



TOWN OF OSSINING

The Volunteer Spirited Town

16 CROTON AVENUE
OSSINING, N.Y. 10562

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Catherine Borgia
Supervisor

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Northern Wilcher
Council Member

INTEROFFICE MEMORANDUM

To: Catherine Borgia, Supervisor

Cc: Connie Cerny, Budget Director
Dale Ferreira, Accountant

From: Thomas Warren, Town Comptroller 

Date: May 14, 2010

Subject: Report on Town Finances for the First Quarter Ended March 31, 2010

Attached are summary revenue and expenditure budget vs. actual reports for the first quarter of 2010, with comparative totals for the same three month period in 2009. Applicable comments are included to explain budgetary or actual revenue/expenditure variances from 2009 to 2010.

The following is an assessment of the Town's budgetary compliance for 2010 so far, plus a review of year-to-date revenues/expenditures:

1. **Revenues:** It is too early in the year to determine if budgeted revenues are materializing as estimated in the budget, as large revenues (sales tax, mortgage tax, franchise tax, senior nutrition state/federal aid) will not start materializing for three to six months into the fiscal year. Also, it is not until after fiscal year-end that deferred property tax revenues is calculated.

The first quarter sales tax distribution received in early May (not reflected on the report) was \$173,991, which was 2.59% more than the amount received for the first quarter in 2009, and is 31% of the amount budgeted for 2010. A separate Sales Tax/Mortgage Tax report showing revenues from 2006 to 2010 is attached.

We were made aware in February that the State of New York anticipated a 5% reduction in the AIM State Aid payment (formerly called Per Capita State Aid), from \$165,067 in 2009 to \$156,814 in 2010. Since the Town estimated \$165,000 in the budget, the Town should modify the 2010 budget by \$8,186 in order to reflect the anticipated revenue reduction (to be done by reducing appropriations or by appropriating excess revenues received).

2. **Operating Expenditures:** Overall, so far this fiscal year, there does not appear to be any major problems or expenditures that we believe cannot be absorbed in the operating budgets.

Even the snow removal budget, which is always a concern following a harsh winter, appears to be in better shape than a year ago at this time (see attached 4 month year-to-date report).

As with the analysis of the Town's fiscal operations for the fiscal year ended December 31, 2009, the concern for 2010 will be with the collection and enforcement of property tax collections. Based on the Receiver of Taxes' monthly reports for April 2010 vs. April 2009, tax collection for Town and County taxes is down a little in 2010 (9.58% unpaid vs. 8.92% unpaid last year, or \$341,092). Tax liens and unpaid School and prior year Town/County taxes are \$380,307 more at 4/30/2010 (\$1,796,096) than at 4/30/2009 (\$1,415,789). The total additional amount outstanding of \$721,400 represents an increase of 18% in uncollected tax revenues. When working on the cash flow statements for the 2010 tax anticipation note (TAN), there was a concern and realization that another TAN might have to be issued in November or December 2010 when the County tax warrant and the Town's retirement system employer contribution is due.

A sincere thank you and credit goes to Accountant Dale Ferreira for her efforts to convert KVS data into the attached Excel schedules, and for providing the line-by-line analysis comments.

General Fund
Town of Ossining
For period ending 03/31/2010

Revenues	2010 Adopted Budget	2010 Adjusted Budget	Collections Qtr. Ending 3/31/2010	Percent Collected/ Expended	Collections Qtr. Ending 3/31/2009	% Increase vs. 2009	Notes
Real Property Taxes	2,919,261	2,919,261	0	0.00%	0	0.00%	Tax warrant 4/1/10
Payments in Lieu of Taxes	17,000	17,000	0	0.00%	0	0.00%	Pilot payments due in April
Int. & Penalties on Taxes	400,000	400,000	202,889	50.72%	139,799	45.13%	Larger amount of delinquent tax bills
Franchises	93,000	93,000	0	0.00%	0	0.00%	Quarterly payments w/ first quarter received in April
Reimb. for Tax Advertising	5,500	5,500	5,600	101.82%	2,400	133.33%	Increase in foreclosure listings chrgd to properties
Clerk Fees	7,300	7,300	618	8.47%	961	-35.69%	
Park Fees	7,500	7,500	3,150	42.00%	700	350.00%	Increased rental of parks
Marina & Dock Fees	4,000	4,000	90	2.25%	0	100.00%	
Reimb. from Village Clerk	152,826	152,826	0	0.00%	0	0.00%	IMA billed/remitted quarterly
Reimb. from County-Election Exp	26,000	26,000	0	0.00%	0	0.00%	County Reimbursement received in December
Interest Earnings on Investments	60,000	60,000	17,955	29.93%	17,839	0.65%	
Rental of Real Property	26,800	26,800	2,700	10.07%	9,425	-71.35%	Ryder Park&Stone House Rntl-Blueberry Pond not rcvd
Fines and Forfeitures	100,000	100,000	22,028	22.03%	11,206	96.57%	Two months of revenue recorded in 2010
Refund Prior Year Expense	0	0	234	0.00%	0	100.00%	No budgeted amount - all funds received extra
Insurance Recoveries	0	0	0	0.00%	0	0.00%	No budgeted amount - all funds received extra
Memo Bill and Internet Fees	4,000	4,000	745	18.63%	90	727.78%	Additional charges for electronic file implemented
SNAP Fees	8,000	8,000	1,914	23.93%	2,170	-11.80%	Decreased participation
Call-A-Cab	52,000	52,000	9,403	18.08%	13,487	-30.28%	Decreased participation
Cong Meals Fees	14,000	14,000	3,549	25.35%	4,231	-16.12%	Increased participation
Home Del Meals Fees	15,000	15,000	5,585	37.23%	5,341	4.57%	
Transportation Fees	1,500	1,500	527	35.13%	533	-1.13%	
State Aid - Snap	41,500	41,500	0	0.00%	0	0.00%	Revenues received April through December
State Aid - (Other)	7,800	7,800	0	0.00%	0	0.00%	NYS division of youth received December
Per Capital/State Aid	165,000	165,000	0	0.00%	0	0.00%	\$156,814 to be received in Sept.-moved from TOV
Mortgage Tax	565,000	565,000	0	0.00%	0	0.00%	First half will be received in June
Prog for the Aging/Fed Aid	10,000	10,000	0	0.00%	100	0.00%	
Cong Meals-C1/Fed Aid	27,800	27,800	0	0.00%	0	0.00%	
Home Del Meals-C2/Fed Aid	28,700	28,700	0	0.00%	0	0.00%	
Commodity Funding/Fed Aid	21,000	21,000	0	0.00%	0	0.00%	
Unclassified Revenues	8,000	8,000	45	0.56%	32	40.63%	
Transfer from Debt Service	55,166	55,166	55,166	100.00%	200,043	-72.42%	Decrease in amount transferred from debt service
Total Revenues	4,843,653	4,843,653	332,198	6.86%	408,357	-18.65%	

**General Fund
Town of Ossining
For period ending 03/31/2010**

Expenditures	2010 Adopted Budget	2010 Adjusted Budget	Expenditures Qtr. Ending 3/31/2010	Percent Collected/ Expended	Expenditures % Increase vs. 2009	Notes
Town Board	43,508	43,508	9,376	21.55%	10,526	-10.93% Salary reductions reduced expenses
Town Justice	219,107	219,107	48,389	22.08%	57,346	-15.62% Salary savings for full and part-time personnel costs
Town Supervisor	206,503	206,503	47,793	23.14%	49,410	-3.27%
Audit	24,593	24,593	0	0.00%	0	0.00% Allocated across all funds in 2010
Tax Collection	201,732	202,832	43,543	21.47%	44,812	-2.83%
Assessment	349,608	349,608	81,037	23.18%	88,392	-8.32% Decreased personnel expenses
Board of Assessment Review	325	325	0	0.00%	0	0.00%
Town Clerk	177,748	177,748	39,374	22.15%	53,132	-25.89% Reduced full-time position to part-time
Town Attorney	208,446	208,446	32,059	15.38%	17,819	79.91% Reduced personnel costs in first quarter 2009
Engineer	12,000	12,000	2,000	16.67%	2,000	0.00%
Elections	81,349	81,349	2,460	3.02%	2,460	0.00%
Buildings	180,831	180,831	42,054	23.26%	54,698	-23.12% Additional month expensed in 1st qtr 2009 for IMA
Central Communications	51,009	51,009	6,104	11.97%	11,495	-46.90% Additional web charges in 2009
Central Data Processing	112,942	112,942	27,447	24.30%	54,840	-49.95% Allocated across all funds in 2010
Unallocated Insurance	110,344	110,344	71,866	65.13%	99,336	-27.65% Insurance package and umbrella policy reduced costs
Judgments & Claims	5,000	5,000	3,279	65.58%	5,067	-35.29% Verizon Certiorari refund in 2010 and Eagle Bay in 2009
Taxes on Town-Owned Property	4,000	4,000	0	0.00%	0	0.00% Property taxes paid to local agencies in April
MCTMT Taxes	6,612	6,612	1,348	20.39%	0	100.00% New expenditure for MTA tax
Veteran's Services	4,500	4,500	0	0.00%	0	0.00%
Nutrition (Cong-Meals) C-1	46,750	46,750	6,235	13.34%	6,711	-7.09% Decreased expenses due to decreased participation
Nutrition (Home Del Meals) C-2	70,500	70,500	9,836	13.95%	10,401	-5.43% Decreased expenses due to decreased participation
Transportation Support Svcs.	429,070	429,070	97,651	22.76%	109,531	-10.85% Reduced full-time position; reduced call-a-cab fees
SNAP	34,000	34,000	4,136	12.16%	4,796	-13.76%
R.U.O.K Program	3,200	3,200	416	13.00%	648	-35.80% Reduced part-time costs
Parks	457,256	457,256	58,067	12.70%	95,618	-39.27% Reduced (2) full-time psitns; reduced contractual exp
OBCC Sewer Lift Station	16,000	16,000	4,614	28.84%	2,145	115.10% Increased maintenance and repair expenses
Youth Programs	380,841	380,841	93,344	24.51%	124,458	-25.00% Additional month expensed in 1st qtr 2009 for IMA
Historian	0	0	0	0.00%	0	0.00%
Celebrations	6,500	6,500	2,888	44.43%	2,888	0.00%
Cemeteries	8,500	8,500	673	7.92%	1,537	-56.21% Utility expenses lower
Community Contributions	500	500	0	0.00%	0	0.00%
Employee Benefits	967,061	967,061	254,347	26.30%	286,022	-11.07% Reduced number of employees lowered expenses
Interfund Transfer	351,725	351,725	0	0.00%	0	0.00% Serial Bond payments remitted 4/10-12/10
Tax Anticipation Notes	24,750	24,750	0	0.00%	0	0.00% New expenditure for 2010 TAN borrowing
Bond Anticipatn Notes/filing fees	46,843	46,843	16,681	35.61%	10,957	52.24% TAN filing in 2010 increased expenses
Total Expenditures General	4,843,653	4,844,753	1,007,017	20.79%	1,207,045	-16.57%

Town Unincorporated Fund
Town of Ossining
For period ending 03/31/2010

Revenues	2010	2010	Collections Qtr. Ending 3/31/2010	Percent Collected/ Expended	Collections Qtr. Ending 3/31/2010	% Increase vs. 2009	Notes
	Adopted Budget	Adjusted Budget					
Real Property Taxes	3,280,629	3,280,629	0	0.00%	0	0.00%	Tax warrant 4/1/10
Sales Tax	560,000	560,000	0	0.00%	0	0.00%	First quarter received in May (\$173,991)
Alarm Fees	10,000	10,000	100	1.00%	175	-42.86%	Alarm registration/renewals processed 9/10
Alarm Fines	3,500	3,500	150	4.29%	500	-70.00%	Reduction in false alarms
Insurance/Incident Reports	200	200	175	87.50%	53	230.19%	
Fingerprinting Services	350	350	25	7.14%	75	-66.67%	
Subpoena Fees	50	50	0	0.00%	0	0.00%	
Impound Release Fees-Police	6,000	6,000	1,295	0.00%	1,005	28.86%	
Building Inspection Fees	25,000	25,000	7,896	31.58%	6,446	22.49%	
Public Health Fees	4,000	4,000	1,000	25.00%	530	88.68%	
Zoning Fees	500	500	150	30.00%	188	-20.21%	
Interest Earnings on Investments	8,000	8,000	199	2.49%	(677)	100.00%	
Planning Board Fees	2,500	2,500	0	0.00%	1,600	-100.00%	
Wst Cty bus shelter IMA agrmt	550	550	0	0.00%	0	0.00%	
Dog License Fees	950	950	79	8.32%	124	-36.29%	
Unclassified Revenues	0	0	65	0.00%	0	100.00%	No budgeted amount - all funds received extra
Other Public Safety	6,000	6,000	0	0.00%	0	0.00%	Buckle up and DWI program
Transfer from Debt Service	0	0	0	0.00%	34,051	-100.00%	Decrease in amount transferred from debt service
Total Revenues - TOV	3,908,229	3,908,229	11,134	0.28%	44,070	-74.74%	

Town Unincorporated Fund
Town of Ossining
For period ending 03/31/2010

Expenditures	2010	2010	Expenditures		Percent Collected/ Expended	Expenditures % Increase vs. 2009	Notes
	Adopted Budget	Adjusted Budget	Qtr. Ending 3/31/2010	Qtr. Ending 3/31/2010			
Independent Audit	17,270	17,270	0	0	0.00%	0	100.00% Allocated across all funds 2010
Engineer	34,800	34,800	5,923	5,000	17.02%	18.46%	
Data Processing	91,765	91,765	22,146	0	24.13%	100.00%	Allocated across all funds in 2010
Unallocated Insurance	67,260	67,260	46,626	61,687	69.32%	-24.42%	Gen. liability, auto policies & GASB 45 for 2010
Judgments & Claims	17,000	17,000	755	1,661	4.44%	-54.55%	Reduced labor counsel expenses
Taxes on Town-Owned Property	5,000	5,000	0	0	0.00%	100.00%	Property taxes paid to local agencies in April
MCTMT Taxes	6,894	6,894	1,328	0	19.26%	100.00%	New expenditure for MTA tax
Other General Government	0	0	4,290	0	100.00%	100.00%	New expenditure for IMA study
Police	2,100,860	2,100,860	430,651	486,069	20.50%	-11.40%	Reduced employee/overtime/expenses
Fire Inspection	0	0	0	692	0.00%	-100.00%	
Animal Control	13,597	13,597	2,774	2,774	20.40%	0.00%	IMA - SPCA
Building Inspection	120,992	120,992	26,496	30,098	21.90%	-11.97%	Reduced part-time expenditures
Zoning	4,500	4,500	64	641	1.42%	-90.02%	Reduced contractual/steno expenses
Planning	78,131	78,131	17,920	10,943	22.94%	63.76%	Increased exp for Comp plan zoning amendmts
Environmental Advisory Council	250	250	0	0	0.00%	0.00%	
Storm Water Management	12,000	12,000	0	0	0.00%	0.00%	
Ban Anticipatn Notes/Filing Fees	1,000	1,000	1,590	0	159.00%	100.00%	TAN filing in 2010 increased expenses
Tax Anticipation Notes	6,750	6,750	0	0	0.00%	0.00%	New expenditure for 2010 TAN borrowing
Transfers to other Funds	305,110	305,110	0	0	0.00%	0.00%	Serial Bond payments remitted 4/10-12/10
Employee Benefits	1,025,050	1,025,050	248,014	274,264	24.20%	-9.57%	Reduced position/costs and workmns cmp allctn
Total Expenditures - TOV	3,908,229	3,908,229	808,577	873,829	20.69%	-7.47%	

Town Highway Fund
Town Of Ossining
For period ending 03/31/2010

Revenues	2010 Adopted Budget	2010 Adjusted Budget	Collections Qtr. Ending 3/31/2010	Percent Collected/ Expended	Collections Qtr. Ending 3/31/2009	% Increase vs. 2009	Notes
Real Property Taxes	2259743	2,259,743	0	0.00%	0	0.00%	Tax warrant 4/1/10
Snow Services	550	550	0	0.00%	0	0.00%	West. City N. State Rd
Interest Earnings on Investments	5000	5,000	99	1.98%	-586	-116.89%	
Permits/Con Ed	100	100	0	0.00%	170	-100.00%	Permit fee implemented for street openings
Unclassified Revenues	0	0	150	0.00%	0	100.00%	No budgeted amount - all funds received extra
Transfer from Debt Service	4410	4,410	4410	100.00%	67799	-93.50%	Decrease in amount transferred from debt service
Total Revenues	2,269,803	2,269,803	4,659	0.21%	67,383	-93.09%	

Expenditures	2010 Adopted Budget	2010 Adjusted Budget	Expenditures Qtr. Ending 3/31/2010	Percent Collected/ Expended	Expenditures Qtr. Ending 3/31/2009	% Increase vs. 2009	Notes
Independent Audit	9,777	9,777	0	0.00%	0	100.00%	Allocated across all funds in 2010
Data Processing	51,759	51,759	12,862	24.85%	0	100.00%	Allocated across all funds in 2010
Unallocated Insurance	53,648	53,648	38,825	72.37%	47,435	-18.15%	Gen. liability, auto policies & GASB 45 for 2010
MCTMT Taxes	3,315	3,315	733	22.11%	0	100.00%	New expenditure for MTA tax
Other General Government	0	0	4,290	100.00%	0	100.00%	New expenditure for IMA study
Street Administration	172,205	172,205	37,901	22.01%	40,600	-6.65%	Lower equipment & labor counsel expenses
Street Maintenance	689,363	689,363	134,725	19.54%	139,564	-3.47%	Decreased personnel expenses
Highway Machinery	230,098	230,098	46,852	20.36%	57,328	-18.27%	Decreased expenses parts/labor for equipment
Garage	42,000	42,000	7,314	17.41%	10,189	-28.22%	Decreased maintenance/repair
Weeds & Brush	41,500	41,500	8,493	20.47%	7,419	14.48%	Increased equipment costs
Snow Removal	186,250	186,250	103,996	55.84%	132,905	-21.75%	Decreased overtime expense
Employee Benefits	495,943	495,943	133,567	26.93%	123,805	7.88%	Increase in workmans comp premium
Tax Anticipation Notes	5,250	5,250	0	0.00%	0	0.00%	New expenditure for 2010 TAN borrowing
Transfers to Other Funds	113,612	113,612	0	0.00%	0	0.00%	Serial bond princ/interest
Bond Anticipatn Notes/filing fees	175,083	175,083	38,116	21.77%	39,573	-3.68%	Portion of BAN's redeemed fully in 2009
Total Expenditures	2,269,803	2,269,803	567,674	25.01%	598,818	-5.20%	

Special District Funds
Town of Ossining
For period ending 03/31/2010

Revenues	Fund	2010 Adjusted Budget	Revenues		2010 Approp.Fund Balance	% Collected/ Expended	Revenues Qtr. End 03/31/09	% Increase vs. 2009
			Qtr. End 03/31/10	Balance				
Consolidated Sewer and North State	45 & 51	535,339	764	70,220		4,659	-83.60%	
Town Wide Water	50	23,806	37	0	13.26%	325	-88.62%	
Lighting District	63	76,056	20	0	0.03%	(4)	600.00%	
Fire Protection District	64	586,309	(67)	15,789	2.68%	(85)	21.18%	
Refuse/Recycling District	65	569,010	73	0	0.01%	57	28.07%	
Ambulance District	66	485,032	6	0	0.00%	(253)	100.00%	
Total Revenues		2,275,552	833	86,009	3.82%	4,699	-82.27%	

Expenditures	Fund	2010 Adjusted Budget	Expenditures		% Collected/ Expended	Expenditures Qtr. end 03/31/09	% Increase vs. 2009
			Qtr. end 03/31/10	Balance			
Consolidated Sewer and North State	45 & 51	535,339	28,217	5,27%		22,942	22.99%
Town Wide Water	50	23,806	135	0.57%	0	0	100.00%
Lighting District	63	76,056	11,338	14.91%	9,371	9,371	20.99%
Fire Protection District	64	586,309	101,912	17.38%	154,653	154,653	-34.10%
Refuse/Recycling District	65	569,010	131,125	23.04%	121,319	121,319	8.08%
Ambulance District	66	485,032	81,510	16.81%	92,768	92,768	-12.14%
Total Expenditures		2,275,552	354,237	15.57%	401,053	401,053	-11.67%

Sewer district expenses mostly include debt service and payment to the Village of Ossining

TOWN OF OSSINING

Sales Tax Revenues (Unincorporated Part-Town Fund - 20 Fund)

	Actual	% Incr/Decr	% to Budget	Budget
2010 May	173,991.00	2.59%		
August				
November				
Dec. accrual				
FY Total	<u>173,991.00</u>		31.1%	560,000.00
Quarterly Average				
2009 May	169,592.00	-12.22%		
August	164,047.00	-14.20%		
November	171,885.00	-11.86%		
Dec. accrual	169,505.00	-4.36%		
FY Total	<u>675,029.00</u>	-10.78%	99.3%	680,000.00
Quarterly Average	168,757.00			
2008 May	193,192.00	3.98%		
August	191,194.00	-1.18%		
November	195,003.00	2.37%		
Dec. accrual	177,233.00	-8.39%		
FY Total	<u>756,622.00</u>	-0.86%	111.3%	680,000.00
Quarterly Average	189,156.00			
2007 May	185,789.00			
August	193,474.00			
November	190,488.00			
Dec. accrual	193,460.00			
FY Total	<u>763,211.00</u>	6.01%	112.2%	680,000.00
Quarterly Average	190,803.00			
2006 FY Total	<u>719,967.00</u>		108.3%	665,000.00

Mortgage Tax Revenues (Town-Wide General Fund)

	Actual	% Incr/Decr	% to Budget	Budget
2010 June	-			
December	-			
FY Total	<u>-</u>		0.0%	565,000.00
2009 June	278,788.42	-43.66%		
December	355,800.36	-32.03%		
FY Total	<u>634,588.78</u>	-37.69%	74.7%	850,000.00
2008 June	494,864.48	-27.23%		
December	523,504.96	-8.11%		
FY Total	<u>1,018,369.44</u>	-18.51%	97.0%	1,050,000.00
2007 June	680,027.36			
December	569,694.25			
FY Total	<u>1,249,721.61</u>	-16.97%	128.2%	975,000.00
2006 FY Total	<u>1,505,098.88</u>		154.4%	975,000.00

TOWN OF OSSINING

Expense Comparison Control Report

Fiscal Year: 2010 Period From: 1 To: 4

Account No.	Description	Original Budget	Adjusted Budget	YTD Actual Expended	YTD Encumbered	YTD Available Balance	Percent Exp. Balance	2009 YTD Expended	2008 YTD Expended
Type E	Expense								
Fund 031	HIGHWAY								
Dept 5142	SNOW REMOVAL								
Group 1	PERSONAL SERVICES								
031.5142.0103	OUT OF TITLE PAY..	6,000.00	6,000.00	2,463.17	0.00	3,536.83	41.05	3,291.66	2,578.54
031.5142.0105	PERS SVCE-OVERTIME..	80,000.00	80,000.00	42,007.87	0.00	37,992.13	52.51	45,494.21	35,724.91
Total Group 1	PERSONAL SERVICES	86,000.00	86,000.00	44,471.04	0.00	41,528.96	51.71	48,785.87	38,303.45
Group 4	CONTRACTUAL EXPENSE								
031.5142.0401	SUPPLIES	250.00	250.00	385.80	0.00	(135.80)	154.32	93.55	100.50
031.5142.0414	CONTRACTUAL-SNOW PLOWING SRVCS..	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00	0.00	0.00
031.5142.0450	SALT..	90,000.00	90,000.00	61,100.74	0.00	28,899.26	67.89	81,132.27	43,094.44
031.5142.0451	SAND..	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00
031.5142.0452	LIQUID CALCIUM..	6,000.00	6,000.00	3,157.58	0.00	2,842.42	52.63	2,893.39	1,376.59
Total Group 4	CONTRACTUAL EXPENSE	100,250.00	100,250.00	64,644.12	0.00	35,605.88	64.48	84,119.21	44,571.53
Total Dept 5142	SNOW REMOVAL	186,250.00	186,250.00	109,115.16	0.00	77,134.84	58.59	132,905.08	82,874.98

74.98
 2009 Adopted Budget:
 1177.250