

THOMAS P. DINAPOLI COMPTROLLER

STATE OF NEW YORK OFFICE OF THE STATE COMPTROLLER 110 STATE STREET ALBANY, NEW YORK 12236 STEVEN J. HANCOX DEPUTY COMPTROLLER DIVISION OF LOCAL GOVERNMENT AND SCHOOL ACCOUNTABILITY Tel: (518) 474-4037 Fax: (518) 486-6479

October 21, 2011

TOWN OF OSSINING

OCT 26 2011

SUPERVISORS OFFICE

Ms. Catherine Borgia Supervisor, Town of Ossining 16 Croton Avenue Ossining, NY 10562

Report Number: 2011M-14-TC

Dear Supervisor Borgia,

Chapter 97 of the Laws of 2011 gives the State Comptroller the authority to determine the costs and savings associated with a transfer of function from one local government to another local government for the first fiscal year following the transfer.

Pursuant to this authority, the Office of the State Comptroller (OSC) has determined that the transfer of function activity involving the Town of Ossining's takeover of the Village of Ossining's Justice Court will result in additional costs to the Town of up to \$460,571. The analysis that supports these findings is based on consultation with Town and Village staff and related documentation provided to our Newburgh office staff.

Chapter 97 of the Laws of 2011 requires that local governments adjust their tax levy limits for the costs and savings determined by the State Comptroller. As such, these additional costs must be included in the Town of Ossining's 2012 online tax cap form under the *Adjustment* for Transfer of Function section.

Please retain this letter for your records. Follow-up questions concerning this matter may be directed to the State Comptroller's Monitoring and Analysis Unit at (518) 473-0006.

Sincerely, Steven J. Hancox

Deputy Comptroller

cc:

MAU

Thomas Warren, Town Comptroller Madeline Zachacz, Budget Officer