



TOWN OF OSSINING

The Volunteer Spirited Town

16 CROTON AVENUE
OSSINING, N.Y. 10562

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Supervisor

Geoffrey J. Harter
Council Member

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Council Member

Peter Tripodi IV
Council Member

Northern Wilcher
Council Member

Memorandum

To: Catherine Borgia, Town Supervisor
Members of the Town Board

From: Thomas E. Warren, Town Comptroller

Date: May 12, 2011

Subject: **Report on the Town of Ossining Finances for the Year Ended December 31, 2010**

(The following analysis is based on the post-audited trial balance, and may be subject to potential audit adjustments.)

Overview

I am pleased to report that the improved and sound financial policies and procedures developed and implemented by Town Supervisor Catherine Borgia over the past two years have helped the Town of Ossining to improve its finances and fund balance position in 2010. These measures have increased the unappropriated fund balance (i.e., available surplus) of the Town's three primary operating funds from \$664,075 at the end of 2009 to \$2,010,743 at the end of the 2010 fiscal year, its highest level since 2002. This unappropriated fund balance of \$2,010,743 represents 18.8% of the 2011 budget, and is at the level generally recommended by Moody's Investors Service bond rating agency.

Review of 2009 Operations

As discussed a year ago, 2009 was a difficult and challenging year financially for the Town. At the end of 2008, just as the economic recession was taking hold, the Town's combined fund balances for the Town's three primary funds – the Town-Wide General Fund, the Unincorporated Town Fund, and the Highway Fund – was only \$139,216, which represented just 1.27% of the 2008 budget. Fortunately, Supervisor Borgia and the Town Board recognized the severity of this situation early in the 2009 year, and took positive and effective steps to reduce appropriations in the 2009 adopted budget. Through these actions, and from the sacrifices that the Supervisor asked the Board, department managers and employees to make, the combined fund balances for the Town's three primary funds increased at the end of 2009 to \$664,075.

Despite the success in controlling the budgeted appropriations in 2009, the “wild card” was property tax collections, since the Town is responsible for enforcing and guaranteeing unpaid Town, County and School property taxes. The amount of unpaid tax assets that the Town has to guarantee and pay to the County and School Districts affects the amount of fund balance at year-end. As of December 31, 2009, unpaid property taxes totaled \$1,242,586, an increase of \$795,380 from the unpaid property taxes of \$447,206 at the end of 2008. Although the reduction in recognized property tax revenues is unfortunate, it is generally a question of timing of revenue recognition, and these property tax revenues will materialize in a future fiscal year as delinquent property taxes are paid, or as properties are foreclosed upon. In other words, when the taxes are collected, the fund balance will be restored.

Review of 2010 Operations

Tax collections have improved in 2010, and as of December 2010, the amount of unpaid property taxes (excluding current year school taxes which does not get factored in) was \$1,154,970, which was a decrease of \$87,616 from the amount of unpaid taxes at the end of 2009. However, the application of generally accepted accounting principles for the recognition of property tax revenues (i.e., inclusion of tax collections in the first 60 days of the ensuing fiscal year) resulted in an accounting reduction of \$121,535 against real property tax revenues and fund balance in 2010.

As discussed below, revenues exceeded budgeted estimates overall in every fund for 2010, despite certain revenues that fell short of expectations developed at the time the budget was adopted. In addition, expenditures were well within budgetary appropriations, with no fund being overexpended, which helped to increase fund balance at year-end. As noted above, the excess revenues received in 2010, coupled with the unexpended appropriations, helped to increase the unappropriated fund balance of the three primary operating funds to \$2,010,743 at the end of 2010. Another positive factor and sound financial action was the elimination of appropriated fund balance in the 2010 budget, which contributed to the retention of fund balance.

When all funds of the Town are included, the unappropriated fund balance increased from \$1,925,771 at the end of 2009 to \$3,443,642 at the end of 2010, and which is 26.1% of the 2011 budgetary appropriations of \$13.2 million.

2010 Revenues

Revenues have generally held strong in 2010, much stronger than for 2009, which helped to increase the Town’s fund balance in 2010. In the General Fund, Town Unincorporated Fund, and Highway Fund combined, revenues exceeded budgeted estimates by \$454,142 (4% of the budgeted estimate), due to additional interest and penalties on property tax collections (+\$190,623), court fines and forfeitures (+\$58,503), sales tax revenues (+\$166,218), and recovery of prior year workers’ compensation reserves (+\$102,148). However, in this difficult economy, not all revenues exceeded budgetary estimates, as mortgage tax revenues fell short of

the reduced 2010 budgetary estimates by \$48,225. And, as mentioned above, despite the positive news resulting from the reduction in taxes receivables from 2009 to 2010, the accounting application for revenue recognition of real property tax revenues resulted in a revenues reduction of \$121,535.

The following chart summarizes actual revenues against the adopted and modified budgets for 2010. In the three primary funds, and overall for the Town, actual revenues exceeded budgeted estimates by about 4% to 5%.

Summary of Budget vs. Actual Revenues for 2010

Fund	Adopted Budget	Modified Budget	Actual Revenues	Variance vs. Modified Budget
Town-wide General Fund (Fund 10)	\$4,843,653	\$4,886,022	\$5,065,069	\$179,047 (103.7% received)
Town Unincorporated Fund (Fund 20)	\$3,908,229	\$3,970,678	\$4,187,021	\$216,343 (105.5% received)
Highway Fund (Fund 31)	\$2,269,803	\$2,336,079	\$2,394,831	\$58,752 (102.5% received)
Total Three Primary Funds	\$11,021,685	\$11,192,779	\$11,646,921	\$454,142 (104.1% received)
Total All Funds (except Capital)	\$14,227,453	\$14,228,414	\$15,018,347	\$789,933 (105.6% received)

The following detail reports include a summary of current year revenues for the above three primary funds, plus the special district funds of the Town, compared to current year budgeted amounts and prior year amounts.

TOWN OF OSSINING

Revenue Comparison Control Report

Fiscal Year: 2010 Period From: 1 To: 12

Account No.	Description	Original Budget	Adjusted Budget	Revenue Receipts	Budget Balance	Percent Receipts	2009 Revenue Receipts	2008 Revenue Receipts
Type R	Revenue							
Fund 010	TOWN GENERAL							
Division 000100	REAL PROPERTY TAXES AND TAX ITEMS							
010.0010.1001	REAL PROPERTY TAXES	2,919,261.00	2,903,299.45	2,811,297.36	92,002.09	96.83	2,164,270.84	2,100,896.36
010.0010.1081	OTH PAYMENTS IN LIEU OF TAXES	17,000.00	17,000.00	18,517.58	(1,517.58)	108.93	17,283.30	16,968.79
010.0010.1090	INTEREST & PENALTIES ON TAXES	400,000.00	400,000.00	590,623.53	(190,623.53)	147.66	425,374.69	357,343.21
Total Division 000100	REAL PROPERTY TAXES AND TAX ITEMS	3,336,261.00	3,320,299.45	3,420,438.47	(100,139.02)	103.02	2,606,928.83	2,475,208.36
Division 000110	NON-PROPERTY TAXES							
010.0010.1170	FRANCHISES	93,000.00	93,000.00	110,560.12	(17,560.12)	118.88	99,240.05	94,133.49
Total Division 000110	NON-PROPERTY TAXES	93,000.00	93,000.00	110,560.12	(17,560.12)	118.88	99,240.05	94,133.49
Division 000120	DEPT. INCOME - GENERAL GOVERNMENT							
010.0010.1235	REIMB. FOR TAX ADVERTISING	5,500.00	5,500.00	23,190.00	(17,690.00)	421.64	7,870.00	8,690.00
010.0010.1255	CLERK FEES	7,300.00	7,300.00	9,115.32	(1,815.32)	124.87	7,307.07	7,368.30
Total Division 000120	DEPT. INCOME - GENERAL GOVERNMENT	12,800.00	12,800.00	32,305.32	(19,505.32)	252.39	15,177.07	16,058.30
Division 000200	DEPT. INCOME - CULTURE & RECREATION							
010.0010.2001	PARK FEES	7,500.00	7,500.00	14,908.00	(7,408.00)	198.77	8,495.00	6,650.00
010.0010.2040	MARINA FEES	4,000.00	4,000.00	2,735.00	1,265.00	68.38	4,020.00	3,285.00
Total Division 000200	DEPT. INCOME - CULTURE & RECREATION	11,500.00	11,500.00	17,643.00	(6,143.00)	153.42	12,515.00	9,935.00
Division 000220	INTERGOVERNMENTAL CHARGES							
010.0010.2351	REIMB FROM VILL-CLERK	152,826.00	152,826.00	146,735.10	6,090.90	96.01	49,397.00	46,866.31
010.0010.2355	REIMB FROM COUNTY-ELECTION EXP	26,000.00	26,000.00	15,843.00	10,157.00	60.93	27,801.48	26,863.00
Total Division 000220	INTERGOVERNMENTAL CHARGES	178,826.00	178,826.00	162,578.10	16,247.90	90.91	77,198.48	73,729.31
Division 000240	USE OF MONEY & PROPERTY							
010.0010.2401	INTEREST AND EARNINGS	60,000.00	60,000.00	56,502.12	3,497.88	94.17	76,349.62	134,070.81
010.0010.2410	RENTAL OF PROPERTY, INDIVIDUAL	26,800.00	26,800.00	6,975.00	19,825.00	26.03	24,396.96	22,949.21
Total Division 000240	USE OF MONEY & PROPERTY	86,800.00	86,800.00	63,477.12	23,322.88	73.13	100,746.58	157,020.02
Division 000260	FINES AND FORFEITURES							
010.0010.2610	FINES AND FORFEITURES	100,000.00	100,000.00	158,503.50	(58,503.50)	158.50	115,263.44	110,709.23
010.0010.2620	FORFEITURE OF DEPOSITS	0.00	0.00	700.00	(700.00)	100.00	0.00	400.00
010.0010.2665	SALE OF SURPLUS EQUIPMENT	0.00	0.00	450.00	(450.00)	100.00	200.00	0.00
010.0010.2680	INSURANCE RECOVERIES	0.00	0.00	5,592.34	(5,592.34)	100.00	4,818.14	39.02

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TOWN OF OSSINING

Revenue Comparison Control Report

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Fiscal Year: 2010 Period From: 1 To: 12

Account No.	Description	Original Budget	Adjusted Budget	Revenue Receipts	Budget Balance	Percent Receipts	2009 Revenue Receipts	2008 Revenue Receipts
Type R	Revenue							
Fund 010	TOWN GENERAL							
Division 000260	FINES AND FORFEITURES							
Total Division 000260	FINES AND FORFEITURES	100,000.00	100,000.00	165,245.84	(65,245.84)	165.25	121,165.58	111,187.27
Division 000270	MISCELLANEOUS							
010.0010.2701	REFUNDS OF PRIOR YEARS EXP.	0.00	0.00	234.48	(234.48)	100.00	1,537.00	10,642.75
010.0010.2770	UNCLASSIFIED REVENUES	8,000.00	8,000.00	6,070.57	1,929.43	75.88	12,976.97	8,581.91
010.0010.2775	MEMO BILL/INTERNET FEES/ADMIN CHARGES	4,000.00	4,000.00	6,124.50	(2,124.50)	153.11	4,495.00	1,400.00
010.0010.2780	MEALS - S.N.A.P. - FEES	8,000.00	8,000.00	7,616.21	383.79	95.20	8,932.66	13,076.66
010.0010.2781	CALL A CAB - FEES	52,000.00	52,000.00	37,499.25	14,500.75	72.11	48,061.50	55,887.50
010.0010.2782	CONG MEALS C-1 - FEES	14,000.00	14,000.00	13,980.62	19.38	99.86	15,046.21	14,889.47
010.0010.2783	HOME DEL MEALS C-2 - FEES	15,000.00	15,000.00	19,390.66	(4,390.66)	129.27	17,423.09	19,568.84
010.0010.2784	TRANSPORTATION - FEES	1,500.00	1,500.00	2,034.07	(534.07)	135.60	2,090.00	1,344.88
Total Division 000270	MISCELLANEOUS	102,500.00	102,500.00	92,950.36	9,549.64	90.68	110,562.43	125,392.01
Division 000300	STATE AID							
010.0010.3001	PER CAPITA/STATE AID	165,000.00	165,000.00	155,089.00	9,911.00	93.99	0.00	0.00
010.0010.3005	MORTGAGE TAX	565,000.00	565,000.00	516,774.87	48,225.13	91.46	634,588.78	1,018,369.44
010.0010.3040	STATE AID-REAL PROPRTY TAX ADM	5,500.00	5,500.00	0.00	5,500.00	0.00	0.00	5,796.36
010.0010.3788	STATE REIMBURSEMENT - TRANSPORTATN FUEL	0.00	0.00	1,091.00	(1,091.00)	100.00	2,300.00	2,300.00
010.0010.3789	STATE AID - SNAP	41,500.00	41,500.00	36,139.58	5,360.42	87.08	37,816.60	47,615.21
010.0010.3820	YOUTH PROGRAM - NYS	2,300.00	2,300.00	0.00	2,300.00	0.00	1,943.00	2,247.54
Total Division 000300	STATE AID	779,300.00	779,300.00	709,094.45	70,205.55	90.99	676,648.38	1,076,328.55
Division 000470	FEDERAL AID - ECONOMIC ASSISTANC & OPP							
010.0010.4772	FED - PROG. FOR THE AGING 3B	10,000.00	10,000.00	10,249.00	(249.00)	102.49	10,249.00	10,359.00
010.0010.4773	FED - CONG. MEALS/C-1	27,800.00	27,800.00	18,372.22	9,427.78	66.09	27,842.00	28,030.93
010.0010.4774	FED - HOME DEL. MEALS/C-2	28,700.00	28,700.00	19,177.36	9,522.64	66.82	28,767.00	28,767.00
010.0010.4776	FED - COMMODITY FUNDING (C/F)	21,000.00	21,000.00	21,764.86	(764.86)	103.64	22,272.92	21,180.69
Total Division 000470	FEDERAL AID - ECONOMIC ASSISTANC & OPP	87,500.00	87,500.00	69,563.44	17,936.56	79.50	89,130.92	88,337.62
Division 000500	INTERFUND TRANSFERS							
010.0010.5038	TRANSFER FROM DEBT SERVICE	55,166.00	55,166.00	55,166.00	0.00	100.00	200,042.52	561.60
Total Division 000500	INTERFUND TRANSFERS	55,166.00	55,166.00	55,166.00	0.00	100.00	200,042.52	561.60
Division								
010.0010.2682	NYMIR-INSURANCE	0.00	0.00	5,010.42	(5,010.42)	100.00	5,010.42	5,010.42

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Account No.	Description	Original Budget	Adjusted Budget	Revenue Receipts	Budget Balance	Percent Receipts	2009 Revenue Receipts	2008 Revenue Receipts
Type R	Revenue							
Fund 010	TOWN GENERAL							
Division								
010.0010.2682	REIMBURSEMENT							
010.0010.2702	REIMBURSEMENT MEDICARE PART D	0.00	0.00	9,909.01	(9,909.01)	100.00	0.00	0.00
010.0010.3382	STATE-IMA GRANT REIMBURSEMENT	0.00	0.00	1,698.00	(1,698.00)	100.00	0.00	14,345.10
010.0010.4777	FEDERAL-ARRA/NSIP FUNDING FOR C1	0.00	0.00	9,469.78	(9,469.78)	100.00	5,002.89	0.00
010.0010.4778	FEDERAL-ARRA/NSIP FUNDING FOR C2	0.00	0.00	9,588.64	(9,588.64)	100.00	5,796.70	0.00
010.0010.5041	TRANSFER IN FROM WORKERS COMP	0.00	0.00	72,040.04	(72,040.04)	100.00	0.00	0.00
010.0010.5732	BAN PROCEEDS FOR TAX CERTIORARIS	0.00	58,330.89	58,330.89	0.00	100.00	0.00	0.00
Total Division		0.00	58,330.89	166,046.78	(107,715.89)	284.66	18,641.16	41,869.85
Total Fund 010	TOWN GENERAL	4,843,653.00	4,886,022.34	5,065,069.00	(179,046.66)	103.66	4,127,997.00	4,270,761.38

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Account No.	Description	Original Budget	Adjusted Budget	Revenue Receipts	Budget Balance	Percent Receipts	2009 Revenue Receipts	2008 Revenue Receipts
Type R	Revenue							
Fund 020	TOWN OUTSIDE							
Division 000100	REAL PROPERTY TAXES AND TAX ITEMS							
020.0020.1001	REAL PROPERTY TAXES	3,280,629.00	3,259,730.02	3,259,730.02	0.00	100.00	2,939,521.00	2,632,031.00
Total Division 000100	REAL PROPERTY TAXES AND TAX ITEMS	3,280,629.00	3,259,730.02	3,259,730.02	0.00	100.00	2,939,521.00	2,632,031.00
Division 000110	NON-PROPERTY TAXES							
020.0020.3004	SALES TAX REVENUE	560,000.00	560,000.00	726,218.00	(166,218.00)	129.68	675,029.00	756,622.00
Total Division 000110	NON-PROPERTY TAXES	560,000.00	560,000.00	726,218.00	(166,218.00)	129.68	675,029.00	756,622.00
Division 000150	DEPT. INCOME - PUBLIC SAFETY							
020.0020.1521	ALARM REGISTRATION	10,000.00	10,000.00	9,050.00	950.00	90.50	8,900.00	9,125.00
020.0020.1522	ALARM FINES	3,500.00	3,500.00	4,225.00	(725.00)	120.71	3,150.00	7,410.00
020.0020.1523	INSURANCE/INCIDENT REPORTS	200.00	200.00	927.50	(727.50)	463.75	570.00	503.50
020.0020.1524	FINGERPRINTING SERVICES	350.00	350.00	175.00	175.00	50.00	355.00	353.50
020.0020.1525	SUBPOENA RECEIPTS	50.00	50.00	0.00	50.00	0.00	0.00	48.05
020.0020.1526	IMPOUND RELEASE FEES - POLICE	6,000.00	6,000.00	5,195.00	805.00	86.58	4,297.50	5,035.00
020.0020.1560	BUILDING INSPECT.FEES	25,000.00	25,000.00	37,481.00	(12,481.00)	149.92	37,436.18	40,462.75
Total Division 000150	DEPT. INCOME - PUBLIC SAFETY	45,100.00	45,100.00	57,053.50	(11,953.50)	126.50	54,708.68	62,937.80
Division 000160	DEPT. INCOME - HEALTH							
020.0020.1601	PUBLIC HEALTH FEES	4,000.00	4,000.00	4,900.00	(900.00)	122.50	4,310.00	3,670.00
Total Division 000160	DEPT. INCOME - HEALTH	4,000.00	4,000.00	4,900.00	(900.00)	122.50	4,310.00	3,670.00
Division 000210	DEPT. INCOME - HOME & COMMUNITY SERVICES							
020.0020.2110	ZONING FEES	500.00	500.00	515.00	(15.00)	103.00	477.87	485.00
020.0020.2115	PLANNING BOARD FEES	2,500.00	2,500.00	2,050.00	450.00	82.00	3,850.00	2,728.85
Total Division 000210	DEPT. INCOME - HOME & COMMUNITY SERVICES	3,000.00	3,000.00	2,565.00	435.00	85.50	4,327.87	23,577.70
Division 000230	INTERGOVERNMENT - TRANSPORTATION							
020.0020.2389	WST CTY BUS SHELTER IMA AGRMNT	550.00	550.00	709.78	(159.78)	129.05	630.92	553.80
Total Division 000230	INTERGOVERNMENT - TRANSPORTATION	550.00	550.00	709.78	(159.78)	129.05	630.92	553.80
Division 000240	USE OF MONEY & PROPERTY							
020.0020.2401	INTEREST AND EARNINGS	8,000.00	8,000.00	9,118.49	(1,118.49)	113.98	12,328.83	16,022.54
Total Division 000240	USE OF MONEY & PROPERTY	8,000.00	8,000.00	9,118.49	(1,118.49)	113.98	12,328.83	16,022.54
Division 000250	LICENSES & PERMITS							

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Account No.	Description	Original Budget	Adjusted Budget	Revenue Receipts	Budget Balance	Percent Receipts	2009 Revenue Receipts	2008 Revenue Receipts
Type R	Revenue							
Fund 020	TOWN OUTSIDE							
Division 000250	LICENSES & PERMITS							
020.0020.2544	DOG LICENSE FEES	950.00	950.00	632.00	318.00	66.53	902.26	969.10
Total Division 000250	LICENSES & PERMITS	950.00	950.00	632.00	318.00	66.53	902.26	969.10
Division 000270	MISCELLANEOUS							
020.0020.2770	UNCLASSIFIED REVENUES	0.00	0.00	64.95	(64.95)	100.00	0.00	109.88
020.0020.2772	LAW ENFORCEMENT DONATIONS	0.00	0.00	369.95	(369.95)	100.00	0.00	0.00
020.0020.2774	PRISONER TRANSPORT-WEST.CNTY	0.00	0.00	1,258.16	(1,258.16)	100.00	1,498.40	1,542.68
Total Division 000270	MISCELLANEOUS	0.00	0.00	1,693.06	(1,693.06)	100.00	2,042.40	2,508.56
Division 000330	STATE AID - PUBLIC SAFETY							
020.0020.3388	BUCKLE UP NEW YORK	3,500.00	3,500.00	3,500.00	0.00	100.00	3,500.00	1,796.48
020.0020.3389	DWI PROGRAM	2,500.00	2,500.00	2,050.00	450.00	82.00	475.00	2,329.64
Total Division 000330	STATE AID - PUBLIC SAFETY	6,000.00	6,000.00	5,550.00	450.00	92.50	3,975.00	11,684.66
Division								
020.0020.2682	NYMIR-INSURANCE REIMBURSEMENT	0.00	0.00	3,106.46	(3,106.46)	100.00	3,106.46	3,106.46
020.0020.2702	REIMBURSEMENT MEDICARE PART D	0.00	0.00	8,648.50	(8,648.50)	100.00	0.00	0.00
020.0020.5041	TRANSFER IN FROM WORKERS COMP	0.00	0.00	23,747.98	(23,747.98)	100.00	0.00	0.00
020.0020.5732	BAN PROCEEDS FOR TAX CERTIORARIS	0.00	83,348.53	83,348.53	0.00	100.00	0.00	0.00
Total Division		0.00	83,348.53	118,851.47	(35,502.94)	142.60	37,157.46	3,106.46
Total Fund 020	TOWN OUTSIDE	3,908,229.00	3,970,678.55	4,187,021.32	(216,342.77)	105.45	3,904,744.16	3,726,243.23

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Account No.	Description	Original Budget	Adjusted Budget	Revenue Receipts	Budget Balance	Percent Receipts	2009 Revenue Receipts	2008 Revenue Receipts
Type R	Revenue							
Fund 031	HIGHWAY							
Division 000100	REAL PROPERTY TAXES AND TAX ITEMS							
031.0031.1001	REAL PROPERTY TAXES	2,259,743.00	2,245,372.06	2,245,372.06	0.00	100.00	2,169,162.00	2,079,026.00
Total Division 000100	REAL PROPERTY TAXES AND TAX ITEMS	2,259,743.00	2,245,372.06	2,245,372.06	0.00	100.00	2,169,162.00	2,079,026.00
Division 000230	INTERGOVERNMENT - TRANSPORTATION							
031.0031.2300	SNOW SERVICES	550.00	550.00	659.00	(109.00)	119.82	637.00	616.00
Total Division 000230	INTERGOVERNMENT - TRANSPORTATION	550.00	550.00	659.00	(109.00)	119.82	637.00	616.00
Division 000240	USE OF MONEY & PROPERTY							
031.0031.2401	INTEREST AND EARNINGS	5,000.00	5,000.00	5,398.63	(398.63)	107.97	8,615.31	11,880.85
Total Division 000240	USE OF MONEY & PROPERTY	5,000.00	5,000.00	5,398.63	(398.63)	107.97	8,615.31	11,880.85
Division 000250	LICENSES & PERMITS							
031.0031.2590	PERMITS/CON ED.	100.00	100.00	835.00	(735.00)	835.00	5,945.00	430.00
Total Division 000250	LICENSES & PERMITS	100.00	100.00	835.00	(735.00)	835.00	5,945.00	430.00
Division 000260	FINES AND FORFEITURES							
031.0031.2680	INSURANCE RECOVERIES	0.00	0.00	4,331.69	(4,331.69)	100.00	2,482.00	0.00
Total Division 000260	FINES AND FORFEITURES	0.00	0.00	4,331.69	(4,331.69)	100.00	2,482.00	0.00
Division 000270	MISCELLANEOUS							
031.0031.2770	UNCLASSIFIED REVENUES- RECYCLED METAL/OIL	0.00	0.00	850.00	(850.00)	100.00	0.00	84.75
031.0031.2786	WORKMANS COMPENSATION INSURANCE RMBRSMT	0.00	0.00	6,360.00	(6,360.00)	100.00	3,570.00	0.00
Total Division 000270	MISCELLANEOUS	0.00	0.00	7,210.00	(7,210.00)	100.00	3,900.13	84.75
Division 000390	STATE AID - HOME & COMMUNITY SERVICES							
031.0031.3960	STATE AID-EMERG DISASTER ASST	0.00	0.00	4,764.76	(4,764.76)	100.00	0.00	0.00
Total Division 000390	STATE AID - HOME & COMMUNITY SERVICES	0.00	0.00	4,764.76	(4,764.76)	100.00	0.00	0.00
Division 000470	FEDERAL AID - ECONOMIC ASSISTANC & OPP							
031.0031.4795	APPROPRIATED FUND BALANCE	0.00	26,645.00	0.00	26,645.00	0.00	0.00	0.00
Total Division 000470	FEDERAL AID - ECONOMIC ASSISTANC & OPP	0.00	26,645.00	0.00	26,645.00	0.00	0.00	0.00
Division 000490	FEDERAL AID - HOME & COMMUNITY SERVICES							
031.0031.4960	FED AID-EMERG DISASTER	0.00	0.00	28,588.55	(28,588.55)	100.00	0.00	0.00

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TOWN OF OSSINING

Revenue Comparison Control Report

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Account No.	Description	Original Budget	Adjusted Budget	Revenue Receipts	Budget Balance	Percent Receipts	2009 Revenue Receipts	2008 Revenue Receipts
Type R	Revenue							
Fund 031	HIGHWAY							
Division 000490	FEDERAL AID - HOME & COMMUNITY SERVICES							
031.0031.4960	ASSIST							
Total Division 000490	FEDERAL AID - HOME & COMMUNITY SERVICES	0.00	0.00	28,588.55	(28,588.55)	100.00	0.00	0.00
Division 000500	INTERFUND TRANSFERS							
031.0031.5038	TRANSFER FROM DEBT SERVICE	4,410.00	22,410.00	22,410.00	0.00	100.00	67,799.00	6,166.38
Total Division 000500	INTERFUND TRANSFERS	4,410.00	22,410.00	22,410.00	0.00	100.00	67,799.00	6,166.38
Division								
031.0031.2682	NYMIR-INSURANCE REIMBURSEMENT	0.00	0.00	1,903.96	(1,903.96)	100.00	1,903.96	1,903.96
031.0031.2702	REIMBURSEMENT MEDICARE PART D	0.00	0.00	3,994.56	(3,994.56)	100.00	0.00	0.00
031.0031.5041	TRANSFER IN FROM WORKERS COMP	0.00	0.00	6,715.76	(6,715.76)	100.00	0.00	0.00
031.0031.5732	BAN PROCEEDS FOR TAX CERTIORARIS	0.00	62,646.59	62,646.59	0.00	100.00	0.00	0.00
Total Division		0.00	62,646.59	75,260.87	(12,614.28)	120.14	1,903.96	1,903.96
Total Fund 031	HIGHWAY	2,269,803.00	2,362,723.65	2,394,830.56	(32,106.91)	101.36	2,260,444.40	2,100,107.94

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Prepared By: TOM

Fiscal Year: 2010 Period From: 1 To: 12

Account No.	Description	Original Budget	Adjusted Budget	Revenue Receipts	Budget Balance	Percent Receipts	2009 Revenue Receipts	2008 Revenue Receipts
Type R	Revenue							
Fund 032	DALE CEMETERY TRUST FUND							
Division 000210	DEPT. INCOME - HOME & COMMUNITY SERVICES							
032.0032.2190	SALE OF CEMETERY LOTS	30,000.00	231,000.00	230,550.00	450.00	99.81	29,500.00	38,431.30
032.0032.2191	INTERMENTS - OPENING CHARGES	40,000.00	40,000.00	37,825.00	2,175.00	94.56	46,140.00	45,120.00
032.0032.2192	INSCRIPTION FEES	200.00	200.00	400.00	(200.00)	200.00	250.00	375.00
032.0032.2193	FOUNDATION FOR PLOT FEES	7,500.00	7,500.00	10,275.00	(2,775.00)	137.00	9,163.00	7,525.00
Total Division 000210	DEPT. INCOME - HOME & COMMUNITY SERVICES	77,700.00	278,700.00	279,050.00	(350.00)	100.13	85,053.00	91,451.30
Division 000240	USE OF MONEY & PROPERTY							
032.0032.2401	INTEREST AND EARNINGS	150.00	150.00	168.52	(18.52)	112.35	161.99	591.51
032.0032.2410	RENTAL OF PROPERTY, INDIVIDUAL	12,000.00	12,000.00	12,500.00	(500.00)	104.17	12,000.00	10,000.00
Total Division 000240	USE OF MONEY & PROPERTY	12,150.00	12,150.00	12,668.52	(518.52)	104.27	12,161.99	10,591.51
Division 000270	MISCELLANEOUS							
032.0032.2770	UNCLASSIFIED REVENUES	0.00	0.00	1,382.10	(1,382.10)	100.00	280.06	1,411.13
Total Division 000270	MISCELLANEOUS	0.00	0.00	1,382.10	(1,382.10)	100.00	280.06	1,411.13
Division 000500	INTERFUND TRANSFERS							
032.0032.5032	TRANSFER FROM GENERAL FUND	232,358.00	76,933.71	76,933.71	0.00	100.00	224,323.00	225,254.15
Total Division 000500	INTERFUND TRANSFERS	232,358.00	76,933.71	76,933.71	0.00	100.00	224,323.00	225,254.15
Division 032.0032.2701	REFUNDS OF PRIOR YEARS EXPEND.	0.00	0.00	599.00	(599.00)	100.00	0.00	0.00
Total Division		0.00	0.00	599.00	(599.00)	100.00	0.00	0.00
Total Fund 032	DALE CEMETERY TRUST FUND	322,208.00	367,783.71	370,633.33	(2,849.62)	100.77	321,818.05	338,708.09

2010 Expenditures

As in 2009, Town department heads and managers were able to hold the line on expenditures, plus other factors, caused a reduction in expenditures. 2010 fiscal year expenditures in the three primary funds were \$987,635 less than the budgeted amount of \$11,223,464. This \$987,635 savings represents 8.8% of the budget. Of special note in the General Fund are unexpended appropriations in the Town Attorney budget (\$72,470), Elections (\$12,200), Unallocated Insurance (\$37,172), Judgments and Claims (\$29,366), Senior Nutrition (\$44,024), Town Parks and Recreation (\$24,080), Employee Benefits (\$129,574), and Debt Service (\$15,564). Through the bulk sale of cemetery plots at Dale Cemetery, the Town was able to reduce the Town Transfer to Dale Cemetery from \$224,323 in 2009 to \$76,934 in 2010, which translated to a budgetary savings of \$155,424 in 2010.

In the Town Unincorporated Fund, the following accounts had significant unexpended appropriations in 2010: Unallocated Insurance (\$14,829), Judgments and Claims (\$46,402), Police Department (\$63,404), and Employee Benefits (\$82,732). For 2010, the Highway Fund ended the year with unexpended appropriations of \$209,158 (8.9% of budget) before deducting outstanding encumbrances (of \$12,615).

The following chart summarizes actual expenditures against the adopted and modified budgets for 2010. In the three primary funds, and overall for the Town, expenditures were less than the modified budget and the original adopted budget by significant amounts.

Summary of Budget vs. Actual Expenditures for 2010

Fund	Adopted Budget	Modified Budget	Expenditures	Variance vs. Modified Budget
Town-wide General Fund (Fund 10)	\$4,843,653	\$4,890,062	\$4,339,331	\$550,731 (11.3% unspent)
Town Unincorporated Fund (Fund 20)	\$3,908,229	\$3,970,678	\$3,742,932	\$227,746 (5.7% unspent)
Highway Fund (Fund 31)	\$2,269,803	\$2,362,724	\$2,153,566	\$209,158 (8.9% unspent)
Total Three Primary Funds	\$11,021,685	\$11,223,464	\$10,235,829	\$987,635 (8.8% unspent)
Total All Funds (except Capital)	\$14,053,041	\$14,652,855	\$13,426,882	\$1,225,973 (8.4% unspent)

The following detail reports include a summary of expenditures for the above three primary funds, plus the special district funds of the Town, compared to current year budgeted amounts and prior year amounts.

TOWN OF OSSINING

Expense Comparison Control Report

Fiscal Year: 2010 Period From: 1 To: 12

		Original Budget	Adjusted Budget	Actual Expended	Encumbered	Available Balance	Percent Exp. Balance	2009 Expended	2008 Expended
Type E	Expense								
Fund 010	TOWN GENERAL								
Dept 1010	TOWN BOARD								
Group 1	PERSONAL SERVICES	43,508.00	43,098.00	40,983.99	0.00	2,114.01	95.09	47,866.72	49,245.28
Group 4	CONTRACTUAL EXPENSE	0.00	410.00	410.00	0.00	0.00	100.00	0.00	118.00
Total Dept 1010	TOWN BOARD	43,508.00	43,508.00	41,393.99	0.00	2,114.01	95.14	47,866.72	49,363.28
Dept 1110	TOWN JUSTICE								
Group 1	PERSONAL SERVICES	197,007.00	198,020.00	197,260.21	0.00	759.79	99.62	201,289.77	193,991.95
Group 2	EQUIPMENT & CAPITAL OUTLAY	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00	0.00	1,878.93
Group 4	CONTRACTUAL EXPENSE	20,600.00	19,587.00	15,829.24	0.00	3,757.76	80.82	17,465.85	22,465.34
Total Dept 1110	TOWN JUSTICE	219,107.00	219,107.00	213,089.45	0.00	6,017.55	97.25	218,755.62	218,336.22
Dept 1220	SUPERVISOR								
Group 1	PERSONAL SERVICES	205,003.00	205,003.00	201,478.97	0.00	3,524.03	98.28	213,749.44	239,331.01
Group 2	EQUIPMENT & CAPITAL OUTLAY	500.00	425.00	0.00	0.00	425.00	0.00	93.98	651.08
Group 4	CONTRACTUAL EXPENSE	1,000.00	1,075.00	1,018.25	0.00	56.75	94.72	740.00	2,112.87
Total Dept 1220	SUPERVISOR	206,503.00	206,503.00	202,497.22	0.00	4,005.78	98.06	214,583.42	242,094.96
Dept 1320	INDEPENDENT AUDIT								
Group 4	CONTRACTUAL EXPENSE	24,593.00	24,593.00	24,592.92	0.00	0.08	100.00	25,794.72	58,800.00
Total Dept 1320	INDEPENDENT AUDIT	24,593.00	24,593.00	24,592.92	0.00	0.08	100.00	25,794.72	58,800.00
Dept 1330	TAX COLLECTION								
Group 1	PERSONAL SERVICES	178,382.00	178,874.00	178,872.15	0.00	1.85	100.00	181,031.92	181,006.11
Group 2	EQUIPMENT & CAPITAL OUTLAY	1,000.00	2,737.20	1,416.16	1,320.24	0.80	51.74	445.79	8,782.92
Group 4	CONTRACTUAL EXPENSE	22,350.00	21,221.00	20,289.36	0.00	931.64	95.61	21,670.57	25,610.75
Total Dept 1330	TAX COLLECTION	201,732.00	202,832.20	200,577.67	1,320.24	934.29	98.89	203,148.28	215,399.78
Dept 1355	ASSESSMENT								
Group 1	PERSONAL SERVICES	317,143.00	320,124.72	320,123.44	0.00	1.28	100.00	381,936.20	344,274.04
Group 2	EQUIPMENT & CAPITAL OUTLAY	7,020.00	1,918.28	1,917.80	0.00	0.48	99.97	5,447.93	7,507.34
Group 4	CONTRACTUAL EXPENSE	25,445.00	21,745.00	21,252.33	0.00	492.67	97.73	18,944.71	25,469.38
Total Dept 1355	ASSESSMENT	349,608.00	343,788.00	343,293.57	0.00	494.43	99.86	406,328.84	377,250.76
Dept 1356	BOARD OF ASSESSMENT REVIEW								
Group 4	CONTRACTUAL EXPENSE	325.00	325.00	281.57	0.00	43.43	86.64	3,799.15	3,058.26
Total Dept 1356	BOARD OF ASSESSMENT REVIEW	325.00	325.00	281.57	0.00	43.43	86.64	3,799.15	3,058.26
Dept 1410	TOWN CLERK								

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TOWN OF OSSINING

Expense Comparison Control Report

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		Original Budget	Adjusted Budget	Actual Expended	Encumbered	Available Balance	Percent Exp. Balance	2009 Expended	2008 Expended
Type E	Expense								
Fund 010	TOWN GENERAL								
Dept 1410	TOWN CLERK								
Group 1	PERSONAL SERVICES	155,248.00	163,431.00	163,429.14	0.00	1.86	100.00	205,822.79	212,534.90
Group 2	EQUIPMENT & CAPITAL OUTLAY	1,000.00	866.00	865.60	0.00	0.40	99.95	0.00	967.00
Group 4	CONTRACTUAL EXPENSE	21,500.00	15,244.00	15,048.71	0.00	195.29	98.72	24,601.81	30,973.63
Total Dept 1410	TOWN CLERK	177,748.00	179,541.00	179,343.45	0.00	197.55	99.89	230,424.60	244,475.53
Dept 1420	TOWN ATTORNEY								
Group 1	PERSONAL SERVICES	77,446.00	81,921.00	79,552.52	0.00	2,368.48	97.11	72,432.04	118,869.90
Group 4	CONTRACTUAL EXPENSE	131,000.00	124,926.00	54,824.55	0.00	70,101.45	43.89	61,933.25	222,543.07
Total Dept 1420	TOWN ATTORNEY	208,446.00	206,847.00	134,377.07	0.00	72,469.93	64.96	134,365.29	341,412.97
Dept 1440	ENGINEER								
Group 4	CONTRACTUAL EXPENSE	12,000.00	12,000.00	12,000.00	0.00	0.00	100.00	12,000.00	0.00
Total Dept 1440	ENGINEER	12,000.00	12,000.00	12,000.00	0.00	0.00	100.00	12,000.00	0.00
Dept 1450	ELECTIONS								
Group 4	CONTRACTUAL EXPENSE	81,349.00	81,155.00	68,954.66	0.00	12,200.34	84.97	78,662.15	81,109.41
Total Dept 1450	ELECTIONS	81,349.00	81,155.00	68,954.66	0.00	12,200.34	84.97	78,662.15	81,109.41
Dept 1620	BUILDINGS								
Group 4	CONTRACTUAL EXPENSE	179,831.00	180,643.00	176,903.66	0.00	3,739.34	97.93	164,672.51	162,387.01
Total Dept 1620	BUILDINGS	180,831.00	180,643.00	176,903.66	0.00	3,739.34	97.93	164,988.86	162,512.72
Dept 1650	CENTRAL COMMUNICATIONS SYSTEM								
Group 4	CONTRACTUAL EXPENSE	51,009.00	51,197.00	51,196.05	0.00	0.95	100.00	56,020.14	42,963.68
Total Dept 1650	CENTRAL COMMUNICATIONS SYSTEM	51,009.00	51,197.00	51,196.05	0.00	0.95	100.00	56,020.14	42,963.68
Dept 1680	CENTRAL DATA PROCESSING-FINANCE/IT IMA								
Group 4	CONTRACTUAL EXPENSE	112,942.00	112,942.00	105,019.77	0.00	7,922.23	92.99	62,865.02	64,134.73
Total Dept 1680	CENTRAL DATA PROCESSING-FINANCE/IT IMA	112,942.00	112,942.00	105,019.77	0.00	7,922.23	92.99	62,865.02	64,134.73
Dept 1910	UNALLOCATED INSURANCE								
Group 4	CONTRACTUAL EXPENSE	110,344.00	110,344.00	73,172.26	0.00	37,171.74	66.31	100,163.63	102,941.60
Total Dept 1910	UNALLOCATED INSURANCE	110,344.00	110,344.00	73,172.26	0.00	37,171.74	66.31	100,163.63	102,941.60
Dept 1930	JUDGEMENTS & CLAIMS								
Group 4	CONTRACTUAL EXPENSE	5,000.00	47,369.34	18,003.77	0.00	29,365.57	38.01	38,292.28	51,992.26

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TOWN OF OSSINING

Expense Comparison Control Report

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		Original Budget	Adjusted Budget	Actual Expended	Encumbered	Available Balance	Percent Exp. Balance	2009 Expended	2008 Expended
Type E	Expense								
Fund 010	TOWN GENERAL								
Dept 1930	JUDGEMENTS & CLAIMS								
Total Dept 1930	JUDGEMENTS & CLAIMS	5,000.00	47,369.34	18,003.77	0.00	29,365.57	38.01	38,292.28	51,992.26
Dept 1950	TAXES & ASSESS. ON PROPERTY								
Group 4	CONTRACTUAL EXPENSE	4,000.00	4,000.00	3,562.52	0.00	437.48	89.06	3,510.60	7,154.85
Total Dept 1950	TAXES & ASSESS. ON PROPERTY	4,000.00	4,000.00	3,562.52	0.00	437.48	89.06	3,510.60	7,154.85
Dept 1980	MCTMT PAYROLL TAX								
Group 4	CONTRACTUAL EXPENSE	6,612.00	6,612.00	5,944.72	0.00	667.28	89.91	5,572.11	0.00
Total Dept 1980	MCTMT PAYROLL TAX	6,612.00	6,612.00	5,944.72	0.00	667.28	89.91	5,572.11	0.00
Dept 6510	VETERANS SERVICES								
Group 4	CONTRACTUAL EXPENSE	4,500.00	4,500.00	4,059.79	0.00	440.21	90.22	6,126.35	6,010.61
Total Dept 6510	VETERANS SERVICES	4,500.00	4,500.00	4,059.79	0.00	440.21	90.22	6,126.35	6,010.61
Dept 6770	NUTRITION C-1								
Group 2	EQUIPMENT & CAPITAL OUTLAY	500.00	500.00	165.38	0.00	334.62	33.08	130.56	297.86
Group 4	CONTRACTUAL EXPENSE	46,250.00	46,250.00	37,477.39	0.00	8,772.61	81.03	41,928.92	42,636.91
Total Dept 6770	NUTRITION C-1	46,750.00	46,750.00	37,642.77	0.00	9,107.23	80.52	42,059.48	42,934.77
Dept 6771	NUTRITION C-2								
Group 2	EQUIPMENT & CAPITAL OUTLAY	500.00	500.00	485.11	0.00	14.89	97.02	417.69	0.00
Group 4	CONTRACTUAL EXPENSE	70,000.00	70,000.00	62,743.85	0.00	7,256.15	89.63	64,368.42	67,023.60
Total Dept 6771	NUTRITION C-2	70,500.00	70,500.00	63,228.96	0.00	7,271.04	89.69	64,786.11	67,023.60
Dept 6772	TRANSPORTATION SUPPORT SERVICE								
Group 1	PERSONAL SERVICES	322,520.00	321,817.00	317,869.06	0.00	3,947.94	98.77	349,752.36	327,153.02
Group 2	EQUIPMENT & CAPITAL OUTLAY	1,000.00	1,000.00	598.80	0.00	401.20	59.88	762.93	1,343.95
Group 4	CONTRACTUAL EXPENSE	105,550.00	106,253.00	96,121.36	0.00	10,131.64	90.46	113,215.41	125,345.82
Total Dept 6772	TRANSPORTATION SUPPORT SERVICE	429,070.00	429,070.00	414,589.22	0.00	14,480.78	96.63	463,730.70	453,842.79
Dept 6773	S.N.A.P.								
Group 4	CONTRACTUAL EXPENSE	34,000.00	34,000.00	21,135.14	0.00	12,864.86	62.16	26,646.09	38,238.22
Total Dept 6773	S.N.A.P.	34,000.00	34,000.00	21,135.14	0.00	12,864.86	62.16	26,646.09	38,238.22
Dept 6774	R.U.O.K. ?								
Group 1	PERSONAL SERVICES	3,200.00	3,200.00	2,899.88	0.00	300.12	90.62	2,887.12	11,224.21
Total Dept 6774	R.U.O.K. ?	3,200.00	3,200.00	2,899.88	0.00	300.12	90.62	2,887.12	11,224.21

TOWN OF OSSINING

Expense Comparison Control Report

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		Original Budget	Adjusted Budget	Actual Expended	Encumbered	Available Balance	Percent Exp. Balance	2009 Expended	2008 Expended
Type E	Expense								
Fund 010	TOWN GENERAL								
Dept 7110	PARKS								
Group 1	PERSONAL SERVICES	287,756.00	284,012.00	281,093.60	0.00	2,918.40	98.97	359,404.10	382,931.11
Group 2	EQUIPMENT & CAPITAL OUTLAY	6,000.00	6,000.00	2,697.90	0.00	3,302.10	44.97	7,550.00	3,508.20
Group 4	CONTRACTUAL EXPENSE	163,500.00	165,929.70	159,822.40	0.00	6,107.30	96.32	151,860.57	178,601.60
Total Dept 7110	PARKS	457,256.00	455,941.70	443,613.90	0.00	12,327.80	97.30	518,814.67	565,040.91
Dept 7112	PARKS SEWER LIFT STATIONS-OBCC&CEDAR PKS								
Group 1	PERSONAL SERVICES	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00	1,197.69	206.41
Group 4	CONTRACTUAL EXPENSE	14,500.00	18,400.00	14,641.62	0.00	3,758.38	79.57	9,320.47	14,815.42
Total Dept 7112	PARKS SEWER LIFT STATIONS-OBCC&CEDAR PKS	16,000.00	19,900.00	14,641.62	0.00	5,258.38	73.58	10,518.16	15,021.83
Dept 7310	YOUTH PROGRAMS- RECREATION IMA								
Group 4	CONTRACTUAL EXPENSE	380,841.00	380,841.00	375,072.24	0.00	5,768.76	98.49	375,317.24	356,492.56
Total Dept 7310	YOUTH PROGRAMS- RECREATION IMA	380,841.00	380,841.00	375,072.24	0.00	5,768.76	98.49	375,317.24	356,492.56
Dept 7550	CELEBRATIONS								
Group 4	CONTRACTUAL EXPENSE	6,500.00	6,500.00	5,775.00	0.00	725.00	88.85	5,775.00	5,775.00
Total Dept 7550	CELEBRATIONS	6,500.00	6,500.00	5,775.00	0.00	725.00	88.85	5,775.00	5,775.00
Dept 8810	CEMETERIES								
Group 4	CONTRACTUAL EXPENSE	8,500.00	8,500.00	5,980.31	0.00	2,519.69	70.36	6,348.48	0.00
Total Dept 8810	CEMETERIES	8,500.00	8,500.00	5,980.31	0.00	2,519.69	70.36	6,348.48	0.00
Dept 8821	COMMUNITY CONTRIBUTION								
Group 4	CONTRACTUAL EXPENSE	500.00	500.00	500.00	0.00	0.00	100.00	500.00	500.00
Total Dept 8821	COMMUNITY CONTRIBUTION	500.00	500.00	500.00	0.00	0.00	100.00	500.00	500.00
Dept 9010	EMPLOYEE BENEFITS								
Group 8	EMPLOYEE BENEFITS	967,061.00	965,770.00	836,196.37	0.00	129,573.63	86.58	844,781.75	856,637.71
Total Dept 9010	EMPLOYEE BENEFITS	967,061.00	965,770.00	836,196.37	0.00	129,573.63	86.58	844,781.75	856,637.71
Dept 9730	BOND ANTICIPATION NOTES								
Group 4	CONTRACTUAL EXPENSE	600.00	7,390.08	7,389.78	0.00	0.30	100.00	231.43	568.04
Group 6	PRINCIPAL ON INDEBTEDNESS	44,200.00	44,200.00	44,200.00	0.00	0.00	100.00	44,243.00	44,762.00
Group 7	INTEREST ON INDEBTEDNESS	2,043.00	2,043.00	2,041.48	0.00	1.52	99.93	2,726.74	6,134.34

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		Original Budget	Adjusted Budget	Actual Expended	Encumbered	Available Balance	Percent Exp. Balance	2009 Expended	2008 Expended
Type E	Expense								
Fund 010	TOWN GENERAL								
Dept 9730	BOND ANTICIPATION NOTES								
Total Dept 9730	BOND ANTICIPATION NOTES	46,843.00	53,633.08	53,631.26	0.00	1.82	100.00	47,201.17	51,464.38
Dept 9760	TAX ANTICIPATION NOTES								
Group 7	INTEREST ON INDEBTEDNESS	24,750.00	19,250.92	3,686.46	0.00	15,564.46	19.15	0.00	0.00
Total Dept 9760	TAX ANTICIPATION NOTES	24,750.00	19,250.92	3,686.46	0.00	15,564.46	19.15	0.00	0.00
Dept 9901	TRANSFERS TO OTHER FUNDS								
Group 6	PRINCIPAL ON INDEBTEDNESS	70,000.00	70,000.00	70,000.00	0.00	0.00	100.00	69,000.00	70,000.00
Group 7	INTEREST ON INDEBTEDNESS	49,367.00	49,367.00	49,366.25	0.00	0.75	100.00	52,683.13	70,109.37
Group 9	TRANSFERS	232,358.00	238,532.00	83,107.12	0.00	155,424.88	34.84	226,748.00	225,254.15
Total Dept 9901	TRANSFERS TO OTHER FUNDS	351,725.00	357,899.00	202,473.37	0.00	155,425.63	56.57	348,431.13	365,363.52
Total Fund 010	TOWN GENERAL	4,843,653.00	4,890,062.24	4,339,330.61	1,320.24	549,411.39	88.74	4,771,064.88	5,136,079.45

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		Original Budget	Adjusted Budget	Actual Expended	Encumbered	Available Balance	Percent Exp. Balance	2009 Expended	2008 Expended
Type E	Expense								
Fund 020	TOWN OUTSIDE								
Dept 1320	INDEPENDENT AUDIT								
Group 4	CONTRACTUAL EXPENSE	17,270.00	17,270.73	17,270.73	0.00	0.00	100.00	16,545.18	0.00
Total Dept 1320	INDEPENDENT AUDIT	17,270.00	17,270.73	17,270.73	0.00	0.00	100.00	16,545.18	0.00
Dept 1440	ENGINEER								
Group 4	CONTRACTUAL EXPENSE	34,800.00	36,924.00	36,923.49	0.00	0.51	100.00	31,200.00	26,175.00
Total Dept 1440	ENGINEER	34,800.00	36,924.00	36,923.49	0.00	0.51	100.00	31,200.00	26,175.00
Dept 1680	CENTRAL DATA PROCESSING-FINANCE/IT IMA								
Group 4	CONTRACTUAL EXPENSE	91,765.00	89,641.00	84,737.99	0.00	4,903.01	94.53	46,135.50	44,857.89
Total Dept 1680	CENTRAL DATA PROCESSING-FINANCE/IT IMA	91,765.00	89,641.00	84,737.99	0.00	4,903.01	94.53	46,135.50	44,857.89
Dept 1910	UNALLOCATED INSURANCE								
Group 4	CONTRACTUAL EXPENSE	67,260.00	61,715.27	46,886.32	0.00	14,828.95	75.97	64,358.19	64,718.13
Total Dept 1910	UNALLOCATED INSURANCE	67,260.00	61,715.27	46,886.32	0.00	14,828.95	75.97	64,358.19	64,718.13
Dept 1930	JUDGEMENTS & CLAIMS								
Group 4	CONTRACTUAL EXPENSE	17,000.00	80,703.55	34,301.65	0.00	46,401.90	42.50	70,468.16	31,418.33
Total Dept 1930	JUDGEMENTS & CLAIMS	17,000.00	80,703.55	34,301.65	0.00	46,401.90	42.50	70,468.16	31,418.33
Dept 1950	TAXES & ASSESS. ON PROPERTY								
Group 4	CONTRACTUAL EXPENSE	5,000.00	5,000.00	4,711.65	0.00	288.35	94.23	4,455.41	0.00
Total Dept 1950	TAXES & ASSESS. ON PROPERTY	5,000.00	5,000.00	4,711.65	0.00	288.35	94.23	4,455.41	0.00
Dept 1980	MCTMT PAYROLL TAX								
Group 4	CONTRACTUAL EXPENSE	6,894.00	6,894.00	6,328.24	0.00	565.76	91.79	4,997.03	0.00
Total Dept 1980	MCTMT PAYROLL TAX	6,894.00	6,894.00	6,328.24	0.00	565.76	91.79	4,997.03	0.00
Dept 1989	OTHER GEN. GOVERNMENT								
Group 4	CONTRACTUAL EXPENSE	0.00	4,290.00	4,290.00	0.00	0.00	100.00	0.00	0.00
Total Dept 1989	OTHER GEN. GOVERNMENT	0.00	4,290.00	4,290.00	0.00	0.00	100.00	0.00	0.00
Dept 3120	POLICE								
Group 1	PERSONAL SERVICES	1,866,115.00	1,865,117.00	1,844,123.75	0.00	20,993.25	98.87	1,774,794.87	1,864,098.39
Group 2	EQUIPMENT & CAPITAL OUTLAY	55,550.00	15,000.00	8,039.37	0.00	6,960.63	53.60	22,578.65	19,835.46
Group 4	CONTRACTUAL EXPENSE	179,195.00	179,814.20	142,863.83	1,500.00	35,450.37	79.45	161,049.92	203,529.07
Total Dept 3120	POLICE	2,100,860.00	2,059,931.20	1,995,026.95	1,500.00	63,404.25	96.85	1,958,423.44	2,087,462.92

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		Original Budget	Adjusted Budget	Actual Expended	Encumbered	Available Balance	Percent Exp. Balance	2009 Expended	2008 Expended
Type E	Expense								
Fund 020	TOWN OUTSIDE								
Dept 3510	ANIMAL CONTROL								
Group 4	CONTRACTUAL EXPENSE	13,597.00	13,597.00	11,346.88	0.00	2,250.12	83.45	11,896.88	11,228.44
Total Dept 3510	ANIMAL CONTROL	13,597.00	13,597.00	11,346.88	0.00	2,250.12	83.45	11,896.88	11,228.44
Dept 3620	BUILDING INSPECTION								
Group 1	PERSONAL SERVICES	94,179.00	96,758.00	96,755.91	0.00	2.09	100.00	108,101.94	105,266.92
Group 2	EQUIPMENT & CAPITAL OUTLAY	3,400.00	920.00	918.04	0.00	1.96	99.79	2,059.63	2,053.36
Group 4	CONTRACTUAL EXPENSE	23,413.00	23,314.00	21,885.38	0.00	1,428.62	93.87	19,947.85	18,997.93
Total Dept 3620	BUILDING INSPECTION	120,992.00	120,992.00	119,559.33	0.00	1,432.67	98.82	130,109.42	126,318.21
Dept 8010	ZONING								
Group 4	CONTRACTUAL EXPENSE	4,500.00	4,500.00	2,205.74	0.00	2,294.26	49.02	5,713.17	4,724.42
Total Dept 8010	ZONING	4,500.00	4,500.00	2,205.74	0.00	2,294.26	49.02	5,713.17	4,724.42
Dept 8020	PLANNING								
Group 1	PERSONAL SERVICES	24,531.00	25,475.00	25,474.50	0.00	0.50	100.00	24,531.00	23,634.00
Group 2	EQUIPMENT & CAPITAL OUTLAY	250.00	70.00	0.00	0.00	70.00	0.00	0.00	0.00
Group 4	CONTRACTUAL EXPENSE	53,350.00	57,481.00	56,188.20	0.00	1,292.80	97.75	43,598.14	87,259.22
Total Dept 8020	PLANNING	78,131.00	83,026.00	81,662.70	0.00	1,363.30	98.36	68,129.14	110,893.22
Dept 8730	ENVIRONMENTAL ADVISORY COUNCIL								
Group 4	CONTRACTUAL EXPENSE	250.00	250.00	220.00	0.00	30.00	88.00	1,407.55	1,500.00
Total Dept 8730	ENVIRONMENTAL ADVISORY COUNCIL	250.00	250.00	220.00	0.00	30.00	88.00	1,407.55	1,500.00
Dept 8740	STORM WATER MANAGEMENT								
Group 4	CONTRACTUAL EXPENSE	12,000.00	7,105.00	6,510.00	0.00	595.00	91.63	13,139.73	10,361.59
Total Dept 8740	STORM WATER MANAGEMENT	12,000.00	7,105.00	6,510.00	0.00	595.00	91.63	13,139.73	10,361.59
Dept 9010	EMPLOYEE BENEFITS								
Group 8	EMPLOYEE BENEFITS	1,025,050.00	1,024,884.00	942,152.14	0.00	82,731.86	91.93	842,555.13	944,255.61
Total Dept 9010	EMPLOYEE BENEFITS	1,025,050.00	1,024,884.00	942,152.14	0.00	82,731.86	91.93	842,555.13	944,255.61
Dept 9730	BOND ANTICIPATION NOTES								
Group 4	CONTRACTUAL EXPENSE	1,000.00	1,756.37	1,756.14	0.00	0.23	99.99	0.00	164.38
Total Dept 9730	BOND ANTICIPATION NOTES	1,000.00	1,756.37	1,756.14	0.00	0.23	99.99	0.00	164.38
Dept 9760	TAX ANTICIPATION NOTES								
Group 7	INTEREST ON INDEBTEDNESS	6,750.00	6,159.63	1,005.40	0.00	5,154.23	16.32	0.00	0.00

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		Original Budget	Adjusted Budget	Actual Expended	Encumbered	Available Balance	Percent Exp. Balance	2009 Expended	2008 Expended
Type E	Expense								
Fund 020	TOWN OUTSIDE								
Dept 9760	TAX ANTICIPATION NOTES								
Total Dept 9760	TAX ANTICIPATION NOTES	6,750.00	6,159.63	1,005.40	0.00	5,154.23	16.32	0.00	0.00
Dept 9901	TRANSFERS TO OTHER FUNDS								
Group 6	PRINCIPAL ON INDEBTEDNESS	177,000.00	177,000.00	177,000.00	0.00	0.00	100.00	177,000.00	176,000.00
Group 7	INTEREST ON INDEBTEDNESS	128,110.00	128,110.00	128,109.35	0.00	0.65	100.00	133,980.62	157,064.99
Group 9	TRANSFERS	0.00	40,928.80	40,928.80	0.00	0.00	100.00	42,947.68	38,799.00
Total Dept 9901	TRANSFERS TO OTHER FUNDS	305,110.00	346,038.80	346,038.15	0.00	0.65	100.00	353,928.30	371,863.99
Total Fund 020	TOWN OUTSIDE	3,908,229.00	3,970,678.55	3,742,933.50	1,500.00	226,245.05	94.26	3,626,519.80	3,838,942.01

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Type E	Expense								
Fund 031	HIGHWAY								
Dept 1320	INDEPENDENT AUDIT								
Group 4	CONTRACTUAL EXPENSE	9,777.00	9,777.00	9,776.77	0.00	0.23	100.00	9,564.19	0.00
Total Dept 1320	INDEPENDENT AUDIT	9,777.00	9,777.00	9,776.77	0.00	0.23	100.00	9,564.19	0.00
Dept 1680	CENTRAL DATA PROCESSING-FINANCE/IT IMA								
Group 4	CONTRACTUAL EXPENSE	51,759.00	51,759.00	49,213.74	0.00	2,545.26	95.08	26,669.33	25,866.38
Total Dept 1680	CENTRAL DATA PROCESSING-FINANCE/IT IMA	51,759.00	51,759.00	49,213.74	0.00	2,545.26	95.08	26,669.33	25,866.38
Dept 1910	UNALLOCATED INSURANCE								
Group 4	CONTRACTUAL EXPENSE	53,648.00	49,358.00	38,998.69	0.00	10,359.31	79.01	47,434.87	49,649.91
Total Dept 1910	UNALLOCATED INSURANCE	53,648.00	49,358.00	38,998.69	0.00	10,359.31	79.01	47,434.87	49,649.91
Dept 1930	JUDGEMENTS & CLAIMS								
Group 4	CONTRACTUAL EXPENSE	0.00	48,275.65	16,789.56	0.00	31,486.09	34.78	0.00	0.00
Total Dept 1930	JUDGEMENTS & CLAIMS	0.00	48,275.65	16,789.56	0.00	31,486.09	34.78	0.00	0.00
Dept 1980	MCTMT PAYROLL TAX								
Group 4	CONTRACTUAL EXPENSE	3,315.00	3,315.00	2,899.02	0.00	415.98	87.45	2,301.85	0.00
Total Dept 1980	MCTMT PAYROLL TAX	3,315.00	3,315.00	2,899.02	0.00	415.98	87.45	2,301.85	0.00
Dept 1989	OTHER GEN. GOVERNMENT								
Group 4	CONTRACTUAL EXPENSE	0.00	4,290.00	4,290.00	0.00	0.00	100.00	0.00	0.00
Total Dept 1989	OTHER GEN. GOVERNMENT	0.00	4,290.00	4,290.00	0.00	0.00	100.00	0.00	0.00
Dept 5010	STREET ADMINISTRATION								
Group 1	PERSONAL SERVICES	130,005.00	130,006.00	130,005.17	0.00	0.83	100.00	132,640.22	129,572.04
Group 2	EQUIPMENT & CAPITAL OUTLAY	2,500.00	2,500.00	955.85	0.00	1,544.15	38.23	2,725.36	5,399.44
Group 4	CONTRACTUAL EXPENSE	39,700.00	66,208.20	60,943.85	0.00	5,264.35	92.05	28,366.24	54,186.86
Total Dept 5010	STREET ADMINISTRATION	172,205.00	198,714.20	191,904.87	0.00	6,809.33	96.57	163,731.82	189,158.34
Dept 5110	STREET MAINTENANCE								
Group 1	PERSONAL SERVICES	576,063.00	579,498.00	570,489.43	0.00	9,008.57	98.45	563,251.51	591,800.19
Group 4	CONTRACTUAL EXPENSE	113,300.00	109,138.50	86,991.73	8,900.00	13,246.77	79.71	69,114.73	81,529.94
Total Dept 5110	STREET MAINTENANCE	689,363.00	688,636.50	657,481.16	8,900.00	22,255.34	95.48	632,366.24	673,330.13
Dept 5130	HIGHWAY-MACHINERY - ITEM #3								
Group 1	PERSONAL SERVICES	109,098.00	105,796.00	103,603.37	0.00	2,192.63	97.93	98,084.55	98,136.62

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Type E	Expense								
Fund 031	HIGHWAY								
Dept 5130	HIGHWAY-MACHINERY - ITEM #3								
Group 2	EQUIPMENT & CAPITAL OUTLAY	6,000.00	5,750.00	639.85	3,715.00	1,395.15	11.13	9,411.00	860.00
Group 4	CONTRACTUAL EXPENSE	115,000.00	118,552.00	118,551.74	0.00	0.26	100.00	101,013.65	141,203.12
Total Dept 5130	HIGHWAY-MACHINERY - ITEM #3	230,098.00	230,098.00	222,794.96	3,715.00	3,588.04	96.83	208,509.20	240,199.74
Dept 5132	GARAGE								
Group 4	CONTRACTUAL EXPENSE	42,000.00	42,000.00	36,003.07	0.00	5,996.93	85.72	30,373.92	43,953.55
Total Dept 5132	GARAGE	42,000.00	42,000.00	36,003.07	0.00	5,996.93	85.72	30,373.92	43,953.55
Dept 5140	WEEDS & BRUSH								
Group 2	EQUIPMENT & CAPITAL OUTLAY	2,000.00	2,000.00	1,880.93	0.00	119.07	94.05	2,157.00	2,625.85
Group 4	CONTRACTUAL EXPENSE	39,500.00	39,500.00	38,921.23	0.00	578.77	98.53	33,178.17	45,592.40
Total Dept 5140	WEEDS & BRUSH	41,500.00	41,500.00	40,802.16	0.00	697.84	98.32	35,335.17	48,218.25
Dept 5142	SNOW REMOVAL								
Group 1	PERSONAL SERVICES	86,000.00	86,000.00	52,873.51	0.00	33,126.49	61.48	69,662.07	65,510.91
Group 4	CONTRACTUAL EXPENSE	100,250.00	100,385.80	76,049.17	0.00	24,336.63	75.76	106,723.17	74,095.73
Total Dept 5142	SNOW REMOVAL	186,250.00	186,385.80	128,922.68	0.00	57,463.12	69.17	176,385.24	139,606.64
Dept 9010	EMPLOYEE BENEFITS								
Group 8	EMPLOYEE BENEFITS	495,943.00	495,943.00	455,073.12	0.00	40,869.88	91.76	477,256.52	441,523.94
Total Dept 9010	EMPLOYEE BENEFITS	495,943.00	495,943.00	455,073.12	0.00	40,869.88	91.76	477,256.52	441,523.94
Dept 9730	BOND ANTICIPATION NOTES								
Group 4	CONTRACTUAL EXPENSE	4,400.00	4,400.00	2,019.98	0.00	2,380.02	45.91	1,096.77	3,448.38
Group 6	PRINCIPAL ON INDEBTEDNESS	160,425.00	178,425.00	171,225.00	0.00	7,200.00	95.96	171,375.00	121,360.38
Group 7	INTEREST ON INDEBTEDNESS	10,258.00	10,258.00	10,252.94	0.00	5.06	99.95	13,484.81	15,666.57
Total Dept 9730	BOND ANTICIPATION NOTES	175,083.00	193,083.00	183,497.92	0.00	9,585.08	95.04	185,956.58	140,475.33
Dept 9760	TAX ANTICIPATION NOTES								
Group 7	INTEREST ON INDEBTEDNESS	5,250.00	5,250.00	781.98	0.00	4,468.02	14.89	0.00	0.00
Total Dept 9760	TAX ANTICIPATION NOTES	5,250.00	5,250.00	781.98	0.00	4,468.02	14.89	0.00	0.00
Dept 9901	TRANSFERS TO OTHER FUNDS								
Group 9	TRANSFERS	113,612.00	114,338.50	114,337.77	0.00	0.73	100.00	117,729.38	120,798.65
Total Dept 9901	TRANSFERS TO OTHER FUNDS	113,612.00	114,338.50	114,337.77	0.00	0.73	100.00	117,729.38	120,798.65

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Type E	Expense								
Fund 031	HIGHWAY								
Total Fund 031	HIGHWAY	2,269,803.00	2,362,723.65	2,153,567.47	12,615.00	196,541.18	91.15	2,113,614.31	2,112,780.86

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Type E	Expense								
Fund 032	DALE CEMETERY TRUST FUND								
Dept 1320	INDEPENDENT AUDIT								
Group 4	CONTRACTUAL EXPENSE	1,449.00	1,449.00	1,448.23	0.00	0.77	99.95	1,419.09	0.00
Total Dept 1320	INDEPENDENT AUDIT	1,449.00	1,449.00	1,448.23	0.00	0.77	99.95	1,419.09	0.00
Dept 1680	CENTRAL DATA PROCESSING-FINANCE/IT IMA								
Group		7,560.00	7,560.00	6,986.11	0.00	573.89	92.41	3,957.06	3,802.63
Total Dept 1680	CENTRAL DATA PROCESSING-FINANCE/IT IMA	7,560.00	7,560.00	6,986.11	0.00	573.89	92.41	3,957.06	3,802.63
Dept 8810	CEMETERIES								
Group 2	EQUIPMENT & CAPITAL OUTLAY	6,600.00	6,600.00	3,561.80	0.00	3,038.20	53.97	7,649.15	7,345.95
Group 4	CONTRACTUAL EXPENSE	306,099.00	366,292.71	356,019.81	0.00	10,272.90	97.20	304,012.42	313,651.65
Group		500.00	1,900.00	1,800.00	0.00	100.00	94.74	1,205.85	0.00
Total Dept 8810	CEMETERIES	313,199.00	374,792.71	361,381.61	0.00	13,411.10	96.42	312,867.42	320,997.60
Dept 9730	BOND ANTICIPATION NOTES								
Group		0.00	14.00	13.67	0.00	0.33	97.64	0.00	0.00
Total Dept 9730	BOND ANTICIPATION NOTES	0.00	14.00	13.67	0.00	0.33	97.64	0.00	0.00
Total Fund 032	DALE CEMETERY TRUST FUND	322,208.00	383,815.71	369,829.62	0.00	13,986.09	96.36	318,243.57	324,800.23

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2011 Financial Factors

Budgetary policy improvements enacted by Supervisor Borgia in 2011 – specifically the inclusion of contingency amounts in the budgets for unforeseen circumstances, and the continuation of the policy whereby fund balance was not appropriated in the Town’s budget, will continue to help the Town improve its financial condition and maintain the unappropriated fund balances at levels necessary to meet operating needs and unpaid property tax obligations.

The improved financial condition at the end of 2010 allowed the Town to significantly reduce the tax anticipation borrowing that was needed to guarantee the payment of unpaid school taxes to the School Districts in May. Whereas the amount borrowed in January 2010 was \$4.4 million, the Town only needed to borrow \$900,000 in January 2011.

Analysis of Changes in Fund Balance

The following Changes in Fund Balance Analysis schedule shows how fund balances changed in the Town-wide General Fund, Town Unincorporated Fund and Highway Fund during the 2010 year, as well as the prior five fiscal years. For this purpose, I used the adopted budget when analyzing changes in fund balance. This is a useful tool, as it shows how effective the Town was in reducing its appropriations/expenditures side of the budget in recent years, as well as showing how the decrease in surplus revenues in the mid-2000’s (i.e., Mortgage Tax and Sales Tax) resulted in significant budgeting policy changes that were needed – and subsequently adopted – in 2009 and 2010.

Notes of Appreciation...

I am available if there are any questions related to this document or Town finances. I sincerely thank and appreciate the dedication and work put forth by the Finance Department employees throughout the year, as well as the support from Supervisor Borgia, members of the Town Board, and Town department heads, and employees.

Changes in Fund Balance Analysis - Three Primary Funds

Multi-Year Analysis, to 2010

	2005	2006	2007	2008	2009	2010
General Fund (Town-Wide)						
Components of Fund equity at Year-End:						at 12/31/10
Reserved for Prepaid Exp., Inventories, Special Purpose	40,579	31,090	40,758	41,456	29,836	-
Reserved for Encumbrances	35,074	19,381	10,448	0	1,100	1,320
Appropriated in Ensuing Year's Budget	955,000	995,000	935,000	653,000	0	28,092 *
Unappropriated Fund Balance	1,326,478	910,879	583,532	9,964	30,416	757,678
Fund Equity, End of Fiscal Year (Dec. 31)	2,357,131	1,956,350	1,569,738	704,420	61,352	787,090
				See note re: BAN for tax certiorari claims in 2010.		
Percentage Property Tax Increase	5.53%	5.94%	7.82%	15.73%	20.39%	16.59%

Unincorporated Fund (Part-Town General Fund, outside Villages)

Components of Fund equity at Year-End:						at 12/31/10
Reserved for Prepaid Exp., Inventories, Special Purpose	44,130	47,566	58,935	59,301	55,505	47,463
Reserved for Encumbrances	-	-	-	-	-	1,500
Appropriated in Ensuing Year's Budget	350,000	80,150	80,150	70,150	0	41,435 *
Unappropriated Fund Balance	79,728	203,999	196,223	83,401	435,570	844,766
Fund Equity, End of Fiscal Year (Dec. 31)	473,858	331,715	335,308	212,852	491,075	935,164
Percentage Property Tax Increase	7.19%	7.15%	9.05%	11.69%	9.02%	9.16%

Highway Fund (outside Villages)

Components of Fund equity at Year-End:						at 12/31/10
Reserved for Prepaid Exp., Inventories, Special Purpose	20,908	17,106	19,167	18,480	13,072	-
Reserved for Encumbrances	0	0	2,586	0	0	12,615
Appropriated in Ensuing Year's Budget	-	15,000	15,000	0	0	31,512 *
Unappropriated Fund Balance	55,342	87,899	40,252	45,851	198,089	408,299
Fund Equity, End of Fiscal Year (Dec. 31)	76,250	120,005	77,005	64,331	211,161	452,426

Total, Three Primary Funds

Components of Fund equity at Year-End:						at 12/31/10
Reserved for Prepaid Exp., Inventories, Special Purpose	105,617	95,762	118,860	119,237	98,413	47,463
Reserved for Encumbrances	35,074	19,381	13,034	-	1,100	15,435
Appropriated in Ensuing Year's Budget	1,305,000	1,090,150	1,030,150	723,150	-	101,039
Unappropriated Fund Balance	1,461,548	1,202,777	820,007	139,216	664,075	2,010,743
Fund Equity, End of Fiscal Year (Dec. 31)	2,907,239	2,408,070	1,982,051	981,603	763,588	2,174,680

Unappropriated Fund Balance as a Percent of the Budget:

	2010 budget	2011 budget
Appropriations - General Fund	4,738,893	4,817,706
Appropriations - Part-Town General Fund	3,383,468	3,560,943
Appropriations - Highway Fund	1,978,610	2,312,173
Total Appropriations	10,100,971	10,690,822
Unappropriated Fund Balance as a Percent of the Budget	8.12%	18.81%

Changes in Fund Balance Analysis - Unincorporated Fund (Part-Town General Fund, outside Villages)

Multi-Year Analysis, to 2010

	2005	2006	2007	2008	2009	2010	2010
						Using	Using
						Adopted	Modified
						Budget	Budget
Unincorporated Fund (Part-Town General Fund, outside Villages)							
Fund Equity, Start of Fiscal Year (Jan. 1)	895,990	473,858	331,715	335,308	212,852	491,075	491,075
Add/Less: Revenues vs. Adopted Budget							
Actual Revenues	2,854,435	3,235,839	3,485,745	3,716,486	3,904,744	4,187,021	4,187,021
Less: Estimated Revenues (Adopted Budget)	(2,754,788)	(2,961,213)	(3,303,318)	(3,597,131)	(3,905,572)	(3,908,229)	(3,970,678)
Revenues Over/(Under) Estimated Revenues	99,647	274,626	182,427	119,355	(828)	278,792	216,343
	Sales Tax, Misc. Income	Sales Tax, State Aid	Sales Tax	Sales Tax		Sales Tax	Sales Tax
Add/Less: Expenditures vs. Adopted Budget							
Appropriations (Adopted Budget)	3,181,763	3,311,213	3,383,468	3,677,281	3,975,722	3,908,229	3,970,678
Less: Actual Expenditures	(3,276,567)	(3,377,982)	(3,482,152)	(3,838,942)	(3,626,521)	(3,742,932)	(3,742,932)
Expenditures Under/(Over) Appropriations	(94,804)	(66,769)	(98,684)	(161,661)	349,201	165,297	227,746
	Additional Approp. Fund Balance of \$101,384 during year	Appropriated additional NYS Aid of \$125,000	Additional Approp. Fund Balance of \$96,738 during year	Additional Approp. Fund Balance of \$160,639 during year			
Less: Appropriated Fund Balance							
Appropriated in Adopted Budget	(425,000)	(350,000)	(80,150)	(80,150)	(70,150)	0	0
Carryover Encumbrances (different treatment by auditors effective 2004)	(1,975)	0	0	0	0	0	0
Fund Balance, End of Fiscal Year (Dec. 31)	473,858	331,715	335,308	212,852	491,075	935,164	935,164
Components of Fund equity at Year-End:							
Reserved for Prepaid Exp., Inventories, Special Purpose	44,130	47,566	58,935	59,301	55,505	47,463	47,463
Reserved for Encumbrances	-	-	-	-	-	1,500	1,500
Appropriated in Ensuing Year's Budget	350,000	80,150	80,150	70,150	0	41,435	41,435
Unappropriated Fund Balance	79,728	203,999	196,223	83,401	435,570	844,766	844,766
Fund Equity, End of Fiscal Year (Dec. 31)	473,858	331,715	335,308	212,852	491,075	935,164	935,164
						Reserve Tax Certs	
Percentage Property Tax Increase	7.19%	7.15%	9.05%	11.69%	9.02%	9.16%	

Changes in Fund Balance Analysis - Highway Fund (outside Villages)

Multi-Year Analysis, to 2010

	2005	2006	2007	2008	2009	2010 Using Adopted Budget	2010 Using Modified Budget
Highway Fund (outside Villages)							
Fund Equity, Start of Fiscal Year (Jan. 1)	42,686	76,250	120,005	77,005	64,331	211,161	211,161
Add/Less: Revenues vs. Adopted Budget							
Actual Revenues	1,767,886	1,896,258	1,989,593	2,100,109	2,260,444	2,394,831	2,394,831
Less: Estimated Revenues (Adopted Budget)	(1,757,050)	(1,874,223)	(1,963,610)	(2,102,843)	(2,250,611)	(2,269,803)	(2,336,079)
Revenues Over/(Under) Estimated Revenues	10,836	22,035	25,983	(2,734)	9,833	125,028	58,752
Add/Less: Expenditures vs. Adopted Budget							
Appropriations (Adopted Budget)	1,763,550	1,874,223	1,978,610	2,120,429	2,250,611	2,269,803	2,362,724
Less: Actual Expenditures (excludes additional Capital Projects expenditures during FY)	(1,734,322)	(1,932,503)	(2,032,593)	(2,112,783)	(2,113,614)	(2,153,566)	(2,153,566)
Expenditures Under/(Over) Appropriations	29,228	(58,280)	(53,983)	7,646	136,997	116,237	209,158
		Appropriated added I/F Transfer-In revenues of \$80,000	Additional Approp. Fund Balance of \$56,569 during year				
Less: Appropriated Fund Balance							(26,645)
Appropriated in Adopted Budget	0	0	(15,000)	(15,000)	0	0	0
Carryover Encumbrances (different treatment by auditors effective 2004)	(6,500)	-	-	(2,586)			
Add: Interfund Transfer, from Debt Service Fund		80,000					
Fund Balance, End of Fiscal Year (Dec. 31)	76,250	120,005	77,005	64,331	211,161	452,426	452,426
Components of Fund equity at Year-End:							
Reserved for Prepaid Exp., Inventories, Special Purpos	20,908	17,106	19,167	18,480	13,072	-	-
Reserved for Encumbrances	0	0	2,586	0	0	12,615	12,615
Appropriated in Ensuing Year's Budget	-	15,000	15,000	0	0	31,512	31,512
Unappropriated Fund Balance	55,342	87,899	40,252	45,851	198,089	408,299	408,299
Fund Equity, End of Fiscal Year (Dec. 31)	76,250	120,005	77,005	64,331	211,161	452,426	452,426
	-	-	-	-	-	-	-
Percentage Property Tax Increase	7.19%	7.15%	9.05%	11.69%	9.02%	9.16%	

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Changes in Fund Balance Analysis - Three Primary Funds

Multi-Year Analysis, to 2010

	General Fund		Town Unincorporated Fund		Highway Fund		Total	
	2010	2010	2010	2010	2010	2010	2010	2010
	Using Adopted Budget	Using Modified Budget	Using Adopted Budget	Using Modified Budget	Using Adopted Budget	Using Modified Budget	Using Adopted Budget	Using Modified Budget
Fund Equity, Start of Fiscal Year (Jan. 1)	61,352	61,352	491,075	491,075	211,161	211,161	763,588	763,588
Add/Less: Revenues vs. Adopted Budget								
Actual Revenues	5,065,069	5,065,069	4,187,021	4,187,021	2,394,831	2,394,831	11,646,921	11,646,921
Less: Estimated Revenues (Adopted Budget)	(4,843,653)	(4,886,022)	(3,908,229)	(3,970,678)	(2,269,803)	(2,336,079)	(11,021,685)	(11,192,779)
Revenues Over/(Under) Estimated Revenues	221,416	179,047	278,792	216,343	125,028	58,752	625,236	454,142
	4.57%	3.66%	7.13%	5.45%	5.51%	2.51%	5.67%	4.06%
Add/Less: Expenditures vs. Adopted Budget								
Appropriations (Adopted Budget)	4,843,653	4,890,062	3,908,229	3,970,678	2,269,803	2,362,724	11,021,685	11,223,464
Less: Actual Expenditures	(4,339,331)	(4,339,331)	(3,742,932)	(3,742,932)	(2,153,566)	(2,153,566)	(10,235,829)	(10,235,829)
Expenditures Under/(Over) Appropriations	504,322	550,731	165,297	227,746	116,237	209,158	785,856	987,635
	10.41%	11.26%	4.23%	5.74%	5.12%	8.85%	7.13%	8.80%
Less: Appropriated Fund Balance						(26,645)	-	(26,645)
Appropriated in Adopted Budget	0	0	0	0	0	0	-	-
Carryover Encumbrances (different treatment by auditors effective 2004)	0	(1,100)					-	(1,100)
Add/Less: Other		(2,940)					-	(2,940)
Fund Balance, End of Fiscal Year (Dec. 31)	787,090	787,090	935,164	935,164	452,426	452,426	2,174,680	2,174,680
<small>certiorari claims excluded. BAN will be treated as long- term liability at</small>								
Components of Fund equity at Year-End:								
Reserved for Prepaid Exp., Inventories, Special Purposes	-	-	47,463	47,463	-	-	47,463	47,463
Reserved for Encumbrances	1,320	1,320	1,500	1,500	12,615	12,615	15,435	15,435
Appropriated in Ensuing Year's Budget	28,092	28,092	41,435	41,435	31,512	31,512	101,039	101,039
Unappropriated Fund Balance	757,678	757,678	844,766	844,766	408,299	408,299	2,010,743	2,010,743
Fund Equity, End of Fiscal Year (Dec. 31)	787,090	787,090	935,164	935,164	452,426	452,426	2,174,680	2,174,680
Percentage Property Tax Increase	16.59%		9.16%		9.16%			

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