ 2,543,257</u>
Total Sewer Districts Fund	<u>\$ 2,728,930</u>	<u>\$ 2,543,257</u>
Water Districts Fund		
Nonspendable	\$ 11,003	\$ 8,213
Assigned	1,847,247	1,718,002
Total Water Districts Fund	<u>\$ 1,858,250</u>	<u>\$ 1,726,215</u>

(continued)

	December 31,	
	<u>2023</u>	<u>2022</u> (concluded)
Garbage and Refuse Fund		
Nonspendable	\$ 2,693	\$ 1,995
Restricted	18,463	17,753
Committed	40,000	20,000
Assigned	2,054,960	853,301
Total Garbage and Refuse Fund	<u>\$ 2,116,116</u>	<u>\$ 893,049</u>
Capital Projects Fund		
Committed	<u>\$ 5,787,833</u>	<u>\$ 8,147,650</u>
Total Capital Projects Fund	<u>\$ 5,787,833</u>	<u>\$ 8,147,650</u>
Debt Service Fund		
Restricted	<u>\$ 550,877</u>	<u>\$ 688,517</u>
Total Debt Service Fund	<u>\$ 550,877</u>	<u>\$ 688,517</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 \$5,995,567, while total fund balance increased to \$12,721,317. 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 33.3 percent of total General Fund expenditures and transfers out, while total fund balance represents 47.1 percent of that same amount.

The total fund balance of the Town's General Fund increased by \$1,394,851 during the current fiscal year.

The Town's Highway Fund ending fund balance was \$2,906,085. \$832,873 of this amount is assigned for encumbrances and \$2,027,182 is reported as fund balance assigned for specific (Highway Fund) use. During the year ended December 31, 2023, the Highway Fund fund balance increased \$1,263,345.

The Town's Sewer Districts Fund ending fund balance was \$2,728,930. \$2,321,079 is reported as fund balance assigned for specific (Sewer Districts Fund) use and \$407,851 assigned to funding next year's budget. During the year ended December 31, 2023, the Sewer Districts Fund fund balance increased \$185,673.

The Town's Water Districts Fund ending fund balance was \$1,858,250. \$1,682,852 of this amount is reported as fund balance assigned for specific (Water Districts Fund) use and \$164,395 is assigned to funding next year's budget. During the year ended December 31, 2023, the Water Districts Fund fund balance increased \$132,035.

The Town's Garbage and Refuse Fund ending fund balance was \$2,116,116. \$840,000 of this amount is assigned for encumbrances and \$1,214,960 is reported as fund balance assigned for specific (Garbage and Refuse Fund) use. During the year ended December 31, 2023, the Garbage and Refuse Fund fund balance increased \$1,223,067.

The Town's Capital Projects Fund ending fund balance was \$5,787,833. During the year ended December 31, 2023, the Capital Projects Fund fund balance decreased \$2,359,817 due to project activity.

The Town's Debt Service Fund ending fund balance was \$550,877, which primarily 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, 2023 is presented in Table 6 below:

Table 6—General Fund Budget

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
Revenues	\$ 17,133,024	18,233,024	\$ 19,420,872	\$ 1,187,848
Expenditures and other financing uses	<u>19,216,907</u>	<u>20,317,943</u>	<u>18,026,021</u>	<u>2,291,922</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (2,083,883)</u>	<u>\$ (2,084,919)</u>	<u>\$ 1,394,851</u>	<u>\$ 3,479,770</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 \$1,187,848, primarily due to greater than anticipated interest earnings and sales tax.

Total expenditures and transfers out were less than the final budget by \$2,291,922.

Capital Asset and Debt Administration

Capital assets—The Town's investment in capital assets for its governmental activities as of December 31, 2023 amounted to \$93,504,214 (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, 2023 and December 31, 2022 is presented below in Table 7.

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

	December 31,	
	2023	2022
Land	\$ 5,858,322	\$ 5,858,322
Works of art and historical treasures	50,700	50,700
Construction in progress	10,140,988	9,662,273
Land improvements	638,683	732,439
Buildings	23,358,320	23,933,601
Building improvements	2,249,494	2,301,292
Machinery and equipment	4,142,404	3,988,938
Infrastructure	47,065,303	47,864,185
Total	<u>\$ 93,504,214</u>	<u>\$ 94,391,750</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, 2023, the Town had total bonded debt outstanding of \$35,720,000 as compared to \$37,670,000 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, 2023 and December 31, 2022 is presented below in Table 8.

Table 8—Summary of Long-Term Liabilities

	December 31,	
	2023	2022
Serial bonds	\$ 35,720,000	\$ 37,670,000
Premium on serial bonds	277,381	294,269
Net bonds payable	35,997,381	37,964,269
Compensated absences	3,435,634	3,385,316
OPEB obligation	12,241,252	11,253,698
Net pension liability	10,332,148	691,014
Total	<u>\$ 62,006,415</u>	<u>\$ 53,294,297</u>

Economic Factors and Next Year's Budgets and Rates

The unemployment rate, not seasonally adjusted, for the Town during December 2023 was 2.5 percent, as compared to December 2022 of 2.4 percent. The unemployment rate, not seasonally adjusted, for New York State during December 2023 was 4.6 percent, as compared to the national unemployment rate of 3.7 percent.

These factors were considered in preparing the Town's budget for 2024.

The Town's 2024 budget includes the appropriation of \$3,000,000 of unassigned fund balance in the General Fund. The budget also includes a combined General Fund/Public Safety Fund tax rate of \$4.20 and Highway Fund tax rate of \$3.35 (per \$1,000 of assessed valuation), as compared to the 2023 tax rates of \$4.59 and \$3.31.

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, 2023

	<u>Primary</u> <u>Government</u> Governmental <u>Activities</u>
ASSETS	
Cash and cash equivalents	\$ 15,803,909
Restricted cash and cash equivalents	12,858,798
Investments	6,854,937
Restricted investments	3,462,108
Receivables	1,484,210
Intergovernmental receivables	927,764
Prepaid items	577,015
Capital assets not being depreciated	16,050,010
Capital assets, net of accumulated depreciation	<u>77,454,204</u>
Total assets	<u>135,472,955</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows—relating to pension plans	8,172,421
Deferred outflows—relating to OPEB	<u>2,358,961</u>
Total deferred outflows of resources	<u>10,531,382</u>
LIABILITIES	
Accounts payable	1,264,555
Accrued liabilities	809,836
Retainages payable	108,599
Unearned revenue	1,566,996
Bond anticipation notes payable	6,338,000
Non-current liabilities:	
Due within one year	2,173,670
Due within more than one year	<u>59,832,745</u>
Total liabilities	<u>72,094,401</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows—relating to pension plans	239,695
Deferred inflows—relating to OPEB	<u>2,945,777</u>
Total deferred inflows of resources	<u>3,185,472</u>
NET POSITION	
Net investment in capital assets	60,490,017
Restricted for:	
Capital improvements	629,767
Debt	846,406
Other	587,667
Unrestricted	<u>8,170,607</u>
Total net position	<u>\$ 70,724,464</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, 2023

Function/Program	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Primary Government Governmental Activities
Primary Government:				
Governmental activities:				
General government support	\$ 5,392,612	\$ 440,799	\$ -	\$ (4,951,813)
Education	16,048	-	-	(16,048)
Public safety	9,362,317	987,594	40,182	(8,334,541)
Health	6,268	-	-	(6,268)
Transportation	6,694,229	120,555	926,776	(5,646,898)
Culture and recreation	3,203,486	1,297,041	17,985	(1,888,460)
Home and community services	7,151,980	309,702	150,000	(6,692,278)
Interest and other fiscal charges	1,263,308	-	-	(1,263,308)
Total primary government	\$ 33,090,248	\$ 3,155,691	\$ 1,134,943	(28,799,614)
General revenues:				
				18,567,950
				18,567,950
				6,006,025
				308,818
				2,059,130
				912,874
				895,806
				1,039,249
				29,789,852
				990,238
				69,734,226
				\$ 70,724,464

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, 2023

	Special Revenue						Debt Service	Total Nonmajor Funds	Total Governmental Funds
	General	Highway	Sewer Districts	Water Districts	Garbage and Refuse	Capital Projects			
ASSETS									
Cash and cash equivalents	\$ 6,091,259	\$ 2,124,866	\$ 1,967,942	\$ 1,334,396	\$ 1,049,915	\$ -	\$ -	\$ 3,235,531	\$ 15,803,909
Restricted cash and cash equivalents	2,940,203	-	-	-	18,463	9,517,218	382,914	-	12,858,798
Investments	3,573,028	902,937	761,977	531,092	542,745	-	-	543,158	6,854,937
Restricted investments	-	-	-	-	-	3,294,145	167,963	-	3,462,108
Receivables	733,558	10,279	-	5,897	691,924	-	-	42,552	1,484,210
Intergovernmental receivables	927,764	-	-	-	-	-	-	-	927,764
Prepaid items	502,386	46,030	-	11,003	2,693	-	-	14,903	577,015
Total assets	<u>\$ 14,768,198</u>	<u>\$ 3,084,112</u>	<u>\$ 2,729,919</u>	<u>\$ 1,882,388</u>	<u>\$ 2,305,740</u>	<u>\$ 12,811,363</u>	<u>\$ 550,877</u>	<u>\$ 3,836,144</u>	<u>\$ 41,968,741</u>
LIABILITIES									
Accounts payable	226,596	125,496	989	15,420	166,825	685,530	-	43,699	1,264,555
Accrued liabilities	253,289	52,531	-	8,718	22,799	-	-	10,835	348,172
Unearned revenue	1,566,996	-	-	-	-	-	-	-	1,566,996
Bond anticipation notes payable	-	-	-	-	-	6,338,000	-	-	6,338,000
Total liabilities	<u>2,046,881</u>	<u>178,027</u>	<u>989</u>	<u>24,138</u>	<u>189,624</u>	<u>7,023,530</u>	<u>-</u>	<u>54,534</u>	<u>9,517,723</u>
FUND BALANCES									
Nonspendable	502,386	46,030	-	11,003	2,693	-	-	14,903	577,015
Restricted	1,494,500	-	-	-	18,463	-	550,877	-	2,063,840
Committed	903,328	-	-	-	40,000	5,787,833	-	-	6,731,161
Assigned	3,825,536	2,860,055	2,728,930	1,847,247	2,054,960	-	-	3,766,707	17,083,435
Unassigned	5,995,567	-	-	-	-	-	-	-	5,995,567
Total fund balances	<u>12,721,317</u>	<u>2,906,085</u>	<u>2,728,930</u>	<u>1,858,250</u>	<u>2,116,116</u>	<u>5,787,833</u>	<u>550,877</u>	<u>3,781,610</u>	<u>32,451,018</u>
Total liabilities and fund balances	<u>\$ 14,768,198</u>	<u>\$ 3,084,112</u>	<u>\$ 2,729,919</u>	<u>\$ 1,882,388</u>	<u>\$ 2,305,740</u>	<u>\$ 12,811,363</u>	<u>\$ 550,877</u>	<u>\$ 3,836,144</u>	<u>\$ 41,968,741</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, 2023

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

Total fund balances—governmental funds (page 23)		\$ 32,451,018
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of the assets is \$179,802,396 and the accumulated depreciation is \$86,298,182.		93,504,214
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	\$ 1,471,921	
Deferred outflows related to experience and investment earnings	6,700,500	
Deferred inflows of resources related to pensions	<u>(239,695)</u>	7,932,726
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.		(586,816)
To recognize interest accrual on long-term debt. Net accrued interest for general obligation bonds are not reported in the funds.		(461,664)
To recognize retainage payable on outstanding capital projects not recorded in the fund financial statements.		(108,599)
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	\$ (35,720,000)	
Premium on serial bonds	(277,381)	
Compensated absences	(3,435,634)	
OPEB obligation	(12,241,252)	
Net pension liability	<u>(10,332,148)</u>	<u>(62,006,415)</u>
Net position of governmental activities		<u>\$ 70,724,464</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, 2023

	Special Revenue					Capital Projects	Debt Service	Total Nonmajor Funds	Total Governmental Funds
	General	Highway	Sewer Districts	Water Districts	Garbage and Refuse				
REVENUES									
Real property taxes	\$ 8,091,719	\$ 4,969,091	\$ 1,248,008	\$ 908,086	\$ 2,683,219	\$ -	\$ -	\$ 372,950	\$ 18,273,073
Real property tax items	294,877	-	-	-	-	-	-	-	294,877
Non property tax items	5,875,908	-	-	-	-	-	-	438,935	6,314,843
Departmental income	1,775,361	-	28,983	8,908	232,371	-	-	636,716	2,682,339
Intergovernmental charges	58,250	120,555	-	-	-	-	-	-	178,805
Use of money and property	1,015,735	139,697	117,890	82,166	83,970	509,651	25,986	84,035	2,059,130
Licenses and permits	83,981	-	-	-	-	-	-	2,200	86,181
Fines and forfeitures	208,076	-	-	-	-	-	-	-	208,076
Sale of property and compensation for loss	63,849	157,071	-	-	691,954	-	-	-	912,874
Premium on obligations	-	-	-	-	-	-	45,532	-	45,532
Miscellaneous	75,141	4,225	-	-	-	100,000	-	-	179,366
Interfund revenues	-	-	-	290	-	-	-	-	290
State aid	1,079,431	296,217	-	-	-	-	-	-	1,375,648
Federal aid	798,544	-	-	-	-	-	-	-	798,544
Total revenues	<u>19,420,872</u>	<u>5,686,856</u>	<u>1,394,881</u>	<u>999,450</u>	<u>3,691,514</u>	<u>609,651</u>	<u>71,518</u>	<u>1,534,836</u>	<u>33,409,578</u>
EXPENDITURES									
Current:									
General government support	3,729,087	64,581	-	-	-	-	-	1,399	3,795,067
Education	11,762	-	-	-	-	-	-	-	11,762
Public safety	6,419,342	-	-	-	-	-	-	410,816	6,830,158
Health	-	-	-	-	-	-	-	4,594	4,594
Transportation	144,773	3,191,746	-	-	-	-	-	364,984	3,701,503
Culture and recreation	1,758,792	-	-	-	-	-	-	111,630	1,870,422
Home and community services	16,351	-	822,097	528,408	2,574,901	-	-	154,973	4,096,730
Employee benefits	3,889,345	1,052,128	101,299	96,719	43,546	-	-	165,592	5,348,629
Debt service:									
Principal	-	-	-	-	-	-	1,950,000	-	1,950,000
Interest	-	-	-	-	-	81,585	1,191,039	-	1,272,624
Capital outlay	-	-	-	-	-	2,505,727	-	-	2,505,727
Total expenditures	<u>15,969,452</u>	<u>4,308,455</u>	<u>923,396</u>	<u>625,127</u>	<u>2,618,447</u>	<u>2,587,312</u>	<u>3,141,039</u>	<u>1,213,988</u>	<u>31,387,216</u>
Excess (deficiency) of revenues over expenditures	<u>3,451,420</u>	<u>1,378,401</u>	<u>471,485</u>	<u>374,323</u>	<u>1,073,067</u>	<u>(1,977,661)</u>	<u>(3,069,521)</u>	<u>320,848</u>	<u>2,022,362</u>
OTHER FINANCING SOURCES (USES)									
Transfers in	-	450,000	-	-	150,000	1,120,199	2,931,881	-	4,652,080
Transfers out	(2,056,569)	(565,056)	(285,812)	(242,288)	-	(1,502,355)	-	-	(4,652,080)
Total other financing sources (uses)	<u>(2,056,569)</u>	<u>(115,056)</u>	<u>(285,812)</u>	<u>(242,288)</u>	<u>150,000</u>	<u>(382,156)</u>	<u>2,931,881</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,394,851	1,263,345	185,673	132,035	1,223,067	(2,359,817)	(137,640)	320,848	2,022,362
Fund balances—beginning	<u>11,326,466</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>
Fund balances—ending	<u>\$ 12,721,317</u>	<u>\$ 2,906,085</u>	<u>\$ 2,728,930</u>	<u>\$ 1,858,250</u>	<u>\$ 2,116,116</u>	<u>\$ 5,787,833</u>	<u>\$ 550,877</u>	<u>\$ 3,781,610</u>	<u>\$ 32,451,018</u>

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

TOWN OF ORCHARD PARK, NEW YORK
Reconciliation of the Statement of Revenues, Expenditures and Changes in
Fund Balances—Governmental Funds to the Government-wide Statement of Activities
Year Ended December 31, 2023

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) \$ 2,022,362

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

Capital asset additions	\$ 4,332,247	
Loss on disposition of capital assets	(548,960)	
Depreciation expense	<u>(4,670,823)</u>	(887,536)

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

Town pension contributions	\$ 1,471,921	
Cost of benefits earned net of employee contributions	<u>(3,152,121)</u>	(1,680,200)

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. 665,990

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	\$ 1,950,000	
Amortization of bond premium	16,888	
Change in accrued interest expense	(7,572)	
Change in retainages payable	(51,822)	
Change in compensated absences	(50,318)	
Change in OPEB obligation	<u>(987,554)</u>	<u>869,622</u>

Change in net position of governmental activities \$ 990,238

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, 2023

	<u>Custodial Fund</u>
ASSETS	
Restricted cash and cash equivalents	\$ 1,643,671
Receivables	<u>2,206</u>
Total assets	<u>1,645,877</u>
LIABILITIES	
Accounts payable	<u>3,464</u>
Total liabilities	<u>3,464</u>
NET POSITION	<u>\$ 1,642,413</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, 2023

	Custodial Fund
ADDITIONS	
Funds received on behalf of others	\$ 223,177
Total additions	223,177
 DEDUCTIONS	
Funds distributed on behalf of others	104,291
Total deductions	104,291
Net increase in fiduciary net position	118,886
Net position—beginning	1,523,527
Net position—ending	\$ 1,642,413

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, 2023

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 real property taxes, non-property tax items, 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—general*). 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, 2023.

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, 2023, 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, 2023, 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 2023, 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 17th a 6.0% penalty; April 18th to May 1st 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, 2023 totaled \$3,435,634 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, 2023, the Town implemented GASB Statements No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*; No. 96, *Subscription-Based Information Technology Arrangements*; and a portion of No. 99, *Omnibus 2022*. GASB Statement No. 94 improves financial reporting by addressing issues related to public-private and public-public partnerships arrangements (“PPPs”). GASB Statement No. 96 improves financial reporting by establishing a definition for Subscription-Based Information Technology Arrangements (“SBITAs”) and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. A portion of GASB Statement No. 99 enhances comparability in the application of accounting and financial reporting requirements and improves the consistency of authoritative literature related to GASB Statements No. 94 and 96. The implementation of GASB Statements No. 94, 96, and a portion of 99 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 the remainder of GASB Statement No. 99, *Omnibus 2022*; 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; and No. 102, *Certain Risk Disclosures*, effective for the year ending December 31, 2025. The Town is, therefore, unable to disclose the impact that adopting GASB Statements No. 99, 100, 101, and 102 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, 2023 are shown below:

	Governmental Funds	Custodial Funds	Total
Petty Cash (uncollateralized)	\$ 1,025	\$ -	\$ 1,025
Deposits	28,661,682	1,643,671	30,305,353
Total	<u>\$ 28,662,707</u>	<u>\$ 1,643,671</u>	<u>\$ 30,306,378</u>

Deposits—All deposits are carried at fair value, and are classified by custodial credit risk at December 31, 2023 are as follows:

	Bank Balance	Carrying Amount
Insured (FDIC)	\$ 503,378	\$ 503,378
Uninsured:		
Collateral held by bank's agent in the Town's name	30,621,307	29,801,975
Total	<u>\$ 31,124,685</u>	<u>\$ 30,305,353</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, 2023, 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, 2023:

- U.S. Treasury bills of \$10,317,046 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, Cash Equivalents and Investments—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, 2023, the Town reported \$16,320,906 of cash, cash equivalents and investments as restricted in the governmental funds and \$1,643,671 in the custodial fund.

3. RECEIVABLES

Major revenues accrued by the Town at December 31, 2023 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, 2023 are:

General Fund:		
Various Town departments	\$ 501,986	
Dispatch fees	19,598	
School resource officer	191,213	
Miscellaneous	<u>20,761</u>	\$ 733,558
Highway Fund:		
Fuel charges	6,364	
Various Town departments	<u>3,915</u>	10,279
Water Districts Fund:		
Various Town departments		5,897
Garbage and Refuse Fund:		
Rental reimbursement	680,000	
Compost sales	<u>11,924</u>	691,924
Other governmental funds:		
Town Outside Village Fund:		
Various Town departments		41,882
Lighting Fund:		
Miscellaneous		<u>670</u>
Total governmental funds		<u>\$ 1,484,210</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, 2023 are:

General Fund:	
Erie County - sales tax	\$ 914,404
Erie County - other	425
Federal aid - other	<u>12,935</u>
Total governmental funds	<u>\$ 927,764</u>

4. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2023 was as follows:

	Balance 1/1/2023	Increases and Reclassifications	Decreases and Reclassifications	Balance 12/31/2023
Capital assets, not being depreciated:				
Land	\$ 5,858,322	\$ -	\$ -	\$ 5,858,322
Works of art and historical treasures	50,700	-	-	50,700
Construction in progress	<u>9,662,273</u>	<u>2,515,260</u>	<u>2,036,545</u>	<u>10,140,988</u>
Total capital assets, not being depreciated	<u>15,571,295</u>	<u>2,515,260</u>	<u>2,036,545</u>	<u>16,050,010</u>
Capital assets, being depreciated:				
Land improvements	2,797,005	16,500	-	2,813,505
Buildings	29,466,279	-	-	29,466,279
Building improvements	5,090,131	177,357	-	5,267,488
Machinery and equipment	12,923,570	1,654,077	1,733,867	12,843,780
Infrastructure	<u>111,355,736</u>	<u>2,005,598</u>	<u>-</u>	<u>113,361,334</u>
Total capital assets, being depreciated	<u>161,632,721</u>	<u>3,853,532</u>	<u>1,733,867</u>	<u>163,752,386</u>
Less accumulated depreciation for:				
Land improvements	2,064,566	110,256	-	2,174,822
Buildings	5,532,678	575,281	-	6,107,959
Building improvements	2,788,839	229,155	-	3,017,994
Machinery and equipment	8,934,632	951,651	1,184,907	8,701,376
Infrastructure	<u>63,491,551</u>	<u>2,804,480</u>	<u>-</u>	<u>66,296,031</u>
Total accumulated depreciation	<u>82,812,266</u>	<u>4,670,823</u>	<u>1,184,907</u>	<u>86,298,182</u>
Total capital assets, being depreciated, net	<u>78,820,455</u>	<u>(817,291)</u>	<u>548,960</u>	<u>77,454,204</u>
Governmental activities capital assets, net	<u>\$ 94,391,750</u>	<u>\$ 1,697,969</u>	<u>\$ 2,585,505</u>	<u>\$ 93,504,214</u>

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

Governmental activities:	
General support	\$ 320,840
Public safety	263,873
Transportation	2,110,060
Culture and recreation	660,351
Home and community services	<u>1,315,699</u>
Total depreciation expense, governmental activities	<u>\$ 4,670,823</u>

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

General support	\$ 113,720
Transportation	1,056,724
Culture and recreation	337,528
Home and community services	<u>997,755</u>
Total capital outlay	<u>\$ 2,505,727</u>

5. ACCRUED LIABILITIES

Accrued liabilities reported by governmental funds at Town as of December 31, 2023, were as follows:

	General Fund	Highway Fund	Water Districts Fund	Garbage and Refuse Fund	Other Governmental Funds	Total Governmental Funds
Salary and employee benefits	\$ 253,289	\$ 51,439	\$ 8,718	\$ 1,628	\$ 10,835	\$ 325,909
Accrued workers compensation	<u>-</u>	<u>1,092</u>	<u>-</u>	<u>21,171</u>	<u>-</u>	<u>22,263</u>
Total	<u>\$ 253,289</u>	<u>\$ 52,531</u>	<u>\$ 8,718</u>	<u>\$ 22,799</u>	<u>\$ 10,835</u>	<u>\$ 348,172</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, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions—At December 31, 2023, the Town reported the following liability for its proportionate share of the net pension liability for PFRS and ERS. The net pension liability was measured as of March 31, 2023. The total pension liabilities used to calculate the net pension liability was determined by actuarial valuations as of April 1, 2022, with update procedures used to roll forward the total net pension liabilities to the measurement date. The Town’s proportion of the net pension liabilities were based on projections of the Town’s long-term share of contributions to the System relative to the projected contributions of all participating members, actuarially determined. This information was provided by the System in reports provided to the Town.

	<u>PFRS</u>	<u>ERS</u>
Measurement date	March 31, 2023	March 31, 2023
Net pension liability	\$ 6,596,348	\$ 3,735,800
Town's portion of the Plan's total net pension liability	0.1197057%	0.0174212%

For PFRS, at March 31, 2023, the Town’s proportion was .1197057 percent, which was an decrease from its proportion measured as of March 31, 2022 of .1216479 percent. For ERS, at March 31, 2023, the Town’s proportion was .0174212 percent, which was an increase from its proportion measured as of March 31, 2022 of .0170572 percent.

For the year ended December 31, 2023, the Town recognized pension expenses of \$2,184,690 and \$1,437,718, respectively, for PFRS and ERS totaling \$3,622,408. At December 31, 2023, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>		<u>Deferred Inflows of Resources</u>	
	<u>PFRS</u>	<u>ERS</u>	<u>PFRS</u>	<u>ERS</u>
Differences between expected and actual experiences	\$ 644,727	\$ 397,892	\$ -	\$ 104,915
Changes of assumptions	3,214,383	1,814,346	-	20,052
Net difference between projected and actual earnings on pension plan investments	11,661	-	-	21,948
Changes in proportion and differences between the Town's contributions and proportionate share of contributions	359,715	257,776	85,737	7,043
Town contributions subsequent to the measurement date	<u>899,168</u>	<u>572,753</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 5,129,654</u>	<u>\$ 3,042,767</u>	<u>\$ 85,737</u>	<u>\$ 153,958</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, 2024. 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
2024	\$ 852,166	\$ 593,637
2025	(80,245)	(112,279)
2026	2,020,159	802,621
2027	1,243,005	1,032,077
2028	109,664	-

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, 2023	March 31, 2023
Actuarial valuation date	April 1, 2022	April 1, 2022
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	2.9%	2.9%
Cost-of-living adjustments	1.5%	1.5%

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-2021. The actuarial assumptions used in the April 1, 2022 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, 2023	
Asset class:	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equities	32.0 %	4.3 %
International equities	15.0	6.9
Private equity	10.0	7.5
Real estate	9.0	4.6
Opportunistic/ARS portfolio	3.0	5.4
Credit	4.0	5.4
Real assets	3.0	5.8
Fixed Income	23.0	1.5
Cash	1.0	0.0
Total	<u>100.0 %</u>	

Discount Rate—The discount rate used to calculate the total pension liabilities was 5.9%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based upon the assumptions, the System’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability/(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	\$ 13,750,397	\$ 6,596,348	\$ 672,367
Employer's proportionate share of the net pension liability/(asset)—ERS	9,027,827	3,735,800	(686,304)

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, 2022	April 1, 2022	
Employers' total pension liability	\$ 43,835,333	\$ 232,627,259	\$ 276,462,592
Plan fiduciary net position	38,324,863	211,183,223	249,508,086
Employers' net pension liability	<u>\$ 5,510,470</u>	<u>\$ 21,444,036</u>	<u>\$ 26,954,506</u>
System fiduciary net position as a percentage of total pension liability	87.4%	90.8%	90.3%

7. OTHER POSTEMPLOYMENT BENEFITS (“OPEB”) OBLIGATION

Plan Description—In addition to providing pension benefits, the Town provides health insurance coverage to eligible retired employees under a cost-sharing, multiple-employer, defined benefit healthcare plan. The various collective bargaining agreements stipulate the employees covered and the percentage of contribution. Contributions by the Town may vary according to length of service. The cost of providing post-employment benefits is shared between the Town and the retired employee. Substantially all of the Town’s employees may become eligible for these benefits if they reach normal retirement age while working for the Town. The cost of retiree health care benefits is recognized as an expenditure/payable as claims are paid.

Employees Covered by Benefit Terms—At January 1, 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 \$12,241,252 was measured as of December 31, 2023, 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 3.77%. 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 postemployment 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 12/31/2022:	\$ 11,253,698
Changes for the year:	
Service Cost	583,158
Interest	465,492
Changes of assumptions	625,426
Contributions—employer	<u>(686,522)</u>
Net changes	<u>987,554</u>
Balance at 12/31/2023	<u>\$ 12,241,252</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 (2.77%)	Current Discount Rate (3.77%)	1% Increase (4.77%)
Total OPEB liability	\$ 13,367,278	\$ 12,241,252	\$ 11,217,285

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 (4.55-7.75%/ 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	\$ 10,695,525	\$ 12,241,252	\$ 14,103,734

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 and deferred outflows of resources due to changes in assumptions and differences between actual and expected experience. The table below presents the Town’s deferred inflows of resources and deferred outflows of resources at December 31, 2023.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between actual and expected experience	\$ 256,332	\$ 1,490,100
Changes of assumptions	2,102,629	1,455,677
Total	<u>\$ 2,358,961</u>	<u>\$ 2,945,777</u>

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

<u>Year ending December 31,</u>	
2024	\$ 70,535
2025	67,923
2026	38,009
2027	21,762
2028	16,711
2029 and thereafter	371,876

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, 2023, the amount of workers compensation liabilities relating to the period in which the Town was self-insured was \$22,263. Changes in the reported liability resulted from the following:

	Beginning Liability	Changes in Estimates	Claims Payments Net of Recoveries	Ending Liability
2023	\$ 21,786	\$ 477	\$ -	\$ 22,263
2022	23,300	-	1,514	21,786
2021	25,415	-	2,115	23,300

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, 2023:

Description	Interest Rate	Balance 1/1/2023	Increases	Decreases	Balance 12/31/2023
Various	3.50%	\$ 6,388,000	\$ -	\$ 6,388,000	\$ -
Various	4.50%	-	6,338,000	-	6,338,000
		<u>\$ 6,388,000</u>	<u>\$ 6,338,000</u>	<u>\$ 6,388,000</u>	<u>\$ 6,338,000</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, 2023 follows:

	Balance 1/1/2023	Additions	Reductions	Balance 12/31/2023	Due Within One Year
Serial bonds	\$ 37,670,000	\$ -	\$ 1,950,000	\$ 35,720,000	\$ 1,985,000
Premium on serial bonds	294,269	-	16,888	277,381	16,888
Net bonds payable	37,964,269	-	1,966,888	35,997,381	2,001,888
Compensated absences	3,385,316	423,776	373,458	3,435,634	171,782
OPEB obligation	11,253,698	1,674,076	686,522	12,241,252	-
Net pension liability*	691,014	9,641,134	-	10,332,148	-
Total	<u>\$ 53,294,297</u>	<u>\$ 11,738,986</u>	<u>\$ 3,026,868</u>	<u>\$ 62,006,415</u>	<u>\$ 2,173,670</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-five years.

A summary of additions and reductions for the year ended December 31, 2023 is shown below:

Purpose	Original Issue	Interest Rate	Year of Issue/ Maturity	Balance 1/1/2023	Additions	Reductions	Balance 12/31/2023
General Fund Serial Bonds:							
Municipal renovations	\$ 640,000	2.0-3.0%	2015/2035	\$ 455,000	\$ -	\$ 30,000	\$ 425,000
Town-wide drainage	970,000	2.0-3.5%	2015/2042	790,000	-	30,000	760,000
Municipal buildings	460,000	2.0-2.5%	2016/2031	310,000	-	30,000	280,000
Green Lake	4,000,000	2.0-3.0%	2016/2036	3,100,000	-	190,000	2,910,000
Town wide drainage	1,420,000	2.0-3.0%	2016/2036	1,095,000	-	65,000	1,030,000
Town wide drainage	600,000	3.3-3.5%	2018/2047	520,000	-	20,000	500,000
CAC I	1,500,000	3.3-3.5%	2018/2047	1,340,000	-	45,000	1,295,000
CAC II	14,500,000	3.3-3.5%	2018/2048	13,300,000	-	425,000	12,875,000
Parks and playgrounds	1,250,000	3.3%	2018/2032	910,000	-	90,000	820,000
Buildings	800,000	3.3-3.5%	2018/2042	680,000	-	30,000	650,000
Municipal Buildings	101,000	2.0%	2021/2030	91,000	-	10,000	81,000
Reconst. of parks/playgrounds	896,000	2.0%	2021/2034	837,000	-	61,000	776,000
Community Activity Center	3,915,000	2.0-2.3%	2021/2049	3,799,000	-	116,000	3,683,000
Total General Fund				<u>27,227,000</u>	<u>-</u>	<u>1,142,000</u>	<u>26,085,000</u>
Highway Fund Serial Bonds:							
2010 roads project	2,280,000	2.0-2.8%	2015/2025	735,000	-	240,000	495,000
2012 roads project	270,000	2.0-2.8%	2015/2027	125,000	-	25,000	100,000
Forest Ave bridge	930,000	2.0-3.0%	2015/2032	595,000	-	50,000	545,000
2015 roads and highways	2,000,000	2.0-2.5%	2016/2031	1,350,000	-	135,000	1,215,000
Reconstruction and renovations	450,000	3.3%	2018/2032	330,000	-	30,000	300,000
Reconstruction and renovations	500,000	3.3%	2018/2032	375,000	-	35,000	340,000
Reconstruction/lighting	301,000	2.0%	2021/2034	281,000	-	21,000	260,000
Total Highway Fund				<u>3,791,000</u>	<u>-</u>	<u>536,000</u>	<u>3,255,000</u>
Sewer Districts Fund Serial Bonds:							
Various sewer lines	1,565,000	2.0-3.0%	2016/2036	1,210,000	-	75,000	1,135,000
Various sewer lines	200,000	3.3%	2018/2038	160,000	-	10,000	150,000
Sewer reconstruction	23,343,000	2.0-2.3%	2021-2049	2,274,000	-	70,000	2,204,000
Total Sewer Districts Fund				<u>3,644,000</u>	<u>-</u>	<u>155,000</u>	<u>3,489,000</u>
Water Districts Fund Serial Bonds:							
Water distribution	1,270,000	2.0-3.5%	2015/2042	1,025,000	-	35,000	990,000
Various waterlines	405,000	2.0-2.5%	2016/2031	280,000	-	30,000	250,000
Various waterlines	400,000	3.3-3.5%	2018/2047	360,000	-	10,000	350,000
Water Distribution	1,384,000	2.0-2.3%	2021/2049	1,343,000	-	42,000	1,301,000
Total Water Districts Fund				<u>3,008,000</u>	<u>-</u>	<u>117,000</u>	<u>2,891,000</u>
Total governmental activities				<u>\$ 37,670,000</u>	<u>\$ -</u>	<u>\$ 1,950,000</u>	<u>\$35,720,000</u>

The annual requirements to amortize all bonded debt outstanding (by fund responsible for repayment of such debt) as of December 31, 2023 are as follows:

Year Ending December 31,	Principal					Total
	General Fund	Highway Fund	Sewer Districts	Water Districts		
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	1,218,000	328,000	165,000	129,000	1,840,000	
2028	1,240,000	314,000	166,000	135,000	1,855,000	
2029-2033	6,390,000	1,166,000	890,000	644,000	9,090,000	
2034-2038	5,229,000	22,000	774,000	610,000	6,635,000	
2039-2043	4,245,000	-	450,000	605,000	5,300,000	
2044-2048	4,090,000	-	479,000	341,000	4,910,000	
2049-thereafter	150,000	-	87,000	53,000	290,000	
Total	<u>\$ 26,085,000</u>	<u>\$ 3,255,000</u>	<u>\$ 3,489,000</u>	<u>\$ 2,891,000</u>	<u>\$ 35,720,000</u>	

Year Ending December 31,	Interest					Total
	General Fund	Highway Fund	Sewer Districts	Water Districts		
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	670,511	45,724	66,449	64,896	847,580	
2028	637,651	37,603	63,024	61,829	800,107	
2029-2033	2,660,644	71,298	258,394	258,528	3,248,864	
2034-2038	1,776,429	440	149,474	180,112	2,106,455	
2039-2043	1,083,751	-	87,316	92,905	1,263,972	
2044-2048	410,820	-	40,838	29,380	481,038	
2049-thereafter	3,375	-	1,958	1,193	6,526	
Total	<u>\$ 9,446,353</u>	<u>\$ 358,723</u>	<u>\$ 886,930</u>	<u>\$ 901,370</u>	<u>\$ 11,593,376</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, Highway, Sewer Districts, Water Districts, Garbage and Refuse, and Town Outside Village 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, 2023, for governmental activities is \$3,435,634. While the payments of compensated absences are dependent upon many factors, the Town has estimated that \$171,782 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, Highway, Sewer Districts, Water Districts, Garbage and Refuse, and Town Outside Village funds. The estimated long-term OPEB obligation is estimated to be \$12,241,252 at December 31, 2023.

Net Pension Liability—The Town reported a liability of \$6,596,348 and \$3,735,800, for the year ended December 31, 2023, for its proportionate share of the net pension liability for the Police and Fire Retirement System and Employees Retirement System, respectively. Payments by the Town to liquidate pension benefits are from the General 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		\$ 93,504,214
Related debt:		
Serial bonds issued	\$ (35,720,000)	
Unamortized bond issue premium	(277,381)	
Bond anticipation notes issued	(6,338,000)	
Unspent proceeds from debt	<u>10,115,313</u>	
Debt issued and used for capital assets		(32,220,068)
Retainages and accounts payable		<u>(794,129)</u>
Net investment in capital assets		<u><u>\$ 60,490,017</u></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, 2023. 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, 2023 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, 2023 include:

	General Fund	Garbage and Refuse Fund	Debt Service Fund	Total Governmental Funds
Cemetery	\$ 19,545	\$ -	\$ -	\$ 19,545
Senior center	1,349	-	-	1,349
Capital improvements	629,767	-	-	629,767
Town historian	6,414	-	-	6,414
Historic survey	9,552	-	-	9,552
DWI program	183,993	-	-	183,993
D.A.R.E. program	51,621	-	-	51,621
Equipment	156,745	-	-	156,745
Vehicles	158,448	-	-	158,448
Debt service	<u>277,066</u>	<u>18,463</u>	<u>550,877</u>	<u>846,406</u>
Total restricted fund balance	<u>\$ 1,494,500</u>	<u>\$ 18,463</u>	<u>\$ 550,877</u>	<u>\$ 2,063,840</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, 2023, the Town has committed the following:

	General Fund	Garbage and Refuse Fund	Capital Projects Fund	Total
Capital improvements	\$ 466,997	\$ -	\$ 5,787,833	\$ 6,254,830
Insurance deductibles	393,781	-	-	393,781
Equipment	<u>42,550</u>	<u>40,000</u>	<u>-</u>	<u>82,550</u>
Total committed fund balance	<u>\$ 903,328</u>	<u>\$ 40,000</u>	<u>\$ 5,787,833</u>	<u>\$ 6,731,161</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, 2023 and include:

	Subsequent Year's Expenditures	Encumbrances	Retirement Costing	Specific Use	Total Governmental Funds
General Fund	\$ 3,000,000	\$ 76,415	\$ 749,121	\$ -	\$ 3,825,536
Highway Fund	-	832,873	-	2,027,182	2,860,055
Sewer Districts Fund	407,851	-	-	2,321,079	2,728,930
Water Districts Fund	164,395	-	-	1,682,852	1,847,247
Garbage and Refuse Fund	-	840,000	-	1,214,960	2,054,960
Other Governmental Funds	<u>145,800</u>	<u>-</u>	<u>-</u>	<u>3,620,907</u>	<u>3,766,707</u>
Total	<u>\$ 3,718,046</u>	<u>\$ 1,749,288</u>	<u>\$ 749,121</u>	<u>\$ 10,866,980</u>	<u>\$ 17,083,435</u>

- **Assigned to subsequent year’s expenditures**—Represents available fund balance being appropriated to meet expenditure requirements in the 2024 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, 2023 consisted of the following:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ -	\$ 2,056,569
Highway Fund	450,000	565,056
Sewer Districts Fund	-	285,812
Water Districts Fund	-	242,288
Garbage and Refuse	150,000	-
Capital Projects Fund	1,120,199	1,502,355
Debt Service Fund	<u>2,931,881</u>	<u>-</u>
Total	<u>\$ 4,652,080</u>	<u>\$ 4,652,080</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 and the Police Command Officers contract are 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, 2023, the Town encumbered the following significant encumbrances:

Fund	Description	Amount
Highway Fund	Woodhog	\$ 135,000
Highway Fund	Dump Body and Plow	145,418
Highway Fund	Dump Body and Plow	145,418
Highway Fund	Freightliner Truck Cab	134,674
Highway Fund	Freightliner Truck Cab	134,674
Highway Fund	International Chassis	137,689
Refuse and Garbage Fund	Woodhog	765,000
Refuse and Garbage Fund	International Chassis	75,000

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, 2023, real property taxes in the amount of \$111,815 were abated; however, the Town received \$113,141 of PILOT payments during the year related to those abatements.

17. SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 24, 2024 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 Ten Fiscal Years

	Year Ended December 31,									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Measurement date	March 31, 2023	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)	0.1197057%	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>\$ 6,596,348</u>	<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	\$ 4,406,041	\$ 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	149.71%	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	87.4%	98.7%	95.8%	84.9%	95.1%	96.9%	93.5%	90.2%	99.0%	98.5%

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 Ten Fiscal Years

	Year Ended December 31,									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 1,214,628	\$ 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>\$ (1,214,628)</u>	<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>\$ (67,717)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Town's covered payroll	\$ 4,713,258	\$ 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	25.8%	27.8%	27.7%	24.4%	26.4%	29.8%	24.5%	27.9%	29.1%	30.6%

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 Ten Fiscal Years

	Year Ended December 31,									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Measurement date	March 31, 2023	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)	0.0174212%	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>\$ 3,735,800</u>	<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	\$ 6,144,338	\$ 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	60.80%	(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	90.8%	103.7%	100.0%	86.4%	96.3%	98.2%	94.7%	90.7%	97.9%	97.2%

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 Ten Fiscal Years

	Year Ended December 31,									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 731,256	\$ 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	(731,256)	(698,223)	(880,286)	(828,081)	(763,932)	(753,723)	(714,592)	(775,770)	(1,056,156)	(1,065,746)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Town's covered payroll	\$ 6,588,290	\$ 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	11.1%	11.3%	14.3%	13.1%	12.1%	13.2%	13.4%	15.4%	21.4%	21.2%

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 Six Fiscal Years*

	Year Ended December 31,					
	2023	2022	2021	2020	2019	2018
Total OPEB Liability						
Service cost	\$ 583,158	\$ 813,490	\$ 817,122	\$ 611,096	\$ 439,230	\$ 484,863
Interest cost	465,492	240,656	267,933	313,429	421,207	393,796
Change of benefit terms	-	-	-	-	-	(149,461)
Difference between expected and actual experience	-	(1,189,569)	50,229	(572,454)	(1,040,313)	-
Change of assumptions or other inputs	625,426	(1,750,565)	383,717	1,472,649	1,222,135	(648,978)
Actual benefit payments	<u>(686,522)</u>	<u>(631,086)</u>	<u>(655,510)</u>	<u>(595,206)</u>	<u>(557,104)</u>	<u>(599,772)</u>
Net change in total OPEB liability	<u>987,554</u>	<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>11,253,698</u>	<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>\$ 12,241,252</u>	<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	12,396,108	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	98.75%	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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Real property taxes	\$ 8,091,719	\$ 8,091,719	\$ 8,091,719	\$ -
Real property tax items	208,000	208,000	294,877	86,877
Non property tax items	5,343,781	5,343,781	5,875,908	532,127
Departmental income	1,592,500	1,592,500	1,775,361	182,861
Intergovernmental charges	75,000	75,000	58,250	(16,750)
Use of money and property	191,500	191,500	1,015,735	824,235
Licenses and permits	35,100	35,100	83,981	48,881
Fines and forfeitures	180,000	180,000	208,076	28,076
Sale of property and compensation for loss	-	-	63,849	63,849
Miscellaneous	60,500	60,500	75,141	14,641
State aid	1,353,924	1,353,924	1,079,431	(274,493)
Federal aid	1,000	1,101,000	798,544	(302,456)
Total revenues	<u>17,133,024</u>	<u>18,233,024</u>	<u>19,420,872</u>	<u>1,187,848</u>
EXPENDITURES				
Current:				
General government support	4,145,333	4,290,327	3,729,087	561,240
Education	2,000	11,762	11,762	-
Public safety	6,241,800	6,795,676	6,419,342	376,334
Transportation	203,820	175,105	144,773	30,332
Economic assistance and opportunity	300	300	-	300
Culture and recreation	1,926,064	2,038,885	1,758,792	280,093
Home and community services	40,745	25,745	16,351	9,394
Employee benefits	5,289,120	4,512,418	3,889,345	623,073
Total expenditures	<u>17,849,182</u>	<u>17,850,218</u>	<u>15,969,452</u>	<u>1,880,766</u>
Excess (deficiency) of revenues over expenditures	<u>(716,158)</u>	<u>382,806</u>	<u>3,451,420</u>	<u>3,068,614</u>
OTHER FINANCING USES				
Transfers out	<u>(1,367,725)</u>	<u>(2,467,725)</u>	<u>(2,056,569)</u>	<u>411,156</u>
Total other financing uses	<u>(1,367,725)</u>	<u>(2,467,725)</u>	<u>(2,056,569)</u>	<u>411,156</u>
Net change in fund balances*	(2,083,883)	(2,084,919)	1,394,851	3,479,770
Fund balances - beginning	<u>11,326,466</u>	<u>11,326,466</u>	<u>11,326,466</u>	<u>-</u>
Fund balances - ending	<u>\$ 9,242,583</u>	<u>\$ 9,241,547</u>	<u>\$ 12,721,317</u>	<u>\$ 3,479,770</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—Highway Fund
Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Real property taxes	\$ 4,969,091	\$ 4,969,091	\$ 4,969,091	\$ -
Intergovernmental charges	120,555	120,555	120,555	-
Use of money and property	5,000	5,000	139,697	134,697
Sale of property and compensation for loss	-	-	157,071	157,071
Miscellaneous	5,000	5,000	4,225	(775)
State aid	329,028	329,028	296,217	(32,811)
Total revenues	<u>5,428,674</u>	<u>5,428,674</u>	<u>5,686,856</u>	<u>258,182</u>
EXPENDITURES				
Current:				
General government support	59,800	68,143	64,581	3,562
Transportation	4,357,140	4,342,421	3,191,746	1,150,675
Employee benefits	1,194,457	1,200,833	1,052,128	148,705
Total expenditures	<u>5,611,397</u>	<u>5,611,397</u>	<u>4,308,455</u>	<u>1,302,942</u>
Excess (deficiency) of revenues over expenditures	<u>(182,723)</u>	<u>(182,723)</u>	<u>1,378,401</u>	<u>1,561,124</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	450,000	450,000	450,000	-
Transfers out	<u>(685,058)</u>	<u>(685,058)</u>	<u>(565,056)</u>	<u>120,002</u>
Total other financing sources (uses)	<u>(235,058)</u>	<u>(685,058)</u>	<u>(115,056)</u>	<u>120,002</u>
Net change in fund balances*	(417,781)	(867,781)	1,263,345	1,681,126
Fund balances - beginning	<u>1,642,740</u>	<u>1,642,740</u>	<u>1,642,740</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,224,959</u>	<u>\$ 774,959</u>	<u>\$ 2,906,085</u>	<u>\$ 1,681,126</u>

* The net change in fund balances was included in the budget as 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—Sewer Districts Fund
Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Real property taxes	\$ 1,248,008	\$ 1,248,008	\$ 1,248,008	\$ -
Departmental income	8,753	8,753	28,983	20,230
Use of money and property	-	-	117,890	117,890
Total revenues	<u>1,256,761</u>	<u>1,256,761</u>	<u>1,394,881</u>	<u>138,120</u>
EXPENDITURES				
Current:				
Home and community services	1,232,144	1,238,662	822,097	416,565
Employee benefits	143,506	143,506	101,299	42,207
Total expenditures	<u>1,375,650</u>	<u>1,382,168</u>	<u>923,396</u>	<u>458,772</u>
Excess (deficiency) of revenues over expenditures	<u>(118,889)</u>	<u>(125,407)</u>	<u>471,485</u>	<u>596,892</u>
OTHER FINANCING USES				
Transfers out	<u>(285,812)</u>	<u>(285,812)</u>	<u>(285,812)</u>	<u>-</u>
Total other financing uses	<u>(285,812)</u>	<u>(285,812)</u>	<u>(285,812)</u>	<u>-</u>
Net change in fund balances*	(404,701)	(411,219)	185,673	596,892
Fund balances - beginning	<u>2,543,257</u>	<u>2,543,257</u>	<u>2,543,257</u>	<u>-</u>
Fund balances - ending	<u>\$ 2,138,556</u>	<u>\$ 2,132,038</u>	<u>\$ 2,728,930</u>	<u>\$ 596,892</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—Water Districts Fund
Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Real property taxes	\$ 908,086	\$ 908,086	\$ 908,086	\$ -
Departmental income	1,905	1,905	8,908	7,003
Use of money and property	-	-	82,166	82,166
Interfund revenues	-	-	290	290
Total revenues	<u>909,991</u>	<u>909,991</u>	<u>999,450</u>	<u>89,459</u>
EXPENDITURES				
Current:				
Home and community services	691,331	691,331	528,408	162,923
Employee benefits	137,017	137,017	96,719	40,298
Total expenditures	<u>828,348</u>	<u>828,348</u>	<u>625,127</u>	<u>203,221</u>
Excess of revenues over expenditures	<u>81,643</u>	<u>81,643</u>	<u>374,323</u>	<u>292,680</u>
OTHER FINANCING USES				
Transfers out	(242,288)	(242,288)	(242,288)	-
Total other financing uses	<u>(242,288)</u>	<u>(242,288)</u>	<u>(242,288)</u>	<u>-</u>
Net change in fund balances*	(160,645)	(160,645)	132,035	292,680
Fund balances - beginning	<u>1,726,215</u>	<u>1,726,215</u>	<u>1,726,215</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,565,570</u>	<u>\$ 1,565,570</u>	<u>\$ 1,858,250</u>	<u>\$ 292,680</u>

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

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

TOWN OF ORCHARD PARK, NEW YORK
Schedule of Revenues, Expenditures and Changes in
Fund Balances—Budget and Actual—Garbage and Refuse Fund
Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Real property taxes	\$ 2,683,219	\$ 2,683,219	\$ 2,683,219	\$ -
Departmental income	115,000	115,000	232,371	117,371
Use of money and property	2,000	2,000	83,970	81,970
Sale of property and compensation for loss	-	680,000	691,954	11,954
Total revenues	<u>2,800,219</u>	<u>3,480,219</u>	<u>3,691,514</u>	<u>211,295</u>
EXPENDITURES				
Current:				
Home and community services	2,921,016	3,600,138	2,574,901	1,025,237
Employee benefits	89,328	85,080	43,546	41,534
Total expenditures	<u>3,010,344</u>	<u>3,685,218</u>	<u>2,618,447</u>	<u>1,066,771</u>
Excess (deficiency) of revenues over expenditures	<u>(210,125)</u>	<u>(204,999)</u>	<u>1,073,067</u>	<u>1,278,066</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	150,000	150,000	150,000	-
Transfers out	(20,000)	(20,000)	-	20,000
Total other financing sources (uses)	<u>130,000</u>	<u>130,000</u>	<u>150,000</u>	<u>20,000</u>
Net change in fund balances	(80,125)	(74,999)	1,223,067	1,298,066
Fund balances - beginning	<u>893,049</u>	<u>893,049</u>	<u>893,049</u>	<u>-</u>
Fund balances - ending	<u>\$ 812,924</u>	<u>\$ 818,050</u>	<u>\$ 2,116,116</u>	<u>\$ 1,298,066</u>

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

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

TOWN OF ORCHARD PARK, NEW YORK
Notes to the Required Supplementary Information
Year Ended December 31, 2023

1. PENSION PLANS

Changes of benefit terms—There were no significant legislative changes in benefits for the April 1, 2022 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-2021, inflation was 2.9%, cost-of-living was 1.5%, salary scale was 4.4% (ERS) and 6.2% (PFRS), and the interest rate assumption was 5.9% for the April 1, 2021 and April 1, 2022 actuarial valuation.

2. OPEB LIABILITY

Changes of assumptions—The assumption changes as of December 31, 2023 include a change in the discount rate from 4.05% to 3.77% 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.

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 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, 2023

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Real property taxes	A00000 41001	\$ 8,091,719	\$ -	\$ 8,091,719	\$ 8,091,719	\$ -
Total real property taxes		<u>8,091,719</u>	<u>-</u>	<u>8,091,719</u>	<u>8,091,719</u>	<u>-</u>
Real property tax items:						
Other payments in lieu of taxes	A00000 41081	110,000	-	110,000	113,141	3,141
Exempt property conversions	A00000 41089	8,000	-	8,000	23,650	15,650
Interest and penalties on taxes	A00000 41090	90,000	-	90,000	158,086	68,086
Total real property tax items		<u>208,000</u>	<u>-</u>	<u>208,000</u>	<u>294,877</u>	<u>86,877</u>
Non property tax items:						
Sales tax from Eric County	A00000 41120	5,043,781	-	5,043,781	5,567,090	523,309
Franchises fees - cable TV	A00000 41170	300,000	-	300,000	308,818	8,818
Total non property tax items		<u>5,343,781</u>	<u>-</u>	<u>5,343,781</u>	<u>5,875,908</u>	<u>532,127</u>
Departmental income:						
Tax Collector's fees	A00000 41232	2,000	-	2,000	9,743	7,743
Town Clerk's fees	A00000 41255	4,000	-	4,000	10,407	6,407
Special event application fees	A00000 41522	-	-	-	900	900
Commercial inspection fees	A00000 41540	166,500	-	166,500	-	(166,500)
Park and recreation fees	A00000 42001	700,000	-	700,000	934,289	234,289
Senior center activity fees	A00000 42036	15,000	-	15,000	69,001	54,001
Senior membership fee	A00000 42037	-	-	-	50,727	50,727
Community activity center fees	A00000 42040	150,000	-	150,000	116,508	(33,492)
Engineering fees	A00000 42187	10,000	-	10,000	17,050	7,050
Tree planting fee	A00000 42188	4,000	-	4,000	22,100	18,100
Site approval fee	A00000 42190	-	-	-	750	750
Total departmental income		<u>1,051,500</u>	<u>-</u>	<u>1,051,500</u>	<u>1,231,475</u>	<u>179,975</u>
Intergovernmental charges:						
Assessor shared services	A00000 41299	75,000	-	75,000	56,250	(18,750)
Election service fees	A00000 42215	-	-	-	2,000	2,000
Total intergovernmental charges		<u>75,000</u>	<u>-</u>	<u>75,000</u>	<u>58,250</u>	<u>(16,750)</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	145,000	-	145,000	945,085	800,085
Interest and earnings - Risk	A20000 42401	-	-	-	15,665	15,665
Purchasing rebate earnings	A00000 42402	16,500	-	16,500	22,502	6,002
Rental of real property	A00000 42410	13,500	-	13,500	9,936	(3,564)
Cell tower lease	A00000 42411	16,500	-	16,500	22,547	6,047
Total use of money and property		<u>191,500</u>	<u>-</u>	<u>191,500</u>	<u>1,015,735</u>	<u>824,235</u>
Licenses and permits:						
Amusement arcade license	A00000 42501	-	-	-	560	560
Bingo licenses	A00000 42540	600	-	600	24,388	23,788
Dog licenses	A00000 42544	32,000	-	32,000	34,001	2,001
Licenses - other	A00000 42545	2,500	-	2,500	25,032	22,532
Total licenses and permits		<u>35,100</u>	<u>-</u>	<u>35,100</u>	<u>83,981</u>	<u>48,881</u>
Fines and forfeitures:						
Fines and forfeited bail	A00000 42610	180,000	-	180,000	208,076	28,076
Total fines and forfeitures		<u>180,000</u>	<u>-</u>	<u>180,000</u>	<u>208,076</u>	<u>28,076</u>
Miscellaneous:						
Refunds of prior year expenses	A00000 42701	10,000	-	10,000	3,318	(6,682)
Gift and donations (recreation)	A00000 42705	50,000	-	50,000	13,942	(36,058)
Gift and donations (community activity center)	A00000 42706	-	-	-	7,899	7,899
Other unclassified revenues	A00000 42770	500	-	500	17,839	17,339
Historic book sales	A00000 42771	-	79	-	79	79
Total miscellaneous		<u>60,500</u>	<u>79</u>	<u>60,500</u>	<u>43,077</u>	<u>(17,423)</u>

(continued)

(concluded)

<u>Account Name</u>	<u>Account Code</u>	<u>Original Estimated Revenue</u>	<u>Transfers</u>	<u>Adjusted Estimated Revenue</u>	<u>Revenue</u>	<u>Variance with Final Budget</u>
State aid:						
Aid and incentives for municipalities	A00000 43001	119,524	-	119,524	119,524	-
Mortgage tax	A00000 43005	1,200,000	-	1,200,000	838,954	(361,046)
Other state aid	A00000 43000	-	-	-	33,038	33,038
Records management	A00000 43060	-	-	-	16,416	16,416
Court Assisted Program	A00000 43330	-	-	-	3,625	3,625
Programs for youths	A00000 43820	8,000	-	8,000	-	(8,000)
Disaster assistance	A00000 43960	-	-	-	31,317	31,317
Total state aid		<u>1,327,524</u>	<u>-</u>	<u>1,327,524</u>	<u>1,042,874</u>	<u>(284,650)</u>
Federal aid:						
Nutrition site fees	A00000 44737	1,000	-	1,000	5,050	4,050
Other federal aid	A00000 44000	-	-	-	12,935.00	12,935
American Rescue Plan Act	A00000 44089	-	1,100,000	1,100,000	703,845	(396,155)
Disaster assistance	A00000 44960	-	-	-	76,714	76,714
Total federal aid		<u>1,000</u>	<u>1,100,000</u>	<u>1,101,000</u>	<u>798,544</u>	<u>(302,456)</u>
TOTAL REVENUES		<u>\$ 16,565,624</u>	<u>\$ 1,100,079</u>	<u>\$ 17,665,624</u>	<u>\$ 18,744,516</u>	<u>\$ 1,078,892</u>

TOWN OF ORCHARD PARK, NEW YORK
General Fund - Public Safety
Schedule of Revenues and Other Financing Sources—Budget and Actual
Year Ended December 31, 2023

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Departmental income:						
Avoidable alarm fees	PS0000 41520	\$ 3,000	\$ -	\$ 3,000	\$ 5,450	\$ 2,450
Police department fees	PS0000 41521	2,000	-	2,000	5,614	3,614
Service event fees	PS0000 41522	1,000	-	1,000	6,380	5,380
Dog control late fees	PS0000 41550	3,000	-	3,000	3,692	692
Dispatch fees	PS0000 41589	52,000	-	52,000	111,375	59,375
School resource officer	PS0000 42301	480,000	-	480,000	411,375	(68,625)
Total departmental income		<u>541,000</u>	<u>-</u>	<u>541,000</u>	<u>543,886</u>	<u>2,886</u>
Sale of property and compensation for loss:						
Sale of equipment	PS0000 42665	-	-	-	25,135	25,135
Insurance recoveries	PS0000 42680	-	-	-	38,714	38,714
Total sale of property and compensation for loss		<u>-</u>	<u>-</u>	<u>-</u>	<u>63,849</u>	<u>63,849</u>
Miscellaneous:						
Gift and donations - DARE	PS0000 42705	-	-	-	32,064	32,064
Total miscellaneous		<u>-</u>	<u>-</u>	<u>-</u>	<u>32,064</u>	<u>32,064</u>
State aid:						
State aid	PS0000 43000				7,521	7,521
Contractual DWI aid	PS0000 43090	4,950	-	4,950	6,424	1,474
Traffic safety grant	PS0000 43392	21,450	-	21,450	22,612	1,162
Total state aid		<u>26,400</u>	<u>-</u>	<u>26,400</u>	<u>36,557</u>	<u>10,157</u>
TOTAL REVENUES		<u>\$ 567,400</u>	<u>\$ -</u>	<u>\$ 567,400</u>	<u>\$ 676,356</u>	<u>\$ 108,956</u>
Summary						
Total General Fund Revenue		16,565,624	1,100,079	17,665,624	18,744,516	1,078,892
Total General Fund - Public Safety Revenue		<u>567,400</u>	<u>-</u>	<u>567,400</u>	<u>676,356</u>	<u>108,956</u>
Total Revenue		<u>\$ 17,133,024</u>	<u>\$ 1,100,079</u>	<u>\$ 18,233,024</u>	<u>\$ 19,420,872</u>	<u>\$ 1,187,848</u>

TOWN OF ORCHARD PARK, NEW YORK
General Fund
Schedule of Expenditures and Other Financing Uses—Budget and Actual
Year Ended December 31, 2023

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	\$ 88,524	\$ -	\$ 88,524	\$ 88,524	\$ -
Town Board total		<u>88,524</u>	<u>-</u>	<u>88,524</u>	<u>88,524</u>	<u>-</u>
Town Justice:						
Personal services						
Elected officials	A01110 50100	100,284	-	100,284	100,284	-
Nonunion full time	A01110 50103	101,498	10,805	112,303	112,303	-
Nonunion part-time	A01110 50104	15,990	-	15,990	13,566	2,424
Equipment						
Office equipment	A01110 50200	1,000	-	1,000	335	665
Contractual expenses						
Travel and conference	A01110 50413	1,000	545	1,545	1,545	-
Other expenses	A01110 50419	2,200	2,137	4,337	4,337	-
Law books	A01110 50437	1,000	131	1,131	1,131	-
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	1,646	4,646	4,646	-
Town Justice Total		<u>229,972</u>	<u>15,264</u>	<u>245,236</u>	<u>238,147</u>	<u>7,089</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Supervisor:						
Personal services						
Elected official	A01220 50100	84,177	-	84,177	84,177	-
Nonunion part time	A01220 50104	-	414	414	414	-
Nonunion full time	A01220 50103	157,714	(3,500)	154,214	113,098	41,116
Equipment						
Office equipment	A01220 50200	2,000	-	2,000	479	1,521
Contractual expenses						
Grant writer expenses	A01220 50403	36,000	6,919	42,919	42,919	-
Travel and conference	A01220 50413	4,500	-	4,500	3,327	1,173
Human resources services	A01220 50454	57,025	41	57,066	57,065	1
Accounting services	A01220 50451	102,000	-	102,000	73,873	28,127
Debt administration	A01220 50466	30,000	-	30,000	16,460	13,540
Supervisor total		<u>473,416</u>	<u>3,874</u>	<u>477,290</u>	<u>391,812</u>	<u>85,478</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	6,334	-	6,334	6,334	-
Contractual expenses						
Accounting services	A01340 50451	<u>37,230</u>	<u>-</u>	<u>37,230</u>	<u>37,230</u>	<u>-</u>
Budget total		<u>43,564</u>	<u>-</u>	<u>43,564</u>	<u>43,564</u>	<u>-</u>
Assessor:						
Personal services						
Department manager	A01355 50102	90,354	-	90,354	68,027	22,327
Nonunion part time	A01355 50104	15,990	-	15,990	15,969	21
CSEA white collar	A01355 50106	184,316	3,685	188,001	188,001	-
Equipment						
Office equipment	A01355 50200	2,000	84	2,084	2,083	1

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Mileage reimbursement	A01355 50412	2,500	-	2,500	475	2,025
Travel	A01355 50413	1,500	-	1,500	235	1,265
Training	A01355 50414	3,000	-	3,000	365	2,635
Publishing	A01355 50450	300	-	300	155	145
Outside appraisals	A01355 50554	33,250	-	33,250	7,582	25,668
Board of assessment review	A01355 50551	3,200	-	3,200	868	2,332
Assessor total		<u>336,410</u>	<u>3,769</u>	<u>340,179</u>	<u>283,760</u>	<u>56,419</u>
Town Clerk:						
Personal services						
Elected official	A01410 50100	74,558	-	74,558	74,558	-
Records management officer	A01410 50101	4,328	-	4,328	4,328	-
Nonunion full time	A01410 50103	153,354	6,851	160,205	160,205	-
Nonunion part time	A01410 50104	31,005	-	31,005	20,915	10,090
Equipment						
Office equipment	A01410 50200	2,700	-	2,700	1,376	1,324
Contractual expenses						
Travel and conference	A01410 50413	3,500	-	3,500	1,923	1,577
Other expense	A01410 50419	1,750	-	1,750	766	984
Equipment repair and maintenance	A01410 50444	500	-	500	-	500
Publishing	A01410 50450	4,800	-	4,800	2,875	1,925
Shred it	A01410 50491	500	265	765	765	-
Codification of ordinances	A01410 50553	5,000	-	5,000	2,310	2,690
Records management	A01410 50555	7,500	-	7,500	-	7,500
Town Clerk total		<u>289,495</u>	<u>7,116</u>	<u>296,611</u>	<u>270,021</u>	<u>26,590</u>
Law:						
Personal services						
Appointed officials	A01420 50101	85,189	-	85,189	85,189	-
Contractual expenses						
Other expenses	A01420 50419	1,500	-	1,500	-	1,500
Outside legal services	A01420 50552	150,000	75,750	225,750	225,750	-
Law total		<u>236,689</u>	<u>75,750</u>	<u>312,439</u>	<u>310,939</u>	<u>1,500</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Engineer:						
Personal services						
Department manager	A01440 50102	126,653	-	126,653	126,653	-
Nonunion full time	A01440 50103	88,056	-	88,056	88,056	-
Nonunion part time	A01440 50104	41,973	-	41,973	19,467	22,506
CSEA white collar	A01440 50106	563,361	-	563,361	375,973	187,388
Equipment						
Engineering equipment	A01440 50200	60,000	37,800	97,800	55,400	42,400
GIS and mapping equipment	A01440 50238	2,500	240	2,740	2,740	-
Contractual expenses						
Office supplies	A01440 50400	4,500	-	4,500	2,789	1,711
Uniform allowance	A01440 50407	1,200	-	1,200	250	950
Mileage reimbursement	A01440 50412	400	-	400	10	390
Travel	A01440 50413	3,300	-	3,300	2,851	449
Training	A01440 50414	3,800	565	4,365	4,365	-
Gasoline	A01440 50416	3,650	-	3,650	2,100	1,550
Vehicle repair and maintenance	A01440 50445	2,000	-	2,000	1,756	244
Water quality consultants	A01440 50541	18,000	-	18,000	16,144	1,856
Engineer total		<u>919,393</u>	<u>38,605</u>	<u>957,998</u>	<u>698,554</u>	<u>259,444</u>
Buildings:						
Personal services						
Nonunion part time	A01620 50104	28,350	-	28,350	16,077	12,273
CSEA white collar	A01620 50106	108,695	-	108,695	107,296	1,399
Contractual expenses						
Maintenance supplies	A01620 50400	10,000	-	10,000	9,808	192
Gasoline	A01620 50416	600	-	600	589	11
Other expenses	A01620 50419	500	2,952	3,452	3,452	-
Jolls House utilities	A01620 50430	4,000	-	4,000	3,132	868
Building maintenance	A01620 50446	60,000	3,920	63,920	63,782	138
Buildings total		<u>212,145</u>	<u>6,872</u>	<u>219,017</u>	<u>204,136</u>	<u>14,881</u>
Central Printing and Mailing:						
Personal services						
Central clerical pool	A01670 50103	5,000	-	5,000	132	4,868

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Office supplies	A01670 50400	22,000	-	22,000	21,743	257
Travel and conference	A01670 50413	13,500	-	13,500	3,134	10,366
Other	A01670 50419	5,100	-	5,100	4,755	345
Electric	A01670 50421	100,000	-	100,000	78,554	21,446
Gas	A01670 50422	32,000	-	32,000	14,404	17,596
Water - Village	A01670 50423	2,000	1,519	3,519	3,519	-
Equipment repair and maintenance	A01670 50444	8,000	-	8,000	-	8,000
Postage	A01670 50575	53,000	-	53,000	38,630	14,370
Central Printing and Mailing total		<u>240,600</u>	<u>1,519</u>	<u>242,119</u>	<u>164,871</u>	<u>77,248</u>
Information Technology Services:						
Personal services						
Computer technicians FT	A01680 50103	227,014	7,000	234,014	220,572	13,442
Computer technicians PT	A01680 50104	-	580	580	580	-
Equipment						
Information technology equipment	A01680 50200	119,775	11,856	131,631	127,100	4,531
Contractual expenses						
Supplies	A01680 50400	-	915	915	-	915
Computer training	A01680 50414	6,600	220	6,820	6,819	1
Telephone	A01680 50420	65,000	6,838	71,838	71,838	-
Software	A01680 50440	189,000	-	189,000	179,156	9,844
Equipment rental	A01680 50456	13,750	4,195	17,945	17,945	-
Information Technology Services total		<u>621,139</u>	<u>31,604</u>	<u>652,743</u>	<u>624,010</u>	<u>28,733</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	-	1,500
Unallocated insurance	A01910 50431	295,600	49,324	344,924	344,923	1
Taxes and assess. on Town property	A01910 50462	13,000	2,467	15,467	15,466	1
Contingent	A01910 50550	50,000	(50,000)	-	-	-
Judgments and claims	A01910 50557	1,000	8,486	9,486	9,485	1
Special Items total		<u>367,100</u>	<u>10,277</u>	<u>377,377</u>	<u>373,519</u>	<u>3,858</u>
General Government Support total		<u>4,095,677</u>	<u>194,650</u>	<u>4,290,327</u>	<u>3,729,087</u>	<u>561,240</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	80,193	-	80,193	80,193	-
Nonunion part time	A05010 50104	5,000	-	5,000	-	5,000
Equipment						
Equipment	A5010 50200	2,251	-	2,251	-	2,251
Contractual expenses						
Association dues	A05010 50406	1,000	-	1,000	375	625
Other expenses	A05010 50419	500	-	500	397	103
Equipment repair and maintenance	A05010 50444	1,900	946	2,846	2,846	-
Tree stump removal	A05010 50471	1,249	-	1,249	-	1,249
Superintendent of Highways total		<u>92,093</u>	<u>946</u>	<u>93,039</u>	<u>83,811</u>	<u>9,228</u>
Highway Garage:						
Equipment						
Equipment	A05132 50200	20,000	-	20,000	6,384	13,616
Contractual expenses						
Electric	A05132 50421	6,000	795	6,795	6,795	-
Gas	A05132 50422	20,000	-	20,000	12,514	7,486
Water	A05132 50423	1,500	396	1,896	1,895	1
Building maintenance	A05132 50446	30,000	3,375	33,375	33,374	1
Highway Garage total		<u>77,500</u>	<u>4,566</u>	<u>82,066</u>	<u>60,962</u>	<u>21,104</u>
Transportation total		<u>169,593</u>	<u>5,512</u>	<u>175,105</u>	<u>144,773</u>	<u>30,332</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	90,205	489	90,694	90,694	-
Nonunion full time	A07020 50103	-	-	-	-	-
Nonunion part time	A07020 50104	517,056	-	517,056	479,463	37,593
CSEA white collar	A07020 50106	74,259	1,211	75,470	75,470	-
Equipment						
Office equipment	A07020 50200	2,000	-	2,000	-	2,000
Playground equipment	A07020 50218	5,000	-	5,000	3,091	1,909
Contractual expenses						
Supplies	A72020 50400	18,500	-	18,500	15,171	3,329
Training	A72020 50414	2,000	-	2,000	950	1,050
Other expenses	A72020 50419	2,000	-	2,000	260	1,740
Electric	A72020 50421	2,000	-	2,000	1,106	894
Gas	A72020 50422	1,850	-	1,850	1,448	402
Field trips	A72020 50428	25,000	-	25,000	15,094	9,906
Arts and crafts supplies	A72020 50438	3,500	-	3,500	2,232	1,268
Publishing	A72020 50450	5,000	-	5,000	4,180	820
Special events	A72020 50533	10,000	-	10,000	3,388	6,612
Transportation	A72020 50556	30,000	-	30,000	15,263	14,737
Recreation Administration total		<u>788,370</u>	<u>1,700</u>	<u>790,070</u>	<u>707,810</u>	<u>82,260</u>
Parks and Playgrounds:						
Personal services						
Parks superintendent	A07110 50101	8,000	-	8,000	8,000	-
Nonunion full time	A07110 50103	-	-	-	-	-
Part time laborers	A0711050104	-	52,567	52,567	52,566	1
CSEA blue collar	A07110 50105	122,116	8,662	130,778	130,777	1
Equipment						
Equipment	A07110 50200	50,000	-	50,000	16,409	33,591
Tennis court	A07110 50217	25,000	-	25,000	19,400	5,600
Lake water quality equipment	A07110 50238	1,000	-	1,000	-	1,000

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Supplies	A07110 50400	45,000	-	45,000	27,020	17,980
Clothing	A07110 50407	1,000	-	1,000	-	1,000
Gasoline	A07110 50416	25,000	-	25,000	15,308	9,692
Other	A07110 50419	500	-	500	58	442
Electric	A07110 50421	10,000	16,118	26,118	26,117	1
Gas	A07110 50422	3,500	-	3,500	1,533	1,967
Water - ECWA and Village	A07110 50423	12,500	6,513	19,013	19,012	1
Portable bathrooms	A07110 50429	6,000	2,087	8,087	8,087	-
Parks trail maintenance	A07110 50539	10,000	-	10,000	4,754	5,246
Equipment repair and maintenance	A07110 50444	6,000	-	6,000	5,275	725
Vehicle repair and maintenance	A07110 50445	6,500	7,364	13,864	13,863	1
Contracted mowing	A07110 50483	23,000	5,825	28,825	28,825	-
Fencing	A07110 50492	25,000	-	25,000	19,789	5,211
Fertilizer	A07110 50542	3,000	-	3,000	2,767	233
Lake maintenance and cleaning	A07110 50544	14,000	-	14,000	776	13,224
Launching area repairs	A07110 50546	1,000	-	1,000	-	1,000
Parks and Playgrounds total		<u>398,116</u>	<u>99,136</u>	<u>497,252</u>	<u>400,336</u>	<u>96,916</u>
Milestrip:						
Personal services						
Part time laborers	A07111 50104	70,400	(50,400)	20,000	13,623	6,377
Equipment						
Milestrip equipment	A07111 50200	7,500	-	7,500	6,112	1,388
Milestrip supplies	A07111 50400	1,500	225	1,725	1,725	-
Milestrip total		<u>79,400</u>	<u>(50,175)</u>	<u>29,225</u>	<u>21,460</u>	<u>7,765</u>
Community Activity Center:						
Personal services						
Nonunion full time	A07180 50103	50,678	1,300	51,978	51,978	-
Nonunion part time	A07180 50104	52,000	-	52,000	45,387	6,613
Nonunion part time	A07185 50104	60,500	-	60,500	47,173	13,327
CSEA white collar	A07185 50106	40,959	4,038	44,997	44,997	-

(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	6,026	1,974
Other expenses	A07180 50419	-	29,205	29,205	29,204	1
Electricity	A07180 50421	57,500	-	57,500	49,401	8,099
Gas	A07180 50422	50,500	-	50,500	23,268	27,232
Water	A07180 50423	10,000	-	10,000	6,895	3,105
Contracted services	A07180 50479	45,000	1,889	46,889	46,889	-
Maintenance Supplies	A07185 50400	15,000	-	15,000	13,522	1,478
Community Activity Center total		<u>390,137</u>	<u>36,432</u>	<u>426,569</u>	<u>364,740</u>	<u>61,829</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>11,000</u>	<u>6,500</u>
Youth Board:						
Contractual expenses						
Office supplies	A07310 50400	500	-	500	-	500
Other expenses	A07310 50419	500	-	500	100	400
Youth Board total		<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>100</u>	<u>900</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	-	1,500
Scenic byway	A07520 50469	250	50	300	300	-
Historic Preservation total		<u>1,750</u>	<u>50</u>	<u>1,800</u>	<u>300</u>	<u>1,500</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	3,000	11,700	11,700	-
O.P. Chorale	A07550 50538	500	-	500	500	-
Chamber Christmas lighting	A07550 50540	1,500	-	1,500	-	1,500
Celebrations total		<u>12,700</u>	<u>3,000</u>	<u>15,700</u>	<u>14,200</u>	<u>1,500</u>
Senior Citizens Program:						
Personal services						
Department manager	A07610 50102	60,280	78	60,358	60,358	-
Nonunion full time	A07610 50103	39,975	-	39,975	36,402	3,573
Nonunion part time	A07610 50104	63,336	-	63,336	54,980	8,356
Equipment						
Equipment	A07610 50200	5,000	15,849	20,849	20,849	-
Contractual expenses						
Supplies	A07610 50400	3,500	3,664	7,164	3,429	3,735
Other expenses	A07610 50419	34,000	-	34,000	33,741	259
Senior citizens van	A07610 50458	25,000	3,087	28,087	28,087	-
Meals on Wheels	A07610 50461	-	-	-	-	-
Trophies and awards	A07610 50488	1,000	-	1,000	1,000	-
Senior Citizens Program total		<u>232,091</u>	<u>22,678</u>	<u>254,769</u>	<u>238,846</u>	<u>15,923</u>
Culture and Recreation total		<u>1,926,064</u>	<u>112,821</u>	<u>2,038,885</u>	<u>1,758,792</u>	<u>280,093</u>
HOME AND COMMUNITY SERVICES						
Emergency Management:						
Equipment	A08760 50200	1,500	-	1,500	81	1,419
Supplies	A08760 50400	3,500	-	3,500	25	3,475
Communications	A08760 50537	19,500	(15,000)	4,500	-	4,500
Code red	A08760 50547	16,245	-	16,245	16,245	-
Emergency Management Total		<u>40,745</u>	<u>(15,000)</u>	<u>25,745</u>	<u>16,351</u>	<u>9,394</u>
Home and Community Services Total		<u>40,745</u>	<u>(15,000)</u>	<u>25,745</u>	<u>16,351</u>	<u>9,394</u>

(continued)

(concluded)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Employee Benefits:						
State retirement	A09010 50810	480,000	-	480,000	368,125	111,875
Social security	A09030 50830	237,199	-	237,199	214,758	22,441
Workers' compensation	A09040 50840	125,000	-	125,000	109,587	15,413
Life insurance	A09045 50845	5,250	-	5,250	1,897	3,353
Unemployment insurance	A09050 50850	10,000	-	10,000	1,290	8,710
Hospital and medical insurance	A09060 50860	820,000	(271,327)	548,673	405,111	143,562
Dental insurance	A09061 50861	65,000	-	65,000	42,585	22,415
Insurance waivers	A09062 50862	5,000	11,500	16,500	16,500	-
Flex plan	A09065 50865	64,927	-	64,927	17,533	47,394
Medicare	A09090 50890	55,474	-	55,474	50,226	5,248
Employee Benefits total		<u>1,867,850</u>	<u>(259,827)</u>	<u>1,608,023</u>	<u>1,227,612</u>	<u>380,411</u>
TOTAL EXPENDITURES		<u>8,100,229</u>	<u>38,156</u>	<u>8,138,385</u>	<u>6,876,615</u>	<u>1,261,770</u>
OTHER FINANCING USES						
Transfers Out:						
Transfer to operating funds	A09901 50902	-	-	-	600,000	(600,000)
Transfer to Capital Projects fund	A09901 50904	15,000	1,100,000	1,115,000	103,845	1,011,155
Transfer to Debt Service - principal	A09901 50910	556,000	-	556,000	556,000	-
Transfer to Debt Service - interest	A09901 50911	<u>796,725</u>	<u>-</u>	<u>796,725</u>	<u>796,724</u>	<u>1</u>
Operating Transfers Out Total		<u>1,367,725</u>	<u>1,100,000</u>	<u>2,467,725</u>	<u>2,056,569</u>	<u>411,156</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 9,467,954</u>	<u>\$ 1,138,156</u>	<u>\$ 10,606,110</u>	<u>\$ 8,933,184</u>	<u>\$ 1,672,926</u>

TOWN OF ORCHARD PARK, NEW YORK
General Fund - Public Safety
Schedule of Expenditures—Budget and Actual
Year Ended December 31, 2023

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
EDUCATION						
D.A.R.E. Program:						
Contractual expenses						
Program supplies	PS2989 50400	\$ 2,000	\$ 9,763	\$ 11,763	\$ 11,762	\$ 1
Education total		<u>2,000</u>	<u>9,763</u>	<u>11,763</u>	<u>11,762</u>	<u>1</u>
PUBLIC SAFETY						
Police:						
Personal services						
Appointed official	PS3120 50101	1,777	-	1,777	-	1,777
Nonunion full time	PS3120 50103	47,608	6,667	54,275	54,274	1
Nonunion part time	PS3120 50104	32,320	-	32,320	28,512	3,808
CSEA white collar	PS3120 50106	690,093	-	690,093	655,663	34,430
PBA	PS3120 50107	2,917,103	(3,499)	2,913,604	2,750,373	163,231
COA	PS3120 50108	1,195,221	53,833	1,249,054	1,249,053	1
Sick buyback	PS3120 50131	274,579	236,750	511,329	511,329	-
Court time	PS3120 50143	484,383	-	484,383	387,017	97,366
Dispatcher training	PS3120 50145	18,406	-	18,406	-	18,406
Dispatcher overtime	PS3120 50146	18,325	46,631	64,956	64,955	1
Equipment						
Other equipment	PS3120 50200	17,000	25,266	42,266	31,608	10,658
Patrol cars	PS3120 50215	135,000	125,047	260,047	260,046	1

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Police Supplies	PS3120 50400	20,000	5,250	25,250	16,973	8,277
Uniform allowance	PS3120 50407	65,226	13,556	78,782	74,816	3,966
First aid supplies	PS3120 50408	1,000	-	1,000	1,000	-
Ammunition - range fees	PS3120 50409	20,000	9,883	29,883	19,770	10,113
Mileage reimbursement	PS3120 50412	2,000	-	2,000	1,295	705
Travel and conference	PS3120 50413	2,000	310	2,310	2,309	1
Training aids	PS3120 50414	10,400	500	10,900	10,894	6
Gasoline	PS3120 50416	80,000	19,150	99,150	99,150	-
Community policing	PS3120 50418	1,500	15	1,515	1,514	1
Other expenses	PS3120 50419	1,000	270	1,270	1,270	-
Insurance deductible	PS3120 50432	3,000	-	3,000	2,475	525
Technology fees	PS3120 50440	59,000	10,178	69,178	66,937	2,241
Equipment repairs	PS3120 50444	35,000	2,598	37,598	37,598	-
Small equipment repairs	PS3120 50445	10,000	-	10,000	9,899	101
Union contract travel	PS3120 50459	2,400	-	2,400	2,329	71
Police total		6,144,341	552,405	6,696,746	6,341,059	355,687
Control of Animals:						
Personal services						
Nonunion part time	PS3510 50104	17,056	-	17,056	9,466	7,590
CSEA white collar	PS3510 50106	58,078	1,471	59,549	59,548	1
Contractual expenses						
Uniforms	PS3510 50407	500	-	500	302	198
Travel	PS3510 50413	750	-	750	-	750
Training	PS3510 50414	700	-	700	-	700
Gas	PS3510 50416	3,000	-	3,000	1,561	1,439
Other expenses	PS3510 50419	3,000	-	3,000	2,244	756
Electric	PS3510 50421	2,200	-	2,200	1,157	1,043
Gasoline	PS3510 50422	3,000	-	3,000	1,261	1,739
Nuisance animal control	PS3510 50433	1,875	-	1,875	510	1,365

(continued)

(concluded)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Disposal	PS3510 50434	300	-	300	150	150
Computer software	PS3510 50440	1,500	-	1,500	-	1,500
Vehicle maintenance	PS3510 50445	2,000	-	2,000	1,976	24
Building maintenance	PS3510 50446	3,000	-	3,000	-	3,000
Animal hospital care	PS3510 50448	500	-	500	108	392
Control of Animals total		<u>97,459</u>	<u>1,471</u>	<u>98,930</u>	<u>78,283</u>	<u>20,647</u>
Public Safety total		<u>6,276,027</u>	<u>519,649</u>	<u>6,795,676</u>	<u>6,419,342</u>	<u>376,334</u>
Employee Benefits:						
State retirement	PS9010 50810	118,077	-	118,077	75,402	42,675
Police retirement	PS9015 50815	1,623,321	(271,275)	1,352,046	1,214,628	137,418
Social security	PS9030 50830	363,944	-	363,944	342,955	20,989
Workers' compensation	PS9040 50840	70,000	-	70,000	62,206	7,794
Life insurance	PS9045 50845	9,026	-	9,026	2,517	6,509
Hospital and medical insurance	PS9060 50860	1,000,000	(250,000)	750,000	742,463	7,537
Dental insurance	PS9061 50861	76,000	-	76,000	74,117	1,883
Insurance Waivers	PS9062 50862	14,400	4,400	18,800	18,800	-
Flex plan	PS9065 50865	61,386	-	61,386	46,376	15,010
Medicare	PS9090 50890	85,116	-	85,116	82,269	2,847
Employee Benefits total		<u>3,421,270</u>	<u>(516,875)</u>	<u>2,904,395</u>	<u>2,661,733</u>	<u>242,662</u>
TOTAL EXPENDITURES		<u>\$ 9,699,297</u>	<u>\$ 12,537</u>	<u>\$ 9,711,834</u>	<u>\$ 9,092,837</u>	<u>\$ 618,997</u>
Summary						
Total General Fund Expenditures		9,517,610	1,088,499	10,606,109	8,933,184	1,672,925
Total General Fund - Public Safety Expenditures		<u>9,699,297</u>	<u>12,537</u>	<u>9,711,834</u>	<u>9,092,837</u>	<u>618,997</u>
Total Expenditures		<u>\$ 19,216,907</u>	<u>\$ 1,101,036</u>	<u>\$ 20,317,943</u>	<u>\$ 18,026,021</u>	<u>\$ 2,291,922</u>

TOWN OF ORCHARD PARK, NEW YORK
General Fund
Schedule of Changes in Unassigned Fund Balance
Year Ended December 31, 2023

	Total	Town - Outside Village	Unassigned
UNASSIGNED FUND BALANCE, JANUARY 1	\$ 5,732,336	\$ 5,853,760	\$ (103,650)
2023 Budgetary Performance:			
Net change in fund balance per final budget	(2,084,919)	-	(2,084,919)
Revenues in excess of final budget	1,187,848	523,309	664,539
Expenditures below authorized appropriations	2,291,922	-	2,291,922
Net change from budgetary performance	1,394,851	523,309	871,542
Net Change in Nonspendable Balances:			
Increase in prepaid expenditures	(38,699)	-	(38,699)
Net Change in Restricted Balances:	(84,724)	-	(84,724)
Net Change in Committed Balances:	(15,665)	-	(15,665)
Net Change in Assigned Balances:			
Increase in assigned for subsequent year's expenditures	(1,000,000)	-	(1,000,000)
Decrease in assigned for encumbrances	7,468	-	7,468
Net change from changes in reserves	(1,131,620)	-	(1,131,620)
TOTAL UNASSIGNED			
FUND BALANCE, DECEMBER 31	\$ 5,995,567	\$ 6,377,069	\$ (363,728)

TOWN OF ORCHARD PARK, NEW YORK
Highway Fund
Schedule of Revenues—Budget and Actual
Year Ended December 31, 2023

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
REVENUES:						
Real property taxes	DB0000 41001	\$ 4,969,091	\$ -	\$ 4,969,091	\$ 4,969,091	\$ -
Intergovernmental charges:						
Services for other governments	DB0000 42300	120,555	-	120,555	120,555	-
Use of money and property:						
Interest earnings	DB0000 42401	5,000	-	5,000	139,697	134,697
Sale of property and compensation for loss:						
Sale of property/compensation for loss	DB0000 42650	-	-	-	157,071	157,071
Total sale of property and compensation for loss		-	-	-	157,071	157,071
Miscellaneous:						
Miscellaneous revenue	DB0000 42770	5,000	-	5,000	4,225	(775)
Miscellaneous total		5,000	-	5,000	4,225	(775)
State aid:						
C.H.I.P.S. Program	DB0000 43501	197,766	-	197,766	229,463	31,697
PAVE NY	DB0000 43502	131,262	-	131,262	66,754	(64,508)
State aid total		329,028	-	329,028	296,217	(32,811)
TOTAL REVENUES		5,428,674	-	5,428,674	5,686,856	258,182
OTHER FINANCING SOURCES						
Transfer in	DB0000 45031	450,000	-	450,000	450,000	-
Total other financing sources		450,000	-	450,000	450,000	-
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 5,878,674	\$ -	\$ 5,878,674	\$ 6,136,856	\$ 258,182

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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, 2023

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	\$ 97	\$ 1,903
Safety training	DB1910 50414	5,000	-	5,000	3,695	1,305
Drug and alcohol testing	DB1910 50415	2,800	-	2,800	2,446	354
Unallocated insurance	DB1910 50431	<u>50,000</u>	<u>8,343</u>	<u>58,343</u>	<u>58,343</u>	<u>-</u>
General Government Support total		<u>59,800</u>	<u>8,343</u>	<u>68,143</u>	<u>64,581</u>	<u>3,562</u>
TRANSPORTATION:						
General repairs:						
Personal services						
Appointed official	DB5110 50101	8,000	-	8,000	8,000	-
Nonunion full time	DB5110 50103	239,257	28,577	267,834	267,834	-
Nonunion part time	DB5110 50104	10,000	-	10,000	-	10,000
CSEA blue collar	DB5110 50105	789,189	1,502	790,691	790,690	1
Contractual expenses						
Clothing allowance	DB5110 50407	20,700	-	20,700	13,000	7,700
Fuel, oil, anti-freeze	DB5110 50416	200,000	-	200,000	68,304	131,696
Telephone	DB5110 50420	8,600	-	8,600	764	7,836
Accounting services	DB5110 50451	2,500	-	2,500	2,500	-
Equipment rental	DB5110 50456	30,000	-	30,000	24,628	5,372
Stone and gravel and road oil	DB5110 50472	475,000	(126,078)	348,922	328,853	20,069
Ready mix, manhole covers	DB5110 50473	20,000	-	20,000	14,240	5,760
Culvert pipe	DB5110 50474	<u>30,000</u>	<u>-</u>	<u>30,000</u>	<u>11,401</u>	<u>18,599</u>
General repairs total		<u>1,833,246</u>	<u>(95,999)</u>	<u>1,737,247</u>	<u>1,530,214</u>	<u>207,033</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	329,028	-	329,028	313,468	15,560
Improvement program total		<u>329,028</u>	<u>-</u>	<u>329,028</u>	<u>313,468</u>	<u>15,560</u>
Bridges:						
Personal services						
CSEA blue collar	DB5120 50105	7,000	-	7,000	-	7,000
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	163,966	25,043	189,009	189,008	1
Equipment						
Highway equipment	DB5130 50200	505,000	493,917	998,917	216,646	782,271
Contractual expenses						
Tool and clothing allowance	DB5130 50407	4,800	-	4,800	4,729	71
Other expenses	DB5130 50419	150,000	36,270	186,270	186,270	-
Machinery total		<u>823,766</u>	<u>555,230</u>	<u>1,378,996</u>	<u>596,653</u>	<u>782,343</u>
Miscellaneous:						
Personal services						
CSEA blue collar	DB5140 50105	128,812	-	128,812	116,982	11,830
Contractual expenses						
Supplies	DB5140 50400	2,500	4,537	7,037	7,037	-
Fuel, oil and anti-freeze	DB5140 50416	75,000	(75,000)	-	-	-
Other expenses	DB5140 50419	3,000	-	3,000	2,529	471
Animal remains removal	DB5140 50434	2,800	-	2,800	2,250	550
Miscellaneous total		<u>212,112</u>	<u>(70,463)</u>	<u>141,649</u>	<u>128,798</u>	<u>12,851</u>

(continued)

(concluded)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Snow Removal:						
Personal services						
CSEA blue collar	DB5142 50105	431,707	12,077	443,784	443,783	1
Contractual expenses						
Supplies	DB5142 50400	300,000	-	300,000	174,113	125,887
Other expenses	DB5142 50419	2,500	2,217	4,717	4,717	-
Snow Removal total		<u>734,207</u>	<u>14,294</u>	<u>748,501</u>	<u>622,613</u>	<u>125,888</u>
Transportation total		<u>4,357,140</u>	<u>(14,719)</u>	<u>4,342,421</u>	<u>3,191,746</u>	<u>1,150,675</u>
EMPLOYEE BENEFITS:						
State retirement	DB9010 50810	280,000	-	280,000	179,583	100,417
Social security	DB9030 50830	118,761	-	118,761	108,645	10,116
Workers' compensation	DB9040 50840	210,000	-	210,000	184,731	25,269
Life insurance	DB9045 50845	1,000	607	1,607	1,606	1
Unemployment insurance	DB9050 50850	-	60	60	59	1
Hospital and medical insurance	DB9060 50860	480,000	-	480,000	471,130	8,870
Dental insurance	DB9061 50861	40,000	3,709	43,709	43,709	-
Insurance waivers	DB9062 50862	-	2,000	2,000	2,000	-
Flex plan	DB9065 50865	36,921	-	36,921	35,256	1,665
Medicare	DB9090 50890	27,775	-	27,775	25,409	2,366
Employee benefits total		<u>1,194,457</u>	<u>6,376</u>	<u>1,200,833</u>	<u>1,052,128</u>	<u>148,705</u>
Total expenditures		<u>5,611,397</u>	<u>-</u>	<u>5,611,397</u>	<u>4,308,455</u>	<u>1,302,942</u>
OTHER FINANCING USES:						
Operating transfer out:						
Transfer to capital fund	DB9901 50904	120,000	-	120,000	-	120,000
Transfer to Debt Service - Principal	DB9901 50910	486,000	-	486,000	486,000	-
Transfer to Debt Service - Interest	DB9901 50911	79,058	-	79,058	79,056	2
Total transfers		<u>685,058</u>	<u>-</u>	<u>685,058</u>	<u>565,056</u>	<u>120,002</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 6,296,455</u>	<u>\$ -</u>	<u>\$ 6,296,455</u>	<u>\$ 4,873,511</u>	<u>\$ 1,422,944</u>

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TOWN OF ORCHARD PARK, NEW YORK
Sewer Districts Fund
Combining Balance Sheet—By District
December 31, 2023

	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	\$ 37,689	\$ 37,689	\$ -	\$ -	\$ 2,000	\$ 35,689	\$ 37,689	\$ 37,689
# 3	24,303	24,303	-	-	12,000	12,303	24,303	24,303
# 4	10,129	10,129	-	-	500	9,629	10,129	10,129
# 5	46,262	46,262	-	-	2,450	43,812	46,262	46,262
# 6	6,476	6,476	-	-	800	5,676	6,476	6,476
# 7	3,816	3,816	-	-	250	3,566	3,816	3,816
# 8	55,478	55,478	-	-	5,000	50,478	55,478	55,478
# 9	31,974	31,974	-	-	2,000	29,974	31,974	31,974
# 10	9,833	9,833	-	-	1,050	8,783	9,833	9,833
# 11	30,162	30,162	-	-	2,250	27,912	30,162	30,162
# 11 Ext. 1	18,757	18,757	-	-	500	18,257	18,757	18,757
# 12	23,467	23,467	-	-	900	22,567	23,467	23,467
# 13	89,158	89,158	-	-	2,230	86,928	89,158	89,158
# 13 Ext. 1	7,389	7,389	-	-	196	7,193	7,389	7,389
# 13 Ext. 2	7,555	7,555	-	-	200	7,355	7,555	7,555
# 13 Ext. 3	6,644	6,644	-	-	100	6,544	6,644	6,644
# 14	20,325	20,325	-	-	700	19,625	20,325	20,325
# 15	45,851	45,851	-	-	3,375	42,476	45,851	45,851
# 16	52,940	52,940	-	-	2,000	50,940	52,940	52,940
# 17	44,773	44,773	-	-	4,000	40,773	44,773	44,773
# 18	1,904,112	1,904,112	942	942	350,000	1,553,170	1,903,170	1,904,112
# 19	131,585	131,585	-	-	7,750	123,835	131,585	131,585
#20	121,241	121,241	47	47	7,600	113,594	121,194	121,241
Total	\$ 2,729,919	\$ 2,729,919	\$ 989	\$ 989	\$ 407,851	\$ 2,321,079	\$ 2,728,930	\$ 2,729,919

TOWN OF ORCHARD PARK, NEW YORK
Sewer Districts Fund
Schedule of Revenues—Budget and Actual—By District
Year Ended December 31, 2023

Sewer Districts	Revenues				Total Revenues	Variance with Final Budget
	Adjusted Estimated Revenues	Real Property Taxes	Service and Other Fees	Interest Earnings		
# 2	\$ 25,351	\$ 25,351	\$ -	\$ 1,505	\$ 26,856	\$ 1,505
# 3	55,540	55,540	-	1,542	57,082	1,542
# 4	14,126	14,126	-	453	14,579	453
# 5	1,073	1,073	-	1,911	2,984	1,911
# 6	4,682	4,682	-	273	4,955	273
# 7	15,559	15,559	-	235	15,794	235
# 8	99,090	99,090	-	2,355	101,445	2,355
# 9	24,023	24,023	-	1,221	25,244	1,221
# 10	6,713	6,713	-	409	7,122	409
# 11	28,670	28,670	-	1,261	29,931	1,261
# 11 Ext. 1	116,020	116,020	-	916	116,936	916
# 12	22,867	22,867	-	2,642	25,509	2,642
# 13	330	330	-	3,594	3,924	3,594
# 13 Ext. 1	23	23	-	297	320	297
# 13 Ext. 2	2,060	2,060	-	304	2,364	304
# 13 Ext. 3	18,491	18,491	-	292	18,783	292
# 14	6,608	6,608	-	803	7,411	803
# 15	554	554	-	1,914	2,468	1,914
# 16	34,381	34,381	-	2,006	36,387	2,006
# 17	4,713	4,713	-	1,803	6,516	1,803
# 18	720,659	711,906	28,983	83,647	824,536	103,877
# 19	10,395	10,395	-	5,276	15,671	5,276
#20	44,833	44,833	-	3,231	48,064	3,231
Total	\$ 1,256,761	\$ 1,248,008	\$ 28,983	\$ 117,890	\$ 1,394,881	\$ 138,120

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, 2023

	Adjusted Budget	Expenditures				Transfers Out		Total Expenditures and Other Fin. Uses	Variance with Final Budget
		Personal Services	Equipment	Contractual Expenses	Employee Benefits	Debt Service	Capital Projects		
Sewer Districts									
# 2	\$ 27,351	\$ 576	\$ 38	\$ 23,616	\$ 220	\$ -	\$ 111	\$ 24,561	\$ 2,790
# 3	85,540	1,019	64	34,713	389	46,193	196	82,574	2,966
# 4	16,622	709	45	14,164	272	-	137	15,327	1,295
# 5	3,523	512	32	1,471	196	-	99	2,310	1,213
# 6	5,482	168	11	4,623	64	-	31	4,897	585
# 7	19,831	646	41	17,504	246	-	125	18,562	1,269
# 8	104,090	3,520	223	94,337	1,343	-	678	100,101	3,989
# 9	25,023	708	45	19,004	271	-	136	20,164	4,859
# 10	7,763	244	15	6,739	94	-	47	7,139	624
# 11	30,920	1,048	66	26,174	400	-	202	27,890	3,030
# 11 Ext. 1	116,520	5,314	336	105,136	2,028	-	1,024	113,838	2,682
# 12	23,767	1,116	71	20,891	426	-	215	22,719	1,048
# 13	2,560	741	47	139	282	-	143	1,352	1,208
# 13 Ext. 1	219	53	3	10	21	-	10	97	122
# 13 Ext. 2	2,260	110	7	1,875	40	-	21	2,053	207
# 13 Ext. 3	18,591	1,360	86	15,190	518	-	262	17,416	1,175
# 14	6,708	7	-	1	2	-	1	11	6,697
# 15	3,929	470	30	1,763	180	-	91	2,534	1,395
# 16	36,381	941	60	177	359	-	181	1,718	34,663
# 17	10,213	63	4	12	24	-	12	115	10,098
# 18	1,050,109	239,605	15,167	114,368	91,412	188,466	46,164	695,182	354,927
# 19	18,145	3,411	216	641	1,303	-	657	6,228	11,917
#20	52,433	3,170	201	37,230	1,209	-	610	42,420	10,013
Total	<u>\$ 1,667,980</u>	<u>\$ 265,511</u>	<u>\$ 16,808</u>	<u>\$ 539,778</u>	<u>\$ 101,299</u>	<u>\$ 234,659</u>	<u>\$ 51,153</u>	<u>\$ 1,209,208</u>	<u>\$ 458,772</u>

TOWN OF ORCHARD PARK, NEW YORK
Sewer Districts Fund
Schedule Changes in Fund Balances—By District
Year Ended December 31, 2023

Sewer Districts	Fund Balances 1-1-23	Add: Revenues and Other Financing Sources	Less: Expenditures and Other Financing Uses	Fund Balances 12-31-23
# 2	\$ 35,394	\$ 26,856	\$ 24,561	\$ 37,689
# 3	49,795	57,082	82,574	24,303
# 4	10,877	14,579	15,327	10,129
# 5	45,588	2,984	2,310	46,262
# 6	6,418	4,955	4,897	6,476
# 7	6,584	15,794	18,562	3,816
# 8	54,134	101,445	100,101	55,478
# 9	26,894	25,244	20,164	31,974
# 10	9,850	7,122	7,139	9,833
# 11	28,121	29,931	27,890	30,162
# 11 Ext. 1	15,659	116,936	113,838	18,757
# 12	20,677	25,509	22,719	23,467
# 13	86,586	3,924	1,352	89,158
# 13 Ext. 1	7,166	320	97	7,389
# 13 Ext. 2	7,244	2,364	2,053	7,555
# 13 Ext. 3	5,277	18,783	17,416	6,644
# 14	12,925	7,411	11	20,325
# 15	45,917	2,468	2,534	45,851
# 16	18,271	36,387	1,718	52,940
# 17	38,372	6,516	115	44,773
# 18	1,773,816	824,536	695,182	1,903,170
# 19	122,142	15,671	6,228	131,585
#20	115,550	48,064	42,420	121,194
Total	<u>\$ 2,543,257</u>	<u>\$ 1,394,881</u>	<u>\$ 1,209,208</u>	<u>\$ 2,728,930</u>

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Combining Balance Sheet—By District
December 31, 2023

Water Districts	Assets				Liabilities		
	Cash/ Investments	Accounts Receivable	Prepaid Items	Total Assets	Accounts Payable	Accrued Liabilities	Total Liabilities
# 1	\$ 102,454	\$ -	\$ -	\$ 102,454	\$ -	\$ -	\$ -
# 2	23,540	-	-	23,540	-	-	-
# 3	14,884	-	-	14,884	-	-	-
# 3 Ext. 1	2,727	-	-	2,727	-	-	-
# 3 Ext. 2	1,266	-	-	1,266	-	-	-
# 3 Ext. 3	615	-	-	615	-	-	-
# 4	104,263	-	-	104,263	-	-	-
# 4 Ext. 1	62,232	-	-	62,232	-	-	-
# 6	44,040	-	-	44,040	-	-	-
# 6 Ext. 1	670	-	-	670	-	-	-
# 6 Ext. 2	4,961	-	-	4,961	-	-	-
# 6 Ext. 3	3,182	-	-	3,182	-	-	-
# 6 Ext. 4	26,618	-	-	26,618	-	-	-
# 6 Ext. 5	30,819	-	-	30,819	-	-	-
# 6 Ext. 6	567	-	-	567	-	-	-
# 7	2,428	-	-	2,428	-	-	-
# 8	219,000	-	-	219,000	-	-	-
# 8 Ext. 1	15,276	-	-	15,276	-	-	-
# 8 Ext. 2	37,907	-	-	37,907	-	-	-
# 8 Ext. 3	11,608	-	-	11,608	-	-	-
# 8 Ext. 4	3,469	-	-	3,469	-	-	-
# 9	99,516	-	-	99,516	-	-	-
# 9 Ext. 1	13,918	-	-	13,918	-	-	-
# 9 Ext. 2	65,181	-	-	65,181	-	-	-
# 9 Ext. 3	4,614	-	-	4,614	-	-	-
# 9 Ext. 4	13,514	-	-	13,514	-	-	-
# 10	13,977	-	-	13,977	-	-	-
# 11	23,453	-	-	23,453	-	-	-
# 12	8,074	-	-	8,074	-	-	-
# 13	7,896	-	-	7,896	-	-	-
# 13 Ext. 1	18,488	-	-	18,488	-	-	-
# 14	5,925	-	-	5,925	-	-	-
# 15	267,398	-	-	267,398	-	-	-
# 17	436,950	5,897	11,003	453,850	15,420	8,718	24,138
# 17 Ext. 1	10,576	-	-	10,576	-	-	-
# 17 Ext. 2	35,327	-	-	35,327	-	-	-
# 17 Ext. 3	25,062	-	-	25,062	-	-	-
# 18	6,214	-	-	6,214	-	-	-
# 19	29,279	-	-	29,279	-	-	-
# 19 Ext. 1	14,159	-	-	14,159	-	-	-
# 20	26,940	-	-	26,940	-	-	-
# 21	26,501	-	-	26,501	-	-	-
Total	\$ 1,865,488	\$ 5,897	\$ 11,003	\$ 1,882,388	\$ 15,420	\$ 8,718	\$ 24,138

(continued)

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Combining Balance Sheet—By District
December 31, 2023

(concluded)

Water Districts	Fund Balances			Total Fund Balances	Total Liabilities and Fund Balances
	Nonspendable	Assigned	Water Districts		
	Prepaid Expenses	Subs. Year's Expenditures			
# 1	\$ -	\$ 3,800	\$ 98,654	\$ 102,454	\$ 102,454
# 2	-	600	22,940	23,540	23,540
# 3	-	800	14,084	14,884	14,884
# 3 Ext. 1	-	250	2,477	2,727	2,727
# 3 Ext. 2	-	45	1,221	1,266	1,266
# 3 Ext. 3	-	150	465	615	615
# 4	-	16,000	88,263	104,263	104,263
# 4 Ext. 1	-	11,500	50,732	62,232	62,232
# 6	-	9,500	34,540	44,040	44,040
# 6 Ext. 1	-	-	670	670	670
# 6 Ext. 2	-	400	4,561	4,961	4,961
# 6 Ext. 3	-	-	3,182	3,182	3,182
# 6 Ext. 4	-	2,500	24,118	26,618	26,618
# 6 Ext. 5	-	2,700	28,119	30,819	30,819
# 6 Ext. 6	-	-	567	567	567
# 7	-	-	2,428	2,428	2,428
# 8	-	16,000	203,000	219,000	219,000
# 8 Ext. 1	-	600	14,676	15,276	15,276
# 8 Ext. 2	-	3,300	34,607	37,907	37,907
# 8 Ext. 3	-	700	10,908	11,608	11,608
# 8 Ext. 4	-	-	3,469	3,469	3,469
# 9	-	7,000	92,516	99,516	99,516
# 9 Ext. 1	-	1,000	12,918	13,918	13,918
# 9 Ext. 2	-	3,600	61,581	65,181	65,181
# 9 Ext. 3	-	350	4,264	4,614	4,614
# 9 Ext. 4	-	500	13,014	13,514	13,514
# 10	-	500	13,477	13,977	13,977
# 11	-	1,800	21,653	23,453	23,453
# 12	-	450	7,624	8,074	8,074
# 13	-	500	7,396	7,896	7,896
# 13 Ext. 1	-	750	17,738	18,488	18,488
# 14	-	500	5,425	5,925	5,925
# 15	-	25,000	242,398	267,398	267,398
# 17	11,003	46,000	372,709	429,712	453,850
# 17 Ext. 1	-	750	9,826	10,576	10,576
# 17 Ext. 2	-	2,250	33,077	35,327	35,327
# 17 Ext. 3	-	2,000	23,062	25,062	25,062
# 18	-	300	5,914	6,214	6,214
# 19	-	-	29,279	29,279	29,279
# 19 Ext. 1	-	-	14,159	14,159	14,159
# 20	-	1,450	25,490	26,940	26,940
# 21	-	850	25,651	26,501	26,501
Total	\$ 11,003	\$ 164,395	\$ 1,682,852	\$ 1,858,250	\$ 1,882,388

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Schedule of Revenues—Budget and Actual—By District
Year Ended December 31, 2023

Water Districts	Revenues					Total Revenues	Variance with Final Budget
	Adjusted Estimated Revenues	Real Property Taxes	Water Sales and Penalties	Interfund Revenues	Interest Earnings		
# 1	\$ 19,360	\$ 19,360	\$ -	\$ -	\$ 4,197	\$ 23,557	\$ 4,197
# 2	9,796	9,796	-	-	987	10,783	987
# 3	8,536	8,536	-	-	647	9,183	647
# 3 Ext. 1	1,200	1,200	-	-	124	1,324	124
# 3 Ext. 2	398	398	-	-	53	451	53
# 3 Ext. 3	417	417	-	-	31	448	31
# 4	43,419	43,419	-	-	4,795	48,214	4,795
# 4 Ext. 1	22,985	22,985	-	-	2,852	25,837	2,852
# 6	32,559	32,269	-	290	2,047	34,606	2,047
# 6 Ext. 1	199	199	-	-	30	229	30
# 6 Ext. 2	479	479	-	-	201	680	201
# 6 Ext. 3	4,578	4,578	-	-	147	4,725	147
# 6 Ext. 4	2,223	2,223	-	-	1,103	3,326	1,103
# 6 Ext. 5	2,101	2,101	-	-	1,268	3,369	1,268
# 6 Ext. 6	102	102	-	-	25	127	25
# 7	1,818	1,818	-	-	102	1,920	102
# 8	39,732	39,732	-	-	9,378	49,110	9,378
# 8 Ext. 1	2,496	2,496	-	-	630	3,126	630
# 8 Ext. 2	5,013	5,013	-	-	1,604	6,617	1,604
# 8 Ext. 3	68	68	-	-	474	542	474
# 8 Ext. 4	4,306	4,306	-	-	149	4,455	149
# 9	11,996	11,996	-	-	4,167	16,163	4,167
# 9 Ext. 1	2,913	2,913	-	-	577	3,490	577
# 9 Ext. 2	7,066	6,966	-	-	2,662	9,628	2,562
# 9 Ext. 3	318	318	-	-	187	505	187
# 9 Ext. 4	12,497	12,497	-	-	633	13,130	633
# 10	14,608	14,608	-	-	652	15,260	652
# 11	5,940	5,940	-	-	980	6,920	980
# 12	4,541	4,541	-	-	345	4,886	345
# 13	5,308	5,308	-	-	354	5,662	354
# 13 Ext. 1	18,723	18,723	-	-	875	19,598	875
# 14	3,066	3,066	-	-	262	3,328	262
# 15	271,928	271,928	6,537	-	13,031	291,496	19,568
# 17	287,092	287,092	2,097	-	19,484	308,673	21,581
# 17 Ext. 1	7,634	7,634	-	-	492	8,126	492
# 17 Ext. 2	16,672	16,672	-	-	1,481	18,153	1,481
# 17 Ext. 3	1,874	1,874	-	-	998	2,872	998
# 18	2,440	2,440	-	-	260	2,700	260
# 19	21,257	19,742	274	-	1,326	21,342	85
# 19 Ext. 1	11,232	11,232	-	-	403	11,635	403
# 20	387	387	-	-	1,099	1,486	1,099
# 21	714	714	-	-	1,054	1,768	1,054
Total	\$ 909,991	\$ 908,086	\$ 8,908	\$ 290	\$ 82,166	\$ 999,450	\$ 89,459

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, 2023

Water Districts	Adjusted Budget	Expenditures			
		Personal Services	Equipment	Contractual Expenses	Employee Benefits
# 1	\$ 23,160	\$ 4,951	\$ 306	\$ 5,014	\$ 1,846
# 2	10,397	2,490	154	2,188	929
# 3	9,335	1,985	123	3,228	742
# 3 Ext. 1	1,451	426	26	233	159
# 3 Ext. 2	443	92	6	176	34
# 3 Ext. 3	567	135	8	184	51
# 4	59,419	15,246	944	14,143	5,685
# 4 Ext. 1	34,485	8,746	541	6,135	3,262
# 6	42,058	8,608	533	12,168	3,211
# 6 Ext. 1	201	-	-	189	-
# 6 Ext. 2	880	122	8	182	44
# 6 Ext. 3	4,578	1,022	64	1,458	381
# 6 Ext. 4	4,723	940	58	640	351
# 6 Ext. 5	4,801	727	45	1,248	271
# 6 Ext. 6	102	-	-	100	-
# 7	1,818	460	28	238	172
# 8	55,732	14,576	902	13,547	5,437
# 8 Ext. 1	3,097	784	49	454	292
# 8 Ext. 2	8,313	1,946	121	1,935	726
# 8 Ext. 3	768	162	10	27	61
# 8 Ext. 4	3,805	1,039	64	657	387
# 9	18,995	4,589	284	3,827	1,712
# 9 Ext. 1	3,913	894	55	473	334
# 9 Ext. 2	10,666	2,128	132	1,805	794
# 9 Ext. 3	668	111	7	19	41
# 9 Ext. 4	12,997	3,721	230	2,234	1,388
# 10	15,108	3,762	233	4,171	1,404
# 11	7,740	1,631	101	1,721	608
# 12	4,991	1,020	62	1,619	380
# 13	5,809	1,434	89	1,527	535
# 13 Ext. 1	19,473	5,225	323	4,577	1,949
# 14	3,566	853	53	948	319
# 15	296,928	79,869	4,943	73,451	29,791
# 17	333,092	75,912	4,698	79,468	28,315
# 17 Ext. 1	8,384	2,397	148	1,529	894
# 17 Ext. 2	18,921	3,921	243	4,358	1,462
# 17 Ext. 3	3,124	264	16	848	98
# 18	2,740	660	40	433	246
# 19	21,256	5,976	370	3,899	2,229
# 19 Ext. 1	8,732	-	-	1,446	-
# 20	1,836	344	21	380	129
# 21	1,564	135	8	182	50
Total	<u>\$ 1,070,636</u>	<u>\$ 259,303</u>	<u>\$ 16,046</u>	<u>\$ 253,059</u>	<u>\$ 96,719</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, 2023

(concluded)

Water Districts	Transfers Out		Total Exp and Other Fin. Uses	Variance with Final Budget
	Debt Service	Capital Projects		
# 1	3,560	\$ 933	\$ 16,610	\$ 6,550
# 2	1,622	469	7,852	2,545
# 3	1,268	374	7,720	1,615
# 3 Ext. 1	271	80	1,195	256
# 3 Ext. 2	58	17	383	60
# 3 Ext. 3	86	25	489	78
# 4	9,763	2,872	48,653	10,766
# 4 Ext. 1	5,908	1,648	26,240	8,245
# 6	6,322	1,621	32,463	9,595
# 6 Ext. 1	10	-	199	2
# 6 Ext. 2	78	23	457	423
# 6 Ext. 3	649	193	3,767	811
# 6 Ext. 4	597	177	2,763	1,960
# 6 Ext. 5	461	137	2,889	1,912
# 6 Ext. 6	3	-	103	(1)
# 7	292	87	1,277	541
# 8	9,903	2,746	47,111	8,621
# 8 Ext. 1	497	148	2,224	873
# 8 Ext. 2	1,235	367	6,330	1,983
# 8 Ext. 3	104	31	395	373
# 8 Ext. 4	661	196	3,004	801
# 9	2,951	865	14,228	4,767
# 9 Ext. 1	568	169	2,493	1,420
# 9 Ext. 2	1,351	401	6,611	4,055
# 9 Ext. 3	71	21	270	398
# 9 Ext. 4	2,362	701	10,636	2,361
# 10	2,389	709	12,668	2,440
# 11	1,035	307	5,403	2,337
# 12	648	192	3,921	1,070
# 13	911	270	4,766	1,043
# 13 Ext. 1	3,316	984	16,374	3,099
# 14	542	161	2,876	690
# 15	52,598	15,045	255,697	41,231
# 17	70,659	14,299	273,351	59,741
# 17 Ext. 1	1,521	451	6,940	1,444
# 17 Ext. 2	2,736	739	13,459	5,462
# 17 Ext. 3	167	50	1,443	1,681
# 18	419	124	1,922	818
# 19	3,793	1,126	17,393	3,863
# 19 Ext. 1	1,752	-	3,198	5,534
# 20	218	65	1,157	679
# 21	85	25	485	1,079
Total	<u>\$ 193,440</u>	<u>\$ 48,848</u>	<u>\$ 867,415</u>	<u>\$ 203,221</u>

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Schedule of Changes in Fund Balances—By District
Year Ended December 31, 2023

Water Districts	Fund	Add:	Less:	Fund
	Balances	Revenues	Expenditures	Balances
	1-1-23	and Other	and Other	12-31-23
		Sources	Uses	
# 1	\$ 95,507	\$ 23,557	\$ 16,610	\$ 102,454
# 2	20,609	10,783	7,852	23,540
# 3	13,421	9,183	7,720	14,884
# 3 Ext. 1	2,598	1,324	1,195	2,727
# 3 Ext. 2	1,198	451	383	1,266
# 3 Ext. 3	656	448	489	615
# 4	104,702	48,214	48,653	104,263
# 4 Ext. 1	62,635	25,837	26,240	62,232
# 6	41,897	34,606	32,463	44,040
# 6 Ext. 1	640	229	199	670
# 6 Ext. 2	4,738	680	457	4,961
# 6 Ext. 3	2,224	4,725	3,767	3,182
# 6 Ext. 4	26,055	3,326	2,763	26,618
# 6 Ext. 5	30,339	3,369	2,889	30,819
# 6 Ext. 6	543	127	103	567
# 7	1,785	1,920	1,277	2,428
# 8	217,001	49,110	47,111	219,000
# 8 Ext. 1	14,374	3,126	2,224	15,276
# 8 Ext. 2	37,620	6,617	6,330	37,907
# 8 Ext. 3	11,461	542	395	11,608
# 8 Ext. 4	2,018	4,455	3,004	3,469
# 9	97,581	16,163	14,228	99,516
# 9 Ext. 1	12,921	3,490	2,493	13,918
# 9 Ext. 2	62,164	9,628	6,611	65,181
# 9 Ext. 3	4,379	505	270	4,614
# 9 Ext. 4	11,020	13,130	10,636	13,514
# 10	11,385	15,260	12,668	13,977
# 11	21,936	6,920	5,403	23,453
# 12	7,109	4,886	3,921	8,074
# 13	7,000	5,662	4,766	7,896
# 13 Ext. 1	15,264	19,598	16,374	18,488
# 14	5,473	3,328	2,876	5,925
# 15	231,599	291,496	255,697	267,398
# 17	394,390	308,673	273,351	429,712
# 17 Ext. 1	9,390	8,126	6,940	10,576
# 17 Ext. 2	30,633	18,153	13,459	35,327
# 17 Ext. 3	23,633	2,872	1,443	25,062
# 18	5,436	2,700	1,922	6,214
# 19	25,330	21,342	17,393	29,279
# 19 Ext. 1	5,722	11,635	3,198	14,159
# 20	26,611	1,486	1,157	26,940
# 21	25,218	1,768	485	26,501
Total	<u>\$ 1,726,215</u>	<u>\$ 999,450</u>	<u>\$ 867,415</u>	<u>\$1,858,250</u>

TOWN OF ORCHARD PARK, NEW YORK
Garbage and Refuse Fund
Schedule of Revenues—Budget and Actual
Year Ended December 31, 2023

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
REVENUES:						
Real property taxes	SR0000 41001	\$ 2,683,219	\$ -	\$ 2,683,219	\$ 2,683,219	\$ -
Departmental income:						
Sale of compost materials	SR0000 42130	100,000	-	100,000	178,427	78,427
Composting tipping fees	SR0000 42131	10,000	-	10,000	36,753	26,753
Contractor fees	SR0000 42132	5,000	-	5,000	10,098	5,098
Recycling bin sales	SR0000 42133	-	-	-	7,093	7,093
Departmental income total		<u>115,000</u>	<u>-</u>	<u>115,000</u>	<u>232,371</u>	<u>117,371</u>
Use of money and property:						
Interest earnings	SR0000 42401	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>83,970</u>	<u>81,970</u>
Sale of property and compensation for loss:						
Sale of property and compensation for loss	SR00000 42665	<u>-</u>	<u>680,000</u>	<u>680,000</u>	<u>691,954</u>	<u>11,954</u>
TOTAL REVENUES		<u>2,800,219</u>	<u>680,000</u>	<u>3,480,219</u>	<u>3,691,514</u>	<u>211,295</u>
OTHER FINANCING SOURCES						
Transfers In:						
Transfers from General Fund	SR0000 45031	<u>150,000</u>	<u>-</u>	<u>150,000</u>	<u>150,000</u>	<u>-</u>
Operating Transfers In Total		<u>150,000</u>	<u>-</u>	<u>150,000</u>	<u>150,000</u>	<u>-</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 2,950,219</u>	<u>\$ 680,000</u>	<u>\$ 3,630,219</u>	<u>\$ 3,841,514</u>	<u>\$ 211,295</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, 2023

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	\$ -	\$ 210,000	\$ 208,400	\$ 1,600
Accounting fees	SR8160 50451	3,200	-	3,200	3,200	-
Auditing fees	SR8160 50452	2,040	-	2,040	-	2,040
SWMP charge	SR8160 50435	2,000	(2,000)	-	-	-
Recycling bin expense	SR8160 50455	1,000	-	1,000	-	1,000
Contractual services - basic	SR8160 50503	<u>1,920,000</u>	<u>160,644</u>	<u>2,080,644</u>	<u>1,940,399</u>	<u>140,245</u>
Garbage total		<u>2,138,240</u>	<u>158,644</u>	<u>2,296,884</u>	<u>2,151,999</u>	<u>144,885</u>
Composting:						
Personal services						
Elected official	SR8161 50100	5,000	(5,000)	-	-	-
Department manager	SR8161 50102				5,125	(5,125)
Nonunion full time	SR8161 50103	60,091	16,807	76,898	65,436	11,462
Nonunion part time	SR8161 50104	22,000	-	22,000	21,909	91
Equipment						
Composting equipment	SR8161 50200	90,000	925,000	1,015,000	174,416	840,584
Contractual expenses						
Supplies	SR8161 50400	5,000	4,149	9,149	9,149	-
Clothing allowance	SR8161 50407	500	-	500	500	-
First aid supplies	SR8161 50408	150	-	150	-	150
Recycling initiatives/marketing	SR8161 50411	1,500	2,002	3,502	3,502	-
Travel and conference	SR8161 50413	600	442	1,042	1,042	-
Gas, fuel, oil, anti-freeze	SR8161 50416	30,000	17,433	47,433	35,866	11,567
Telephone	SR8161 50420	1,900	-	1,900	566	1,334
Electric	SR8161 50421	3,800	-	3,800	2,606	1,194
Water	SR8161 50423	1,200	488	1,688	1,687	1
Equipment repair and maintenance	SR8161 50444	25,000	57,567	82,567	82,567	-
Composting testing and reporting	SR8161 50447	1,500	-	1,500	560	940
Equipment rental	SR8161 50456	1,500	18,500	20,000	17,886	2,114
Miscellaneous	SR8161 50499	1,000	-	1,000	85	915

(continued)

Account Name	Account Code	Original	Transfers	Adjusted	Expenditures	(concluded)
		Budget Appropriation		Budget Appropriation		Variance with Final Budget
Allocated cost of operations	SR8161 50520	10,000	-	10,000	-	10,000
Employee benefits						
State retirement	SR9010 50810	11,065	1,239	12,304	10,074	2,230
Social security	SR9030 50830	5,400	1,049	6,449	5,867	582
Workers' compensation	SR9040 50840	16,000	6,486	22,486	22,486	-
Life insurance	SR9045 50845	100	-	100	58	42
Hospital and medical insurance	SR9060 50860	50,000	(13,967)	36,033	-	36,033
Dental insurance	SR9061 50861	2,500	300	2,800	1,291	1,509
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	245	1,508	1,370	138
Composting total		<u>355,194</u>	<u>1,033,140</u>	<u>1,388,334</u>	<u>466,448</u>	<u>921,886</u>
Total expenditures		<u>2,493,434</u>	<u>1,191,784</u>	<u>3,685,218</u>	<u>2,618,447</u>	<u>1,066,771</u>
OTHER FINANCING USES:						
Operating transfer out:						
Transfer to Debt Service - principal	SR9901 50910	105,600	(105,600)	-	-	-
Transfer to Debt Service - interest	SR9901 50911	4,224	(4,224)	-	-	-
Transfer to equipment reserve	SR9950 50562	20,000	-	20,000	-	20,000
Total transfers		<u>129,824</u>	<u>(109,824)</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 2,623,258</u>	<u>\$ 1,081,960</u>	<u>\$ 3,705,218</u>	<u>\$ 2,618,447</u>	<u>\$ 1,086,771</u>

TOWN OF ORCHARD PARK, NEW YORK
Capital Projects Fund
Combining Balance Sheet—By Project
December 31, 2023

Project	Assets		Liabilities		Fund Balance		Total	
	Cash/Investments	Total	Accounts Payable	Total	Committed	Total Fund	Liabilities and Fund Balances	
		Assets		Liabilities		Balances (Deficits)		(Deficits)
AB001	Unallocated General Building Projects	\$ 13,470	\$ 13,470	\$ -	\$ -	\$ 13,470	\$ 13,470	\$ 13,470
AB002	Computer Asset Purchases	(43,127)	(43,127)	-	-	(43,127)	(43,127)	(43,127)
AB003	Emergency Management Equipment	14,491	14,491	-	-	14,491	14,491	14,491
AB004	Brush Mountain Community Activity Center - Building	2,482,157	2,482,157	-	2,281,000	201,157	201,157	2,482,157
AB005	Brush Mountain Community Activity Center - Site	145,143	145,143	-	-	145,143	145,143	145,143
AB007	OP Municipal Buildings	-	-	-	-	-	-	-
AB013	Generator Install	-	-	-	-	-	-	-
AB015	Highway Fuel Rehab	90,727	90,727	-	-	90,727	90,727	90,727
AB017	Highway Master Plan	(417)	(417)	-	-	(417)	(417)	(417)
AB018	CAC Senior Bocce Court/Generator	83,402	83,402	-	-	83,402	83,402	83,402
AD002	Bussendorfer Drainage	538,322	538,322	2,065	552,065	(13,743)	(13,743)	538,322
AD004	Townwide Drainage Study	46,086	46,086	-	-	46,086	46,086	46,086
AD005	Benning Road Drainage	4,248	4,248	-	-	4,248	4,248	4,248
AD006	Regional Basin Bray Property	52,728	52,728	-	-	52,728	52,728	52,728
AD007	Townwide Drainage District Consolidation	1,600	1,600	-	-	1,600	1,600	1,600
AP001	Unallocated General Parks Projects	66,681	66,681	-	-	66,681	66,681	66,681
AP003	Yates Park LL Ball Diamonds	336,624	336,624	32,492	32,492	304,132	304,132	336,624
AP005	Yates Park Trail	235,112	235,112	-	-	235,112	235,112	235,112
AP006	Webster Road Parking Lot	8,169	8,169	-	-	8,169	8,169	8,169
AP007	Park Buildings	5,468	5,468	-	-	5,468	5,468	5,468
AP008	Yates Park Recreation Buildings	80,491	80,491	-	-	80,491	80,491	80,491
AP009	Brush Mountain Football Field	16,225	16,225	12,707	12,707	3,518	3,518	16,225
AP011	Playgrounds 2019	-	-	-	-	-	-	-
AP012	Drainage District Consolidation	-	-	-	-	-	-	-
AP013	Green Lake Maint Dredging	-	-	-	-	-	-	-
DB001	Unallocated Highway Projects	53,841	53,841	-	-	53,841	53,841	53,841
DB002	Bridge Emergency Repairs	68,206	68,206	-	-	68,206	68,206	68,206

(continued)

	Project	Assets		Liabilities		Fund Balance		Total
		Cash/Investments	Total	Accounts Payable	Total	Committed	Total Fund	Liabilities and Fund Balances (Deficits)
			Assets		Liabilities		Balances (Deficits)	
DB005	Misc. Culverts	267,361	267,361	-	-	267,361	267,361	267,361
DB006	Burmon Dr Reconstruction Highway	553,502	553,502	12,069	12,069	541,433	541,433	553,502
DB008	Lakeview	2,082,343	2,082,343	-	2,000,000	82,343	82,343	2,082,343
DB010	Elmtree / Dorchester	116,979	116,979	15,863	15,863	101,116	101,116	116,979
DB011	Eaglebrook HWY	(2,600)	(2,600)	-	-	(2,600)	(2,600)	(2,600)
DB012	Popular Ave/Hawthorne Outlet Culvert	156,379	156,379	-	150,000	6,379	6,379	156,379
DB014	Bussendorfer overlay	2,281	2,281	-	100,000	(97,719)	(97,719)	2,281
DB015	Dennis Road Bridge	(62,000)	(62,000)	63,600	63,600	(125,600)	(125,600)	(62,000)
FX001	Unallocated Water District Projects	20,468	20,468	-	-	20,468	20,468	20,468
FX002	Chestnut Ridge Rd Waterline	33,321	33,321	165,343	165,343	(132,022)	(132,022)	33,321
FX004	Brush Mtn. Waterline	4,363	4,363	-	-	4,363	4,363	4,363
FX005	Water Tanks	652,736	652,736	259,430	259,430	393,306	393,306	652,736
FX006	Dist. Wide Water Improvement	205,586	205,586	58,549	58,549	147,037	147,037	205,586
FX008	Bussendorfer Waterline	266,488	266,488	-	-	266,488	266,488	266,488
FX009	Eaglebrook Waterline	234,206	234,206	-	-	234,206	234,206	234,206
FX010	Townwide Water Supply District Consolidation	104,253	104,253	-	100,000	4,253	4,253	104,253
FX011	Lakeview Waterline	450,141	450,141	-	432,000	18,141	18,141	450,141
G0001	Unallocated Sanitary Sewer Projects	492,429	492,429	-	-	492,429	492,429	492,429
G0002	Townwide Sanitary Sewer Study	168,435	168,435	-	-	168,435	168,435	168,435
G0003	Burmon Dr Sanitary Sewer	-	-	-	-	-	-	-
G0004	Hazel Ct Sanitary Sewer Phase II	-	-	-	-	-	-	-
G0006	Berg Rd Sanitary Sewer Pump Station	645,657	645,657	1,520	1,520	644,137	644,137	645,657
G0007	SS Main Televising and Relining	521,823	521,823	-	-	521,823	521,823	521,823
G0008	Hillsburo Pump Station Generator	60,853	60,853	-	-	60,853	60,853	60,853
G0009	Eaglebrook Sanitary Sewer	286,843	286,843	-	275,000	11,843	11,843	286,843
G0010	Townwide Sanitary Sewer District Consolidation	94,318	94,318	3,750	103,750	(9,432)	(9,432)	94,318
G0011	Lakeview Sanitary Sewer	364,884	364,884	-	350,000	14,884	14,884	364,884
SL004	NYSEG Overhead Cobra LED	(23,109)	(23,109)	-	-	(23,109)	(23,109)	(23,109)
WS002	Water/Sewer Equipment Acquisition	813,776	813,776	58,142	58,142	755,634	755,634	813,776
		<u>\$ 12,811,363</u>	<u>\$ 12,811,363</u>	<u>\$ 685,530</u>	<u>\$ 7,023,530</u>	<u>\$ 5,787,833</u>	<u>\$ 5,787,833</u>	<u>\$ 12,811,363</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, 2023

Project	Fund Balances (Deficits) 1-1-23	Revenues		Other Financing Sources Transfers In	Total Revenues and Other Financing Sources	
		Use of Money and Property	Miscellaneous			
AB001	Unallocated General Building Projects	\$ 14,378	\$ 519	\$ -	\$ 2,095	\$ 2,614
AB002	Computer Asset Purchases	(43,127)	-	-	-	-
AB003	Emergency Management Equipment	13,961	530	-	-	530
AB004	Brush Mountain Community Activity Center - Building	768,283	104,247	-	-	104,247
AB005	Brush Mountain Community Activity Center - Site	139,706	5,437	-	-	5,437
AB007	OP Municipal Buildings	43,602	-	-	5,792	5,792
AB013	Generator Install	(7,966)	-	-	-	-
AB015	Highway Fuel Rehab	101,172	3,575	-	-	3,575
AB017	Highway Master Plan	34,651	-	-	-	-
AB018	CAC Senior Bocce Court/Generator	80,352	3,050	-	-	3,050
AB019	Maintenance Facility	-	-	-	103,845	103,845
AD002	Bussendorfer Drainage	(28,461)	20,873	-	-	20,873
AD004	Townwide Drainage Study	44,400	1,686	-	-	1,686
AD005	Benning Road Drainage	4,093	155	-	-	155
AD006	Regional Basin Bray Property	50,800	1,928	-	-	1,928
AD007	Townwide Drainage District Consolidation	1,501	99	-	-	99
AP001	Unallocated General Parks Projects	-	1,242	-	65,439	66,681
AP003	Yates Park LL Ball Diamonds	324,312	12,312	-	-	12,312
AP005	Yates Park Trail	226,513	8,599	-	-	8,599
AP006	Webster Road Parking Lot	7,870	299	-	-	299
AP007	Park Buildings	5,268	200	-	-	200
AP008	Yates Park Recreation Buildings	77,547	2,944	-	-	2,944
AP009	Brush Mountain Football Field	192,051	5,189	100,000	-	105,189
AP011	Playgrounds 2019	(9,929)	-	-	9,929	9,929
AP012	Drainage District Consolidation	75,062	-	-	-	-
AP013	Green Lake Maint Dredging	306	-	-	-	-
DB001	Unallocated Highway Projects	51,872	1,969	-	-	1,969
DB002	Bridge Emergency Repairs	65,711	2,495	-	-	2,495

(continued)

(concluded)

	Project	Fund Balances (Deficits) 1-1-23	Revenues		Other Financing Sources Transfers In	Total Revenues and Other Financing Sources
			Use of Money and Property	Miscellaneous		
DB005	Misc. Culverts	375,388	11,973	-	-	11,973
DB006	Burmon Dr Reconstruction Highway	271,183	15,362	-	-	15,362
DB008	Lakeview	6,184	76,159	-	-	76,159
DB010	Elmtree / Dorchester	(5,200)	2,179	-	120,000	122,179
DB011	Eaglebrook HWY	(2,600)	-	-	-	-
DB012	Popular Ave/Hawthorne Outlet Culvert	660	5,719	-	-	5,719
DB014	Bussendorfer overlay	(97,934)	215	-	-	215
DB015	Dennis Road Bridge	-	-	-	-	-
FX001	Unallocated Water District Projects	19,719	749	-	-	749
FX002	Chestnut Ridge Rd Waterline	362,743	7,378	-	-	7,378
FX004	Brush Mtn. Waterline	229,843	4,363	-	-	4,363
FX005	Water Tanks	625,915	26,821	-	-	26,821
FX006	Dist. Wide Water Improvement	258,768	10,084	-	-	10,084
FX008	Bussendorfer Waterline	419,974	12,787	-	-	12,787
FX009	Eaglebrook Waterline	-	4,363	-	229,843	234,206
FX010	Townwide Water Supply District Consolidation	440	3,813	-	-	3,813
FX011	Lakeview Waterline	1,900	16,467	-	-	16,467
G0001	Unallocated Sanitary Sewer Projects	-	9,173	-	483,256	492,429
G0002	Townwide Sanitary Sewer Study	162,275	6,160	-	-	6,160
G0003	Burmon Dr Sanitary Sewer	777,361	-	-	-	-
G0004	Hazel Ct Sanitary Sewer Phase II	1,278	-	-	-	-
G0006	Berg Rd Sanitary Sewer Pump Station	629,867	23,850	-	-	23,850
G0007	SS Main Televising and Relining	1,151,263	37,067	-	-	37,067
G0008	Hillsburo Pump Station Generator	58,629	2,224	-	-	2,224
G0009	Eaglebrook Sanitary Sewer	1,353	10,490	-	-	10,490
G0010	Townwide Sanitary Sewer District Consolidation	440	3,628	-	-	3,628
G0011	Lakeview Sanitary Sewer	1,539	13,345	-	-	13,345
SL004	NYSEG Overhead Cobra LED	(23,109)	-	-	-	-
WS002	Water/Sewer Equipment Acquisition	685,843	27,934	-	100,000	127,934
		<u>\$ 8,147,650</u>	<u>\$ 509,651</u>	<u>\$ 100,000</u>	<u>\$ 1,120,199</u>	<u>\$ 1,729,850</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, 2023

	Project	Expenditures		Other	Total	Fund
		Capital	Debt Service	Financing	Expenditures	Balances
		Outlay (Reclassification)	Interest	Uses Transfers Out	and Other Financing Uses	(Deficits) 12-31-23
AB001	Unallocated General Building Projects	\$ 3,522	\$ -	\$ -	\$ 3,522	\$ 13,470
AB002	Computer Asset Purchases	-	-	-	-	(43,127)
AB003	Emergency Management Equipment	-	-	-	-	14,491
AB004	Brush Mountain Community Activity Center - Building	3,788	81,585	586,000	671,373	201,157
AB005	Brush Mountain Community Activity Center - Site	-	-	-	-	145,143
AB007	OP Municipal Buildings	49,394	-	-	49,394	-
AB013	Generator Install	(15,854)	-	7,888	(7,966)	-
AB015	Highway Fuel Rehab	14,020	-	-	14,020	90,727
AB017	Highway Master Plan	35,068	-	-	35,068	(417)
AB018	CAC Senior Bocce Court/Generator	-	-	-	-	83,402
AB019	Maintenance Facility	103,845	-	-	103,845	-
AD002	Bussendorfer Drainage	6,155	-	-	6,155	(13,743)
AD004	Townwide Drainage Study	-	-	-	-	46,086
AD005	Benning Road Drainage	-	-	-	-	4,248
AD006	Regional Basin Bray Property	-	-	-	-	52,728
AD007	Townwide Drainage District Consolidation	-	-	-	-	1,600
AP001	Unallocated General Parks Projects	-	-	-	-	66,681
AP003	Yates Park LL Ball Diamonds	32,492	-	-	32,492	304,132
AP005	Yates Park Trail	-	-	-	-	235,112
AP006	Webster Road Parking Lot	-	-	-	-	8,169
AP007	Park Buildings	-	-	-	-	5,468
AP008	Yates Park Recreation Buildings	-	-	-	-	80,491
AP009	Brush Mountain Football Field	293,722	-	-	293,722	3,518
AP011	Playgrounds 2019	-	-	-	-	-
AP012	Drainage District Consolidation	-	-	75,062	75,062	-
AP013	Green Lake Maint Dredging	-	-	306	306	-
DB001	Unallocated Highway Projects	-	-	-	-	53,841
DB002	Bridge Emergency Repairs	-	-	-	-	68,206

(continued)

(concluded)

Project	Expenditures		Other	Total	Fund	
	Capital	Debt Service	Financing	Expenditures	Balances	
	Outlay (Reclassification)	Interest	Uses Transfers Out	and Other Financing Uses	(Deficits) 12-31-23	
DB005	Misc. Culverts	-	-	120,000	267,361	
DB006	Burmon Dr Reconstruction Highway	(254,888)	-	-	541,433	
DB008	Lakeview	-	-	-	82,343	
DB010	Elmtree / Dorchester	15,863	-	-	101,116	
DB011	Eaglebrook HWY	-	-	-	(2,600)	
DB012	Popular Ave/Hawthorne Outlet Culvert	-	-	-	6,379	
DB014	Bussendorfer overlay	-	-	-	(97,719)	
DB015	Dennis Road Bridge	125,600	-	-	(125,600)	
FX001	Unallocated Water District Projects	-	-	-	20,468	
FX002	Chestnut Ridge Rd Waterline	502,143	-	-	(132,022)	
FX004	Brush Mtn. Waterline	-	-	229,843	4,363	
FX005	Water Tanks	259,430	-	-	393,306	
FX006	Dist. Wide Water Improvement	121,815	-	-	147,037	
FX008	Bussendorfer Waterline	166,273	-	-	266,488	
FX009	Eaglebrook Waterline	-	-	-	234,206	
FX010	Townwide Water Supply District Consolidation	-	-	-	4,253	
FX011	Lakeview Waterline	226	-	-	18,141	
G0001	Unallocated Sanitary Sewer Projects	-	-	-	492,429	
G0002	Townwide Sanitary Sewer Study	-	-	-	168,435	
G0003	Burmon Dr Sanitary Sewer	295,383	-	481,978	-	
G0004	Hazel Ct Sanitary Sewer Phase II	-	-	1,278	-	
G0006	Berg Rd Sanitary Sewer Pump Station	9,580	-	-	644,137	
G0007	SS Main Televising and Relining	666,507	-	-	521,823	
G0008	Hillsburo Pump Station Generator	-	-	-	60,853	
G0009	Eaglebrook Sanitary Sewer	-	-	-	11,843	
G0010	Townwide Sanitary Sewer District Consolidation	13,500	-	-	(9,432)	
G0011	Lakeview Sanitary Sewer	-	-	-	14,884	
SL004	NYSEG Overhead Cobra LED	-	-	-	(23,109)	
WS002	Water/Sewer Equipment Acquisition	58,143	-	-	755,634	
		<u>\$ 2,505,727</u>	<u>\$ 81,585</u>	<u>\$ 1,502,355</u>	<u>\$ 4,089,667</u>	<u>\$ 5,787,833</u>

TOWN OF ORCHARD PARK, NEW YORK
Debt Service Fund
Schedule of Revenues and Other Financing Sources—Budget and Actual
Year Ended December 31, 2023

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	\$ -	\$ -	\$ -	\$ 25,986	\$ 25,986
Premium on obligations	V00000 42710	-	-	-	45,532	45,532
TOTAL REVENUES		-	-	-	71,518	71,518
OTHER FINANCING SOURCES						
Transfers In:						
Transfers from General Fund	V00000 45031	2,931,884	-	2,931,884	2,931,881	(3)
Total other financing sources		2,931,884	-	2,931,884	2,931,881	(3)
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$2,931,884</u>	<u>\$ -</u>	<u>\$2,931,884</u>	<u>\$ 3,003,399</u>	<u>\$ 71,515</u>

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TOWN OF ORCHARD PARK, NEW YORK
Debt Service Fund
Schedule of Expenditures—Budget and Actual
Year Ended December 31, 2023

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
DEBT SERVICE:						
Principal	V09710 50600	\$ 1,950,000	\$ -	\$ 1,950,000	\$ 1,950,000	\$ -
Interest	V09710 50700	<u>1,049,047</u>	<u>141,995</u>	<u>1,191,042</u>	<u>1,191,039</u>	<u>3</u>
Debt service total		<u>2,999,047</u>	<u>141,995</u>	<u>3,141,042</u>	<u>3,141,039</u>	<u>3</u>
TOTAL EXPENDITURES		<u>\$2,999,047</u>	<u>\$ 141,995</u>	<u>\$3,141,042</u>	<u>\$ 3,141,039</u>	<u>\$ 3</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, 2023

	Special Revenue					
	Town Outside Village	Lighting	Drainage	Miscellaneous Special Revenue		Total Nonmajor Funds
ASSETS						
Cash and cash equivalents	\$ 856,211	\$ 365,422	\$ 236,820	\$ 1,777,078	\$ 3,235,531	
Investments	296,638	173,892	72,628	-	543,158	
Receivables	41,882	670	-	-	42,552	
Prepaid items	14,903	-	-	-	14,903	
Total assets	<u>\$ 1,209,634</u>	<u>\$ 539,984</u>	<u>\$ 309,448</u>	<u>\$ 1,777,078</u>	<u>\$ 3,836,144</u>	
LIABILITIES						
Accounts payable	\$ 8,323	\$ 35,376	\$ -	\$ -	\$ 43,699	
Accrued liabilities	10,835	-	-	-	10,835	
Total liabilities	<u>19,158</u>	<u>35,376</u>	<u>-</u>	<u>-</u>	<u>54,534</u>	
FUND BALANCES						
Nonspendable	14,903	-	-	-	14,903	
Assigned	1,175,573	504,608	309,448	1,777,078	3,766,707	
Total fund balances	<u>1,190,476</u>	<u>504,608</u>	<u>309,448</u>	<u>1,777,078</u>	<u>3,781,610</u>	
Total liabilities and fund balances	<u>\$ 1,209,634</u>	<u>\$ 539,984</u>	<u>\$ 309,448</u>	<u>\$ 1,777,078</u>	<u>\$ 3,836,144</u>	

TOWN OF ORCHARD PARK, NEW YORK
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended December 31, 2023

	Special Revenue			Miscellaneous Special Revenue	Total Nonmajor Funds
	Town Outside Village	Lighting	Drainage		
REVENUES					
Real property taxes	\$ -	\$ 318,975	\$ 53,975	\$ -	\$ 372,950
Non property tax items	438,935	-	-	-	438,935
Departmental income	535,148	-	-	101,568	636,716
Use of money and property	45,894	26,904	11,237	-	84,035
Licenses and permits	2,200	-	-	-	2,200
Total revenues	<u>1,022,177</u>	<u>345,879</u>	<u>65,212</u>	<u>101,568</u>	<u>1,534,836</u>
EXPENDITURES					
Current:					
General government support	1,399	-	-	-	1,399
Public safety	410,816	-	-	-	410,816
Health	4,594	-	-	-	4,594
Transportation	13,550	351,434	-	-	364,984
Culture and recreation	-	-	-	111,630	111,630
Home and community services	154,773	-	-	200	154,973
Employee benefits	165,592	-	-	-	165,592
Total expenditures	<u>750,724</u>	<u>351,434</u>	<u>-</u>	<u>111,830</u>	<u>1,213,988</u>
Net change in fund balances	271,453	(5,555)	65,212	(10,262)	320,848
Fund balances - beginning	<u>919,023</u>	<u>510,163</u>	<u>244,236</u>	<u>1,787,340</u>	<u>3,460,762</u>
Fund balances - ending	<u>\$ 1,190,476</u>	<u>\$ 504,608</u>	<u>\$ 309,448</u>	<u>\$ 1,777,078</u>	<u>\$ 3,781,610</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, 2023

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	\$ 438,935	\$ -	\$ 438,935	\$ 438,935	\$ -
Departmental income:						
Fire inspection fees	B00000 41540	-	-	-	13,687	13,687
Safety inspection fees	B00000 41560	300,000	-	300,000	378,508	78,508
Building fees	B00000 41561	-	-	-	100	100
Electrical permits	B00000 41562	-	-	-	51,413	51,413
Other fees	B00000 41563	214,455	-	214,455	60,256	(154,199)
Zoning fees	B00000 42110	2,000	-	2,000	7,890	5,890
Planning board fees	B00000 42115	3,500	-	3,500	7,210	3,710
Plan review fees	B00000 42116	-	-	-	6,000	6,000
Site development fees	B00000 42189	20,000	-	20,000	9,649	(10,351)
Departmental income total		<u>539,955</u>	<u>-</u>	<u>539,955</u>	<u>535,148</u>	<u>(4,807)</u>
Use of money and property:						
Interest earnings	B00000 42401	1,500	-	1,500	45,894	44,394
Licenses and permits:						
Operating permits	B00000 42590	-	-	-	2,200	2,200
Total licenses and permits		<u>-</u>	<u>-</u>	<u>-</u>	<u>2,200</u>	<u>2,200</u>
Sale of property and compensation for loss:						
Other unclassified revenues	B00000 42770	10,000	-	10,000	-	(10,000)
Sale of property and compensation for loss total		<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
TOTAL REVENUES		<u>\$ 990,390</u>	<u>\$ -</u>	<u>\$ 990,390</u>	<u>\$ 1,022,177</u>	<u>\$ 31,787</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, 2023

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	941	59
Contractual expenses						
Copier lease	B01680 50443	2,000	-	2,000	458	1,542
Information technology services total		<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>1,399</u>	<u>3,601</u>
Special items						
Contingent	B01910 50550	12,000	-	12,000	-	12,000
Special items total		<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>-</u>	<u>12,000</u>
General Government Support total		<u>17,000</u>	<u>-</u>	<u>17,000</u>	<u>1,399</u>	<u>15,601</u>
PUBLIC SAFETY						
Traffic control:						
CSEA blue collar	B03310 50105	19,669	-	19,669	1,823	17,846
Signs	B03310 50211	8,000	-	8,000	6,704	1,296
Electricity	B03310 50421	2,000	-	2,000	1,395	605
Equipment repair and maintenance	B03310 50444	11,500	-	11,500	574	10,926
Traffic control total		<u>41,169</u>	<u>-</u>	<u>41,169</u>	<u>10,496</u>	<u>30,673</u>
Safety inspection:						
Personal services						
Department manager	B03620 50102	81,949	-	81,949	77,102	4,847
Nonunion part time	B03620 50104	19,440	-	19,440	13,723	5,717
CSEA white collar	B03620 50106	331,396	-	331,396	294,859	36,537

(continued)

<u>Account Name</u>	<u>Account Code</u>	<u>Original Estimated Appropriations</u>	<u>Transfers</u>	<u>Adjusted Estimated Appropriations</u>	<u>Expenditures</u>	<u>Variance with Final Budget</u>
Equipment						
Vehicles	B03620 50214	10,000	(9,807)	193	-	193
Contractual expenses						
Office supplies	B03620 50400	3,500	3,616	7,116	6,570	546
State fire code expenditures	B03620 50401	2,000	-	2,000	45	1,955
Uniform, clothing, tool allowance	B03620 50407	600	-	600	228	372
Mileage for inspection	B03620 50412	-	-	-	-	-
Travel and conference	B03620 50413	2,400	-	2,400	1,469	931
Training	B03620 50414	1,200	-	1,200	83	1,117
Gasoline	B03620 50416	2,600	143	2,743	2,743	-
Telephone	B03620 50420	-	375	375	375	-
Vehicle repair and maintenance	B03620 50445	1,000	2,123	3,123	3,123	-
Public safety total		<u>456,085</u>	<u>(3,550)</u>	<u>493,704</u>	<u>410,816</u>	<u>82,888</u>
HEALTH						
Registrar of Vital Statistics:						
Personal services						
Appointed official	B04020 50101	4,328	-	4,328	4,328	-
Contractual expenses						
Other expenses	B04020 50419	<u>190</u>	<u>80</u>	<u>270</u>	<u>266</u>	<u>4</u>
Health Total		<u>4,518</u>	<u>80</u>	<u>4,598</u>	<u>4,594</u>	<u>4</u>
TRANSPORTATION						
Contractual expenses						
Tree and stump removal	B05010 50471	<u>10,000</u>	<u>3,550</u>	<u>13,550</u>	<u>13,550</u>	<u>-</u>
Transportation total		<u>10,000</u>	<u>3,550</u>	<u>13,550</u>	<u>13,550</u>	<u>-</u>

(continued)

<u>Account Name</u>	<u>Account Code</u>	<u>Original Estimated Appropriations</u>	<u>Transfers</u>	<u>Adjusted Estimated Appropriations</u>	<u>Expenditures</u>	<u>Variance with Final Budget</u>
HOME AND COMMUNITY SERVICES						
Zoning:						
Personal services						
Appointed official	B08010 50101	6,628	-	6,628	6,629	(1)
CSEA white collar	B08010 50106	25,859	-	25,859	24,981	878
Equipment						
Computer remodeling	B08010 50200	1,000	-	1,000	953	47
Digitizing equipment	B08010 50210	1,000	-	1,000	-	1,000
Contractual expenses						
Office supplies	B08010 50400	1,000	(80)	920	168	752
Travel and conference	B08010 50413	500	-	500	175	325
Publishing	B08010 50450	900	239	1,139	1,138	1
Zoning total		<u>36,887</u>	<u>159</u>	<u>37,046</u>	<u>34,044</u>	<u>3,003</u>
Planning:						
Personal services						
Appointed official	B08020 50101	39,858	-	39,858	39,359	499
	101	39,858	-	39,858	39,359	499
	190	-	-	-	0	-
	191	-	-	-	0	-
Nonunion part time	B08020 50104	11,048	5,758	16,806.00	16,805	1
CSEA white collar	B08020 50106	25,859	-	25,859	25,518	341
Equipment						
Equipment	B08020 50200	1,000	-	1,000	186	814
Contractual expenses						
Office supplies	B08020 50400	1,800	-	1,800	412	1,388
Resources	B08020 50410	100	-	100	-	100
Travel and conference	B08020 50413	1,000	-	1,000	370	630
Training	B08020 50414	650	-	650	650	-
Publishing	B08020 50450	800	57	857	856	1
Planning total		<u>82,115</u>	<u>5,815</u>	<u>87,930</u>	<u>84,156</u>	<u>3,774</u>

(continued)

Account Name	Account Code	Original Estimated Appropriations	Transfers	Adjusted Estimated Appropriations	Expenditures	Variance with Final Budget
Brush and weeds						
Contractual expenses						
Contracted container hauling	B08160 50490	6,500	-	6,500	-	6,500
Brush and weeds total		6,500	-	6,500	-	6,500
Drainage						
Contractual expenses						
Townwide improvements	B08540 50439	18,000	-	18,000	-	18,000
Drainage maintenance	B08540 50444	12,000	-	12,000	-	12,000
WNY Coalition fee	B08540 50406	1,500	-	1,500	-	1,500
Drainage total		31,500	-	31,500	-	31,500
Forestry:						
Contractual expenses						
Supplies	B08560 50400	2,500	646	3,146	3,146	-
Beautification and spraying	B08560 50468	5,000	-	5,000	317	4,683
Tree and stump removal	B08560 50471	35,000	(6,700)	28,300	23,685	4,615
Forestry total		42,500	(6,054)	36,446	27,148	9,298
Conservation Board:						
Personal services						
Appointed official	B08710 50101	8,741	-	8,741	8,741	-
Nonunion part time	B08710 50104	684	-	684	684	-
Conservation board total		9,425	-	9,425	9,425	-
Home and Community Services total		208,927	(80)	208,847	154,773	16,075
Employee Benefits:						
Employees retirement	B09010 50810	80,359	-	80,359	56,851	23,508
Social security	B09030 50830	34,553	-	34,553	31,399	3,154
Workers' compensation	B09040 50840	500	-	500	433	67
Life insurance	B09045 50845	540	-	540	210	330
Unemployment insurance	B09050 50850	-	11,874	11,874	11,874	-
Hospital and medical insurance	B09060 50860	170,000	(18,274)	151,726	40,443	111,283
Dental insurance	B09061 50861	15,000	-	15,000	7,936	7,064
Insurance waivers	B09062 50862	-	6,400	6,400	6,400	-
Flex Plan	B09065 50865	13,657	-	13,657	2,702	10,955
Medicare	B09090 50890	8,081	-	8,081	7,344	737
Employee Benefits Total		322,690	-	322,690	165,592	157,098
TOTAL EXPENDITURES		\$ 1,009,220	\$ (3,550)	\$ 1,060,389	\$ 750,724	\$ 271,666

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, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUE				
Real property taxes	\$ 318,975	\$ 318,975	\$ 318,975	\$ -
Use of money and property:	<u>-</u>	<u>-</u>	<u>26,904</u>	<u>26,904</u>
Total revenues	<u>318,975</u>	<u>318,975</u>	<u>345,879</u>	<u>26,904</u>
EXPENDITURES				
Current:				
Transportation	<u>394,775</u>	<u>399,635</u>	<u>351,434</u>	<u>48,201</u>
Total expenditures	<u>394,775</u>	<u>399,635</u>	<u>351,434</u>	<u>48,201</u>
Net change in fund balances*	(80,750)	(80,660)	(5,555)	75,105
Fund balances - beginning	<u>510,163</u>	<u>510,163</u>	<u>510,163</u>	<u>-</u>
Fund balances - ending	<u>\$ 429,413</u>	<u>\$ 429,503</u>	<u>\$ 504,608</u>	<u>\$ 75,105</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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUE				
Real property taxes	\$ 53,975	\$ 53,975	\$ 53,975	\$ -
Use of money and property	-	-	11,237	11,237
Total revenues	53,975	53,975	65,212	11,237
EXPENDITURES				
Current:				
Home and community services	53,975	53,975	-	53,975
Total expenditures	53,975	53,975	-	53,975
Net change in fund balances	-	-	65,212	65,212
Fund balances - beginning	244,236	244,236	244,236	-
Fund balances - ending	\$ 244,236	\$ 244,236	\$ 309,448	\$ 65,212

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TOWN OF ORCHARD PARK, NEW YORK
Miscellaneous Special Revenue Funds
Combining Balance Sheet
December 31, 2023

	Parkland Development	Public Improvements	Millennium Bricks	Wall of Heroes	OP Comm. Youth	OP Recreation	Total
ASSETS							
Cash and cash equivalents	\$ 250,140	\$ 1,159,397	\$ 2,854	\$ 237	\$ 130	\$ 364,320	\$ 1,777,078
Total assets	<u>\$ 250,140</u>	<u>\$ 1,159,397</u>	<u>\$ 2,854</u>	<u>\$ 237</u>	<u>\$ 130</u>	<u>\$ 364,320</u>	<u>\$ 1,777,078</u>
 FUND BALANCES							
Fund balances:							
Assigned	\$ 250,140	\$ 1,159,397	\$ 2,854	\$ 237	\$ 130	\$ 364,320	\$ 1,777,078
Total fund balances	<u>\$ 250,140</u>	<u>\$ 1,159,397</u>	<u>\$ 2,854</u>	<u>\$ 237</u>	<u>\$ 130</u>	<u>\$ 364,320</u>	<u>\$ 1,777,078</u>

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TOWN OF ORCHARD PARK, NEW YORK
Miscellaneous Special Revenue Funds
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Year Ended December 31, 2023

	Parkland Development	Public Improvements	Millennium Bricks	Wall of Heroes	OP Comm. Youth	OP Recreation	Total
REVENUE							
Departmental income	\$ 4,500	\$ 49,875	\$ -	\$ -	\$ -	\$ 47,193	\$ 101,568
Miscellaneous							
Developers fees	-	-	-	-	-	-	-
Total revenues	4,500	49,875	-	-	-	47,193	101,568
EXPENDITURES							
Current:							
Culture and recreation	-	-	-	-	-	111,630	111,630
Home and community services	-	200	-	-	-	-	200
Total expenditures	-	200	-	-	-	111,630	111,830
Excess of revenues over expenditures	4,500	49,675	-	-	-	(64,437)	(10,262)
Fund balances - beginning	245,640	1,109,722	2,854	237	130	428,757	1,787,340
Fund balances - ending	\$ 250,140	\$ 1,159,397	\$ 2,854	\$ 237	\$ 130	\$ 364,320	\$ 1,777,078

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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	122
<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.....	128
<i>These schedules contain information to help the reader assess the Town’s most significant revenue source, real property taxes.</i>	
Debt Capacity.....	136
<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	139
<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.....	142
<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>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>	<u>2023</u>
Governmental activities	(as restated)			(as restated)						
Net investment in capital assets	\$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	\$60,490,017
Restricted for:										
Cemetery	19,423	18,763	18,332	18,375	18,438	18,795	18,795	18,795	19,171	19,545
Senior center	1,272	1,272	1,272	1,272	1,272	1,297	1,297	1,297	1,297	1,349
Tax stabilization	655,900	655,900	655,900	655,900	655,900	668,568	200,000	-	-	-
Capital improvements	729,815	665,115	582,422	582,422	582,422	593,672	593,672	593,672	605,545	629,767
Town historian	5,920	5,931	5,931	5,931	5,931	6,046	6,046	6,046	6,167	6,414
Historical survey	9,186	9,186	8,834	8,834	8,834	9,005	9,005	9,005	9,185	9,552
DWI program	185,305	203,762	180,370	189,582	131,052	146,463	141,432	167,391	170,739	183,993
D.A.R.E. program	32,234	38,905	48,631	48,087	45,731	49,874	53,385	26,050	28,192	51,621
Public safety - equipment	20,890	41,780	62,670	83,560	104,450	127,761	147,761	147,761	150,716	156,745
Public safety - vehicles	22,855	45,710	68,565	91,420	114,275	139,779	162,779	130,779	152,354	158,448
Debt service	538,388	767,536	998,389	1,870,985	1,805,764	1,742,784	1,620,586	1,159,597	972,680	846,406
Records management	-	-	-	-	-	-	-	-	-	-
Insurance deductibles	-	-	-	-	-	-	-	-	-	-
Insurance workers compensation	-	-	-	-	-	-	-	-	-	-
Unrestricted	13,563,989	13,375,818	10,281,617	(184,136)	(252,811)	(58,121)	(1,085,943)	1,638,254	5,085,223	8,170,607
Total net position	<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>	<u>\$70,724,464</u>

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

Expenses	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Primary government:										
Governmental activities:										
General government support	\$ 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	\$ 5,392,612
Education	16,059	9,349	12,983	27,860	23,470	12,163	8,227	10,623	18,185	16,048
Public safety	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	9,362,317
Health	6,463	5,339	5,575	5,582	5,110	6,597	5,442	5,517	5,182	6,268
Transportation	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	6,694,229
Economic assistance and opportunity	409	401	417	48,907	19,099	-	-	-	-	-
Culture and recreation	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	3,203,486
Home and community services	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	7,151,980
Interest and other fiscal charges	<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>	<u>1,263,308</u>
Total primary government expenses	<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>	<u>33,090,248</u>
Program revenues										
Governmental activities:										
Charges for services:										
General government support	68,413	144,400	150,340	473,458	444,440	484,563	413,604	523,686	515,538	440,799
Public safety	630,294	808,994	798,687	549,022	527,020	725,469	683,108	1,012,256	1,100,332	987,594
Transportation	84,569	87,106	89,719	92,411	113,094	107,487	108,662	105,021	112,382	120,555
Culture and recreation	589,015	588,625	508,025	565,401	683,701	779,017	362,760	815,867	1,169,798	1,297,041
Home and community services	307,233	241,134	270,850	331,339	252,921	288,735	409,941	428,540	226,384	309,702
Operating grants and contributions	216,298	717,075	227,863	274,498	278,795	290,986	331,625	146,738	1,019,751	1,134,943
Capital grants and contributions	<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>	<u>-</u>
Total primary government program revenues	<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>	<u>4,290,634</u>
Primary government net expense	<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>	<u>(28,799,614)</u>

(continued)

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

	<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>	<u>2023</u>
										(concluded)
General revenues										
Property taxes	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	18,567,950
Non-property tax items	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	6,314,843
Use of money and property	76,835	56,577	67,375	107,223	308,077	738,502	255,381	78,903	422,751	2,059,130
Sale of property and compensation for loss	-	-	-	-	-	-	514,528	62,170	114,026	912,874
Miscellaneous	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	895,806
State support (unrestricted)	<u>1,028,349</u>	<u>1,092,779</u>	<u>971,236</u>	<u>1,088,824</u>	<u>1,029,156</u>	<u>1,237,198</u>	<u>1,126,355</u>	<u>1,605,133</u>	<u>1,378,554</u>	<u>1,039,249</u>
Total general revenues	<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>	<u>29,789,852</u>
Change in net position	<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>	<u>\$ 990,238</u>

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

	<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>	<u>2023</u>
General fund										
Nonspendable	\$ 126,973	\$ 83,208	\$ 77,033	\$ 95,210	\$ 110,186	\$ 110,729	\$ 152,996	\$ 115,391	\$ 463,687	\$ 502,386
Restricted	1,431,931	1,420,182	1,474,515	1,528,971	1,529,034	1,558,569	1,558,569	890,001	1,409,776	1,494,500
Committed	859,387	881,026	871,058	871,058	871,058	838,270	830,770	832,607	887,663	903,328
Assigned	1,278,195	1,274,414	1,625,061	1,876,646	1,967,861	1,375,070	1,332,934	1,580,405	2,833,004	3,825,536
Unassigned	5,396,313	5,470,452	5,197,231	4,541,235	3,876,228	4,682,763	4,128,654	5,630,569	5,732,336	5,995,567
Total general fund	<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>\$ 11,326,466</u>	<u>\$ 12,721,317</u>
All other governmental funds										
Nonspendable	\$ 368,547	\$ 332,786	\$ 328,007	\$ 333,859	\$ 379,675	\$ 346,340	\$ 379,669	\$ 443,287	\$ 63,842	\$ 74,629
Restricted	920,655	1,165,172	1,288,423	2,159,019	2,076,657	1,945,475	1,864,757	1,370,392	706,270	569,340
Committed	-	4,888,946	9,736,587	6,982,714	20,876,845	5,310,166	1,583,340	9,962,312	8,167,650	5,827,833
Assigned	8,382,288	8,525,607	7,946,276	7,587,930	7,390,842	7,913,728	8,756,059	9,802,457	10,164,428	13,257,899
Unassigned	(626,427)	-	-	-	-	-	-	-	-	-
Total all other governmental funds	<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>\$ 19,102,190</u>	<u>\$ 19,729,701</u>

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

	<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>	<u>2023</u>
Revenues										
Taxes	\$ 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	\$ 24,882,793
Departmental income	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	2,682,339
Intergovernmental charges	84,969	162,506	165,319	167,811	170,783	174,579	178,720	182,021	190,382	178,805
Use of money and property	76,835	56,577	67,375	107,223	308,077	738,502	255,381	78,903	422,751	2,059,130
Licenses and permits	42,285	41,023	38,773	48,451	56,092	73,858	78,241	63,357	69,950	86,181
Fines and forfeitures	322,634	332,858	344,630	324,482	273,530	293,297	185,111	237,478	240,443	208,076
Sale of property and compensation for loss	-	-	-	-	-	-	-	-	-	912,874
Premium on obligations	-	-	-	-	-	-	-	-	-	45,532
Miscellaneous	397,308	448,435	278,773	669,172	459,299	522,807	1,130,979	578,127	281,968	179,366
Interfund revenues	6,209	6,575	100	5,863	6,006	6,325	1,805	1,805	1,805	290
State aid	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	1,375,648
Federal aid	724,010	348,477	341,656	5,063	39,107	13,664	63,755	10,858	494,913	798,544
Total revenues	<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>	<u>\$ 33,409,578</u>
Expenditures										
General government support	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	3,795,067
Education	-	-	-	-	-	-	-	-	-	11,762
Public safety	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	6,830,158
Transportation	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	3,701,503
Other	16,825	11,304	13,616	59,013	37,327	14,640	9,720	12,568	18,858	4,594
Culture and recreation	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	1,870,422
Home and community services	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	4,096,730
Employee benefits	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	5,348,629
Capital outlay	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	2,505,727
Debt service										
Principal	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	1,950,000
Interest	267,342	277,797	353,758	643,528	628,263	1,103,335	1,247,992	1,199,575	1,137,781	1,272,624
Total expenditures	<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>	<u>31,387,216</u>
Excess (deficiency) of revenues over expenditures	<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>	<u>2,022,362</u>

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

	<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>	<u>2023</u> (concluded)
Other Financing Sources (Uses)										
Serial bonds issued	-	6,360,000	9,850,000	-	20,200,000	-	-	8,940,000	-	-
Premium on obligations	-	-	230,853	-	113,391	-	-	-	-	-
Transfers in	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	4,652,080
Transfers out	<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>	<u>(4,652,080)</u>
Total other financing sources (uses)	<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>	<u>-</u>
Net change in fund balances	<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>	<u>\$ 2,022,362</u>
Debt service as a percentage of noncapital expenditures	<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>	<u>12.5%</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
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%
2023	1,273,235,564	262,676,657	175,751,050	138,254,775	158,799,364	2,008,717,410	341,308,908	1,667,408,502	7.552900	4,904,142,652	34.00%

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	Town Outside Village	Hamburg	West Seneca
				Village		Town Outside Village	Town Outside Village
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
2023	4.590192	3.306511	7.896703	59.954941	55.434941	56.606144	53.868827

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
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
2023	4.520000	7.896703	37.237319	10.300919	59.954941

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>
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
2023	7.896703	37.237319	10.300919	55.434941

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>
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
2023	7.896703	38.408522	10.300919	56.606144

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>
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
2023	7.896703	35.671205	10.300919	53.868827

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	2023			2014		
		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	\$ 13,477,000	1	0.81%	\$ 13,055,400	2	0.85%
TM Orchard Park	Apartments	13,335,400	2	0.80%	13,184,900	1	0.86%
New York State Electric & Gas	Utility	12,452,749	3	0.75%	12,984,628	3	0.85%
Young-Reidman, LLC	Apartments	9,683,098	4	0.58%	9,933,100	6	0.65%
Orchard Park TK Owner, LLC	Commercial/Retail	9,219,000	5	0.55%	N/R	N/R	N/R
National Fuel Gas	Utility	8,216,173	6	0.49%	9,970,191	5	0.65%
Armor Road, LLC	Nursing Home	7,300,000	7	0.44%	7,841,400	8	0.51%
Orchard Park Medical	Medical	7,295,254	8	0.44%	N/R	N/R	N/R
Target	Commercial/Retail	5,000,000	9	0.30%	7,037,950	10	0.46%
Lowe's Home Centers	Commercial/Retail	4,627,000	10	0.28%	N/R	N/R	N/R
DDR Orchard Park LLC	Commercial/Retail	N/R	N/R	N/R	9,214,000	7	0.60%
Verizon	Utility	N/R	N/R	N/R	12,554,768	4	0.82%
HCP SH ELP Properties	Nursing Home/Sr. Housing	N/R	N/R	N/R	7,645,000	9	0.50%
Total		<u>\$ 90,605,674</u>		<u>5.43%</u>	<u>\$ 103,421,337</u>		<u>6.76%</u>
Total Taxable Assessed Valuation		<u>\$ 1,667,408,502</u>		<u>100%</u>	<u>\$ 1,530,821,515</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>
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%
2023	45,386,368	44,724,267	98.54%	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>
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
2023	35,720,000	277,381	35,997,381	35,150,975	2.11%	0.7%	1,208	1,179

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, 2023 – (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	\$ 42,335,381	\$ 4,754,000	\$ 37,581,381	100.00 %	\$ 37,581,381
Estimated Overlapping Debt:					
County of Erie	358,355,795	87,296,224	271,059,571	3.02%	8,182,081
School Districts:					
Hamburg Central School District	22,735,000	15,346,125	7,388,875	8.46%	625,352
Orchard Park Central School District	51,000,000	35,700,000	15,300,000	80.82%	12,365,816
West Seneca Central School District	61,550,000	43,085,000	18,465,000	3.11%	574,544
Total Estimated Overlapping Debt	<u>493,640,795</u>	<u>181,427,349</u>	<u>312,213,446</u>		<u>21,747,793</u>
Total Estimated Direct and Overlapping Debt	<u>\$ 535,976,176</u>	<u>\$ 186,181,349</u>	<u>\$ 349,794,827</u>		<u>\$ 59,329,174</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 12/31/2023, County 12/31/2023 and Schools 6/30/2023

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:	
2019	\$ 3,313,724,313
2020	3,479,256,445
2021	3,788,673,105
2022	4,233,765,510
2023	<u>4,904,142,652</u>
Total - Five Years Full Valuation	<u>\$ 19,719,562,025</u>
Average Full Valuation	<u>\$ 3,943,912,405</u>
Debt Limit - 7% of average full valuation (Note 1)	<u>\$ 276,073,868</u>
Amount of Debt Applicable to Debt Limit:	
Outstanding bonded debt:	
General Fund	\$ 26,085,000
Highway Fund	3,255,000
Special District Funds	<u>6,380,000</u> 35,720,000
Less other deductions allowed by law:	
Water bonds	2,891,000
Budget appropriations	<u>1,863,000</u> <u>4,754,000</u>
Total amount of net indebtedness applicable to debt limit	<u>30,966,000</u>
LEGAL DEBT MARGIN	<u>\$ 245,107,868</u>
Percentage of debt contracting power exhausted	<u>11.22 %</u>

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Debt limit	\$ 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	\$ 276,073,868
Total net debt applicable to limit	<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>	<u>30,966,000</u>
Legal debt margin	<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>	<u>\$ 245,107,868</u>
Total net debt applicable to the limit as a percentage of debt limit	5.08%	3.63%	8.10%	7.19%	15.92%	14.36%	13.02%	14.76%	13.05%	11.22%

NOTES:

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

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

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

<u>Calendar Year</u>	<u>Population</u>	<u>Personal Income</u>	<u>Per Capita Personal Income</u>	<u>Median Age</u>	<u>Percent High School Graduate or Higher</u>	<u>Percent Bachelor's Degree or Higher</u>	<u>School Enrollment</u>	<u>December Unemployment Rate</u>
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%
2023	29,804	1,703,477,424	57,156	46.8	96.9%	52.8%	5,026	3.3%

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

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

Employer	2023			2014		
	Employees	Rank	Percentage of Total Town Employment	Employees	Rank	Percentage of Total Town Employment
Orchard Park Central Schools	860	1	11.84%	780	2	10.07%
West Herr Auto Group	783	2	10.78%	448	4	5.78%
McGard LLC	717	3	9.87%	549	3	7.09%
Cobham Mission Systems	444	4	6.11%	330	6	4.26%
Bryant & Stratton College	402	5	5.53%	338	5	4.36%
Viant	350	6	4.82%	N/R	N/R	N/R
Erie Community College South	321	7	4.42%	1,064	1	13.73%
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%	N/R	N/R	N/R
ITT Enidine, Inc.	N/R	N/R	N/R	285	8	3.68%
Curbell	N/R	N/R	N/R	257	10	3.32%
Absolute Care at Orchard Park	N/R	N/R	N/R	269	9	3.47%
Total	<u>4,702</u>		<u>64.7%</u>	<u>4,620</u>		<u>59.6%</u>
Estimated Town employment of major employers	<u>7,263</u>			<u>7,748</u>		

Source: Town of Orchard Park Chamber of Commerce.

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

	<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>	<u>2023</u>
Function/Program										
General Government										
Accounting/Supervisor	5	4	4	4	4	4	2	3	3	3
Assessor	4	4	4	4	4	4	3	3	4	4
Building	4	5	5	5	5	5	5	6	7	4
Computers	1	1	1	1	1	1	2	2	3	3
Justice	2	2	2	2	2	2	2	2	2	2
Maintenance	2	3	3	3	3	3	2	3	3	3
Planning	1	1	1	1	1	1	1	1	1	1
Tax/ Water Billing	-	-	-	-	-	-	-	-	-	-
Town Clerk	4	4	4	4	4	4	5	4	4	4
Police										
Officers	31	31	31	31	31	31	37	37	38	40
Civilians	9	9	9	9	9	9	9	12	10	12
Dog Control	-	-	-	-	-	-	-	1	1	1
Public Works										
Compost	1	1	1	1	1	1	1	1	1	1
Highway	29	28	28	28	28	28	27	26	28	28
Engineering	11	10	10	10	10	10	12	9	12	10
Sewer & Lighting	4	4	4	4	4	4	4	4	4	5
Recreation	2	2	2	2	2	2	2	3	3	2
Senior Services	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>2</u>	<u>2</u>	<u>2</u>
Total	<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>	<u>127</u>

Source: Various Town Departments

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

Function/Program	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General government										
Building										
Building permits issued	526	706	794	847	741	890	1,554	1,794	1,041	1,131
Building inspections conducted	1,157	1,224	1,468	1,316	1,581	1,985	2,257	3,042	3,190	903
Fire inspections conducted	155	166	203	313	291	389	675	449	517	219
Justice										
Motor vehicle cases processed	3,192	5,721	5,534	5,443	4,741	5,331	3,001	3,483	3,503	3,079
Criminal cases processed	425	711	648	724	657	580	499	338	448	444
Civil cases processed	36	72	66	75	93	68	44	41	61	49
Motor vehicle fines assessed	192,037	390,919	334,137	355,283	285,316	300,195	148,789	249,900	266,434	273,934
Criminal fines assessed	7,650	20,290	13,380	20,355	14,045	13,130	3,915	9,125	7,340	10,620
Civil fines assessed	571	1,091	1,088	1,135	1,401	1,103	638	590	1,013	810
Police										
Physical arrests	1,395	1,115	1,012	1,150	1,065	1,194	1,033	398	707	470
Parking violations	739	539	300	193	230	195	91	91	292	256
Vehicle & Traffic violations	5,063	4,327	4,415	4,435	3,779	4,273	2,906	2,897	2,694	2,515
911 calls	5,167	4,649	4,442	4,333	3,981	4,125	4,897	5,723	6,099	5,672
Total calls	33,942	32,264	31,445	37,337	40,553	40,453	38,122	38,501	40,267	38,992
Male cell usage	97	100	73	50	40	44	17	13	28	33
Female cell usage	20	16	9	7	11	19	2	2	10	8
Compost										
Waste composed (cubic yards per day - based on 8 months operation)	50	47	47	51	106	133	146	165	162	125
Other public works										
Street resurfacing (miles)	5	3	3	3	4	3	6	1	4	2
Potholes repaired	45	40	38	49	58	50	48	86	154	198
Parks and recreation										
Program participation	32,311	32,400	10,511	13,670	17,370	14,795	3,640	7,439	10,914	6,918

Source: Various Town Departments

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

Function/Program	<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>	<u>2023</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	15	10	10	12	13	13	18
Highway										
Streets (miles)	99	100	100	100	100	100	100	100	105	105
Traffic signals	12	12	12	12	12	12	12	12	12	12
Engineering										
Streetlights	3,644	5,100	5,104	5,128	5,118	5,118	5,129	5,159	5,173	5,174
Parks and recreation										
Acreage	316	316	316	316	316	316	312	312	312	312
Playgrounds	5	5	5	5	5	5	5	6	5	5
Baseball/softball diamonds	10	10	10	10	10	9	10	10	5	5
Soccer/football fields	8	8	8	8	8	6	6	6	6	6
Water										
New water mains (miles)	1.19	0.40	0.30	1.24	0.50	1.02	0.29	1.40	1.14	1.21
New fire hydrants	14	4	4	13	8	6	5	13	12	13
Sewer										
New sanitary sewers (miles)	1.04	0.28	0.35	1.32	0.56	0.61	0.37	1.23	0.59	0.75

Source: Various Town Departments

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