



# TOWN OF OSSINING

*The Volunteer Spirited Town*

16 CROTON AVENUE  
OSSINING, N.Y. 10562

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[www.townofossining.com](http://www.townofossining.com)

Catherine Borgia  
*Supervisor*

Geoffrey J. Harter  
*Council Member*

Michael L. Tawil  
*Council Member*

Peter Tripodi IV  
*Council Member*

Northern Wilcher  
*Council Member*

## INTEROFFICE MEMORANDUM

To: Catherine Borgia, Supervisor

Cc: Connie Cerny, Budget Director  
Dale Ferreira, Accountant

From: Thomas Warren, Town Comptroller *Thomas Warren*

Date: July 16, 2010

Subject: Report on Town Finances for the Second Quarter Ended June 30, 2010

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Attached are summary revenue and expenditure budget vs. actual reports for the second quarter of 2010, with comparative totals for the same six 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:** Although the Town is halfway through the fiscal year, it is still 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) are still just starting to materialize. Also, it is not until after fiscal year-end that deferred property tax revenues can be calculated.

As noted in the attached schedules, some of the smaller revenues have large variances in terms of current year vs. prior year. However, in total, these variances are not materially significant.

In the Town-Wide General Fund, the first half Mortgage Tax payment was received for \$268,309, which is 47.5% of the amount budgeted for 2010. Although this amount received is \$10,479 (3.76%) less than the amount received in June 2009, based on recent years' trends there is optimism that the second half payment will allow the Town to meet or exceed its budgeted estimate of \$565,000. A separate Sales Tax/Mortgage Tax report showing revenues from 2006 to 2010 is attached.

In the Town Unincorporated Fund, the first quarter sales tax distribution received in early May 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. The Town is scheduled to receive its second quarter sales tax distribution in early August. Tentative sales tax information shared by the County for this second payment is encouraging. 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. However, without the State budget being finalized, we are uncertain how much the AIM payment will be.

- 2. Operating Expenditures:** Overall, so far this fiscal year, other than for tax certiorari claims, there does not appear to be any major problems or expenditures that we believe cannot be absorbed in the operating budgets. We are optimistic by certain of the expenditure lines that are lower in 2010. On July 20, 2010, the Town Board authorized issuance of \$250,000 in bonds or bond anticipation notes for the payment of tax certiorari claims, to be paid off over a period not to exceed ten years.

As noted in my last quarterly financial report, when analyzing the Town's fiscal operations, a major concern will be with the collection and enforcement of property tax collections, especially at year-end. Based on the Receiver of Taxes' monthly reports for June 2010 vs. June 2009, tax collection for Town and County taxes is down a little in 2010 (2.28% unpaid vs. 2.00% unpaid last year, or \$120,941). Tax liens and unpaid School/Library and prior year Town/County taxes are \$305,752 more at 6/30/2010 (\$1,379,867) than at 6/30/2009 (\$1,074,115). Together, the amount of unpaid taxes from June 2009 to June 2010 had increased by \$426,693. The good news is that this is a reduction from the unpaid taxes reported in my prior quarterly report, in which the unpaid taxes had increased by \$721,400 from April 2009 to April 2010.

However, if a large amount of unpaid taxes remains uncollected, there is still a concern that a tax anticipation note might have to be issued for cash flow purposes in November or December 2010 when the County tax warrant is guaranteed by the Town in October, and the Town's employer retirement contributions are payable in December.

**TOWN OF OSSINING**

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

	<b>Actual</b>	<b>% Incr/Decr</b>	<b>% to Budget</b>	<b>Budget</b>
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)**

	<b>Actual</b>	<b>% Incr/Decr</b>	<b>% to Budget</b>	<b>Budget</b>
2010 June	268,308.67	-3.76%		
December	-			
FY Total	<u>268,308.67</u>		47.5%	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

**General Fund  
Town of Ossining  
For period ending 06/30/2010**

Revenues	2010 Adopted Budget	2010 Adjusted Budget	Collections Qtr. Ending 6/30/2010	Percent Collected/ Expended	Collections Qtr. Ending 6/30/2009	% Increase vs. 2009	Notes
Real Property Taxes	2,919,261	2,919,261	2,948,392	101.00%	2,545,860	15.81%	Tax warrant 4/10, addtnl revenue from restrd exemptns
Payments in Lieu of Taxes	17,000	17,000	18,518	108.93%	17,283	7.15%	Pilot payments due in April
Int. & Penalties on Taxes	400,000	400,000	297,396	74.35%	228,082	30.39%	Larger amount of delinquent tax bills
Franchises	93,000	93,000	26,443	28.43%	23,622	11.94%	Quarterly payments w/ first quarter received in April
Reimb. for Tax Advertising	5,500	5,500	5,731	104.20%	2,400	138.79%	Increase in foreclosure listings chrgd to properties
Clerk Fees	7,300	7,300	3,302	45.23%	3,135	5.33%	
Park Fees	7,500	7,500	7,458	99.44%	4,270	74.66%	Increased rental of parks
Marina & Dock Fees	4,000	4,000	1,000	25.00%	610	63.93%	
Reimb. from Village Clerk	152,826	152,826	38,206	25.00%	12,349	209.39%	IMA billed/remitted quarterly; increase for 2010
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	37,258	62.10%	43,793	-14.92%	Interest rates lower in 2010
Rental of Real Property	26,800	26,800	5,400	20.15%	11,525	-53.15%	Ryder Park&Stone House Rntl-Blueberry Pond not rcvd
Fines and Forfeitures	100,000	100,000	59,580	59.58%	48,468	22.93%	Court fines through May, increased revenues 2nd qtr
Refund Prior Year Expense	0	0	234	100.00%	1,495	-84.35%	No budgeted amount - all funds received extra
Insurance Recoveries	0	0	9,700	100.00%	679	1328.57%	No budgeted amount - all funds received extra
Memo Bill and Internet Fees	4,000	4,000	5,476	136.90%	3,662	49.54%	Additional charges for electronic file implemented
SNAP Fees	8,000	8,000	3,661	45.76%	5,507	-33.52%	Decreased participation
Call-A-Cab	52,000	52,000	19,217	36.96%	24,599	-21.88%	Decreased participation
Cong Meals Fees	14,000	14,000	7,263	51.88%	8,454	-14.09%	Decreased participation
Home Del Meals Fees	15,000	15,000	10,337	68.91%	9,917	4.24%	
Transportation Fees	1,500	1,500	1,088	72.53%	1,087	0.09%	
State Aid - Snap	41,500	41,500	6,403	15.43%	8,363	-23.44%	Decreased participation affects state reimbursement
State Aid - (Other)	7,800	7,800	1,091	13.99%	2,300	-52.57%	NYS division of youth received December
Per Capita/State Aid	165,000	165,000	0	0.00%	0	0.00%	Annual amnt received in September-moved from TOV
Mortgage Tax	565,000	565,000	268,309	47.49%	278,788	-3.76%	First half amount received, second half due December
Prog for the Aging/Fed Aid	10,000	10,000	4,093	40.93%	200	1946.50%	1st quarter not received until September in 2009
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%	592	-92.40%	
Transfer from Debt Service	55,166	55,166	55,166	100.00%	200,043	-72.42%	Decrease in amount transferred from debt service
<b>Total Revenues</b>	<b>4,843,653</b>	<b>4,843,653</b>	<b>3,840,767</b>	<b>79.29%</b>	<b>3,487,083</b>	<b>10.14%</b>	

**General Fund  
Town of Ossining  
For period ending 06/30/2010**

Expenditures	2010 Adopted Budget	2010 Adjusted Budget	Expenditures Qtr. Ending 6/30/2010	Percent Collected/ Expended	Expenditures Qtr. Ending 6/30/2009	% Increase vs. 2009	Notes
Town Board	43,508	43,508	20,549	47.23%	25,056	-17.99%	Salary reductions reduced expenses
Town Justice	219,107	219,107	106,719	48.71%	121,553	-12.20%	Salary savings for personnel costs/lower contract exp.
Town Supervisor	206,503	206,503	102,340	49.56%	107,433	-4.74%	
Audit	24,593	24,593	24,593	100.00%	60,500	-59.35%	Allocated across all funds in 2010
Tax Collection	201,732	202,832	99,015	48.82%	99,377	-0.36%	
Assessment	349,608	349,608	170,584	48.79%	195,339	-12.67%	Decreased personnel expenses
Board of Assessment Review	325	325	0	0.00%	89	-100.00%	
Town Clerk	177,748	177,748	86,270	48.54%	119,453	-27.78%	Reduced full-time position to part-time
Town Attorney	208,446	208,446	65,244	31.30%	62,116	5.04%	
Engineer	12,000	12,000	5,000	41.67%	5,000	0.00%	
Elections	81,349	81,349	6,680	8.21%	6,020	10.96%	Additional machine transportation
Buildings	180,831	180,831	93,633	51.78%	100,077	-6.44%	Additional month expensed in 2nd qtr 2009 for IMA
Central Communications	51,009	51,009	22,817	44.73%	29,615	-22.95%	Additional web charges in 2009
Central Data Processing	112,942	112,942	54,894	48.60%	95,969	-42.80%	Allocated across all funds in 2010
Unallocated Insurance	110,344	110,344	72,362	65.58%	99,336	-27.15%	Insurance package and umbrella policy reduced costs
Judgments & Claims	5,000	5,000	5,672	113.44%	16,989	-66.61%	Verizon Certiorari refund in 2010 and Eagle Bay in 2009
Taxes on Town-Owned Property	4,000	4,000	3,563	89.08%	3,511	0.00%	Property taxes paid to local agencies in April
MCTMT Taxes	6,612	6,612	2,949	44.60%	0	100.00%	New expenditure for MTA tax
Veteran's Services	4,500	4,500	3,718	82.62%	3,762	0.00%	
Nutrition (Cong-Meals) C-1	46,750	46,750	17,149	36.68%	17,622	-2.68%	
Nutrition (Home Del Meals) C-2	70,500	70,500	26,016	36.90%	26,924	-3.37%	
Transportation Support Svcs.	429,070	429,070	206,427	48.11%	227,435	-9.24%	Reduced full-time position; reduced call-a-cab fees
SNAP	34,000	34,000	8,505	25.01%	12,570	-32.34%	Reduced expenses due to reduced participation
R.U.O.K Program	3,200	3,200	1,226	38.31%	1,269	-3.39%	
Parks	457,256	457,256	189,825	41.51%	233,964	-18.87%	Reduced (2) full-time pstns; reduced contractual exp
OBCC Sewer Lift Station	16,000	16,000	7,455	46.59%	4,620	61.36%	Increased maintenance and repair expenses
Youth Programs	380,841	380,841	186,687	49.02%	217,802	-14.29%	Additional month expensed in 2nd qtr 2009 for IMA
Historian	0	0	0	0.00%	0	0.00%	
Celebrations	6,500	6,500	5,775	88.85%	5,775	0.00%	
Cemeteries	8,500	8,500	3,252	38.26%	3,880	-16.19%	Utility expenses lower
Community Contributions	500	500	0	0.00%	0	0.00%	
Employee Benefits	967,061	967,061	434,900	44.97%	476,801	-8.79%	Reduced number of employees lowered expenses
Interfund Transfer	351,725	351,725	327,876	93.22%	320,487	0.00%	Serial Bond payments remitted 4/10-12/10
Tax Anticipation Notes	24,750	24,750	3,686	14.89%	0	100.00%	New expns 2010 TAN-interest rate lower than expctd
Bond Anticipatn Notes/filing fees	46,843	46,843	42,602	90.95%	37,103	14.82%	TAN filing in 2010 increased expenses
<b>Total Expenditures General</b>	<b>4,843,653</b>	<b>4,844,753</b>	<b>2,407,983</b>	<b>49.70%</b>	<b>2,737,447</b>	<b>-12.04%</b>	

**Town Unincorporated Fund  
Town of Ossining  
For period ending 06/30/2010**

<b>Revenues</b>	<b>2010 Adopted Budget</b>	<b>2010 Adjusted Budget</b>	<b>Collections Qtr. Ending 6/30/2010</b>	<b>Percent Collected/ Expended</b>	<b>Collections Qtr. Ending 6/30/2009</b>	<b>% Increase vs. 2009</b>	<b>Notes</b>
Real Property Taxes	3,280,629	3,280,629	3,272,462	99.75%	2,939,521	11.33%	Tax warrant 4/10, redcd revenue from tax cert/sml clms
Sales Tax	560,000	560,000	173,991	31.07%	169,593	2.59%	First quarter received in May
Alarm Fees	10,000	10,000	450	4.50%	350	28.57%	Alarm registration/renewals processed 9/10
Alarm Fines	3,500	3,500	1,250	35.71%	950	31.58%	False alarms increased second quarter
Insurance/Incident Reports	200	200	488	244.00%	162	201.23%	Increased revenues second quarter
Fingerprinting Services	350	350	50	14.29%	180	-72.22%	Overall decrease for 2010
Subpoena Fees	50	50	0	0.00%	0	0.00%	
Impound Release Fees-Police	6,000	6,000	3,195	53.25%	2,123	50.49%	Increased revenues second quarter
Building Inspection Fees	25,000	25,000	16,326	65.30%	16,194	0.82%	
Public Health Fees	4,000	4,000	1,830	45.75%	1,520	20.39%	
Zoning Fees	500	500	365	73.00%	338	7.99%	
Interest Earnings on Investments	8,000	8,000	2,683	33.54%	5,763	-53.44%	Interest rates lower in 2010;interest not reallctd for 6/10
Planning Board Fees	2,500	2,500	25	1.00%	1,600	-98.44%	
Wst Cty bus shelter IMA agrmt	550	550	710	129.09%	631	12.52%	
Dog License Fees	950	950	168	17.68%	402	-58.21%	
Sale of Surplus Equipment	0	0	0	0.00%	626	-100.00%	No budgeted amount - all funds received extra
Refund Prior Year Expense	0	0	0	0.00%	544	-100.00%	No budgeted amount - all funds received extra
Unclassified Revenues	0	0	65	100.00%	0	100.00%	No budgeted amount - all funds received extra
Law Enforcement Donations	0	0	250	100.00%	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
<b>Total Revenues - TOV</b>	<b>3,908,229</b>	<b>3,908,229</b>	<b>3,474,308</b>	<b>88.90%</b>	<b>3,174,548</b>	<b>9.44%</b>	

**Town Unincorporated Fund  
Town of Ossining  
For period ending 06/30/2010**

<b>Expenditures</b>	<b>2010 Adopted Budget</b>	<b>2010 Adjusted Budget</b>	<b>Expenditures Qtr. Ending 6/30/2010</b>	<b>Percent Collected/ Expended</b>	<b>Expenditures Qtr. Ending 6/30/2009</b>	<b>% Increase vs. 2009</b>	<b>Notes</b>
Independent Audit	17,270	17,270	17,271	100.01%	0	100.00%	Allocated across all funds 2010
Engineer	34,800	34,800	16,623	47.77%	12,500	32.98%	
Data Processing	91,765	91,765	44,293	48.27%	0	100.00%	Allocated across all funds in 2010
Unallocated Insurance	67,260	67,260	46,626	69.32%	63,358	-26.41%	Gen. liability, auto policies & GASB 45 for 2010
Judgments & Claims	17,000	17,000	9,693	57.02%	4,784	102.61%	Reduced labor counsel expenses
Taxes on Town-Owned Property	5,000	5,000	4,712	94.24%	4,455	5.77%	Property taxes paid to local agencies in April
MCTMT Taxes	6,894	6,894	2,894	41.98%	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
Police	2,100,860	2,100,860	946,292	45.04%	988,412	-4.26%	Reduced employee and contract expenses
Fire Inspection	0	0	0	0.00%	1,500	-100.00%	
Animal Control	13,597	13,597	5,548	40.80%	6,098	-9.02%	IMA - SPCA
Building Inspection	120,992	120,992	56,867	47.00%	65,382	-13.02%	Reduced part-time expenditures
Zoning	4,500	4,500	180	4.00%	2,306	-92.19%	Reduced contractual/steno expenses
Planning	78,131	78,131	43,907	56.20%	31,544	39.19%	Increased exp for Comp plan zoning amendmts
Environmental Advisory Council	250	250	100	40.00%	0	100.00%	Fee for booth in 2010
Storm Water Management	12,000	12,000	6,510	54.25%	13,140	-50.46%	Reduced consultant fees
Ban Anticipatn Notes/Filing Fees	1,000	1,000	1,590	159.00%	0	100.00%	TAN filing in 2010 increased expenses
Tax Anticipation Notes	6,750	6,750	1,005	14.89%	0	0.00%	New expns 2010 TAN-interest rate lower than expctd
Transfers to other Funds	305,110	305,110	242,522	79.49%	245,458	-1.20%	Serial Bond payments remitted 4/10-12/10
Employee Benefits	1,025,050	1,025,050	420,294	41.00%	441,477	-4.80%	Reduced position/costs and workmns cmp allctn
<b>Total Expenditures - TOV</b>	<b>3,908,229</b>	<b>3,908,229</b>	<b>1,871,217</b>	<b>47.88%</b>	<b>1,880,414</b>	<b>-0.49%</b>	

**Town Highway Fund  
Town Of Ossining  
For period ending 06/30/2010**

Revenues	2010 Adopted Budget	2010 Adjusted Budget	Collections Qtr. Ending 6/30/2010	Percent Collected/ Expended	Collections Qtr. Ending 6/30/2009	% Increase vs. 2009	Notes
Real Property Taxes	2,259,743	2,259,743	2,259,743	100.00%	2,169,162	4.18%	Tax warrant 4/1/10
Snow Services	550	550	659	119.82%	637	3.45%	West. Cty N. State Rd
Interest Earnings on Investments	5,000	5,000	1,735	34.70%	3,886	-55.35%	Interest rates lower in 2010; interest not reallctd for 6/10
Permits/Con Ed	100	100	0	0.00%	1,805	-100.00%	Permit fee implemented for street openings
Insurance Recoveries/Rmbrsmt	0	0	10,692	100.00%	2,530	322.61%	No budgeted amount - all funds received extra
Refund Prior Year Expense	0	0	0	0.00%	330	-100.00%	No budgeted amount - all funds received extra
Unclassified Rev/Recycle Rmbrs	0	0	850	0.00%	0	100.00%	No budgeted amount - all funds received extra
Transfer from Debt Service	4,410	4,410	4,410	100.00%	67,799	-93.50%	Decrease in amount transferred from debt service
<b>Total Revenues</b>	<b>2,269,803</b>	<b>2,269,803</b>	<b>2,278,089</b>	<b>100.37%</b>	<b>2,246,149</b>	<b>1.42%</b>	

Expenditures	2010 Adopted Budget	2010 Adjusted Budget	Expenditures Qtr. Ending 6/30/2010	Percent Collected/ Expended	Expenditures Qtr. Ending 6/30/2009	% Increase vs. 2009	Notes
Independent Audit	9,777	9,777	9,777	100.00%	0	100.00%	Allocated across all funds in 2010
Data Processing	51,759	51,759	25,724	49.70%	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	1,462	44.10%	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	88,006	51.11%	83,833	4.98%	Increased labor counsel expenses
Street Maintenance	689,363	689,363	298,179	43.25%	299,296	-0.37%	
Highway Machinery	230,098	230,098	104,227	45.30%	115,850	-10.03%	Decreased expenses parts/labor for equipment
Garage	42,000	42,000	18,983	45.20%	15,642	21.36%	Decreased maintenance/repair
Weeds & Brush	41,500	41,500	19,466	46.91%	10,107	92.60%	Increased equipment costs
Snow Removal	186,250	186,250	109,115	58.59%	132,905	-17.90%	Decreased salt expenses
Employee Benefits	495,943	495,943	232,704	46.92%	213,580	8.95%	Increase in workmans comp premium
Tax Anticipation Notes	5,250	5,250	782	14.89%	0	100.00%	New expns 2010 TAN-interest rate lower than expctd
Transfers to Other Funds	113,612	113,612	104,580	92.05%	107,150	-2.40%	Serial bond princ/interest
Bond Anticipatn Notes/filing fees	175,083	175,083	84,619	48.33%	99,822	-15.23%	Portion of BAN's redeemed fully in 2009
<b>Total Expenditures</b>	<b>2,269,803</b>	<b>2,269,803</b>	<b>1,140,739</b>	<b>50.26%</b>	<b>1,125,620</b>	<b>1.34%</b>	

**Special District Funds**  
**Town of Ossining**  
For period ending 06/30/2010

Revenues	Fund	2010 Adjusted Budget	Revenues Qtr. Ending 6/30/2010	2010 Approp. Fund Balance	Percent Collected/ Expended	Revenues Qtr. Ending 6/30/2009	% Increase vs. 2009
Consolidated Sewer and North State	45 & 51	535,339	440,680	70,220	95.43%	431,053	2.23%
Town Wide Water	50	23,806	22,855	0	96.01%	22,536	1.42%
Lighting District	63	76,056	75,534	0	99.31%	73,670	2.53%
Fire Protection District	64	586,309	582,748	0	99.39%	562,907	3.52%
Refuse/Recycling District	65	569,010	566,218	0	99.51%	574,791	-1.49%
Ambulance District	66	485,032	484,607	0	99.91%	395,551	22.51%
<b>Total Revenues</b>		<b>2,275,552</b>	<b>2,172,642</b>	<b>70,220</b>	<b>98.56%</b>	<b>2,060,508</b>	<b>5.44%</b>

Expenditures		2010 Adjusted Budget	Expenditures Qtr. Ending 6/30/2010	Percent Collected/ Expended	Expenditures Qtr. Ending 6/30/2009	% Increase vs. 2009
Consolidated Sewer and North State	45 & 51	535,339	151,405	28.28%	137,052	10.47%
Town Wide Water	50	23,806	21,572	90.62%	21,474	0.46%
Lighting District	63	76,056	27,801	36.55%	25,597	8.61%
Fire Protection District	64	586,309	313,521	53.47%	270,643	15.84%
Refuse/Recycling District	65	569,010	261,436	45.95%	246,322	6.14%
Ambulance District	66	485,032	243,338	50.17%	278,303	-12.56%
<b>Total Expenditures</b>		<b>2,275,552</b>	<b>1,019,073</b>	<b>44.78%</b>	<b>979,391</b>	<b>4.05%</b>

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