

Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund - Townwide - Town of Shelby

	Fiscal Year Ending December 31:				
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Revenues:					
Real Property Taxes	\$350,904	\$358,141	\$368,668	\$328,317	\$341,179
Real Property Tax Items	19,246	19,234	18,209	18,900	94,197
Departmental Income	3,731	3,367	3,409	3,918	3,711
Intergovernmental Charges	15,277	14,968	15,290	16,364	16,707
Use of Money & Property	40,721	38,748	28,578	23,356	22,432
Licenses & Permits	1,958	1,906	1,953	2,126	2,014
Fines & Forfeitures	16,739	17,978	22,058	19,921	19,758
Sale of Property & Comp. for Loss	0	21	0	237	79
Miscellaneous Local Sources	26	36,044	458,262	23,185	4,348
State Aid	80,406	119,706	88,925	70,536	65,028
Proceeds of Obligation	0	46,815	61,184	0	0
Interfund Transfer	108,431	20,000	0	0	0
Federal Aid	0	0	0	0	249,740
Total Revenues	\$637,439	\$676,928	\$1,066,536	\$506,860	\$819,193
Expenditures:					
General Government Support	\$417,088	\$420,315	\$393,262	\$451,505	\$423,011
Public Safety	5,616	5,469	4,368	5,657	6,346
Health	2,641	1,000	0	0	0
Transportation	54,596	56,546	61,201	65,356	67,596
Economic Asst. & Opportunity	9,016	4,054	6,062	15,055	4,146
Culture & Recreation	577	1,758	1,062	1,762	1,128
Employee Benefits	53,624	54,584	63,687	73,571	74,410
Interfund Transfer	0	20,000	0	0	273,854
Debt Service	21,000	22,000	146,229	46,468	71,135
Total Expenditures	\$564,158	\$585,726	\$675,871	\$659,374	\$921,626
Fund Balance Beginning of Year	\$295,795	\$369,076	\$460,278	\$850,943	\$698,427
Prior Year Adjustments	0	0	0	(2)	0
Restated Fund Equity	\$295,795	\$369,076	\$460,278	\$850,941	\$698,427
ADD- Revenues & Other Sources	637,439	676,928	1,066,536	506,860	819,193
DEDUCT - Expend. & Other Uses	564,158	585,726	675,871	659,374	921,626
Fund Balance End of Year	\$369,076	\$460,278	\$850,943	\$698,427	\$595,994

Source: Annual Financial Reports of the Town, as submitted to the New York State Comptroller's Office

Note: This table NOT audited

Statement of Revenues, Expenditures and Changes in Fund Balance
Highway Fund - Townwide - Town of Shelby

	Fiscal Year Ending December 31:				
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Revenues:					
Real Property Taxes	\$172,135	\$191,919	\$200,015	\$228,499	\$218,404
Real Property Tax items	7,609	\$7,042	\$11,811	\$11,811	\$11,811
Intergovernmental Charges	136,866	\$164,247	\$205,416	\$186,994	\$220,021
Use of Money and Property	5,364	10,019	1,996	511	881
Sale of Property & Comp. for Loss	3,129	2,102	8,174	4,993	2,617
Miscellaneous Local Sources	0	0	0	16,818	293
Interfund Transfers	50,000	60,000	0	0	0
Total Revenues	<u>\$375,103</u>	<u>\$435,329</u>	<u>\$427,412</u>	<u>\$449,626</u>	<u>\$454,027</u>
Expenditures:					
Transportation	\$208,352	\$356,935	\$352,054	\$275,025	\$270,364
Employee Benefits	55,135	58,335	65,545	76,768	78,615
Interfund Transfers	50,000	60,000	0	0	0
Total Expenditures:	<u>\$313,487</u>	<u>\$475,270</u>	<u>\$417,599</u>	<u>\$351,793</u>	<u>\$348,979</u>
Fund Balance Beginning of Year	\$111,465	\$173,081	\$133,140	\$142,953	\$240,786
Prior Year Adjustments	0	0	0	0	0
Restated Fund Equity	<u>\$111,465</u>	<u>\$173,081</u>	<u>\$133,140</u>	<u>\$142,953</u>	<u>\$240,786</u>
ADD- Revenues & Other Sources	375,103	435,329	427,412	449,626	454,027
DEDUCT - Expend. & Other Uses	<u>313,487</u>	<u>475,270</u>	<u>417,599</u>	<u>351,793</u>	<u>348,979</u>
Fund Balance End Of Year	<u><u>\$173,081</u></u>	<u><u>\$133,140</u></u>	<u><u>\$142,953</u></u>	<u><u>\$240,786</u></u>	<u><u>\$345,834</u></u>

Source: Annual Financial Reports of the Town, as submitted to the New York State Comptroller's Office

Note: This table NOT audited

Balance Sheet
Combined Funds - Town of Shelby
Fiscal Year Ending December 31, 2010

	General <u>Townwide</u>	Highway <u>Townwide</u>
Assets:		
Cash	\$509,433	\$277,167
Due From Other Funds	12,068	0
Restricted Assets	74,493	68,667
Total Assets	<u>\$595,994</u>	<u>\$345,834</u>
Liabilities:		
Bond Anticipation Notes Payable	<u>\$0</u>	<u>\$0</u>
Total Liabilities	<u>\$0</u>	<u>\$0</u>
Fund Balance:		
Special Reserves	\$0	\$68,667
Unreserved Fund Balance - Appropriated	185,570	97,753
Unreserved Fund Balance - Unappropriated	410,424	179,414
Total Fund Equity	<u>\$595,994</u>	<u>\$345,834</u>
Total Liabilities and Fund Balance:	<u>\$595,994</u>	<u>\$345,834</u>

Source: Annual Financial Reports of the Town, as submitted to the New York State
Comptroller's Office

Note: This table NOT audited

Budget Summaries
Combined Funds - Town of Shelby
Fiscal Years Ending December 31, 2011

	General <u>Townwide</u>	Highway <u>Townwide</u>
Revenues:		
Real Property Taxes	\$386,685	\$195,960
Real Property Tax Items	87,500	7,500
Departmental Income	3,550	0
Intergovernmental Charges	22,000	155,000
Use of Money & Property	22,100	1,000
Licenses & Permits	1,930	0
Fines and Forfeitures	40,700	0
Sale of Property & Comp for Loss	0	15,200
Miscellaneous	50	0
State Aid	88,000	0
Interfund Transfers	0	68,000
Proceeds of Obligations	0	100,000
Appropriated Fund Balance	<u>185,570</u>	<u>97,753</u>
Total Revenues	<u><u>\$838,085</u></u>	<u><u>\$640,413</u></u>
Expenses:		
General Government Support	\$595,905	\$0
Public Safety	6,650	0
Health	1,500	0
Transportation	104,470	548,700
Economic Assistance and Opportunity	11,750	0
Culture and Recreation	3,275	0
Employee Benefits	<u>114,535</u>	<u>91,713</u>
Total Expenses	<u><u>\$838,085</u></u>	<u><u>\$640,413</u></u>

Source: Adopted Budgets of theTown

Note: This table NOT audited