

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2024

T O W N O F

ORCHARD PARK

ERIE COUNTY, NEW YORK



EUGENE MAJCHRZAK, SUPERVISOR

COUNCILMEMBERS:

SCOTT HONER
JOSEPH LIBERTI

JOHN MARIANO
JULIA MOMBREA

TOWN OF ORCHARD PARK, NEW YORK

Annual Comprehensive Financial Report

For the Fiscal Year Ended December 31, 2024

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, 2024
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INTRODUCTORY SECTION



TOWN OF ORCHARD PARK

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

TOWN SUPERVISOR
EUGENE L. MAJCHRZAK

COUNCILMEMBER
JOSEPH C. LIBERTI

COUNCILMEMBER
JULIA C. MOMBREA

COUNCILMEMBER
SCOTT J. HONER

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TOWN CLERK/TAX RECEIVER
REMY C. ORFFEO

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TIMOTHY D. GALLAGHER

TOWN JUSTICES
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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

DIRECTOR OF
COMMUNITY DEVELOPMENT
ANNA WORANG-ZIZZI

June 11, 2025

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, 2024, 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, 2024 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



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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.

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 3.3% in December 2023 to 3.7% in December 2024.

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.



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One of the main factors in our ability to maintain tax rates for over a decade is the growth in our assessment base. While we view this growth as positive, there is emphasis on enhancing the “quality of life” and maintaining “green space” within our Town. We must carefully balance growth and development with the open space attractiveness that defines our community.

Annual budget process

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

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds, except the Capital Project Fund and the Miscellaneous Special Revenue Fund. The Capital Projects Fund is appropriated on a project-length basis; appropriations are approved through Town Board resolution at the project’s inception and lapse upon termination of the project. The Miscellaneous Special Revenue Fund does not have an appropriated budget since there are other means to control the use of these resources (e.g., grant awards).

The appropriated budget is prepared by fund, function, and department. Transfers of appropriations require approval of the Town Board. Any modifications to appropriations resulting from increases in revenue estimates or supplemental reserve appropriations require a majority vote by the Town Board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the departmental level.

Long-term financial planning

The Town’s General Fund, unassigned fund balance at December 31, 2024 represents approximately 15.7% of its budgeted 2025 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

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



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ANNA WORANG-ZIZZI

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

Major initiatives

The largest initiative in 2024 was the water line projects in addition to various community center, playground, various Town building 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, 2023. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized financial report that satisfies both generally accepted accounting principles and applicable legal requirements.

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

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

Respectfully submitted,

Eugene Majchszak
Town of Orchard Park Supervisor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Town of Orchard Park
New York**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2023

Christopher P. Morill

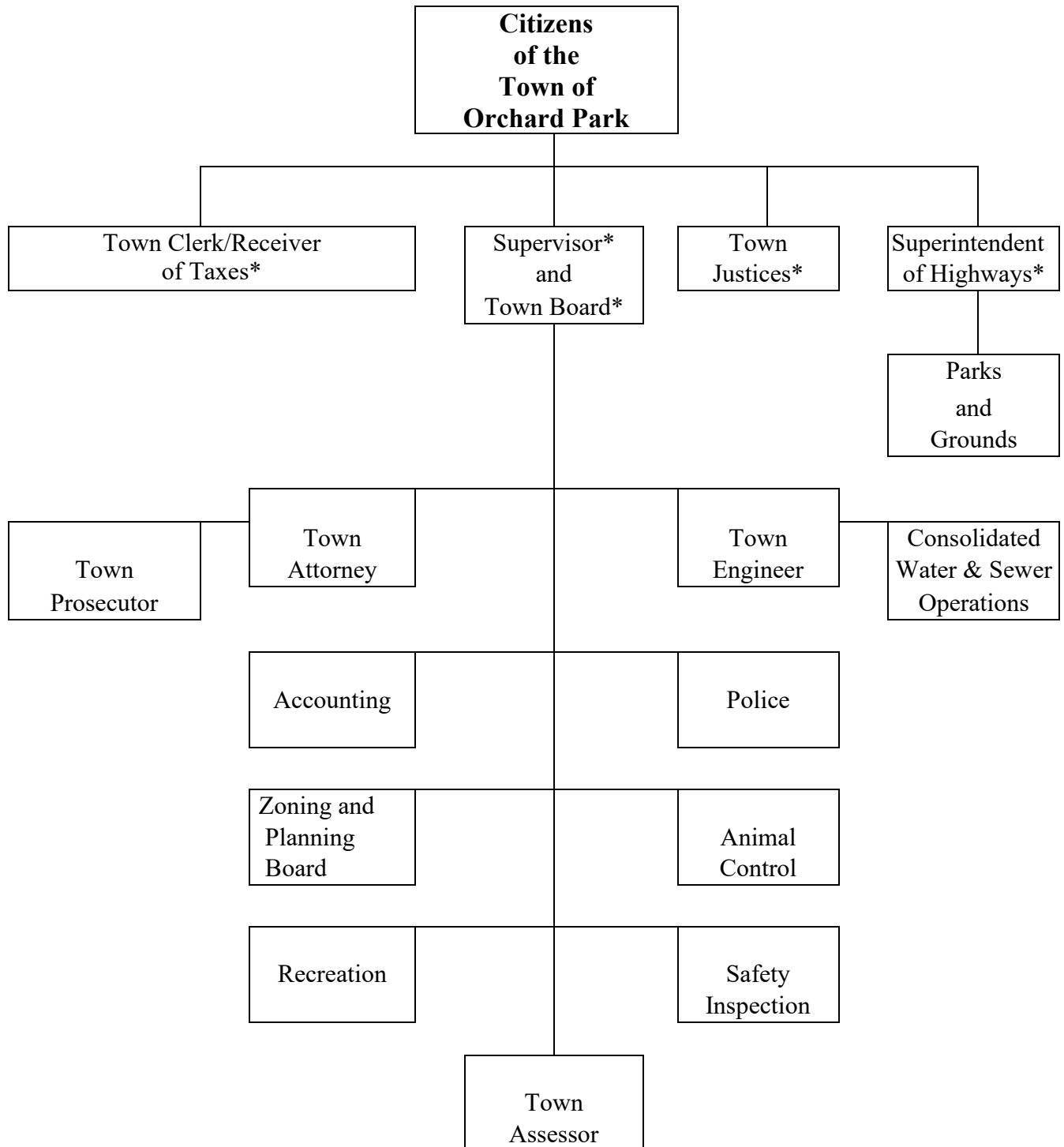
Executive Director/CEO

TOWN OF ORCHARD PARK, NEW YORK
Town Officials
Year Ended December 31, 2024

Name	Title
Elected:	
Eugene Majchrzak	Supervisor
Scott Honer	Councilmember
Joseph Liberti	Councilmember
John Mariano	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. Larracuento, 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, 2024, 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, 2024, 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.

West Seneca, New York
June 11, 2025

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

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

TOWN OF ORCHARD PARK, NEW YORK

Management's Discussion and Analysis

Year Ended December 31, 2024

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, 2024. This document should be read in conjunction with additional information that we have furnished in the Town's financial statements, which follow this narrative.

Financial Highlights

- The assets and deferred outflows of resources of the Town exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$70,028,094 (*net position*). This consists of \$60,777,094 net investment in capital assets, \$1,860,242 restricted for specific purposes, and unrestricted net position of \$7,390,758.
- The Town's total net position decreased by \$696,370 during the year ended December 31, 2024.
- At the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$26,422,481, a decrease of \$6,028,537 in comparison with the prior year's fund balance of \$32,451,018.
- At the end of the current fiscal year, *unassigned fund* balance for the General Fund was \$3,264,275, or 14.7 percent of total General Fund expenditures and transfers out. This total amount is *available for spending* at the Town's discretion and constitutes approximately 32.0 percent of the General Fund's total fund balance of \$10,205,949 at December 31, 2024.
- The Town's total bonded indebtedness decreased by \$1,985,000 during the current year as a result of scheduled principal payments.

Overview of the Financial Statements

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

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

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

The *statement of activities* presents information showing how the Town's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

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

The government-wide financial statements can be found on pages 21-22 of this report.

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

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

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

The Town maintains 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 67-122.

Finally, the Statistical Section of this report can be found on pages 123-144.

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 \$70,028,094 at the close of the 2024 fiscal year.

Table 1, as presented below, shows the net position as of December 31, 2024 and December 31, 2023.

Table 1—Condensed Statement of Net Position—Primary Government

	Governmental Activities	
	December 31,	
	2024	2023
Current and other assets	\$ 37,268,625	\$ 41,968,741
Capital assets	98,676,062	93,504,214
Total assets	135,944,687	135,472,955
Deferred outflows of resources	10,573,401	10,531,382
Current liabilities	11,509,858	10,087,986
Noncurrent liabilities	57,556,874	62,006,415
Total liabilities	69,066,732	72,094,401
Deferred inflows of resources	7,423,262	3,185,472
Net position		
Net investment in capital assets	60,777,094	60,490,017
Restricted	1,860,242	2,063,840
Unrestricted	7,390,758	8,170,607
Total net position	\$ 70,028,094	\$ 70,724,464

The largest portion of the Town’s net position, \$60,777,094, 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, \$1,860,242, 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 \$7,390,758.

Table 2, as presented below, shows the changes in net position for the years ended December 31, 2024 and December 31, 2023.

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

	Governmental Activities	
	Year Ended December 31,	
	2024	2023
Program revenues:		
Charges for services	\$ 3,530,912	\$ 3,155,691
Operating grants and contributions	1,606,966	1,134,943
Capital grants and contributions	692,718	-
General revenues	<u>29,426,043</u>	<u>29,789,852</u>
Total revenues	<u>35,256,639</u>	<u>34,080,486</u>
Program expenses	<u>35,953,009</u>	<u>33,090,248</u>
Change in net position	(696,370)	990,238
Net position—beginning	<u>70,724,464</u>	<u>69,734,226</u>
Net position—ending	<u><u>\$ 70,028,094</u></u>	<u><u>\$ 70,724,464</u></u>

Overall revenues of the primary government increased by 3.5 percent from the prior year, due primarily to an increase in capital grants and contributions. Total expenses increased by 8.7 percent compared to the year ended December 31, 2023, which is primarily attributed to an overall increase in contractual payroll expenditures.

A summary of sources of revenues of the primary government for the years ended December 31, 2024 and December 31, 2023 is presented in Table 3 on the following page.

Table 3—Summary of Sources of Revenues—Primary Government

	Year Ended December 31,		Increase/(Decrease)	
	2024	2023	Dollars	Percent (%)
Charges for services	\$ 3,530,912	\$ 3,155,691	\$ 375,221	11.9
Operating grants and contributions	1,606,966	1,134,943	472,023	41.6
Capital grants and contributions	692,718	-	692,718	100.0
Property and other taxes	25,181,103	24,882,793	298,310	1.2
Sale of property and compensation for loss	78,328	912,874	(834,546)	(91.4)
Use of money and property	2,351,121	2,059,130	291,991	14.2
Miscellaneous	799,754	895,806	(96,052)	(10.7)
State support (unrestricted)	1,015,737	1,039,249	(23,512)	(2.3)
Total general revenues, net	<u>\$ 35,256,639</u>	<u>\$ 34,080,486</u>	<u>\$ 1,176,153</u>	3.5

The Town's largest sources of revenues were property and other taxes of \$25,181,103, or 71.4 percent of total revenues, charges for services of \$3,530,912, or 10.0 percent of total revenues, and use of money and property revenues of \$2,351,121, or 6.7 percent of total revenues. For the year ended December 31, 2023, 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 of money and property revenues of \$2,059,130, or 6.0 percent of total revenues.

A summary of program expenses of the primary government for the years ended December 31, 2024 and December 31, 2023 is presented below in Table 4.

Table 4—Summary of Program Expenses—Primary Government

	Year Ended December 31,		Increase/(Decrease)	
	2024	2023	Dollars	Percent (%)
General government support	\$ 6,952,419	\$ 5,392,612	\$ 1,559,807	28.9
Education	17,091	16,048	1,043	6.5
Public safety	10,397,519	9,362,317	1,035,202	11.1
Health	5,988	6,268	(280)	(4.5)
Transportation	6,527,612	6,694,229	(166,617)	(2.5)
Culture and recreation	3,234,667	3,203,486	31,181	1.0
Home and community services	7,566,351	7,151,980	414,371	5.8
Interest	1,251,362	1,263,308	(11,946)	(0.9)
Total program expenses	<u>\$ 35,953,009</u>	<u>\$ 33,090,248</u>	<u>\$ 2,862,761</u>	8.7

The Town's most significant expense items for the year ended December 31, 2024 were public safety of \$10,397,519, or 28.9 percent of total expenses, and home and community services of \$7,566,351, or 21.0 percent of total expenses. For the year ended December 31, 2023, the most significant expense items 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.

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, 2024, the Town’s governmental funds reported combined fund balances of \$26,422,481, a decrease of \$6,028,537 in comparison with the prior year fund balance of \$32,451,018. Approximately 12.4% of this amount, or \$3,264,275, 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—\$832,458, 2) restricted for particular purposes—\$1,860,242, 3) committed for particular purposes—\$2,549,546, or 4) assigned for particular purposes—\$17,915,960.

Table 5—Components of Fund Balance—Major Funds

	December 31,	
	2024	2023
General Fund		
Nonspendable	\$ 741,057	\$ 502,386
Restricted	1,566,909	1,494,500
Committed	921,148	903,328
Assigned	3,712,560	3,825,536
Unassigned	3,264,275	5,995,567
Total General Fund	<u>\$ 10,205,949</u>	<u>\$ 12,721,317</u>
Highway Fund		
Nonspendable	\$ 52,130	\$ 46,030
Assigned	3,383,938	2,860,055
Total Highway Fund	<u>\$ 3,436,068</u>	<u>\$ 2,906,085</u>
Sewer Districts Fund		
Assigned	\$ 2,842,091	\$ 2,728,930
Total Sewer Districts Fund	<u>\$ 2,842,091</u>	<u>\$ 2,728,930</u>
Water Districts Fund		
Nonspendable	\$ 12,754	\$ 11,003
Assigned	1,972,755	1,847,247
Total Water Districts Fund	<u>\$ 1,985,509</u>	<u>\$ 1,858,250</u>

(continued)

	December 31,	
	2024	2023 (concluded)
Garbage and Refuse Fund		
Nonspendable	\$ 4,239	\$ 2,693
Restricted	19,202	18,463
Committed	60,000	40,000
Assigned	1,714,730	2,054,960
Total Garbage and Refuse Fund	<u>\$ 1,798,171</u>	<u>\$ 2,116,116</u>
Capital Projects Fund		
Committed	<u>\$ 1,568,398</u>	<u>\$ 5,787,833</u>
Total Capital Projects Fund	<u>\$ 1,568,398</u>	<u>\$ 5,787,833</u>
Debt Service Fund		
Restricted	\$ 274,131	\$ 550,877
Total Debt Service Fund	<u>\$ 274,131</u>	<u>\$ 550,877</u>

The General Fund is the chief operating fund of the Town. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$3,264,275, while total fund balance decreased to \$10,205,949. 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 14.7 percent of total General Fund expenditures and transfers out, while total fund balance represents 46.0 percent of that same amount.

The total fund balance of the Town's General Fund decreased by \$2,515,368 during the current fiscal year due to an increase in contractual payroll expenditures and employee benefit costs related to hospital and medical insurance compared to the prior year.

The Town's Highway Fund ending fund balance was \$3,436,068. \$295,956 of this amount was assigned to funding next year's budget, \$732,378 is assigned for encumbrances and \$2,355,604 is reported as fund balance assigned for specific (Highway Fund) use. During the year ended December 31, 2024, the Highway Fund fund balance increased \$529,983 due to less than anticipated transportation costs.

The Town's Sewer Districts Fund ending fund balance was \$2,842,091. \$2,435,492 is reported as fund balance assigned for specific (Sewer Districts Fund) use and \$406,599 assigned to funding next year's budget. During the year ended December 31, 2024, the Sewer Districts Fund fund balance increased \$113,161 due to higher than anticipated interest earnings in addition to conservative spending.

The Town's Water Districts Fund ending fund balance was \$1,985,509. \$1,808,360 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, 2024, the Water Districts Fund fund balance increased \$127,259 due to higher than anticipated interest earnings in addition to conservative spending.

The Town's Garbage and Refuse Fund ending fund balance was \$1,798,171. \$221,114 of this amount is assigned for encumbrances, \$153,500 is assigned to funding next year's budget, and \$1,340,116 is reported as fund balance assigned for specific (Garbage and Refuse Fund) use. During the year ended December 31, 2024, the Garbage and Refuse Fund fund balance decreased \$317,945 due to an increase in the purchasing of composting equipment.

The Town's Capital Projects Fund ending fund balance was \$1,568,398. During the year ended December 31, 2024, the Capital Projects Fund fund balance decreased \$4,219,435 due to an increase in capital outlay.

The Town's Debt Service Fund ending fund balance was \$274,131, 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, 2024 is presented in Table 6 below:

Table 6—General Fund Budget

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues	\$ 16,855,273	18,542,110	\$ 19,651,996	\$ 1,109,886
Expenditures and other financing uses	<u>19,931,688</u>	<u>23,018,233</u>	<u>22,167,364</u>	<u>850,869</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (3,076,415)</u>	<u>\$ (4,476,123)</u>	<u>\$ (2,515,368)</u>	<u>\$ 1,960,755</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 \$1,109,886, primarily due to greater than anticipated departmental income and interest earnings.

Total expenditures and transfers out were less than the final budget by \$850,869.

Capital Asset and Debt Administration

Capital assets—The Town's investment in capital assets for its governmental activities as of December 31, 2024 amounted to \$98,676,062 (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, 2024 and December 31, 2023 is presented below in Table 7.

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

	December 31,	
	2024	2023
Land	\$ 5,858,322	\$ 5,858,322
Works of art and historical treasures	50,700	50,700
Construction in progress	16,953,987	10,140,988
Land improvements	527,767	638,683
Buildings	22,783,039	23,358,320
Building improvements	2,012,026	2,249,494
Machinery and equipment	5,085,790	4,142,404
Infrastructure	45,404,431	47,065,303
Total	<u>\$ 98,676,062</u>	<u>\$ 93,504,214</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, 2024, the Town had total bonded debt outstanding of \$33,735,000 as compared to \$35,720,000 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 \$303,532,249, 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, 2024 and December 31, 2023 is presented below in Table 8.

Table 8—Summary of Long-Term Liabilities

	December 31,	
	2024	2023
Serial bonds	\$ 33,735,000	\$ 35,720,000
Premium on serial bonds	<u>260,493</u>	<u>277,381</u>
Net bonds payable	33,995,493	35,997,381
Compensated absences	3,322,201	3,435,634
OPEB obligation	11,371,377	12,241,252
Net pension liability	<u>8,867,803</u>	<u>10,332,148</u>
Total	<u>\$ 57,556,874</u>	<u>\$ 62,006,415</u>

Economic Factors and Next Year's Budgets and Rates

The unemployment rate, not seasonally adjusted, for the Town during December 2024 was 3.7 percent, as compared to December 2023 of 2.5 percent. The unemployment rate, not seasonally adjusted, for New York State during December 2024 was 4.4 percent, as compared to the national unemployment rate of 4.1 percent.

These factors were considered in preparing the Town's budget for 2025.

The Town's 2025 budget includes the appropriation of \$2,924,540 of unassigned fund balance in the General Fund. The budget also includes a combined General Fund/Public Safety Fund tax rate of \$4.35 and Highway Fund tax rate of \$3.19 (per \$1,000 of assessed valuation), as compared to the 2024 tax rates of \$4.20 and \$3.35.

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, 2024

	Primary Government Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 14,425,956
Restricted cash and cash equivalents	9,083,332
Investments	7,592,302
Restricted investments	3,263,999
Receivables	1,080,339
Intergovernmental receivables	990,239
Prepaid items	832,458
Capital assets not being depreciated	22,863,009
Capital assets, net of accumulated depreciation	<u>75,813,053</u>
Total assets	<u>135,944,687</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows—relating to pension plans	8,537,179
Deferred outflows—relating to OPEB	<u>2,036,222</u>
Total deferred outflows of resources	<u>10,573,401</u>
LIABILITIES	
Accounts payable	1,585,931
Accrued liabilities	1,366,857
Retainages payable	233,237
Unearned revenue	520,833
Bond anticipation notes payable	7,803,000
Non-current liabilities:	
Due within one year	2,192,998
Due within more than one year	<u>55,363,876</u>
Total liabilities	<u>69,066,732</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows—relating to pension plans	3,428,632
Deferred inflows—relating to OPEB	<u>3,994,630</u>
Total deferred inflows of resources	<u>7,423,262</u>
NET POSITION	
Net investment in capital assets	60,777,094
Restricted for:	
Capital improvements	654,958
Debt	581,482
Other	623,802
Unrestricted	<u>7,390,758</u>
Total net position	<u>\$ 70,028,094</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, 2024

Function/Program	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
Primary Government:					
Governmental activities:					
General government support	\$ 6,952,419	\$ 452,393	\$ -	\$ 378,218	\$ (6,121,808)
Education	17,091	-	-	-	(17,091)
Public safety	10,397,519	1,233,762	114,333	-	(9,049,424)
Health	5,988	-	-	-	(5,988)
Transportation	6,527,612	125,378	837,203	-	(5,565,031)
Culture and recreation	3,234,667	1,471,281	35,037	314,500	(1,413,849)
Home and community services	7,566,351	248,098	620,393	-	(6,697,860)
Interest	1,251,362	-	-	-	(1,251,362)
Total primary government	<u>\$ 35,953,009</u>	<u>\$ 3,530,912</u>	<u>\$ 1,606,966</u>	<u>\$ 692,718</u>	<u>(30,122,413)</u>
General revenues:					
					18,894,149
					Real property taxes and tax items
					Other non-property taxes:
					Sales tax distribution
					Franchise fees
					Use of money and property
					Sale of property and compensation for loss
					Miscellaneous
					State support (unrestricted)
					<u>29,426,043</u>
					Total general revenues
					Change in net position
					(696,370)
					Net position—beginning
					<u>70,724,464</u>
					Net position—ending
					<u>\$ 70,028,094</u>

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

TOWN OF ORCHARD PARK, NEW YORK
Balance Sheet—Governmental Funds
December 31, 2024

	Special Revenue							Total	Total
	General	Highway	Sewer Districts	Water Districts	Garbage and Refuse	Capital Projects	Debt Service	Nonmajor Funds	Governmental Funds
ASSETS									
Cash and cash equivalents	\$ 4,096,004	\$ 2,321,334	\$ 1,880,486	\$ 1,320,882	\$ 1,299,114	\$ -	\$ -	\$ 3,508,136	\$ 14,425,956
Restricted cash and cash equivalents	2,087,742	-	-	-	19,202	6,796,044	180,344	-	9,083,332
Investments	3,205,267	1,207,196	977,936	679,291	685,583	-	-	837,029	7,592,302
Restricted investments	-	-	-	-	-	3,170,212	93,787	-	3,263,999
Receivables	910,151	30,431	-	3,922	92	81,669	-	54,074	1,080,339
Intergovernmental receivables	926,320	63,919	-	-	-	-	-	-	990,239
Prepaid items	741,057	52,130	-	12,754	4,239	-	-	22,278	832,458
Total assets	<u>\$ 11,966,541</u>	<u>\$ 3,675,010</u>	<u>\$ 2,858,422</u>	<u>\$ 2,016,849</u>	<u>\$ 2,008,230</u>	<u>\$ 10,047,925</u>	<u>\$ 274,131</u>	<u>\$ 4,421,517</u>	<u>\$ 37,268,625</u>
LIABILITIES									
Accounts payable	\$ 434,716	\$ 162,251	\$ 16,331	\$ 20,732	\$ 186,524	\$ 676,527	\$ -	\$ 88,850	\$ 1,585,931
Accrued liabilities	805,043	76,691	-	10,608	23,535	-	-	20,503	936,380
Unearned revenue	520,833	-	-	-	-	-	-	-	520,833
Bond anticipation notes payable	-	-	-	-	-	7,803,000	-	-	7,803,000
Total liabilities	<u>1,760,592</u>	<u>238,942</u>	<u>16,331</u>	<u>31,340</u>	<u>210,059</u>	<u>8,479,527</u>	<u>-</u>	<u>109,353</u>	<u>10,846,144</u>
FUND BALANCES									
Nonspendable	741,057	52,130	-	12,754	4,239	-	-	22,278	832,458
Restricted	1,566,909	-	-	-	19,202	-	274,131	-	1,860,242
Committed	921,148	-	-	-	60,000	1,568,398	-	-	2,549,546
Assigned	3,712,560	3,383,938	2,842,091	1,972,755	1,714,730	-	-	4,289,886	17,915,960
Unassigned	3,264,275	-	-	-	-	-	-	-	3,264,275
Total fund balances	<u>10,205,949</u>	<u>3,436,068</u>	<u>2,842,091</u>	<u>1,985,509</u>	<u>1,798,171</u>	<u>1,568,398</u>	<u>274,131</u>	<u>4,312,164</u>	<u>26,422,481</u>
Total liabilities and fund balances	<u>\$ 11,966,541</u>	<u>\$ 3,675,010</u>	<u>\$ 2,858,422</u>	<u>\$ 2,016,849</u>	<u>\$ 2,008,230</u>	<u>\$ 10,047,925</u>	<u>\$ 274,131</u>	<u>\$ 4,421,517</u>	<u>\$ 37,268,625</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, 2024

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

Total fund balances—governmental funds (page 23)		\$ 26,422,481
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of the assets is \$189,372,588 and the accumulated depreciation is \$90,696,526.		98,676,062
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	\$ 1,757,763	
Deferred outflows related to experience and investment earnings	6,779,416	
Deferred inflows of resources related to pensions	<u>(3,428,632)</u>	5,108,547
Deferred outflows of resources and deferred inflows of resources related to changes of assumptions in OPEB are applicable to future periods and, therefore, are not reported in the fund statements.		(1,958,408)
To recognize interest accrual on long-term debt. Net accrued interest for general obligation bonds are not reported in the funds.		(430,477)
To recognize retainage payable on outstanding capital projects not recorded in the fund financial statements.		(233,237)
Long-term liabilities are not due and payable in the current period and, therefore are not reported in the funds. The effects of these items are:		
Serial bonds	\$ (33,735,000)	
Premium on serial bonds	(260,493)	
Compensated absences	(3,322,201)	
OPEB obligation	(11,371,377)	
Net pension liability	<u>(8,867,803)</u>	<u>(57,556,874)</u>
Net position of governmental activities		<u>\$ 70,028,094</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, 2024

REVENUES	Special Revenue					Capital Projects	Debt Service	Total Nonmajor Funds	Total Governmental Funds
	General	Highway	Sewer Districts	Water Districts	Garbage and Refuse				
Real property taxes	\$ 7,532,334	\$ 5,090,115	\$ 1,270,728	\$ 903,835	\$ 2,976,310	\$ -	\$ -	\$ 863,968	\$ 18,637,290
Real property tax items	256,859	-	-	-	-	-	-	-	256,859
Non property tax items	5,802,369	-	-	-	-	-	-	484,585	6,286,954
Departmental income	2,054,399	-	27,556	8,941	144,797	-	-	813,255	3,048,948
Intergovernmental charges	4,200	125,378	-	-	-	-	-	-	129,578
Use of money and property	1,186,610	191,751	134,964	95,570	125,888	480,152	24,930	111,256	2,351,121
Licenses and permits	89,596	-	-	-	-	-	-	1,550	91,146
Fines and forfeitures	254,736	-	-	-	-	-	-	-	254,736
Sale of property and compensation for loss	36,719	40,979	-	-	-	630	-	-	78,328
Premium on obligations	-	-	-	-	-	-	53,529	-	53,529
Miscellaneous	94,829	191,150	-	-	-	486,710	-	-	772,689
Interfund revenues	-	-	-	6,504	-	-	-	-	6,504
State aid	1,114,332	283,358	-	-	-	314,500	-	-	1,712,190
Federal aid	1,225,013	-	-	-	-	378,218	-	-	1,603,231
Total revenues	<u>19,651,996</u>	<u>5,922,731</u>	<u>1,433,248</u>	<u>1,014,850</u>	<u>3,246,995</u>	<u>1,660,210</u>	<u>78,459</u>	<u>2,274,614</u>	<u>35,283,103</u>
EXPENDITURES									
Current:									
General government support	4,948,379	77,454	-	-	-	-	-	1,766	5,027,599
Education	12,725	-	-	-	-	-	-	-	12,725
Public safety	7,259,742	-	-	-	-	-	-	435,121	7,694,863
Health	-	-	-	-	-	-	-	4,458	4,458
Transportation	157,305	3,744,425	-	-	-	-	-	375,213	4,276,943
Culture and recreation	1,855,938	-	-	-	-	-	-	75,348	1,931,286
Home and community services	18,885	-	912,801	524,631	3,577,663	-	-	634,698	5,668,678
Employee benefits	5,045,507	1,143,381	123,741	118,359	51,423	-	-	217,456	6,699,867
Debt service:									
Principal	-	-	-	-	-	-	1,985,000	-	1,985,000
Interest	-	-	-	-	-	-	1,282,549	-	1,282,549
Capital outlay	-	-	-	-	-	6,727,672	-	-	6,727,672
Total expenditures	<u>19,298,481</u>	<u>4,965,260</u>	<u>1,036,542</u>	<u>642,990</u>	<u>3,629,086</u>	<u>6,727,672</u>	<u>3,267,549</u>	<u>1,744,060</u>	<u>41,311,640</u>
Excess (deficiency) of revenues over expenditures	<u>353,515</u>	<u>957,471</u>	<u>396,706</u>	<u>371,860</u>	<u>(382,091)</u>	<u>(5,067,462)</u>	<u>(3,189,090)</u>	<u>530,554</u>	<u>(6,028,537)</u>
OTHER FINANCING SOURCES (USES)									
Transfers in	-	250,000	-	-	64,146	2,310,990	2,912,344	-	5,537,480
Transfers out	(2,868,883)	(677,488)	(283,545)	(244,601)	-	(1,462,963)	-	-	(5,537,480)
Total other financing sources (uses)	<u>(2,868,883)</u>	<u>(427,488)</u>	<u>(283,545)</u>	<u>(244,601)</u>	<u>64,146</u>	<u>848,027</u>	<u>2,912,344</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(2,515,368)	529,983	113,161	127,259	(317,945)	(4,219,435)	(276,746)	530,554	(6,028,537)
Fund balances—beginning	<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>
Fund balances—ending	<u>\$ 10,205,949</u>	<u>\$ 3,436,068</u>	<u>\$ 2,842,091</u>	<u>\$ 1,985,509</u>	<u>\$ 1,798,171</u>	<u>\$ 1,568,398</u>	<u>\$ 274,131</u>	<u>\$ 4,312,164</u>	<u>\$ 26,422,481</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, 2024

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) \$ (6,028,537)

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	\$ 9,944,940	
Loss on disposition of capital assets	(49,332)	
Depreciation expense	<u>(4,723,760)</u>	5,171,848

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

Town pension contributions	\$ 1,757,763	
Cost of benefits earned net of employee contributions	<u>(3,117,597)</u>	(1,359,834)

Deferred outflows of resources and deferred inflows of resources relating to OPEB result from changes in assumptions and other inputs. These amounts are shown net of current year amortization. (1,371,592)

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	\$ 1,985,000	
Amortization of bond premium	16,888	
Change in accrued interest expense	31,187	
Change in retainages payable	(124,638)	
Change in compensated absences	113,433	
Change in OPEB obligation	<u>869,875</u>	<u>2,891,745</u>

Change in net position of governmental activities \$ (696,370)

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, 2024

	Custodial Fund
ASSETS	
Restricted cash and cash equivalents	\$ 1,623,920
Receivables	<u>2,334</u>
Total assets	<u>1,626,254</u>
LIABILITIES	
Accounts payable	<u>5,351</u>
Total liabilities	<u><u>5,351</u></u>
NET POSITION	
Restricted for individuals, organizations and other governments	<u>\$ 1,620,903</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, 2024

	Custodial Fund
ADDITIONS	
Funds received on behalf of others	\$ 119,356
Total additions	<u>119,356</u>
DEDUCTIONS	
Funds distributed on behalf of others	<u>140,866</u>
Total deductions	<u>140,866</u>
Net change in fiduciary net position	(21,510)
Net position—beginning	<u>1,642,413</u>
Net position—ending	<u>\$ 1,620,903</u>

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

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TOWN OF ORCHARD PARK, NEW YORK
Notes to the Financial Statements
Year Ended December 31, 2024

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, 2024.

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, 2024, 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, 2024, 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, 2024 totaled \$3,322,201 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, 2024, the Town implemented GASB Statement No. 99, *Omnibus 2022*; GASB Statement No. 100, *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*; and GASB Statement No. 101, *Compensated Absences*. GASB Statement No. 99 enhances comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement No. 53. GASB Statement No. 100 improves financial reporting by enhancing accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. GASB Statement No. 101 will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. The implementation of GASB Statements No. 99, 100, and 101 did not have a material impact on the Town’s financial position or results from operations.

Future Impacts of Accounting Pronouncements—The Town has not completed the process of evaluating the impact that will result from adopting GASB Statements No. 102, *Certain Risk Disclosures*, effective for the year ending December 31, 2025; and No. 103, *Financial Reporting Model Improvements*; and No. 104, *Disclosure of Certain Capital Assets*, effective for the year ending December 31, 2026. The Town is, therefore, unable to disclose the impact that adopting GASB Statements No. 102, 103, and 104 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, 2024 are shown below:

	Governmental Funds	Custodial Funds	Total
Petty Cash (uncollateralized)	\$ 1,025	\$ -	\$ 1,025
Deposits	23,508,263	1,623,920	25,132,183
Total	<u>\$ 23,509,288</u>	<u>\$ 1,623,920</u>	<u>\$ 25,133,208</u>

Deposits—All deposits are carried at fair value, and are classified by custodial credit risk at December 31, 2024 are as follows:

	Bank Balance	Carrying Amount
Insured (FDIC)	\$ 504,318	\$ 504,318
Uninsured:		
Collateral held by bank's agent in the Town's name	25,041,136	24,627,865
Total	<u>\$ 25,545,454</u>	<u>\$ 25,132,183</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, 2024, 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, 2024:

- U.S. Treasury bills of \$10,856,301 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, 2024, the Town reported \$12,347,331 of cash, cash equivalents and investments as restricted in the governmental funds and \$1,623,920 in the custodial fund.

3. RECEIVABLES

Major revenues accrued by the Town at December 31, 2024 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, 2024 are:

General Fund:		
Various Town departments	\$ 597,982	
Dispatch fees	21,353	
School resource officer	254,164	
Miscellaneous	<u>36,652</u>	\$ 910,151
Highway Fund:		
Fuel and salt charges	21,968	
Various Town departments	<u>8,463</u>	30,431
Water Districts Fund:		
Various Town departments		3,922
Garbage and Refuse Fund:		
Various Town departments		92
Capital Projects Fund:		
Community Development Block Grant-Federal Aid		81,669
Other governmental funds:		
Town Outside Village Fund:		
Various Town departments		53,404
Lighting Fund:		
Miscellaneous		<u>670</u>
Total governmental funds		<u>\$ 1,080,339</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, 2024 are:

General Fund:	
Erie County - sales tax	\$ 926,320
Highway Fund:	
Erie County - snow removal	<u>63,919</u>
Total governmental funds	<u>\$ 990,239</u>

4. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2024 was as follows:

	Balance 1/1/2024	Increases and Reclassifications	Decreases and Reclassifications	Balance 12/31/2024
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	10,140,988	6,812,999	-	16,953,987
Total capital assets, not being depreciated	16,050,010	6,812,999	-	22,863,009
Capital assets, being depreciated:				
Land improvements	2,813,505	-	-	2,813,505
Buildings	29,466,279	-	-	29,466,279
Building improvements	5,267,488	-	-	5,267,488
Machinery and equipment	12,843,780	2,016,197	374,748	14,485,229
Infrastructure	113,361,334	1,115,744	-	114,477,078
Total capital assets, being depreciated	163,752,386	3,131,941	374,748	166,509,579
Less accumulated depreciation for:				
Land improvements	2,174,822	110,916	-	2,285,738
Buildings	6,107,959	575,281	-	6,683,240
Building improvements	3,017,994	237,468	-	3,255,462
Machinery and equipment	8,701,376	1,023,479	325,416	9,399,439
Infrastructure	66,296,031	2,776,616	-	69,072,647
Total accumulated depreciation	86,298,182	4,723,760	325,416	90,696,526
Total capital assets, being depreciated, net	77,454,204	(1,591,819)	49,332	75,813,053
Governmental activities capital assets, net	\$ 93,504,214	\$ 5,221,180	\$ 49,332	\$ 98,676,062

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

Governmental activities:	
General support	\$ 329,280
Public safety	279,381
Transportation	2,122,484
Culture and recreation	676,238
Home and community services	1,316,377
Total depreciation expense, governmental activities	<u>\$ 4,723,760</u>

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

General support	\$ 2,206,826
Transportation	146,450
Culture and recreation	990,827
Home and community services	<u>3,383,569</u>
Total capital outlay	<u>\$ 6,727,672</u>

5. ACCRUED LIABILITIES

Accrued liabilities reported by governmental funds at Town as of December 31, 2024, were as follows:

	General Fund	Highway Fund	Water Districts Fund	Garbage and Refuse Fund	Other Governmental Funds	Total Governmental Funds
Salary and employee benefits	\$ 805,043	\$ 76,691	\$ 10,608	\$ 2,782	\$ 20,503	\$ 915,627
Accrued workers compensation	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,753</u>	<u>-</u>	<u>20,753</u>
Total	<u>\$ 805,043</u>	<u>\$ 76,691</u>	<u>\$ 10,608</u>	<u>\$ 23,535</u>	<u>\$ 20,503</u>	<u>\$ 936,380</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, 2024, 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, 2024. The total pension liabilities used to calculate the net pension liability was determined by actuarial valuations as of April 1, 2023, with update procedures used to roll forward the total net pension liabilities to the measurement date. The Town's proportion of the net pension liabilities were based on projections of the Town's long-term share of contributions to the System relative to the projected contributions of all participating members, actuarially determined. This information was provided by the System in reports provided to the Town.

	PFRS	ERS
Measurement date	March 31, 2024	March 31, 2024
Net pension liability	\$ 5,877,497	\$ 2,990,306
Town's portion of the Plan's total net pension liability	0.1239240%	0.0203090%

For PFRS, at March 31, 2024, the Town's proportion was 0.1239240 percent, which was an increase from its proportion measured as of March 31, 2023 of 0.1197057 percent. For ERS, at March 31, 2024, the Town's proportion was 0.0203090 percent, which was an increase from its proportion measured as of March 31, 2023 of 0.0174212 percent.

For the year ended December 31, 2024, the Town recognized pension expenses of \$2,163,977 and \$1,443,106, respectively, for PFRS and ERS totaling \$3,607,083. At December 31, 2024, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources		Deferred Inflows of Resources	
	PFRS	ERS	PFRS	ERS
Differences between expected and actual experiences	\$ 1,810,778	\$ 963,175	\$ -	\$ 81,538
Changes of assumptions	2,216,997	1,130,568	-	-
Net difference between projected and actual earnings on pension plan investments	-	-	1,595,457	1,460,749
Changes in proportion and differences between the Town's contributions and proportionate share of contributions	291,779	366,119	264,900	25,988
Town contributions subsequent to the measurement date	1,083,838	673,925	-	-
Total	<u>\$ 5,403,392</u>	<u>\$ 3,133,787</u>	<u>\$ 1,860,357</u>	<u>\$ 1,568,275</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, 2025. 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.

<u>Year Ending December 31,</u>	<u>PFRS</u>	<u>ERS</u>
2025	\$ (381,159)	\$ (418,544)
2026	1,793,352	655,771
2027	989,683	927,343
2028	(181,935)	(272,983)
2029	239,256	-

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:

	<u>PFRS</u>	<u>ERS</u>
Measurement date	March 31, 2024	March 31, 2024
Actuarial valuation date	April 1, 2023	April 1, 2023
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	1.4%	1.4%

Annuitant mortality rates are based on April 1, 2015 – March 31, 2020 System’s experience with adjustments for mortality improvements based on Society of Actuaries’ Scale MP-2021. The actuarial assumptions used in the April 1, 2023 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:

	<u>PFRS and ERS</u>	
	<u>March 31, 2024</u>	
Measurement date		
Asset class:	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equities	32.0 %	4.0 %
International equities	15.0	6.7
Private equity	10.0	7.3
Real estate	9.0	4.6
Opportunistic/ARS portfolio	3.0	5.3
Credit	4.0	5.4
Real assets	3.0	5.8
Fixed Income	23.0	1.5
Cash	1.0	0.3
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	\$ 13,737,089	\$ 5,877,497	\$ (615,675)
Employer's proportionate share of the net pension liability/(asset)—ERS	9,401,829	2,990,306	(2,364,645)

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, 2023	April 1, 2023	
Employers' total pension liability	\$ 46,137,717	\$ 240,696,851	\$ 286,834,568
Plan fiduciary net position	41,394,895	225,972,801	267,367,696
Employers' net pension liability	<u>\$ 4,742,822</u>	<u>\$ 14,724,050</u>	<u>\$ 19,466,872</u>
System fiduciary net position as a percentage of total pension liability	89.7%	93.9%	93.2%

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, 2024, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	35
Active employees	<u>121</u>
	<u>156</u>

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

Total OPEB Liability

The Town’s total OPEB liability of \$11,371,377 was measured as of December 31, 2024, and was determined by an actuarial valuation as of January 1, 2024.

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, 2024 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, 2024. The discount rate used is 4.16%. 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 12/31/2023:	\$ 12,241,252
Changes for the year:	
Service Cost	625,165
Interest	420,028
Change of benefit terms	217,556
Differences between expected and actual	(1,440,055)
Changes of assumptions	(122,470)
Contributions—employer	<u>(570,099)</u>
Net changes	<u>(869,875)</u>
Balance at 12/31/2024	<u>\$ 11,371,377</u>

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

	1% Decrease (3.16%)	Current Discount Rate (4.16%)	1% Increase (5.16%)
Total OPEB liability	\$ 12,491,409	\$ 11,371,377	\$ 10,370,474

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 (5.00-7.75%/ 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	\$ 10,007,678	\$ 11,371,377	\$ 13,016,324

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, 2024.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between actual and expected experience	\$ 280,535	\$ 2,643,447
Changes of assumptions	1,755,687	1,351,183
Total	<u>\$ 2,036,222</u>	<u>\$ 3,994,630</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>	
2025	\$ (188,321)
2026	(158,407)
2027	(149,256)
2028	(150,674)
2029	(141,044)
2030 and thereafter	(1,170,706)

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, 2024, the amount of workers compensation liabilities relating to the period in which the Town was self-insured was \$20,753. Changes in the reported liability resulted from the following:

	Beginning Liability	Changes in Estimates	Claims Payments Net of Recoveries	Ending Liability
2024	\$ 22,263	\$ -	\$ 1,510	\$ 20,753
2023	21,786	477	-	22,263
2022	23,300	-	1,514	21,786

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, 2024:

Description	Interest Rate	Balance 1/1/2024	Increases	Decreases	Balance 12/31/2024
Various	4.50%	\$ 6,338,000	\$ -	\$ 6,338,000	\$ -
Various	3.75%	-	7,803,000	-	7,803,000
		<u>\$ 6,338,000</u>	<u>\$ 7,803,000</u>	<u>\$ 6,338,000</u>	<u>\$ 7,803,000</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, 2024 follows:

	Balance 1/1/2024	Additions	Reductions	Balance 12/31/2024	Due Within One Year
Serial bonds	\$ 35,720,000	\$ -	\$ 1,985,000	\$ 33,735,000	\$ 2,010,000
Premium on serial bonds	277,381	-	16,888	260,493	16,888
Net bonds payable	35,997,381	-	2,001,888	33,995,493	2,026,888
Compensated absences*	3,435,634	-	113,433	3,322,201	166,110
OPEB obligation	12,241,252	1,262,749	2,132,624	11,371,377	-
Net pension liability*	10,332,148	-	1,464,345	8,867,803	-
Total	<u>\$ 62,006,415</u>	<u>\$ 1,262,749</u>	<u>\$ 5,712,290</u>	<u>\$ 57,556,874</u>	<u>\$ 2,192,998</u>

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

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

A summary of additions and reductions for the year ended December 31, 2024 is shown below:

Purpose	Original Issue	Interest Rate	Year of Issue/ Maturity	Balance 1/1/2024	Additions	Reductions	Balance 12/31/2024
General Fund Serial Bonds:							
Municipal renovations	\$ 640,000	2.0-3.0%	2015/2035	\$ 425,000	\$ -	\$ 30,000	\$ 395,000
Town-wide drainage	970,000	2.0-3.5%	2015/2042	760,000	-	30,000	730,000
Municipal buildings	460,000	2.0-2.5%	2016/2031	280,000	-	30,000	250,000
Green Lake	4,000,000	2.0-3.0%	2016/2036	2,910,000	-	195,000	2,715,000
Town wide drainage	1,420,000	2.0-3.0%	2016/2036	1,030,000	-	70,000	960,000
Town wide drainage	600,000	3.3-3.5%	2018/2047	500,000	-	20,000	480,000
CAC I	1,500,000	3.3-3.5%	2018/2047	1,295,000	-	45,000	1,250,000
CAC II	14,500,000	3.3-3.5%	2018/2048	12,875,000	-	425,000	12,450,000
Parks and playgrounds	1,250,000	3.3%	2018/2032	820,000	-	90,000	730,000
Buildings	800,000	3.3-3.5%	2018/2042	650,000	-	30,000	620,000
Municipal Buildings	101,000	2.0%	2021/2030	81,000	-	11,000	70,000
Reconst. of parks/playgrounds	896,000	2.0%	2021/2034	776,000	-	62,000	714,000
Community Activity Center	3,915,000	2.0-2.3%	2021/2049	3,683,000	-	118,000	3,565,000
Total General Fund				<u>26,085,000</u>	<u>-</u>	<u>1,156,000</u>	<u>24,929,000</u>
Highway Fund Serial Bonds:							
2010 roads project	2,280,000	2.0-2.8%	2015/2025	495,000	-	245,000	250,000
2012 roads project	270,000	2.0-2.8%	2015/2027	100,000	-	25,000	75,000
Forest Ave bridge	930,000	2.0-3.0%	2015/2032	545,000	-	55,000	490,000
2015 roads and highways	2,000,000	2.0-2.5%	2016/2031	1,215,000	-	140,000	1,075,000
Reconstruction and renovations	450,000	3.3%	2018/2032	300,000	-	30,000	270,000
Reconstruction and renovations	500,000	3.3%	2018/2032	340,000	-	35,000	305,000
Reconstruction/lighting	301,000	2.0%	2021/2034	260,000	-	21,000	239,000
Total Highway Fund				<u>3,255,000</u>	<u>-</u>	<u>551,000</u>	<u>2,704,000</u>
Sewer Districts Fund Serial Bonds:							
Various sewer lines	1,565,000	2.0-3.0%	2016/2036	1,135,000	-	75,000	1,060,000
Various sewer lines	200,000	3.3%	2018/2038	150,000	-	10,000	140,000
Sewer reconstruction	23,343,000	2.0-2.3%	2021-2049	2,204,000	-	71,000	2,133,000
Total Sewer Districts Fund				<u>3,489,000</u>	<u>-</u>	<u>156,000</u>	<u>3,333,000</u>
Water Districts Fund Serial Bonds:							
Water distribution	1,270,000	2.0-3.5%	2015/2042	990,000	-	40,000	950,000
Various waterlines	405,000	2.0-2.5%	2016/2031	250,000	-	30,000	220,000
Various waterlines	400,000	3.3-3.5%	2018/2047	350,000	-	10,000	340,000
Water Distribution	1,384,000	2.0-2.3%	2021/2049	1,301,000	-	42,000	1,259,000
Total Water Districts Fund				<u>2,891,000</u>	<u>-</u>	<u>122,000</u>	<u>2,769,000</u>
Total governmental activities				<u>\$ 35,720,000</u>	<u>\$ -</u>	<u>\$ 1,985,000</u>	<u>\$33,735,000</u>

The annual requirements to amortize all bonded debt outstanding (by fund responsible for repayment of such debt) as of December 31, 2024 are as follows:

Year Ending December 31,	Principal				
	General Fund	Highway Fund	Sewer Districts	Water Districts	Total
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	1,278,000	314,000	172,000	136,000	1,900,000
2030-2034	6,344,000	874,000	905,000	627,000	8,750,000
2035-2039	4,832,000	-	675,000	618,000	6,125,000
2040-2044	4,227,000	-	455,000	548,000	5,230,000
2045-2049	3,423,000	-	473,000	324,000	4,220,000
Total	\$ 24,929,000	\$ 2,704,000	\$ 3,333,000	\$ 2,769,000	\$ 33,735,000

Year Ending December 31,	Interest					Total
	General Fund	Highway Fund	Sewer Districts	Water Districts		
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	45,725	66,449	64,896	847,581	
2028	637,651	37,603	63,024	61,829	800,107	
2029	604,101	29,785	59,529	58,491	751,906	
2030-2034	2,479,494	41,953	237,569	242,398	3,001,414	
2035-2039	1,624,230	-	131,794	163,758	1,919,782	
2040-2044	948,335	-	78,319	76,096	1,102,750	
2045-2049	278,859	-	30,771	21,376	331,006	
Total	\$ 8,680,644	\$ 276,449	\$ 810,498	\$ 827,657	\$ 10,595,248	

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, 2024, for governmental activities is \$3,322,201. While the payments of compensated absences are dependent upon many factors, the Town has estimated that \$166,110 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 \$11,371,377 at December 31, 2024.

Net Pension Liability—The Town reported a liability of \$5,877,497 and \$2,990,306, for the year ended December 31, 2024, 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		\$ 98,676,062
Related debt:		
Serial bonds issued	\$ (33,735,000)	
Unamortized bond issue premium	(260,493)	
Bond anticipation notes issued	(7,803,000)	
Unspent proceeds from debt	<u>4,809,289</u>	
Debt issued and used for capital assets		(36,989,204)
Retainages and accounts payable		<u>(909,764)</u>
Net investment in capital assets		<u><u>\$ 60,777,094</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, 2024. 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, 2024 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, 2024 include:

	General Fund	Garbage and Refuse Fund	Debt Service Fund	Total Governmental Funds
Cemetery	\$ 20,295	\$ -	\$ -	\$ 20,295
Senior center	1,403	-	-	1,403
Capital improvements	654,958	-	-	654,958
Town historian	6,671	-	-	6,671
Historic survey	9,934	-	-	9,934
DWI program	192,615	-	-	192,615
D.A.R.E. program	65,083	-	-	65,083
Equipment	163,015	-	-	163,015
Vehicles	164,786	-	-	164,786
Debt service	288,149	19,202	274,131	581,482
Total restricted fund balance	<u>\$ 1,566,909</u>	<u>\$ 19,202</u>	<u>\$ 274,131</u>	<u>\$ 1,860,242</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, 2024, the Town has committed the following:

	General Fund	Garbage and Refuse Fund	Capital Projects Fund	Total
Capital improvements	\$ 466,997	\$ -	\$ 1,568,398	\$ 2,035,395
Insurance deductibles	411,601	-	-	411,601
Equipment	<u>42,550</u>	<u>60,000</u>	<u>-</u>	<u>102,550</u>
Total committed fund balance	<u>\$ 921,148</u>	<u>\$ 60,000</u>	<u>\$ 1,568,398</u>	<u>\$ 2,549,546</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, 2024 and include:

	Subsequent Year's Expenditures	Encumbrances	Retirement Costing	Specific Use	Total Governmental Funds
General Fund	\$ 2,924,540	\$ 38,899	\$ 749,121	\$ -	\$ 3,712,560
Highway Fund	295,956	732,378	-	2,355,604	3,383,938
Sewer Districts Fund	406,599	-	-	2,435,492	2,842,091
Water Districts Fund	164,395	-	-	1,808,360	1,972,755
Garbage and Refuse Fund	153,500	221,114	-	1,340,116	1,714,730
Other Governmental Funds	<u>225,800</u>	<u>12,900</u>	<u>-</u>	<u>4,051,186</u>	<u>4,289,886</u>
Total	<u>\$ 4,170,790</u>	<u>\$ 1,005,291</u>	<u>\$ 749,121</u>	<u>\$ 11,990,758</u>	<u>\$ 17,915,960</u>

- ***Assigned to subsequent year’s expenditures***—Represents available fund balance being appropriated to meet expenditure requirements in the 2025 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, 2024 consisted of the following:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ -	\$ 2,868,883
Highway Fund	250,000	677,488
Sewer Districts Fund	-	283,545
Water Districts Fund	-	244,601
Garbage and Refuse	64,146	-
Capital Projects Fund	2,310,990	1,462,963
Debt Service Fund	2,912,344	-
Total	<u>\$ 5,537,480</u>	<u>\$ 5,537,480</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. Subsequent to year end the Police Benevolent Association contract was settled through December 31, 2027. The CSEA White Collar contract is settled through December 31, 2024. Subsequent to year end the CSEA White Collar contract was settled through December 31, 2029.

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, 2024, the Town encumbered the following significant encumbrances:

Fund	Description	Amount
Highway Fund	Plow Truck	\$ 303,853
Highway Fund	Dump Body and Plow	145,418
Highway Fund	Dump Body and Plow	145,418
Highway Fund	International Chassis	137,689
Refuse and Garbage Fund	Spartan Leaf Pro Vacuum	146,114
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, 2024, real property taxes in the amount of \$157,465 were abated; however, the Town received \$118,734 of PILOT payments during the year related to those abatements.

17. SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 11, 2025 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,									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Measurement date	March 31, 2024	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
Town's proportion of the net pension liability (asset)	0.1239240%	0.1197057%	0.1216479%	0.1092356%	0.1047060%	0.1141212%	0.0998012%	0.0980966%	0.1029313%	0.098809%
Town's proportionate share of the net pension liability (asset)	<u>\$ 5,877,497</u>	<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>
Town's covered payroll	\$ 4,703,968	\$ 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
Town's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	124.95%	149.71%	14.79%	43.92%	131.29%	52.57%	27.90%	62.50%	98.84%	9.45%
Plan fiduciary net position as a percentage of the total pension liability	89.7%	87.4%	98.7%	95.8%	84.9%	95.1%	96.9%	93.5%	90.2%	99.0%

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,									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 1,383,560	\$ 1,214,628	\$ 1,282,345	\$ 1,284,112	\$ 1,086,289	\$ 1,065,880	\$ 1,104,941	\$ 869,567	\$ 875,486	\$ 900,488
Contributions in relation to the contractually required contribution	<u>\$ (1,383,560)</u>	<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>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (67,717)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Town's covered payroll	\$ 5,004,304	\$ 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
Contributions as a percentage of covered payroll	27.6%	25.8%	27.8%	27.7%	24.4%	26.4%	29.8%	24.5%	27.9%	29.1%

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,									
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Measurement date	March 31, 2024	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
Town's proportion of the net pension liability (asset)	0.0203090%	0.0174212%	0.0170572%	0.0170297%	0.0163452%	0.0169129%	0.0163191%	0.016762%	0.0175110%	0.0182681%
Town's proportionate share of the net pension liability (asset)	<u>\$ 2,990,306</u>	<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>
Town's covered payroll	\$ 6,254,242	\$ 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
Town's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	47.81%	60.80%	(24.44%)	0.29%	67.84%	21.04%	9.48%	29.81%	55.13%	12.11%
Plan fiduciary net position as a percentage of the total pension liability	93.9%	90.8%	103.7%	100.0%	86.4%	96.3%	98.2%	94.7%	90.7%	97.9%

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,									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 864,842	\$ 731,256	\$ 698,223	\$ 880,286	\$ 828,081	\$ 763,932	\$ 753,723	\$ 714,592	\$ 775,770	\$ 1,056,156
Contributions in relation to the contractually required contribution	(864,842)	(731,256)	(698,223)	(880,286)	(828,081)	(763,932)	(753,723)	(714,592)	(775,770)	(1,056,156)
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	\$ 6,431,252	\$ 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
Contributions as a percentage of covered payroll	13.4%	11.1%	11.3%	14.3%	13.1%	12.1%	13.2%	13.4%	15.4%	21.4%

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 Seven Fiscal Years*

	Year Ended December 31,						
	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability							
Service cost	\$ 625,165	\$ 583,158	\$ 813,490	\$ 817,122	\$ 611,096	\$ 439,230	\$ 484,863
Interest cost	420,028	465,492	240,656	267,933	313,429	421,207	393,796
Change of benefit terms	217,556	-	-	-	-	-	(149,461)
Difference between expected and actual experience	(1,440,055)	-	(1,189,569)	50,229	(572,454)	(1,040,313)	-
Change of assumptions or other inputs	(122,470)	625,426	(1,750,565)	383,717	1,472,649	1,222,135	(648,978)
Actual benefit payments	<u>(570,099)</u>	<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>(869,875)</u>	<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>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>	<u>11,712,164</u>
Total OPEB liability-ending	<u>\$ 11,371,377</u>	<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	 12,935,297	 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	87.91%	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, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Real property taxes	\$ 7,532,334	\$ 7,532,334	\$ 7,532,334	\$ -
Real property tax items	208,000	208,000	256,859	48,859
Non property tax items	5,815,415	5,815,415	5,802,369	(13,046)
Departmental income	1,692,500	1,692,500	2,054,399	361,899
Intergovernmental charges	-	-	4,200	4,200
Use of money and property	246,500	834,500	1,186,610	352,110
Licenses and permits	35,100	35,100	89,596	54,496
Fines and forfeitures	180,000	180,000	254,736	74,736
Sale of property and compensation for loss	-	24,943	36,719	11,776
Miscellaneous	60,500	110,500	94,829	(15,671)
State aid	833,924	933,580	1,114,332	180,752
Federal aid	251,000	1,175,238	1,225,013	49,775
Total revenues	<u>16,855,273</u>	<u>18,542,110</u>	<u>19,651,996</u>	<u>1,109,886</u>
EXPENDITURES				
Current:				
General government support	4,322,670	5,232,939	4,948,379	284,560
Education	2,000	12,725	12,725	-
Public safety	6,593,555	7,365,286	7,259,742	105,544
Transportation	171,999	182,199	157,305	24,894
Economic assistance and opportunity	300	300	-	300
Culture and recreation	1,989,444	2,083,386	1,855,938	227,448
Home and community services	36,745	36,745	18,885	17,860
Employee benefits	5,466,265	5,235,770	5,045,507	190,263
Total expenditures	<u>18,582,978</u>	<u>20,149,350</u>	<u>19,298,481</u>	<u>850,869</u>
Excess (deficiency) of revenues over expenditures	<u>(1,727,705)</u>	<u>(1,607,240)</u>	<u>353,515</u>	<u>1,960,755</u>
OTHER FINANCING USES				
Transfers out	<u>(1,348,710)</u>	<u>(2,868,883)</u>	<u>(2,868,883)</u>	<u>-</u>
Total other financing uses	<u>(1,348,710)</u>	<u>(2,868,883)</u>	<u>(2,868,883)</u>	<u>-</u>
Net change in fund balances*	(3,076,415)	(4,476,123)	(2,515,368)	1,960,755
Fund balances - beginning	<u>12,721,317</u>	<u>12,721,317</u>	<u>12,721,317</u>	<u>-</u>
Fund balances - ending	<u>\$ 9,644,902</u>	<u>\$ 8,245,194</u>	<u>\$ 10,205,949</u>	<u>\$ 1,960,755</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, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Real property taxes	\$ 5,090,115	\$ 5,090,115	\$ 5,090,115	\$ -
Intergovernmental charges	120,555	120,555	125,378	4,823
Use of money and property	10,000	10,000	191,751	181,751
Sale of property and compensation for loss	-	-	40,979	40,979
Miscellaneous	5,000	190,155	191,150	995
State aid	354,474	354,474	283,358	(71,116)
Total revenues	<u>5,580,144</u>	<u>5,765,299</u>	<u>5,922,731</u>	<u>157,432</u>
EXPENDITURES				
Current:				
General government support	59,800	82,037	77,454	4,583
Transportation	4,715,936	4,871,376	3,744,425	1,126,951
Employee benefits	1,196,793	1,253,669	1,143,381	110,288
Total expenditures	<u>5,972,529</u>	<u>6,207,082</u>	<u>4,965,260</u>	<u>1,241,822</u>
Excess (deficiency) of revenues over expenditures	<u>(392,385)</u>	<u>(441,783)</u>	<u>957,471</u>	<u>1,399,254</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	250,000	250,000	250,000	-
Transfers out	<u>(690,488)</u>	<u>(690,488)</u>	<u>(677,488)</u>	<u>13,000</u>
Total other financing sources (uses)	<u>(440,488)</u>	<u>(690,488)</u>	<u>(427,488)</u>	<u>13,000</u>
Net change in fund balances*	(832,873)	(1,132,271)	529,983	1,412,254
Fund balances - beginning	<u>2,906,085</u>	<u>2,906,085</u>	<u>2,906,085</u>	<u>-</u>
Fund balances - ending	<u>\$ 2,073,212</u>	<u>\$ 1,773,814</u>	<u>\$ 3,436,068</u>	<u>\$ 1,412,254</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, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Real property taxes	\$ 1,270,728	\$ 1,270,728	\$ 1,270,728	\$ -
Departmental income	8,753	8,753	27,556	18,803
Use of money and property	-	-	134,964	134,964
Total revenues	<u>1,279,481</u>	<u>1,279,481</u>	<u>1,433,248</u>	<u>153,767</u>
EXPENDITURES				
Current:				
Home and community services	1,280,046	1,568,313	912,801	655,512
Employee benefits	<u>123,741</u>	<u>123,741</u>	<u>123,741</u>	<u>-</u>
Total expenditures	<u>1,403,787</u>	<u>1,692,054</u>	<u>1,036,542</u>	<u>655,512</u>
Excess (deficiency) of revenues over expenditures	<u>(124,306)</u>	<u>(412,573)</u>	<u>396,706</u>	<u>809,279</u>
OTHER FINANCING USES				
Transfers out	<u>(283,545)</u>	<u>(283,545)</u>	<u>(283,545)</u>	<u>-</u>
Total other financing uses	<u>(283,545)</u>	<u>(283,545)</u>	<u>(283,545)</u>	<u>-</u>
Net change in fund balances*	(407,851)	(696,118)	113,161	809,279
Fund balances - beginning	<u>2,728,930</u>	<u>2,728,930</u>	<u>2,728,930</u>	<u>-</u>
Fund balances - ending	<u>\$ 2,321,079</u>	<u>\$ 2,032,812</u>	<u>\$ 2,842,091</u>	<u>\$ 809,279</u>

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

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

TOWN OF ORCHARD PARK, NEW YORK
Schedule of Revenues, Expenditures and Changes in
Fund Balances—Budget and Actual—Water Districts Fund
Year Ended December 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Real property taxes	\$ 903,835	\$ 903,835	\$ 903,835	\$ -
Departmental income	6,604	6,604	8,941	2,337
Use of money and property	-	-	95,570	95,570
Interfund revenues	-	-	6,504	6,504
Total revenues	<u>910,439</u>	<u>910,439</u>	<u>1,014,850</u>	<u>104,411</u>
EXPENDITURES				
Current:				
Home and community services	711,874	700,071	524,631	175,440
Employee benefits	<u>118,359</u>	<u>118,359</u>	<u>118,359</u>	<u>-</u>
Total expenditures	<u>830,233</u>	<u>818,430</u>	<u>642,990</u>	<u>175,440</u>
Excess of revenues over expenditures	<u>80,206</u>	<u>92,009</u>	<u>371,860</u>	<u>279,851</u>
OTHER FINANCING USES				
Transfers out	<u>(244,601)</u>	<u>(244,601)</u>	<u>(244,601)</u>	<u>-</u>
Total other financing uses	<u>(244,601)</u>	<u>(244,601)</u>	<u>(244,601)</u>	<u>-</u>
Net change in fund balances*	(164,395)	(152,592)	127,259	279,851
Fund balances - beginning	<u>1,858,250</u>	<u>1,858,250</u>	<u>1,858,250</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,693,855</u>	<u>\$ 1,705,658</u>	<u>\$ 1,985,509</u>	<u>\$ 279,851</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, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Real property taxes	\$ 2,976,310	\$ 2,976,310	\$ 2,976,310	\$ -
Departmental income	115,000	115,000	144,797	29,797
Use of money and property	2,000	2,000	125,888	123,888
Total revenues	<u>3,093,310</u>	<u>3,093,310</u>	<u>3,246,995</u>	<u>153,685</u>
EXPENDITURES				
Current:				
Home and community services	3,876,273	3,869,206	3,577,663	291,543
Employee benefits	101,183	108,250	51,423	56,827
Total expenditures	<u>3,977,456</u>	<u>3,977,456</u>	<u>3,629,086</u>	<u>348,370</u>
Deficiency of revenues over expenditures	<u>(884,146)</u>	<u>(884,146)</u>	<u>(382,091)</u>	<u>502,055</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	64,146	64,146	64,146	-
Transfers out	(20,000)	(20,000)	-	20,000
Total other financing sources (uses)	<u>44,146</u>	<u>44,146</u>	<u>64,146</u>	<u>20,000</u>
Net change in fund balances	(840,000)	(840,000)	(317,945)	522,055
Fund balances - beginning	<u>2,116,116</u>	<u>2,116,116</u>	<u>2,116,116</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,276,116</u>	<u>\$ 1,276,116</u>	<u>\$ 1,798,171</u>	<u>\$ 522,055</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
Notes to the Required Supplementary Information
Year Ended December 31, 2024

1. PENSION PLANS

Changes of benefit terms—There were no significant legislative changes in benefits for the April 1, 2023 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 1.4%, salary scale was 4.4% (ERS) and 6.2% (PFRS), and the interest rate assumption was 5.9% for the April 1, 2023 and April 1, 2023 actuarial valuation.

2. OPEB LIABILITY

Changes of assumptions—The assumption changes as of December 31, 2024 include a change in the discount rate from 3.77% to 4.16% 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, 2024

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Real property taxes	A00000 41001	\$ 7,532,334	\$ -	\$ 7,532,334	\$ 7,532,334	\$ -
Total real property taxes		<u>7,532,334</u>	<u>-</u>	<u>7,532,334</u>	<u>7,532,334</u>	<u>-</u>
Real property tax items:						
Other payments in lieu of taxes	A00000 41081	110,000	-	110,000	118,734	8,734
Exempt property conversions	A00000 41089	8,000	-	8,000	26,118	18,118
Interest and penalties on taxes	A00000 41090	90,000	-	90,000	112,007	22,007
Total real property tax items		<u>208,000</u>	<u>-</u>	<u>208,000</u>	<u>256,859</u>	<u>48,859</u>
Non property tax items:						
Sales tax from Erie County	A00000 41120	5,515,415	-	5,515,415	5,502,986	(12,429)
Franchises fees - cable TV	A00000 41170	300,000	-	300,000	299,383	(617)
Total non property tax items		<u>5,815,415</u>	<u>-</u>	<u>5,815,415</u>	<u>5,802,369</u>	<u>(13,046)</u>
Departmental income:						
Tax Collector's fees	A00000 41232	2,000	-	2,000	6,787	4,787
Town Clerk's fees	A00000 41255	4,000	-	4,000	7,783	3,783
Special event application fees	A00000 41522	-	-	-	975	975
Commercial inspection fees	A00000 41540	166,500	-	166,500	-	(166,500)
Park and recreation fees	A00000 42001	800,000	-	800,000	908,105	108,105
Senior center activity fees	A00000 42036	15,000	-	15,000	67,246	52,246
Senior membership fee	A00000 42037	-	-	-	75,595	75,595
Community activity center fees	A00000 42040	150,000	-	150,000	127,826	(22,174)
Engineering fees	A00000 42187	10,000	-	10,000	26,300	16,300
Tree planting fee	A00000 42188	4,000	-	4,000	34,000	30,000
Site approval fee	A00000 42190	-	-	-	750	750
Total departmental income		<u>1,151,500</u>	<u>-</u>	<u>1,151,500</u>	<u>1,255,367</u>	<u>103,867</u>
Intergovernmental charges:						
Election service fees	A00000 42215	-	-	-	4,200	4,200
Total intergovernmental charges		<u>-</u>	<u>-</u>	<u>-</u>	<u>4,200</u>	<u>4,200</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	200,000	588,000	788,000	1,115,580	327,580
Interest and earnings - Risk	A20000 42401	-	-	-	17,820	17,820
Purchasing rebate earnings	A00000 42402	16,500	-	16,500	19,665	3,165
Rental of real property	A00000 42410	13,500	-	13,500	10,322	(3,178)
Cell tower lease	A00000 42411	16,500	-	16,500	23,223	6,723
Total use of money and property		<u>246,500</u>	<u>588,000</u>	<u>834,500</u>	<u>1,186,610</u>	<u>352,110</u>
Licenses and permits:						
Amusement arcade license	A00000 42501	-	-	-	560	560
Bingo licenses	A00000 42540	600	-	600	28,457	27,857
Dog licenses	A00000 42544	32,000	-	32,000	33,471	1,471
Licenses - other	A00000 42545	2,500	-	2,500	27,108	24,608
Total licenses and permits		<u>35,100</u>	<u>-</u>	<u>35,100</u>	<u>89,596</u>	<u>54,496</u>
Fines and forfeitures:						
Fines and forfeited bail	A00000 42610	180,000	-	180,000	254,736	74,736
Total fines and forfeitures		<u>180,000</u>	<u>-</u>	<u>180,000</u>	<u>254,736</u>	<u>74,736</u>
Miscellaneous:						
Insurance recoveries	A00000 42680	-	-	-	105	105
Sale of equipment	A00000 42665	-	-	-	4,050	4,050
Refunds of prior year expenses	A00000 42701	10,000	-	10,000	4,263	(5,737)
Gift and donations (recreation)	A00000 42705	50,000	-	50,000	10,425	(39,575)
Gift and donations (community activity center)	A00000 42706	-	-	-	5,800	5,800
Other unclassified revenues	A00000 42770	500	-	500	922	422
Total miscellaneous		<u>60,500</u>	<u>-</u>	<u>60,500</u>	<u>25,565</u>	<u>(34,935)</u>

(continued)

(concluded)

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
State aid:						
Aid and incentives for municipalities	A00000 43001	119,524	-	119,524	127,885	8,361
Mortgage tax	A00000 43005	680,000	-	680,000	883,840	203,840
Records management	A00000 43060	-	-	-	4,012	4,012
Court Assisted Program	A00000 43330	-	31,459	31,459	31,460	1
Programs for youths	A00000 43820	8,000	-	8,000	-	(8,000)
Total state aid		807,524	31,459	838,983	1,047,197	208,214
Federal aid:						
Nutrition site fees	A00000 44737	1,000	-	1,000	5,037	4,037
Police equipment	A00000 44389				3,261	3,261
Other federal aid	A00000 44000	-	-	-	30,000	30,000
American Rescue Plan Act	A00000 44089	250,000	924,238	1,174,238	1,174,238	-
Total federal aid		251,000	924,238	1,175,238	1,212,536	37,298
TOTAL REVENUES		\$ 16,287,873	\$ 1,543,697	\$ 17,831,570	\$ 18,667,369	\$ 835,799

TOWN OF ORCHARD PARK, NEW YORK
General Fund - Public Safety
Schedule of Revenues—Budget and Actual
Year Ended December 31, 2024

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	\$ 2,850	\$ (150)
Police department fees	PS0000 41521	2,000	-	2,000	7,555	5,555
Service event fees	PS0000 41522	1,000	-	1,000	8,250	7,250
Redemption fees	PS0000 41523	-	-	-	103	103
Dog control late fees	PS0000 41550	3,000	-	3,000	3,902	902
Dispatch fees	PS0000 41589	52,000	-	52,000	123,351	71,351
School resource officer	PS0000 42301	480,000	-	480,000	653,021	173,021
Total departmental income		<u>541,000</u>	<u>-</u>	<u>541,000</u>	<u>799,032</u>	<u>258,032</u>
Sale of property and compensation for loss:						
Sale of equipment	PS0000 42665	-	18,052	18,052	18,053	1
Insurance recoveries	PS0000 42680	-	6,891	6,891	14,511	7,620
Total sale of property and compensation for loss		<u>-</u>	<u>24,943</u>	<u>24,943</u>	<u>32,564</u>	<u>7,621</u>
Miscellaneous:						
Refunds of prior year expenses	PS0000 42701	-	-	-	1,297	1,297
Gift and donations - DARE	PS0000 42705	-	-	-	22,122	22,122
Other unclassified revenues	PS0000 42770	-	50,000	50,000	50,000	-
Total miscellaneous		<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>73,419</u>	<u>23,419</u>
State aid:						
State aid	PS0000 43000	-	68,197	68,197	38,197	(30,000)
Contractual DWI aid	PS0000 43090	4,950	-	4,950	1,262	(3,688)
Traffic safety grant	PS0000 43392	21,450	-	21,450	27,676	6,226
Total state aid		<u>26,400</u>	<u>68,197</u>	<u>94,597</u>	<u>67,135</u>	<u>(27,462)</u>
Federal aid:						
Police armor/equipment	PS0000 44389	-	-	-	12,477	12,477
Total federal aid		<u>-</u>	<u>-</u>	<u>-</u>	<u>12,477</u>	<u>12,477</u>
TOTAL REVENUES		<u>\$ 567,400</u>	<u>\$ 143,140</u>	<u>\$ 710,540</u>	<u>\$ 984,627</u>	<u>\$ 274,087</u>

(continued)

TOWN OF ORCHARD PARK, NEW YORK
General Fund - Public Safety
Schedule of Revenues—Budget and Actual
Year Ended December 31, 2024

(concluded)

Summary

Total General Fund Revenue	16,287,873	1,543,697	17,831,570	18,667,369	835,799
Total General Fund - Public Safety Revenue	<u>567,400</u>	<u>143,140</u>	<u>710,540</u>	<u>984,627</u>	<u>274,087</u>
Total Revenue	<u>\$ 16,855,273</u>	<u>\$ 1,686,837</u>	<u>\$ 18,542,110</u>	<u>\$ 19,651,996</u>	<u>\$ 1,109,886</u>

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TOWN OF ORCHARD PARK, NEW YORK
General Fund
Schedule of Expenditures and Other Financing Uses—Budget and Actual
Year Ended December 31, 2024

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	\$ 91,180	\$ -	\$ 91,180	\$ 91,180	\$ -
Town Board total		<u>91,180</u>	<u>-</u>	<u>91,180</u>	<u>91,180</u>	<u>-</u>
Town Justice:						
Personal services						
Elected officials	A01110 50100	104,694	-	104,694	104,693	1
Nonunion full time	A01110 50103	103,084	6,918	110,002	110,002	-
Nonunion part-time	A01110 50104	16,640	-	16,640	10,163	6,477
Equipment						
Office equipment	A01110 50200	1,000	670	1,670	1,670	-
Contractual expenses						
Travel and conference	A01110 50413	1,000	-	1,000	162	838
Other expenses	A01110 50419	2,200	31,459	33,659	31,847	1,812
Law books	A01110 50437	1,000	118	1,118	1,117	1
Equipment maintenance	A01110 50444	1,300	-	1,300	188	1,112
Court reporter	A01110 50449	2,700	-	2,700	-	2,700
Court interpreter	A01110 50559	3,000	1,013	4,013	4,013	-
Town Justice Total		<u>236,618</u>	<u>40,178</u>	<u>276,796</u>	<u>263,855</u>	<u>12,941</u>
Supervisor:						
Personal services						
Elected official	A01220 50100	86,702	-	86,702	86,702	-
Nonunion part time	A01220 50104	-	2,114	2,114	2,114	-
Nonunion full time	A01220 50103	152,347	-	152,347	144,466	7,881

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Equipment						
Office equipment	A01220 50200	2,000	-	2,000	177	1,823
Contractual expenses						
Grant writer expenses	A01220 50403	36,000	11,773	47,773	47,773	-
Travel and conference	A01220 50413	4,500	-	4,500	1,093	3,407
Human resources services	A01220 50454	57,025	-	57,025	42,727	14,298
Accounting services	A01220 50451	102,000	(38,305)	63,695	63,695	-
Debt administration	A01220 50466	30,000	-	30,000	13,901	16,099
Supervisor total		<u>470,574</u>	<u>(24,418)</u>	<u>446,156</u>	<u>402,648</u>	<u>43,508</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	6,524	-	6,524	6,524	-
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>43,754</u>	<u>-</u>	<u>43,754</u>	<u>43,754</u>	<u>-</u>
Assessor:						
Personal services						
Department manager	A01355 50102	90,354	-	90,354	88,423	1,931
Nonunion part time	A01355 50104	17,056	-	17,056	15,143	1,913
CSEA white collar	A01355 50106	196,328	(30,031)	166,297	166,296	1
Equipment						
Office equipment	A01355 50200	3,500	326	3,826	3,826	-
Contractual expenses						
Mileage reimbursement	A01355 50412	2,500	-	2,500	192	2,308
Travel	A01355 50413	1,500	23	1,523	1,455	68
Training	A01355 50414	3,000	-	3,000	1,010	1,990
Publishing	A01355 50450	300	23	323	322	1
Outside appraisals	A01355 50554	33,250	-	33,250	11,400	21,850
Board of assessment review	A01355 50551	<u>3,200</u>	<u>-</u>	<u>3,200</u>	<u>800</u>	<u>2,400</u>
Assessor total		<u>350,988</u>	<u>(29,659)</u>	<u>321,329</u>	<u>288,867</u>	<u>32,462</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Town Clerk:						
Personal services						
Elected official	A01410 50100	74,558	-	74,558	74,558	-
Records management officer	A01410 50101	4,501	-	4,501	4,501	-
Nonunion full time	A01410 50103	160,863	41,201	202,064	202,064	-
Nonunion part time	A01410 50104	36,741	-	36,741	23,864	12,877
Equipment						
Office equipment	A01410 50200	2,700	-	2,700	2,102	598
Contractual expenses						
Travel and conference	A01410 50413	3,500	-	3,500	1,690	1,810
Other expense	A01410 50419	2,000	1,535	3,535	3,535	-
Equipment repair and maintenance	A01410 50444	500	-	500	-	500
Forestry identifiers	A01410 50464	1,000	-	1,000	368	632
Publishing	A01410 50450	4,800	1,549	6,349	6,236	113
Shred it	A01410 50491	800	-	800	500	300
Codification of ordinances	A01410 50553	7,500	-	7,500	2,285	5,215
Records management	A01410 50555	7,500	-	7,500	-	7,500
Town Clerk total		<u>306,963</u>	<u>44,285</u>	<u>351,248</u>	<u>321,703</u>	<u>29,545</u>
Law:						
Personal services						
Appointed officials	A01420 50101	87,745	-	87,745	87,745	-
Contractual expenses						
Other expenses	A01420 50419	1,500	-	1,500	-	1,500
Outside legal services	A01420 50552	150,000	153,647	303,647	303,646	1
Law total		<u>239,245</u>	<u>153,647</u>	<u>392,892</u>	<u>391,391</u>	<u>1,501</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	129,746	-	129,746	129,746	-
Nonunion full time	A01440 50103	90,209	3,089	93,298	93,298	-
Nonunion part time	A01440 50104	41,973	-	41,973	18,452	23,521
CSEA white collar	A01440 50106	590,775	(320,855)	269,920	269,920	-
Equipment						
Engineering equipment	A01440 50200	88,872	(14,181)	74,691	72,392	2,299
GIS and mapping equipment	A01440 50238	2,500	-	2,500	1,451	1,049
Contractual expenses						
Office supplies	A01440 50400	5,500	-	5,500	1,223	4,277
Uniform allowance	A01440 50407	1,200	-	1,200	300	900
Mileage reimbursement	A01440 50412	200	-	200	85	115
Travel	A01440 50413	3,500	317	3,817	3,817	-
Training	A01440 50414	4,000	-	4,000	2,855	1,145
Gasoline	A01440 50416	3,000	-	3,000	1,166	1,834
Vehicle repair and maintenance	A01440 50445	2,500	-	2,500	1,696	804
Water quality consultants	A01440 50541	21,800	-	21,800	13,833	7,967
Engineer total		<u>985,775</u>	<u>(331,630)</u>	<u>654,145</u>	<u>610,234</u>	<u>43,911</u>
Buildings:						
Personal services						
Nonunion part time	A01620 50104	29,440	-	29,440	22,621	6,819
CSEA white collar	A01620 50106	117,220	7,724	124,944	124,943	1
Contractual expenses						
Maintenance supplies	A01620 50400	10,000	-	10,000	8,998	1,002
Gasoline	A01620 50416	600	31	631	630	1
Other expenses	A01620 50419	500	-	500	-	500
Jolls House utilities	A01620 50430	4,000	-	4,000	2,374	1,626
Building maintenance	A01620 50446	60,000	5,517	65,517	65,368	149
Buildings total		<u>221,760</u>	<u>13,272</u>	<u>235,032</u>	<u>224,934</u>	<u>10,098</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Central Printing and Mailing:						
Personal services						
Central clerical pool	A01670 50103	5,253	-	5,253	-	5,253
Contractual expenses						
Office supplies	A01670 50400	22,000	-	22,000	15,762	6,238
Travel and conference	A01670 50413	13,500	-	13,500	3,050	10,450
Other	A01670 50419	5,100	-	5,100	4,229	871
Electric	A01670 50421	100,000	1,891	101,891	101,890	1
Gas	A01670 50422	32,000	-	32,000	15,022	16,978
Water - Village	A01670 50423	2,000	4,008	6,008	6,007	1
Equipment repair and maintenance	A01670 50444	8,000	-	8,000	-	8,000
Postage	A01670 50575	53,000	-	53,000	50,800	2,200
Central Printing and Mailing total		<u>240,853</u>	<u>5,899</u>	<u>246,752</u>	<u>196,760</u>	<u>49,992</u>
Information Technology Services:						
Personal services						
Computer technicians FT	A01680 50103	238,361	-	238,361	237,678	683
Equipment						
Information technology equipment	A01680 50200	194,647	(11,200)	183,447	158,716	24,731
Contractual expenses						
Computer training	A01680 50414	9,800	-	9,800	4,571	5,229
Telephone	A01680 50420	75,900	8,287	84,187	82,345	1,842
Software	A01680 50440	196,493	32,660	229,153	207,536	21,617
Equipment rental	A01680 50456	15,429	3,003	18,432	18,431	1
Information Technology Services total		<u>730,630</u>	<u>32,750</u>	<u>763,380</u>	<u>709,277</u>	<u>54,103</u>
Special Items:						
Contractual expenses						
Municipal association dues	A01910 50406	6,000	-	6,000	2,003	3,997
First aid expenses	A01910 50408	1,500	-	1,500	-	1,500
Unallocated insurance	A01910 50431	295,600	125,481	421,081	421,080	1
Taxes and assess. on Town property	A01910 50462	13,000	5,131	18,131	18,131	-
Erie County chargebacks	A01910 50465	-	25,333	25,333	25,332	1
Judgments and claims	A01910 50557	1,000	900,000	901,000	900,000	1,000
Special Items total		<u>367,100</u>	<u>1,005,945</u>	<u>1,373,045</u>	<u>1,366,546</u>	<u>6,499</u>
General Government Support total		<u>4,322,670</u>	<u>910,269</u>	<u>5,232,939</u>	<u>4,948,379</u>	<u>284,560</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	82,599	588	83,187	83,187	-
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	675	325
Other expenses	A05010 50419	500	-	500	78	422
Equipment repair and maintenance	A05010 50444	1,900	610	2,510	2,509	1
Tree stump removal	A05010 50471	1,249	-	1,249	-	1,249
Superintendent of Highways total		<u>94,499</u>	<u>1,198</u>	<u>95,697</u>	<u>86,449</u>	<u>9,248</u>
Highway Garage:						
Equipment						
Equipment	A05132 50200	20,000	-	20,000	15,558	4,442
Contractual expenses						
Electric	A05132 50421	6,000	2,447	8,447	8,446	1
Gas	A05132 50422	20,000	-	20,000	8,799	11,201
Water	A05132 50423	1,500	2,065	3,565	3,564	1
Building maintenance	A05132 50446	30,000	4,490	34,490	34,489	1
Highway Garage total		<u>77,500</u>	<u>9,002</u>	<u>86,502</u>	<u>70,856</u>	<u>15,646</u>
Transportation total		<u>171,999</u>	<u>10,200</u>	<u>182,199</u>	<u>157,305</u>	<u>24,894</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	93,073	76,897	169,970	169,969	1
Nonunion full time	A07020 50103	-	1,952	1,952	1,951	1
Nonunion part time	A07020 50104	550,000	(76,099)	473,901	473,901	-
CSEA white collar	A07020 50106	76,074	(15,287)	60,787	46,553	14,234
Equipment						
Office equipment	A07020 50200	2,000	-	2,000	-	2,000
Playground equipment	A07020 50218	5,000	-	5,000	1,728	3,272
Contractual expenses						
Supplies	A72020 50400	18,500	-	18,500	17,204	1,296
Training	A72020 50414	2,000	-	2,000	1,502	498
Other expenses	A72020 50419	2,000	-	2,000	1,550	450
Electric	A72020 50421	2,000	-	2,000	1,944	56
Gas	A72020 50422	2,500	-	2,500	601	1,899
Field trips	A72020 50428	25,000	250	25,250	22,018	3,232
Arts and crafts supplies	A72020 50438	3,500	-	3,500	2,798	702
Publishing	A72020 50450	5,000	-	5,000	4,940	60
Special events	A72020 50533	10,000	-	10,000	6,356	3,644
Transportation	A72020 50556	25,000	-	25,000	16,096	8,904
Recreation Administration total		<u>821,647</u>	<u>(12,287)</u>	<u>809,360</u>	<u>769,111</u>	<u>40,249</u>
Parks and Playgrounds:						
Personal services						
Parks superintendent	A07110 50101	8,000	-	8,000	7,846	154
Nonunion full time	A07110 50103	-	72,348	72,348	72,347	1
Part time laborers	A0711050104	50,000	-	50,000	42,705	7,295
CSEA blue collar	A07110 50105	140,087	(42,680)	97,407	97,407	-

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Equipment						
Equipment	A07110 50200	50,000	-	50,000	38,373	11,627
Tennis court	A07110 50217	25,000	-	25,000	24,500	500
Lake water quality equipment	A07110 50238	1,000	-	1,000	-	1,000
Contractual expenses						
Supplies	A07110 50400	45,000	-	45,000	33,755	11,245
Clothing	A07110 50407	1,000	-	1,000	-	1,000
Gasoline	A07110 50416	25,000	-	25,000	12,889	12,111
Other	A07110 50419	500	-	500	-	500
Electric	A07110 50421	16,000	22,720	38,720	38,720	-
Gas	A07110 50422	4,000	-	4,000	1,085	2,915
Water - ECWA and Village	A07110 50423	12,500	11,498	23,998	23,997	1
Portable bathrooms	A07110 50429	10,000	-	10,000	7,967	2,033
Parks trail maintenance	A07110 50539	10,000	807	10,807	10,807	-
Equipment repair and maintenance	A07110 50444	6,000	3,207	9,207	9,206	1
Vehicle repair and maintenance	A07110 50445	6,500	-	6,500	3,161	3,339
Contracted mowing	A07110 50483	28,000	-	28,000	27,203	797
Fencing	A07110 50492	10,000	-	10,000	828	9,172
Fertilizer	A07110 50542	4,000	-	4,000	385	3,615
Lake maintenance and cleaning	A07110 50544	5,000	-	5,000	3,791	1,209
Launching area repairs	A07110 50546	1,000	-	1,000	-	1,000
Parks and Playgrounds total		<u>458,587</u>	<u>67,900</u>	<u>526,487</u>	<u>456,972</u>	<u>69,515</u>
Milestrip:						
Personal services						
Part time laborers	A07111 50104	15,000	-	15,000	12,786	2,214
Equipment						
Milestrip equipment	A07111 50200	7,500	-	7,500	-	7,500
Milestrip supplies	A07111 50400	1,500	-	1,500	-	1,500
Milestrip total		<u>24,000</u>	<u>-</u>	<u>24,000</u>	<u>12,786</u>	<u>11,214</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Community Activity Center:						
Personal services						
Nonunion full time	A07180 50103	52,316	1,979	54,295	54,294	1
Nonunion part time	A07180 50104	59,000	-	59,000	48,828	10,172
Nonunion part time	A07185 50104	66,560	-	66,560	44,290	22,270
CSEA white collar	A07185 50106	45,365	237	45,602	45,601	1
Contractual expenses						
Supplies	A07180 50400	8,000	-	8,000	7,535	465
Other expenses	A07180 50419	-	5,800	5,800	5,800	-
Electricity	A07180 50421	57,500	6,815	64,315	64,314	1
Gas	A07180 50422	40,000	-	40,000	18,709	21,291
Water	A07180 50423	10,000	-	10,000	7,367	2,633
Contracted services	A07180 50479	45,000	-	45,000	41,742	3,258
Maintenance Supplies	A07185 50400	15,000	-	15,000	14,452	548
Community Activity Center total		<u>398,741</u>	<u>14,831</u>	<u>413,572</u>	<u>352,932</u>	<u>60,640</u>
Orchestra and Cultural:						
Contractual expenses						
Council of the Arts - other	A07270 50419	-	2,000	2,000	-	2,000
Orchestra	A07270 50545	-	4,000	4,000	4,000	-
Council of the Arts	A07270 50548	-	7,500	7,500	7,500	-
Orchestra and Cultural total		<u>-</u>	<u>13,500</u>	<u>13,500</u>	<u>11,500</u>	<u>2,000</u>
Youth Board:						
Contractual expenses						
Office supplies	A07310 50400	500	-	500	215	285
Other expenses	A07310 50419	500	-	500	-	500
Youth Board total		<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>215</u>	<u>785</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Historian:						
Personal services						
Town historian	A07510 50101	4,000	500	4,500	4,500	-
Contractual expenses						
Utility reimbursement	A07510 50430	1,000	-	1,000	-	1,000
Historian total		<u>5,000</u>	<u>500</u>	<u>5,500</u>	<u>4,500</u>	<u>1,000</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>
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	62,662	4,193	66,855	66,854	1
Nonunion full time	A07610 50103	45,760	-	45,760	30,389	15,371
Nonunion part time	A07610 50104	89,097	-	89,097	65,987	23,110
Equipment						
Equipment	A07610 50200	5,000	-	5,000	4,869	131
Contractual expenses						
Supplies	A07610 50400	3,500	-	3,500	3,068	432
Other expenses	A07610 50419	34,000	235	34,235	34,235	-
Senior citizens van	A07610 50458	25,000	2,020	27,020	27,020	-
Trophies and awards	A07610 50488	1,000	-	1,000	1,000	-
Senior Citizens Program total		<u>266,019</u>	<u>6,448</u>	<u>272,467</u>	<u>233,422</u>	<u>39,045</u>
Culture and Recreation total		<u>1,989,444</u>	<u>93,942</u>	<u>2,083,386</u>	<u>1,855,938</u>	<u>227,448</u>

(continued)

(concluded)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
HOME AND COMMUNITY SERVICES						
Emergency Management:						
Equipment	A08760 50200	1,000	-	1,000	-	1,000
Supplies	A08760 50400	3,000	-	3,000	2,640	360
Communications	A08760 50537	16,500	-	16,500	-	16,500
Code red	A08760 50547	16,245	-	16,245	16,245	-
Emergency Management Total		36,745	-	36,745	18,885	17,860
Home and Community Services Total		36,745	-	36,745	18,885	17,860
Employee Benefits:						
State retirement	A09010 50810	635,101	(107,039)	528,062	419,254	108,808
Social security	A09030 50830	237,199	-	237,199	225,874	11,325
Workers' compensation	A09040 50840	125,000	32,064	157,064	157,064	-
Life insurance	A09045 50845	5,250	-	5,250	1,961	3,289
Unemployment insurance	A09050 50850	10,000	-	10,000	463	9,537
Hospital and medical insurance	A09060 50860	820,000	(287,021)	532,979	532,979	-
Dental insurance	A09061 50861	65,000	-	65,000	41,295	23,705
Insurance waivers	A09062 50862	5,000	9,900	14,900	14,900	-
Flex plan	A09065 50865	64,927	(51,235)	13,692	13,692	-
Medicare	A09090 50890	55,474	-	55,474	53,318	2,156
Employee Benefits total		2,022,951	(403,331)	1,619,620	1,460,800	158,820
TOTAL EXPENDITURES		8,544,109	611,080	9,155,189	8,441,307	713,882
OTHER FINANCING USES						
Transfers Out:						
Transfer to operating funds	A09901 50902	-	314,147	314,147	314,147	-
Transfer to Capital Projects fund	A09901 50904	15,000	618,027	633,027	633,027	-
Transfer to Debt Service - principal	A09901 50910	568,000	588,000	1,156,000	1,156,000	-
Transfer to Debt Service - interest	A09901 50911	765,710	(1)	765,709	765,709	-
Operating Transfers Out Total		1,348,710	1,520,173	2,868,883	2,868,883	-
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$ 9,892,819	\$ 2,131,253	\$ 12,024,072	\$ 11,310,190	\$ 713,882

TOWN OF ORCHARD PARK, NEW YORK
General Fund - Public Safety
Schedule of Expenditures—Budget and Actual
Year Ended December 31, 2024

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	\$ 10,725	\$ 12,725	\$ 12,725	\$ -
Education total		<u>2,000</u>	<u>10,725</u>	<u>12,725</u>	<u>12,725</u>	<u>-</u>
PUBLIC SAFETY						
Police:						
Personal services						
Appointed official	PS3120 50101	1,822	-	1,822	-	1,822
Nonunion full time	PS3120 50103	59,461	3,790	63,251	63,250	1
Nonunion part time	PS3120 50104	23,570	22,072	45,642	45,642	-
CSEA white collar	PS3120 50106	760,401	-	760,401	748,767	11,634
PBA	PS3120 50107	3,015,795	307,435	3,323,230	3,323,229	1
COA	PS3120 50108	1,236,172	52,090	1,288,262	1,288,261	1
Sick buyback	PS3120 50131	284,876	196,170	481,046	481,045	1
Court time	PS3120 50143	502,547	(27,564)	474,983	474,982	1
Dispatcher training	PS3120 50145	18,866	(4,283)	14,583	-	14,583
Dispatcher overtime	PS3120 50146	18,783	63,010	81,793	81,793	-
Equipment						
Other equipment	PS3120 50200	17,000	50,000	67,000	64,355	2,645
Patrol cars	PS3120 50215	210,000	54,943	264,943	249,079	15,864

(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	154	20,154	20,069	85
Uniform allowance	PS3120 50407	65,226	16,735	81,961	66,876	15,085
First aid supplies	PS3120 50408	1,000	-	1,000	1,000	-
Ammunition - range fees	PS3120 50409	33,145	(2,576)	30,569	30,568	1
Mileage reimbursement	PS3120 50412	2,000	-	2,000	1,906	94
Travel and conference	PS3120 50413	3,000	4,539	7,539	7,538	1
Training aids	PS3120 50414	10,400	-	10,400	6,893	3,507
Gasoline	PS3120 50416	80,000	26,911	106,911	106,910	1
Community policing	PS3120 50418	3,000	3	3,003	3,002	1
Other expenses	PS3120 50419	1,000	100	1,100	1,100	-
Insurance deductible	PS3120 50432	6,000	-	6,000	-	6,000
Technology fees	PS3120 50440	59,000	4,400	63,400	57,328	6,072
Equipment repairs	PS3120 50444	40,000	-	40,000	33,150	6,850
Small equipment repairs	PS3120 50445	10,000	-	10,000	9,902	98
Union contract travel	PS3120 50459	2,400	-	2,400	1,964	436
Police total		<u>6,485,464</u>	<u>767,929</u>	<u>7,253,393</u>	<u>7,168,609</u>	<u>84,784</u>
Control of Animals:						
Personal services						
Nonunion part time	PS3510 50104	17,909	-	17,909	12,236	5,673
CSEA white collar	PS3510 50106	67,857	3,802	71,659	71,658	1
Contractual expenses						
Uniforms	PS3510 50407	500	-	500	-	500
Travel	PS3510 50413	750	-	750	-	750
Training	PS3510 50414	700	-	700	-	700
Gas	PS3510 50416	3,000	-	3,000	1,294	1,706
Other expenses	PS3510 50419	3,000	-	3,000	804	2,196
Electric	PS3510 50421	2,200	-	2,200	1,615	585
Gasoline	PS3510 50422	3,000	-	3,000	1,006	1,994
Nuisance animal control	PS3510 50433	1,875	-	1,875	-	1,875

(continued)

						(concluded)
		Original		Adjusted		Variance
		Budget		Budget		with
Account Name	Account Code	Appropriation	Transfers	Appropriation	Expenditures	Final Budget
Disposal	PS3510 50434	300	-	300	70	230
Computer software	PS3510 50440	1,500	-	1,500	-	1,500
Vehicle maintainence	PS3510 50445	2,000	-	2,000	-	2,000
Building maintainence	PS3510 50446	3,000	-	3,000	2,440	560
Animal hospital care	PS3510 50448	500	-	500	10	490
Control of Animals total		<u>108,091</u>	<u>3,802</u>	<u>111,893</u>	<u>91,133</u>	<u>20,760</u>
Public Safety total		<u>6,593,555</u>	<u>771,731</u>	<u>7,365,286</u>	<u>7,259,742</u>	<u>105,544</u>
Employee Benefits:						
State retirement	PS9010 50810	118,077	(21,321)	96,756	96,755	1
Police retirement	PS9015 50815	1,623,321	(163,322)	1,459,999	1,459,999	-
Social security	PS9030 50830	379,950	-	379,950	371,340	8,610
Workers' compensation	PS9040 50840	70,000	27,678	97,678	97,678	-
Life insurance	PS9045 50845	9,478	-	9,478	2,660	6,818
Unemployment	PS9050 50850	-	257	257	257	-
Hospital and medical insurance	PS9060 50860	1,000,000	292,637	1,292,637	1,292,636	1
Dental insurance	PS9061 50861	76,000	892	76,892	76,892	-
Insurance Waivers	PS9062 50862	14,400	9,400	23,800	23,800	-
Flex plan	PS9065 50865	63,228	-	63,228	47,216	16,012
Medicare	PS9090 50890	88,860	26,615	115,475	115,474	1
Employee Benefits total		<u>3,443,314</u>	<u>172,836</u>	<u>3,616,150</u>	<u>3,584,707</u>	<u>31,443</u>
TOTAL EXPENDITURES		<u>\$ 10,038,869</u>	<u>\$ 955,292</u>	<u>\$ 10,994,161</u>	<u>\$ 10,857,174</u>	<u>\$ 136,987</u>
Summary						
Total General Fund Expenditures and Other Financing Uses		9,892,819	2,131,253	12,024,072	11,310,190	713,882
Total General Fund - Public Safety Expenditures		<u>10,038,869</u>	<u>955,292</u>	<u>10,994,161</u>	<u>10,857,174</u>	<u>136,987</u>
Total Expenditures		<u>\$ 19,931,688</u>	<u>\$ 3,086,545</u>	<u>\$ 23,018,233</u>	<u>\$ 22,167,364</u>	<u>\$ 850,869</u>

TOWN OF ORCHARD PARK, NEW YORK
General Fund
Schedule of Changes in Unassigned Fund Balance
Year Ended December 31, 2024

	<u>Total</u>	Town - Outside <u>Village</u>	<u>Unassigned</u>
UNASSIGNED FUND BALANCE, JANUARY 1	\$ 5,995,567	\$ 6,377,069	\$ (363,728)
2024 Budgetary Performance:			
Net change in fund balance per final budget	(4,476,123)	-	(4,476,123)
Revenues in excess of final budget	1,109,886	(12,429)	1,122,315
Expenditures below authorized appropriations	<u>850,869</u>	<u>-</u>	<u>850,869</u>
Net change from budgetary performance	<u>(2,515,368)</u>	<u>(12,429)</u>	<u>(2,502,939)</u>
Net Change in Nonspendable Balances:	(238,671)	-	(238,671)
Net Change in Restricted Balances:	(72,409)	-	(72,409)
Net Change in Committed Balances:	(17,820)	-	(17,820)
Net Change in Assigned Balances:	<u>112,976</u>	<u>-</u>	<u>112,976</u>
Net change from changes in reserves	<u>(215,924)</u>	<u>-</u>	<u>(215,924)</u>
TOTAL UNASSIGNED			
FUND BALANCE, DECEMBER 31	<u>\$ 3,264,275</u>	<u>\$ 6,364,640</u>	<u>\$ (3,082,591)</u>

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TOWN OF ORCHARD PARK, NEW YORK
Highway Fund
Schedule of Revenues and Other Financing Sources—Budget and Actual
Year Ended December 31, 2024

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
REVENUES:						
Real property taxes	DB0000 41001	\$ 5,090,115	\$ -	\$ 5,090,115	\$ 5,090,115	\$ -
Intergovernmental charges:						
Services for other governments	DB0000 42300	120,555	-	120,555	125,378	4,823
Use of money and property:						
Interest earnings	DB0000 42401	10,000	-	10,000	191,751	181,751
Sale of property and compensation for loss:						
Sale of property/compensation for loss	DB0000 42650	-	-	-	40,979	40,979
Miscellaneous:						
Refund of prior year expense	DB0000 42701	-	-	-	95	95
Miscellaneous revenue	DB0000 42770	5,000	-	5,000	5,900	900
Transmission charge	DB0000 42801	-	185,155	185,155	185,155	-
Miscellaneous total		5,000	185,155	190,155	191,150	995
State aid:						
C.H.I.P.S. Program	DB0000 43501	223,313	-	223,313	231,512	8,199
PAVE NY	DB0000 43502	131,161	-	131,161	51,846	(79,315)
State aid total		354,474	-	354,474	283,358	(71,116)
TOTAL REVENUES		5,580,144	185,155	5,765,299	5,922,731	157,432
OTHER FINANCING SOURCES						
Transfer in	DB0000 45031	250,000	-	250,000	250,000	-
Total other financing sources		250,000	-	250,000	250,000	-
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 5,830,144	\$ 185,155	\$ 6,015,299	\$ 6,172,731	\$ 157,432

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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, 2024

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	\$ 174	\$ 1,826
Safety training	DB1910 50414	5,000	-	5,000	2,243	2,757
Drug and alcohol testing	DB1910 50415	2,800	1,012	3,812	3,812	-
Unallocated insurance	DB1910 50431	50,000	21,225	71,225	71,225	-
General Government Support total		<u>59,800</u>	<u>22,237</u>	<u>82,037</u>	<u>77,454</u>	<u>4,583</u>
TRANSPORTATION:						
General repairs:						
Personal services						
Appointed official	DB5110 50101	8,300	-	8,300	5,867	2,433
Nonunion full time	DB5110 50103	248,025	185,155	433,180	288,702	144,478
Nonunion part time	DB5110 50104	10,000	-	10,000	-	10,000
CSEA blue collar	DB5110 50105	669,353	-	669,353	628,618	40,735
Contractual expenses						
Clothing allowance	DB5110 50407	20,700	-	20,700	14,416	6,284
Fuel, oil, anti-freeze	DB5110 50416	200,000	(90,873)	109,127	64,854	44,273
Telephone	DB5110 50420	8,600	-	8,600	344	8,256
Accounting services	DB5110 50451	2,500	-	2,500	2,500	-
Equipment rental	DB5110 50456	30,000	-	30,000	29,143	857
Stone and gravel and road oil	DB5110 50472	645,418	(323,277)	322,141	322,140	1
Ready mix, manhole covers	DB5110 50473	20,000	-	20,000	7,071	12,929
Culvert pipe	DB5110 50474	30,000	-	30,000	16,410	13,590
General repairs total		<u>1,892,896</u>	<u>(228,995)</u>	<u>1,663,901</u>	<u>1,380,065</u>	<u>283,836</u>
Improvement program:						
Capital outlay						
Permanent improvements	DB5112 50475	354,474	-	354,474	340,031	14,443
Improvement program total		<u>354,474</u>	<u>-</u>	<u>354,474</u>	<u>340,031</u>	<u>14,443</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Bridges:						
Personal services						
CSEA blue collar	DB5120 50105	7,000	-	7,000	-	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	170,115	21,295	191,410	191,409	1
Equipment						
Highway equipment	DB5130 50200	897,037	320,662	1,217,699	735,320	482,379
Contractual expenses						
Tool and clothing allowance	DB5130 50407	4,800	1,154	5,954	5,953	1
Other expenses	DB5130 50419	150,000	42,311	192,311	192,311	-
Machinery total		<u>1,221,952</u>	<u>385,422</u>	<u>1,607,374</u>	<u>1,124,993</u>	<u>482,381</u>
Miscellaneous:						
Personal services						
CSEA blue collar	DB5140 50105	175,000	2,701	177,701	177,700	1
Contractual expenses						
Supplies	DB5140 50400	2,500	9,034	11,534	11,534	-
Fuel, oil and anti-freeze	DB5140 50416	75,000	-	75,000	-	75,000
Other expenses	DB5140 50419	3,000	-	3,000	989	2,011
Animal remains removal	DB5140 50434	2,800	275	3,075	3,075	-
Miscellaneous total		<u>258,300</u>	<u>12,010</u>	<u>270,310</u>	<u>193,298</u>	<u>77,012</u>
Snow Removal:						
Personal services						
CSEA blue collar	DB5142 50105	505,896	-	505,896	493,618	12,278
Contractual expenses						
Supplies	DB5142 50400	470,418	(26,064)	444,354	194,353	250,001
Other expenses	DB5142 50419	5,000	13,067	18,067	18,067	-
Snow Removal total		<u>981,314</u>	<u>(12,997)</u>	<u>968,317</u>	<u>706,038</u>	<u>262,279</u>
Transportation total		<u>4,715,936</u>	<u>155,440</u>	<u>4,871,376</u>	<u>3,744,425</u>	<u>1,126,951</u>

(continued)

(concluded)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
EMPLOYEE BENEFITS:						
State retirement	DB9010 50810	280,000	-	280,000	202,420	77,580
Social security	DB9030 50830	119,757	-	119,757	104,990	14,767
Workers' compensation	DB9040 50840	210,000	46,735	256,735	256,734	1
Life insurance	DB9045 50845	1,000	567	1,567	1,566	1
Unemployment insurance	DB9050 50850	-	60	2,145	2,144	1
Hospital and medical insurance	DB9060 50860	480,000	-	480,000	470,571	9,429
Dental insurance	DB9061 50861	40,000	4,529	44,529	44,529	-
Insurance waivers	DB9062 50862	-	2,900	2,900	2,900	-
Flex plan	DB9065 50865	38,028	-	38,028	32,973	5,055
Medicare	DB9090 50890	28,008	-	28,008	24,554	3,454
Employee benefits total		<u>1,196,793</u>	<u>54,791</u>	<u>1,253,669</u>	<u>1,143,381</u>	<u>110,288</u>
Total expenditures		<u>5,972,529</u>	<u>232,468</u>	<u>6,207,082</u>	<u>4,965,260</u>	<u>1,241,822</u>
OTHER FINANCING USES:						
Operating transfer out:						
Transfer to capital fund	DB9901 50904	128,000	-	128,000	115,000	13,000
Transfer to Debt Service - Principal	DB9901 50910	496,000	-	496,000	496,000	-
Transfer to Debt Service - Interest	DB9901 50911	66,488	-	66,488	66,488	-
Total transfers		<u>690,488</u>	<u>-</u>	<u>690,488</u>	<u>677,488</u>	<u>13,000</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 6,663,017</u>	<u>\$ 232,468</u>	<u>\$ 6,897,570</u>	<u>\$ 5,642,748</u>	<u>\$ 1,254,822</u>

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TOWN OF ORCHARD PARK, NEW YORK
Sewer Districts Fund
Combining Balance Sheet—By District
December 31, 2024

	Assets			Liabilities			Fund Balances				Total Liabilities and Fund Balances
	Cash/ Investments	Total Assets	Accrued Liabilities	Accounts Payable	Total Liabilities	Restricted	Assigned		Total Fund Balances		
						Debt Service	Subs. Year's Expenditures	Sewer Districts			
Sewer Districts											
# 2	\$ 40,432	\$ 40,432	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 38,432	\$ 40,432	\$ 40,432	
# 3	21,488	21,488	-	-	-	-	10,000	11,488	21,488	21,488	
# 4	14,221	14,221	-	-	-	-	-	14,221	14,221	14,221	
# 5	47,092	47,092	-	-	-	-	2,450	44,642	47,092	47,092	
# 6	6,536	6,536	-	-	-	-	800	5,736	6,536	6,536	
# 7	9,538	9,538	-	-	-	-	-	9,538	9,538	9,538	
# 8	56,952	56,952	-	-	-	-	5,000	51,952	56,952	56,952	
# 9	36,256	36,256	-	-	-	-	2,000	34,256	36,256	36,256	
# 10	9,822	9,822	-	-	-	-	1,050	8,772	9,822	9,822	
# 11	32,286	32,286	-	-	-	-	2,250	30,036	32,286	32,286	
# 11 Ext. 1	21,397	21,397	-	-	-	-	500	20,897	21,397	21,397	
# 12	27,594	27,594	-	-	-	-	900	26,694	27,594	27,594	
# 13	92,105	92,105	-	-	-	-	2,230	89,875	92,105	92,105	
# 13 Ext. 1	7,645	7,645	-	-	-	-	194	7,451	7,645	7,645	
# 13 Ext. 2	7,894	7,894	-	-	-	-	200	7,694	7,894	7,894	
# 13 Ext. 3	7,647	7,647	-	-	-	-	100	7,547	7,647	7,647	
# 14	24,350	24,350	-	-	-	-	700	23,650	24,350	24,350	
# 15	45,912	45,912	-	-	-	-	3,375	42,537	45,912	45,912	
# 16	49,321	49,321	-	-	-	-	3,500	45,821	49,321	49,321	
# 17	44,417	44,417	-	-	-	-	4,000	40,417	44,417	44,417	
# 18	1,988,430	1,988,430	-	16,331	16,331	-	350,000	1,622,099	1,972,099	1,988,430	
# 19	141,607	141,607	-	-	-	-	7,750	133,857	141,607	141,607	
#20	125,480	125,480	-	-	-	-	7,600	117,880	125,480	125,480	
Total	\$ 2,858,422	\$ 2,858,422	\$ -	\$ 16,331	\$ 16,331	\$ -	\$ 406,599	\$ 2,435,492	\$ 2,842,091	\$ 2,858,422	

TOWN OF ORCHARD PARK, NEW YORK
Sewer Districts Fund
Schedule of Revenues—Budget and Actual—By District
Year Ended December 31, 2024

Sewer Districts	Adjusted Estimated Revenues	Revenues			Total Revenues	Variance with Final Budget
		Real Property Taxes	Service and Other Fees	Interest Earnings		
# 2	\$ 27,206	\$ 27,206	\$ -	\$ 1,753	\$ 28,959	\$ 1,753
# 3	56,768	56,768	-	1,056	57,824	1,056
# 4	17,296	17,296	-	569	17,865	569
# 5	1,066	1,066	-	2,118	3,184	2,118
# 6	5,027	5,027	-	301	5,328	301
# 7	21,012	21,012	-	323	21,335	323
# 8	106,787	106,787	-	2,637	109,424	2,637
# 9	24,522	24,522	-	1,540	26,062	1,540
# 10	7,241	7,241	-	445	7,686	445
# 11	30,572	30,572	-	1,469	32,041	1,469
# 11 Ext. 1	124,214	124,214	-	1,135	125,349	1,135
# 12	24,483	24,483	-	4,099	28,582	4,099
# 13	319	319	-	4,042	4,361	4,042
# 13 Ext. 1	23	23	-	335	358	335
# 13 Ext. 2	2,207	2,207	-	346	2,553	346
# 13 Ext. 3	19,781	19,781	-	375	20,156	375
# 14	6,631	6,631	-	989	7,620	989
# 15	547	547	-	2,087	2,634	2,087
# 16	26,499	26,499	-	2,303	28,802	2,303
# 17	2,226	2,226	-	1,976	4,202	1,976
# 18	716,678	707,925	27,556	96,195	831,676	114,998
# 19	10,349	10,349	-	6,189	16,538	6,189
#20	48,027	48,027	-	2,682	50,709	2,682
Total	<u>\$ 1,279,481</u>	<u>\$ 1,270,728</u>	<u>\$ 27,556</u>	<u>\$ 134,964</u>	<u>\$1,433,248</u>	<u>\$ 153,767</u>

TOWN OF ORCHARD PARK, NEW YORK
Sewer Districts Fund
Schedule of Expenditures and Other Financing Uses—Budget and Actual—By District
Year Ended December 31, 2024

	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	\$ 29,316	\$ 598	\$ 17	\$ 25,224	\$ 267	\$ -	\$ 110	\$ 26,216	\$ 3,100
# 3	93,107	1,057	29	34,742	472	24,144	195	60,639	32,468
# 4	17,931	734	20	12,556	328	-	135	13,773	4,158
# 5	3,614	531	15	1,473	237	-	98	2,354	1,260
# 6	5,859	175	5	4,978	78	-	32	5,268	591
# 7	21,386	669	18	14,504	298	-	124	15,613	5,773
# 8	112,460	3,647	101	101,901	1,628	-	673	107,950	4,510
# 9	26,657	738	20	20,558	329	-	135	21,780	4,877
# 10	8,338	253	7	7,277	113	-	47	7,697	641
# 11	33,022	1,085	30	28,118	484	-	200	29,917	3,105
# 11 Ext. 1	125,729	5,509	152	113,575	2,458	-	1,015	122,709	3,020
# 12	25,596	1,156	32	22,538	516	-	213	24,455	1,141
# 13	2,690	767	21	143	342	-	141	1,414	1,276
# 13 Ext. 1	229	55	2	10	25	-	10	102	127
# 13 Ext. 2	2,428	114	3	2,025	51	-	21	2,214	214
# 13 Ext. 3	20,148	1,447	40	16,753	646	-	267	19,153	995
# 14	7,332	7	-	3,584	3	-	1	3,595	3,737
# 15	4,012	487	13	1,766	217	-	90	2,573	1,439
# 16	33,401	977	27	30,801	436	-	180	32,421	980
# 17	6,238	65	2	4,450	29	-	12	4,558	1,680
# 18	1,321,123	250,402	6,913	139,247	111,740	208,290	46,155	762,747	558,376
# 19	18,750	3,534	98	656	1,577	-	651	6,516	12,234
#20	56,233	3,287	91	40,972	1,467	-	606	46,423	9,810
Total	\$ 1,975,599	\$ 277,294	\$ 7,656	\$ 627,851	\$ 123,741	\$ 232,434	\$ 51,111	\$ 1,320,087	\$ 655,512

TOWN OF ORCHARD PARK, NEW YORK
Sewer Districts Fund
Schedule Changes in Fund Balances—By District
Year Ended December 31, 2024

Sewer Districts	Fund Balances 1-1-24	Add: Revenues and Other Financing Sources	Less: Expenditures and Other Financing Uses	Fund Balances 12-31-24
# 2	\$ 37,689	\$ 28,959	\$ 26,216	\$ 40,432
# 3	24,303	57,824	60,639	21,488
# 4	10,129	17,865	13,773	14,221
# 5	46,262	3,184	2,354	47,092
# 6	6,476	5,328	5,268	6,536
# 7	3,816	21,335	15,613	9,538
# 8	55,478	109,424	107,950	56,952
# 9	31,974	26,062	21,780	36,256
# 10	9,833	7,686	7,697	9,822
# 11	30,162	32,041	29,917	32,286
# 11 Ext. 1	18,757	125,349	122,709	21,397
# 12	23,467	28,582	24,455	27,594
# 13	89,158	4,361	1,414	92,105
# 13 Ext. 1	7,389	358	102	7,645
# 13 Ext. 2	7,555	2,553	2,214	7,894
# 13 Ext. 3	6,644	20,156	19,153	7,647
# 14	20,325	7,620	3,595	24,350
# 15	45,851	2,634	2,573	45,912
# 16	52,940	28,802	32,421	49,321
# 17	44,773	4,202	4,558	44,417
# 18	1,903,170	831,676	762,747	1,972,099
# 19	131,585	16,538	6,516	141,607
#20	121,194	50,709	46,423	125,480
Total	<u>\$ 2,728,930</u>	<u>\$ 1,433,248</u>	<u>\$ 1,320,087</u>	<u>\$ 2,842,091</u>

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TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Combining Balance Sheet—By District
December 31, 2024

Water Districts	Assets				Liabilities		
	Cash/ Investments	Accounts Receivable	Prepaid Items	Total Assets	Accounts Payable	Accrued Liabilities	Total Liabilities
# 1	\$ 109,906	\$ -	\$ -	\$ 109,906	\$ -	\$ -	\$ -
# 2	26,656	-	-	26,656	-	-	-
# 3	16,230	-	-	16,230	-	-	-
# 3 Ext. 1	3,021	-	-	3,021	-	-	-
# 3 Ext. 2	1,338	-	-	1,338	-	-	-
# 3 Ext. 3	569	-	-	569	-	-	-
# 4	103,637	-	-	103,637	-	-	-
# 4 Ext. 1	61,862	-	-	61,862	-	-	-
# 6	46,080	-	-	46,080	-	-	-
# 6 Ext. 1	704	-	-	704	-	-	-
# 6 Ext. 2	4,880	-	-	4,880	-	-	-
# 6 Ext. 3	4,156	-	-	4,156	-	-	-
# 6 Ext. 4	27,270	-	-	27,270	-	-	-
# 6 Ext. 5	31,409	-	-	31,409	-	-	-
# 6 Ext. 6	595	-	-	595	-	-	-
# 7	3,093	-	-	3,093	-	-	-
# 8	222,023	-	-	222,023	-	-	-
# 8 Ext. 1	16,247	-	-	16,247	-	-	-
# 8 Ext. 2	38,280	-	-	38,280	-	-	-
# 8 Ext. 3	11,797	-	-	11,797	-	-	-
# 8 Ext. 4	4,378	-	-	4,378	-	-	-
# 9	101,741	-	-	101,741	-	-	-
# 9 Ext. 1	14,979	-	-	14,979	-	-	-
# 9 Ext. 2	68,595	-	-	68,595	-	-	-
# 9 Ext. 3	4,773	-	-	4,773	-	-	-
# 9 Ext. 4	16,033	-	-	16,033	-	-	-
# 10	16,597	-	-	16,597	-	-	-
# 11	25,065	-	-	25,065	-	-	-
# 12	9,073	-	-	9,073	-	-	-
# 13	8,808	-	-	8,808	-	-	-
# 13 Ext. 1	21,732	-	-	21,732	-	-	-
# 14	6,389	-	-	6,389	-	-	-
# 15	303,338	-	-	303,338	-	-	-
# 17	480,711	3,922	12,754	497,387	20,732	10,608	31,340
# 17 Ext. 1	11,767	-	-	11,767	-	-	-
# 17 Ext. 2	38,825	-	-	38,825	-	-	-
# 17 Ext. 3	25,585	-	-	25,585	-	-	-
# 18	7,027	-	-	7,027	-	-	-
# 19	34,532	-	-	34,532	-	-	-
# 19 Ext. 1	15,167	-	-	15,167	-	-	-
# 20	27,371	-	-	27,371	-	-	-
# 21	27,934	-	-	27,934	-	-	-
Total	<u>\$ 2,000,173</u>	<u>\$ 3,922</u>	<u>\$ 12,754</u>	<u>\$ 2,016,849</u>	<u>\$ 20,732</u>	<u>\$ 10,608</u>	<u>\$ 31,340</u>

(continued)

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Combining Balance Sheet—By District
December 31, 2024

(concluded)

Water Districts	Fund Balances				Total Liabilities and Fund Balances
	Nonspendable	Assigned		Total Fund	
	Prepaid Expenses	Subs. Year's Expenditures	Water Districts	Balances	
# 1	\$ -	\$ 3,800	\$ 106,106	\$ 109,906	\$ 109,906
# 2	-	600	26,056	26,656	26,656
# 3	-	800	15,430	16,230	16,230
# 3 Ext. 1	-	250	2,771	3,021	3,021
# 3 Ext. 2	-	45	1,293	1,338	1,338
# 3 Ext. 3	-	150	419	569	569
# 4	-	16,000	87,637	103,637	103,637
# 4 Ext. 1	-	11,500	50,362	61,862	61,862
# 6	-	9,500	36,580	46,080	46,080
# 6 Ext. 1	-	-	704	704	704
# 6 Ext. 2	-	400	4,480	4,880	4,880
# 6 Ext. 3	-	-	4,156	4,156	4,156
# 6 Ext. 4	-	2,500	24,770	27,270	27,270
# 6 Ext. 5	-	2,700	28,709	31,409	31,409
# 6 Ext. 6	-	-	595	595	595
# 7	-	-	3,093	3,093	3,093
# 8	-	16,000	206,023	222,023	222,023
# 8 Ext. 1	-	600	15,647	16,247	16,247
# 8 Ext. 2	-	3,300	34,980	38,280	38,280
# 8 Ext. 3	-	700	11,097	11,797	11,797
# 8 Ext. 4	-	-	4,378	4,378	4,378
# 9	-	7,000	94,741	101,741	101,741
# 9 Ext. 1	-	1,000	13,979	14,979	14,979
# 9 Ext. 2	-	3,600	64,995	68,595	68,595
# 9 Ext. 3	-	350	4,423	4,773	4,773
# 9 Ext. 4	-	500	15,533	16,033	16,033
# 10	-	500	16,097	16,597	16,597
# 11	-	1,800	23,265	25,065	25,065
# 12	-	450	8,623	9,073	9,073
# 13	-	500	8,308	8,808	8,808
# 13 Ext. 1	-	750	20,982	21,732	21,732
# 14	-	500	5,889	6,389	6,389
# 15	-	25,000	278,338	303,338	303,338
# 17	12,754	46,000	407,293	466,047	497,387
# 17 Ext. 1	-	750	11,017	11,767	11,767
# 17 Ext. 2	-	2,250	36,575	38,825	38,825
# 17 Ext. 3	-	2,000	23,585	25,585	25,585
# 18	-	300	6,727	7,027	7,027
# 19	-	-	34,532	34,532	34,532
# 19 Ext. 1	-	-	15,167	15,167	15,167
# 20	-	1,450	25,921	27,371	27,371
# 21	-	850	27,084	27,934	27,934
Total	\$ 12,754	\$ 164,395	\$ 1,808,360	\$ 1,985,509	\$ 2,016,849

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Schedule of Revenues—Budget and Actual—By District
Year Ended December 31, 2024

Water Districts	Adjusted Estimated Revenues	Revenues				Total Revenues	Variance with Final Budget
		Real Property Taxes	Water Sales and Penalties	Interfund Revenues	Interest Earnings		
# 1	\$ 19,292	\$ 19,292	\$ -	\$ -	\$ 4,898	\$ 24,190	\$ 4,898
# 2	10,144	10,144	-	-	1,216	11,360	1,216
# 3	8,515	8,515	-	-	768	9,283	768
# 3 Ext. 1	1,196	1,196	-	-	144	1,340	144
# 3 Ext. 2	396	396	-	-	61	457	61
# 3 Ext. 3	415	415	-	-	32	447	32
# 4	43,197	43,197	-	-	5,212	48,409	5,212
# 4 Ext. 1	23,747	23,747	-	-	3,109	26,856	3,109
# 6	32,467	32,177	-	290	2,334	34,801	2,334
# 6 Ext. 1	199	199	-	-	35	234	35
# 6 Ext. 2	478	478	-	-	223	701	223
# 6 Ext. 3	4,564	4,564	-	-	203	4,767	203
# 6 Ext. 4	2,210	2,210	-	-	1,230	3,440	1,230
# 6 Ext. 5	2,091	2,091	-	-	1,406	3,497	1,406
# 6 Ext. 6	102	102	-	-	28	130	28
# 7	1,823	1,823	-	-	141	1,964	141
# 8	39,656	39,656	-	-	10,335	49,991	10,335
# 8 Ext. 1	2,492	2,492	-	-	729	3,221	729
# 8 Ext. 2	4,991	4,991	-	-	1,764	6,755	1,764
# 8 Ext. 3	65	65	-	-	524	589	524
# 8 Ext. 4	3,345	3,345	-	-	209	3,554	209
# 9	11,939	11,939	-	-	4,638	16,577	4,638
# 9 Ext. 1	2,901	2,901	-	-	675	3,576	675
# 9 Ext. 2	7,036	6,936	-	100	3,043	10,079	3,043
# 9 Ext. 3	317	317	-	-	214	531	214
# 9 Ext. 4	12,455	12,455	-	-	803	13,258	803
# 10	14,551	14,551	-	-	828	15,379	828
# 11	5,917	5,917	-	-	1,139	7,056	1,139
# 12	4,527	4,527	-	-	420	4,947	420
# 13	5,288	5,288	-	-	427	5,715	427
# 13 Ext. 1	18,666	18,666	-	-	1,100	19,766	1,100
# 14	3,059	3,059	-	-	307	3,366	307
# 15	274,373	274,373	6,283	-	15,886	296,542	22,169
# 17	289,376	289,376	2,450	-	22,915	314,741	25,365
# 17 Ext. 1	7,609	7,609	-	-	591	8,200	591
# 17 Ext. 2	16,787	16,787	-	-	1,832	18,619	1,832
#17 Ext. 3	1,393	1,393	-	-	1,135	2,528	1,135
# 18	2,445	2,445	-	-	320	2,765	320
# 19	21,188	14,974	208	6,114	1,517	22,813	1,625
# 19 Ext. 1	8,133	8,133	-	-	753	8,886	753
# 20	382	382	-	-	1,216	1,598	1,216
# 21	712	712	-	-	1,210	1,922	1,210
Total	<u>\$ 910,439</u>	<u>\$ 903,835</u>	<u>\$ 8,941</u>	<u>\$ 6,504</u>	<u>\$ 95,570</u>	<u>\$ 1,014,850</u>	<u>\$ 104,411</u>

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Schedule of Expenditures and Other Financing Uses—Budget and Actual—By District
Year Ended December 31, 2024

Water Districts	Adjusted Budget	Expenditures			
		Personal Services	Equipment	Contractual Expenses	Employee Benefits
# 1	\$ 23,092	\$ 4,718	\$ 138	\$ 5,150	\$ 2,237
# 2	10,744	2,501	73	2,282	1,186
# 3	9,315	1,895	56	3,443	898
# 3 Ext. 1	1,446	407	12	83	193
# 3 Ext. 2	436	87	3	179	41
# 3 Ext. 3	566	129	4	187	61
# 4	59,197	14,527	426	14,559	6,887
# 4 Ext. 1	35,247	8,624	253	6,434	4,088
# 6	41,967	8,216	241	12,460	3,895
# 6 Ext. 1	201	-	-	190	-
# 6 Ext. 2	877	116	3	508	55
# 6 Ext. 3	4,564	974	29	1,486	462
# 6 Ext. 4	4,709	896	27	667	425
# 6 Ext. 5	4,790	692	20	1,269	328
# 6 Ext. 6	102	-	-	100	-
# 7	1,823	443	13	251	210
# 8	55,656	13,690	402	13,906	6,490
# 8 Ext. 1	3,092	750	22	476	355
# 8 Ext. 2	8,291	1,856	54	1,989	880
# 8 Ext. 3	765	156	5	31	74
# 8 Ext. 4	3,344	840	25	654	398
# 9	18,940	4,376	128	3,954	2,074
# 9 Ext. 1	3,901	853	25	496	404
# 9 Ext. 2	10,636	2,028	59	1,865	961
# 9 Ext. 3	667	106	3	121	50
# 9 Ext. 4	12,955	3,549	104	2,337	1,683
# 10	15,052	3,588	105	4,273	1,701
# 11	7,717	1,554	46	1,765	737
# 12	4,978	972	29	1,646	461
# 13	5,788	1,367	40	1,567	648
# 13 Ext. 1	19,416	4,984	146	4,723	2,363
# 14	3,559	815	24	971	387
# 15	297,874	77,307	2,267	75,689	36,647
# 17	325,376	73,446	2,154	81,994	34,817
# 17 Ext. 1	8,058	2,287	67	1,596	1,084
# 17 Ext. 2	19,037	3,793	111	5,893	1,798
# 17 Ext. 3	3,393	342	10	1,196	162
# 18	2,744	633	19	453	300
# 19	21,188	5,700	167	4,067	2,702
# 19 Ext. 1	8,133	-	-	6,147	-
# 20	1,833	328	10	389	156
# 21	1,562	128	4	188	61
Total	<u>\$ 1,063,031</u>	<u>\$ 249,673</u>	<u>\$ 7,324</u>	<u>\$ 267,634</u>	<u>\$ 118,359</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, 2024

(concluded)

Water Districts	Transfers Out		Total Exp and Other Fin. Uses	Variance with Final Budget
	Debt Service	Capital Projects		
# 1	3,571	\$ 924	\$ 16,738	\$ 6,354
# 2	1,712	490	8,244	2,500
# 3	1,274	371	7,937	1,378
# 3 Ext. 1	271	80	1,046	400
# 3 Ext. 2	58	17	385	51
# 3 Ext. 3	87	25	493	73
# 4	9,791	2,845	49,035	10,162
# 4 Ext. 1	6,138	1,689	27,226	8,021
# 6	6,340	1,609	32,761	9,206
# 6 Ext. 1	10	-	200	1
# 6 Ext. 2	77	23	782	95
# 6 Ext. 3	651	191	3,793	771
# 6 Ext. 4	598	175	2,788	1,921
# 6 Ext. 5	462	136	2,907	1,883
# 6 Ext. 6	2	-	102	-
# 7	295	87	1,299	524
# 8	9,799	2,681	46,968	8,688
# 8 Ext. 1	500	147	2,250	842
# 8 Ext. 2	1,240	363	6,382	1,909
# 8 Ext. 3	104	30	400	365
# 8 Ext. 4	563	165	2,645	699
# 9	2,963	857	14,352	4,588
# 9 Ext. 1	570	167	2,515	1,386
# 9 Ext. 2	1,355	397	6,665	3,971
# 9 Ext. 3	71	21	372	295
# 9 Ext. 4	2,371	695	10,739	2,216
# 10	2,389	703	12,759	2,293
# 11	1,038	304	5,444	2,273
# 12	650	190	3,948	1,030
# 13	913	268	4,803	985
# 13 Ext. 1	3,330	976	16,522	2,894
# 14	545	160	2,902	657
# 15	53,555	15,137	260,602	37,272
# 17	71,614	14,381	278,406	46,970
# 17 Ext. 1	1,527	448	7,009	1,049
# 17 Ext. 2	2,783	743	15,121	3,916
# 17 Ext. 3	228	67	2,005	1,388
# 18	423	124	1,952	792
# 19	3,808	1,116	17,560	3,628
# 19 Ext. 1	1,731	-	7,878	255
# 20	220	64	1,167	666
# 21	85	23	489	1,073
Total	<u>\$ 195,712</u>	<u>\$ 48,889</u>	<u>\$ 887,591</u>	<u>\$ 175,440</u>

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Schedule of Changes in Fund Balances—By District
Year Ended December 31, 2024

Water Districts	Fund Balances 1-1-24	Add: Revenues and Other Sources	Less: Expenditures and Other Uses	Fund Balances 12-31-24
# 1	\$ 102,454	\$ 24,190	\$ 16,738	\$ 109,906
# 2	23,540	11,360	8,244	26,656
# 3	14,884	9,283	7,937	16,230
# 3 Ext. 1	2,727	1,340	1,046	3,021
# 3 Ext. 2	1,266	457	385	1,338
# 3 Ext. 3	615	447	493	569
# 4	104,263	48,409	49,035	103,637
# 4 Ext. 1	62,232	26,856	27,226	61,862
# 6	44,040	34,801	32,761	46,080
# 6 Ext. 1	670	234	200	704
# 6 Ext. 2	4,961	701	782	4,880
# 6 Ext. 3	3,182	4,767	3,793	4,156
# 6 Ext. 4	26,618	3,440	2,788	27,270
# 6 Ext. 5	30,819	3,497	2,907	31,409
# 6 Ext. 6	567	130	102	595
# 7	2,428	1,964	1,299	3,093
# 8	219,000	49,991	46,968	222,023
# 8 Ext. 1	15,276	3,221	2,250	16,247
# 8 Ext. 2	37,907	6,755	6,382	38,280
# 8 Ext. 3	11,608	589	400	11,797
# 8 Ext. 4	3,469	3,554	2,645	4,378
# 9	99,516	16,577	14,352	101,741
# 9 Ext. 1	13,918	3,576	2,515	14,979
# 9 Ext. 2	65,181	10,079	6,665	68,595
# 9 Ext. 3	4,614	531	372	4,773
# 9 Ext. 4	13,514	13,258	10,739	16,033
# 10	13,977	15,379	12,759	16,597
# 11	23,453	7,056	5,444	25,065
# 12	8,074	4,947	3,948	9,073
# 13	7,896	5,715	4,803	8,808
# 13 Ext. 1	18,488	19,766	16,522	21,732
# 14	5,925	3,366	2,902	6,389
# 15	267,398	296,542	260,602	303,338
# 17	429,712	314,741	278,406	466,047
# 17 Ext. 1	10,576	8,200	7,009	11,767
# 17 Ext. 2	35,327	18,619	15,121	38,825
# 17 Ext. 3	25,062	2,528	2,005	25,585
# 18	6,214	2,765	1,952	7,027
# 19	29,279	22,813	17,560	34,532
# 19 Ext. 1	14,159	8,886	7,878	15,167
# 20	26,940	1,598	1,167	27,371
# 21	26,501	1,922	489	27,934
Total	<u>\$ 1,858,250</u>	<u>\$ 1,014,850</u>	<u>\$ 887,591</u>	<u>\$ 1,985,509</u>

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TOWN OF ORCHARD PARK, NEW YORK
Garbage and Refuse Fund
Schedule of Revenues and Other Financing Sources—Budget and Actual
Year Ended December 31, 2024

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
REVENUES:						
Real property taxes	SR0000 41001	\$ 2,976,310	\$ -	\$ 2,976,310	\$ 2,976,310	\$ -
Departmental income:						
Sale of compost materials	SR0000 42130	100,000	-	100,000	101,039	1,039
Composting tipping fees	SR0000 42131	10,000	-	10,000	32,204	22,204
Contractor fees	SR0000 42132	5,000	-	5,000	10,123	5,123
Recycling bin sales	SR0000 42133	-	-	-	1,431	1,431
Departmental income total		115,000	-	115,000	144,797	29,797
Use of money and property:						
Interest earnings	SR0000 42401	2,000	-	2,000	125,888	123,888
TOTAL REVENUES		3,093,310	-	3,093,310	3,246,995	153,685
OTHER FINANCING SOURCES						
Transfers In:						
Transfers from General Fund	SR0000 45031	64,146	-	64,146	64,146	-
Operating Transfers In Total		64,146	-	64,146	64,146	-
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 3,157,456	\$ -	\$ 3,157,456	\$ 3,311,141	\$ 153,685

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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, 2024

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	\$ 430,000	\$ (10,395)	\$ 419,605	\$ 419,605	\$ -
Accounting fees	SR8160 50451	3,200	-	3,200	3,200	-
Auditing fees	SR8160 50452	2,040	-	2,040	-	2,040
SWMP charge	SR8160 50435	-	-	-	-	-
Recycling bin expense	SR8160 50455	1,000	-	1,000	-	1,000
Contractual services - basic	SR8160 50503	<u>2,080,644</u>	<u>39,872</u>	<u>2,120,516</u>	<u>2,120,516</u>	<u>-</u>
Garbage total		<u>2,516,884</u>	<u>29,477</u>	<u>2,546,361</u>	<u>2,543,321</u>	<u>3,040</u>
Composting:						
Personal services						
Elected official	SR8161 50100	-	-	-	-	-
Department manager	SR8161 50102	5,279	-	5,279	5,279	-
Nonunion full time	SR8161 50103	115,560	(30,487)	85,073	85,072	1
Nonunion part time	SR8161 50104	25,000	-	25,000	21,931	3,069
Equipment						
Composting equipment	SR8161 50200	1,000,000	3,158	1,003,158	782,044	221,114
Contractual expenses						
Supplies	SR8161 50400	5,000	507	5,507	5,507	-
Clothing allowance	SR8161 50407	500	-	500	500	-
First aid supplies	SR8161 50408	150	-	150	-	150
Recycling initiatives/marketing	SR8161 50411	1,500	449	1,949	1,948	1
Travel and conference	SR8161 50413	2,000	-	2,000	527	1,473
Gas, fuel, oil, anti-freeze	SR8161 50416	50,000	(10,932)	39,068	29,544	9,524
Telephone	SR8161 50420	1,900	-	1,900	1,046	854
Electric	SR8161 50421	3,800	-	3,800	3,307	493
Water	SR8161 50423	1,200	761	1,961	1,961	-
Equipment repair and maintenance	SR8161 50444	115,000	-	115,000	93,904	21,096
Composting testing and reporting	SR8161 50447	1,500	-	1,500	1,247	253
Equipment rental	SR8161 50456	20,000	-	20,000	-	20,000

(continued)

(concluded)						
Account Name	Account Code	Original Budget	Transfers	Adjusted Budget	Expenditures	Variance with
		Appropriation		Appropriation		Final Budget
Miscellaneous	SR8161 50499	1,000	-	1,000	525	475
Allocated cost of operations	SR8161 50520	10,000	-	10,000	-	10,000
Employee benefits						
State retirement	SR9010 50810	18,126	-	18,126	15,409	2,717
Social security	SR9030 50830	9,042	-	9,042	6,895	2,147
Workers' compensation	SR9040 50840	16,000	7,067	23,067	23,067	-
Life insurance	SR9045 50845	100	-	100	74	26
Hospital and medical insurance	SR9060 50860	50,000	-	50,000	2,118	47,882
Dental insurance	SR9061 50861	2,800	-	2,800	1,233	1,567
Insurance waivers	SR9062 50862	2,000	-	2,000	1,000	1,000
Flex plan	SR9065 50865	1,000	-	1,000	15	985
Medicare	SR9090 50890	2,115	-	2,115	1,612	503
Composting total		<u>1,460,572</u>	<u>(29,477)</u>	<u>1,431,095</u>	<u>1,085,765</u>	<u>345,330</u>
Total expenditures		<u>3,977,456</u>	<u>-</u>	<u>3,977,456</u>	<u>3,629,086</u>	<u>348,370</u>
OTHER FINANCING USES:						
Operating transfer out:						
Transfer to equipment reserve	SR9950 50562	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
Total transfers		<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 3,997,456</u>	<u>\$ -</u>	<u>\$ 3,997,456</u>	<u>\$ 3,629,086</u>	<u>\$ 368,370</u>

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TOWN OF ORCHARD PARK, NEW YORK
Capital Projects Fund
Combining Balance Sheet—By Project
December 31, 2024

		Assets			Liabilities			Fund Balance		Total
		Cash/Investm	Accounts	Total	Accounts	Bond	Total	Total Fund		Liabilities and
		ents	Receivable	Assets	Payable	Anticipation	Liabilities	Committed	Balances	Fund Balances
Project						Notes Payable			(Deficits)	(Deficits)
AB001	Unallocated General Building Projects	\$ 13,349	\$ -	\$ 13,349	\$ -	\$ -	\$ -	\$ 13,349	\$ 13,349	\$ 13,349
AB002	Computer Asset Purchases	(43,127)	-	(43,127)	-	-	-	(43,127)	(43,127)	(43,127)
AB003	Emergency Management Equipment	15,048	-	15,048	-	-	-	15,048	15,048	15,048
AB004	Brush Mountain Community Activity Center - Building	1,824,053	81,669	1,905,722	8,009	1,781,000	1,789,009	116,713	116,713	1,905,722
AB005	Brush Mountain Community Activity Center - Site	150,720	-	150,720	-	-	-	150,720	150,720	150,720
AB014	School Sidewalks	(46,084)	-	(46,084)	23,078	-	23,078	(69,162)	(69,162)	(46,084)
AB015	Highway Fuel Rehab	1,698,290	-	1,698,290	111,045	1,900,000	2,011,045	(312,755)	(312,755)	1,698,290
AB016	Highway Salt Barn	-	-	-	3,000	-	3,000	(3,000)	(3,000)	-
AB017	Highway Master Plan	(417)	-	(417)	-	-	-	(417)	(417)	(417)
AB018	CAC Senior Bocce Court/Generator	(1,352)	-	(1,352)	-	-	-	(1,352)	(1,352)	(1,352)
AB019	Maintenance Facility	67,397	-	67,397	64,903	-	64,903	2,494	2,494	67,397
AB020	Stadium Comprehensive Plan	-	-	-	33,430	-	33,430	(33,430)	(33,430)	-
AB021	Police Equipment	207,685	-	207,685	-	200,000	200,000	7,685	7,685	207,685
AD002	Bussendorfer Drainage	556,862	-	556,862	4,450	540,000	544,450	12,412	12,412	556,862
AD004	Townwide Drainage Study	47,857	-	47,857	-	-	-	47,857	47,857	47,857
AD005	Benning Road Drainage	4,411	-	4,411	-	-	-	4,411	4,411	4,411
AD006	Regional Basin Bray Property	54,754	-	54,754	-	-	-	54,754	54,754	54,754
AD007	Townwide Drainage District Consolidation	1,661	-	1,661	-	-	-	1,661	1,661	1,661
AD008	Acom Circle	-	-	-	-	-	-	-	-	-
AP001	Unallocated General Parks Projects	69,243	-	69,243	-	-	-	69,243	69,243	69,243
AP003	Yates Park LL Ball Diamonds	92,976	-	92,976	-	-	-	92,976	92,976	92,976
AP005	Yates Park Trail	8,929	-	8,929	-	-	-	8,929	8,929	8,929
AP006	Webster Road Parking Lot	8,483	-	8,483	-	-	-	8,483	8,483	8,483
AP007	Park Buildings	5,678	-	5,678	-	-	-	5,678	5,678	5,678
AP008	Yates Park Recreation Buildings	83,584	-	83,584	-	-	-	83,584	83,584	83,584
AP009	Brush Mountain Football Field	(21,519)	-	(21,519)	-	-	-	(21,519)	(21,519)	(21,519)
AP014	Playgrounds 2024	(210,498)	-	(210,498)	-	-	-	(210,498)	(210,498)	(210,498)
DB001	Unallocated Highway Projects	53,106	-	53,106	-	-	-	53,106	53,106	53,106
DB002	Bridge Emergency Repairs	70,827	-	70,827	-	-	-	70,827	70,827	70,827
DB005	Misc. Culverts	277,634	-	277,634	-	-	-	277,634	277,634	277,634
DB006	Burmon Dr Reconstruction Highway	554,617	-	554,617	-	-	-	554,617	554,617	554,617
DB007	Lexington/Brenner	-	-	-	-	-	-	-	-	-
DB008	Lakeview	2,162,019	-	2,162,019	-	2,000,000	2,000,000	162,019	162,019	2,162,019
DB010	Elmtree / Dorchester	59,931	-	59,931	3,960	-	3,960	55,971	55,971	59,931

(continued)

(concluded)

		Assets			Liabilities			Fund Balance		Total
		Cash/Investm	Accounts	Total	Accounts	Bond	Total	Total Fund	Liabilities and	
		ents	Receivable	Assets	Payable	Anticipation	Liabilities	Balances	Fund Balances	
Project						Notes Payable		Committed	(Deficits)	(Deficits)
DB011	Eaglebrook HWY	(2,600)	-	(2,600)	-	-	-	(2,600)	(2,600)	(2,600)
DB012	Popular Ave/Hawthorne Outlet Culvert	162,388	-	162,388	-	35,000	35,000	127,388	127,388	162,388
DB014	Bussendorfer overlay	2,369	-	2,369	-	100,000	100,000	(97,631)	(97,631)	2,369
DB015	Dennis Road Bridge	(146,250)	-	(146,250)	-	-	-	(146,250)	(146,250)	(146,250)
FX001	Unallocated Water District Projects	21,254	-	21,254	-	-	-	21,254	21,254	21,254
FX002	Chestnut Ridge Rd Waterline	61,566	-	61,566	-	-	-	61,566	61,566	61,566
FX003	Duerr Rd	-	-	-	-	-	-	-	-	-
FX004	Brush Mtn. Waterline	4,531	-	4,531	-	-	-	4,531	4,531	4,531
FX005	Water Tanks	131,694	-	131,694	-	-	-	131,694	131,694	131,694
FX006	Dist. Wide Water Improvement	97,523	-	97,523	19,937	-	19,937	77,586	77,586	97,523
FX008	Bussendorfer Waterline	247,935	-	247,935	-	-	-	247,935	247,935	247,935
FX009	Eaglebrook Waterline	539,960	-	539,960	-	-	-	539,960	539,960	539,960
FX010	Townwide Water Supply District Consolidation	103,067	-	103,067	-	95,000	95,000	8,067	8,067	103,067
FX011	Lakeview Waterline	(2,514,872)	-	(2,514,872)	-	432,000	432,000	(2,946,872)	(2,946,872)	(2,514,872)
G0001	Unallocated Sanitary Sewer Projects	9,527	-	9,527	-	-	-	9,527	9,527	9,527
G0002	Townwide Sanitary Sewer Study	174,907	-	174,907	-	-	-	174,907	174,907	174,907
G0006	Berg Rd Sanitary Sewer Pump Station	1,164,612	-	1,164,612	59,086	-	59,086	1,105,526	1,105,526	1,164,612
G0007	SS Main Televising and Relining	456,068	-	456,068	302,277	-	302,277	153,791	153,791	456,068
G0008	Hillsburo Pump Station Generator	63,191	-	63,191	-	-	-	63,191	63,191	63,191
G0009	Eaglebrook Sanitary Sewer	291,011	-	291,011	-	275,000	275,000	16,011	16,011	291,011
G0010	Townwide Sanitary Sewer District Consolidation	92,490	-	92,490	-	100,000	100,000	(7,510)	(7,510)	92,490
G0011	Lakeview Sanitary Sewer	373,712	-	373,712	-	345,000	345,000	28,712	28,712	373,712
SL002	Light Pole Replacement NYSED LED	-	-	-	-	-	-	-	-	-
SL004	NYSEG Overhead Cobra LED	(23,109)	-	(23,109)	-	-	-	(23,109)	(23,109)	(23,109)
WS002	Water/Sewer Equipment Acquisition	889,165	-	889,165	43,352	-	43,352	845,813	845,813	889,165
		<u>\$ 9,966,256</u>	<u>\$ 81,669</u>	<u>\$ 10,047,925</u>	<u>\$ 676,527</u>	<u>\$ 7,803,000</u>	<u>\$ 8,479,527</u>	<u>\$ 1,568,398</u>	<u>\$ 1,568,398</u>	<u>\$ 10,047,925</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, 2024

Project	Fund Balances (Deficits) 1-1-24	Revenues				Other Financing Sources Transfers In	Total Revenues and Other Financing Sources
		Intergovernmental Charges/Sale of Property and Comp. for Loss	Use of Money and Property	State Aid	Federal Aid		
AB001	Unallocated General Building Projects	\$ 13,470	\$ -	\$ 494	\$ -	\$ -	\$ 494
AB002	Computer Asset Purchases	(43,127)	-	-	-	-	-
AB003	Emergency Management Equipment	14,491	-	557	-	-	557
AB004	Brush Mountain Community Activity Center - Building	201,157	-	67,499	-	378,218	458,652
AB005	Brush Mountain Community Activity Center - Site	145,143	-	5,577	-	-	5,577
AB014	School Sidewalks	-	-	-	-	-	-
AB015	Highway Fuel Rehab	90,727	-	62,841	-	-	62,841
AB016	Highway Salt Barn	-	-	-	-	-	-
AB017	Highway Master Plan	(417)	-	-	-	-	-
AB018	CAC Senior Bocce Court/Generator	83,402	-	-	-	-	-
AB019	Maintenance Facility	-	-	2,494	-	-	612,585
AB020	Stadium Comprehensive Plan	-	-	-	-	-	-
AB021	Police Equipment	-	-	7,685	-	-	7,685
AD002	Bussendorfer Drainage	(13,743)	-	20,605	-	-	30,605
AD004	Townwide Drainage Study	46,086	-	1,771	-	-	1,771
AD005	Benning Road Drainage	4,248	-	163	-	-	163
AD006	Regional Basin Bray Property	52,728	-	2,026	-	-	2,026
AD007	Townwide Drainage District Consolidation	1,600	-	61	-	-	61
AP001	Unallocated General Parks Projects	66,681	-	2,562	-	-	2,562
AP003	Yates Park LL Ball Diamonds	304,132	-	3,440	-	-	229,953
AP005	Yates Park Trail	235,112	-	330	-	-	330
AP006	Webster Road Parking Lot	8,169	-	314	-	-	314
AP007	Park Buildings	5,468	-	210	-	-	210
AP008	Yates Park Recreation Buildings	80,491	-	3,093	-	-	3,093
AP009	Brush Mountain Football Field	3,518	-	-	-	-	-
AP014	Playgrounds 2024	-	-	-	314,500	-	314,500
DB001	Unallocated Highway Projects	53,841	-	1,965	-	-	1,965
DB002	Bridge Emergency Repairs	68,206	-	2,621	-	-	2,621

(continued)

(concluded)

		Fund	Revenues				Other	Total
		Balances	Intergovernmental	Use of			Financing	Revenues
		(Deficits)	Charges/Sale of Property	Money and	State	Federal Aid	Sources	and Other
	Project	1-1-24	and Comp. for Loss	Property	Aid		Transfers	Financing
							In	Sources
DB005	Misc. Culverts	267,361	-	10,273	-	-	-	10,273
DB006	Burmon Dr Reconstruction Highway	541,433	-	20,522	-	-	-	20,522
DB008	Lakeview	82,343	-	80,000	-	-	-	80,000
DB010	Elmtree / Dorchester	101,116	-	2,218	-	-	-	2,218
DB011	Eaglebrook HWY	(2,600)	-	-	-	-	-	-
DB012	Popular Ave/Hawthorne Outlet Culvert	6,379	-	6,009	-	-	115,000	121,009
DB014	Bussendorfer overlay	(97,719)	-	88	-	-	-	88
DB015	Dennis Road Bridge	(125,600)	-	-	-	-	-	-
FX001	Unallocated Water District Projects	20,468	-	786	-	-	-	786
FX002	Chestnut Ridge Rd Waterline	(132,022)	-	2,278	-	-	239,401	241,679
FX004	Brush Mtn. Waterline	4,363	-	168	-	-	-	168
FX005	Water Tanks	393,306	486,710	4,873	-	-	-	491,583
FX006	Dist. Wide Water Improvement	147,037	-	3,609	-	-	-	3,609
FX008	Bussendorfer Waterline	266,488	-	9,174	-	-	-	9,174
FX009	Eaglebrook Waterline	234,206	-	19,980	-	-	286,000	305,980
FX010	Townwide Water Supply District Consolidation	4,253	-	3,814	-	-	-	3,814
FX011	Lakeview Waterline	18,141	-	-	-	-	227,794	227,794
G0001	Unallocated Sanitary Sewer Projects	492,429	-	353	-	-	-	353
G0002	Townwide Sanitary Sewer Study	168,435	-	6,472	-	-	-	6,472
G0006	Berg Rd Sanitary Sewer Pump Station	644,137	-	43,094	-	-	483,256	526,350
G0007	SS Main Televising and Relining	521,823	-	16,876	-	-	-	16,876
G0008	Hillsburo Pump Station Generator	60,853	-	2,338	-	-	-	2,338
G0009	Eaglebrook Sanitary Sewer	11,843	-	10,768	-	-	-	10,768
G0010	Townwide Sanitary Sewer District Consolidation	(9,432)	-	3,422	-	-	-	3,422
G0011	Lakeview Sanitary Sewer	14,884	-	13,828	-	-	-	13,828
SL004	NYSEG Overhead Cobra LED	(23,109)	-	-	-	-	-	-
WS002	Water/Sewer Equipment Acquisition	755,634	630	32,901	-	-	100,000	133,531
		\$ 5,787,833	\$ 487,340	\$ 480,152	\$ 314,500	\$ 378,218	\$ 2,310,990	\$ 3,971,200

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, 2024

	Project	Expenditures	Other	Total	Fund
		Capital Outlay (Reclassification)	Financing Uses Transfers Out	Expenditures and Other Financing Uses	Balances (Deficits) 12-31-24
AB001	Unallocated General Building Projects	\$ 615	\$ -	\$ 615	\$ 13,349
AB002	Computer Asset Purchases	-	-	-	(43,127)
AB003	Emergency Management Equipment	-	-	-	15,048
AB004	Brush Mountain Community Activity Center - Building	543,096	-	543,096	116,713
AB005	Brush Mountain Community Activity Center - Site	-	-	-	150,720
AB014	School Sidewalks	69,162	-	69,162	(69,162)
AB015	Highway Fuel Rehab	466,323	-	466,323	(312,755)
AB016	Highway Salt Barn	3,000	-	3,000	(3,000)
AB017	Highway Master Plan	-	-	-	(417)
AB018	CAC Senior Bocce Court/Generator	84,754	-	84,754	(1,352)
AB019	Maintenance Facility	610,091	-	610,091	2,494
AB020	Stadium Comprehensive Plan	33,430	-	33,430	(33,430)
AB021	Police Equipment	-	-	-	7,685
AD002	Bussendorfer Drainage	4,450	-	4,450	12,412
AD004	Townwide Drainage Study	-	-	-	47,857
AD005	Benning Road Drainage	-	-	-	4,411
AD006	Regional Basin Bray Property	-	-	-	54,754
AD007	Townwide Drainage District Consolidation	-	-	-	1,661
AP001	Unallocated General Parks Projects	-	-	-	69,243
AP003	Yates Park LL Ball Diamonds	441,109	-	441,109	92,976
AP005	Yates Park Trail	-	226,513	226,513	8,929
AP006	Webster Road Parking Lot	-	-	-	8,483
AP007	Park Buildings	-	-	-	5,678
AP008	Yates Park Recreation Buildings	-	-	-	83,584
AP009	Brush Mountain Football Field	25,037	-	25,037	(21,519)
AP014	Playgrounds 2024	524,998	-	524,998	(210,498)
DB001	Unallocated Highway Projects	2,700	-	2,700	53,106
DB002	Bridge Emergency Repairs	-	-	-	70,827

(continued)

(concluded)

		Expenditures	Other	Total	Fund
		Capital	Financing	Expenditures	Balances
		Outlay	Uses	and Other	(Deficits)
	Project	(Reclassification)	Transfers	Financing	12-31-24
			Out	Uses	
DB005	Misc. Culverts	10,273	-	-	277,634
DB006	Burmon Dr Reconstruction Highway	20,522	7,338	-	554,617
DB008	Lakeview	80,000	324	-	162,019
DB010	Elmtree / Dorchester	2,218	47,363	-	55,971
DB011	Eaglebrook HWY	-	-	-	(2,600)
DB012	Popular Ave/Hawthorne Outlet Culvert	121,009	-	-	127,388
DB014	Bussendorfer overlay	88	-	-	(97,631)
DB015	Dennis Road Bridge	-	20,650	-	(146,250)
FX001	Unallocated Water District Projects	786	-	-	21,254
FX002	Chestnut Ridge Rd Waterline	241,679	48,091	-	61,566
FX004	Brush Mtn. Waterline	168	-	-	4,531
FX005	Water Tanks	491,583	-	753,195	131,694
FX006	Dist. Wide Water Improvement	3,609	73,060	-	77,586
FX008	Bussendorfer Waterline	9,174	27,727	-	247,935
FX009	Eaglebrook Waterline	305,980	226	-	539,960
FX010	Townwide Water Supply District Consolidation	3,814	-	-	8,067
FX011	Lakeview Waterline	227,794	3,192,807	-	(2,946,872)
G0001	Unallocated Sanitary Sewer Projects	353	-	483,255	9,527
G0002	Townwide Sanitary Sewer Study	6,472	-	-	174,907
G0006	Berg Rd Sanitary Sewer Pump Station	526,350	64,961	-	1,105,526
G0007	SS Main Televising and Relining	16,876	384,908	-	153,791
G0008	Hillsburo Pump Station Generator	2,338	-	-	63,191
G0009	Eaglebrook Sanitary Sewer	10,768	6,600	-	16,011
G0010	Townwide Sanitary Sewer District Consolidation	3,422	1,500	-	(7,510)
G0011	Lakeview Sanitary Sewer	13,828	-	-	28,712
SL004	NYSEG Overhead Cobra LED	-	-	-	(23,109)
WS002	Water/Sewer Equipment Acquisition	133,531	43,352	-	845,813
		<u>\$ 3,971,200</u>	<u>\$ 6,727,672</u>	<u>\$ 1,462,963</u>	<u>\$ 8,190,635</u>
					<u>\$ 1,568,398</u>

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TOWN OF ORCHARD PARK, NEW YORK
Debt Service Fund
Schedule of Revenues and Other Financing Sources—Budget and Actual
Year Ended December 31, 2024

<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>
REVENUES:						
Use of money and property:						
Interest earnings	V00000 42401	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,930</u>	<u>\$ 24,930</u>
Premium on obligations	V00000 42710	<u>-</u>	<u>-</u>	<u>-</u>	<u>53,529</u>	<u>53,529</u>
TOTAL REVENUES		<u>-</u>	<u>-</u>	<u>-</u>	<u>78,459</u>	<u>78,459</u>
OTHER FINANCING SOURCES						
Transfers In:						
Transfers from General Fund	V00000 45031	<u>2,912,346</u>	<u>-</u>	<u>2,912,346</u>	<u>2,912,344</u>	<u>(2)</u>
Total other financing sources		<u>2,912,346</u>	<u>-</u>	<u>2,912,346</u>	<u>2,912,344</u>	<u>(2)</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u><u>\$ 2,912,346</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,912,346</u></u>	<u><u>\$ 2,990,803</u></u>	<u><u>\$ 78,457</u></u>

TOWN OF ORCHARD PARK, NEW YORK
Debt Service Fund
Schedule of Expenditures—Budget and Actual
Year Ended December 31, 2024

<u>Account Name</u>	<u>Account Code</u>	<u>Original Budget Appropriation</u>	<u>Transfers</u>	<u>Adjusted Budget Appropriation</u>	<u>Expenditures</u>	<u>Variance with Final Budget</u>
DEBT SERVICE:						
Principal	V09710 50600	\$ 1,985,000	\$ -	\$ 1,985,000	\$ 1,985,000	\$ -
Interest	V09710 50700	<u>998,134</u>	<u>284,418</u>	<u>1,282,552</u>	<u>1,282,549</u>	<u>3</u>
Debt service total		<u>2,983,134</u>	<u>284,418</u>	<u>3,267,552</u>	<u>3,267,549</u>	<u>3</u>
 TOTAL EXPENDITURES		 <u>\$ 2,983,134</u>	 <u>\$ 284,418</u>	 <u>\$ 3,267,552</u>	 <u>\$ 3,267,549</u>	 <u>\$ 3</u>

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, 2024

	Special Revenue				
	Town Outside Village	Lighting	Drainage	Miscellaneous Special Revenue	Total Nonmajor Funds
ASSETS					
Cash and cash equivalents	\$ 947,050	\$ 363,860	\$ 298,625	\$ 1,898,601	\$ 3,508,136
Investments	492,508	189,223	155,298	-	837,029
Receivables	53,404	670	-	-	54,074
Prepaid items	17,919	-	4,359	-	22,278
Total assets	<u>\$ 1,510,881</u>	<u>\$ 553,753</u>	<u>\$ 458,282</u>	<u>\$ 1,898,601</u>	<u>\$ 4,421,517</u>
LIABILITIES					
Accounts payable	\$ 10,935	\$ 59,375	\$ 18,540	\$ -	\$ 88,850
Accrued liabilities	12,788	-	7,715	-	20,503
Total liabilities	<u>23,723</u>	<u>59,375</u>	<u>26,255</u>	<u>-</u>	<u>109,353</u>
FUND BALANCES					
Nonspendable	17,919	-	4,359	-	22,278
Assigned	1,469,239	494,378	427,668	1,898,601	4,289,886
Total fund balances	<u>1,487,158</u>	<u>494,378</u>	<u>432,027</u>	<u>1,898,601</u>	<u>4,312,164</u>
Total liabilities and fund balances	<u>\$ 1,510,881</u>	<u>\$ 553,753</u>	<u>\$ 458,282</u>	<u>\$ 1,898,601</u>	<u>\$ 4,421,517</u>

TOWN OF ORCHARD PARK, NEW YORK
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended December 31, 2024

	Special Revenue				
	Town Outside Village	Lighting	Drainage	Miscellaneous Special Revenue	Total Nonmajor Funds
REVENUES					
Real property taxes	\$ -	\$ 328,975	\$ 534,993	\$ -	\$ 863,968
Non property tax items	484,585	-	-	-	484,585
Departmental income	549,763	-	-	263,492	813,255
Use of money and property	63,606	29,315	18,335	-	111,256
Licenses and permits	1,550	-	-	-	1,550
Total revenues	<u>1,099,504</u>	<u>358,290</u>	<u>553,328</u>	<u>263,492</u>	<u>2,274,614</u>
EXPENDITURES					
Current:					
General government support	1,766	-	-	-	1,766
Public safety	435,121	-	-	-	435,121
Health	4,458	-	-	-	4,458
Transportation	6,693	368,520	-	-	375,213
Culture and recreation	-	-	-	75,348	75,348
Home and community services	158,293	-	409,784	66,621	634,698
Employee benefits	196,491	-	20,965	-	217,456
Total expenditures	<u>802,822</u>	<u>368,520</u>	<u>430,749</u>	<u>141,969</u>	<u>1,744,060</u>
Net change in fund balances	296,682	(10,230)	122,579	121,523	530,554
Fund balances - beginning	<u>1,190,476</u>	<u>504,608</u>	<u>309,448</u>	<u>1,777,078</u>	<u>3,781,610</u>
Fund balances - ending	<u>\$ 1,487,158</u>	<u>\$ 494,378</u>	<u>\$ 432,027</u>	<u>\$ 1,898,601</u>	<u>\$ 4,312,164</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, 2024

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	\$ 484,585	\$ -	\$ 484,585	\$ 484,585	\$ -
Departmental income:						
Fire inspection fees	B00000 41540	-	-	-	27,820	27,820
Safety inspection fees	B00000 41560	350,000	-	350,000	370,335	20,335
Building fees	B00000 41561	-	-	-	800	800
Electrical permits	B00000 41562	-	-	-	35,775	35,775
Other fees	B00000 41563	164,455	-	164,455	66,442	(98,013)
Zoning fees	B00000 42110	5,000	-	5,000	5,335	335
Planning board fees	B00000 42115	3,500	-	3,500	9,245	5,745
Plan review fees	B00000 42116	-	-	-	4,750	4,750
Site development fees	B00000 42189	20,000	-	20,000	26,641	6,641
Site approval fees	B00000 42190	-	-	-	2,620	2,620
Departmental income total		542,955	-	542,955	549,763	6,808
Use of money and property:						
Interest earnings	B00000 42401	5,000	-	5,000	63,606	58,606
Licenses and permits:						
Operating permits	B00000 42590	-	-	-	1,550	1,550
Total licenses and permits		-	-	-	1,550	1,550
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		10,000	-	10,000	-	(10,000)
TOTAL REVENUES		\$ 1,042,540	\$ -	\$ 1,042,540	\$ 1,099,504	\$ 56,964

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TOWN OF ORCHARD PARK, NEW YORK
Town Outside Village Fund
Schedule of Expenditures—Budget and Actual
Year Ended December 31, 2024

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	\$ 744	\$ 256
Computer hardware	B01680 50204	1,000	-	1,000	616	384
Computer software	B01680 50205	1,000	-	1,000	-	1,000
Contractual expenses						
Copier lease	B01680 50443	2,000	-	2,000	406	1,594
Information technology services total		5,000	-	5,000	1,766	3,234
Special items						
Contingent	B01910 50550	12,000	-	12,000	-	12,000
Special items total		12,000	-	12,000	-	12,000
General Government Support total		17,000	-	17,000	1,766	15,234
PUBLIC SAFETY						
Traffic control:						
CSEA blue collar	B03310 50105	20,407	3,355	23,762	23,761	1
Signs	B03310 50211	8,000	4,244	12,244	12,244	-
Electricity	B03310 50421	2,000	-	2,000	1,981	19
Equipment repair and maintenance	B03310 50444	11,500	-	11,500	8,676	2,824
Traffic control total		41,907	7,599	49,506	46,662	2,844
Safety inspection:						
Personal services						
Department manager	B03620 50102	79,179	601	79,780	79,779	1
Nonunion part time	B03620 50104	19,440	-	19,440	14,720	4,720
CSEA white collar	B03620 50106	364,925	-	364,925	286,015	78,910

(continued)

Account Name	Account Code	Original Estimated Appropriations	Transfers	Adjusted Estimated Appropriations	Expenditures	Variance with Final Budget
Contractual expenses						
Office supplies	B03620 50400	3,500	545	4,045	1,775	2,270
State fire code expenditures	B03620 50401	2,000	-	2,000	-	2,000
Uniform, clothing, tool allowance	B03620 50407	600	-	600	558	42
Travel and conference	B03620 50413	2,400	-	2,400	745	1,655
Training	B03620 50414	1,200	-	1,200	35	1,165
Gasoline	B03620 50416	2,600	-	2,600	1,987	613
Telephone	B03620 50420	-	2,047	2,047	2,046	1
Vehicle repair and maintenance	B03620 50445	1,000	-	1,000	799	201
Public safety total		<u>518,751</u>	<u>3,193</u>	<u>529,543</u>	<u>435,121</u>	<u>94,422</u>
HEALTH						
Registrar of Vital Statistics:						
Personal services						
Appointed official	B04020 50101	4,458	-	4,458	4,458	-
Contractual expenses						
Other expenses	B04020 50419	<u>250</u>	<u>-</u>	<u>250</u>	<u>-</u>	<u>250</u>
Health Total		<u>4,708</u>	<u>-</u>	<u>4,708</u>	<u>4,458</u>	<u>250</u>
TRANSPORTATION						
Contractual expenses						
Tree and stump removal	B05010 50471	<u>30,000</u>	<u>-</u>	<u>30,000</u>	<u>6,693</u>	<u>23,307</u>
Transportation total		<u>30,000</u>	<u>-</u>	<u>30,000</u>	<u>6,693</u>	<u>23,307</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	6,802	-	6,802	6,801	1
CSEA white collar	B08010 50106	26,469	-	26,469	22,571	3,898
Equipment						
Computer remodeling	B08010 50200	1,000	-	1,000	190	810
Digitizing equipment	B08010 50210	1,000	-	1,000	-	1,000
Contractual expenses						
Office supplies	B08010 50400	1,000	-	1,000	835	165
Travel and conference	B08010 50413	500	-	500	175	325
Publishing	B08010 50450	900	490	1,390	1,389	1
Zoning total		<u>37,671</u>	<u>490</u>	<u>38,161</u>	<u>31,961</u>	<u>6,199</u>
Planning:						
Personal services						
Appointed official	B08020 50101	41,018	23,015	64,033	64,032	1
Nonunion part time	B08020 50104	19,167	-	19,167	11,222	7,945
CSEA white collar	B08020 50106	26,469	-	26,469	25,216	1,253
Equipment						
Equipment	B08020 50200	1,000	-	1,000	-	1,000
Contractual expenses						
Office supplies	B08020 50400	1,800	-	1,800	739	1,061
Resources	B08020 50410	100	-	100	-	100
Travel and conference	B08020 50413	1,000	-	1,000	495	505
Training	B08020 50414	700	-	700	-	700
Publishing	B08020 50450	1,000	121	1,121	1,120	1
Planning total		<u>92,254</u>	<u>23,136</u>	<u>115,390</u>	<u>102,824</u>	<u>12,566</u>

(continued)

(concluded)

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	-	2,500	600	1,900
Beautification and spraying	B08560 50468	5,000	-	5,000	1,035	3,965
Tree and stump removal	B08560 50471	35,000	-	35,000	13,990	21,010
Forestry total		42,500	-	42,500	15,625	26,875
Conservation Board:						
Personal services						
Appointed official	B08710 50101	8,964	-	8,964	7,883	1,081
Conservation board total		8,964	-	8,964	7,883	1,081
Home and Community Services total		219,389	23,626	243,015	158,293	46,721
Employee Benefits:						
Employees retirement	B09010 50810	80,359	-	80,359	68,661	11,698
Social security	B09030 50830	34,553	-	34,553	32,655	1,898
Workers' compensation	B09040 50840	500	121	621	620	1
Life insurance	B09045 50845	540	-	540	225	315
Unemployment insurance	B09050 50850	-	12,664	12,664	12,664	-
Hospital and medical insurance	B09060 50860	170,000	(49,658)	120,342	60,224	60,118
Dental insurance	B09061 50861	15,000	-	15,000	7,906	7,094
Insurance waivers	B09062 50862	-	3,000	3,000	3,000	-
Flex Plan	B09065 50865	13,657	-	13,657	2,899	10,758
Medicare	B09090 50890	8,081	-	8,081	7,637	444
Employee Benefits Total		322,690	(33,873)	288,817	196,491	92,326
TOTAL EXPENDITURES		\$ 1,112,538	\$ (7,054)	\$ 1,113,083	\$ 802,822	\$ 248,953

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, 2024

	<u>Budgeted Amounts</u>			<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
REVENUE				
Real property taxes	\$ 328,975	\$ 328,975	\$ 328,975	\$ -
Use of money and property:	<u>-</u>	<u>-</u>	<u>29,315</u>	<u>29,315</u>
Total revenues	<u>328,975</u>	<u>328,975</u>	<u>358,290</u>	<u>29,315</u>
EXPENDITURES				
Current:				
Transportation	<u>404,775</u>	<u>404,775</u>	<u>368,520</u>	<u>36,255</u>
Total expenditures	<u>404,775</u>	<u>404,775</u>	<u>368,520</u>	<u>36,255</u>
Net change in fund balances*	(75,800)	(75,800)	(10,230)	65,570
Fund balances - beginning	<u>504,608</u>	<u>504,608</u>	<u>504,608</u>	<u>-</u>
Fund balances - ending	<u>\$ 428,808</u>	<u>\$ 428,808</u>	<u>\$ 494,378</u>	<u>\$ 65,570</u>

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

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TOWN OF ORCHARD PARK, NEW YORK
Drainage Districts Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances—Budget and Actual
Year Ended December 31, 2024

	<u>Budgeted Amounts</u>			<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
REVENUE				
Real property taxes	\$ 534,993	\$ 534,993	\$ 534,993	\$ -
Use of money and property	-	-	18,335	18,335
Total revenues	<u>534,993</u>	<u>534,993</u>	<u>553,328</u>	<u>18,335</u>
EXPENDITURES				
Current:				
Home and community services	<u>534,993</u>	<u>534,993</u>	<u>430,749</u>	<u>104,244</u>
Total expenditures	<u>534,993</u>	<u>534,993</u>	<u>430,749</u>	<u>104,244</u>
Net change in fund balances	-	-	122,579	122,579
Fund balances - beginning	<u>309,448</u>	<u>309,448</u>	<u>309,448</u>	<u>-</u>
Fund balances - ending	<u>\$ 309,448</u>	<u>\$ 309,448</u>	<u>\$ 432,027</u>	<u>\$ 122,579</u>

TOWN OF ORCHARD PARK, NEW YORK
Miscellaneous Special Revenue Funds
Combining Balance Sheet
December 31, 2024

	<u>Parkland Development</u>	<u>Public Improvements</u>	<u>Millennium Bricks</u>	<u>Wall of Heroes</u>	<u>OP Comm. Youth</u>	<u>OP Recreation</u>	<u>Total</u>
ASSETS							
Cash and cash equivalents	\$ 269,425	\$ 1,261,502	\$ 2,854	\$ 211	\$ 130	\$ 364,479	\$ 1,898,601
Total assets	<u>\$ 269,425</u>	<u>\$ 1,261,502</u>	<u>\$ 2,854</u>	<u>\$ 211</u>	<u>\$ 130</u>	<u>\$ 364,479</u>	<u>\$ 1,898,601</u>
FUND BALANCES							
Fund balances:							
Assigned	\$ 269,425	\$ 1,261,502	\$ 2,854	\$ 211	\$ 130	\$ 364,479	\$ 1,898,601
Total fund balances	<u>\$ 269,425</u>	<u>\$ 1,261,502</u>	<u>\$ 2,854</u>	<u>\$ 211</u>	<u>\$ 130</u>	<u>\$ 364,479</u>	<u>\$ 1,898,601</u>

TOWN OF ORCHARD PARK, NEW YORK
Miscellaneous Special Revenue Funds
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Year Ended December 31, 2024

	Parkland Development	Public Improvements	Millennium Bricks	Wall of Heroes	OP Comm. Youth	OP Recreation	Total
REVENUE							
Departmental income	\$ 19,285	\$ 168,700	\$ -	\$ -	\$ -	\$ 75,507	\$ 263,492
Total revenues	<u>19,285</u>	<u>168,700</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>75,507</u>	<u>263,492</u>
EXPENDITURES							
Current:							
Culture and recreation	-	-	-	-	-	75,348	75,348
Home and community services	-	66,595	-	26	-	-	66,621
Total expenditures	<u>-</u>	<u>66,595</u>	<u>-</u>	<u>26</u>	<u>-</u>	<u>75,348</u>	<u>141,969</u>
Excess (deficiency) of revenues over expenditures	19,285	102,105	-	(26)	-	159	121,523
Fund balances - beginning	<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 - ending	<u>\$ 269,425</u>	<u>\$ 1,261,502</u>	<u>\$ 2,854</u>	<u>\$ 211</u>	<u>\$ 130</u>	<u>\$ 364,479</u>	<u>\$ 1,898,601</u>

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STATISTICAL SECTION

(UNAUDITED)

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

Contents	Page
Financial Trends	123
<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	129
<i>These schedules contain information to help the reader assess the Town's most significant revenue source, real property taxes.</i>	
Debt Capacity	137
<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	140
<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	143
<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>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>	<u>2024</u>
Governmental activities			(as restated)							
Net investment in capital assets	\$ 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	\$ 60,777,094
Restricted for:										
Cemetery	18,763	18,332	18,375	18,438	18,795	18,795	18,795	19,171	19,545	20,295
Senior center	1,272	1,272	1,272	1,272	1,297	1,297	1,297	1,297	1,349	1,403
Tax stabilization	655,900	655,900	655,900	655,900	668,568	200,000	-	-	-	-
Capital improvements	665,115	582,422	582,422	582,422	593,672	593,672	593,672	605,545	629,767	654,958
Town historian	5,931	5,931	5,931	5,931	6,046	6,046	6,046	6,167	6,414	6,671
Historical survey	9,186	8,834	8,834	8,834	9,005	9,005	9,005	9,185	9,552	9,934
DWI program	203,762	180,370	189,582	131,052	146,463	141,432	167,391	170,739	183,993	192,615
D.A.R.E. program	38,905	48,631	48,087	45,731	49,874	53,385	26,050	28,192	51,621	65,083
Public safety - equipment	41,780	62,670	83,560	104,450	127,761	147,761	147,761	150,716	156,745	163,015
Public safety - vehicles	45,710	68,565	91,420	114,275	139,779	162,779	130,779	152,354	158,448	164,786
Debt service	767,536	998,389	1,870,985	1,805,764	1,742,784	1,620,586	1,159,597	972,680	846,406	581,482
Unrestricted	<u>13,375,818</u>	<u>10,281,617</u>	<u>(184,136)</u>	<u>(252,811)</u>	<u>(58,121)</u>	<u>(1,085,943)</u>	<u>1,638,254</u>	<u>5,085,223</u>	<u>8,170,607</u>	<u>7,390,758</u>
Total net position	<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>	<u>\$ 70,028,094</u>

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

Expenses	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Primary government:										
Governmental activities:										
General government support	\$ 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	\$ 6,952,419
Education	9,349	12,983	27,860	23,470	12,163	8,227	10,623	18,185	16,048	17,091
Public safety	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	10,397,519
Health	5,339	5,575	5,582	5,110	6,597	5,442	5,517	5,182	6,268	5,988
Transportation	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	6,527,612
Economic assistance and opportunity	401	417	48,907	19,099	-	-	-	-	-	-
Culture and recreation	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	3,234,667
Home and community services	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	7,566,351
Interest and other fiscal charges	297,979	455,727	580,158	845,782	1,098,746	1,363,264	1,100,706	1,181,689	1,263,308	1,251,362
Total primary government expenses	<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>	<u>35,953,009</u>
Program revenues										
Governmental activities:										
Charges for services:										
General government support	144,400	150,340	473,458	444,440	484,563	413,604	523,686	515,538	440,799	452,393
Public safety	808,994	798,687	549,022	527,020	725,469	683,108	1,012,256	1,100,332	987,594	1,233,762
Transportation	87,106	89,719	92,411	113,094	107,487	108,662	105,021	112,382	120,555	125,378
Culture and recreation	588,625	508,025	565,401	683,701	779,017	362,760	815,867	1,169,798	1,297,041	1,471,281
Home and community services	241,134	270,850	331,339	252,921	288,735	409,941	428,540	226,384	309,702	248,098
Operating grants and contributions	717,075	227,863	274,498	278,795	290,986	331,625	146,738	1,019,751	1,134,943	1,606,966
Capital grants and contributions	-	339,727	50,000	195,000	133,759	-	680,024	624,175	-	692,718
Total primary government program revenues	<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>	<u>5,830,596</u>
Primary government net expense	<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>	<u>(30,122,413)</u>

(continued)

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

	<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>	<u>2024</u>
										(concluded)
General revenues										
Property taxes	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	18,894,149
Non-property tax items	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	6,286,954
Use of money and property	56,577	67,375	107,223	308,077	738,502	255,381	78,903	422,751	2,059,130	2,351,121
Sale of property and compensation for loss	-	-	-	-	-	514,528	62,170	114,026	912,874	78,328
Miscellaneous	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	799,754
State support (unrestricted)	<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>	<u>1,015,737</u>
Total general revenues	<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>	<u>29,426,043</u>
Change in net position	<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>	<u>\$ (696,370)</u>

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

	<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>	<u>2024</u>
General fund										
Nonspendable	\$ 83,208	\$ 77,033	\$ 95,210	\$ 110,186	\$ 110,729	\$ 152,996	\$ 115,391	\$ 463,687	\$ 502,386	\$ 741,057
Restricted	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	1,566,909
Committed	881,026	871,058	871,058	871,058	838,270	830,770	832,607	887,663	903,328	921,148
Assigned	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	3,712,560
Unassigned	<u>5,470,452</u>	<u>5,197,231</u>	<u>4,541,235</u>	<u>3,876,228</u>	<u>4,682,763</u>	<u>4,128,654</u>	<u>5,630,569</u>	<u>5,732,336</u>	<u>5,995,567</u>	<u>3,264,275</u>
Total general fund	<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>	<u>\$ 10,205,949</u>
All other governmental funds										
Nonspendable	\$ 332,786	\$ 328,007	\$ 333,859	\$ 379,675	\$ 346,340	\$ 379,669	\$ 443,287	\$ 63,842	\$ 74,629	\$ 91,401
Restricted	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	293,333
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	1,628,398
Assigned	<u>8,525,607</u>	<u>7,946,276</u>	<u>7,587,930</u>	<u>7,390,842</u>	<u>7,913,728</u>	<u>8,756,059</u>	<u>9,802,457</u>	<u>10,164,428</u>	<u>13,257,899</u>	<u>14,203,400</u>
Total all other governmental funds	<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>	<u>\$ 16,216,532</u>

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

	<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>	<u>2024</u>
Revenues										
Taxes	\$ 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	\$ 25,181,103
Departmental income	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	3,048,948
Intergovernmental charges	162,506	165,319	167,811	170,783	174,579	178,720	182,021	190,382	178,805	129,578
Use of money and property	56,577	67,375	107,223	308,077	738,502	255,381	78,903	422,751	2,059,130	2,351,121
Licenses and permits	41,023	38,773	48,451	56,092	73,858	78,241	63,357	69,950	86,181	91,146
Fines and forfeitures	332,858	344,630	324,482	273,530	293,297	185,111	237,478	240,443	208,076	254,736
Sale of property and compensation for loss	-	-	-	-	-	-	-	-	912,874	78,328
Premium on obligations	-	-	-	-	-	-	-	-	45,532	53,529
Miscellaneous	448,435	278,773	669,172	459,299	522,807	1,130,979	578,127	281,968	179,366	772,689
Interfund revenues	6,575	100	5,863	6,006	6,325	1,805	1,805	1,805	290	6,504
State aid	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	1,712,190
Federal aid	348,477	341,656	5,063	39,107	13,664	63,755	10,858	494,913	798,544	1,603,231
Total revenues	<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>	<u>\$ 35,283,103</u>
Expenditures										
General government support	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	5,027,599
Education	-	-	-	-	-	-	-	-	11,762	12,725
Public safety	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	7,694,863
Transportation	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	4,276,943
Other	11,304	13,616	59,013	37,327	14,640	9,720	12,568	18,858	4,594	4,458
Culture and recreation	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	1,931,286
Home and community services	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	5,668,678
Employee benefits	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	6,699,867
Capital outlay	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	6,727,672
Debt service										
Principal	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	1,985,000
Interest	277,797	353,758	643,528	628,263	1,103,335	1,247,992	1,199,575	1,137,781	1,272,624	1,282,549
Total expenditures	<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>	<u>41,311,640</u>
Excess (deficiency) of revenues over expenditures	<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>	<u>(6,028,537)</u>

(continued)

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

	<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>	<u>2024</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	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	5,537,480
Transfers out	<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>	<u>(5,537,480)</u>
Total other financing sources (uses)	<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>	<u>-</u>
Net change in fund balances	<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>	<u>\$ (6,028,537)</u>
Debt service as a percentage of noncapital expenditures	<u>4.5%</u>	<u>6.6%</u>	<u>7.5%</u>	<u>9.2%</u>	<u>11.9%</u>	<u>13.6%</u>	<u>11.5%</u>	<u>12.1%</u>	<u>11.2%</u>	<u>9.4%</u>

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

											(1)
											Taxable Assessed
							Less	Total Taxable	Total	Estimated	Value as a
(2)	Residential	Commercial	Recreation &	Community		Real Property	Tax-Exempt	Assessed	Direct	Actual Taxable	Percentage
Year	Property	Property	Entertainment	Service	Other	Value	Property	Value	Tax	Value	of Actual
									Rate		Taxable Value
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%
2024	1,272,436,262	267,962,857	175,830,300	138,709,875	168,187,307	2,023,126,601	335,114,703	1,688,011,898	7.549760	5,275,037,181	32.00%

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
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
2024	4.199962	3.352938	7.552900	59.607348	54.857348	57.408316	54.213616

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
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
2024	4.750000	7.552900	36.985441	10.319007	59.607348

Source: Erie County Department of Real Property Tax Services

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

Year	Tax Rates			
	Town	School	County	Total
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
2024	7.552900	36.985441	10.319007	54.857348

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>
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
2024	7.552900	39.536409	10.319007	57.408316

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>
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
2024	7.552900	36.341709	10.319007	54.213616

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	2024			2015		
		Taxable Assessed Value	Rank	Percentage of Total Town Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Town Taxable Assessed Value
TM Orchard Park	Apartments	\$ 13,335,400	1	0.79%	\$ 13,184,900	2	0.85%
QC Properties, LLC	Commercial/Retail	13,323,400	2	0.79%	13,279,800	1	0.86%
New York State Electric & Gas	Utility	12,999,425	3	0.77%	12,991,097	3	0.84%
Young-Reidman, LLC	Apartments	9,683,098	4	0.57%	9,933,100	4	0.64%
Orchard Park TK Owner, LLC	Commercial/Retail	9,667,000	5	0.57%	9,214,000	6	0.60%
Orchard Park Medical	Medical	8,355,955	6	0.50%	N/R	N/R	N/R
Armor Road, LLC	Nursing Home	7,300,000	7	0.43%	7,841,400	8	0.51%
National Fuel Gas	Utility	7,211,424	8	0.43%	9,636,769	5	0.62%
Orchard Grove Holdings LLC	Apartments	5,100,100	9	0.30%	N/R	N/R	N/R
Target	Commercial/Retail	5,000,000	10	0.30%	7,090,360	10	0.46%
Verizon	Utility	N/R	N/R	N/R	8,804,578	7	0.57%
HCP SH ELP Properties	Nursing Home/Sr. Housing	N/R	N/R	N/R	7,645,000	9	0.49%
Total		<u>\$ 91,975,802</u>		<u>5.45%</u>	<u>\$ 86,436,104</u>		<u>6.45%</u>
Total Taxable Assessed Valuation		<u>\$ 1,688,011,898</u>		<u>100%</u>	<u>\$ 1,545,233,279</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>
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%
2024	46,620,234	45,929,850	98.52%	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)

Year	General Obligation Bonds	Premium on Serial Bonds	Total Debt	Net Debt	(1) Percentage of Personal Income	(1) Percentage Actual Taxable Value of Property	(1) Total Debt Per Capita	(1) Net Debt Per Capita
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
2024	33,735,000	260,493	33,995,493	33,414,011	1.90%	0.6%	1,143	1,123

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, 2024 – (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	\$ 41,798,493	\$ 4,656,000	\$ 37,142,493	100.00 %	\$ 37,142,493
Estimated Overlapping Debt:					
County of Erie	473,448,000	56,156,000	417,292,000	3.04%	12,688,863
School Districts:					
Hamburg Central School District	19,200,000	13,075,200	6,124,800	8.45%	517,787
Orchard Park Central School District	46,075,000	32,252,500	13,822,500	80.77%	11,164,510
West Seneca Central School District	57,720,000	40,404,000	17,316,000	3.10%	537,207
Total Estimated Overlapping Debt	596,443,000	141,887,700	454,555,300		24,908,368
Total Estimated Direct and Overlapping Debt	\$ 638,241,493	\$ 146,543,700	\$ 491,697,793		\$ 62,050,861

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 12/31/2024, County 12/31/2024 and Schools 6/30/2024.

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:		
2020		\$ 3,479,256,445
2021		3,788,673,105
2022		4,233,765,510
2023		4,904,142,652
2024		<u>5,275,037,181</u>
Total - Five Years Full Valuation		\$ 21,680,874,893
Average Full Valuation		\$ 4,336,174,979
Debt Limit - 7% of average full valuation (Note 1)		<u>\$ 303,532,249</u>
Amount of Debt Applicable to Debt Limit:		
Outstanding bonded debt:		
General Fund	\$ 24,929,000	
Highway Fund	2,704,000	
Special District Funds	<u>6,102,000</u>	33,735,000
Less other deductions allowed by law:		
Water bonds	2,769,000	
Budget appropriations	<u>1,887,000</u>	<u>4,656,000</u>
Total amount of net indebtedness applicable to debt limit		<u>29,079,000</u>
LEGAL DEBT MARGIN		<u>\$ 274,453,249</u>
Percentage of debt contracting power exhausted		<u>9.58 %</u>

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Debt limit	\$ 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	\$ 303,532,249
Total net debt applicable to limit	<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>	<u>29,079,000</u>
Legal debt margin	<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>	<u>\$ 274,453,249</u>
Total net debt applicable to the limit as a percentage of debt limit	3.63%	8.10%	7.19%	15.92%	14.36%	13.02%	14.76%	13.05%	11.22%	9.58%

NOTES:

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

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

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

Calendar Year	Population	Personal Income	Per Capita Personal Income	Median Age	Percent High School Graduate or Higher	Percent Bachelor's Degree or Higher	School Enrollment	December Unemployment Rate
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%
2024	29,751	1,784,643,486	59,986	46.4	97.5%	52.7%	4,780	3.7%

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	2024			2015		
	Employees	Rank	Percentage of Total Town Employment	Employees	Rank	Percentage of Total Town Employment
Orchard Park Central Schools	860	1	12.05%	804	2	10.38%
West Herr Auto Group	734	2	10.29%	413	5	5.33%
McGard LLC	640	3	8.97%	608	3	7.85%
Cobham Mission Systems	444	4	6.22%	420	4	5.42%
Bryant & Stratton College	402	5	5.63%	350	6	4.52%
Erie Community College South	321	6	4.50%	1,768	1	22.82%
Father Baker Manor	300	7	4.20%	300	7	3.87%
ITT Enidine, Inc.	292	8	4.09%	275	9	3.55%
Target	255	9	3.57%	N/R	N/R	N/R
Viant	242	10	3.39%	N/R	N/R	N/R
Essendant	N/R	N/R	N/R	271	10	3.50%
Absolute Care at Orchard Park	N/R	N/R	N/R	300	8	3.87%
Total	<u>4,490</u>		<u>62.9%</u>	<u>5,509</u>		<u>71.1%</u>
Estimated Town employment of major employers	<u>7,136</u>			<u>7,748</u>		

Source: Town of Orchard Park Chamber of Commerce.

N/R: Not ranked in top ten.

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

	<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>	<u>2024</u>
Function/Program										
General Government										
Accounting/Supervisor	4	4	4	4	4	2	3	3	3	2
Assessor	4	4	4	4	4	3	3	4	4	4
Building	5	5	5	5	5	5	6	7	4	6
Computers	1	1	1	1	1	2	2	3	3	3
Justice	2	2	2	2	2	2	2	2	2	2
Maintenance	3	3	3	3	3	2	3	3	3	3
Planning	1	1	1	1	1	1	1	1	1	2
Tax/ Water Billing	-	-	-	-	-	-	-	-	-	-
Town Clerk	4	4	4	4	4	5	4	4	4	4
Police										
Officers	31	31	31	31	31	37	37	38	40	41
Civilians	9	9	9	9	9	9	12	10	12	9
Dog Control	-	-	-	-	-	-	1	1	1	1
Public Works										
Compost	1	1	1	1	1	1	1	1	1	1
Highway	28	28	28	28	28	27	26	28	28	29
Engineering	10	10	10	10	10	12	9	12	10	9
Sewer & Lighting	4	4	4	4	4	4	4	4	5	7
Recreation	2	2	2	2	2	2	3	3	2	2
Senior Services	<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>	<u>1</u>
Total	<u>110</u>	<u>110</u>	<u>110</u>	<u>110</u>	<u>110</u>	<u>115</u>	<u>119</u>	<u>126</u>	<u>125</u>	<u>126</u>

Source: Various Town Departments

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

Function/Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General government										
Building										
Building permits issued	706	794	847	741	890	1,554	1,794	1,041	1,131	1,004
Building inspections conducted	1,224	1,468	1,316	1,581	1,985	2,257	3,042	3,190	903	1,733
Fire inspections conducted	166	203	313	291	389	675	449	517	219	403
Justice										
Motor vehicle cases processed	5,721	5,534	5,443	4,741	5,331	3,001	3,483	3,503	3,079	3,588
Criminal cases processed	711	648	724	657	580	499	338	448	444	415
Civil cases processed	72	66	75	93	68	44	41	61	49	73
Motor vehicle fines assessed	390,919	334,137	355,283	285,316	300,195	148,789	249,900	266,434	273,934	304,394
Criminal fines assessed	20,290	13,380	20,355	14,045	13,130	3,915	9,125	7,340	10,620	11,436
Civil fines assessed	1,091	1,088	1,135	1,401	1,103	638	590	1,013	810	1,141
Police										
Physical arrests	1,115	1,012	1,150	1,065	1,194	1,033	398	707	470	930
Parking violations	539	300	193	230	195	91	91	292	256	201
Vehicle & Traffic violations	4,327	4,415	4,435	3,779	4,273	2,906	2,897	2,694	2,515	2,801
911 calls	4,649	4,442	4,333	3,981	4,125	4,897	5,723	6,099	5,672	6,133
Total calls	32,264	31,445	37,337	40,553	40,453	38,122	38,501	40,267	38,992	38,611
Male cell usage	100	73	50	40	44	17	13	28	33	33
Female cell usage	16	9	7	11	19	2	2	10	8	6
Compost										
Waste composed (cubic yards per day - based on 8 months operation)	47	47	51	106	133	146	165	162	125	150
Other public works										
Street resurfacing (miles)	3	3	3	4	3	6	1	4	2	2
Potholes repaired	40	38	49	58	50	48	86	154	198	201
Parks and recreation										
Program participation	32,400	10,511	13,670	17,370	14,795	3,640	7,439	10,914	6,918	5,388

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

Function/Program	<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>	<u>2024</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	15	10	10	12	13	13	18	21
Highway										
Streets (miles)	100	100	100	100	100	100	100	105	105	107
Traffic signals	12	12	12	12	12	12	12	12	12	12
Engineering										
Streetlights	5,100	5,104	5,128	5,118	5,118	5,129	5,159	5,173	5,174	5,181
Parks and recreation										
Acreage	316	316	316	316	316	312	312	312	312	315
Playgrounds	5	5	5	5	5	5	6	5	5	6
Baseball/softball diamonds	10	10	10	10	9	10	10	5	5	5
Soccer/football fields	8	8	8	8	6	6	6	6	6	6
Water										
New water mains (miles)	0.40	0.30	1.24	0.50	1.02	0.29	1.40	1.14	1.21	0.36
New fire hydrants	4	4	13	8	6	5	13	12	13	4
Sewer										
New sanitary sewers (miles)	0.28	0.35	1.32	0.56	0.61	0.37	1.23	0.59	0.75	0.20

Source: Various Town Departments