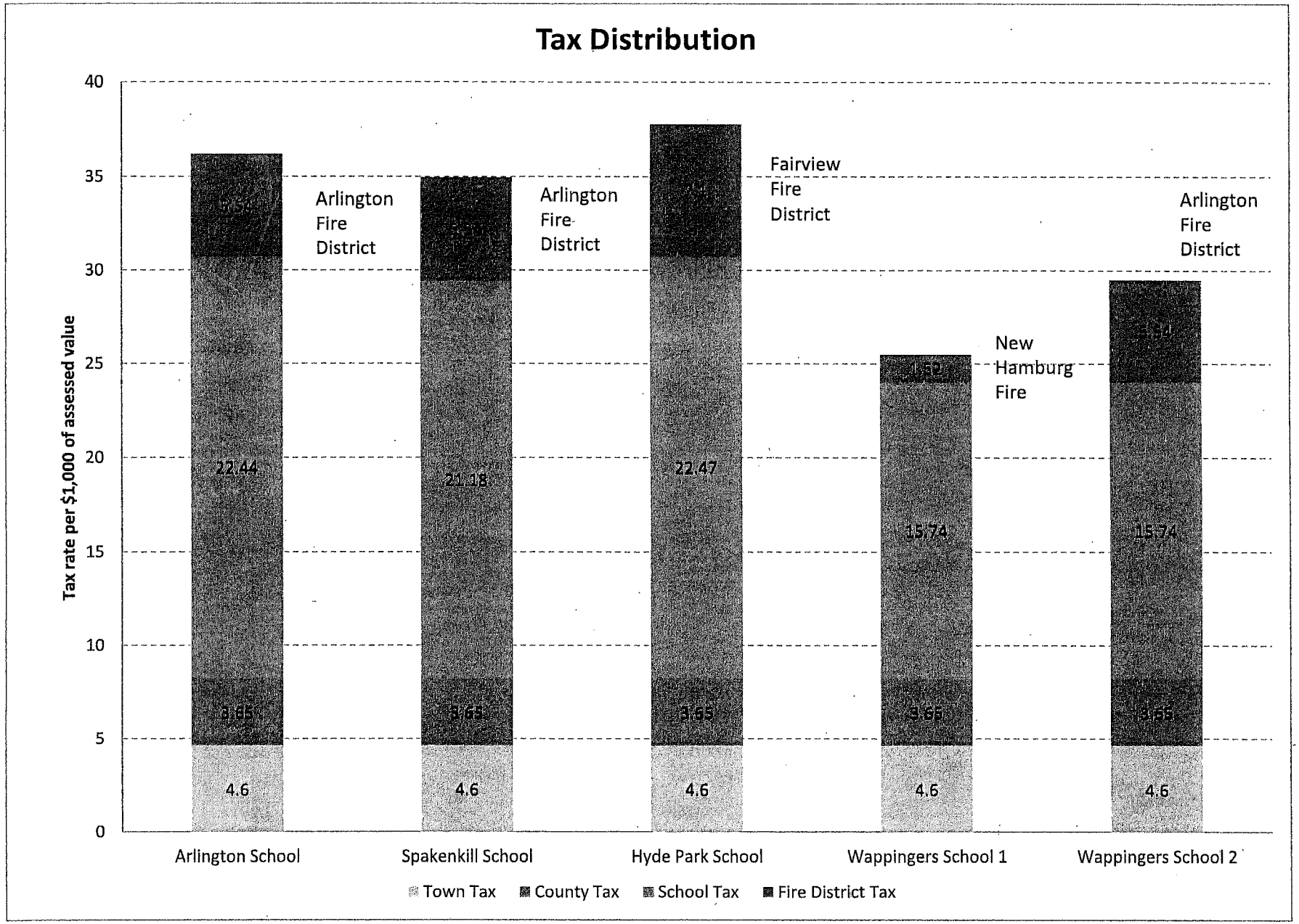
TOWN COMPTROLLER FINANCIAL PRESENTATION
COMMITTEE OF THE WHOLE
January 15, 2014


Tax Distribution
Tax rate per $1,000 of assessed value
40
35
30
25
20
15
10
5
0
Arlington Fire District
Arlington Fire District
Fairview Fire District
New Hamburg Fire
Arlington Fire District
22.44
21.18
22.47
15.74
15.74
3.65
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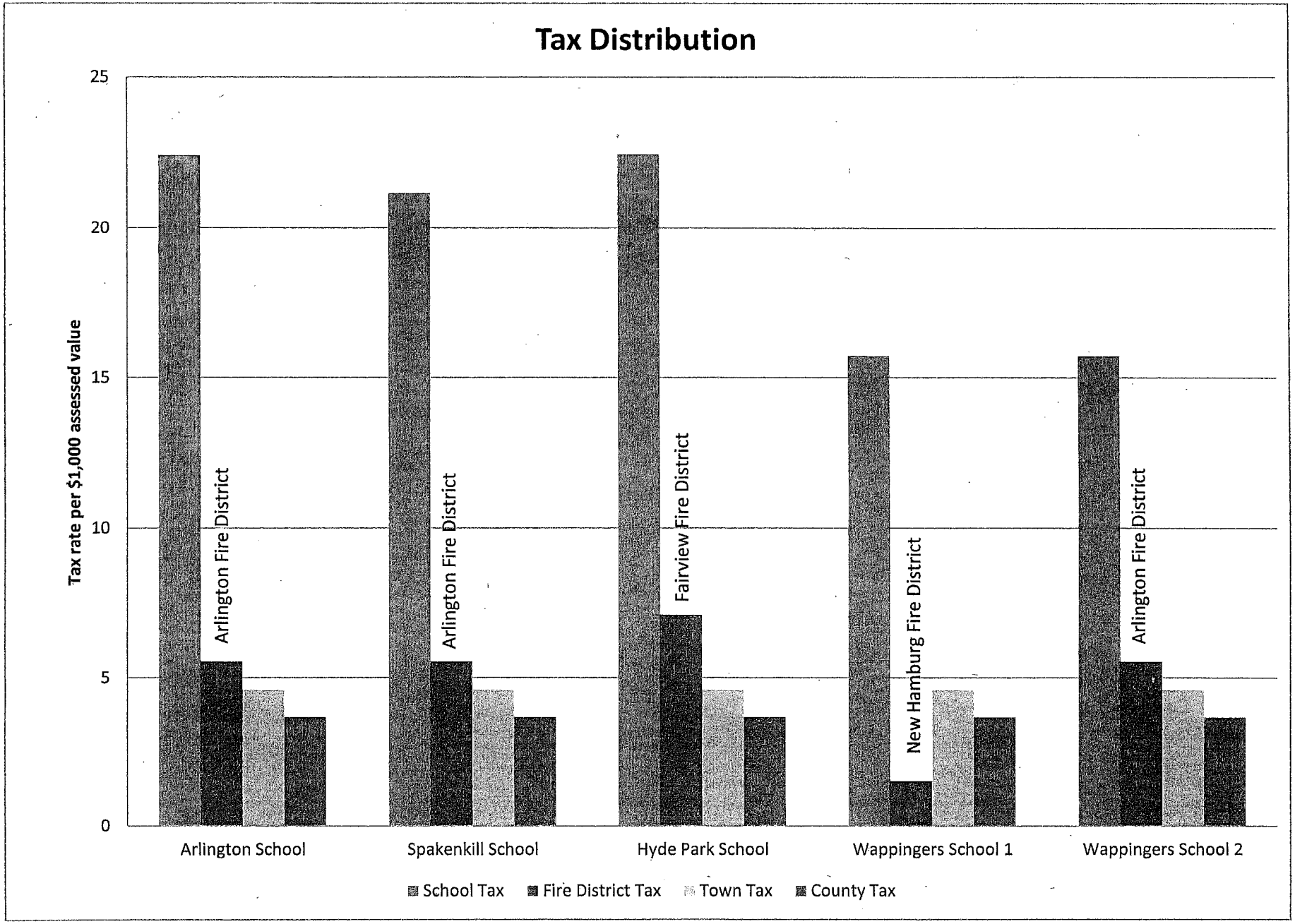
Arlington School
Spakenkill School
Hyde Park School
Wappingers School 1
Wappingers School 2
Town Tax
County Tax
School Tax
Fire District Tax


Tax Distribution
Tax rate per $1,000 assessed value
25
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Hyde Park School
Wappingers School 1
Wappingers School 2
School Tax
Fire District Tax
Town Tax
County Tax

2013-Thru period 11-November ***A -General Fund- Appropriations***	Budget 2013 Modified	Actual expenditures	Available Budget (monies remaining/(over spent)	Explanation
	$	$	$	
Town Board	191,379	166,769	24,610	n/ straight line
Courts	688,326	621,515	66,811	
Supervisor	171,572	165,706	5,866	
Comptroller	392,374	353,463	38,911	
Tax Receiver	151,956	147,771	4,185	retirement/ transition
Assessor	331,552	287,641	43,911	
Town Clerk	248,234	210,667	37,567	transition
Legal	433,256	358,075	75,181	
Personnel	35,000	35,000	0	12 mos.appropriated
Engineering	178,700	177,111	1,589	12 mos.appropriated
Buildings	202,071	186,137	15,934	
Central Garage	426,557	396,818	29,739	
Central Data Processing	237,520	216,789	20,731	
Unallocated Insurance	120,500	76,430	44,070	great news with new ins right across the board
Municipal Assn. Dues	1,650	1,650	0	
Judgment & Claims	300,000	291,865	8,135	Supervisor won't allow me to go over
Taxes & Assessments	60,000	65,533	-5,533	trasitional properties...Jack's
MTA P/R tax	8,000	6,111	1,889	
Contingency	39,500	0	39,500	not yet needed
Highway Administration	384,083	336,929	47,154	
Programs for the Aging	76,865	57,370	19,495	on schedule
Recreation Administration	182,851	162,140	20,711	2013- newly structured
Parks	330,472	285,415	45,057	
Playgrounds/ Rec centers	6,020	765	5,255	
Day Camps	76,028	78,936	-2,908	Associated Day camp revenues= $54,065
Pool	29,420	27,589	1,831	Associated Pool revenues= $28,184
Youth Programs	23,000	15,646	7,354	
Grinnell library	30,000	30,000	0	goes away in 2014
Historian	1,100	500	600	Mrs. Murphy will be greatly missed
Concerts	2,000	2,150	-150	
Celebrations	1,750	1,090	660	
Adult Recreation	102,930	63,677	39,253	
Community Beautification	82,360	76,685	5,675	
Drainage	38,000	19,972	18,028	
State Retirement	10,810	5,844	4966	large bill being processed in 2/1/2014
Worker's Comp	95,000	98,561	-3561	*switch to DC in 2014- savings*
Unemployment Ins.	12,000	4,986	7014	managing this aspect much better
Retirees medical	97,000	109,584	-12584	impact of folks retiring and town paying a %
Serial Bonds	575,998	609,189	-33191	total budget on track
Total appropriations	6,375,834	**5,752,079**	**623,755**	

2013 - Thru period 11,November ***A -General Fund- Revenues***	Budget 2013 Modified	Actual Revenues	Still to be attained	
	$	$	$	
Courts	950,000	781,708	168,292	16th busiest court in NY state- transition also taking place
Property Taxes	3,372,956	3,372,956	0	collection @ 100% of levy
Interest & earnings	30,000	36,967	-6,967	
Refund- Prior year Exp.	7,500	23,597	-16,097	
Miscellaneous revenue	12,165	7,588	4,577	
Mortgage tax	900,000	769,832	130,168	*concern here-will be following very closely-reduced 2014 budget down to $800 k*
Tax Receiver-Int & Pen	209,900	223,409	-13,509	
Town Clerk fees	73,200	76,063	-2,863	
Legal-fees	35,000	38,983	-3,983	
Engineering-fees- escrow recoup	2,500	0	2,500	
Central Garage	54,340	75,696	-21,356	Auto Center is repairing Water & Sewer vehicles @ fixed cost
Recreation fees	8,530	25,999	-17,469	YDDP Grant decreasing every year
Parks	26,209	25,034	1,175	Rotary- large donation
NYSDFY-Youth programs	10,635	7,940	2,695	NYSDFY Grant has been decreasing
Day Camps	63,320	54,064	9,256	very popular among our residents
Pool @ Spratt	29,500	28,184	1,316	
Youth programs	10,000	6,532	3,468	Tennis lessons in here-kicks in Qtr # 2 going forward
Celebrations	2,000	150	1,850	seeking sponsors for concerts
Adult Recreation	7,250	173	7,077	will kick in when Sr. center opens
Community Beautification- sale of refuse	21,155	20,880	275	Highway does a great job selling off collected scrap, partial offset to Highway collection days
Retiree medical contributions	42,350	40,930	1,420	Partial offset to our retirees medical payments
Interfund- transfer Water revenues	400,000	400,000	0	Use of town- wide water fund profit to offset tax levy increase-
Total General Fund revenues:	**6,268,510**	**6,016,685**	**251,825**	

2013 year-Thru period 11 ***B -General Fund- Appropriations*** ***Part- Town***	Budget 2013 Modified	Actual expenditures	Available Budget (monies remaining/(over spent)	Explanation
	$	$	$	
Buildings-Police/ Courts- Guy	197,578	214,485	-16,907	
Unallocated Insurance	388,615	238,004	150,611	good news on town property insurance
MTA P/R tax	35,000	25,182	9,818	
Police	13,743,854	12,844,409	899,445	
Police K-9	39,411	33,482	5,929	
Traffic Control	28,400	23,014	5,386	
Firefighting	13,094	4,202	8,892	
Building- Safety inspection	877,137	816,809	60,328	
Zoning	154,173	145,491	8,682	
Planning	474,060	374,967	99,093	positive labor issue
State Retirement	13,500	13,500	0	payment due 2/1/2014-accounted for here
Police & Fire Retirement	175,500	175,500	0	payment due 2/1/2014-accounted for here
Workers Compensation	280,000	335,108	-55,108	coming in higher across the board based on NYS reg
Unemployment Ins.	20,000	2,776	17,224	paying much more attention here
Retirees Medical Insurance	880,000	1,090,981	-210,981	cops @100%- 2014 budget up to $1,045,000
Debt service- Serial Bonds	331,442	331,442	0	
B -General Fund- Appropriations ***Part- Town***	**17,651,764**	**16,669,352**	**982,412**	

2013 year- November 2013 ***B- Fund Revenues***	Budget 2013 Modified	Actual Revenues	2013 Budget monies remaining/(overspent)	Explanation
	$	$	$	
Property Taxes	12,001,560	12,001,560	0	collection @ 100% of levy
PILOT- in Lieu of taxes	1,075,838	1,075,838	0	1st year of IBM, DCRRA- still booking a valid receivable
Sales tax- revenue	1,925,933	1,428,346	497,587	DC-cap = $1,925,393, growth possible not bud;4th qtr to come
Franchise taxes	710,000	530,797	179,203	4th qtr comes in early 2014
Grant -Dutchess County	252,769	0	252,769	tied to sales tax cap-won't happen
Interest & Earnings	12,500	17,177	-4,677	
Rental on real property	192,000	230,860	-38,860	positive impact of additional rents on the poles, McCollisters
Miscellaneous Revenue	33,133	8,133	25,000	
Fire Fighting-Water service	4,795	5,287	-492	
NYS- Aim program	252,679	252,679	0	comes in in December
Police Revenues	283,269	286,963	-3,694	Chief is running ahead of plan
Safety Inspection/ Building Revenues	650,550	771,063	-120,513	Building licenses/ permits running ahead of plan, still 1 mo.
Zoning- Revenues	60,600	44,605	15,995	
Planning Revenues	105,200	75,818	29,382	
Retiree medical contributions	87,000	59,451	27,549	Partial offset to our retirees medical payments
Total General Fund revenues:	**17,647,826**	**16,788,577**	**859,249**	

2013 year- thru period 11-Nov.	Budget 2013 Modified	Actual expenditures	Available Budget (monies remaining/(over spent)	Explanation
D -Highway Fund- Appropriations				
Highway	$	$	$	
Unallocated Insurance	79,000	46,761	32,239	great news again
MTA P/R tax	6,000	4,165	1,835	
Highway- General repair	3,073,283	2,831,309	241,974	
Permanent Roads- CHIPS	687,267	433,320	253,947	offset by associated NYS reimbursement of $
Highway Machinery	574,183	291,098	283,085	some needed new pickups coming
Misc. Brush & Weeds	158,172	141,398	16,774	
Snow removal	608,215	397,145	211,070	December was not kind; so far $67,599 in o/t Cont.
NYS- Retirement	10,820	10,820	0	
Workers Compensation	73,200	62,423	10,777	
Unemployment Ins.	0	4,310	-4,310	
Retirees Medical Insurance	138,600	70,296	68,304	offset partially by retirees cont.,
Debt service- BANS	545,000	527,686	17,314	
Debt service- Serial Bonds	1,275,305	1,243,693	31,612	Road work projects
D- Highway Fund- Appropriations	**7,229,045**	**6,064,424**	**1,164,621**	

	Budget 2013 Modified	Actual revenues	Available Budget (monies remaining/(over spent)	
D -Highway Fund- Revenues				
Highway	$	$	$	
Property Tax	6,168,320	6,168,320	0	
Interest & Earnings	7,500	7,950	-450	
Insurance Recoveries	5,000	0	5,000	
Miscellaneous Revenue	0	10,599	-10,599	
Permanent Roads- CHIPS	687,267	433,320	253,947	excelent use of NYS CHIPS program
Retirees-contribution for medical	47,000	26,814	20,186	
D- Highway Fund- Revenues	**6,915,087**	**6,647,003**	**268,084**	

2013-Thru November 2013	Budget 2013 Modified	Actual expenditures	Available Budget (monies remaining/(over spent)	Explanation
F -Water Fund- Appropriations				
Water Fund	$	$	$	
Unallocated Insurance	120,000	69,960	50,040	
MTA P/R tax	3,000	6,223	-3,223	
Contingency	2,230	0	2,230	
Water Administration	541,084	489,562	51,522	Jt. Water Plant continues to benefit town
Source, Supply & power	2,297,591	1,833,871	463,720	
Transmission & Distribution	1,097,361	872,678	224,683	
NYS- Retirement	35,660	35,660	0	
Workers Compensation	38,500	98,562	-60,062	offset partially by retirees cont.,
Retirees Medical Insurance	81,000	59,717	21,283	$485,531 paid down in Dec., major debt falls off in 2016
Debt service- Serial Bonds	1,395,265	884,327	510,938	surplus profits can support General... per NYS audit
Transfer to General Fund	400,000	400,000	400,000	
F- Water Fund- Appropriations	**6,011,691**	**4,750,560**	**1,661,131**	
	Budget 2013 Modified	Actual revenues	Available Budget (monies remaining/(over spent)	
F -Water Fund- Revenues	$	$	$	
Property Tax	1,328,399	1,328,399	0	taxes now tied to debt- full NYS audit compliance-$38.46 per home
IBM- PILOT	66,866	31,923	34,943	special district adj. was required
Insurance recoveries	0	563	-563	
Interest & Earnings	40,000	30,664	9,336	
Misc. revenue	22,000	11,779	10,221	
Use of Appropriated Fund balance-rev	700,000	0	700,000	use of fund balance helps current taxpayers- not required
Meter- water sales	3,749,860	3,353,891	395,969	rate increase 1st since 1984 to $2.00 per unit (748 gallons)
Unmetered Water sales	30,000	9,036	20,964	
Water Service Charge	2,000	18,565	-16,565	
Interest & Penalties on Water rents	20,000	58,757	-38,757	
Contractors Licenses	6,900	7,860	-960	
Retirees-contribution for medical	11,050	977	10,073	
Refund- prior year expense	0	236,157	-236,157	HRPC,NYS reimbursement
F- Water Fund Revenues	**5,977,075**	**5,088,571**	**888,504**	

2013-Thru Noveber 2013	Budget 2013 Modified	Actual expenditures	Available Budget (monies remaining/(over spent)	Explanation
S -Sewer Fund- Appropriations				
Sewer Fund				
	$	$	$	
Unallocated Insurance	90,000	46,644	43,356	
MTA P/R tax	4,500	6,222	-1,722	monies allocated for soft costs of Plant upgrade
Contingency	200,000	0	200,000	
Sewer Administration	107,577	91,051	16,526	Savings due to strategy change
Sanitary Sewer Collection	1,715,040	1,167,665	547,375	
Pre- treatment	11,000	0	11,000	
Sewer Plant	2,029,873	1,750,383	279,490	United Water takes over 7/5/2011 $144k per mo.
Workers' Comp	32,000	62,426	-30,426	positive w/c audit will see a credit
Retirees Medical Insurance	128,000	157,180	-29,180	function of long-term employees retiring @ 20%
Unemployment Insurance	0	0	0	
NYS Retirement	5,580	5,580	0	
S Fund- Appropriations	**4,323,570**	**3,287,151**	**1,036,419**	