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# Town of West Seneca, New York

*Basic Financial Statements, Required Supplementary  
Information and Supplemental Schedules  
for the Year Ended December 31, 2014  
and Independent Auditors' Report*

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## INDEPENDENT AUDITOR'S REPORT

To the Honorable Town Board  
Town of West Seneca, New York

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of West Seneca, New York (the "Town"), as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town, as of December 31, 2014, and the respective changes in financial position thereof, and the respective budgetary comparisons for the General Fund, Highway Fund, and Sewer Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *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 on pages 3 through 10 and 41, 59, and 64 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The combining and individual fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

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

Orchard Park, New York  
June 22, 2015

**TOWN OF WEST SENECA, NEW YORK**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2014**

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As management of the Town of West Seneca, 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, 2014. This document should be read in conjunction with additional information that we have furnished in the Town's financial statements, which follow this narrative. For comparative purposes, certain items relating to the year ended December 31, 2013 presentation have been reclassified.

**Financial Highlights**

- The assets of the Town exceeded its liabilities at the close of the most recent fiscal year by \$14,261,575 (*net position*).
- The Town's total net position decreased by \$3,793,249. This decrease is primarily attributable to an overall increase in expenses paired with decreased miscellaneous revenues from the year ended December 31, 2013.
- At the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of a deficit of \$11,889,763, a decrease of \$13,149,873 in comparison with the prior year due primarily to expenditures exceeding revenues within the Capital Projects Fund.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$2,544,315, or approximately 10.1% of total General Fund expenditures.
- The Town's total bonded debt increased by \$12,525,000 during the current fiscal year. The Town retired \$28,665,000 of bond anticipation notes ("BANs") and issued new BANs totaling \$41,190,000 during the year ended December 31, 2014.

**Overview of the Financial Statements**

This discussion and analysis are intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements comprise 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 government-wide statements provide short and long-term information about the Town's financial status as a whole.

The *statement of net position* presents information on all of the Town's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or 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 the statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and 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 of the Town include general government, public safety, highways and streets, sanitation, economic development, and culture and recreation. The Town does not have any business-type activities.

The government-wide financial statements can be found on pages immediately following this section as the first two pages of the basic financial statements.

**Fund financial statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for 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 financial statements focus on *near-term inflows and outflows of spendable resources*, as well as, on balances of *spendable resources* at the end of the fiscal year. Such information may be useful in evaluating 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 expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Town maintains six 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, and Capital Projects Funds, all of which are considered to be major funds. Data from the other two governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

The Town adopts an annual budget for all governmental funds, except Capital Projects and Special Purpose Funds. A budgetary comparison statement has been provided for all major governmental funds to demonstrate compliance with their budgets.

The financial statements for governmental funds can be found in the fund financial statements, following the government-wide financial statements.

**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 of those funds are not available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found in the fund financial statements section of this report.

**Notes to the Financial Statements.** The financial statements also include notes that explain some of the information in the financial statements and provide detailed data. They are 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 following the fund financial statements section of this report.

**Other Information.** The financial statements include a section with combining statements that provide details about our nonmajor governmental funds, which are added together and presented in a single column in the basic financial statements.

The supplemental financial statements can be found following the notes to the financial statements of this report.

### Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Town, assets exceeded liabilities by \$14,261,575 at the close of the 2014 fiscal year.

**Table 1 – Condensed Statement of Net Position**

	<u>Governmental Activities</u>		<u>Dollar Change</u>
	<u>2014</u>	<u>2013</u>	
Current Assets	\$ 33,220,369	31,507,386	1,712,983
Capital Assets	64,468,168	53,855,040	10,613,128
Total Assets	<u>97,688,537</u>	<u>85,362,426</u>	<u>12,326,111</u>
Current Liabilities	47,741,288	33,070,923	14,670,365
Long-Term Liabilities	35,665,613	34,184,759	1,480,854
Total Liabilities	<u>83,406,901</u>	<u>67,255,682</u>	<u>16,151,219</u>
Deferred Outflows of Resources	<u>20,061</u>	<u>51,920</u>	<u>(31,859)</u>
Net Position:			
Net Investment in Capital Assets	23,933,132	20,251,879	3,681,253
Restricted for Capital Purchases	1,528,377	1,480,000	48,377
Unrestricted	<u>(11,199,934)</u>	<u>(3,677,055)</u>	<u>(7,522,879)</u>
Total Net Position	<u>\$ 14,261,575</u>	<u>18,054,824</u>	<u>(3,793,249)</u>

At the end of the current fiscal year, the Town's governmental activities is able to report positive balances in two categories of net position, both net investment in capital assets and restricted net position report positive balances. Unrestricted net position reports a deficit balance, which indicates its long term outlook relies on future revenue streams.

The largest portion of the Town's net position (166.8%) reflects its investment in capital assets (such as land, buildings, machinery, equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's investment in 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.

The Town's total net position decreased during 2014 by \$3,793,249. This is primarily due to an overall increase in expenses paired with decreased miscellaneous revenues from the year ended December 31, 2013.

A comparison of current assets as compared to current liabilities for the governmental activities follows:

**Table 2- Comparison of Current Assets and Current Liabilities**

	<u>Governmental Activities</u>	
	<u>2014</u>	<u>2013</u>
Current Assets	\$ 33,220,369	31,507,386
Current Liabilities	\$ 47,741,288	33,070,923
Ratio of Current Assets to Current Liabilities	0.70	0.95

A current ratio of 0.70 implies that the Town may not have adequate resources to fund current liabilities as they become due.

**Governmental activities.** Governmental activities decreased the Town's net position by \$3,793,249. Table 3 shows the changes in net position for the years ended December 31, 2014 and 2013.

**Table 3 – Changes in Net Position**

	<u>Governmental Activities</u>		<u>Dollar Change</u>
	<u>2014</u>	<u>2013</u>	
<b>Revenues:</b>			
Program Revenues:			
Charges for Services	\$ 4,793,855	4,345,319	448,536
Operating Grants and Contributions	231,431	227,006	4,425
General Revenues:			
Real Property Taxes and Tax Items	28,975,736	29,161,452	(185,716)
Non-Property Taxes	6,753,541	6,542,766	210,775
Use of Money and Property	87,539	106,458	(18,919)
State Aid	<u>1,780,762</u>	<u>1,624,416</u>	<u>156,346</u>
Total Revenues	<u>42,622,864</u>	<u>42,007,417</u>	<u>615,447</u>
<b>Expenses:</b>			
General Government Support	4,053,586	3,768,862	284,724
Public Safety	14,978,517	13,972,645	1,005,872
Health	7,598	5,723	1,875
Transportation	12,145,391	9,866,270	2,279,121
Economic Assistance and Opportunity	2,100	1,800	300
Culture and Recreation	4,733,213	4,026,527	706,686
Home and Community Services	9,300,081	10,600,354	(1,300,273)
Loss on Disposal of Equipment	263,534	118,826	144,708
Interest and Fiscal Charges	<u>932,093</u>	<u>995,146</u>	<u>(63,053)</u>
Total Expenses	<u>46,416,113</u>	<u>43,356,153</u>	<u>3,059,960</u>
Change in Net Position	<u>(3,793,249)</u>	<u>(1,348,736)</u>	<u>(2,444,513)</u>
Net Position - Beginning of Year	<u>18,054,824</u>	<u>19,403,560</u>	
Net Position - End of Year	<u>\$ 14,261,575</u>	<u>18,054,824</u>	

As previously noted, the change in the Town's net position for 2014 was a decrease of \$3,793,249. An analysis of revenues and expenses reveals the following:

- The most significant revenue sources are real property and other tax items, charges for services, and non-property taxes (which is largely an allocation of sales tax collected within the County of Erie) which account for 68.0%, 11.2% and 15.8% of revenues, respectively. Combined, these three revenue types make up 95.0% of all Town revenue.
- The most significant expense items include home and community services (services such as sanitary sewers, garbage and refuse), public safety (services such as police and safety inspection), and transportation (services such as road maintenance and repair and snow removal) which account for 20.0%, 32.3% and 26.2% of all expenses respectively. Combined, these three expense types make up 78.4% of all Town expenses.
- Large expense increases were noted in transportation while a significant decrease was noted in the home and community services categories. The increase in transportation was due to additional costs for salt and the November storm and the decrease in the home and community services was due to



a reduction in expenditures in the sewer fund.

Program revenues for 2014 and 2013 Governmental Activities were as follows:

**Table 4 – Sources of Revenues – Primary Government**

	2014		2013		Dollar
	Amount		Amount		Change
Charges for Services	\$ 4,793,855	11.2%	4,345,319	10.3%	448,536
Operating Grants and Contributions	231,431	0.6%	227,006	0.5%	4,425
Real Property Taxes and Tax Items	28,975,736	68.0%	29,161,452	69.4%	(185,716)
Non-property Taxes	6,753,541	15.8%	6,542,766	15.6%	210,775
Use of Money and Property	87,539	0.2%	106,458	0.3%	(18,919)
State Aid	1,780,762	4.2%	1,624,416	3.9%	156,346
Total General Revenues	<u>\$ 42,622,864</u>		<u>42,007,417</u>		<u>615,447</u>

Program expenses for 2014 and 2013 Governmental Activities were as follows:

**Table 5 – Expense by Function**

	2014		2013		Dollar
	Amount		Amount		Change
General Government Support	\$ 4,053,586	8.7%	3,768,862	8.7%	284,724
Public Safety	14,978,517	32.4%	13,972,645	32.2%	1,005,872
Health	7,598	0.0%	5,723	0.0%	1,875
Transportation	12,145,391	26.2%	9,866,270	22.8%	2,279,121
Economic Assistance	2,100	0.0%	1,800	0.0%	300
Culture and Recreation	4,733,213	10.2%	4,026,527	9.3%	706,686
Home and Community Services	9,300,081	20.0%	10,600,354	24.4%	(1,300,273)
Loss on Disposal of Equipment	263,534	0.6%	118,826	0.3%	144,708
Interest and Fiscal Charges	932,093	2.0%	995,146	2.3%	(63,053)
Total General Revenues	<u>\$ 46,416,113</u>		<u>43,356,153</u>		<u>3,059,960</u>

**Financial Analysis of the Town's Funds**

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**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 and assigned fund balances* may serve as a useful measure of a government's net resources available for spending at the end of a fiscal year.

As of the end of the current fiscal year, the Town's governmental funds reported combined ending fund balances of a deficit of \$11,889,763, a decrease of \$13,149,873, in comparison with the prior year. *Unassigned fund balance* is in a deficit position of \$22,296,057. Additionally, the Town's *assigned fund balances* total \$7,515,716. Together, *unassigned and assigned fund balance* represents a negative \$14,780,341. *Nonspendable* amounts, totaling \$1,362,201 at December 31, 2014, 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 balance* consists of \$1,078,054 for prepaid items and \$284,147 for a long-term receivable due from WNY AmeriCorps, Inc. *Restricted* amounts, totaling \$1,528,377 at December 31, 2014, represent net current financial resources that are constrained to specific



purposes by their providers. Note that the Capital Projects Fund fund deficit significantly impacts the Town's overall fund balance; whereas, excluding the effects of the Capital Projects Fund, the Town reports combined ending fund balance of \$12,671,244, a decrease of \$2,644,895 from the prior year.

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 \$2,544,315, while total fund balance amounted to \$5,850,068. 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. Unassigned fund balance represents approximately 10.1 percent of total General Fund expenditures, while total fund balance represents approximately 23.1 percent of total General Fund expenditures.

### General Fund Budgetary Highlights

A summary of the General Fund results of operations for the year ended December 31, 2014 is presented below in Table 6:

**Table 6 – Summary of General Fund Results of Operations**

	<u>Budgeted Amount</u>		Budgetary	<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>	<u>Variance</u>		<u>Final Budget</u>
Revenues	\$ 23,452,956	23,533,209	80,253	24,211,149	677,940
Expenditures and Other					
Financing Uses	\$ 23,902,956	24,175,653	272,697	25,982,554	(1,806,901)
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Uses	\$ (450,000)	(642,444)	(192,444)	(1,771,405)	(1,128,961)

**Original budget compared to final budget.** During the year, the Town increased the estimated original revenues by \$171,198 and the original budgeted appropriations by \$272,697.

**Final budget compared to actual results.** A review of actual revenues and expenditures compared to the estimated revenues and appropriations in the final budget yields no significant variances with the exception of favorable variances of \$573,541 within non-property tax revenues and \$105,767 within employee benefits and an unfavorable variances of \$251,171 within departmental income, \$354,403 within culture and recreation, \$354,867 within home and community services, and \$210,451 within public safety. The variance within non-property tax revenues was created through sales tax distributions from Erie County exceeding the estimated amount. The variance within general government support expenditures was caused by circumstances that occurred after the budget was adopted and budgetary adjustments were not made.

### Capital Assets and Debt Administration

**Capital Assets** - The Town's investment in capital assets for its governmental activities as of December 31, 2014, amounted to \$64,468,168 (net of accumulated depreciation). This investment in capital assets includes land and land improvements, infrastructure, buildings and improvements, machinery 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 are presented below:

	<b>Governmental Activities</b>	
	<b>2014</b>	<b>2013</b>
Land	\$ 543,871	543,871
Construction in Progress	30,805,509	18,408,129
Land Improvements	2,088,831	2,455,129
Buildings	3,194,351	3,351,857
Building Improvements	429,532	480,308
Machinery and Equipment	4,273,596	4,073,454
Infrastructure	23,132,478	24,542,292
Total	<u>\$ 64,468,168</u>	<u>53,855,040</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 the notes to the financial statements.

**Debt** - At December 31, 2014, the Town had total bonded debt outstanding of \$8,920,000 as compared to \$10,530,000 in the prior year as result from the Town's scheduled principal payments of \$1,625,000 along with the defeasance of \$2,810,000 and the re-issuance of \$2,825,000 of debt. The Town retired matured BANs and issued new BANs, to arrive at \$38,690,000 in BANs payable for the year ended December 31, 2014. Additional information on the Town's long-term debt can be found in the notes to the financial statements.

**Economic Factors**

The unemployment rate, not seasonally adjusted, for the Buffalo-Niagara region is currently 5.5 percent. This compares to New York State's average unemployment rate of 5.7 and the national average rate of 5.5 percent.

While these factors were considered in preparing the Town's 2015 budget, the costs for employee health insurance and retirement costs mandated by the New York State and Local Employees Retirement System and the New York State Police and Fire Retirement System continue to rise and have significant influence on the Town's budget.

**Requests for Information**

This financial report is designed to provide a general overview of the Town's finances for all those with an interest in the Town's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Supervisor's Office, Town of West Seneca, 1250 Union Road, West Seneca, New York 14224.

**BASIC FINANCIAL STATEMENTS**

**TOWN OF WEST SENECA, NEW YORK**  
**Statement of Net Position**  
**December 31, 2014**

Exhibit A

Primary  
Government  
Governmental  
Activities

**ASSETS**

Cash	\$ 13,441,512
Restricted Cash	15,659,414
Accounts Receivable	395,513
Prepays	1,078,054
Due from other Government	2,640,741
Due from Agency Fund	5,135
Capital Assets not being Depreciated	31,349,381
Capital Assets net of Accumulated Depreciation	<u>33,118,787</u>
Total Assets	<u>97,688,537</u>

**LIABILITIES**

Accounts and Retention Payable	5,614,207
Accrued Liabilities	973,016
Bond Anticipation Notes Payable	38,690,000
Noncurrent Liabilities:	
Due Within One Year	2,464,065
Due in More Than One Year	<u>35,665,613</u>
Total Liabilities	<u>83,406,901</u>

**DEFERRED INFLOWS OF RESOURCES**

Unavailable Revenue - State Aid	<u>20,061</u>
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**NET POSITION**

Net Investment in Capital Assets	23,933,132
Restricted for:	
Capital Purchases	1,528,377
Unrestricted	<u>(11,199,934)</u>
Total Net Position	<u>\$ 14,261,575</u>

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

TOWN OF WEST SENECA, NEW YORK  
Statement of Activities  
For the Year Ended December 31, 2014

Functions/Programs	Expenses	Program Revenues		Net (Expenses)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
				Primary Governmental Activities
Primary Government:				
Governmental Activities:				
General Government Support	\$ 4,053,586	484,281	7,271	(3,562,034)
Public Safety	14,978,517	1,078,235	-	(13,900,282)
Health	7,598	18,810	-	11,212
Transportation	12,145,391	239,936	124,188	(11,781,267)
Economic Assistance and Opportunity	2,100	-	-	(2,100)
Culture and Recreation	4,733,213	483,404	-	(4,249,809)
Home and Community Services	9,300,081	2,489,189	99,972	(6,710,920)
Loss on Disposal of Equipment	263,534	-	-	(263,534)
Interest and Fiscal Charges	932,093	-	-	(932,093)
<b>Total Primary Government</b>	<b>\$ 46,416,113</b>	<b>4,793,855</b>	<b>231,431</b>	<b>(41,390,827)</b>
General Revenues:				
				28,975,736
Real Property Taxes and Tax Items				6,753,541
Non-property Taxes				87,539
Use of Money and Property				1,780,762
State Aid				37,597,578
Total General Revenues				(3,793,249)
Change in Net Position				18,054,824
Net Position - Beginning				\$ 14,261,575
Net Position - Ending				

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

**TOWN OF WEST SENECA, NEW YORK**  
**Balance Sheet - Governmental Funds**  
**December 31, 2014**

	<u>Special Revenue</u>			Capital Projects	Other Governmental Funds	Total Governmental Funds
	General	Highway	Sewer			
<b>ASSETS</b>						
Cash	\$ 4,853,690	1,671,394	5,784,428	-	1,132,000	13,441,512
Restricted Cash	-	-	-	15,659,414	-	15,659,414
Accounts Receivable	344,059	25,405	26,049	-	-	395,513
Prepaid Items	870,805	184,028	23,221	-	-	1,078,054
Due from Other Governments	2,388,081	2,508	250,152	-	-	2,640,741
Due from Other Funds	120,949	475,000	-	943,105	14,347	1,553,401
Total Assets	<u>8,577,584</u>	<u>2,358,335</u>	<u>6,083,850</u>	<u>16,602,519</u>	<u>1,146,347</u>	<u>34,768,635</u>
<b>LIABILITIES</b>						
Accounts and Retention Payable	738,606	447,240	1,958,028	2,458,526	11,807	5,614,207
Accrued Liabilities	589,563	193,362	2,939	-	-	785,864
Due to Other Funds	1,379,286	66,740	19,619	15,000	67,621	1,548,266
Bond Anticipation Notes Payable	-	-	-	38,690,000	-	38,690,000
Total Liabilities	<u>2,707,455</u>	<u>707,342</u>	<u>1,980,586</u>	<u>41,163,526</u>	<u>79,428</u>	<u>46,638,337</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable Revenue - State Aid	20,061	-	-	-	-	20,061
<b>FUND BALANCES (DEFICITS)</b>						
Nonspendable	1,154,952	184,028	23,221	-	-	1,362,201
Restricted	144,587	1,104,425	-	279,365	-	1,528,377
Assigned	2,006,214	362,540	4,080,043	-	1,066,919	7,515,716
Unassigned	2,544,315	-	-	(24,840,372)	-	(22,296,057)
Total Fund Balances (Deficits)	<u>5,850,068</u>	<u>1,650,993</u>	<u>4,103,264</u>	<u>(24,561,007)</u>	<u>1,066,919</u>	<u>(11,889,763)</u>
Total Liabilities, Deferred Inflows or Resources, and Fund Balances (Deficits)	<u>\$ 8,577,584</u>	<u>2,358,335</u>	<u>6,083,850</u>	<u>16,602,519</u>	<u>1,146,347</u>	<u>34,768,635</u>

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

**TOWN OF WEST SENECA, NEW YORK**  
**Reconciliation of the Balance Sheet of Governmental Funds**  
**to the Statement of Net Position**  
**December 31, 2014**

Amounts reported for Governmental Activities in the Statement of Net Position (page 12) are different because:

Total fund balances (deficits) - governmental funds (page 14)		\$ (11,889,763)
Capital Assets used in Governmental Activities are not financial resources and, therefore, are not reported in the funds. The cost of the assets is \$107,608,361 and the accumulated depreciation is \$43,140,194.		64,468,168
To recognize interest accrual on long term debt.		(187,152)
Long-term liabilities, including leases payable, bonds payable and compensated absences, are not due and payable in the current period, and therefore are not reported in the funds:		
Serial bonds payable	(8,920,000)	
Leases payable	(8,584,450)	
Other post-employment benefits payable	(16,000,456)	
Judgments and claims payable	(1,009,683)	
Compensated absences payable	(3,615,089)	<u>(38,129,678)</u>
Net position of governmental activities		<u>\$ 14,261,575</u>

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



**TOWN OF WEST SENECA, NEW YORK**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds**  
**For the Year Ended December 31, 2014**

	<u>Special Revenue</u>				Other Governmental Funds	Total Governmental Funds
	General	Highway	Sewer	Capital Projects		
<b>REVENUES</b>						
Real Property Taxes	\$ 12,017,565	8,506,467	7,646,028	-	440,736	28,610,796
Other Property Tax Items	364,940	-	-	-	-	364,940
Non-property Tax Items	6,753,541	-	-	-	-	6,753,541
Departmental Income	780,829	-	68,900	-	91,379	941,108
Intergovernmental Charges	-	142,777	421,711	-	-	564,488
Use of Money and Property	70,233	2,884	2,454	11,521	447	87,539
Sale of Property and Compensation for Loss	41,617	42,220	-	-	-	83,837
Licenses and Permits	274,757	-	-	-	-	274,757
Fines and Forfeitures	751,571	-	-	-	-	751,571
Miscellaneous	46,637	10,854	10,854	331,722	3,794	403,861
Interdistrict Revenues	-	-	1,774,233	-	-	1,774,233
Interfund Revenues	1,905,282	1,255,871	-	-	-	3,161,153
State Aid	1,196,906	233,856	-	350,000	-	1,780,762
Federal Aid	7,271	-	-	224,160	-	231,431
Total Revenues	<u>24,211,149</u>	<u>10,194,929</u>	<u>9,924,180</u>	<u>917,403</u>	<u>536,356</u>	<u>45,784,017</u>
<b>EXPENDITURES</b>						
Current:						
General Government Support	2,954,530	-	-	15,000	36,564	3,006,094
Public Safety	8,456,777	-	-	-	-	8,456,777
Health	5,723	-	-	-	-	5,723
Transportation	644,933	6,978,661	-	-	-	7,623,594
Economic Assistance and Opportunity	2,100	-	-	-	-	2,100
Culture and Recreation	2,570,316	-	-	-	78,242	2,648,558
Home and Community Services	2,630,272	-	8,658,980	-	128,310	11,417,562
Employee Benefits	7,126,275	3,031,176	-	-	-	10,157,451
Debt Service:						
Principal	709,307	1,026,443	409,436	2,810,000	176,238	5,131,424
Interest	203,895	355,937	319,677	-	32,717	912,226
Capital Outlay	-	-	-	12,397,381	-	12,397,381
Total Expenditures	<u>25,304,128</u>	<u>11,392,217</u>	<u>9,388,093</u>	<u>15,222,381</u>	<u>452,071</u>	<u>61,758,890</u>
Excess (deficiency) of Revenues Over Expenditures	<u>(1,092,979)</u>	<u>(1,197,288)</u>	<u>536,087</u>	<u>(14,304,978)</u>	<u>84,285</u>	<u>(15,974,873)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers In	-	475,000	-	975,000	-	1,450,000
Transfers Out	(678,426)	(586,574)	(185,000)	-	-	(1,450,000)
Serial Bonds Issued	-	-	-	2,825,000	-	2,825,000
Total Other Financing Sources and Uses	<u>(678,426)</u>	<u>(111,574)</u>	<u>(185,000)</u>	<u>3,800,000</u>	<u>-</u>	<u>2,825,000</u>
Net Change in Fund Balance	<u>(1,771,405)</u>	<u>(1,308,862)</u>	<u>351,087</u>	<u>(10,504,978)</u>	<u>84,285</u>	<u>(13,149,873)</u>
Fund Balances (Deficit) - Beginning	<u>7,621,473</u>	<u>2,959,855</u>	<u>3,752,177</u>	<u>(14,056,029)</u>	<u>982,634</u>	<u>1,260,110</u>
Fund Balances (Deficit) - Ending	<u>\$ 5,850,068</u>	<u>1,650,993</u>	<u>4,103,264</u>	<u>(24,561,007)</u>	<u>1,066,919</u>	<u>(11,889,763)</u>

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



**TOWN OF WEST SENECA, NEW YORK**  
**Reconciliation of the Statement of Revenues, Expenditures and Changes in**  
**Fund Balances of Governmental Funds to the Statement of Activities**  
**For the Year Ended December 31, 2014**

Amounts reported for governmental activities in the statement of activities (page 14) are different because:

Net change in fund balances (deficit) - total governmental funds (page 17) \$ (13,149,873)

Governmental Funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation. 10,613,128

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 resources. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items:

Repayment of serial bonds	1,625,000	
Additional costs for defeasance of debt	(15,000)	
Repayment of installment purchase debt	696,426	
Net change in accrued interest - serial bonds	<u>(19,869)</u>	2,286,557

Some expenses reported in the statement of activities (i.e. compensated absences, judgments and claims, and other post-employment benefits) do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. The net effect of these differences is as follows:

Compensated absences	(64,569)	
Increase in judgments and claims	(381,684)	
Other post-employment benefits	<u>(3,096,808)</u>	<u>(3,543,061)</u>

Change in net position of governmental activities \$ (3,793,249)

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

TOWN OF WEST SENECA, NEW YORK  
Statement of Net Position  
Fiduciary Fund  
December 31, 2014

**ASSETS**

Cash	\$ 160,991
Due from Other Funds	-
Total Assets	<u>160,991</u>

**LIABILITIES**

Agency Liabilities	155,856
Due to Other Funds	<u>5,135</u>
Total Liabilities	<u>\$ 160,991</u>

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

# TOWN OF WEST SENECA, NEW YORK

## Notes to the Financial Statements

December 31, 2014

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of West Seneca, New York (the "Town") have been prepared in conformity with accounting principles generally accepted in the United States of America 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* are supported by taxes and intergovernmental revenues. The Town reports no business-type activities or component units.

#### *Financial 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 with authority vested by those statutes provides services and facilities in the areas of police, highway, sanitation, parks, recreation, sanitary and storm sewerage and general administration. 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 consist of the following:

Supervisor	Town Clerk
Councilmembers (2)	Receiver of Taxes and Assessments
Town Justices (2)	Superintendent of Highways

All governmental activities and functions performed for the Town are its direct responsibility. No other governmental organizations have been included or excluded from the reporting entity.

The County of Erie is a unit of local government, which operates within the boundaries of the Town. 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 a fiduciary fund, even though the latter is 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 rule are payments and charges between the Town'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 Town'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.

The Town considers the following governmental funds as major funds:

- General Fund – is the Town's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.
- Highway Fund – this fund is used to record all revenues and expenditures related to road maintenance and construction throughout the Town.
- Sewer Fund – this fund is used to record all revenues and expenditures related to operation and maintenance of the sewer districts.
- Capital Projects Fund – this fund accounts for the acquisition and construction of the Town's major capital facilities.

Additionally, the Town reports the following fund type:

The Agency Fund – used to account for employee payroll tax withholdings and for other money (and/or property) received and held in the capacity of trustee, custodian or agent.

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. 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. All other revenue items are considered to be measurable and available only when cash is received by the government.

#### *Budgetary Information*

***Budgetary Basis of Accounting*** – Annual budgets for all governmental funds, except the Capital Projects and Special Purpose Funds, are adopted on a basis consistent with accounting principles generally accepted in the United States of America. A form of encumbrance accounting is employed as an extension of budgetary control in all governmental funds, under which purchase orders, certain contracts and other commitments outstanding at year-end for the expenditure of monies (encumbrances) are recorded as an assignment of fund balance. All unencumbered appropriations lapse at the end of the fiscal year. On January 1<sup>st</sup>, encumbrance assignments outstanding at year-end are reappropriated to the ensuing year's original budget.

The Capital Projects Fund appropriations are not included in the Town's annual budget. Instead, appropriations are approved through a Town Board resolution at the project's inception and lapse upon completion of the project.

The Town considers encumbrances to be significant for amounts that are encumbered in excess of \$50,000. The Town reports encumbrances of \$6,532 in the General, Fund for the year ended December 31, 2014.

For the year ended December 31, 2014, significant unfavorable variances for the Town's major governmental funds' appropriations are as follows: the General Fund has unfavorable variances of \$266,915 within general government support, \$210,451 within public safety, \$121,415 within transportation, \$354,403 within culture and recreation, and \$354,867 within home and community. The Highway Fund has an unfavorable variance of \$225,390 in transportation and \$252,247 within employee benefits caused by circumstances that occurred after the budget was adopted and budgetary adjustments were not made.

#### *Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance*

***Cash and Cash Equivalents*** – Cash and cash equivalents include cash on hand, demand deposits,



time deposits and short-term, highly liquid investments which are readily convertible to known amounts of cash and have a maturity date within 90 days of the Town's original acquisition date.

**Restricted Cash and Cash Equivalents** – Unspent proceeds from debt are reported as restricted cash and cash equivalents within the Capital Projects Fund. The proceeds of debt can only be used for the stated purpose of the borrowing.

**Prepays** – Certain retirement 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 expenditures/expenses when consumed rather than when purchased.

**Capital Assets** – Capital assets, which include property, buildings, equipment and infrastructure assets (e.g. roads, bridges, drainage systems and similar items) are reported in the appropriate governmental column in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial individual cost equal to or greater than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

Land and construction in progress are not depreciated. The other property, plant, equipment, and infrastructure of the Town are depreciated using the straight line method over the following estimated useful lives:

Assets	Years
Buildings	40
Buildings and Land Improvements	20
Infrastructure:	
Dams and Drainage Systems	100
Water and Sewer Systems	50
Traffic Control Systems	40
Bridges and Culverts	30
Roads	10
Machinery and Equipment:	
Office Equipment and Furniture	7
Heavy Equipment	15
Other	5
Vehicles	8
Computers	3

**Deferred Outflows/Inflows of Resources** – In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The Town does not have any items that qualify for reporting in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The Town reported \$20,061 of deferred state aid revenue at December 31, 2014.

*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 government'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 adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) 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 Expenditures/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.

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

Estimated sick leave and compensatory time accumulated by governmental fund type employees is reported on the entity-wide financial statements. Payment of sick leave and compensatory time is budgeted and recorded as expenditure in the governmental funds on an annual basis as amounts are paid. Management believes that sufficient resources will be made available for the payments of sick leave and compensatory time when such payments become due.

### ***Stewardship, Compliance and Accountability***

**Deficit Fund Balances** – At December 31, 2014, the Capital Projects Fund, a major fund, has a deficit unassigned fund balance of \$24,840,372. The primary reason for the deficit in this case is that the government issued bond anticipation notes (BANs), which do not qualify for treatment as a long-term liability. Accordingly, the BANs are reported as a fund liability in the capital projects fund balance sheet (rather than an inflow on the statement of revenues, expenditures, and changes in fund balances). When the cash from the BANs is spent, expenditures are reported and fund balance is reduced. Because the BANs are the main source of resources for the fund, the result is an overall fund deficit. This deficit will be eliminated as resources are obtained (e.g., from revenues, long-term debt issuances, and transfers in) to make the scheduled debt service principal and interest payments on the BANs or retire the BANs.

**Adoption of New Accounting Pronouncements** – During the year ended December 31, 2014, the Town adopted the provisions of GASB Statement No. 67, *Financial Reporting for Pension Plans-an amendment of GASB Statement No. 25*, and GASB Statement No. 69, *Government Combinations and Disposals of Government Operations*, did not have a material impact on the Town's financial position or results of operations.

**Future Impacts of Accounting Pronouncements** – The Town has not completed the process of evaluating the impact that will result from adopting the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions-an amendment of GASB Statement No. 27*, effective for the year ending December 31, 2015, GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an Amendment of GASB Statement No. 68*, effective for the year ending December 31, 2015, and GASB Statement No. 72, *Fair Value Measurement and Application*, effective for the year ending December 31, 2015. The Town is, therefore, unable to disclose the impact that adopting GASB Statements Nos. 68, 71, and 72 will have on its financial position and results of operations.

## **2. LEGAL COMPLIANCE – BUDGETS**

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

1. Prior to September 30, 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 5<sup>th</sup>.



2. 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.
3. Following the public hearing, revisions may again be made by the Town Board before filing an adopted budget with Erie County by November 20<sup>th</sup>.
4. Formal annual budgetary accounts are employed as a management control device for the General, Highway, Sewer and Special District Funds.
5. 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.
6. Annual budgets for governmental funds, except the Capital Projects Fund and Special Purpose Fund are adopted on a basis consistent with accounting principles generally accepted in the United States of America. A form of encumbrance accounting is employed as an extension of budgetary control in all governmental funds, under which purchase orders, certain contracts and other commitments outstanding at year-end for the expenditure of monies (encumbrances) are recorded as an assignment of fund balance. All unencumbered appropriations lapse at the end of the fiscal year. On January 1st, encumbrance assignments outstanding at year-end are reappropriated to the ensuing year's original budget.
7. The Capital Projects Fund appropriations are not included in the Town's annual budget. Instead appropriations are approved through a Town Board resolution at the project's inception and lapse upon termination of the project.
8. Total expenditures for each object classification within a department may not legally exceed the total appropriations for that object classification. During the year ended December 31, 2014, the Town's General and Sewer Funds overspent their budget in total due to circumstances that occurred after the budget was adopted and budgetary adjustments were not made.

### **3. CASH, CASH EQUIVALENTS AND INVESTMENTS**

The Town's investment policies are governed by State statutes. In addition, the Town has its own written investment policy. Town monies must be deposited in FDIC-insured commercial banks or trust companies located within the State. The Supervisor 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 deposits and certificates of deposits in an amount equal to or greater than the amount of all deposits not covered by federal deposit insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the state and its municipalities.

The written investment policy requires repurchase agreements to be purchased from banks located within the State and that underlying securities must be obligations of the Federal government. The Town had no investments at December 31, 2014.

Cash at year-end consisted of:

	<b>Governmental</b>		
	<u>Funds</u>	<u>Fiduciary Funds</u>	<u>Balance</u>
Petty Cash (Uncollateralized)	\$ 3,850	-	3,850
Deposits	29,097,076	160,991	29,258,067
Total	<u>\$ 29,100,926</u>	<u>160,991</u>	<u>29,261,917</u>

*Deposits* – All deposits are carried at fair value. The following is a summary of deposits:

	<u>Carrying Balance</u>	<u>Bank Balance</u>
Insured (FDIC)	\$ 750,000	750,000
Uninsured:		
Collateral held by bank's agent in the Town's name	28,508,067	28,746,804
Total	<u>\$ 29,258,067</u>	<u>29,496,804</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. As of December 31, 2014, the Town's deposits were FDIC insured or collateralized.

*Restricted Cash*—The Town reports restricted cash of \$15,659,414 within the Capital Projects Fund for amounts representing nonoperating cash that has been raised through borrowings. The use of these proceeds is limited to the specific purpose of the issue.

#### 4. PROPERTY TAX

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

Tax payments are due January 1 to February 15 without penalty; February 16 to 28 a 1.5% penalty; March 1 to 15 a 3% penalty; March 16 to 31 a 4.5% penalty; April 1 to 15 a 6% penalty; April 16 to 30 a 7.5% penalty; and 1.5% added each month thereafter.

The tax roll is returned to the Erie County Commissioner of Finance after May 1 at which time all unpaid taxes and penalties are payable to that office. The Town retains their full tax levies for all unpaid items 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 Receiver of Taxes and Assessments, independent of Town operations.

**5. RECEIVABLES**

Major revenues accrued by the Town at December 31, 2014 are:

*Accounts Receivable*—Represents amount due to the Town from outside parties for various purposes.

<b>General Fund:</b>			
WNY AmeriCorps Inc.	\$	572,293	
Allowance for Uncollectible Accounts		(288,146)	
Special Assessments		35,838	
Miscellaneous		24,074	\$ 344,059
		<u>24,074</u>	<u>\$ 344,059</u>
<b>Highway Fund:</b>			
Miscellaneous			\$ 25,405
			<u>\$ 25,405</u>
<b>Sewer Fund:</b>			
Miscellaneous			\$ 26,049
			<u>\$ 26,049</u>
Total Accounts Receivable			<u>\$ 395,513</u>

*WNY AmeriCorps Inc.* – The Town no longer administers the AmeriCorps services and has recorded all outstanding monies owed based on previous program activities. The Town has entered an agreement with WNY AmeriCorps, Inc. regarding repayment of amounts due to the Town and expects the amounts to be received be reduced, an allowance was recorded.

*Due from Other Governments*—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, 2014 are:

<b>General Fund:</b>			
Erie County - Sales Tax	\$	2,196,656	
Justice Fees		101,130	
West Seneca Central Schools		21,173	
Town Clerk Fees		19,784	
Miscellaneous		49,338	\$ 2,388,081
		<u>49,338</u>	<u>\$ 2,388,081</u>
<b>Highway Fund:</b>			
Miscellaneous			\$ 2,508
			<u>\$ 2,508</u>
<b>Sewer Fund:</b>			
Erie County - Sewer Charges			\$ 250,152
			<u>\$ 250,152</u>
Total Due from Other Governments			<u>\$ 2,640,741</u>

## 6. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2014 was as follows:

	Balance 1/1/2014	Additions	Disposals	Balance 12/31/2014
Capital Assets, not being Depreciated:				
Land	\$ 543,871	-	-	543,871
Construction in Progress	18,408,129	12,397,381	-	30,805,510
Total Capital Assets, not being Depreciated	<u>18,952,000</u>	<u>12,397,381</u>	-	<u>31,349,381</u>
Capital Assets, being Depreciated				
Land Improvements	7,639,759	-	-	7,639,759
Buildings	8,041,755	-	-	8,041,755
Building Improvements	1,086,137	-	-	1,086,137
Machinery and Equipment	14,245,772	1,210,525	(864,965)	14,591,332
Infrastructure	44,899,997	-	-	44,899,997
Total Capital Assets, being Depreciated	<u>75,913,420</u>	<u>1,210,525</u>	<u>(864,965)</u>	<u>76,258,980</u>
Less Accumulated Depreciation for:				
Land Improvements	5,184,634	366,294	-	5,550,928
Buildings	4,689,898	157,506	-	4,847,404
Building Improvements	605,825	50,780	-	656,605
Machinery and Equipment	10,172,318	746,849	(601,430)	10,317,737
Infrastructure	20,357,705	1,409,814	-	21,767,519
Total Accumulated Depreciation	<u>41,010,380</u>	<u>2,731,243</u>	<u>(601,430)</u>	<u>43,140,193</u>
Total Capital Assets, being Depreciated, net	<u>34,903,040</u>	<u>(1,520,718)</u>	<u>(263,535)</u>	<u>33,118,787</u>
Total Capital Assets, Net	<u>\$ 53,855,040</u>	<u>10,876,663</u>	<u>(263,535)</u>	<u>64,468,168</u>

Depreciation expense was charged to functions/programs of the governmental activities for the year ended December 31, 2014 as follows:

Function / Program	Allocated Depreciation
General government support	\$ 23,670
Public safety	84,274
Health	1,875
Transportation	1,813,994
Culture and recreation	568,964
Home and community services	238,466
	<u>\$ 2,731,243</u>

7. ACCRUED LIABILITIES

Accrued liabilities reported by governmental funds at December 31, 2014 were as follows:

	General Fund	Highway Fund	Sewer Fund	Total Governmental Funds
Salary and Employee Benefits	\$ 547,520	156,978	-	704,498
Workers' Compensation Claims	42,043	36,384	2,939	81,366
Total Accrued Liabilities	<u>\$ 589,563</u>	<u>193,362</u>	<u>2,939</u>	<u>785,864</u>

8. PENSION PLANS

*Plan Description* – The Town participates in the New York State and Local Employees' Retirement System ("System"). This is a cost-sharing multiple-employer retirement system. The System provides retirement as well as death and disability benefits. Obligations of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and Social Security Law (the "NYSRSSL"). As set forth in the NYSRSSL, the Comptroller of the State of New York (the "Comptroller") serves as sole trustee and administrative head of the System. The Comptroller shall adopt and may amend rules and regulations for the administration and transaction of the business of the System and for the custody and control of the funds. The System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany, NY 12244.

*Funding Policy* – The System is noncontributory except for employees who joined the New York State and Local Employees' Retirement System after July 27, 1976 who contribute 3% of their salary for the first ten years of membership, and employees who joined on or after January 10, 2010 who generally contribute 3% of their salary for their entire length of service. Those joining after April 1, 2012 (Tier 6) are required to contribute three and one-half percent (3.5%) of their annual salary until March 31, 2013, after which the contribution percentage will be based on salary. Under the authority of the NYSRSSL, the Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions based on salaries paid during the New York State Local Retirement Systems fiscal year ending March 31.



The Town is required to contribute at an actuarially determined rate. Contributions for the current year and two preceding years were as follows:

	<u>ERS</u>	<u>PFRS</u>
2014	\$ 1,779,337	1,654,760
2013	\$ 1,821,554	1,758,772
2012	\$ 1,706,329	1,537,861

Legislation requires participating employers to make payments on a current basis. The Town's contributions made to the System was equal to 100 percent of the contributions required for each year, and has not bonded or amortized any of the excess amounts.

**9. OTHER POSTEMPLOYMENT BENEFIT ("OPEB") OBLIGATIONS**

*Plan Description* – The Town pays for a portion of eligible retirees' health insurance, depending on the type of health plan provided. Eligibility for postretirement benefits is based on age, years of service, accumulated sick leave and depends upon associated group or union as follows: (1) *The West Seneca Police Benevolent Association*, (2) *Town of West Seneca Blue Collar Unit (CSEA, Local 1000 AFSCME, AFL-CIO)*, (3) *Town of West Seneca White Collar Unit (CSEA, Local 1000 AFSCME, AFL-CIO)* and (5) *those covered under administrative rules and regulations*.

*Funding Policy* – Authorization for the Town to pay a portion of retiree health insurance premiums was enacted through various contracts, which were ratified by the Town Board. Upon retirement, the Town generally pays a portion of the cost of the employee's current coverage at the time of retirement for a period of time as outlined in the various contracts.

The Town recognizes the cost of providing these benefits by expensing the annual insurance premiums when invoiced by the health insurance provider. Town governmental activities contributed \$1,619,982 for the fiscal year ended December 31, 2014.

The Town's annual other postemployment benefit ("OPEB") cost is calculated based on the annual required contribution ("ARC") of the employer, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years.

The following table shows the components of the Town's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the net OPEB obligation:

	Year Ended December 31, 2014	Year Ended December 31, 2013
Annual Required Contribution	\$ 4,588,682	\$ 4,111,700
Interest on Net OPEB Obligation	645,182	536,640
Adjustment to Annual Required Contribution	(517,074)	(430,084)
Annual OPEB Costs (Expense)	4,716,790	4,218,256
Contributions Made	(1,619,982)	(2,047,407)
Increase in net OPEB Obligation	3,096,808	2,170,849
Net OPEB Obligation - beginning of the Year	12,903,648	10,732,799
Net OPEB Obligation - end of the Year	\$ 16,000,456	\$ 12,903,648

**Funding Status and Fund Progress** – The plan was unfunded as of December 31, 2014, and the actuarial accrued liability for benefits for governmental activities was \$87,845,969.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the health care costs trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress is not presented as required supplemental information as this is the first year of implementing GASB Statement No. 45. This schedule would present multiyear trend information about whether the actuarial value of plan assets, if any, is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

The Town's Schedule of Funding Progress is presented below:

Year	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability ("AAL")	Unfunded AAL ("UAAL")	Funded Ratio	Covered Payroll	Ratio of UAAL to Budget Covered Payroll
2014	12/31/2014	\$ -	\$ 87,845,969	\$ 87,845,969	0%	\$ 17,130,806	512.80%
2013	12/31/2013	-	65,745,874	65,745,874	0%	15,221,284	431.93%
2012	12/31/2012	-	62,483,764	62,483,764	0%	13,804,257	452.64%

The Schedule of the Town's Contributions is shown below:

Year Ended December 31,	Annual Required Contribution	Contributions Made	Percentage Contributed
2014	\$ 4,588,682	\$ 1,619,982	35.0%
2013	4,111,700	2,047,407	49.8%
2012	4,002,900	1,491,243	37.3%

**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. Methods and assumptions include:

- Valuation Method - the method used is the *Entry Age Normal Method*.
- Valuation of Assets – no assets have been set aside to fund the liabilities. The plan is funded on a pay-as-you-go basis.
- Eligible Plan Participants – all active and retired employees who are participants in the medical plan as of the date the valuation was performed are included in the liability.
- Amortization Method – *Level Percent of Pay, Open Group*
- Amortization Period for Actuarial Accrued Liability (AAL) – thirty years
- Valuation Date – January 1, 2014
- Claims Rate – combination of community rated and experience rated plans. For community rated plans premium rates are used as a proxy for claims, without age adjustment.

## 10. 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. The Town carries commercial insurance for coverage with respect to Town buildings, equipment, and employee theft. The Town self-insures for risks relating to workers' compensation insurance and general liability. The Town currently reports all of its risk management activities in its General Fund. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Total expenditures for claims, judgments and workers compensation recorded in the Town's governmental funds for the year ended December 31, 2014 were \$582,560.

Additionally, at December 31, 2014, the amount of the Government Funds long-term liabilities totaled \$1,009,684, which was recorded net of accrued liabilities in the General Fund, Highway Fund and Sewer Fund. This liability is the Town's best estimate based on available information. Changes in the reported liability since January 1, 2013 resulted from the following:

		Beginning of Year Balance	Claims Additions	Claims Payments	End of Year Balance
2014	Workers' Comp.	\$ 549,499	964,245	(504,060)	1,009,684
	Judgments & Claims	78,500	-	(78,500)	-
	Total	<u>\$ 627,999</u>	<u>964,245</u>	<u>(582,560)</u>	<u>1,009,684</u>
2013		<u>\$ 974,292</u>	<u>762,151</u>	<u>(1,108,444)</u>	<u>627,999</u>

**Pollution Remediation**—In 2004 the New York State Department of Environmental Conservation ("NYSDEC") issued the Town a notice of consent relating to the abatement of overflow sanitary sewer discharges. The notice of consent was amended in 2008 and the Town has responded and continues to study and plan for remedial actions. As of December 31, 2014, the Town has issued BAN's to remediate the notice of consent and any additional liabilities will be financed by future BAN financing.

## 11. SHORT-TERM DEBT

Short-term debt of the Town represents bond anticipation notes. These notes are reported as a fund liability in the fund receiving the proceeds in accordance with certain criteria set forth in Accounting Standards Codification 470, *Debt*. The purpose of all of the short-time borrowings was to provide



resources for various capital acquisition, construction or improvement projects. The form of financing used in all cases was bond anticipation notes. State law requires that bond anticipation notes issued for capital purposes be converted to long-term obligations within five years after the original issue date, if not completely repaid. However, bond anticipation notes issued for assessable improvement projects may be renewed for periods equivalent to the maximum life of the permanent financing, provided that stipulated annual reductions of principal are made. The following is a summary of changes in short-term debt for the year ended December 31, 2014:

Description	Rate	Date	Balance			Balance 12/31/2014
			1/1/2014	Issued	Payments	
<b>Capital Projects Fund:</b>						
Various Capital Projects	1.00%	7/30/2014	\$ -	36,190,000	-	36,190,000
Garbage Totes	1.00%	8/28/2014	-	2,500,000	-	2,500,000
Garbage Totes	1.00%	1/23/2014	-	2,500,000	2,500,000	-
Various Capital Projects	1.00%	8/1/2013	<u>26,165,000</u>	<u>-</u>	<u>26,165,000</u>	<u>-</u>
			<u>\$ 26,165,000</u>	<u>41,190,000</u>	<u>28,665,000</u>	<u>38,690,000</u>

## 12. LONG-TERM LIABILITIES

*Summary of Changes in Indebtedness* – The following is a summary of changes in long-term debt for the year ended December 31, 2014:

	Balance at	Debt			Balance at	Due Within
	1/1/2014	Defeased	Additions	Payments	12/31/2014	One Year
Serial Bond	\$ 10,530,000	2,810,000	2,825,000	1,625,000	8,920,000	1,365,000
Lease Purchases	9,280,870	-	-	696,420	8,584,450	581,750
OPEB Obligation	12,903,648	-	4,716,790	1,619,982	16,000,456	-
Judgments & Claims	78,500	-	-	78,500	-	-
Workers' Comp.	549,499	-	964,245	504,060	1,009,684	336,561
Compensated Absences	3,550,520	-	289,590	225,022	3,615,088	180,754
<b>Total</b>	<u>\$ 36,893,037</u>	<u>2,810,000</u>	<u>8,795,625</u>	<u>4,748,984</u>	<u>38,129,678</u>	<u>2,464,065</u>

*Serial Bonds* - The Town issues serial bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the government. These bonds generally are issued as serial bonds with equal amounts of principal maturing each year with maturities that range from 5 to 40 years. The following is a summary of changes in bonded debt for the year ended December 31, 2014:

	Year of Issue/ Maturity	Amount of Original Issue	Interest Rate	Balance at 12/31/2013	Debt			Balance at 12/31/2014
					Defeased During 2014	Issued During 2014	Payments During 2014	
<b>General Fund:</b>								
Parks and Playground Improvements	2001/2014	3,140,000	4.200	\$ 255,000	-	-	255,000	-
Recreation building and Improvements	2004/2016	1,550,000	2.75 - 3.5	450,000	300,000	-	150,000	-
Ice Control Building	2004/2018	480,000	2.75 - 3.75	185,000	151,000	-	34,000	-
Machinery and Equipment	2006/2021	319,085	3.8 3.85	202,677	-	-	22,141	180,536
Radio System Upgrades & Various	2010/2025	47,413	2.0 - 4.0	516,259	-	-	38,164	478,095
Various Purpose Refunding Bonds	2014/2020	459,403	2.000	-	-	459,403	-	459,403
<b>Total General Fund</b>				<u>1,608,936</u>	<u>451,000</u>	<u>459,403</u>	<u>499,305</u>	<u>1,118,034</u>
<b>HIGHWAY FUND:</b>								
Snow Removal Machinery	2001/2014	530,000	4.200	45,000	-	-	45,000	-
Road and Street Reconstruction	2004/2016	1,875,000	2.75 - 3.5	525,000	350,000	-	175,000	-
Road Reconstruction	2004/2018	1,450,000	2.75 - 3.75	610,500	497,000	-	113,500	-
Road Reconstruction (Sewer Imp)	2005/2020	498,000	3.7 - 3.875	175,000	150,000	-	25,000	-
Road Reconstruction	2005/2020	2,997,000	3.7 - 3.875	1,575,000	1,350,000	-	225,000	-
Road Reconstruction	2006/2021	3,384,650	3.8 - 3.85	2,149,853	-	-	234,858	1,914,995
Highway Equipment and Paving	2010/2025	4,013,452	2.0 - 4.0	2,814,815	-	-	208,085	2,606,730
Various Purpose Refunding Bonds	2014/2020	2,353,488	2.000	-	-	2,353,488	-	2,353,488
<b>Total Highway Fund</b>				<u>7,895,168</u>	<u>2,347,000</u>	<u>2,353,488</u>	<u>1,026,443</u>	<u>6,875,213</u>
<b>SPECIAL DISTRICTS FUND:</b>								
Water System Improvements	2004/2018	40,000	2.75 - 3.75	14,500	12,000	-	2,500	-
Water District No. 1 Improvement	2006/2021	700,000	3.8 - 3.85	444,621	-	-	48,572	396,049
Water District No. 13	2006/2021	280,000	3.8 - 3.85	177,849	-	-	19,429	158,420
Water District No. 3	2010/2025	474,135	2.0 - 4.0	388,926	-	-	28,751	360,175
Various Purpose Refunding Bonds	2014/2020	12,109	2.000	-	-	12,109	-	12,109
<b>Total Special Districts Fund</b>				<u>1,025,896</u>	<u>12,000</u>	<u>12,109</u>	<u>99,252</u>	<u>926,753</u>
<b>Total Governmental Activities</b>				<u>\$ 10,530,000</u>	<u>2,810,000</u>	<u>2,825,000</u>	<u>1,625,000</u>	<u>8,920,000</u>

The following schedule sets forth the remaining annual maturities and annual interest payments on serial bonds at December 31, 2014:

	Principal	Interest	Total
2015	\$ 1,365,000	264,441	1,629,441
2016	1,380,000	231,158	1,611,158
2017	1,080,000	199,035	1,279,035
2018	1,090,000	169,464	1,259,464
2019	935,000	139,712	1,074,712
2020-2024	2,710,000	319,806	3,029,806
2025	360,000	14,398	374,398
<b>Total</b>	<u>\$ 8,920,000</u>	<u>1,338,014</u>	<u>10,258,014</u>

**Energy Performance Contract - Installment Purchase Debt** – The Town has entered into energy performance contracts for modifications to various facilities. The modifications were made to

improve energy efficiency. Principal and interest payments are made quarterly. The following is a summary of lease purchase transactions of the Town for the year ended December 31, 2014:

Year of Issue/ Maturity	Amount of Original Issue	Interest Rate	Balance at 1/1/2014	Payment			Payment Range
				Issued During 2014	During 2014	Balance at 12/31/2014	
2006/2016	\$ 919,405	1.39%	\$ 243,570	-	96,416	147,154	\$ 23,648 - \$ 23,896
2012/2028	\$ 9,474,049	3.39%	9,037,300	-	600,004	8,437,296	\$ 208,276 - \$ 228,473
Total			<u>\$ 9,280,870</u>	<u>-</u>	<u>696,420</u>	<u>8,584,450</u>	

The following is a maturity schedule of installment purchase debt:

	Principal	Interest	Total
2015	\$ 581,750	281,354	863,104
2016	557,118	263,529	820,647
2017	476,435	246,165	722,600
2018	499,951	230,050	730,001
2019	558,103	212,397	770,500
2020 - 2024	3,379,496	738,781	4,118,277
2025 - 2028	<u>2,531,597</u>	<u>152,714</u>	<u>2,684,311</u>
	<u>\$ 8,584,450</u>	<u>2,124,990</u>	<u>10,709,440</u>

**Other Postemployment Benefits ("OPEB") Obligation** – As explained in Note 9, the Town provides a portion of health care benefits for retirees. The Town's annual OPEB cost is calculated based on the annual required contributions of the employer, an amount determined in accordance with the parameters of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Post employment Benefits Other than Pensions*. The Town's long-term OPEB obligation is estimated to be \$16,000,456 at December 31, 2014.

**Judgments and Claims** – As explained in Note 10, the Town's judgments and claims obligation represents liabilities relating to self-insured workers compensation and other judgments and claims.

**Compensated Absences** – As explained in Note 1, the Town reports the value of governmental fund type compensated absences as a long term liability. The annual budgets of the operating funds provide funding for these benefits as they become payable.

### 13. 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 position. 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 is a reconciliation of the Town's net investment in capital assets—governmental activities.

Capital Assets, Net of Depreciation		\$ 64,468,168
Debt Issued to Acquire Capital Assets:		
Serial Bonds	(8,920,000)	
Installment Purchase Debt	(8,584,450)	
Bond Anticipation Notes Payable	(38,690,000)	
Unexpended Debt Proceeds	<u>15,659,414</u>	<u>(40,535,036)</u>
Investment in Capital Assets, Net of Related Debt		<u>\$ 23,933,132</u>

- **Restricted Component of Net Position** – This category represents 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. The total restricted component of net position of \$1,528,377 is restricted for capital equipment purchases.
- **Unrestricted Component of 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 balance maintained by the Town at December 31, 2014 includes:

- **Prepays**— Represents amounts, \$1,078,054, prepaid to the New York State retirement system that are applicable to future accounting periods.
- **Long-term Receivable**— Represents funds \$284,147, to be reimbursed in future years from the WNY AmeriCorps Inc.

Restrictions represent amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. Restricted fund balance maintained by the Town at December 31, 2014 included the following:

	Capital Equipment Purchases	Capital Projects	Total Restricted
General Fund	\$ 144,587	-	144,587
Highway Fund	1,104,425	-	1,104,425
Capital Projects Fund	-	279,365	279,365
	<u>\$ 1,249,012</u>	<u>279,365</u>	<u>1,528,377</u>

- **Capital Equipment Purchases** – Represents amounts, \$144,587 and \$1,104,425, in the General and Highway Funds, respectively, reserved for future purchases of capital equipment.
- **Capital Projects** – Represents funds, \$279,365, to be used for future capital projects expenditures.

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. The Town reported no commitments of fund balance as of December 31, 2014.

Assignments represent amounts that are intended to be used by the Town for specific purposes. Assignments of fund balance at December 31, 2014 include:

	Subsequent Year's Expenditures	Encum- brances	Casualty and liability	Special Revenue Funds	Total Assigned
General Fund	\$ 900,000	6,531	1,099,683	-	2,006,214
Highway Fund	680,000	-	-	(317,460)	362,540
Sewer Fund	224,500	-	-	3,855,543	4,080,043
Other Governmental Funds	18,968	-	-	1,047,951	1,066,919
	<u>\$ 1,823,468</u>	<u>6,531</u>	<u>1,099,683</u>	<u>4,586,034</u>	<u>7,515,716</u>

- *Subsequent Year's Expenditures*—Represents available fund balance being appropriated to meet expenditure requirements in the 2015 fiscal year.
- *Encumbrances*—Represents amounts which have been committed through purchase orders or contracts. The Town considers encumbrances to be significant for amounts that are encumbered in excess of \$50,000. As of December 31, 2014, the Town did not report any significant encumbrances.
- *Casualty and Liability*— Represents funds accumulated for non-insured liability and casualty losses, for worker's compensation claims, and uncollectible receivable amounts.
- *Special Revenue Funds*— Represents fund balance within the special revenue funds that is assigned for a specific purpose.

If the Town must use funds for emergency expenditures the Town Board shall authorize the Supervisor to expend funds first from funds classified under GASB 54 as nonspendable (if funds become available) then restricted funds. The use of committed and assigned funds as classified by GASB 54 will occur after the exhaustion of available restricted funds. Finally, if no other fund balances are available the Town will use unassigned fund balance.

#### 14. INTERFUND BALANCES AND ACTIVITY

The outstanding balances between funds result from payments made on behalf of other funds or temporary advances. These balances are expected to be collected/paid within the subsequent year. Interfund transfers are used primarily to support capital project expenditures. Interfund receivables, payables, and transfers of the Town as of, and for the year ended December 31, 2014, consisted of the following:



Fund	Interfund Receivables	Interfund Payables	Transfers In	Transfers Out
General Fund	\$ 120,949	1,379,286	-	678,426
Highway Fund	475,000	66,740	475,000	586,574
Sewer Fund	-	19,619	-	185,000
Capital Projects Fund	943,105	15,000	975,000	
Other Governmental Funds:				
Special Districts	-	67,621	-	-
Special Purpose	14,347	-	-	-
Agency Fund	-	5,135	-	-
<b>Total</b>	<u>\$ 1,553,401</u>	<u>1,553,401</u>	<u>1,450,000</u>	<u>1,450,000</u>

### 15. AGENCY FUND

An agency fund exists for employee withholding and temporary deposit funds. The following is a summary of changes in assets and liabilities for the year ended December 31, 2014:

	Balance 1/1/2014	Additions	Deductions	Balance 12/31/2014
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 148,238	16,269,601	16,256,848	160,991
Due from Other Funds	-	-	-	-
<b>Total Assets</b>	<u>148,238</u>	<u>16,269,601</u>	<u>16,256,848</u>	<u>160,991</u>
<b>LIABILITIES</b>				
Other Agency Liabilities	143,103	16,269,601	16,256,848	155,856
Due to Other Funds	5,135	-	-	5,135
<b>Total Liabilities</b>	<u>\$ 148,238</u>	<u>16,269,601</u>	<u>16,256,848</u>	<u>160,991</u>

### 16. LABOR RELATIONS

The majority of Town employees are represented by three bargaining units, White Collar, Police Benevolent Association ("PBA") and Blue Collar. Some department heads and most part-time employees are governed by Town Board policies. Each of the three contracts extend through December 31, 2015.

### 17. CONTINGENCIES

**Assessments**—The Town is a defendant in 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. No potential amount or potential range of loss is determinable. However, management believes that level of such potential loss, if any, would be immaterial and no provisions have been made with 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 expenditures, if any, which may be disallowed cannot be determined at this time, management expects any amounts to be immaterial.

*Receivables*—At December 31, 2014, the Town reported a total of \$572,293 in accounts receivable related to the Americorp program. Management believes that \$288,146 as uncollectible based on subsequent agreements. Management has classified the net balance of the receivable as nonspendable fund balance.

*Pending or Threatened Litigation* – At December 31, 2014, the Town was party to a lawsuit in which a settlement demand in the amount of \$12,500,000 has been made by the plaintiffs. The Town currently has \$6,000,000 in insurance coverage. The Town is vigorously defending this case.

The Town is subject to a number of lawsuits in the ordinary course of its affairs. Town Management, after considering all relevant facts, including the opinion of the Town attorney and outside counsel in certain instances, is of the opinion that, with the exception of the abovementioned case, such litigation will not, in the aggregate, have a material adverse effect on the Town's financial position.

## **18. SUBSEQUENT EVENTS**

Management has evaluated subsequent events through June 22, 2015, 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.

During the year the Town incurred costs relating to the storm in November 2014. The Town has incurred over \$700,000 in cost related to the storm and has submitted for relief from FEMA. The Town has been reimbursed \$613,480 in 2015 from FEMA.

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**TOWN OF WEST SENECA, NEW YORK**  
**Statement of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual - General Fund**  
**For the Year Ended December 31, 2014**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Real Property Taxes	\$ 12,017,565	12,017,565	12,017,565	-
Other Property Tax Items	386,000	386,000	364,940	(21,060)
Non-property Tax Items	6,180,000	6,180,000	6,753,541	573,541
Departmental Income	1,026,000	1,032,000	780,829	(251,171)
Use of Money and Property	80,000	80,000	70,233	(9,767)
Sale of Property and Compensation for Loss	41,000	41,000	41,617	617
Licenses and Permits	-	-	274,757	274,757
Fines and Forfeitures	725,000	725,000	751,571	26,571
Miscellaneous	15,000	29,500	46,637	17,137
Interfund Revenues	1,883,839	1,883,839	1,905,282	21,443
State Aid	1,098,552	1,158,305	1,196,906	38,601
Federal Aid	-	-	7,271	7,271
<b>Total Revenues</b>	<u>23,452,956</u>	<u>23,533,209</u>	<u>24,211,149</u>	<u>677,940</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
General Government Support	2,644,172	2,687,615	2,954,530	(266,915)
Public Safety	8,167,754	8,246,326	8,456,777	(210,451)
Health	5,723	5,723	5,723	-
Transportation	523,518	523,518	644,933	(121,415)
Economic Assistance and Opportunity	2,100	2,100	2,100	-
Culture and Recreation	2,190,086	2,215,913	2,570,316	(354,403)
Home and Community Services	2,258,000	2,275,405	2,630,272	(354,867)
Employee Benefits	7,232,042	7,232,042	7,126,275	105,767
<b>Debt Service:</b>				
Principal	628,666	709,309	709,307	2
Interest	164,916	191,723	203,895	(12,172)
<b>Total Expenditures</b>	<u>23,816,977</u>	<u>24,089,674</u>	<u>25,304,128</u>	<u>(1,214,454)</u>
<b>Excess (deficiency) of Revenues   Over Expenditures</b>	<u>(364,021)</u>	<u>(556,465)</u>	<u>(1,092,979)</u>	<u>(536,514)</u>
<b>OTHER FINANCING USES</b>				
Transfers Out	(85,979)	(85,979)	(678,426)	(592,447)
<b>Total Other Financing Uses</b>	<u>(85,979)</u>	<u>(85,979)</u>	<u>(678,426)</u>	<u>(592,447)</u>
<b>Net Change in Fund Balances</b>	<u>(450,000)</u>	<u>(642,444)</u>	<u>(1,771,405)</u>	<u>(1,128,961)</u>
Fund Balances - Beginning	7,621,473	7,621,473	7,621,473	-
Fund Balances - Ending	<u>\$ 7,171,473</u>	<u>6,979,029</u>	<u>5,850,068</u>	<u>(1,128,961)</u>

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

**TOWN OF WEST SENECA, NEW YORK**  
**General Fund**  
**Schedule of Revenues - Budget and Actual**  
**For the Year Ended December 31, 2014**

Account Name	Account Code	Budgeted Amounts		Actual	Variance with Final Budget
		Original	Final		
Real Property Taxes	A1001	\$ 12,017,565	12,017,565	12,017,565	-
Total Real Property Taxes		12,017,565	12,017,565	12,017,565	-
Other Tax Items:					
Other Payments in Lieu of Taxes	A1081	241,000	241,000	211,609	(29,391)
Interest and Penalties on Taxes	A1090	145,000	145,000	153,331	8,331
Total Other Tax Items		386,000	386,000	364,940	(21,060)
Non-property Tax Items:					
Sales Tax Distributions by Erie County	A1120	5,550,000	5,550,000	5,896,375	346,375
TV Cable Franchise Fees	A1170	630,000	630,000	857,166	227,166
Total Non-property Tax Items		6,180,000	6,180,000	6,753,541	573,541
Departmental Income:					
Town Clerk Fees	A1255	290,000	290,000	396,445	106,445
Police Services WS Schools	A1670	254,000	254,000	254,076	76
Recreation Charges	A2065	440,000	446,000	363,231	(82,769)
Van Receipts	A2069	42,000	42,000	41,834	(166)
Total Departmental Income		1,026,000	1,032,000	1,055,586	23,586
Use of Money and Property:					
Interest and Earnings	A2401	15,000	15,000	16,835	1,835
Interest on Casualty and Liability	A2402	1,000	1,000	253	(747)
Investment Interest	A2406	40,000	40,000	6,780	(33,220)
Rental of Real Property	A2410	24,000	24,000	46,365	22,365
Total Use of Money and Property		80,000	80,000	70,233	(9,767)
Fines and Forfeitures:					
Fines, Penalties and Forfeited Bail	A2610	725,000	725,000	751,571	26,571
Total Fines and Forfeitures		725,000	725,000	751,571	26,571
Sale of Property & Comp. for Loss:					
Sale of Refuse for Recycling	A2651	40,000	40,000	27,550	(12,450)
Minor Sales, Other	A2655	1,000	1,000	483	(517)
Insurance Recoveries	A2680	-	-	13,584	13,584
Total Sale of Property & Comp. for Loss		41,000	41,000	41,617	617
Miscellaneous:					
Refund Prior Years Expenditures	A2701	15,000	15,000	7,264	(7,736)
Gifts and Donations	A2705	-	14,500	36,358	21,858
Miscellaneous Revenues	A2770	-	-	3,015	3,015
Total Miscellaneous		15,000	29,500	46,637	17,137

(Continued)

TOWN OF WEST SENECA, NEW YORK  
General Fund  
Schedule of Revenues - Budget and Actual  
For the Year Ended December 31, 2014

Account Name	Account Code	Budgeted Amounts		Actual	Variance with Final Budget
		Original	Final		
Interfund Revenues:					
Interfund Charges	A2801	1,883,839	1,883,839	1,905,282	21,443
Total Interfund Revenues		<u>1,883,839</u>	<u>1,883,839</u>	<u>1,905,282</u>	<u>21,443</u>
State Aid:					
Per Capita	A3001	348,552	348,552	348,552	-
Mortgage Tax	A3005	675,000	675,000	649,460	(25,540)
State Aid - Court Facilities	A3021.3	-	11,847	11,847	-
Records Management Grant	A3060	-	47,906	47,816	(90)
Other Governmental State Aid	A3911	-	-	63,885	63,885
Other State Aid (Fire Code)	A3490	50,000	50,000	54,458	4,458
Youth Programs	A3820	25,000	25,000	20,888	(4,112)
Total State Aid		<u>1,098,552</u>	<u>1,158,305</u>	<u>1,196,906</u>	<u>38,601</u>
Federal Aid:					
Other Aid	A4089	-	-	7,271	7,271
Total Federal Aid		<u>-</u>	<u>-</u>	<u>7,271</u>	<u>7,271</u>
<b>TOTAL REVENUES</b>		<u>\$ 23,452,956</u>	<u>23,533,209</u>	<u>24,211,149</u>	<u>677,940</u>



TOWN OF WEST SENECA, NEW YORK  
General Fund  
Schedule of Expenditures and Other Financing Uses - Budget and Actual  
For the Year Ended December 31, 2014

Account Name	Account Code	Budgeted Amounts		Actual	Variance with Final Budget
		Original	Final		
<b>GENERAL GOVERNMENT SUPPORT:</b>					
Town Board:					
Personnel Services:					
Salaries of Councilmen (2)	A1010.100	\$ 44,840	44,840	44,840	-
General Mandated Training	A1010.414	1,500	1,500	-	1,500
<b>Total Town Board</b>		<u>46,340</u>	<u>46,340</u>	<u>44,840</u>	<u>1,500</u>
Town Justice:					
Personnel Services:					
Salaries of Justices (2)	A1110.100	81,198	81,198	81,198	-
Salaries of Justice Clerks (2)	A1110.133	97,385	97,385	95,349	2,036
Salaries of Other Clerical (4)	A1110.137	192,163	192,163	188,717	3,446
Salaries of PT Clerical	A1110.139	19,500	19,500	18,705	795
Equipment:					
Equipment	A1110.200	-	11,847	11,202	645
Contractual Expenses:					
Town Justice	A1110.400	6,500	6,500	1,118	5,382
Stenographic and Office Expenses	A1110.404	18,000	18,000	13,695	4,305
Membership Dues	A1110.406	3,000	3,000	930	2,070
Mandated Training	A1110.414	6,000	6,000	3,470	2,530
Reference Material	A1110.419	1,900	1,900	309	1,591
Stationery	A1110.448	4,275	4,275	3,689	586
Storm Overtime	A1110.1700	-	-	188	(188)
Storm Contractual	A1110.4960	-	-	4,119	(4,119)
<b>Total Town Justice</b>		<u>429,921</u>	<u>441,768</u>	<u>422,689</u>	<u>19,079</u>
Supervisor:					
Personnel Services:					
Salary of Supervisor	A1220.100	63,096	63,096	63,096	-
Salary of Secretary	A1220.130	39,969	45,881	71,375	(25,494)
Contractual Expenses:					
Training	A1220.414	1,800	1,059	75	984
Phone Line	A1220.420	-	-	80	(80)
professional service	A1220.451	50,000	4,885	1,000	3,885
storm Contractual	A1220.4960	-	661	661	-
<b>Total Supervisor</b>		<u>154,865</u>	<u>115,582</u>	<u>136,287</u>	<u>(20,705)</u>
Comptroller:					
Personnel Services:					
Salary of Other Clerical	A1315.137	126,825	143,271	175,898	(32,627)

(Continued)

TOWN OF WEST SENECA, NEW YORK  
General Fund  
Schedule of Expenditures and Other Financing Uses - Budget and Actual  
For the Year Ended December 31, 2014

Account Name	Account Code	Budgeted Amounts		Actual	Variance with Final Budget
		Original	Final		
Equipment:					
Computer Software	A1315.216	15,000	16,984	16,984	-
Contractual Expenses:					
office supplies	A1315.400	1,500	1,171	-	1,171
Training	A1315.414	2,200	216	78	138
Supplies	A1315.419	500	500	351	149
Professional Services	A1315.451	96,000	96,329	96,329	-
Storm contractual	A1315.4960	-	-	1,967	(1,967)
Total Comptroller		<u>242,025</u>	<u>258,471</u>	<u>291,607</u>	<u>(33,136)</u>
Auditor:					
Contractual Expenses:					
Auditing	A1320.451	20,000	20,000	19,344	656
Total Auditor		<u>20,000</u>	<u>20,000</u>	<u>19,344</u>	<u>656</u>
Budget:					
Personnel Services:					
Salary of Budget Director	A1340.100	500	500	245	255
Total Budget		<u>500</u>	<u>500</u>	<u>245</u>	<u>255</u>
Assessments:					
Personnel Services:					
Salary of Real Property Appraiser	A1355.105	65,432	68,092	68,092	-
Salary of Other Clerical	A1355.137	41,146	41,146	40,840	306
Salary of Part-time Clerk	A1355.139	9,152	9,152	8,192	960
Contractual Expenses:					
office supplies	A1355.400	3,300	640	210	430
Board of Review Expense	A1355.402	2,500	2,500	2,500	-
Membership Dues	A1355.406	200	200	110	90
Postage	A1355.411	6,650	3,629	8	3,621
Training	A1355.414	1,500	1,500	-	1,500
Gasoline	A1355.416	570	570	152	418
Other Expense	A1355.419	3,000	4,709	4,709	-
	A1355.451	41,677	42,989	42,989	-
	A1355.4960	-	-	1,708	(1,708)
Total Assessment		<u>175,127</u>	<u>175,127</u>	<u>169,510</u>	<u>5,617</u>
Fiscal Agent Fees:					
Professional Services	A1380.0451	-	10,499	10,499	-
Total Fiscal Agent Fees		<u>-</u>	<u>10,499</u>	<u>10,499</u>	<u>-</u>
Town Clerk:					
Personnel Services:					
Salary of Town Clerk	A1410.100	55,541	55,541	55,540	1
Salary of Steno Clerk	A1410.135	47,967	49,170	49,170	-
Salary of Clerk	A1410.137	78,719	87,630	116,023	(28,393)
Salary of Part-time Clerk	A1410.139	33,000	24,472	17,643	6,829

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TOWN OF WEST SENECA, NEW YORK  
General Fund  
Schedule of Expenditures and Other Financing Uses - Budget and Actual  
For the Year Ended December 31, 2014

Account Name	Account Code	Budgeted Amounts		Actual	Variance with Final Budget
		Original	Final		
Equipment:					
Equipment	A1410.200	6,630	19,389	17,045	2,344
Advertising	A1410.226	475	475	448	27
Contractual Expenses:					
Office Supplies	A1410.400	9,000	9,000	7,154	1,846
Membership Dues	A1410.406	150	150	135	15
Postage	A1410.411	10,000	14,205	14,205	-
Reimbursement Expense	A1410.412	600	681	681	-
Mandated Training	A1410.414	1,550	1,550	838	712
Historical Preservation Expense	A1410.426	1,425	1,425	-	1,425
Records Management Expense	A1410.442	1,330	32,078	30,748	1,330
Programmed Maintenance	A1410.444	6,400	6,400	4,061	2,339
Storm Contractual	A1410.4960	-	-	1,773	(1,773)
Print, Lit. Costs Other	A1410.448	5,000	5,000	4,554	446
Total Town Clerk		<u>257,787</u>	<u>307,166</u>	<u>320,018</u>	<u>(12,852)</u>
Law:					
Personnel Services:					
Salary of Town Attorney	A1420.100	65,500	61,017	26,255	34,762
Salary of Deputy Town Attorney	A1420.101	15,000	15,000	15,000	-
Salary of Prosecutors	A1420.139	10,000	12,042	12,042	-
Contractual Expenses:					
Office Supplies	A1420.400	1,500	1,500	118	1,382
Print, Litigation and Other	A1420.448	1,500	1,500	782	718
Codification Updating	A1420.449	2,850	5,291	5,291	-
Legal Services	A1420.460	80,000	80,000	254,838	(174,838)
Total Law		<u>176,350</u>	<u>176,350</u>	<u>314,326</u>	<u>(137,976)</u>
Engineering:					
Personnel Services:					
Salary of Engineer Assistant	A1440.101	78,473	81,577	81,577	-
Salary of Engineering Draftsman	A1440.120	70,107	71,202	71,202	-
Salary Clerical	A1440.137	26,602	32,855	32,855	-
Salary Other Laborers	A1440.149	6,000	4,905	4,081	824
Equipment:					
Equipment	A1440.200	-	53	53	-
Contractual Expenses:					
Technical Books and Memberships	A1440.406	500	500	-	500

(Continued)

TOWN OF WEST SENECA, NEW YORK  
General Fund  
Schedule of Expenditures and Other Financing Uses - Budget and Actual  
For the Year Ended December 31, 2014

Account Name	Account Code	Budgeted Amounts		Actual	Variance with Final Budget
		Original	Final		
Mandated Training	A1440.414	4,500	4,500	2,822	1,678
Gasoline	A1440.416	3,500	3,500	2,946	554
Other Expenses	A1440.419	1,000	1,061	1,061	-
Repairs and Maintenance	A1440.443	12,000	2,529	475	2,054
Professional Services	A1440.451	120,000	117,743	125,000	(7,257)
Storm Contractual	A1440.4960	-	2,257	2,257	-
<b>Total Engineering</b>		<u>322,682</u>	<u>322,682</u>	<u>324,329</u>	<u>(1,647)</u>
<b>Buildings and Grounds:</b>					
<b>Contractual Expenses:</b>					
Cleaning Supplies	A1620.417	40,000	40,000	36,310	3,690
Telephone	A1620.420	55,000	27,825	24,333	3,492
Electricity	A1620.421	60,000	87,175	87,175	-
Gas	A1620.422	30,000	30,000	25,438	4,562
Repair and Maintenance	A1620.445	40,000	34,384	30,760	3,624
Storm contractual	A1620.4960	-	5,616	5,616	-
<b>Total Buildings and Grounds</b>		<u>225,000</u>	<u>225,000</u>	<u>209,632</u>	<u>15,368</u>
<b>Central Printing and Mailing:</b>					
<b>Personnel Services:</b>					
Salary Other Clerical	A1670.139	5,000	12,488	12,488	-
<b>Equipment:</b>					
Purchase of Equipment	A1670.200	9,500	3,759	3,759	-
<b>Contractual Expenses:</b>					
Office Supplies	A1670.400	30,400	28,613	28,613	-
Postage	A1670.411	25,000	30,121	30,121	-
Copy Machine Expense	A1670.440	6,000	21,124	21,124	-
Equipment Repair and Maintenance	A1670.443	11,400	4,123	4,123	-
Printing, Advertising and Publishing	A1670.448	5,000	4,147	4,147	-
Computer Maintenance	A1670.460	100,000	100,000	206,822	(106,822)
<b>Total Central Printing and Mailing</b>		<u>192,300</u>	<u>204,375</u>	<u>311,197</u>	<u>(106,822)</u>
<b>Special Items:</b>					
<b>Contractual Expenses:</b>					
Grant Writer	A1910.424	25,000	25,000	25,000	-
Unallocated Insurance	A1910.425	175,000	175,000	201,664	(26,664)
Insurance Administration	A1910.477	25,000	19,335	19,335	-
Reimbursed Expenses	A1911.412	5,000	4,629	836	3,793
Municipal Association Dues	A1920.406	4,275	4,386	4,386	-
Judgments and Claims	A1920.464	30,000	30,000	121,381	(91,381)
Assessments on Town Property	A1950.462	5,000	5,000	4,019	981
Pre-Employment Screening	A1989.401	-	3,386	3,386	-
Contingent Account	A1990.480	132,000	117,019	-	117,019
<b>Total Special Items</b>		<u>401,275</u>	<u>383,755</u>	<u>380,007</u>	<u>3,748</u>
<b>TOTAL GENERAL GOVERNMENT SUPPORT</b>		<u>2,644,172</u>	<u>2,687,615</u>	<u>2,954,530</u>	<u>(266,915)</u>

(Continued)

TOWN OF WEST SENECA, NEW YORK  
General Fund  
Schedule of Expenditures and Other Financing Uses - Budget and Actual  
For the Year Ended December 31, 2014

Account Name	Account Code	Budgeted Amounts		Actual	Variance with Final Budget
		Original	Final		
<b>PUBLIC SAFETY:</b>					
Law Enforcement:					
Personnel Services:					
Salary of Chief of Police	A3120.100	128,051	133,199	133,199	-
Salary of Assistants & Deputies	A3120.101	112,312	117,059	117,059	-
Salary of Other Clerical	A3120.137	251,089	222,241	222,241	-
Salary of Warrant Clerks	A3120.139	8,000	1,526	1,526	-
Salary of Car Washer	A3120.149	80,000	60,136	60,136	-
Salary of Captains	A3120.150	320,376	341,929	341,929	-
Salary of Detectives	A3120.153	873,343	902,360	964,973	(62,613)
Salary of Patrol Officers	A3120.154	3,727,943	3,728,757	3,727,620	1,137
Salary of Fire Dispatchers	A3120.155	475,827	503,669	503,669	-
Salary of Bingo Inspectors	A3120.156	4,244	4,244	4,244	-
Salary of Police Matrons	A3120.157	5,500	5,500	4,583	917
Salary of Crossing Guards	A3120.159	60,000	55,923	49,626	6,297
Salary of Patrol Lieutenant	A3120.161	885,496	887,276	1,005,803	(118,527)
Salary of Detective Lieutenant	A3120.163	98,781	99,442	151,538	(52,096)
Equipment:					
Police Vehicles	A3120.208	160,000	200,601	180,024	20,577
Various Police Vehicles	A3120.210	-	6,864	6,864	-
Dispatch Equipment	A3120.211	10,000	37,485	32,283	5,202
Contractual Expenses:					
Supplies	A3120.400	78,000	42,950	37,756	5,194
Transportation and Prisoner Meals	A3120.403	760	760	432	328
Uniform Allowance	A3120.407	77,000	84,208	84,208	-
Ammunition	A3120.409	9,500	13,395	6,864	6,531
Reimbursed Expense	A3120.412	1,600	1,600	1,081	519
Gasoline	A3120.416	152,000	144,479	111,101	33,378
Other Expense	A3120.419	62,000	57,993	54,066	3,927
Telephone	A3120.420	27,000	28,975	28,975	-
Police Contract Equip Rental	A3120.440	12,000	12,000	11,258	742
Equipment Repairs	A3120.443	76,000	76,000	75,336	664
Micro Filming	A3120.447	5,000	4,929	4,929	-
Training	A3120.459	33,500	33,500	26,301	7,199
Legal & Professional	A3120.460	2,800	10,321	10,321	-
Juvenile Programs	A3120.468	9,000	10,568	10,568	-
Communitie Service	A3120.471	5,000	542	610	(68)
Storm Overtime	A3120.1700	-	-	37,871	(37,871)
Storm Contractual	A3120.4960	-	-	12,042	(12,042)
Youth Court Programs	A3120.479	950	950	454	496
Total Law Enforcement		<u>7,753,072</u>	<u>7,831,381</u>	<u>8,021,490</u>	<u>(190,109)</u>
Traffic Control:					
Contractual Expenses:					
Repair and Maintenance	A3310.443	2,500	2,500	909	1,591
Total Traffic Control		<u>2,500</u>	<u>2,500</u>	<u>909</u>	<u>1,591</u>

(Continued)



TOWN OF WEST SENECA, NEW YORK  
General Fund  
Schedule of Expenditures and Other Financing Uses - Budget and Actual  
For the Year Ended December 31, 2014

Account Name	Account Code	Budgeted Amounts		Actual	Variance with Final Budget
		Original	Final		
Electrical Department - Fire Alarm:					
Personnel Services:					
Salary of Maintenance Man	A3410.143	93,623	93,623	110,279	(16,656)
Contractual Expenses:					
Equipment Purchase	A3410.200	1,000	1,000	204	796
Supplies	A3410.400	5,000	5,000	2,812	2,188
Equipment and Repair and Maintenance	A3410.443	2,500	2,500	1,517	983
Storm Contractual	A3410.4960	-	-	1,559	(1,559)
Repair and Maintenance	A3410.445	1,000	1,000	411	589
Total Electrical Department - Fire Alarm		<u>103,123</u>	<u>103,123</u>	<u>116,782</u>	<u>(13,659)</u>
Buildings and Grounds - Fire Alarm					
Contractual Expenses:					
Electric	A3411.421	10,000	7,526	5,414	2,112
Gas	A3411.422	1,200	3,530	3,530	-
Water	A3411.423	300	444	407	37
Repairs and Maintenance	A3411.445	500	500	-	500
Total Buildings and Grounds - Fire Alarm		<u>12,000</u>	<u>12,000</u>	<u>9,351</u>	<u>2,649</u>
Control of Dogs:					
Personnel Services:					
Salary of Dog Control Officer	A3510.100	7,000	7,000	7,000	-
Equipment:					
Purchase of Equipment	A3510.200	1,000	1,000	622	378
Contractual Expenses:					
mandated training	A3510.414	1,000	1,000	-	1,000
Gasoline	A3510.416	4,000	4,000	3,260	740
Repair and Maintenance	A3510.443	2,000	2,000	907	1,093
Disposal of Animals	A3510.461	2,500	2,500	405	2,095
Dog Food	A3510.470	1,000	1,000	596	404
Total Control of Dogs		<u>18,500</u>	<u>18,500</u>	<u>12,790</u>	<u>5,710</u>
Buildings and Grounds - Animal Control:					
Contractual Expenses:					
Telephone	A3511.420	3,000	2,588	2,588	-
Electric	A3511.421	3,500	3,765	3,765	-
Gas	A3511.422	2,500	3,110	3,110	-
Water	A3511.423	200	-	-	-
Total Buildings and Grounds - Animal Control		<u>9,200</u>	<u>9,463</u>	<u>9,463</u>	<u>-</u>
Board of Plumbing Examiners:					
Contractual Expenses:					
Other Expenses	A3610.419	1,665	1,665	1,648	17
Total Board of Plumbing Examiners		<u>1,665</u>	<u>1,665</u>	<u>1,648</u>	<u>17</u>

(Continued)

**TOWN OF WEST SENECA, NEW YORK**  
**General Fund**  
**Schedule of Expenditures and Other Financing Uses - Budget and Actual**  
**For the Year Ended December 31, 2014**

Account Name	Account Code	Budgeted Amounts		Actual	Variance with Final Budget
		Original	Final		
<b>Building and Plumbing Inspections:</b>					
Personnel Services:					
Salary of Inspector	A3620.100	83,155	83,155	82,241	914
Salary of Assistant Inspector	A3620.101	111,727	111,727	125,976	(14,249)
Salary of Clerical	A3620.137	27,093	28,515	28,515	-
Salary of Zoning Inspector	A3620.139	20,129	18,707	18,336	371
Department Purchase	A3620.200	9,100	9,100	9,001	99
Contractual Expenses:					
Various Forms	A3620.400	810	810	535	275
Fire Prevention Supplies	A3620.405	480	480	461	19
Membership Dues	A3620.406	895	895	504	391
Mandated Training	A3620.414	1,500	1,500	1,290	210
Gasoline	A3620.416	3,300	3,443	3,443	-
Other Expenses	A3620.419	3,895	3,752	3,064	688
Programmed Maintenance	A3620.444	1,400	1,400	1,230	170
Repairs and Maintenance	A3620.445	975	975	783	192
Micro Filming	A3620.447	-	-	-	-
Printing costs	A3620.448	2,000	2,000	1,965	35
Storm Overtime	A3620.1700	-	-	2,352	(2,352)
Storm Contractual	A3620.4960	-	-	3,921	(3,921)
Clothing Allowance	A3620.481	235	235	124	111
<b>Total Building and Plumbing Inspections</b>		<u>266,694</u>	<u>266,694</u>	<u>283,741</u>	<u>(17,047)</u>
<b>Auxiliary Police:</b>					
Contractual Expenses:					
Other Expenses	A3640.419	1,000	1,000	603	397
<b>Total Auxiliary Police</b>		<u>1,000</u>	<u>1,000</u>	<u>603</u>	<u>397</u>
<b>TOTAL PUBLIC SAFETY</b>		<u>8,167,754</u>	<u>8,246,326</u>	<u>8,456,777</u>	<u>(210,451)</u>
<b>HEALTH</b>					
Register of Vital Statistics:					
Personnel Services:					
Salary of Registrar	A4020.100	4,062	4,062	4,062	-
Salary of Sub-registrar	A4020.101	1,661	1,661	1,661	-
<b>Total Register of Vital Statistics</b>		<u>5,723</u>	<u>5,723</u>	<u>5,723</u>	<u>-</u>
<b>TOTAL HEALTH</b>		<u>5,723</u>	<u>5,723</u>	<u>5,723</u>	<u>-</u>

(Continued)

TOWN OF WEST SENECA, NEW YORK  
General Fund  
Schedule of Expenditures and Other Financing Uses - Budget and Actual  
For the Year Ended December 31, 2014

Account Name	Account Code	Budgeted Amounts		Actual	Variance with Final Budget
		Original	Final		
<b>TRANSPORTATION:</b>					
Superintendent of Highways:					
Personnel Services:					
Salary of Superintendent	A5010.100	82,518	82,518	81,318	1,200
Salary of Deputy Superintendent	A5010.101	6,000	6,000	6,000	-
Contractual Expenses:					
Mandated Training	A5010.414	2,000	2,000	962	1,038
Equipment Repair and Maintenance	A5010.443	1,000	1,000	-	1,000
Repair and Maintenance	A5010.445	20,000	20,000	11,635	8,365
Total Superintendent of Highways		<u>111,518</u>	<u>111,518</u>	<u>99,915</u>	<u>11,603</u>
Highway Garage:					
Contractual Expenses:					
Telephone	A5132.420	6,000	4,680	3,031	1,649
Electric	A5132.421	15,000	15,000	13,732	1,268
Gas	A5132.422	25,000	25,000	23,473	1,527
Water	A5132.423	3,000	4,320	3,717	603
Radio Installation	A5132.439	8,000	8,000	5,036	2,964
Building Repairs	A5132.452	30,000	30,000	7,903	22,097
Total Highway Garage		<u>87,000</u>	<u>87,000</u>	<u>56,892</u>	<u>30,108</u>
Street Lighting:					
Contractual Expenses:					
Electric	A5182.421	<u>325,000</u>	<u>325,000</u>	<u>488,126</u>	<u>(163,126)</u>
Total Street Lighting		<u>325,000</u>	<u>325,000</u>	<u>488,126</u>	<u>(163,126)</u>
<b>TOTAL TRANSPORTATION</b>		<u><b>523,518</b></u>	<u><b>523,518</b></u>	<u><b>644,933</b></u>	<u><b>(121,415)</b></u>
<b>ECONOMIC ASSISTANCE AND OPPORTUNITY</b>					
Veterans Service:					
Contractual Expenses:					
Room Rental	A6510.410	<u>2,100</u>	<u>2,100</u>	<u>2,100</u>	<u>-</u>
Total Veterans Service		<u>2,100</u>	<u>2,100</u>	<u>2,100</u>	<u>-</u>
<b>TOTAL ECONOMIC ASSISTANCE AND OPPORTUNITY</b>		<u><b>2,100</b></u>	<u><b>2,100</b></u>	<u><b>2,100</b></u>	<u><b>-</b></u>

(Continued)

TOWN OF WEST SENECA, NEW YORK  
General Fund  
Schedule of Expenditures and Other Financing Uses - Budget and Actual  
For the Year Ended December 31, 2014

Account Name	Account Code	Budgeted Amounts		Actual	Variance with Final Budget
		Original	Final		
<b>CULTURE AND RECREATION</b>					
Buildings and Grounds:					
Personnel Services:					
Salary of Crew Chief	A7110.110	108,310	108,310	94,794	13,516
Salary of Working Crew Chief	A7110.115	84,584	84,584	81,772	2,812
Salary of Laborers	A7110.144	819,364	819,364	887,305	(67,941)
Salary of Part-time Laborers	A7110.149	150,000	150,000	190,379	(40,379)
Equipment:					
Purchase of Equipment	A7110.200	20,000	20,000	18,105	1,895
Contractual Expenses:					
Athletic Field Supplies	A7110.400	40,000	34,065	31,086	2,979
Rodent & Vermin Control	A7110.415	3,000	3,000	2,930	70
Gasoline	A7110.416	35,000	40,935	40,935	-
Other Expenses	A7110.419	1,000	1,000	859	141
Telephone	A7110.420	5,200	6,165	6,165	-
Electric	A7110.421	10,000	10,000	9,246	754
Gasoline	A7110.422	11,000	10,035	7,469	2,566
Water and Telephone	A7110.423	25,000	25,000	20,716	4,284
Truck Repair and Maintenance	A7110.443	60,000	60,000	55,682	4,318
Repair and Maintenance	A7110.445	45,000	45,000	42,601	2,399
Storm Overtime	A7110.1700	-	-	45,307	(45,307)
Storm Contractual	A7110.4960	-	-	43,541	(43,541)
Shelter for Trees at E & W Road	A7100.463	10,000	10,000	7,931	2,069
<b>Total Buildings and Grounds</b>		<b>1,427,458</b>	<b>1,427,458</b>	<b>1,586,823</b>	<b>(159,365)</b>
Playgrounds and Recreation Centers:					
Personal Services:					
Salary of Director	A7140.100	35,000	23,490	23,490	-
Salary of Assistant	A7140.102	20,000	20,000	14,373	5,627
Salary of Clerical	A7140.139	19,760	13,650	11,518	2,132
Salary of Part-time Employees	A7140.149	98,005	130,125	130,125	-
Salary of Umpires and Referees	A7140.166	5,000	5,000	-	5,000
Salary of Photo ID Clerks	A7140.167	8,398	8,398	8,201	197
Equipment:					
Sports and recreation equipment	A7140.230	15,000	15,000	10,984	4,016
Contractual Expenses:					
Gasoline	A7140.416	500	500	248	252
Telephone	A7140.420	2,907	2,907	2,127	780
Equipment Repair and Maintenance	A7140.443	2,900	2,900	1,228	1,672
Advertising	A7140.448	3,400	3,400	3,340	60
Photo ID	A7140.453	1,453	1,615	1,615	-
Craft Materials & Supplies	A7140.475	970	1,135	1,053	82
Youth Summer Camp	A7140.476	-	6,000	5,833	167
Clothing Allowance	A7140.481	3,640	3,640	3,585	55
<b>Total Playgrounds and Recreation Centers</b>		<b>216,933</b>	<b>237,760</b>	<b>217,720</b>	<b>20,040</b>

(Continued)

TOWN OF WEST SENECA, NEW YORK  
General Fund  
Schedule of Expenditures and Other Financing Uses - Budget and Actual  
For the Year Ended December 31, 2014

Account Name	Account Code	Budgeted Amounts		Actual	Variance with Final Budget
		Original	Final		
<b>Ice Rink:</b>					
Personnel Services:					
Part-time Laborers	A7141.149	11,800	11,800	-	11,800
Equipment:					
Purchase of Equipment	A7141.230	1,525	1,525	816	709
BLDGS PURCHASES	A7141.200	-	5,000	5,000	-
<b>Total Ice Rink</b>		<u>13,325</u>	<u>18,325</u>	<u>5,816</u>	<u>12,509</u>
<b>Building and Grounds - Recreation Center:</b>					
Contractual Expenses:					
Telephone	A7142.420	1,300	1,585	1,585	-
Gas	A7142.422	10,000	10,676	10,676	-
Water	A7142.423	4,000	4,810	4,810	-
Repair and Maintenance	A7142.445	20,000	20,000	19,751	249
Service Contract	A7142.446	10,000	8,229	6,767	1,462
Storm Contractual	A7142.4960	-	-	1,568	(1,568)
<b>Total Buildings and Grounds - Recreation Center</b>		<u>45,300</u>	<u>45,300</u>	<u>45,157</u>	<u>143</u>
<b>Bicentennial Swimming Pool:</b>					
Personnel Services:					
Salary of Department Head	A7180.100	10,080	10,080	4,033	6,047
Salary of Part-time Laborers	A7180.149	45,600	45,585	44,004	1,581
Equipment:					
Purchases of Equipment	A7180.230	1,300	1,315	1,315	-
<b>Total Bicentennial Swimming Pool</b>		<u>56,980</u>	<u>56,980</u>	<u>49,352</u>	<u>7,628</u>
<b>Buildings and Grounds - Pool:</b>					
Contractual Expenses:					
Repair and Maintenance	A7181.445	20,000	20,000	19,945	55
<b>Total Building and Grounds - Pool</b>		<u>20,000</u>	<u>20,000</u>	<u>19,945</u>	<u>55</u>
<b>Band Concerts:</b>					
Contractual Expenses:					
Band Concerts:	A7270.438	5,000	5,000	-	5,000
<b>Total Band Concerts</b>		<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
<b>Buildings and Grounds - Kiwanis Building</b>					
Contractual Expenses:					
Repair and Maintenance	A7312.445	3,000	3,000	2,631	369
<b>Total Building and Grounds - Kiwanis Building</b>		<u>3,000</u>	<u>3,000</u>	<u>2,631</u>	<u>369</u>

(Continued)



TOWN OF WEST SENECA, NEW YORK  
General Fund  
Schedule of Expenditures and Other Financing Uses - Budget and Actual  
For the Year Ended December 31, 2014

Account Name	Account Code	Budgeted Amounts		Actual	Variance with Final Budget
		Original	Final		
Library:					
Contractual Expenses:					
Repair and Maintenance	A7410.445	5,000	5,000	571	4,429
Total Library		5,000	5,000	571	4,429
Charles Burchfield:					
Contractual Expenses:					
Equipment	A7420.200	1,000	1,000	638	362
Telephone	A7420.420	4,000	3,961	3,860	101
Electric Primary Power	A7420.421	10,000	9,770	8,363	1,407
Gas	A7420.422	5,000	5,039	5,039	-
Water	A7420.423	1,000	1,230	1,026	204
Repairs and Maintenance	A7420.445	10,000	10,000	6,216	3,784
Total Charles Burchfield		31,000	31,000	25,142	5,858
Historian:					
Personnel Services:					
Salary of Historian	A7510.100	3,000	3,000	3,000	-
Salary of Part-time Clerk Typist	A7510.139	3,640	3,202	2,504	698
Equipment:					
Purchase of Equipment	A7510.200	-	-	-	-
Total Historian		6,640	6,202	5,504	698
Historical Property:					
Contractual Expenses:					
Other Expenses	A7510.419	500	938	938	-
Telephone	A7520.420	2,500	2,500	1,893	607
Electrical	A7520.421	1,800	1,800	767	1,033
Gas	A7520.422	2,200	2,200	1,999	201
Water	A7520.423	250	250	224	26
Repair and Maintenance	A7510.452	2,500	2,500	428	2,072
Total Historical Property		9,750	10,188	6,249	3,939

(Continued)

TOWN OF WEST SENECA, NEW YORK  
General Fund  
Schedule of Expenditures and Other Financing Uses - Budget and Actual  
For the Year Ended December 31, 2014

Account Name	Account Code	Budgeted Amounts		Actual	Variance with Final Budget
		Original	Final		
Celebrations:					
Contractual Expenses:					
Patriotic Observances	A7550.473	2,000	2,000	1,598	402
July 4, Celebration	A7550.474	7,500	7,500	7,500	-
Total Celebrations		9,500	9,500	9,098	402
Adult Recreation - Senior Citizens:					
Personnel Services:					
Program Director	A7620.100	64,000	64,000	63,021	979
Part-time Clerks	A7620.139	25,000	25,000	23,110	1,890
Drivers, Instructors and Cooks	A7620.144	120,000	120,000	118,321	1,679
Equipment:					
Purchase of Equipment	A7620.200	-	-	-	-
Contractual Expenses:					
Gasoline	A7620.416	24,000	24,000	22,772	1,228
Cleaning Supplies	A7620.417	6,500	6,500	6,318	182
Telephone	A7620.420	3,000	2,500	2,173	327
Meals on Wheels	A7620.436	10,500	11,000	11,000	-
Equipment Repair and Maintenance	A7620.443	3,000	3,000	2,425	575
Print & Other Expenses	A7620.445	2,000	2,000	-	2,000
Craft Material and Supplies	A7620.475	4,000	4,051	4,051	-
Fitness Consultant	A7620.484	22,000	21,949	20,300	1,649
Storm Contractual	A7620.4960	-	-	945	(945)
Total Adult Recreation - Senior Citizens		284,000	284,000	274,436	9,564
Building and Grounds - Senior Citizens:					
Contractual Expenses:					
Electricity	A7621.421	30,000	29,311	20,994	8,317
Water	A7621.423	1,200	1,889	1,665	224
Repair and Maintenance	A7621.445	25,000	25,000	10,415	14,585
Storm Contractual	A7621.4960	-	-	650	(650)
Total Building and Grounds - Senior Citizens		56,200	56,200	33,724	22,476
Americorp Write-Off		-	-	288,148	(288,148)
		-	-	288,148	(288,148)
<b>TOTAL CULTURE AND RECREATION</b>		<b>2,190,086</b>	<b>2,215,913</b>	<b>2,570,316</b>	<b>(354,403)</b>
<b>HOME AND COMMUNITY SERVICES</b>					
Zoning:					
Personnel Services:					
Salary of Board Chairman	A8010.100	5,583	5,583	5,583	-
Salary of Board Members	A8010.106	15,146	15,146	15,144	2
Salary of Secretary	A8010.139	6,228	6,228	3,426	2,802
Total Zoning		26,957	26,957	24,153	2,804

(Continued)

TOWN OF WEST SENECA, NEW YORK  
General Fund  
Schedule of Expenditures and Other Financing Uses - Budget and Actual  
For the Year Ended December 31, 2014

Account Name	Account Code	Budgeted Amounts		Actual	Variance with Final Budget
		Original	Final		
Planning:					
Personnel Services:					
Salary of Planning Chairman	A8020.100	5,583	5,583	5,583	-
Salary of Board Members	A8020.106	22,718	22,718	22,716	2
Salary of Secretary	A8020.139	3,870	3,870	3,400	470
Total Planning		<u>32,171</u>	<u>32,171</u>	<u>31,699</u>	<u>472</u>
Environmental Control:					
Purchase - Equipment	A8090.200	-	202	202	-
Wetland restoration	A8090.227	-	1,575	1,575	-
Environmental Control:	A8090.419	1,500	8	8	-
Total Environmental Control		<u>1,500</u>	<u>1,785</u>	<u>1,785</u>	<u>-</u>
Refuse and Garbage:					
Personnel Services:					
Salary of Laborers	A8160.144	667,692	667,692	736,479	(68,787)
Salary of Laborers Part-time	A8160.149	145,000	145,000	209,252	(64,252)
Contractual Expenses:					
Office Supplies	A8160.400	1,200	1,200	602	598
Sanitary Land Fill Disposal	A8160.408	650,000	650,000	684,440	(34,440)
Rodent and Vermin Control	A8160.415	1,200	1,200	1,003	197
Gasoline, Oil and Grease	A8160.416	95,000	102,590	102,590	-
Refuse and Garbage:	A8160.419	-	64	64	-
Electricity	A8160.421	15,000	15,000	12,145	2,855
Gas	A8160.422	9,000	9,000	7,734	1,266
Unallocated Insurance	A8160.425	17,100	17,100	17,100	-
Equipment Repair and Maintenance	A8160.443	65,000	55,330	36,383	18,947
Repair and Maintenance	A8160.445	2,500	2,500	1,447	1,053
Sanitation Outside Services	A8160.452	19,000	19,000	11,739	7,261
Clothing Allowance	A8160.481	3,500	4,558	4,558	-
Rental of Heavy Equipment	A8160.491	2,000	942	736	206
Tires	A8160.492	10,000	12,016	12,016	-
Total Refuse and Garbage		<u>1,703,192</u>	<u>1,703,192</u>	<u>1,838,288</u>	<u>(135,096)</u>
Recycling:					
Equipment:					
Recycling:	A8161.0149	-	152	152	-
Equipment Purchases	A8161.200	6,000	10,280	10,280	-
Contractual Expenses:					
Office Supplies	A8161.400	1,000	848	87	761
Sanitary Land Fill Disposal	A8161.408	440,000	440,000	675,883	(235,883)
Unallocated Insurance	A8161.425	10,000	10,000	10,000	-
Print, Lit. Costs	A8161.448	3,000	4,835	4,835	-
Total Recycling		<u>460,000</u>	<u>466,115</u>	<u>701,237</u>	<u>(235,122)</u>

(Continued)

TOWN OF WEST SENECA, NEW YORK  
General Fund  
Schedule of Expenditures and Other Financing Uses - Budget and Actual  
For the Year Ended December 31, 2014

Account Name	Account Code	Budgeted Amounts		Actual	Variance with Final Budget
		Original	Final		
Drainage:					
Contractual Expenses:					
Drainage:	A8540.0144	5,000	1,967	-	1,967
Drainage:	A8540.0419	-	2,791	2,791	-
Electric Primary Power	A8540.421	1,425	1,667	1,667	-
Culvert, Pipe, Lumber, Sand, etc.	A8540.498	12,000	12,000	6,379	5,621
<b>Total Drainage</b>		<b>18,425</b>	<b>18,425</b>	<b>10,837</b>	<b>7,588</b>
Tree Maintenance:					
Equipment:					
Tree Maintenance:	A8560.419	1,000	1,000	-	1,000
Contractual Expenses:					
Consultant and Replacement	A8560.484	5,000	5,000	-	5,000
<b>Total Tree Maintenance</b>		<b>6,000</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>
Disaster Preparedness:					
Personnel Services:					
Salary of Department Head	A8760.100	5,000	5,000	5,000	-
Assistant Coordinator	A8760.102	250	450	450	-
Equipment:					
Equipment	A8760.200	480	240	240	-
Computer Software	A8760.216	235	150	150	-
Contractual Expenses:					
Mandated Training	A8760.440	-	10,719	10,719	-
Gasoline	A8760.416	1,700	1,847	1,847	-
Other Expenses	A8760.419	760	738	703	35
Telephone	A8760.420	380	380	380	-
Storm Contractual	A8760.4960	-	-	1,548	(1,548)
Equipment Repairs & Maintenance	A8760.443	950	1,236	1,236	-
<b>Total Disaster Preparedness</b>		<b>9,755</b>	<b>20,760</b>	<b>22,273</b>	<b>(1,513)</b>
<b>TOTAL HOME AND COMMUNITY SERVICE</b>		<b>2,258,000</b>	<b>2,275,405</b>	<b>2,630,272</b>	<b>(354,867)</b>
<b>EMPLOYEE BENEFITS:</b>					
State Retirement	A9010.801	853,527	926,417	926,417	-
Police Retirement	A9015.825	1,710,254	1,710,254	1,680,763	29,491
Social Security	A9030.802	884,261	901,981	901,981	-
Workers Compensation Insurance	A9040.803	345,000	193,241	145,795	47,446
Hospital and Medical Insurance	A9060.807	3,225,000	3,285,699	3,283,599	2,100
Unemployment Insurance	A9070.805	5,000	5,000	1,357	3,643
Health and Welfare	A9080.804	200,000	200,000	177,563	22,437
Employee Assistance Program	A9080.806	6,000	6,450	6,450	-
Work Boot Allowance	A9089.820	3,000	3,000	2,350	650
<b>Total Employee Benefits</b>		<b>7,232,042</b>	<b>7,232,042</b>	<b>7,126,275</b>	<b>105,767</b>

(Continued)

TOWN OF WEST SENECA, NEW YORK  
General Fund  
Schedule of Expenditures and Other Financing Uses - Budget and Actual  
For the Year Ended December 31, 2014

Account Name	Account Code	Budgeted Amounts		Actual	Variance with Final Budget
		Original	Final		
<b>DEBT SERVICE:</b>					
Principal Payment on Debt	A9710.910	499,306	499,306	499,305	1
Interest Payment on Debt	A9710.911	49,159	49,159	48,277	882
Public Improvement Bond - Principal	A9711.910	85,979	85,979	203,426	(117,447)
Public Improvement Bond - Interest	A9711.911	38,476	38,476	51,532	(13,056)
Installment Purchase	A9785.0910	129,360	210,003	210,002	1
Installment Purchase	A9785.0911	77,281	104,088	104,086	2
<b>Total Debt Service</b>		<u>879,561</u>	<u>987,011</u>	<u>1,116,628</u>	<u>(129,617)</u>
<b>TOTAL EXPENDITURES</b>		<u>23,902,956</u>	<u>24,175,653</u>	<u>25,507,554</u>	<u>(1,331,901)</u>
<b>OTHER FINANCING USES:</b>					
Transfer to Other Funds	A9901.999	-	-	475,000	(475,000)
<b>TOTAL OTHER FINANCING USES</b>		<u>-</u>	<u>-</u>	<u>475,000</u>	<u>(475,000)</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<u>\$ 23,902,956</u>	<u>24,175,653</u>	<u>25,982,554</u>	<u>(1,806,901)</u>



**TOWN OF WEST SENECA, NEW YORK**  
**Statement of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual - Highway Fund**  
**For the Year Ended December 31, 2014**

	<u>Budgeted Amounts</u>			Variance with Final Budget
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Real Property Taxes	\$ 8,506,467	8,506,467	8,506,467	-
Intergovernmental Charges	144,000	144,000	142,777	(1,223)
Use of Money and Property	12,000	12,000	2,884	(9,116)
Sale of Property and				
Compensation for Loss	-	-	42,220	42,220
Miscellaneous	-	-	10,854	10,854
Interfund Revenues	1,255,871	1,255,871	1,255,871	-
State Aid	274,962	302,483	233,856	(68,627)
Total Revenues	<u>10,193,300</u>	<u>10,220,821</u>	<u>10,194,929</u>	<u>(25,892)</u>
<b>EXPENDITURES</b>				
Current:				
Transportation	6,345,025	6,753,271	6,978,661	(225,390)
Employee Benefits	2,778,929	2,778,929	3,031,176	(252,247)
Debt Service:				
Principal	1,026,443	1,026,443	1,026,443	-
Interest	378,882	378,882	355,937	22,945
Total Expenditures	<u>10,529,279</u>	<u>10,937,525</u>	<u>11,392,217</u>	<u>(454,692)</u>
Excess (Deficiency) of Revenues				
Over Expenditures	<u>(335,979)</u>	<u>(716,704)</u>	<u>(1,197,288)</u>	<u>(480,584)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer In	-	-	475,000	475,000
Transfers Out	(464,021)	(464,021)	(586,574)	(122,553)
Total Other Financing Sources and Uses	<u>(464,021)</u>	<u>(464,021)</u>	<u>(111,574)</u>	<u>352,447</u>
Net Change in Fund Balances*	(800,000)	(1,180,725)	(1,308,862)	(128,137)
Fund Balances - Beginning	2,959,855	2,959,855	2,959,855	-
Fund Balances - Ending	<u>\$ 2,159,855</u>	<u>1,779,130</u>	<u>1,650,993</u>	<u>(128,137)</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 financial statements are an integral part of this statement.

TOWN OF WEST SENECA, NEW YORK  
Highway Fund  
Schedule of Revenues - Budget and Actual  
For the Year Ended December 31, 2014

Account Name	Account Code	Budgeted Amounts		Actual	Variance with Final Budget
		Original	Final		
Real Property Tax	D1001	\$ 8,506,467	8,506,467	8,506,467	-
Total Real Property Tax		<u>8,506,467</u>	<u>8,506,467</u>	<u>8,506,467</u>	<u>-</u>
Intergovernmental Charges:					
Services for Other Governments	D2300	144,000	144,000	142,777	(1,223)
Total Intergovernmental Charges		<u>144,000</u>	<u>144,000</u>	<u>142,777</u>	<u>(1,223)</u>
Use of Money and Property:					
Investment Interest	D2406	12,000	12,000	2,884	(9,116)
Total Use of Money and Property		<u>12,000</u>	<u>12,000</u>	<u>2,884</u>	<u>(9,116)</u>
Miscellaneous:					
Minor Sales, Other	D2655	-	-	5,720	5,720
Insurance Recoveries	D2680	-	-	36,500	36,500
Refund Prior Year Revenue	D2701	-	-	10,855	10,855
Total Miscellaneous		<u>-</u>	<u>-</u>	<u>53,075</u>	<u>53,075</u>
Interfund Revenues:					
Interfund Charges	D2801	1,255,871	1,255,871	1,255,871	-
Interfund Transfers	D5031	-	-	475,000	475,000
Total Interfund Revenues		<u>1,255,871</u>	<u>1,255,871</u>	<u>1,730,871</u>	<u>475,000</u>
State Aid:					
Consolidated Highway Aid	D3501	274,962	274,962	206,334	(68,628)
NYS Extreme Winter Recovery	D3502	-	27,521	27,521	-
Total State Aid		<u>274,962</u>	<u>302,483</u>	<u>233,855</u>	<u>(68,628)</u>
<b>TOTAL REVENUES</b>		<u>\$ 10,193,300</u>	<u>10,220,821</u>	<u>10,669,929</u>	<u>449,108</u>

TOWN OF WEST SENECA, NEW YORK  
Highway Fund  
Schedule of Expenditures and Other Financing Uses - Budget and Actual  
For the Year Ended December 31, 2014

Account Name	Account Code	Budgeted Amounts		Actual	Variance with Final Budget
		Original	Final		
<b>TRANSPORTATION:</b>					
General Repairs:					
Personnel Services:					
Regular Labor	D5110.144	\$ 3,153,443	3,151,106	3,012,684	138,422
Part-time Labor	D5110.149	40,000	42,337	42,337	-
Equipment:					
Purchase of Equipment	D5110.200	5,000	5,000	289	4,711
Contractual Expenses:					
Supplies	D5110.400	5,000	5,075	5,075	-
Gasoline, Oil, and Grease	D5110.416	350,000	346,951	294,284	52,667
Guard Rail - Curbing Repair	D5110.445	15,000	15,000	13,811	1,189
Professional Services	D5110.451	6,500	6,500	4,248	2,252
Safety Committee Supplies	D5110.466	10,000	10,000	9,825	175
Erie county Chargebacks	D5110.495	13,007	13,007	13,007	-
Equipment Rental	D5110.496	20,000	20,000	12,100	7,900
Blacktop Paving	D5110.497	200,000	200,000	162,853	37,147
Culvert, Pipe, Lumber and Sand	D5110.498	40,000	40,000	18,923	21,077
Storm Overtime	D5110.1700	-	-	153,502	(153,502)
Storm Contractual	D5110.4960	-	-	115,717	(115,717)
Stone, Gravel - Road Service	D5110.499	70,000	70,000	60,279	9,721
Total General Repairs		<u>3,927,950</u>	<u>3,924,976</u>	<u>3,918,934</u>	<u>6,042</u>
Permanent Improvements:					
Equipment:					
CHIPS Program	D5112.201	274,962	274,962	234,135	40,827
Extreme Winter Recovery	D5112.202	-	27,521	-	27,521
Total Permanent Improvements		<u>274,962</u>	<u>302,483</u>	<u>234,135</u>	<u>68,348</u>
Machinery:					
Personal Services:					
Automotive Working Crew Chief	D5130.115	85,095	85,095	61,245	23,850
Automotive Mechanics (5)	D5130.116	349,537	333,652	223,082	110,570
Equipment:					
Equipment	D5130.200	5,000	5,000	3,186	1,814
Machinery Reserve	D5130.202	-	383,699	230,988	152,711
Contractual Expenses:					
Repair of Machinery	D5130.445	75,000	90,885	90,885	-
Rental of Heavy Machinery	D5130.491	1,900	1,900	798	1,102
Tires	D5130.492	30,000	30,000	27,962	2,038
Storm Overtime	D5130.1700	-	-	12,002	(12,002)
Storm contractual	D5130.4960	-	-	262,416	(262,416)
Parts	D5130.493	220,000	220,000	217,240	2,760
Total Machinery		<u>766,532</u>	<u>1,150,231</u>	<u>1,129,804</u>	<u>20,427</u>

(Continued)

**TOWN OF WEST SENECA, NEW YORK**  
**Highway Fund**  
**Schedule of Expenditures and Other Financing Uses - Budget and Actual**  
**For the Year Ended December 31, 2014**

Account Name	Account Code	Budgeted Amounts		Actual	Variance with Final Budget
		Original	Final		
Brush, Weeds and Miscellaneous					
Personnel Services:					
Salary of Caretakers (2)	D5140.145	114,581	114,581	108,586	5,995
Contractual Expenses:					
Towels and Supplies	D5140.401	2,000	2,000	957	1,043
Insurance Charges	D5140.487	127,000	127,000	127,000	-
Coveralls and Rain Gear	D5140.488	6,000	6,000	3,152	2,848
Tool House Supplies	D5140.489	25,000	25,000	22,990	2,010
Chemicals & Sprays- Weed Control	D5140.490	2,000	2,000	1,518	482
Storm Contractual	D5140.4960	-	-	3,508	(3,508)
Interfund Services	D5140.491	475,000	475,000	475,000	-
Total Brush, Weeds and Miscellaneous		<u>751,581</u>	<u>751,581</u>	<u>742,711</u>	<u>8,870</u>
Snow Removal:					
Personnel Services:					
Regular Labor	D5142.144	350,000	350,000	655,439	(305,439)
Contractual Expenses:					
Storm Contractual	D5142.4960	-	-	114	(114)
Cinders, Salt and Gas	D5142.416	250,000	250,000	272,699	(22,699)
Total Snow Removal		<u>600,000</u>	<u>600,000</u>	<u>928,252</u>	<u>(328,252)</u>
Services for Other Governments:					
Contractual Expenses:					
Gasoline	D5148.416	24,000	24,000	24,825	(825)
Total Services for Other Governments		<u>24,000</u>	<u>24,000</u>	<u>24,825</u>	<u>(825)</u>
<b>TOTAL TRANSPORTATION</b>		<u><b>6,345,025</b></u>	<u><b>6,753,271</b></u>	<u><b>6,978,661</b></u>	<u><b>(225,390)</b></u>
<b>EMPLOYEE BENEFITS:</b>					
State Retirement	D9010.801	751,441	765,952	765,952	-
Social Security	D9030.802	313,088	323,030	323,030	-
Workmen's Compensation	D9040.803	400,000	375,547	358,266	17,281
Hospital and Medical Insurance	D9060.807	1,250,000	1,250,000	1,502,730	(252,730)
Unemployment Insurance	D9070.805	5,000	5,000	3,251	1,749
Health and Welfare Insurance	D9080.804	55,000	55,000	73,713	(18,713)
Work Boot Allowance	D9089.820	4,400	4,400	4,234	166
<b>TOTAL EMPLOYEE BENEFITS</b>		<u><b>2,778,929</b></u>	<u><b>2,778,929</b></u>	<u><b>3,031,176</b></u>	<u><b>(252,247)</b></u>

(Continued)

TOWN OF WEST SENECA, NEW YORK  
Highway Fund  
Schedule of Expenditures and Other Financing Uses - Budget and Actual  
For the Year Ended December 31, 2014

Account Name	Account Code	Budgeted Amounts		Actual	Variance with Final Budget
		Original	Final		
<b>DEBT SERVICE:</b>					
Capital - BAN Principal	D9716.910	464,021	464,021	586,574	(122,553)
Capital - BAN Interest	D9716.911	103,574	103,574	103,574	-
Principal - Public Improvement Bonds	D9718.910	45,000	45,000	45,000	-
Principal - Public Improvement Bonds	D9719.910	288,500	288,500	288,500	-
Principal - Serial Bonds	D9720.910	250,000	250,000	250,000	-
Principal - Serial Bonds	D9721.910	234,858	234,858	234,858	-
Principal - Various Purpose Bonds	D9722.910	208,085	208,085	208,085	-
Interest - Serial Bonds	D9721.911	81,848	81,848	81,848	-
Interest - Public Improvement Bonds	D9718.911	1,013	1,013	1,013	-
Interest - Serial Bonds	D9719.911	38,333	38,333	31,004	7,329
Interest - Serial Bonds	D9720.911	63,294	63,294	47,678	15,616
Interest - Various Purpose Bonds	D9722.911	90,820	90,820	90,820	-
<b>TOTAL DEBT SERVICE</b>		<u>1,869,346</u>	<u>1,869,346</u>	<u>1,968,954</u>	<u>(99,608)</u>
<b>TOTAL EXPENDITURES</b>		<u>10,993,300</u>	<u>11,401,546</u>	<u>11,978,791</u>	<u>(577,245)</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<u>\$ 10,993,300</u>	<u>11,401,546</u>	<u>11,978,791</u>	<u>(577,245)</u>



**TOWN OF WEST SENECA, NEW YORK**  
**Statement of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual - Sewer Fund**  
**For the Year Ended December 31, 2014**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Real Property Taxes	\$ 7,646,028	7,646,028	7,646,028	-
Departmental Income	-	-	68,900	68,900
Intergovernmental Charges	403,557	403,557	421,711	18,154
Use of Money and Property	-	-	2,454	2,454
Miscellaneous	-	-	10,854	10,854
Interdistrict Revenues	<u>2,082,647</u>	<u>2,082,647</u>	<u>1,774,233</u>	<u>(308,414)</u>
Total Revenues	<u>10,132,232</u>	<u>10,132,232</u>	<u>9,924,180</u>	<u>(208,052)</u>
<b>EXPENDITURES</b>				
Current:				
Home and Community Services	9,636,169	9,636,169	8,658,980	977,189
Debt Service:				
Principal	259,670	409,436	409,436	-
Interest	<u>269,893</u>	<u>319,677</u>	<u>319,677</u>	<u>-</u>
Total Expenditures	<u>10,165,732</u>	<u>10,365,282</u>	<u>9,388,093</u>	<u>977,189</u>
Excess (Deficiency) of Revenues				
Over Expenditures	(33,500)	(233,050)	536,087	(769,137)
<b>OTHER FINANCING USES</b>				
Transfers Out	<u>(185,000)</u>	<u>(185,000)</u>	<u>(185,000)</u>	<u>-</u>
Total Other Financing Uses	<u>(185,000)</u>	<u>(185,000)</u>	<u>(185,000)</u>	<u>-</u>
Net Changes in Fund Balances*	(218,500)	(418,050)	351,087	(1,185,241)
Fund Balances - Beginning	<u>3,752,177</u>	<u>3,752,177</u>	<u>3,752,177</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 3,533,677</u>	<u>3,334,127</u>	<u>4,103,264</u>	<u>(1,185,241)</u>

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

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

TOWN OF WEST SENECA, NEW YORK  
 Sewer Fund  
 Combining Balance Sheet - By District  
 December 31, 2014

	Cash and		Due From		Prepaid	Total	Assets
	Cash	Accounts	Other	Government			
	Equivalents	Receivable	Government	Assets			
Sanitary Sewer District							
1	\$ 80,575	-	-	-	790		81,365
2	75,606	-	-	-	307		75,913
3	74,634	-	-	-	54		74,688
4	126,669	-	-	-	163		126,832
5	(120,603)	-	-	-	1,021		(119,582)
5 Cov. Slade Ext.	469,969	-	-	-	1,269		471,238
6	1,071,226	21,049	150,774	-	2,709		1,245,758
7	65,178	-	-	-	409		65,587
8	254,887	-	-	-	1,412		256,299
9	141,591	-	-	-	98		141,689
10	102,339	-	-	-	96		102,435
11	35,267	-	-	-	48		35,315
12	167,831	-	-	-	305		168,136
12I	197,077	-	-	-	912		197,989
13	2,897,704	-	48,773	-	12,996		2,959,473
14	20,998	-	3,492	-	370		24,860
15	16,908	-	-	-	84		16,992
18	15,507	-	-	-	47		15,554
19	84,343	-	-	-	131		84,474
20	(35,921)	-	47,113	-	-		11,192
Unallocated	42,643	5,000	-	-	-		47,643
Total	\$ 5,784,428	26,049	250,152	-	23,221		6,083,850

(Continued)

TOWN OF WEST SENECA, NEW YORK  
Sewer Fund  
Combining Balance Sheet - By District  
December 31, 2014

	Accounts Payable	Accrued Liabilities	Due To Other Funds	Total Liabilities	Non-Spendable	Assigned	Unassigned	Total Fund Balances (Deficits)	Total Liabilities and fund Balances (Deficits)
Sanitary Sewer District									
1	\$ 55,670	767	-	56,437	790	24,138	-	24,928	81,365
2	22,240	299	-	22,539	307	53,067	-	53,374	75,913
3	12,889	53	-	12,942	54	61,692	-	61,746	74,688
4	18,171	159	-	18,330	163	108,339	-	108,502	126,832
5	2,180	992	-	3,172	1,021	(123,775)	-	(122,754)	(119,582)
5 Cov. Slade Ext.	-	1,233	-	1,233	1,269	468,736	-	470,005	471,238
6	4,662	2,631	-	7,293	2,709	1,235,756	-	1,238,465	1,245,758
7	-	397	-	397	409	64,781	-	65,190	65,587
8	-	1,371	-	1,371	1,412	253,516	-	254,928	256,299
9	24,877	95	-	24,972	98	116,619	-	116,717	141,689
10	7,870	93	-	7,963	96	94,376	-	94,472	102,435
11	-	47	-	47	48	35,220	-	35,268	35,315
12	724	297	-	1,021	305	166,810	-	167,115	168,136
12l	-	885	-	885	912	196,192	-	197,104	197,989
13	1,755,180	12,625	-	1,767,805	12,996	1,178,672	-	1,191,668	2,959,473
14	-	359	-	359	370	24,131	-	24,501	24,860
15	5,161	82	-	5,243	84	11,665	-	11,749	16,992
18	-	46	-	46	47	15,461	-	15,508	15,554
19	-	129	-	129	131	84,214	-	84,345	84,474
20	44	-	-	44	-	11,148	-	11,148	11,192
Unallocated	48,360	-	-	48,360	-	(715)	-	(715)	47,645
Total	\$ 1,958,028	22,558	-	1,980,586	23,221	4,080,043	-	4,103,264	6,083,850

**TOWN OF WEST SENECA, NEW YORK**  
**Sewer Fund**  
**Combining Schedule of Changes in Fund Balances (Deficits) - By District**  
**For the Year Ended December 31, 2014**

	Fund Balances (Deficits) 1/1/2014	Revenues	Expenditures	Fund Balances (Deficits) 12/31/2014
Sanitary Sewer District				
1	\$ (36,471)	192,471	131,073	24,927
2	33,677	70,604	50,907	53,374
3	64,067	24,694	27,015	61,746
4	119,215	60,853	71,566	108,502
5	(44,710)	621,139	699,183	(122,754)
5 Covington Slade Ext.	342,865	440,821	313,681	470,005
6	1,141,984	1,088,022	991,541	1,238,465
7	71,053	154,220	160,083	65,190
8	246,833	462,599	454,504	254,928
9	127,914	39,442	50,639	116,717
10	99,852	20,716	26,096	94,472
11	36,220	17,677	18,629	35,268
12	166,898	122,971	122,754	167,115
12I	211,080	198,864	212,840	197,104
13	1,065,323	5,474,820	5,348,475	1,191,668
14	21,993	81,998	79,490	24,501
15	10,568	19,482	18,301	11,749
18	15,070	11,023	10,585	15,508
19	78,810	42,046	36,510	84,346
20	(18,903)	779,718	749,667	11,148
Unallocated benefits	(1,161)	-	(446)	(715)
<b>Total Sanitary Sewer Districts</b>	<b>\$ 3,752,177</b>	<b>9,924,180</b>	<b>9,573,093</b>	<b>4,103,264</b>

TOWN OF WEST SENECA, NEW YORK  
 Sewer Fund  
 Combining of Revenues - Budget and Actual - By District  
 For the Year Ending December 31, 2014

	Final Budget	Real Property Taxes	Departmental Income	Intergovernmental Charges	Interest Earnings	Miscellaneous Local Sources	Inter-district Revenues	Total Actual	Variance with Final Budget
1	\$ 192,055	192,055	400	-	16	-	-	192,471	416
2	70,577	70,577	-	-	27	-	-	70,604	27
3	21,866	21,866	2,800	-	28	-	-	24,694	2,828
4	60,801	60,801	-	-	52	-	-	60,853	52
5	784,375	281,297	-	-	-	-	339,842	621,139	(163,236)
5 Covington Slade Ext.	440,669	440,669	-	-	152	-	-	440,821	152
6	1,034,575	607,487	30,100	87,548	466	10,854	351,567	1,088,022	53,447
7	154,188	154,188	-	-	32	-	-	154,220	32
8	452,489	452,489	10,000	-	110	-	-	462,599	10,110
9	39,386	39,386	-	-	56	-	-	39,442	56
10	20,672	20,672	-	-	44	-	-	20,716	44
11	17,661	17,661	-	-	16	-	-	17,677	16
12	122,897	74,897	-	-	74	-	48,000	122,971	74
12I	198,770	198,770	-	-	94	-	-	198,864	94
13	5,513,128	4,130,106	25,100	287,050	1,232	-	1,031,332	5,474,820	(38,308)
14	81,373	78,498	-	-	8	-	3,492	81,998	625
15	19,477	19,477	-	-	5	-	-	19,482	5
18	11,016	11,016	-	-	7	-	-	11,023	7
19	42,011	42,011	-	-	35	-	-	42,046	35
20	854,246	732,105	500	47,113	-	-	-	779,718	(74,528)
<b>Total Sanitary Sewer Districts</b>	<b>\$ 10,132,232</b>	<b>7,646,028</b>	<b>68,900</b>	<b>421,711</b>	<b>2,454</b>	<b>10,854</b>	<b>1,774,233</b>	<b>9,924,180</b>	<b>(208,052)</b>



TOWN OF WEST SENECA, NEW YORK  
Sewer Fund  
Combining Schedule of Expenditures - Budget and Actual - By District  
For the Year Ended December 31, 2014

Account Name	Account Code	Budgeted Amounts		Actual	Variance with Final Budget
		Original	Final		
Sewer District No. 1:					
Contractual Expenses:					
Major Repairs	S8101.1441	\$ -	-	-	-
Legal and Professional	S8101.1450	-	-	-	-
Remedial Program	S8101.1454	-	-	323	(323)
Erie County Chargebacks	S8101.1464	107	107	-	107
Buffalo Sewer Authority Charge	S8101.1486	65,000	65,000	9,175	55,825
Allocation of General Fund Costs	S8101.0511	-	-	-	-
Allocation of Highway Fund Costs	S8101.0512	-	-	-	-
Sewer Department Allocation	S8101.0597	118,493	118,493	108,723	9,770
Payments on Debt Service:					
EPC - Principal	S8101.960	5,293	8,593	8,593	-
EPC - Interest	S8101.970	3,162	4,259	4,259	-
<b>Total</b>		<u>192,055</u>	<u>196,452</u>	<u>131,073</u>	<u>65,379</u>
Sewer District No. 2:					
Contractual Expenses:					
Major Repairs	S8102.1441	-	-	-	-
Legal and Professional	S8102.1450	-	-	-	-
Remedial Program	S8102.1454	-	-	-	-
Buffalo Sewer Authority Charge	S8102.1486	26,000	26,000	4,502	21,498
Allocation of General Fund Costs	S8102.0511	-	-	-	-
Allocation of Highway Fund Costs	S8102.0512	-	-	-	-
Sewer Department Allocation	S8102.0597	45,534	45,534	41,779	3,755
Payments on Debt Service:					
EPC - Principal	S8102.0960	1,905	3,093	3,093	-
EPC - Interest	S8102.0970	1,138	1,533	1,533	-
<b>Total</b>		<u>74,577</u>	<u>76,160</u>	<u>50,907</u>	<u>25,253</u>
Sewer District No. 3:					
Contractual Expenses:					
Major Repairs	S8103.1441	-	-	-	-
Legal and Professional	S8103.1450	-	-	-	-
Remedial Program	S8103.1454	-	-	255	(255)
Chargebacks	S8103.1464	-	-	-	-
Buffalo Sewer Authority Charge	S8103.1486	15,000	15,000	18,278	(3,278)
Allocation of General Fund Costs	S8103.0511	-	-	-	-
Allocation of Highway Fund Costs	S8103.0512	-	-	-	-
Sewer Department Allocation	S8103.0597	8,291	8,291	7,607	684
Payments on Debt Service:					

(Continued)

TOWN OF WEST SENECA, NEW YORK  
Sewer Fund  
Combining Schedule of Expenditures - Budget and Actual - By District  
For the Year Ended December 31, 2014

Account Name	Account Code	Budgeted Amounts		Actual	Variance with Final Budget
		Original	Final		
EPC - Principal	S8103.0960	360	585	585	-
EPC - Interest	S8103.0970	215	290	290	-
<b>Total</b>		<u>23,866</u>	<u>24,166</u>	<u>27,015</u>	<u>(2,849)</u>
<b>Sewer District No. 4:</b>					
Contractual Expenses:					
Major Repairs	S8104.1441	-	-	-	-
Legal and Professional	S8104.1450	-	-	-	-
Remedial Program	S8104.1454	-	-	603	(603)
Buffalo Sewer Authority Charge	S8104.1486	21,000	21,000	25,736	(4,736)
Rent Payable to SD 6	S8104.1487	20,777	20,777	21,364	(587)
Allocation of General Fund Costs	S8104.0511	-	-	-	-
Allocation of Highway Fund Costs	S8104.0512	-	-	-	-
Sewer Department Allocation	S8104.0597	23,526	23,526	21,586	1,940
Payments on Debt Service:					
EPC - Principal	S8104.0960	938	1,523	1,523	-
EPC - Interest	S8104.0970	560	754	754	-
<b>Total</b>		<u>66,801</u>	<u>67,580</u>	<u>71,566</u>	<u>(3,986)</u>
<b>Sewer District No. 5:</b>					
Contractual Expenses:					
Major Repairs	S8105.1441	-	-	-	-
Legal and Professional	S8105.1450	-	-	-	-
Remedial Program	S8105.1454	-	-	-	-
Rent Payable to SD 13	S8105.1488	336,200	336,200	302,737	33,463
Chargebacks	S8105.1464	1,069	1,069	1,069	-
Allocation of General Fund Costs	S8105.0511	-	-	-	-
Allocation to Highway Fund Costs	S8105.0512	-	-	-	-
Operation of Disposal Plant	S8105.0513	20,000	20,000	4,208	15,792
Operation of Lift Station	S8105.0515	14,000	14,000	10,290	3,710
Rental Payments to RR	S8105.0518	250	250	228	22
Sewer Department Allocation	S8105.0597	385,279	385,279	353,516	31,763
Payments on Debt Service:					
Bond Anticipation Note - Principal	S8105.0940	6,613	6,613	6,613	-
Bond Anticipation Note - Interest	S8105.0950	4,275	4,275	4,275	-
EPC - Principal	S8105.0960	6,691	10,863	10,863	-
EPC - Interest	S8105.0970	3,998	5,384	5,384	-
<b>Total</b>		<u>778,375</u>	<u>783,933</u>	<u>699,183</u>	<u>84,750</u>

(Continued)

TOWN OF WEST SENECA, NEW YORK  
Sewer Fund  
Combining Schedule of Expenditures - Budget and Actual - By District  
For the Year Ended December 31, 2014

Account Name	Account Code	Budgeted Amounts		Actual	Variance with Final Budget
		Original	Final		
Sewer District No. 5 - Covington Slade Ext.:					
Contractual Expenses:					
Remedial Program Rent Payable to SD 5	S8155.1454	-	-	-	-
Rent Payable to SD 5	S8155.1486	422,003	422,003	258,767	163,236
Allocation of General Fund Costs	S8155.0511	-	-	-	-
Allocation of Highway Fund costs	S8155.0512	-	-	-	-
Payments on Debt Service:					
Bond Anticipation Note - Principal	S8155.0940	13,383	13,383	13,383	-
Bond Anticipation Note - Interest	S8155.0950	8,652	8,652	8,652	-
EPC - Principal	S8155.0960	13,541	21,983	21,983	-
EPC - Interest	S8155.0970	8,090	10,896	10,896	-
<b>Total</b>		<b>465,669</b>	<b>476,917</b>	<b>313,681</b>	<b>163,236</b>
Sewer District No. 6:					
Contractual Expenses:					
Major Repairs	S8106.1441	-	-	-	-
Legal and Professional	S8106.1450	-	-	-	-
Remedial Program	S8106.1454	-	-	-	-
Erie County Chargebacks	S8106.1464	648	648	647	1
Allocation of General Fund Costs	S8106.0511	-	-	-	-
Allocation of Highway Fund Costs	S8106.0512	-	-	-	-
Operation of Retention Facility	S8106.0513	60,000	60,000	22,717	37,283
Railroad Easements	S8106.0519	400	400	528	(128)
Sewer Department Allocation	S8106.0597	414,966	414,966	380,756	34,210
Rent Payable to ECSD 4	S8106.0599	610,000	610,000	543,480	66,520
Payments on Debt Service:					
EPC - Principal	S8106.0960	17,880	29,026	29,026	-
EPC - Interest	S8106.0970	10,681	14,387	14,387	-
<b>Total</b>		<b>1,114,575</b>	<b>1,129,427</b>	<b>991,541</b>	<b>137,886</b>
Sewer District No. 7:					
Contractual Expenses:					
Major Repairs	S8107.1441	-	-	-	-
Legal and Professional	S8107.1450	-	-	-	-
Remedial Program	S8107.1454	-	-	-	-
Rent Payable to SD 6	S8107.1487	95,777	95,777	98,479	(2,702)
Allocation of General Fund Costs	S8107.0511	-	-	-	-
Allocation of Highway Fund Costs	S8107.0512	-	-	-	-
Sewer Department Allocation	S8107.0597	60,257	60,257	55,290	4,967
Payments on Debt Service:					
EPC - Principal	S8107.0960	2,600	4,222	4,222	-
EPC - Interest	S8107.0970	1,554	2,092	2,092	-
<b>Total</b>		<b>160,188</b>	<b>162,348</b>	<b>160,083</b>	<b>2,265</b>

(Continued)

TOWN OF WEST SENECA, NEW YORK  
Sewer Fund  
Combining Schedule of Expenditures - Budget and Actual - By District  
For the Year Ended December 31, 2014

Account Name	Account Code	Budgeted Amounts		Actual	Variance with Final Budget
		Original	Final		
Sewer District No. 8:					
Contractual Expenses:					
Major Repairs	S8108.1441	-	-	-	-
Legal and Professional	S8108.1450	-	-	-	-
Remedial Program	S8108.1454	40	40	40	-
Erie County Chargebacks	S8108.1464	-	-	-	-
Rent Payable to SD 6	S8108.1487	214,462	214,462	220,491	(6,029)
Allocation of General Fund Costs	S8108.0511	-	-	-	-
Allocation of Highway Fund Costs	S8108.0512	-	-	-	-
Sewer Department Allocation	S8108.0597	227,221	227,221	208,490	18,731
Payments on Debt Service:					
EPC - Principal	S8108.0960	10,496	17,038	17,038	-
EPC - Interest	S8108.0970	6,270	8,445	8,445	-
<b>Total</b>		<u>458,489</u>	<u>467,206</u>	<u>454,504</u>	<u>12,702</u>
Sewer District No. 9:					
Contractual Expenses:					
Major Repairs	S8109.1441	-	-	-	-
Legal and Professional	S8109.1450	-	-	-	-
Remedial Program	S8109.1454	-	-	299	(299)
Buffalo Sewer Authority Charge	S8109.1486	29,000	29,000	35,639	(6,639)
Allocation of General Fund Costs	S8109.0511	-	-	-	-
Allocation of Highway Fund Costs	S8109.0512	-	-	-	-
Sewer Department Allocation	S8109.0597	14,416	14,416	13,226	1,190
Payments on Debt Service:					
EPC - Principal	S8109.0960	607	986	986	-
EPC - Interest	S8109.0970	363	489	489	-
<b>Total</b>		<u>44,386</u>	<u>44,891</u>	<u>50,639</u>	<u>(5,748)</u>
Sewer District No. 10:					
Contractual Expenses:					
Major Repairs	S8110.1441	-	-	-	-
Legal and Professional	S8110.1450	-	-	-	-
Remedial Program	S8110.1454	-	-	-	-
Buffalo Sewer Authority Charge	S8110.1486	9,200	9,200	11,297	(2,097)
Allocation of General Fund Costs	S8110.0511	-	-	-	-
Allocation of Highway Fund Costs	S8110.0512	-	-	-	-
Sewer Department Allocation	S8110.0597	14,469	14,469	13,275	1,194
Payments on Debt Service:					
EPC - Principal	S8110.0960	628	1,019	1,019	-
EPC - Interest	S8110.0970	375	505	505	-
<b>Total</b>		<u>24,672</u>	<u>25,193</u>	<u>26,096</u>	<u>(903)</u>

(Continued)

TOWN OF WEST SENECA, NEW YORK  
Sewer Fund  
Combining Schedule of Expenditures - Budget and Actual - By District  
For the Year Ended December 31, 2014

Account Name	Account Code	Budgeted Amounts		Actual	Variance with Final Budget
		Original	Final		
Sewer District No. 11:					
Contractual Expenses:					
Major Repairs	S8111.1441	-	-	-	-
Legal and Professional	S8111.1450	-	-	-	-
Remedial Program	S8111.1454	-	-	-	-
Rent Payable to SD 6	S8111.1487	10,925	10,925	11,233	(308)
Allocation of General Fund Costs	S8111.0511	-	-	-	-
Allocation of Highway Fund Costs	S8111.0512	-	-	-	-
Sewer Department Allocation	S8111.0597	7,244	7,244	6,648	596
Payments on Debt Service:					
EPC - Principal	S8111.0960	308	500	500	-
EPC - Interest	S8111.0970	184	248	248	-
<b>Total</b>		<b>18,661</b>	<b>18,917</b>	<b>18,629</b>	<b>288</b>
Sewer District No. 12:					
Contractual Expenses:					
Major Repairs	S8112.1441	-	-	-	-
Legal and Professional	S8112.1450	-	-	-	-
Remedial Program	S8112.1454	-	-	-	-
Rent Payable to ECSD 6	S8112.1491	76,000	76,000	70,582	5,418
Allocation of General Fund Costs	S8112.0511	-	-	-	-
Allocation of Highway Fund Costs	S8112.0512	-	-	-	-
Operation of Lift Station	S8112.0515	6,000	6,000	5,452	548
Sewer Department Allocation	S8112.0597	45,817	45,817	42,040	3,777
Payments on Debt Service:					
EPC - Principal	S8112.0960	1,928	3,129	3,129	-
EPC - Interest	S8112.0970	1,152	1,551	1,551	-
<b>Total</b>		<b>130,897</b>	<b>132,497</b>	<b>122,754</b>	<b>9,743</b>
Sewer District No. 12I:					
Contractual Expenses:					
Major Repairs	S8123.1441	-	-	-	-
Legal and Professional	S8123.1450	-	-	-	-
Remedial Program	S8123.1454	-	-	-	-
Rent Payable to Erie County SD #6	S8123.1487	24,000	24,000	22,557	1,443
Allocation of General Fund Costs	S8123.0511	-	-	-	-
Allocation of Highway Fund Costs	S8123.0512	-	-	-	-
Allocation to SD #12	S8123.0521	48,000	48,000	48,000	-
Sewer Department Allocation	S8123.0597	139,183	139,183	127,710	11,473
Payments on Debt Service:					
EPC - Principal	S8123.0960	6,002	9,743	9,743	-
EPC - Interest	S8123.0970	3,585	4,830	4,830	-
<b>Total</b>		<b>220,770</b>	<b>225,756</b>	<b>212,840</b>	<b>12,916</b>

(Continued)



TOWN OF WEST SENECA, NEW YORK  
Sewer Fund  
Combining Schedule of Expenditures - Budget and Actual - By District  
For the Year Ended December 31, 2014

Account Name	Account Code	Budgeted Amounts		Actual	Variance with Final Budget
		Original	Final		
Sewer District No. 13:					
Contractual Expenses:					
Major Repairs	S8113.1441	-	-	122,000	(122,000)
Legal and Professional	S8113.1450	-	-	-	-
Remedial Program	S8113.1454	-	-	-	-
Erie County Chargebacks	S8113.1464	8,348	8,348	8,347	1
Buffalo Sewer Authority Charge	S8113.1486	2,050,000	2,050,000	1,837,142	212,858
Payable to SD 5	S8113.0508	18,590	18,590	18,590	-
Allocation to General Fund Costs	S8113.0511	-	-	-	-
Allocation to Highway Fund Costs	S8113.0512	-	-	-	-
Operation of Lift Station	S8113.0515	25,000	25,000	16,966	8,034
Rental Payments to Railroad	S8113.0518	500	500	228	272
Payable to SD 5 - Disposal Plant	S8113.0520	62,485	62,485	62,485	-
Sewer Department Allocation	S8113.0597	2,913,481	2,913,481	2,673,288	240,193
Union Road Lift Station	S8113.0598	5,000	5,000	306	4,694
Payments on Debt Service:					
Serial Bonds - Principal	S8113.0910	19,429	19,429	19,429	-
Serial Bonds - Interest	S8113.0911	6,771	6,771	6,771	-
Bond Anticipation Note - Principal	S8113-0940	142,061	142,061	142,061	-
Bond Anticipation Note - Interest	S8113-0950	91,841	91,841	91,841	-
EPC - Principal	S8113.0960	143,747	233,358	233,358	-
EPC - Interest	S8113.0970	85,875	115,663	115,663	-
<b>Total</b>		<b>5,573,128</b>	<b>5,692,527</b>	<b>5,348,475</b>	<b>344,052</b>
Sewer District No. 14:					
Contractual Expenses:					
Major Repairs	S8114.1441	-	-	-	-
Legal and Professional	S8114.1450	-	-	-	-
Rent Payable to SD 13	S8114.1488	77,168	77,168	73,099	4,069
Allocation of General Fund Costs	S8114.0511	-	-	-	-
Allocation of Highway Fund Costs	S8114.0512	-	-	-	-
Sewer Department Allocation	S8114.0597	-	-	-	-
Payments on Debt Service:					
EPC - Principal	S8114.0960	2,632	4,273	4,273	-
EPC - Interest	S8114.0970	1,573	2,118	2,118	-
<b>Total</b>		<b>81,373</b>	<b>83,559</b>	<b>79,490</b>	<b>4,069</b>
Sewer District No. 15:					
Contractual Expenses:					
Major Repairs	S8115.1441	-	-	-	-
Legal and Professional	S8115.1450	-	-	-	-
Remedial Program	S8115.1454	-	-	450	(450)
Buffalo Sewer Authority Charge	S8115.1486	6,000	6,000	4,973	1,027
Allocation of General Fund Costs	S8115.0511	-	-	-	-
Allocation of Highway Fund Costs	S8115.0512	-	-	-	-
Sewer Department Allocation	S8115.0597	12,624	12,624	11,583	1,041

(Continued)

TOWN OF WEST SENECA, NEW YORK  
Sewer Fund  
Combining Schedule of Expenditures - Budget and Actual - By District  
For the Year Ended December 31, 2014

Account Name	Account Code	Budgeted Amounts		Actual	Variance with Final Budget
		Original	Final		
Payments on Debt Service:					
EPC - Principal	S8115.0960	534	866	866	-
EPC - Interest	S8115.0970	319	429	429	-
<b>Total</b>		<b>19,477</b>	<b>19,919</b>	<b>18,301</b>	<b>1,618</b>
Sewer District No. 18:					
Contractual Expenses:					
Major Repairs	S8118.1441	-	-	-	-
Legal and Professional	S8118.1450	-	-	-	-
Remedial Program	S8118.1454	-	-	-	-
Rental Payment to EC SD #6	S8118.1487	5,000	5,000	4,403	597
Allocation of General Fund Costs	S8118.0511	-	-	-	-
Allocation of Highway Fund Costs	S8118.0512	-	-	-	-
Sewer Department Allocation	S8118.0597	6,178	6,178	5,668	510
Payments on Debt Service:					
EPC - Principal	S8118.0960	212	344	344	-
EPC - Interest	S8118.0970	126	170	170	-
<b>Total</b>		<b>11,516</b>	<b>11,692</b>	<b>10,585</b>	<b>1,107</b>
Sewer District No. 19:					
Contractual Expenses:					
Major Repairs	S8119.1441	-	-	-	-
Legal and Professional	S8119.1450	-	-	-	-
Remedial Program	S8119.1454	-	-	-	-
Rental Payment to Erie County SD# 6	S8119.1490	24,000	24,000	18,371	5,629
Allocation of General Fund Costs	S8119.0511	-	-	-	-
Allocation of Highway Fund Costs	S8119.0512	-	-	-	-
Sewer Department Allocation	S8119.0597	17,856	17,856	16,383	1,473
Payments on Debt Service:					
EPC - Principal	S8119.0960	723	1,174	1,174	-
EPC - Interest	S8119.0970	432	582	582	-
<b>Total</b>		<b>43,011</b>	<b>43,612</b>	<b>36,510</b>	<b>7,102</b>
Sewer District No. 20:					
Contractual Expenses:					
Operation of Lift Station	S8120.0515	-	-	201	(201)
Major Repairs	S8120.1441	-	-	-	-
Legal and Professional	S8120.1450	-	-	-	-
Rent Payable to SD 13	S8120.1486	773,385	773,385	655,321	118,064
Payments on Debt Service:					
Bond Anticipation Note - Principal	S8120.0940	22,943	22,943	22,943	-
Bond Anticipation Note - Interest	S8120.0950	14,833	14,833	14,833	-
EPC - Principal	S8120.0960	23,216	37,689	37,689	-
EPC - Interest	S8120.0970	13,869	18,680	18,680	-
<b>Total</b>		<b>848,246</b>	<b>867,530</b>	<b>749,667</b>	<b>117,863</b>

(Continued)

TOWN OF WEST SENECA, NEW YORK  
Sewer Fund  
Combining Schedule of Expenditures - Budget and Actual - By District  
For the Year Ended December 31, 2014

Account Name	Account Code	Budgeted Amounts		Actual	Variance with Final Budget
		Original	Final		
Unallocated Fringe Benefits					
Social Security	S9030.0802	-	-	(446)	446
Medicare	S9090.0808	-	-	-	-
Total		-	-	(446)	446
<b>TOTAL SANITARY SEWER DISTRICTS</b>		<u>\$ 10,350,732</u>	<u>10,550,282</u>	<u>9,573,093</u>	<u>977,189</u>

TOWN OF WEST SENECA, NEW YORK  
 Capital Projects Fund  
 Combining Balance Sheet  
 For the Year Ended December 31, 2014

Project	Assets					Liabilities					Fund Balances (Deficits)			Total Liabilities and Fund Balances (Deficits)
	Due from Other Funds	Restricted Cash	Total Assets	Accounts Payable	Retentions Payable	Due to Other Funds	BANS Payable	Total Liabilities	Restricted	Unassigned	Total Fund Balances (Deficits)	Total		
													Other Funds	
Recreation and Playgrounds	\$ -	3,217	3,217	-	-	-	-	-	3,217	-	3,217	3,217		
Fisher Road Sewer	-	(23,024)	(23,024)	-	-	-	-	-	-	(23,024)	(23,024)	(23,024)		
Town Roads Construction	-	197,280	197,280	-	-	-	5,503,123	5,503,123	-	(5,305,843)	(5,305,843)	197,280		
Orchard Park Road Water Main	-	(451,934)	(451,934)	-	-	-	-	-	-	(451,934)	(451,934)	(451,934)		
Seneca Creek Water Main	-	67,384	67,384	-	-	-	-	-	67,384	-	67,384	67,384		
Leydecker Water Main (WD #3)	-	11,510	11,510	-	-	-	-	-	11,510	-	11,510	11,510		
East & West Water Main (WD #3)	-	4,905	4,905	-	-	-	-	-	4,905	-	4,905	4,905		
Casmier Street Pump Station	-	(123,345)	(123,345)	-	-	-	-	-	-	(123,345)	(123,345)	(123,345)		
Equipment Purchases	82,621	197,618	280,239	-	-	-	331,455	331,455	-	(51,216)	(51,216)	280,239		
Elmsford Circle Water Main	-	7,227	7,227	-	-	-	-	-	7,227	-	7,227	7,227		
East Center Road Sanitary Sewer	-	(8,536)	(8,536)	-	-	-	-	-	-	(8,536)	(8,536)	(8,536)		
Senior Citizens Reno. - Phase 2	-	(1,919)	(1,919)	-	-	-	-	-	-	(1,919)	(1,919)	(1,919)		
Radio / GPS Highway & Sanitation	-	51,214	51,214	-	-	-	-	-	51,214	-	51,214	51,214		
2009-10: East & West-Water District #3	-	(34,224)	(34,224)	-	-	-	-	-	-	(34,224)	(34,224)	(34,224)		
2009-10: East & West-Water District #4	-	(600)	(600)	-	-	-	-	-	-	(600)	(600)	(600)		
2009-10: Town Hall Backflow Prevention	-	31,909	31,909	-	-	15,000	58,443	73,443	-	(41,534)	(41,534)	31,909		
2009-10: Highway Major Renovations	-	418,192	418,192	-	-	-	1,071,666	1,071,666	-	(653,474)	(653,474)	418,192		
2009-10: Highway Major Renovations	-	112,515	112,515	-	-	-	-	-	112,515	-	112,515	112,515		
Dover & Greenmeadow	-	261,323	261,323	-	-	-	1,990,312	1,990,312	-	(1,728,989)	(1,728,989)	261,323		
Sanitary Sewer Project	190,939	13,454,456	13,645,395	1,444,999	273,039	-	19,775,000	21,495,038	-	(7,847,643)	(7,847,643)	13,645,395		
Energy Performance Contract	-	1,460	1,460	-	-	-	-	-	1,460	-	1,460	1,460		
ECCDBG Senior Center	-	(26,545)	(26,545)	-	-	-	-	-	-	(26,545)	(26,545)	(26,545)		
ECCDBG Street Projects	-	19,933	19,933	-	-	-	-	-	19,933	-	19,933	19,933		
Ice Rink DASN	-	(155,971)	(155,971)	-	-	-	-	-	-	(155,971)	(155,971)	(155,971)		
Handicapp Accessibility Contract	-	(474,948)	(474,948)	-	-	-	-	-	-	(474,948)	(474,948)	(474,948)		
Burchfield & Other Improvements	-	147,094	147,094	-	-	-	284,682	284,682	-	(137,588)	(137,588)	147,094		
Addition to Police Headquarters	-	526,683	526,683	-	-	-	1,897,872	1,897,872	-	(1,371,189)	(1,371,189)	526,683		
Reconstruction of Greenbranch & Other Roads	-	877,890	877,890	-	-	-	2,277,447	2,277,447	-	(1,399,557)	(1,399,557)	877,890		
Refuse & Garbage Purchases	-	113,545	113,545	-	-	-	2,500,000	2,500,000	-	(2,386,455)	(2,386,455)	113,545		
ECWA Direct Access	-	(334,070)	(334,070)	40,122	-	-	-	40,122	-	(374,192)	(374,192)	(334,070)		
N. America / Commerce / Ransier	454,514	(1,668,964)	(1,214,450)	414,392	-	-	-	414,392	-	(1,628,842)	(1,628,842)	(1,214,450)		
Hilltop Ct. & Beechwood Dr.	-	(77,056)	(77,056)	-	-	-	-	-	-	(77,056)	(77,056)	(77,056)		
Stephenson Ave.	215,031	2,557,018	2,772,049	285,974	-	-	3,000,000	3,285,974	-	(513,925)	(513,925)	2,772,049		
Town Hall & Senior Center ADA Restrooms	-	(21,823)	(21,823)	-	-	-	-	-	-	(21,823)	(21,823)	(21,823)		
	\$ 943,105	15,659,414	16,602,519	2,185,487	273,039	15,000	38,690,000	41,163,526	279,365	(24,840,372)	(24,561,007)	16,602,519		

**TOWN OF WEST SENECA, NEW YORK**  
**Capital Projects Fund**  
**Combining Schedule of Revenues, Expenditures and Other Financing Sources and Changes in Fund Balances (Deficits)**  
**For the Year Ended December 31, 2014**

Project	Fund Balances (Deficits)				Revenues				Other Financing Sources				Expenditures				Total Expenditures	Total Balances (Deficits) 12/31/2014
	1/1/2014				Total Revenue and Other financing Sources				Principal				Capital Outlay					
	Interest	Miscellaneous	Grant Revenue	Debt Proceeds	Transfers In	General Support	Government Support	Capital Outlay	Principal	Capital Outlay	Government Support	Government Support	Capital Outlay	Principal				
Recreation and Playgrounds	\$ 97,178	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	94,029	3,217
Fisher Road Sewer	(23,024)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(23,024)
Town Roads Construction	(5,712,656)	49,230	-	-	357,458	-	-	-	-	-	-	-	-	-	-	-	-	(5,305,843)
Orchard Park Road Water Main	(451,934)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(451,934)
Seneca Creek Water Main	67,337	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	67,337
Leydecker Water Main (WD #3)	11,502	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,510
East & West Water Main (WD #3)	4,902	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,905
East & West Water Main (WD #3)	(123,345)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(123,345)
Casmier Street Pump Station	(76,661)	2,964	-	-	22,345	-	-	-	-	-	-	-	-	-	-	-	-	(51,216)
Equipment Purchases	7,222	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,227
Elmsford Circle Water Main	(9,536)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(8,536)
East Center Road Sanitary Sewer	(1,919)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,919)
Senior Citizens Reno. - Phase 2	51,178	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	51,214
Radio / GPS Highway & Sanitation	(34,224)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(34,224)
2009-10: East & West-Water District #3	(600)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(600)
2009-10: East & West-Water District #4	(46,019)	523	-	-	3,940	-	-	-	-	-	-	-	-	-	-	-	-	(41,534)
2009-10: Town Hall Backflow Prevention	(723,050)	9,586	-	-	59,695	-	-	-	-	-	-	-	-	-	-	-	-	(653,474)
2009-10: Highway Major Renovations	(109,662)	-	350,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	127,825
2011 Police Department Improvements	(1,853,534)	177	17,805	-	106,563	-	-	-	-	-	-	-	-	-	-	-	-	(1,728,989)
Dover & Greenmeadow	(1,672,014)	8,251	176,903	-	185,000	-	-	-	-	-	-	-	-	-	-	-	-	(7,847,643)
Sanitary Sewer Project	1,459	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,460
Energy Performance Contract	(41,517)	-	14,972	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(26,545)
ECCDBG Senior Center	(104,255)	-	124,188	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,933
ECCDBG Street Projects	(155,971)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(155,971)
Ice Rink DASHY	(568,387)	-	8,489	-	85,000	-	-	-	-	-	-	-	-	-	-	-	-	(500,000)
Handicapp Accessibility Contract	3,037	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,037
Burchfield & Other Improvements	(1,156,146)	157	2,548	-	15,319	-	-	-	-	-	-	-	-	-	-	-	-	(1,137,588)
Addition to Police Headquarters	(1,410,956)	511	8,489	-	102,128	-	-	-	-	-	-	-	-	-	-	-	-	(1,305,557)
Reconstruction of Greenbranch & Other Roads	(25,434)	680	20,373	-	122,552	-	-	-	-	-	-	-	-	-	-	-	-	(2,369,030)
Refuse & Garbage Purchases	-	34	7,875	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(374,192)
ECWA Direct Access	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(374,192)
N. America / Commerce / Rensler	-	-	8,946	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,637,788)
Hilltop Ct. & Beechwood Dr.	-	-	8,946	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(86,002)
Stephenson Ave.	-	963	8,945	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(523,833)
Town Hall & Senior Center ADA Restrooms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(21,823)
Various	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	\$ (14,056,029)	11,521	331,722	-	574,160	-	2,825,000	-	975,000	-	15,000	-	12,397,381	2,810,000	-	2,810,000	15,222,381	(24,561,007)

**TOWN OF WEST SENECA, NEW YORK**  
**Non-Major Governmental Funds**  
**Combining Balance Sheet**  
**December 31, 2014**

	Special District Funds	Special Purpose Funds	Total
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 734,908	397,092	1,132,000
Due from Other Funds	-	14,347	14,347
Total Assets	734,908	411,439	1,146,347
 <b>LIABILITIES</b>			
Accounts Payable	11,807	-	11,807
Due from Other Funds	67,621	-	67,621
Total Liabilities	79,428	-	79,428
 <b>FUND BALANCES (DEFICIT)</b>			
Assigned	658,650	411,439	1,070,089
Unassigned	(3,170)	-	(3,170)
Total Fund Balances (Deficits)	655,480	411,439	1,066,919
Total Liabilities and Fund Balances (Deficit)	\$ 734,908	411,439	1,146,347



**TOWN OF WEST SENECA, NEW YORK**  
**Non-Major Governmental Funds**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**For the Year Ending December 31, 2014**

	Special District Funds	Special Purpose Funds	Total
<b>REVENUES</b>			
Real Property Taxes	\$ 440,736	-	440,736
Departmental Income	-	91,379	91,379
Use of Money and Property	278	169	447
Miscellaneous	-	3,794	3,794
Total Revenues	441,014	95,342	536,356
 <b>EXPENDITURES</b>			
Current:			
General Government Support	-	36,564	36,564
Culture and Recreation	-	78,242	78,242
Home and Community Services	128,309	-	128,309
Debt Service	208,956	-	208,956
Total Expenditures	337,265	114,806	452,071
Excess of Revenues over Expenditures	103,749	(19,464)	84,285
Fund Balance - Beginning	551,731	430,903	982,634
Fund Balance - Ending	\$ 655,480	411,439	1,066,919

TOWN OF WEST SENECA, NEW YORK  
 Special Districts Fund  
 Combining Balance Sheet  
 As of December 31, 2014

	Cash	Due From		Accounts Payable	Due to Other		Assigned	Unassigned	Total Fund Balance	Total Liabilities and Fund Balances
		Other Funds	Total Assets		Funds	Total Liabilities				(Deficits)
<b>Water District</b>										
1	\$ 54,314	-	54,314	-	-	-	54,314	-	54,314	54,314
2	26,851	-	26,851	-	-	-	26,851	-	26,851	26,851
3	99,369	-	99,369	-	-	-	99,369	-	99,369	99,369
4	64,039	-	64,039	-	-	-	64,039	-	64,039	64,039
6	206,438	-	206,438	-	-	-	206,438	-	206,438	206,438
7	12,149	-	12,149	-	-	-	12,149	-	12,149	12,149
8	26,427	-	26,427	-	-	-	26,427	-	26,427	26,427
9	10,454	-	10,454	-	-	-	10,454	-	10,454	10,454
<b>Total Water Districts</b>	<b>500,041</b>	<b>-</b>	<b>500,041</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500,041</b>	<b>-</b>	<b>500,041</b>	<b>500,041</b>
<b>Drainage District</b>										
1	7,227	-	7,227	-	-	-	7,227	-	7,227	7,227
2	14,291	-	14,291	-	-	-	14,291	-	14,291	14,291
<b>Total Drainage Districts</b>	<b>21,518</b>	<b>-</b>	<b>21,518</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,518</b>	<b>-</b>	<b>21,518</b>	<b>21,518</b>
<b>Electric Lighting Districts (GC)</b>										
1 (GC)	11,051	-	11,051	-	10,630	10,630	421	-	421	11,051
2 (GC)	7,474	-	7,474	14	5,906	5,920	1,554	-	1,554	7,474
3 (GC)	2,307	-	2,307	6	2,658	2,664	-	(357)	(357)	2,307
4 (GC)	3,213	-	3,213	8	2,658	2,666	547	-	547	3,213
5 (GC)	5,485	-	5,485	13	3,543	3,556	1,929	-	1,929	5,485
6 (GC)	7,644	-	7,644	30	6,792	6,822	822	-	822	7,644
7 (GC)	3,890	-	3,890	6	2,362	2,368	1,522	-	1,522	3,890
8 (GC)	9,268	-	9,268	-	7,382	7,382	1,886	-	1,886	9,268
9 (GC)	4,460	-	4,460	35	5,020	5,055	-	(595)	(595)	4,460
10 (GC)	13,059	-	13,059	56	11,221	11,277	1,782	-	1,782	13,059
11 (GC)	2,757	-	2,757	13	3,543	3,556	-	(799)	(799)	2,757
12 (GC)	9,823	-	9,823	12	5,906	5,918	3,905	-	3,905	9,823
<b>Electric Lighting District</b>										
1	2,386	-	2,386	368	-	368	2,018	-	2,018	2,386
2	3,344	-	3,344	529	-	529	2,815	-	2,815	3,344
3	2,740	-	2,740	418	-	418	2,322	-	2,322	2,740
4	1,590	-	1,590	149	-	149	1,441	-	1,441	1,590
5	1,201	-	1,201	111	-	111	1,090	-	1,090	1,201
6	1,653	-	1,653	172	-	172	1,481	-	1,481	1,653
7	1,008	-	1,008	114	-	114	894	-	894	1,008
8	1,525	-	1,525	172	-	172	1,353	-	1,353	1,525
9	6,367	-	6,367	884	-	884	5,483	-	5,483	6,367
10	1,498	-	1,498	162	-	162	1,336	-	1,336	1,498
11	854	-	854	124	-	124	730	-	730	854
12	1,582	-	1,582	174	-	174	1,408	-	1,408	1,582
13	981	-	981	74	-	74	907	-	907	981
14	2,959	-	2,959	382	-	382	2,577	-	2,577	2,959
15	1,077	-	1,077	114	-	114	963	-	963	1,077
16	5,398	-	5,398	763	-	763	4,635	-	4,635	5,398
17	835	-	835	78	-	78	757	-	757	835
18	1,622	-	1,622	200	-	200	1,422	-	1,422	1,622
19	1,950	-	1,950	240	-	240	1,710	-	1,710	1,950
20	2,071	-	2,071	284	-	284	1,787	-	1,787	2,071
21	2,090	-	2,090	262	-	262	1,828	-	1,828	2,090
22	1,058	-	1,058	116	-	116	942	-	942	1,058
23	1,215	-	1,215	114	-	114	1,101	-	1,101	1,215
24	901	-	901	682	-	682	219	-	219	901
25	5,495	-	5,495	66	-	66	5,429	-	5,429	5,495
26	5,729	-	5,729	570	-	570	5,159	-	5,159	5,729
27	567	-	567	46	-	46	521	-	521	567
28	2,242	-	2,242	225	-	225	2,017	-	2,017	2,242
29	1,599	-	1,599	143	-	143	1,456	-	1,456	1,599
30	1,681	-	1,681	179	-	179	1,502	-	1,502	1,681
31	6,381	-	6,381	736	-	736	5,645	-	5,645	6,381
32	2,698	-	2,698	323	-	323	2,375	-	2,375	2,698
33	4,812	-	4,812	593	-	593	4,219	-	4,219	4,812
34	4,224	-	4,224	134	-	134	4,090	-	4,090	4,224
35	2,209	-	2,209	323	-	323	1,886	-	1,886	2,209
36	6,962	-	6,962	48	-	48	6,914	-	6,914	6,962
37	5,348	-	5,348	31	-	31	5,317	-	5,317	5,348
38	1,951	-	1,951	248	-	248	1,703	-	1,703	1,951
39	1,043	-	1,043	104	-	104	939	-	939	1,043
40	3,049	-	3,049	387	-	387	2,662	-	2,662	3,049
41	1,762	-	1,762	186	-	186	1,576	-	1,576	1,762
42	4,206	-	4,206	323	-	323	3,883	-	3,883	4,206
43	519	-	519	3	-	3	516	-	516	519

TOWN OF WEST SENECA, NEW YORK  
Special Districts Fund  
Combining Balance Sheet  
As of December 31, 2014

44	1,511	-	1,511	19	-	19	1,492	-	1,492	1,511
45	1,126	-	1,126	-	-	-	1,126	-	1,126	1,126
46	(29)	-	(29)	62	-	62	-	(91)	(91)	(29)
47	829	-	829	12	-	12	817	-	817	829
48	280	-	280	3	-	3	277	-	277	280
49	954	-	954	7	-	7	947	-	947	954
50	(77)	-	(77)	3	-	3	-	(80)	(80)	(77)
51	936	-	936	6	-	6	930	-	930	936
52	380	-	380	5	-	5	375	-	375	380
53	121	-	121	2	-	2	119	-	119	121
54	431	-	431	3	-	3	428	-	428	431
55	2,873	-	2,873	22	-	22	2,851	-	2,851	2,873
56	346	-	346	2	-	2	344	-	344	346
57	747	-	747	4	-	4	743	-	743	747
58	416	-	416	9	-	9	407	-	407	416
59	584	-	584	4	-	4	580	-	580	584
60	747	-	747	9	-	9	738	-	738	747
61	1,081	-	1,081	49	-	49	1,032	-	1,032	1,081
62	1,587	-	1,587	22	-	22	1,565	-	1,565	1,587
63	(1,231)	-	(1,231)	17	-	17	-	(1,248)	(1,248)	(1,231)
	<u>204,425</u>	-	<u>204,425</u>	<u>11,807</u>	<u>67,621</u>	<u>79,428</u>	<u>128,167</u>	<u>(3,170)</u>	<u>124,997</u>	<u>204,425</u>
Park District	<u>8,924</u>	-	<u>8,924</u>	-	-	-	<u>8,924</u>	-	<u>8,924</u>	<u>8,924</u>
<b>TOTAL SPECIAL DISTRICTS</b>	<u>\$ 734,908</u>	-	<u>734,908</u>	<u>11,807</u>	<u>67,621</u>	<u>79,428</u>	<u>658,650</u>	<u>(3,170)</u>	<u>655,480</u>	<u>734,908</u>

**TOWN OF WEST SENECA, NEW YORK**  
**Special Districts Fund - Schedule of Changes in Fund Balances (Deficits)**  
**For the Year Ended December 31, 2014**

	Fund			Fund
	Balances (Deficits)	Revenues	Expenditures	Balances (Deficits)
	1/1/2014			12/31/2014
<b>Water District</b>				
1	\$ 40,495	79,318	65,499	54,314
2	22,049	5,552	750	26,851
3	49,597	117,313	67,541	99,369
4	60,016	4,023	-	64,039
6	206,346	92	-	206,438
7	12,144	5	-	12,149
8	25,330	1,097	-	26,427
9	9,626	828	-	10,454
<b>Total Water Districts</b>	<b>425,603</b>	<b>208,228</b>	<b>133,790</b>	<b>500,041</b>
<b>Drainage District</b>				
1	7,224	3	-	7,227
2	13,285	1,006	-	14,291
<b>Total Drainage Districts</b>	<b>20,509</b>	<b>1,009</b>	<b>-</b>	<b>21,518</b>
<b>Electric Lighting District (GC)</b>				
1 (GC)	307	16,993	16,879	421
2 (GC)	1,056	10,011	9,513	1,554
3 (GC)	(773)	4,628	4,212	(357)
4 (GC)	416	4,359	4,228	547
5 (GC)	1,818	5,879	5,768	1,929
6 (GC)	(328)	12,060	10,910	822
7 (GC)	1,381	3,885	3,744	1,522
8 (GC)	1,322	12,269	11,705	1,886
9 (GC)	(2,457)	10,222	8,360	(595)
10 (GC)	(1,599)	22,346	18,965	1,782
11 (GC)	(1,796)	6,643	5,646	(799)
12 (GC)	3,560	9,896	9,551	3,905
<b>Electric Lighting District</b>				
1	1,549	2,925	2,456	2,018
2	2,760	3,659	3,604	2,815
3	2,677	2,361	2,716	2,322
4	1,193	1,411	1,163	1,441
5	1,062	887	859	1,090
6	1,416	1,371	1,306	1,481
7	674	1,060	840	894
8	960	1,530	1,137	1,353
9	4,697	6,292	5,506	5,483
10	1,056	1,406	1,126	1,336
11	706	877	853	730
12	1,637	1,865	2,094	1,408
13	387	1,159	639	907
14	2,217	3,186	2,826	2,577
15	789	915	741	963
16	3,975	6,514	5,854	4,635
17	725	637	605	757
18	1,319	1,448	1,345	1,422
19	1,096	2,215	1,601	1,710
20	1,589	2,100	1,902	1,787
21	1,625	2,012	1,809	1,828

TOWN OF WEST SENECA, NEW YORK  
Special Districts Fund - Schedule of Changes in Fund Balances (Deficits)  
For the Year Ended December 31, 2014

22	880	927	865	942
23	1,065	865	829	1,101
24	501	494	776	219
25	4,462	5,687	4,720	5,429
26	4,741	4,537	4,119	5,159
27	538	287	304	521
28	1,910	1,550	1,443	2,017
29	1,387	1,057	988	1,456
30	1,360	1,362	1,220	1,502
31	5,424	5,217	4,996	5,645
32	2,170	2,566	2,361	2,375
33	3,672	4,853	4,306	4,219
34	4,227	837	974	4,090
35	1,625	2,640	2,379	1,886
36	5,685	2,205	976	6,914
37	3,581	3,462	1,726	5,317
38	1,508	1,841	1,646	1,703
39	836	794	691	939
40	2,224	3,246	2,808	2,662
41	1,434	1,481	1,339	1,576
42	3,666	2,641	2,424	3,883
43	467	139	90	516
44	1,026	1,606	1,140	1,492
45	948	996	818	1,126
46	(47)	-	44	(91)
47	544	720	447	817
48	232	146	101	277
49	721	528	302	947
50	203	113	396	(80)
51	758	251	79	930
52	343	117	85	375
53	95	73	49	119
54	323	299	194	428
55	1,406	3,033	1,588	2,851
56	303	98	57	344
57	487	657	401	743
58	444	659	696	407
59	387	468	275	580
60	477	645	384	738
61	80	2,043	1,091	1,032
62	553	1,678	666	1,565
63	(2,963)	3,934	2,219	(1,248)
Total Electric Lighting Districts	<u>96,699</u>	<u>231,773</u>	<u>203,475</u>	<u>124,997</u>
Industrial Park:				
Sewer Phase 1 & 2	-	-	-	-
Water Phase 1 & 2	-	-	-	-
Sewer Phase 3	-	-	-	-
Water Phase 3	-	-	-	-
Total Industrial Park	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Park District	<u>8,920</u>	<u>4</u>	<u>-</u>	<u>8,924</u>
TOTAL SPECIAL DISTRICTS	<u>\$ 551,731</u>	<u>\$ 441,014</u>	<u>\$ 337,265</u>	<u>\$ 655,480</u>

**TOWN OF WEST SENECA, NEW YORK**  
**Special Districts Fund**  
**Schedule of Revenues - Budget and Actual**  
**For the Year Ended December 31, 2014**

	Final Budget	Real Property Taxes	Interest Earnings	Total Actual	Variance with Final Budget
<b>Water District</b>					
1	\$ 79,300	79,300	18	79,318	18
2	5,542	5,542	10	5,552	10
3	118,602	117,291	22	117,313	(1,289)
4	3,996	3,996	27	4,023	27
6	-	-	92	92	92
7	-	-	5	5	5
8	-	1,086	11	1,097	1,097
9	824	824	4	828	4
<b>Total Water Districts</b>	<b>208,264</b>	<b>208,039</b>	<b>189</b>	<b>208,228</b>	<b>(36)</b>
<b>Drainage District</b>					
1	-	-	3	3	3
2	1,000	1,000	6	1,006	6
<b>Total Drainage Districts</b>	<b>1,000</b>	<b>1,000</b>	<b>9</b>	<b>1,009</b>	<b>9</b>
<b>Electric Lighting District (GC)</b>					
1 (GC)	16,988	16,988	5	16,993	5
2 (GC)	10,008	10,008	3	10,011	3
3 (GC)	4,627	4,627	1	4,628	1
4 (GC)	4,358	4,358	1	4,359	1
5 (GC)	5,877	5,877	2	5,879	2
6 (GC)	12,057	12,057	3	12,060	3
7 (GC)	3,883	3,883	2	3,885	2
8 (GC)	12,265	12,265	4	12,269	4
9 (GC)	-	10,221	1	10,222	10,222
10 (GC)	22,342	22,342	4	22,346	4
11 (GC)	6,642	6,642	1	6,643	1
12 (GC)	9,892	9,892	4	9,896	4

(Continued)



TOWN OF WEST SENECA, NEW YORK  
Special Districts Fund  
Schedule of Revenues - Budget and Actual  
For the Year Ended December 31, 2014

Electric Lighting District

1	2,924	2,924	1	2,925	1
2	3,658	3,658	1	3,659	1
3	2,360	2,360	1	2,361	1
4	1,410	1,410	1	1,411	1
5	886	886	1	887	1
6	1,370	1,370	1	1,371	1
7	1,060	1,060	-	1,060	-
8	1,530	1,530	-	1,530	-
9	6,290	6,290	2	6,292	2
10	1,405	1,405	1	1,406	1
11	877	877	-	877	-
12	1,864	1,864	1	1,865	1
13	1,159	1,159	-	1,159	-
14	3,185	3,185	1	3,186	1
15	915	915	-	915	-
16	6,512	6,512	2	6,514	2
17	-	637	-	637	637
18	1,447	1,447	1	1,448	1
19	2,214	2,214	1	2,215	1
20	1,099	2,099	1	2,100	1,001
21	-	2,011	1	2,012	2,012
22	927	927	-	927	-
23	864	864	1	865	1
24	494	494	-	494	-
25	5,685	5,685	2	5,687	2
26	4,535	4,535	2	4,537	2
27	287	287	-	287	-
28	1,549	1,549	1	1,550	1
29	1,056	1,056	1	1,057	1
30	1,361	1,361	1	1,362	1
31	5,214	5,214	3	5,217	3
32	2,565	2,565	1	2,566	1
33	4,851	4,851	2	4,853	2
34	835	835	2	837	2
35	2,639	2,639	1	2,640	1
36	2,202	2,202	3	2,205	3
37	3,460	3,460	2	3,462	2

(Continued)

TOWN OF WEST SENECA, NEW YORK  
Special Districts Fund  
Schedule of Revenues - Budget and Actual  
For the Year Ended December 31, 2014

38	1,840	1,840	1	1,841	1
39	794	794	-	794	-
40	3,245	3,245	1	3,246	1
41	1,480	1,480	1	1,481	1
42	2,639	2,639	2	2,641	2
43	139	139	-	139	-
44	1,606	1,606	-	1,606	-
45	996	996	-	996	-
47	720	720	-	720	-
48	146	146	-	146	-
49	528	528	-	528	-
50	113	113	-	113	-
51	251	251	-	251	-
52	117	117	-	117	-
53	73	73	-	73	-
54	299	299	-	299	-
55	3,032	3,032	1	3,033	1
56	98	98	-	98	-
57	657	657	-	657	-
58	659	659	-	659	-
59	468	468	-	468	-
60	645	645	-	645	-
61	2,043	2,043	-	2,043	-
62	1,678	1,678	-	1,678	-
63	3,934	3,934	-	3,934	-
	<u>217,828</u>	<u>231,697</u>	<u>76</u>	<u>231,773</u>	<u>6</u>
Park District	<u>-</u>	<u>-</u>	<u>4</u>	<u>4</u>	<u>4</u>
<b>TOTAL SPECIAL DISTRICTS</b>	<u><b>\$ 427,092</b></u>	<u><b>440,736</b></u>	<u><b>278</b></u>	<u><b>441,014</b></u>	<u><b>(17)</b></u>

**TOWN OF WEST SENECA, NEW YORK**  
**Special Districts Fund**  
**Schedule of Expenditures - Budget and Actual**  
**For the Year Ended December 31, 2014**

Account Name	Account Code	Budgeted Amounts		Actual	Variance with Final Budget
		Original	Final		
<b>WATER DISTRICTS</b>					
Water District No. 1:					
Contractual Expenses:					
Allocation of General Fund Costs	S8301.0511	\$ 9,427	9,427	-	9,427
Repairs and Maintenance	S8301.1443	6,000	6,000	-	6,000
Legal and Professional	S8301.1450	373	373	-	373
Payment on Debt Service:					
Serial Bonds - Principal	S8301.0910	48,572	48,572	48,572	-
Serial Bonds - Interest	S8301.0911	16,928	16,928	16,927	1
<b>Total</b>		<u>81,300</u>	<u>81,300</u>	<u>65,499</u>	<u>15,801</u>
Water District No. 2:					
Contractual Expenses:					
Allocation of General Fund Costs	S8302.0511	1,848	1,848	-	1,848
Repairs and Maintenance	S8302.1433	4,000	4,000	750	3,250
Legal and Professional Service	S8302.1450	194	194	-	194
<b>Total</b>		<u>6,042</u>	<u>6,042</u>	<u>750</u>	<u>5,292</u>
Water District No. 3:					
Contractual Expenses:					
Allocation of General Fund Costs	S8303.0511	16,753	16,753	-	16,753
Repair and Maintenance	S8303.1443	15,000	15,000	23,387	(8,387)
Chargebacks	S8303.1464	40,000	40,000	-	40,000
Legal and Professional	S8303.1450	574	574	-	574
Deficit Levy	S8303.0908	2,000	2,000	-	2,000
Payments on Debt Service:					
Serial Bonds - Principal	S8303.0910	31,251	31,251	31,251	-
Serial Bonds - Interest	S8303.0911	13,024	13,024	12,903	121
<b>Total</b>		<u>118,602</u>	<u>118,602</u>	<u>67,541</u>	<u>51,061</u>
Water District No. 4:					
Contractual Expenses:					
Allocation of General Fund Costs	S8304.0511	1,602	1,602	-	1,602
Repairs and Maintenance	S8304.1443	6,000	6,000	-	6,000
Legal and Professional Service	S8304.1450	194	194	-	194
<b>Total</b>		<u>7,796</u>	<u>7,796</u>	<u>-</u>	<u>7,796</u>
Water District No. 6:					
Contractual Expenses:					
Allocation of General Fund Costs	S8306.0511	530	530	-	530
Repairs and Maintenance	S8306.1443	2,000	2,000	-	2,000
Legal and Professional Service	S8306.1450	194	194	-	194
<b>Total</b>		<u>2,724</u>	<u>2,724</u>	<u>-</u>	<u>2,724</u>

(Continued)

TOWN OF WEST SENECA, NEW YORK  
Special Districts Fund  
Schedule of Expenditures - Budget and Actual  
For the Year Ended December 31, 2014

<b>TOTAL WATER DISTRICTS</b>	<u>216,464</u>	<u>216,464</u>	<u>133,790</u>	<u>82,674</u>
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**ELECTRIC LIGHTING DISTRICTS**

Electric Lighting District No. 1 (GC)

Contractual Expenses:					
Electricity	S5301.1421	1,404	1,404	497	907
Allocation of Electrical Department	S5301.0511	771	771	771	-
Payment on Debt Service:					
Lease Purchase - Principal	S5301.0910	15,158	15,158	15,157	1
Lease Purchase - Interest	S5301.0911	455	455	454	1
<b>Total</b>		<u>17,788</u>	<u>17,788</u>	<u>16,879</u>	<u>909</u>

Electric Lighting District No. 2 (GC)

Contractual Expenses:					
Electricity	S5302.1421	1,268	1,268	474	794
Allocation of Electrical Department	S5302.0511	366	366	366	-

(Continue)

**TOWN OF WEST SENECA, NEW YORK**  
**Special Districts Fund**  
**Schedule of Expenditures - Budget and Actual**  
**For the Year Ended December 31, 2014**

Payment on Debt Service:					
Lease Purchase - Principal	S5302.0910	8,421	8,421	8,421	-
Lease Purchase - Interest	S5302.0911	253	253	252	1
<b>Total</b>		<u>10,308</u>	<u>10,308</u>	<u>9,513</u>	<u>795</u>

Electric Lighting District No. 3 (GC)					
Contractual Expenses:					
Electricity	S5303.1421	352	352	138	214
Allocation of Electrical Department	S5303.0511	171	171	171	-
Deficit Levy	S5303.0908	200	200	-	200
Payment on Debt Service:					
Lease Purchase - Principal	S5303.0910	3,790	3,790	3,789	1
Lease Purchase - Interest	S5303.0911	114	114	114	-
<b>Total</b>		<u>4,627</u>	<u>4,627</u>	<u>4,212</u>	<u>415</u>

Electric Lighting District No. 4 (GC)					
Contractual Expenses:					
Electricity	S5304.1421	377	377	148	229
Allocation of Electrical Department	S5304.0511	177	177	177	-
Payment on Debt Service:					
Lease Purchase - Principal	S5304.0910	3,790	3,790	3,789	1
Lease Purchase - Interest	S5304.0911	114	114	114	-
<b>Total</b>		<u>4,458</u>	<u>4,458</u>	<u>4,228</u>	<u>230</u>

Electric Lighting District No. 5 (GC)					
Contractual Expenses:					
Electricity	S5305.1421	813	813	306	507
Allocation of Electrical Department	S5305.0511	259	259	259	-
Payment on Debt Service:					
Lease Purchase - Principal	S5305.0910	5,053	5,053	5,052	1
Lease Purchase - Interest	S5305.0911	152	152	151	1
<b>Total</b>		<u>6,277</u>	<u>6,277</u>	<u>5,768</u>	<u>509</u>

Electric Lighting District No. 6 (GC)					
Contractual Expenses:					
Electricity	S5306.1421	1,509	1,509	563	946
Allocation of Electrical Department	S5306.0511	373	373	373	-
Deficit Levy	S5306.0908	200	200	-	200

(Continue)

**TOWN OF WEST SENECA, NEW YORK**  
**Special Districts Fund**  
**Schedule of Expenditures - Budget and Actual**  
**For the Year Ended December 31, 2014**

Payment on Debt Service:					
Lease Purchase - Principal	S5306.0910	9,684	9,684	9,684	-
Lease Purchase - Interest	S5306.0911	291	291	290	1
<b>Total</b>		<u>12,057</u>	<u>12,057</u>	<u>10,910</u>	<u>1,147</u>
Electric Lighting District No. 7 (GC)					
Contractual Expenses:					
Electricity	S5307.1421	-	-	104	(104)
Allocation of Electrical Department	S5307.0511	171	171	171	-
Installation and Maintenance	S5307.1422	322	322	-	322
Payment on Debt Service:					
Lease Purchase - Principal	S5307.0910	3,369	3,369	3,368	1
Lease Purchase - Interest	S5307.0911	101	101	101	-
<b>Total</b>		<u>3,963</u>	<u>3,963</u>	<u>3,744</u>	<u>219</u>
Electric Lighting District No. 8 (GC)					
Contractual Expenses:					
Electricity	S5308.1421	1,005	1,005	346	659
Allocation of Electrical Department	S5308.0511	518	518	518	-
Payment on Debt Service:					
Lease Purchase - Principal	S5308.0910	10,526	10,526	10,526	-
Lease Purchase - Interest	S5308.0911	316	316	315	1
<b>Total</b>		<u>12,365</u>	<u>12,365</u>	<u>11,705</u>	<u>660</u>
Electric Lighting District No. 9 (GC)					
Contractual Expenses:					
Electricity	S5309.1421	-	-	666	(666)
Allocation of Electrical Department	S5309.0511	-	-	322	(322)
Payment on Debt Service:					
Lease Purchase - Principal	S5309.0910	-	-	7,158	(7,158)
Lease Purchase - Interest	S5309.0911	-	-	214	(214)
<b>Total</b>		<u>-</u>	<u>-</u>	<u>8,360</u>	<u>(8,360)</u>
Electric Lighting District No. 10 (GC)					
Contractual Expenses:					
Electricity	S5310.1421	4,204	4,204	1,729	2,475
Allocation of Electrical Department	S5310.0511	758	758	758	-
Deficit Levy	S5310.0908	900	900	-	900
Payment on Debt Service:					
Lease Purchase - Principal	S5310.0910	16,000	16,000	15,999	1
Lease Purchase - Interest	S5310.0911	480	480	479	1
<b>Total</b>		<u>22,342</u>	<u>22,342</u>	<u>18,965</u>	<u>3,377</u>
Electric Lighting District No. 11 (GC)					
Contractual Expenses:					
Electricity	S5311.1421	846	846	272	574
Allocation of Electrical Department	S5311.0511	171	171	171	-
Deficity Levy	S5311.0908	420	420	-	-

(Continue)



**TOWN OF WEST SENECA, NEW YORK**  
**Special Districts Fund**  
**Schedule of Expenditures - Budget and Actual**  
**For the Year Ended December 31, 2014**

Payment on Debt Service:					
Lease Purchase - Principal	S5311.0910	5,053	5,053	5,052	1
Lease Purchase - Interest	S5311.0911	<u>152</u>	<u>152</u>	<u>151</u>	<u>1</u>
Total		<u>6,642</u>	<u>6,642</u>	<u>5,646</u>	<u>576</u>
Electric Lighting District No. 12 (GC)					
Contractual Expenses:					
Electricity	S5312.1421	1,214	1,214	474	740
Allocation of Electrical Department	S5312.0511	404	404	404	-
Payment on Debt Service:					
Lease Purchase - Principal	S5312.0910	8,421	8,421	8,421	-
Lease Purchase - Interest	S5312.0911	<u>253</u>	<u>253</u>	<u>252</u>	<u>1</u>
Total		<u>10,292</u>	<u>10,292</u>	<u>9,551</u>	<u>741</u>
Electric Lighting District No. 1:					
Contractual Expenses:					
Allocation of Electrical Department	S5251.0511	310	310	310	-
Electricity	S5251.1421	<u>2,714</u>	<u>2,714</u>	<u>2,146</u>	<u>568</u>
Total		<u>3,024</u>	<u>3,024</u>	<u>2,456</u>	<u>568</u>
Electric Lighting District No. 2:					
Contractual Expenses:					
Allocation of Electrical Department	S5252.0511	499	499	499	-
Electricity	S5252.1421	<u>3,279</u>	<u>3,279</u>	<u>3,105</u>	<u>174</u>
Total		<u>3,778</u>	<u>3,778</u>	<u>3,604</u>	<u>174</u>
Electric Lighting District No. 3:					
Contractual Expenses:					
Allocation of Electrical Department	S5253.0511	196	196	196	-
Electricity	S5253.1421	<u>2,254</u>	<u>2,254</u>	<u>2,520</u>	<u>(266)</u>
Total		<u>2,450</u>	<u>2,450</u>	<u>2,716</u>	<u>(266)</u>
Electric Lighting District No. 4:					
Contractual Expenses:					
Allocation of Electrical Department	S5254.0511	208	208	208	-
Electricity	S5254.1421	<u>1,252</u>	<u>1,252</u>	<u>955</u>	<u>297</u>
Total		<u>1,460</u>	<u>1,460</u>	<u>1,163</u>	<u>297</u>
Electric Lighting District No. 5:					
Contractual Expenses:					
Allocation of Electrical Department	S5255.0511	152	152	152	-
Electricity	S5255.1421	<u>834</u>	<u>834</u>	<u>707</u>	<u>127</u>
Total		<u>986</u>	<u>986</u>	<u>859</u>	<u>127</u>

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**TOWN OF WEST SENECA, NEW YORK**  
**Special Districts Fund**  
**Schedule of Expenditures - Budget and Actual**  
**For the Year Ended December 31, 2014**

Electric Lighting District No. 6:					
Contractual Expenses:					
Allocation of Electrical Department	S5256.0511	177	177	177	-
Electricity	S5256.1421	<u>1,243</u>	<u>1,243</u>	<u>1,129</u>	<u>114</u>
Total		<u>1,420</u>	<u>1,420</u>	<u>1,306</u>	<u>114</u>
Electric Lighting District No. 7:					
Contractual Expenses:					
Allocation of Electrical Department	S5257.0511	126	126	126	-
Electricity	S5257.1421	<u>974</u>	<u>974</u>	<u>714</u>	<u>260</u>
Total		<u>1,100</u>	<u>1,100</u>	<u>840</u>	<u>260</u>
Electric Lighting District No. 8:					
Contractual Expenses:					
Allocation of Electrical Department	S5258.0511	152	152	152	-
Electricity	S5258.1421	<u>1,428</u>	<u>1,428</u>	<u>985</u>	<u>443</u>
Total		<u>1,580</u>	<u>1,580</u>	<u>1,137</u>	<u>443</u>
Electric Lighting District No. 9:					
Contractual Expenses:					
Allocation of Electrical Department	S5259.0511	777	777	777	-
Electricity	S5259.1421	<u>5,613</u>	<u>5,613</u>	<u>4,729</u>	<u>884</u>
Total		<u>6,390</u>	<u>6,390</u>	<u>5,506</u>	<u>884</u>
Electric Lighting District No. 10:					
Contractual Expenses:					
Allocation of Electrical Department	S5260.0511	183	183	183	-
Electricity	S5260.1421	<u>1,272</u>	<u>1,272</u>	<u>943</u>	<u>329</u>
Total		<u>1,455</u>	<u>1,455</u>	<u>1,126</u>	<u>329</u>
Electric Lighting District No. 11:					
Contractual Expenses:					
Allocation of Electrical Department	S5261.0511	126	126	126	-
Electricity	S5261.1421	<u>831</u>	<u>831</u>	<u>727</u>	<u>104</u>
Total		<u>957</u>	<u>957</u>	<u>853</u>	<u>104</u>
Electric Lighting District No. 12:					
Contractual Expenses:					
Allocation of Electrical Department	S5262.0511	246	246	246	-
Electricity	S5262.1421	<u>1,698</u>	<u>1,698</u>	<u>1,848</u>	<u>(150)</u>
Total		<u>1,944</u>	<u>1,944</u>	<u>2,094</u>	<u>(150)</u>

(Continue)

**TOWN OF WEST SENECA, NEW YORK**  
**Special Districts Fund**  
**Schedule of Expenditures - Budget and Actual**  
**For the Year Ended December 31, 2014**

Electric Lighting District No. 13:					
Contractual Expenses:					
Allocation of Electrical Department	S5263.0511	120	120	120	-
Electricity	S5263.1421	<u>1,079</u>	<u>1,079</u>	<u>519</u>	<u>560</u>
Total		<u>1,199</u>	<u>1,199</u>	<u>639</u>	<u>560</u>
Electric Lighting District No. 14:					
Contractual Expenses:					
Allocation of Electrical Department	S5264.0511	354	354	354	-
Electricity	S5264.1421	<u>2,901</u>	<u>2,901</u>	<u>2,472</u>	<u>429</u>
Total		<u>3,255</u>	<u>3,255</u>	<u>2,826</u>	<u>429</u>
Electric Lighting District No. 15:					
Contractual Expenses:					
Allocation of Electrical Department	S5265.0511	126	126	126	-
Electricity	S5265.1421	<u>829</u>	<u>829</u>	<u>615</u>	<u>214</u>
Total		<u>955</u>	<u>955</u>	<u>741</u>	<u>214</u>
Electric Lighting District No. 16:					
Contractual Expenses:					
Allocation of Electrical Department	S5266.0511	866	866	866	-
Electricity	S5266.1421	<u>5,746</u>	<u>5,746</u>	<u>4,988</u>	<u>758</u>
Total		<u>6,612</u>	<u>6,612</u>	<u>5,854</u>	<u>758</u>
Electric Lighting District No. 17:					
Contractual Expenses:					
Allocation of Electrical Department	S5267.0511	-	-	107	(107)
Electricity	S5267.1421	<u>-</u>	<u>-</u>	<u>498</u>	<u>(498)</u>
Total		<u>-</u>	<u>-</u>	<u>605</u>	<u>(605)</u>
Electric Lighting District No. 18:					
Contractual Expenses:					
Allocation of Electrical Department	S5268.0511	215	215	215	-
Electricity	S5268.1421	<u>1,282</u>	<u>1,282</u>	<u>1,130</u>	<u>152</u>
Total		<u>1,497</u>	<u>1,497</u>	<u>1,345</u>	<u>152</u>
Electric Lighting District No. 19:					
Contractual Expenses:					
Allocation of Electrical Department	S5269.0511	253	253	253	-
Electricity	S5269.1421	<u>2,031</u>	<u>2,031</u>	<u>1,348</u>	<u>683</u>
Total		<u>2,284</u>	<u>2,284</u>	<u>1,601</u>	<u>683</u>

(Continue)

TOWN OF WEST SENECA, NEW YORK  
Special Districts Fund  
Schedule of Expenditures - Budget and Actual  
For the Year Ended December 31, 2014

Electric Lighting District No. 20:					
Contractual Expenses:					
Allocation of Electrical Department	S5270.0511	259	259	259	-
Electricity	S5270.1421	<u>1,910</u>	<u>1,910</u>	<u>1,643</u>	<u>267</u>
Total		<u>2,169</u>	<u>2,169</u>	<u>1,902</u>	<u>267</u>
Electric Lighting District No. 21:					
Contractual Expenses:					
Allocation of Electrical Department	S5271.0511	-	-	303	(303)
Electricity	S5271.1421	<u>-</u>	<u>-</u>	<u>1,506</u>	<u>(1,506)</u>
Total		<u>-</u>	<u>-</u>	<u>1,809</u>	<u>(1,809)</u>
Electric Lighting District No. 22:					
Contractual Expenses:					
Allocation of Electrical Department	S5272.0511	139	139	139	-
Electricity	S5272.1421	<u>838</u>	<u>838</u>	<u>726</u>	<u>112</u>
Total		<u>977</u>	<u>977</u>	<u>865</u>	<u>112</u>
Electric Lighting District No. 23:					
Contractual Expenses:					
Allocation of Electrical Department	S5273.0511	107	107	107	-
Electricity	S5273.1421	<u>837</u>	<u>837</u>	<u>722</u>	<u>115</u>
Total		<u>944</u>	<u>944</u>	<u>829</u>	<u>115</u>
Electric Lighting District No. 24:					
Contractual Expenses:					
Allocation of Electrical Department	S5274.0511	88	88	88	-
Electricity	S5274.1421	<u>426</u>	<u>426</u>	<u>688</u>	<u>(262)</u>
Total		<u>514</u>	<u>514</u>	<u>776</u>	<u>(262)</u>
Electric Lighting District No. 25:					
Contractual Expenses:					
Allocation of Electrical Department	S5275.0511	632	632	632	-
Electricity	S5275.1421	<u>5,233</u>	<u>5,233</u>	<u>4,088</u>	<u>1,145</u>
Total		<u>5,865</u>	<u>5,865</u>	<u>4,720</u>	<u>1,145</u>
Electric Lighting District No. 26:					
Contractual Expenses:					
Allocation of Electrical Department	S5276.0511	505	505	505	-
Electricity	S5276.1421	<u>4,330</u>	<u>4,330</u>	<u>3,614</u>	<u>716</u>
Total		<u>4,835</u>	<u>4,835</u>	<u>4,119</u>	<u>716</u>

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TOWN OF WEST SENECA, NEW YORK  
Special Districts Fund  
Schedule of Expenditures - Budget and Actual  
For the Year Ended December 31, 2014

Electric Lighting District No. 27:					
Contractual Expenses:					
Allocation of Electrical Department	S5277.0511	38	38	38	-
Electricity	S5277.1421	309	309	266	43
Total		<u>347</u>	<u>347</u>	<u>304</u>	<u>43</u>
Electric Lighting District No. 28:					
Contractual Expenses:					
Allocation of Electrical Department	S5278.0511	152	152	152	-
Electricity	S5278.1421	1,497	1,497	1,291	206
Total		<u>1,649</u>	<u>1,649</u>	<u>1,443</u>	<u>206</u>
Electric Lighting District No. 29:					
Contractual Expenses:					
Allocation of Electrical Department	S5279.0511	145	145	145	-
Electricity	S5279.1421	971	971	843	128
Total		<u>1,116</u>	<u>1,116</u>	<u>988</u>	<u>128</u>
Electric Lighting District No. 30:					
Contractual Expenses:					
Allocation of Electrical Department	S5280.0511	190	190	190	-
Electricity	S5280.1421	1,221	1,221	1,030	191
Total		<u>1,411</u>	<u>1,411</u>	<u>1,220</u>	<u>191</u>
Electric Lighting District No. 31:					
Contractual Expenses:					
Allocation of Electrical Department	S5281.0511	727	727	727	-
Electricity	S5280.1421	4,987	4,987	4,269	718
Total		<u>5,714</u>	<u>5,714</u>	<u>4,996</u>	<u>718</u>
Electric Lighting District No. 32:					
Contractual Expenses:					
Allocation of Electrical Department	S5282.0511	329	329	329	-
Electricity	S5282.1421	2,336	2,336	2,032	304
Total		<u>2,665</u>	<u>2,665</u>	<u>2,361</u>	<u>304</u>
Electric Lighting District No. 33:					
Contractual Expenses:					
Allocation of Electrical Department	S5283.0511	550	550	550	-
Electricity	S5283.1421	4,501	4,501	3,756	745
Total		<u>5,051</u>	<u>5,051</u>	<u>4,306</u>	<u>745</u>

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TOWN OF WEST SENECA, NEW YORK  
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Electric Lighting District No. 34:					
Contractual Expenses:					
Allocation of Electrical Department	S5284.0511	133	133	133	-
Electricity	S5284.1421	902	902	841	61
Total		<u>1,035</u>	<u>1,035</u>	<u>974</u>	<u>61</u>
Electric Lighting District No. 35:					
Contractual Expenses:					
Allocation of Electrical Department	S5285.0511	347	347	347	-
Electricity	S5285.1421	2,342	2,342	2,032	310
Total		<u>2,689</u>	<u>2,689</u>	<u>2,379</u>	<u>310</u>
Electric Lighting District No. 36:					
Contractual Expenses:					
Allocation of Electrical Department	S5286.0511	183	183	183	-
Electricity	S5286.1421	2,019	2,019	793	1,226
Total		<u>2,202</u>	<u>2,202</u>	<u>976</u>	<u>1,226</u>
Electric Lighting District No. 37:					
Contractual Expenses:					
Allocation of Electrical Department	S5287.0511	670	670	670	-
Electricity	S5287.1421	2,980	2,980	1,056	1,924
Total		<u>3,650</u>	<u>3,650</u>	<u>1,726</u>	<u>1,924</u>
Electric Lighting District No. 38:					
Contractual Expenses:					
Allocation of Electrical Department	S5288.0511	259	259	259	-
Electricity	S5288.1421	1,661	1,661	1,387	274
Total		<u>1,920</u>	<u>1,920</u>	<u>1,646</u>	<u>274</u>
Electric Lighting District No. 39:					
Contractual Expenses:					
Allocation of Electrical Department	S5289.0511	88	88	88	-
Electricity	S5289.1421	756	756	603	153
Total		<u>844</u>	<u>844</u>	<u>691</u>	<u>153</u>
Electric Lighting District No. 40:					
Contractual Expenses:					
Allocation of Electrical Department	S5290.0511	638	638	638	-
Electricity	S5290.1421	2,687	2,687	2,170	517
Total		<u>3,325</u>	<u>3,325</u>	<u>2,808</u>	<u>517</u>

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**TOWN OF WEST SENECA, NEW YORK**  
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Electric Lighting District No. 41:					
Contractual Expenses:					
Allocation of Electrical Department	S5291.0511	171	171	171	-
Electricity	S5291.1421	<u>1,359</u>	<u>1,359</u>	<u>1,168</u>	<u>191</u>
Total		<u>1,530</u>	<u>1,530</u>	<u>1,339</u>	<u>191</u>
Electric Lighting District No. 42:					
Contractual Expenses:					
Allocation of Electrical Department	S5292.0511	385	385	385	-
Electricity	S5292.1421	<u>2,354</u>	<u>2,354</u>	<u>2,039</u>	<u>315</u>
Total		<u>2,739</u>	<u>2,739</u>	<u>2,424</u>	<u>315</u>
Electric Lighting District No. 43:					
Contractual Expenses:					
Allocation of Electrical Department	S5293.0511	38	38	38	-
Electricity	S5293.1421	<u>111</u>	<u>111</u>	<u>52</u>	<u>59</u>
Total		<u>149</u>	<u>149</u>	<u>90</u>	<u>59</u>
Electric Lighting District No. 44:					
Contractual Expenses:					
Allocation of Electrical Department	S5294.0511	708	708	708	-
Electricity	S5294.1421	<u>988</u>	<u>988</u>	<u>432</u>	<u>556</u>
Total		<u>1,696</u>	<u>1,696</u>	<u>1,140</u>	<u>556</u>
Electric Lighting District No. 45:					
Contractual Expenses:					
Allocation of Electrical Department	S5295.0511	347	347	347	-
Electricity	S5295.1421	<u>679</u>	<u>679</u>	<u>471</u>	<u>208</u>
Total		<u>1,026</u>	<u>1,026</u>	<u>818</u>	<u>208</u>
Electrical Lighting District No. 46:					
Contractual Expenses:					
Electricity	S5296.1421	<u>-</u>	<u>-</u>	<u>44</u>	<u>(44)</u>
Electric Lighting District No. 47:					
Contractual Expenses:					
Allocation of Electrical Department	S5297.0511	215	215	215	-
Electricity	S5297.1421	<u>525</u>	<u>525</u>	<u>232</u>	<u>293</u>
Total		<u>740</u>	<u>740</u>	<u>447</u>	<u>293</u>
Electric Lighting District No. 48:					
Contractual Expenses:					
Allocation of Electrical Department	S5298.0511	63	63	63	-
Electricity	S5298.1421	<u>83</u>	<u>83</u>	<u>38</u>	<u>45</u>
Total		<u>146</u>	<u>146</u>	<u>101</u>	<u>45</u>

(Continue)

TOWN OF WEST SENECA, NEW YORK  
Special Districts Fund  
Schedule of Expenditures - Budget and Actual  
For the Year Ended December 31, 2014

Electric Lighting District No. 49:					
Contractual Expenses:					
Allocation of Electrical Department	S5299.0511	133	133	133	-
Electricity	S5299.1421	395	395	169	226
Total		<u>528</u>	<u>528</u>	<u>302</u>	<u>226</u>
Electric Lighting District No. 50:					
Contractual Expenses:					
Allocation of Electrical Department	S5350.0511	38	38	38	-
Electricity	S5350.1421	75	75	358	(283)
Total		<u>113</u>	<u>113</u>	<u>396</u>	<u>(283)</u>
Electric Lighting District No. 51:					
Contractual Expenses:					
Allocation of Electrical Department	S5351.0511	44	44	44	-
Electricity	S5351.1421	207	207	35	172
Total		<u>251</u>	<u>251</u>	<u>79</u>	<u>172</u>
Electric Lighting District No. 52:					
Contractual Expenses:					
Allocation of Electrical Department	S5352.0511	44	44	44	-
Electricity	S5352.1421	73	73	41	32
Total		<u>117</u>	<u>117</u>	<u>85</u>	<u>32</u>
Electric Lighting District No. 53:					
Contractual Expenses:					
Allocation of Electrical Department	S5353.0511	19	19	19	-
Electricity	S5353.1421	54	54	30	24
Total		<u>73</u>	<u>73</u>	<u>49</u>	<u>24</u>
Electric Lighting District No. 54:					
Contractual Expenses:					
Allocation of Electrical Department	S5354.0511	101	101	101	-
Electricity	S5354.1421	198	198	93	105
Total		<u>299</u>	<u>299</u>	<u>194</u>	<u>105</u>
Electric Lighting District No. 55:					
Contractual Expenses:					
Allocation of Electrical Department	S5355.0511	657	657	657	-
Electricity	S5355.1421	2,375	2,375	931	1,444
Total		<u>3,032</u>	<u>3,032</u>	<u>1,588</u>	<u>1,444</u>

(Continue)

**TOWN OF WEST SENECA, NEW YORK**  
**Special Districts Fund**  
**Schedule of Expenditures - Budget and Actual**  
**For the Year Ended December 31, 2014**

Electric Lighting District No. 56:					
Contractual Expenses:					
Allocation of Electrical Department	S5356.0511	25	25	25	-
Electricity	S5356.1421	73	73	32	41
Total		<u>98</u>	<u>98</u>	<u>57</u>	<u>41</u>
Electric Lighting District No. 57:					
Contractual Expenses:					
Allocation of Electrical Department	S5357.0511	158	158	158	-
Electricity	S5357.1421	499	499	243	256
Total		<u>657</u>	<u>657</u>	<u>401</u>	<u>256</u>
Electric Lighting District No. 58:					
Contractual Expenses:					
Allocation of Electrical Department	S5358.0511	145	145	145	-
Electricity	S5358.1421	514	514	551	(37)
Total		<u>659</u>	<u>659</u>	<u>696</u>	<u>(37)</u>
Electric Lighting District No. 59:					
Contractual Expenses:					
Allocation of Electrical Department	S5359.0511	139	139	139	-
Electricity	S5359.1421	329	329	136	193
Total		<u>468</u>	<u>468</u>	<u>275</u>	<u>193</u>
Electric Lighting District No. 60:					
Contractual Expenses:					
Allocation of Electrical Department	S5360.0511	177	177	177	-
Electricity	S5360.1421	468	468	207	261
Total		<u>645</u>	<u>645</u>	<u>384</u>	<u>261</u>
Electric Lighting District No. 61:					
Contractual Expenses:					
Allocation of Electrical Department	S5361.0511	455	455	455	-
Electricity	S5361.1421	1,288	1,288	636	652
Deficit Levy	S5361.0908	300	300	-	300
Total		<u>2,043</u>	<u>2,043</u>	<u>1,091</u>	<u>952</u>
Electric Lighting District No. 62:					
Contractual Expenses:					
Allocation of Electrical Department	S5362.0511	240	240	240	-
Electricity	S5362.1421	1,038	1,038	426	612
Deficit Levy	S5362.0908	400	400	-	400
Total		<u>1,678</u>	<u>1,678</u>	<u>666</u>	<u>1,012</u>

(Continue)

TOWN OF WEST SENECA, NEW YORK  
Special Districts Fund  
Schedule of Expenditures - Budget and Actual  
For the Year Ended December 31, 2014

Electric Lighting District No. 63:

Contractual Expenses:					
Allocation of Electrical Department	S5363.0511	1,005	1,005	1,005	-
Electricity	S5363.1421	2,429	2,429	1,214	1,215
Deficit Levy	S5363.0908	500	500	-	500
<b>Total</b>		<u>3,934</u>	<u>3,934</u>	<u>2,219</u>	<u>1,715</u>
<b>TOTAL ELECTRIC LIGHTING DISTRICTS</b>		<u>225,008</u>	<u>225,008</u>	<u>203,475</u>	<u>21,113</u>

INDUSTRIAL PARK

Sewer Phases:

Serial Bonds - Principal	S0170.0910	-	-	-	-
Serial Bonds - Interest	S0170.0911	-	-	-	-
Serial Bonds - Principal	S0180.0910	-	-	-	-
Serial Bonds - Interest	S0180.0911	-	-	-	-
Serial Bonds - Principal	S0190.0910	-	-	-	-
Serial Bonds - Interest	S0190.0911	-	-	-	-
Serial Bonds - Principal	S0200.0910	-	-	-	-
Serial Bonds - Interest	S0200.0911	-	-	-	-
<b>Total</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL SPECIAL DISTRICTS</b>		<u>\$ 441,472</u>	<u>441,472</u>	<u>337,265</u>	<u>103,787</u>

TOWN OF WEST SENECA, NEW YORK  
 Special Purpose Fund  
 Combining Balance Sheet  
 As of December 31, 2014

	Cash and Cash		Due from		Total Assets	Assigned	Total Fund	Total Liabilities
	Equivalents		Other Funds					
	\$	4	-	4	4	4	4	4
Unemployment	237,517		14,347	251,864	251,864	251,864	251,864	251,864
Building Recreation Fees	-		-	-	-	-	-	-
Senior Citizen Grant	14		-	14	14	14	14	14
Bandshell Contribution	854		-	854	854	854	854	854
Out of Business Sale	-		-	-	-	-	-	-
Senior Center Gym Membership	-		-	-	-	-	-	-
AmeriCorps Cost Recovery	-		-	-	-	-	-	-
AmeriCorps Recognition	-		-	-	-	-	-	-
AmeriCorps Matching	-		-	-	-	-	-	-
Burchfield Nature Center	16,394		-	16,394	16,394	16,394	16,394	16,394
Hands on Network - AmeriCorps	-		-	-	-	-	-	-
School Street - AmeriCorps	-		-	-	-	-	-	-
Y.E.S.	3,678		-	3,678	3,678	3,678	3,678	3,678
West Seneca Certification Team	2,888		-	2,888	2,888	2,888	2,888	2,888
Police Facility Expansion	2,097		-	2,097	2,097	2,097	2,097	2,097
Police Federal Seizures	60,203		-	60,203	60,203	60,203	60,203	60,203
Police Local Seizures	6,729		-	6,729	6,729	6,729	6,729	6,729
LLEBG Police Grant	-		-	-	-	-	-	-
Veterans Park Improvement	5,473		-	5,473	5,473	5,473	5,473	5,473
Kiwanis Youth	11,229		-	11,229	11,229	11,229	11,229	11,229
Youth Contributions	-		-	-	-	-	-	-
Ford Foundation	3,336		-	3,336	3,336	3,336	3,336	3,336
Children's Theatre	46,676		-	46,676	46,676	46,676	46,676	46,676
	\$	397,092	14,347	411,439	411,439	411,439	411,439	411,439

TOWN OF WEST SENECA, NEW YORK  
 Special Purpose Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits)  
 For the Year Ended December 31, 2014

	Revenues				Expenditures				Fund Balances 12/31/14
	Fund Balances (Deficits) 1/1/14	Charges and Fees	Interest Earnings	Miscellaneous and Donations	Total	General Government	Culture and Recreation	Total	
Unemployment	\$ 32,501	-	63	-	63	32,561	-	32,561	3
Building Recreation Fees	225,356	28,925	84	-	29,009	-	2,500	2,500	251,865
Bandshell Contribution	114	-	-	3,650	3,650	-	3,750	3,750	14
Out of Business Sale	854	-	-	-	-	-	-	-	854
Burchfield Nature Center	14,596	8,708	-	-	8,708	-	6,910	6,910	16,394
Y.E.S.	3,966	1,550	-	-	1,550	-	1,838	1,838	3,678
West Seneca Certification Team	1,857	3,125	-	-	3,125	2,093	-	2,093	2,889
Police Facility Expansion	2,097	-	-	-	-	-	-	-	2,097
Police Federal Seizures	43,340	18,751	22	-	18,773	1,910	-	1,910	60,203
Police Local Seizures	6,729	-	-	-	-	-	-	-	6,729
Veterans Park Improvement	5,473	-	-	-	-	-	-	-	5,473
Kiwanis Youth	12,479	-	-	144	144	-	1,395	1,395	11,228
Ford Foundation	3,336	-	-	-	-	-	-	-	3,336
Children's Theatre	78,205	30,320	-	-	30,320	-	61,849	61,849	46,676
	\$ 430,903	91,379	169	3,794	95,342	36,564	78,242	114,806	411,439



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## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Honorable Town Board  
Town of West Seneca, New York

We have audited, in accordance with the 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, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Town of West Seneca, New York (the "Town"), as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated June 22, 2015.

### Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

We consider the deficiency described in the accompanying schedule of findings and questioned costs to be a material weakness. The item noted is 2014-01.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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



Orchard Park, New York  
June 22, 2015

**Town of West Seneca**  
**Schedule of Findings, Questioned Costs, and Recommendation**  
**For the year ended December 31, 2014**

**2014-01 Financial Statements**

**Condition-** The trial balances of the Town required material adjustments to the accounts payable and expenditures accounts due to the misclassification of certain invoices that were paid during 2015.

**Criteria-** Management of the Town is responsible for establishing and maintaining effective internal controls over financial reporting.

**Effect-** Proposed adjusting journal entries to accounts payable and expenditures in the amount of \$1,078,592 were required to correct the mistreatment of the items in the Town's trial balances.

**Cause-** The material adjusting journal entries were required due to a deficiency in the internal controls over financial reporting.

**Recommendation-** The Town should establish accounting procedures to review monthly financial information by comparing it to historical financial data and tying information back to supporting documentation and supporting schedules. As part of the year end closing process, proper cutoff of expenditures should be tied out to supporting schedules and cutoff procedures should be implemented.

**Management's Corrective Action -** The Town intends to document year-end procedures related to accounts payable and communicate to staff the appropriate cut-off period. Further, the Town intends to provide training to encourage the proper recognition of accounts payable.