

Office of the NEW YORK STATE

COMPTROLLER

Report On Local Governments FYE 2019



New York State Comptroller
THOMAS P. DiNAPOLI

MAY 2021

Table of Contents

Division of Local Government and School Accountability: Mission and Goals	2
A Message From New York State Comptroller Thomas P. DiNapoli	3
Local Government Financial Data for FYE 2019	5
Revenues.....	5
Expenditures.....	8
Debt.....	10
Services and Resources	13
Audits and Oversight	13
Local Official Training	13
Research on Local Governments	14
Justice Court Fund	14
Local Government Data	15
Financial Data by Class for FYE 2019	16
Financial Data Summary Table	22
Notes	23
Local Government and School Accountability Contacts	24

Division of Local Government and School Accountability

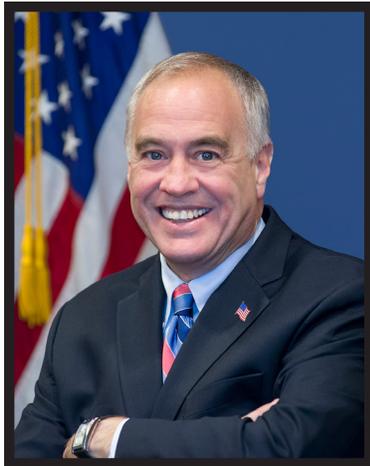
Mission and Goals

The mission of the Division of Local Government and School Accountability is to serve taxpayers' interests by improving the fiscal management of municipalities and school districts in New York State.

To achieve our mission, we have developed the following goals:

- Enable and encourage local government officials to maintain or improve fiscal health by increasing efficiency and effectiveness, managing costs, improving service delivery, and accounting for and protecting assets.
- Promote government reform and foster good governance in communities statewide by providing local government and school officials with up-to-date information and expert technical assistance.

A Message From New York State Comptroller Thomas P. DiNapoli



As State Comptroller, one of my most important responsibilities is to monitor the financial operations of New York State's local governments. The Office of the State Comptroller (OSC) fosters the efficient use of taxpayers' dollars by, among other things, gathering and reporting local government financial data. In order to make these reports more timely, OSC will issue two this year. This *Report on Local Governments* provides a summary analysis of the financial state of the local governments outside of New York City for local fiscal years ending in 2019. The second will be issued in the fall with an analysis for fiscal years ending in 2020.

My office also continues to provide other information, assistance and guidance to local officials and taxpayers. Our audits and budget reviews provide specific entities with information they can use to improve program performance and operations, reduce costs and contribute to public accountability. Likewise, OSC's Fiscal Stress Monitoring System provides local officials and the public with critical information that can help them make informed decisions. We also provide training, collect and post extensive local government financial data, and publish research reports on topics of interest.

The Office of the State Comptroller and the Division of Local Government and School Accountability remain committed to providing the public with the best information available about local governments. I hope you find this report useful, and I encourage you to visit our website and follow us on Facebook, Twitter and YouTube for the latest on our work.

Sincerely,

Thomas P. DiNapoli
State Comptroller

Local Government Financial Data for FYE 2019

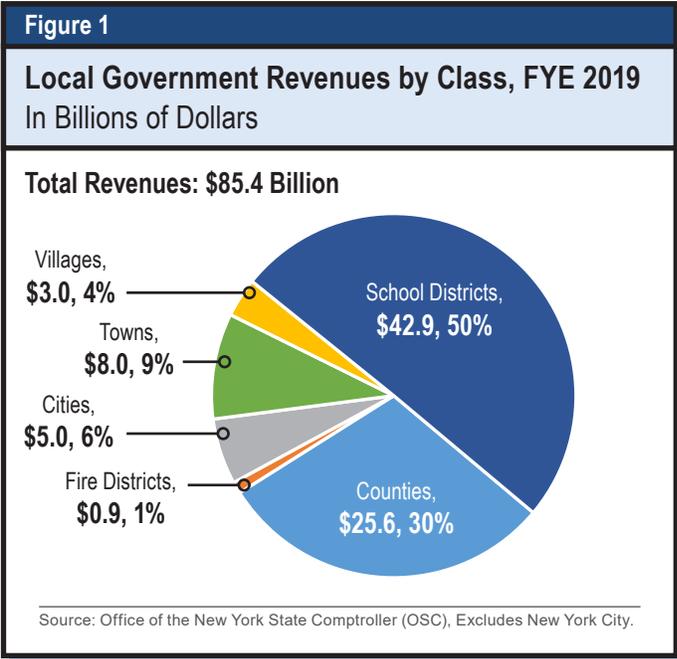
New York law requires the State Comptroller to issue an annual statement of comparative statistics and trends for each “type or class” of local government in the State, based on the revenue, expenditure and debt data that all counties, cities, towns, villages, school districts and fire districts report.¹ This report focuses on local government finances for local fiscal years ending (FYE) in 2019. It contains a series of statistical “dashboards” that illustrate these elements, for total statewide local government revenues, expenditures and debt, as well as for each class of government separately.

In addition to this report, OSC offers a set of interactive online dashboards to enable users to view data for individual counties, cities, towns, villages and school districts available at: <http://www1.osc.state.ny.us/localgov/nys-local-government-interactive-data.htm>.

Revenues

In FYE 2019, local government revenues totaled \$85.4 billion, up almost 3 percent from FYE 2018. This increase was somewhat stronger than the average annual increase of 2.0 percent over the past ten years. (See Revenues Dashboard at page 7.)

Over 50 percent of revenues, \$43 billion, went to school districts. County revenues amounted to \$25.5 billion, almost 30 percent. Cities, towns, villages, and fire districts totaled almost \$17 billion, representing the remaining 20 percent of all revenues. (See Figure 1.)



Property Tax

The largest single source of revenue for local governments in total (and the only one that all local government classes use) is the property tax. In 2019, almost 43 percent of total revenue was generated by property tax. Fire districts depend almost exclusively on this source. Aggregated by class, school districts, towns and villages all derive about half of their revenues from the property tax, as well. (See Financial Data by Class for FYE 2019, starting at page 16.)

The real property tax offers local governments two major benefits: it is administered at the local level, and it has generally provided reliable revenue in the face of short-term economic downturns. For these reasons, when faced with decreases in other revenue sources or increases in expenditures, local governments have often resorted to increasing their property tax levies.

However, their ability to do so may be constrained by two separate property tax limits. The first is the real property tax levy limit (“tax cap”), which limits year-over-year levy growth to 2 percent annually or the inflation rate, whichever is lower.² The second is the Constitutional Tax Limit (CTL), which restricts the amount of property tax any county, city or village may raise by taxing real property in any single fiscal year, and is calculated as a percentage of average full value of real property.³ (Towns are not covered by the CTL.) If a county, city or village exceeds its CTL, the State Comptroller must withhold State aid equal to the excess.

State Aid

State aid is the second largest source of revenue for local governments, amounting to \$21.1 billion (almost 25 percent of total revenues) in FYE 2019. School districts received 38 percent of their revenue from this source. (See School District Dashboard at page 20.) Cities derived over 18 percent of their revenue from State aid and counties over 12 percent.

Sales Tax

The sales tax is the third largest source of revenue for local governments, with \$10.9 billion, or 13 percent, of all local revenues resulting from sales and use taxes. Counties rely heavily on sales and use taxes, which account for over 34 percent of their total revenues. (See County Dashboard on page 16.) Cities receive almost 19 percent of their revenues from sales and use taxes. Sales tax collections are responsive to economic changes, with a tendency to stagnate or even fall in recessions and to increase more rapidly than other revenue sources in periods of economic growth.

Revenues - All Major Classes

Fiscal Year Ending in 2019

Total revenues grew at an annual rate of

2.0%

over 10 years

School districts received

62.6%

of real property taxes

State aid grew at an annual rate of

1.7%

over 10 years

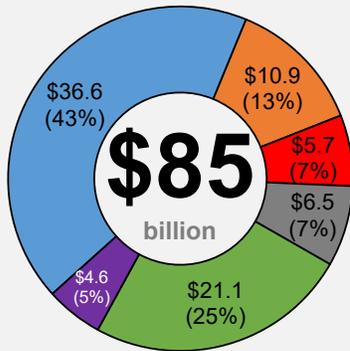
Federal aid totaled

\$4.6

billion

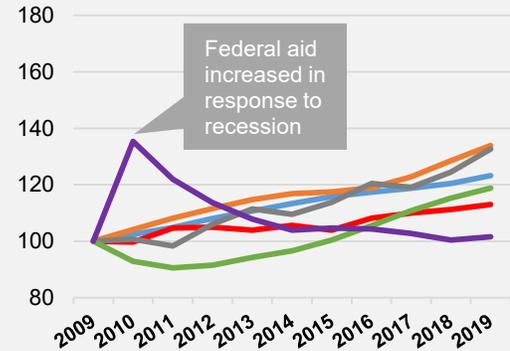
Revenues by Source

Total Dollars (in billions)



- Real Property Taxes
- Sales and Use Taxes
- Charges for Services
- Other Local Taxes and Revenues
- State Aid
- Federal Aid

Trend (Indexed FYE 2009 = 100)



Percentage of Total for Each Class

Revenue Sources	County	City	Town	Village	School District	Fire District
Real Property Taxes	23.0%	26.1%	53.4%	47.3%	53.4%	92.9%
Sales and Use Taxes	34.3%	18.9%	9.5%	5.9%	0.7%	0.0%
Charges for Services	9.5%	19.6%	13.7%	27.5%	0.9%	0.0%
Other Local Taxes and Revenues	11.5%	12.4%	13.5%	10.5%	3.4%	6.5%
State Aid	12.5%	18.4%	7.5%	6.5%	37.7%	0.2%
Federal Aid	9.3%	4.7%	2.4%	2.2%	4.0%	0.4%

Trends in Total Revenues

Year-Over-Year Change



Annual Growth Rate

	2009 to 2019	2018 to 2019
County	1.8%	2.9%
City	1.8%	2.9%
Town	2.4%	2.9%
Village	2.1%	3.4%
School District	2.1%	2.9%
Fire District	2.8%	4.1%
Total	2.0%	2.9%

Source: OSC.

Notes: Includes New York State counties, cities, towns, villages, school districts and fire districts, except New York City. The annual rate for 2009 to 2019 is the compound annual growth rate. Real property taxes also include other real property tax items such as payments in lieu of taxes and school tax relief. Other local taxes and revenues include other non-property taxes, charges to other governments, use and sale of property, and other local revenues.

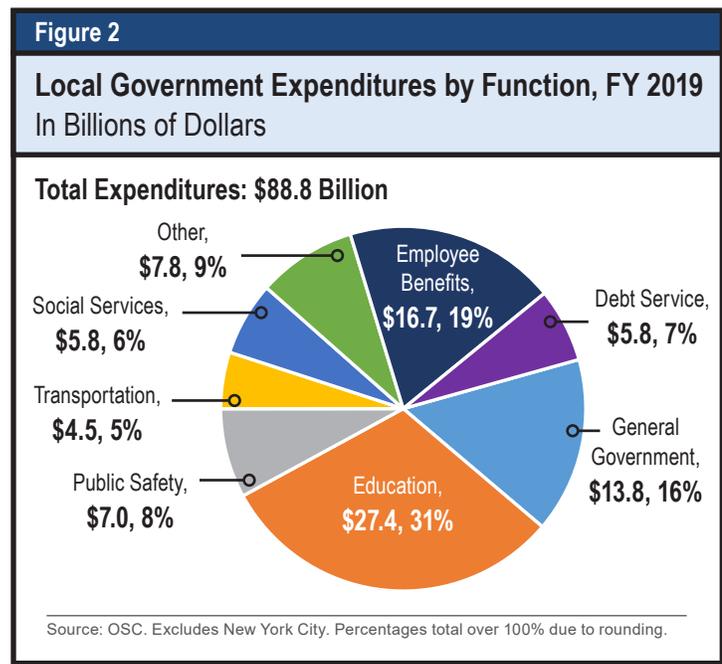
Expenditures

Expenditures by local governments totaled \$88.8 billion in FYE 2019. Spending can be summarized two different ways: by function or by object of expenditure. The function of expenditure describes the general purpose of the spending (e.g., transportation, education, or public safety). The object of expenditure refers to items purchased (e.g., equipment) or services obtained (e.g., personal services or employee benefits) in order to carry out a function. (See Expenditures Dashboard at page 9.)

By Function

Local government spending occurs in a variety of functional areas. Figure 2 displays expenditures by function for FYE 2019. Education spending – nearly exclusively by school districts – accounted for 31 percent of all expenditures by local governments in aggregate. Spending for general government purposes – including budgeting, administration, tax collections, facility operations and courts – made up 16 percent of expenditures. Public safety expenditures – largely police and firefighting – represented 8 percent of spending. Social services – mostly local shares of Medicaid and other medical and financial assistance – represented 6 percent of expenditures. Transportation expenditures – largely highway and road maintenance – were 5 percent. Expenditures for employee benefits and debt service, which cover all functional areas, accounted for 19 percent and 7 percent of total expenditures, respectively.

The fastest-growing functions of local government expenditure over the past ten years were transportation (after a post-recession dip), education and public safety. Social services spending, by contrast, has remained relatively flat.



By Object

Employee costs, including salaries and benefits combined, accounted for over half of local government expenditures, ranging from 36 percent of all expenditures for counties to 66 percent for school districts.

The fastest-growing object of expenditure over the past ten years (and, indeed, for much longer than that) has been employee benefits, which grew 46 percent, or about 3.8 percent per year on average. Personal services (salaries), contractual, debt service and equipment and capital expenditures have all grown by between 13 to 20 percent over the past ten years. (Equipment and capital spending dropped immediately following the recession, due mostly to school district spending patterns, but then accelerated in the second half of the period.)

Expenditures - All Major Classes

Fiscal Year Ending in 2019

Total expenditures grew at an annual rate of

1.9%

over 10 years

School districts accounted for

50.3%

of total spending

Employee benefits grew at an annual rate of

3.8%

over 10 years

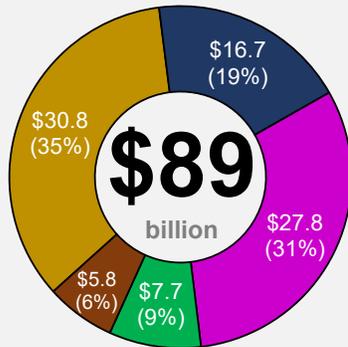
Salaries and benefits accounted for

53.4%

of total spending

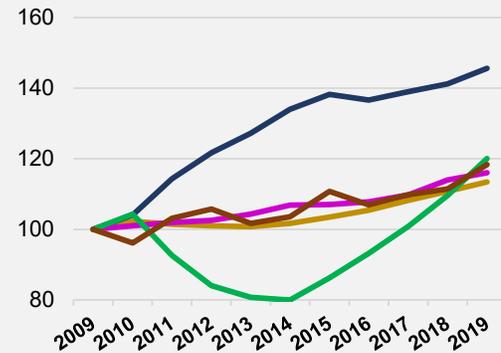
Total Expenditures by Object

Total Dollars (in billions)



- Personal Services
- Employee Benefits
- Contractual Items
- Equipment and Capital Outlay
- Debt Service

Trend (Indexed FYE 2009 = 100)

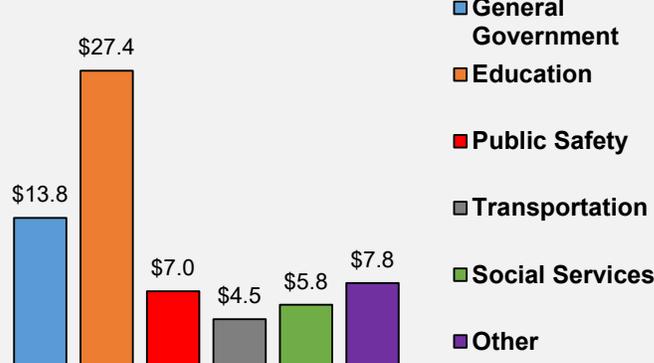


Percentage of Total for Each Class

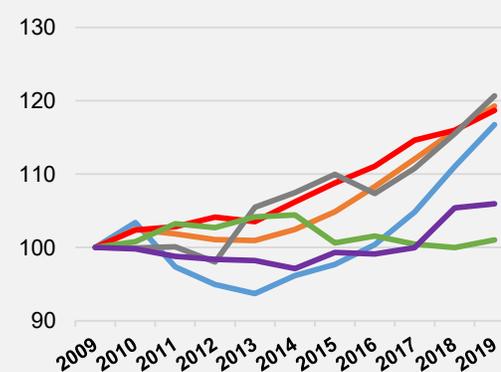
Object of Expenditure	County	City	Town	Village	School District	Fire District
Personal Services	21.2%	34.7%	27.1%	28.9%	44.8%	18.7%
Employee Benefits	14.6%	24.6%	16.3%	17.3%	21.1%	19.3%
Contractual Items	51.4%	20.2%	30.3%	28.8%	21.3%	26.6%
Equipment and Capital Outlay	6.9%	12.5%	15.7%	16.5%	7.0%	27.2%
Debt Principal	3.9%	5.7%	8.5%	6.7%	4.4%	6.5%
Debt Interest	2.0%	2.2%	2.2%	1.8%	1.4%	1.7%

Selected Expenditures by Function

Total Dollars (in billions)



Trend (Indexed FYE 2009 = 100)



Source: OSC.

Notes: Includes New York State counties, cities, towns, villages, school districts and fire districts, except New York City. The annual rate for 2009 to 2019 is the compound annual growth rate. Debt service includes payments made on principal and interest. The "Other" category of selected expenditures by function includes health, sanitation, economic development, culture and recreation, community services and utilities.

Debt

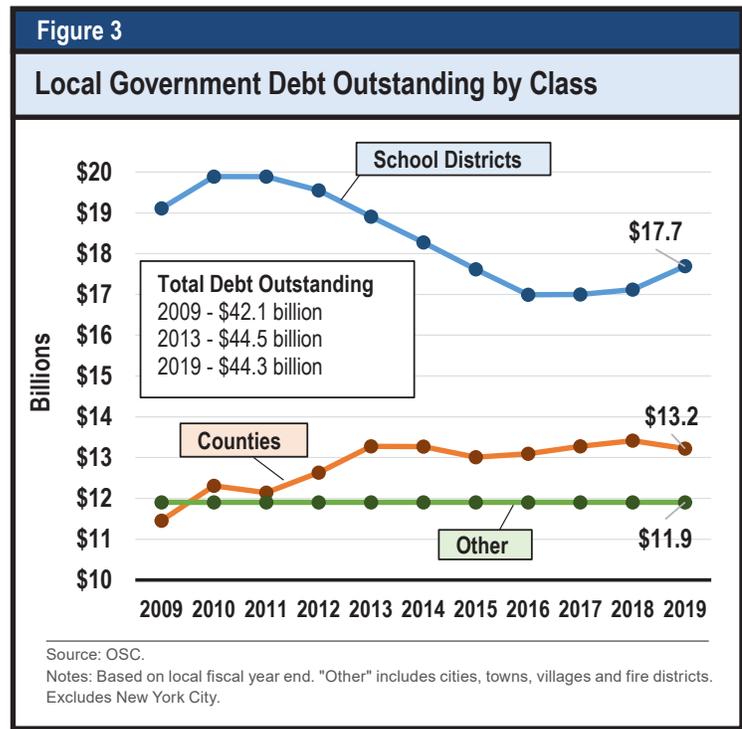
Prudent debt management is integral to the financial health of local governments and can advance the prosperity of the communities they serve. Local governments may issue long-term debt for infrastructure essential to commerce and communities, including roads and bridges, and buildings where critical public services are centered. Short-term debt may be issued before long-term borrowing needs are known and for cash flow purposes triggered by an unexpected major expenditure or the delay of or reduction in a major anticipated revenue source.

Debt Outstanding

Debt outstanding is the total of long- and short-term debt owed at the end of the fiscal year.

Local governments had \$44.3 billion in outstanding debt in FYE 2019. This represents a 5.4 percent increase from 2009, for a compound annual growth rate of only about 0.5 percent.

In fact, the total amount of outstanding debt in 2019 was at levels lower than those in 2012, largely due to declining school district debt from 2010 to 2016. (See Figure 3.)

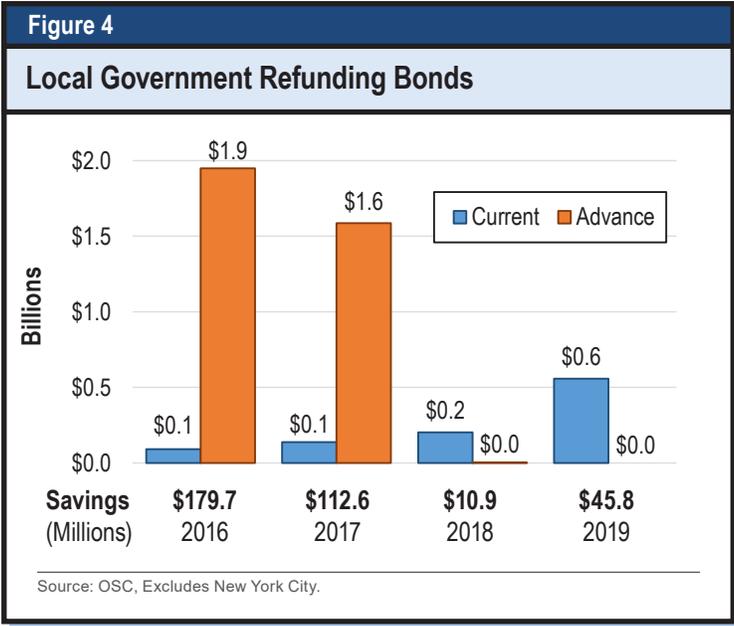


Deficit Financing

In severe cases of fiscal stress where recurring revenues are insufficient to fund current operations, a local government or school district may request that the State enact a special law that would allow them to issue deficit-financing bonds. These bonds are meant to assist a local government or school district in resolving its current budget shortfalls. Deficit financing has historically been rare in New York State. At the end of 2019, nine local governments had reported outstanding deficit-financing bonds.

Refunding Bonds

Local governments can take advantage of declining interest rates by refinancing their bonds and generate savings in debt service. This involves issuing new “refunding” bonds to pay off the prior bonds at a lower interest rate. *Current refunding bonds* are used when the prior bonds will be paid off immediately (or within 90 days). *Advance refunding bonds* are issued when the terms of the debt do not permit payoff within 90 days. The federal Tax Cuts and Jobs Act of 2017, among other things, removed the tax-exemption of interest associated with advance refunding bonds, which effectively eliminated their use in 2018 and 2019.⁴ However, declining interest rates on municipal bonds resulted in increased issuance of current refunding bonds. (See Figure 4.)



Debt - All Major Classes

Fiscal Year Ending in 2019

Total debt grew at an annual rate of

0.5%

over the last 10 years

Local governments paid

\$5.8

billion in debt service

School districts account for

40.2%

of debt outstanding

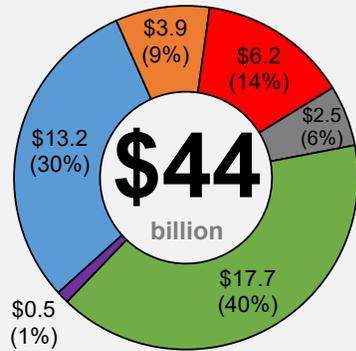
Short-term debt was issued by

1.5%

of local governments

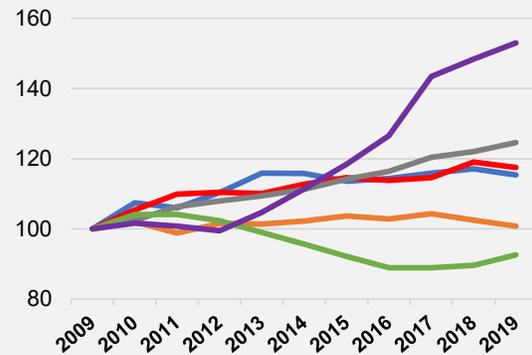
Total Debt Outstanding

Total Dollars (in billions)



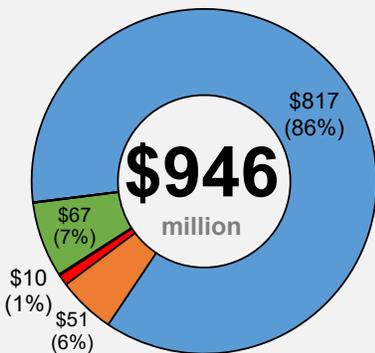
- Counties
- Cities
- Towns
- Villages
- School Districts
- Fire Districts

Trend (Indexed FYE 2009 = 100)



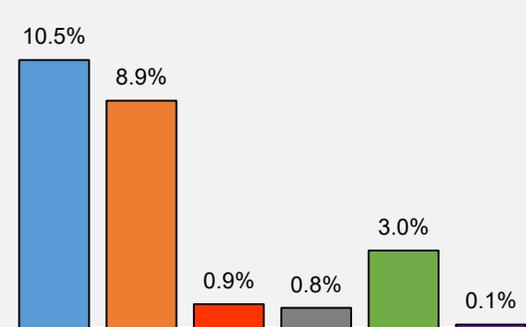
Short-Term Debt Outstanding

Total Dollars (in millions)



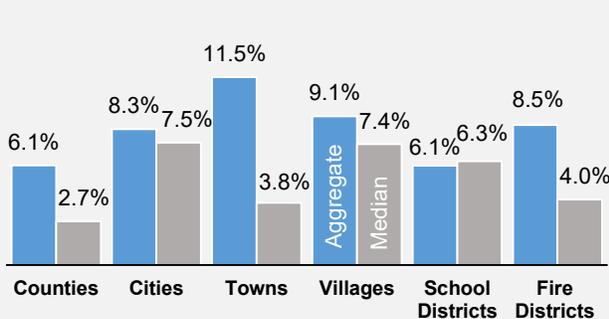
- Counties
- Cities
- Towns
- Villages
- School Districts
- Fire Districts

Percentage of Entities in Each Class That Have Short-Term Debt

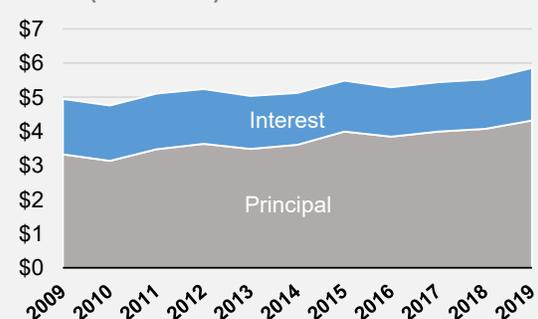


Debt Service

As a Share of Total Revenue



Trend (in billions)



Source: OSC.

Notes: Includes New York State counties, cities, towns, villages, school districts and fire districts, except New York City. The annual rate for 2009 to 2019 is the compound annual growth rate. Debt service includes payments made on principal and interest. Short-term debt includes revenue anticipation notes, tax anticipation notes, budget notes and deficiency notes. Shares of debt that are less than 1 percent are not shown in the donut charts above.

Services and Resources

Audits and Oversight

The Division of Local Government and School Accountability conducts performance audits of local governments and school districts, reviewing local government operations to improve program performance and operations, reduce costs and contribute to public accountability. The Division also conducts audits covering multiple units of government. These performance reviews involve working with several local governments and school districts across the State to look at issues or programs from a broader perspective to determine if there are ways to improve efficiency and effectiveness. In addition, auditors in our regional offices provide technical assistance and training to local officials, addressing a wide variety of accounting and financial reporting needs.

Local Official Training

The Division provides a wide variety of training opportunities for local officials, including accounting schools, statewide and regional conferences, leadership institutes, workshops and webinars through the Academy for New York State's Local Officials.

Our goal is to train and support as many local officials as possible across the State. While local officials are not required to attend OSC training sessions, we strongly encourage elected and appointed officials and municipal staff to take advantage of our programs to ensure they remain up-to-date on accounting practices and the implementation of robust internal controls.

The Academy for New York State's Local Officials is an online resource that delivers a focused curriculum to help local officials carry out their duties. Local officials can use this website to search and register for virtual training, browse previously recorded webinars and download presentation materials.

A calendar of upcoming events is available at: www.osc.state.ny.us/local-government/academy.

Research on Local Governments

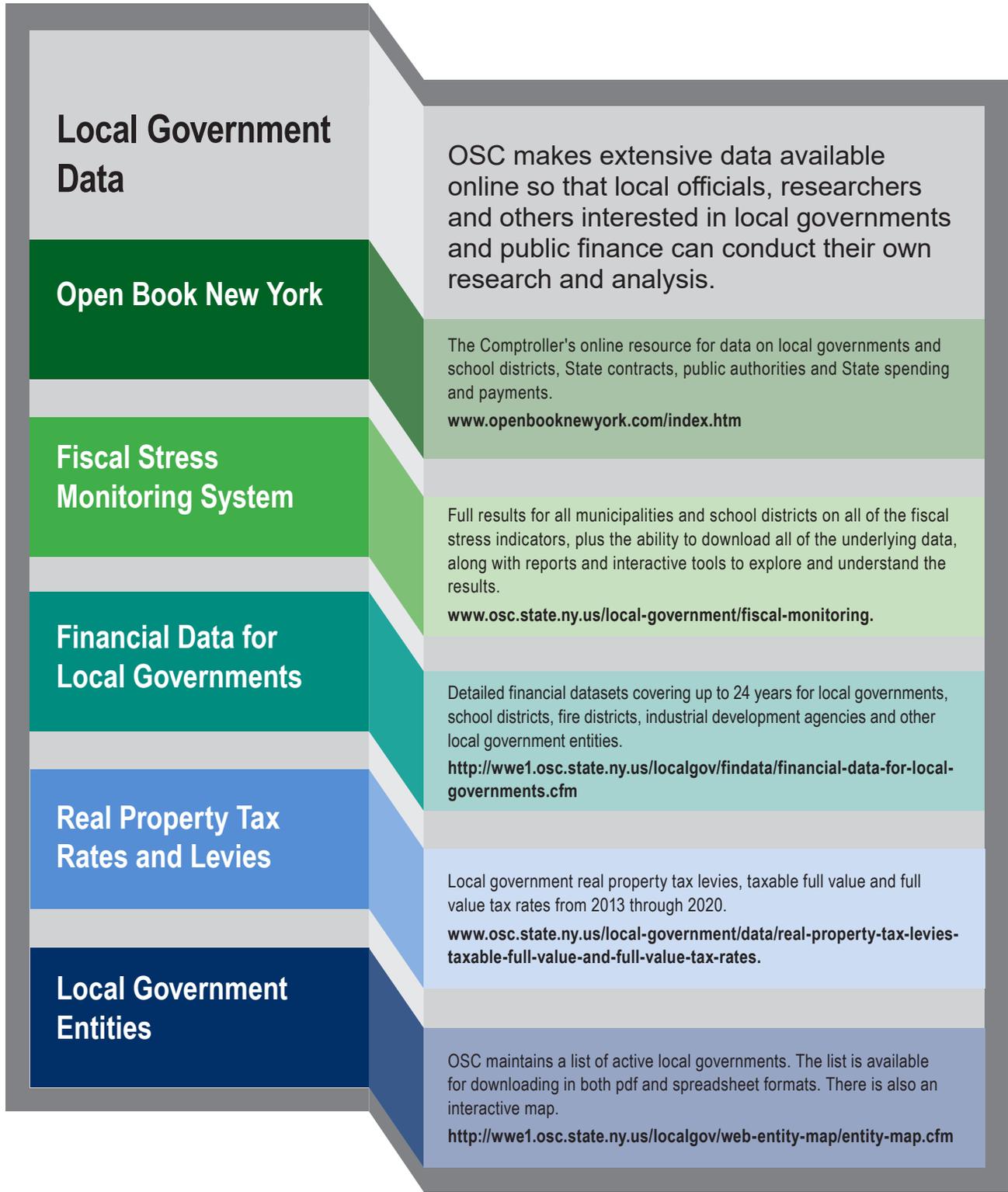
The Division produces a wide range of research products that inform OSC's legislative policy agenda, help local officials understand the factors affecting the fiscal condition of their municipalities and school districts, and assist the public in accessing and understanding local government data.⁵

Division publications are available at: www.osc.state.ny.us/local-government/publications.

Justice Court Fund

The Division is custodian of the Justice Court Fund (JCF), established to account for the revenues from fines and penalties collected by the State's town and village justice courts, the Department of Motor Vehicles Administrative Adjudication Bureaus, and other parking and traffic fees assessed by certain local governments.⁶

More information is available about the Justice Court Fund on OSC's website: www.osc.state.ny.us/local-government/required-reporting/justice-court-fund.



Financial Data by Class for FYE 2019

Financial Data for Counties (57 Total)

Fiscal Year Ending in 2019

Total revenues grew at an annual rate of

1.8%

over 10 years

Real property taxes accounted for

23%

of total revenues

Employee benefits grew at an annual rate of

3.3%

over 10 years

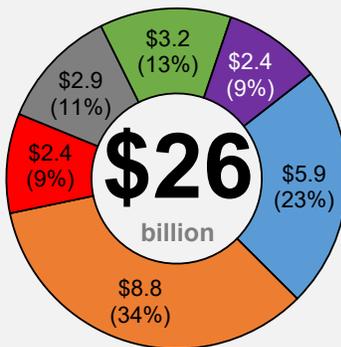
Total debt outstanding amounted to

\$13.2

billion

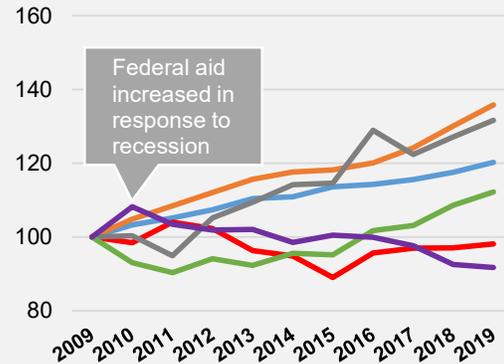
Revenues by Source

Total Dollars (in billions)



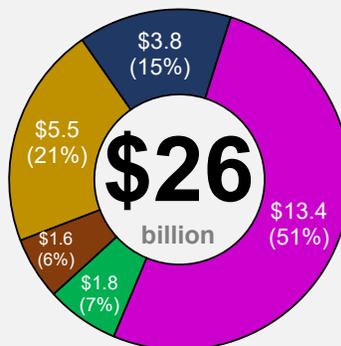
- Real Property Taxes
- Sales and Use Taxes
- Charges for Services
- Other Local Taxes and Revenues
- State Aid
- Federal Aid

Trend (Indexed FYE 2009 = 100)



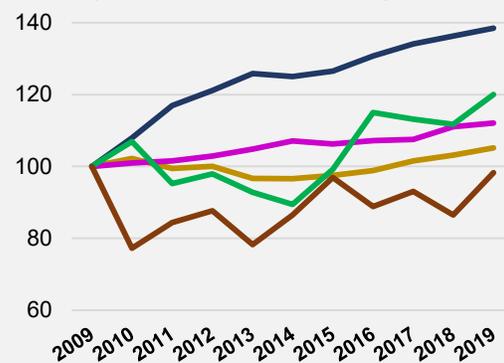
Expenditures by Object

Total Dollars (in billions)



- Personal Services
- Employee Benefits
- Contractual Items
- Equipment and Capital Outlay
- Debt Service

Trend (Indexed FYE 2009 = 100)

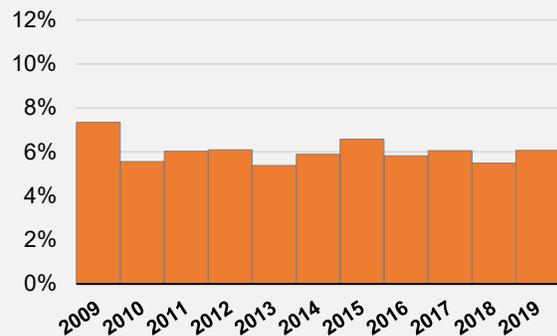


Debt Trends

Debt Outstanding (in billions)



Debt Service Share of Total Revenues



Source: OSC.

Notes: Includes New York State counties outside of New York City. The annual rate for 2009 to 2019 is the compound annual growth rate. Real property taxes also include other real property tax items such as payments in lieu of taxes and school tax relief payments. Percentages in the donut charts above may not total 100 due to rounding.

Financial Data for Cities (61 Total)

Fiscal Year Ending in 2019

Total revenues grew at an annual rate of

1.8%

over 10 years

Real property taxes accounted for

26.1%

of total revenues

Employee benefits grew at an annual rate of

3.9%

over 10 years

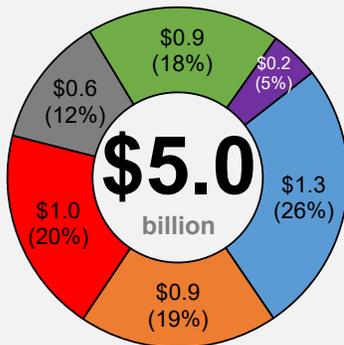
Total debt outstanding amounted to

\$3.9

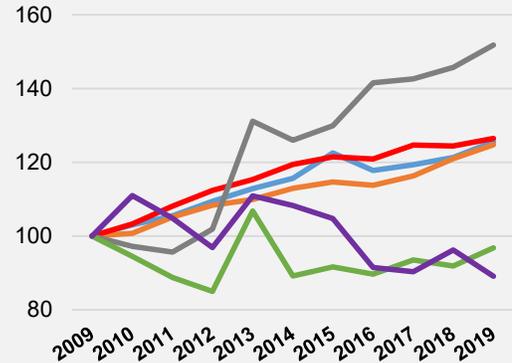
billion

Revenues by Source

Total Dollars (in billions)

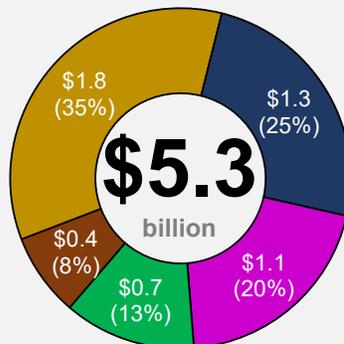


Trend (Indexed FYE 2009 = 100)

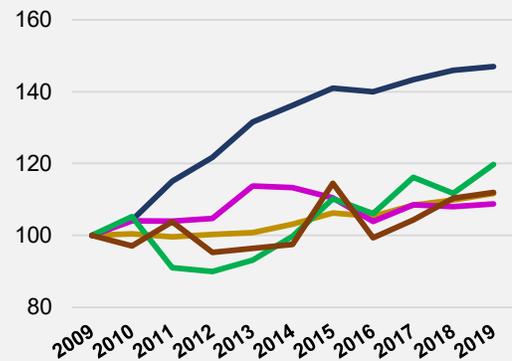


Expenditures by Object

Total Dollars (in billions)



Trend (Indexed FYE 2009 = 100)

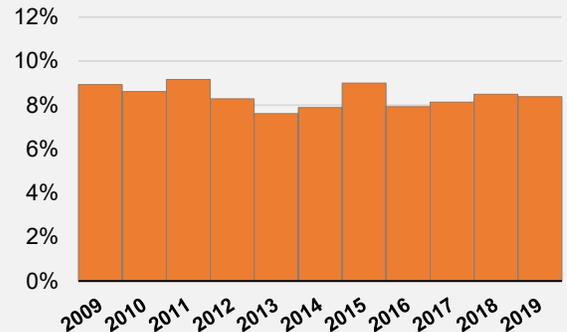


Debt Trends

Debt Outstanding (in billions)



Debt Service Share of Total Revenues



Source: OSC.

Notes: Includes New York State cities except New York City. The annual rate for 2009 to 2019 is the compound annual growth rate. Real property taxes also include other real property tax items such as payments in lieu of taxes and school tax relief payments. Percentages in the donut charts above may not total 100 due to rounding.

Financial Data for Towns (933 Total)

Fiscal Year Ending in 2019

Total revenues grew at an annual rate of

2.4%

over 10 years

Real property taxes accounted for

53.4%

of total revenues

Employee benefits grew at an annual rate of

4.6%

over 10 years

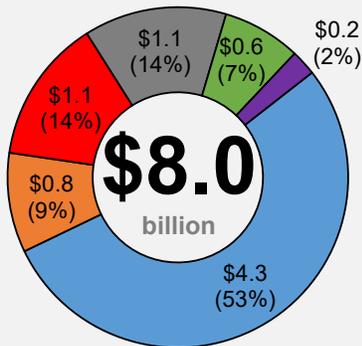
Total debt outstanding amounted to

\$6.2

billion

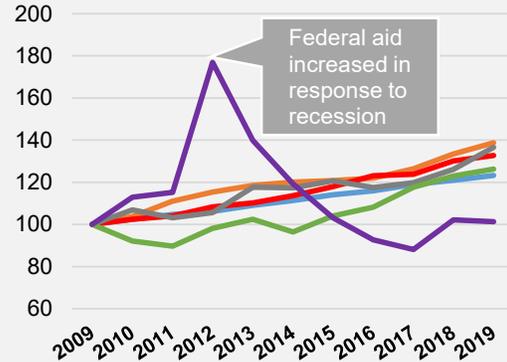
Revenues by Source

Total Dollars (in billions)



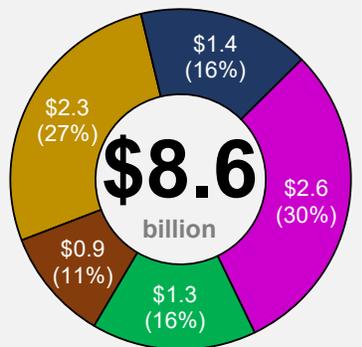
- Real Property Taxes
- Sales and Use Taxes
- Charges for Services
- Other Local Taxes and Revenues
- State Aid
- Federal Aid

Trend (Indexed FYE 2009 = 100)



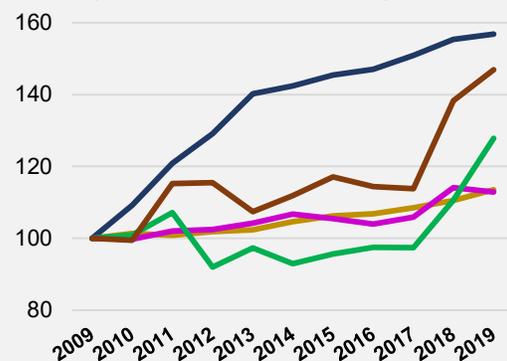
Expenditures by Object

Total Dollars (in billions)



- Personal Services
- Employee Benefits
- Contractual Items
- Equipment and Capital Outlay
- Debt Service

Trend (Indexed FYE 2009 = 100)

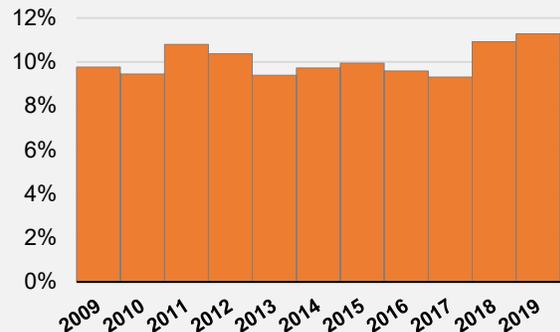


Debt Trends

Debt Outstanding (in billions)



Debt Service Share of Total Revenues



Source: OSC.

Notes: Includes New York State towns. The annual rate for 2009 to 2019 is the compound annual growth rate. Real property taxes also include other real property tax items such as payments in lieu of taxes and school tax relief payments. Percentages in the donut charts above may not total 100 due to rounding.

Financial Data for Villages (533 Total)

Fiscal Year Ending in 2019

Total revenues grew at an annual rate of

2.1%

over 10 years

Real property taxes accounted for

47.3%

of total revenues

Employee benefits grew at an annual rate of

4.1%

over 10 years

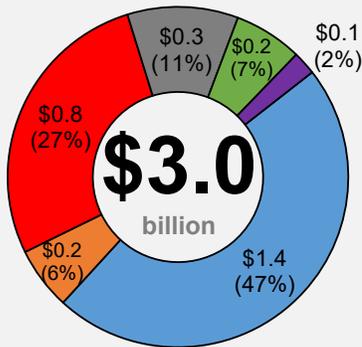
Total debt outstanding amounted to

\$2.5

billion

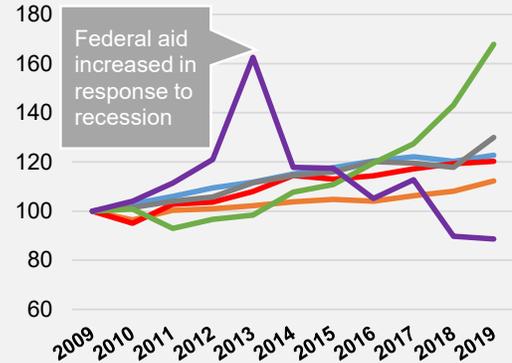
Revenues by Source

Total Dollars (in billions)



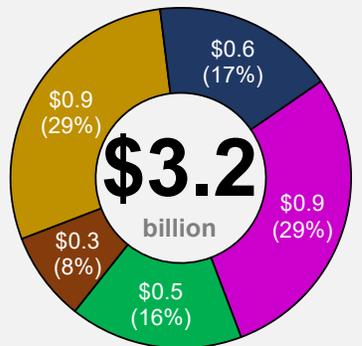
- Real Property Taxes
- Sales and Use Taxes
- Charges for Services
- Other Local Taxes and Revenues
- State Aid
- Federal Aid

Trend (Indexed FYE 2009 = 100)



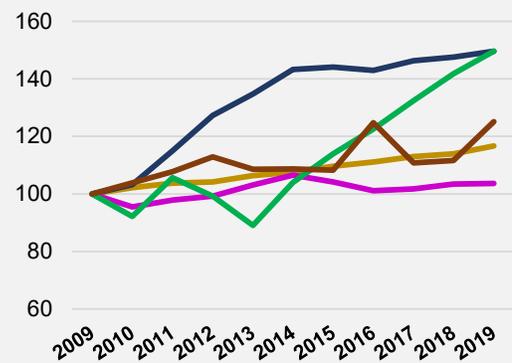
Expenditures by Object

Total Dollars (in billions)



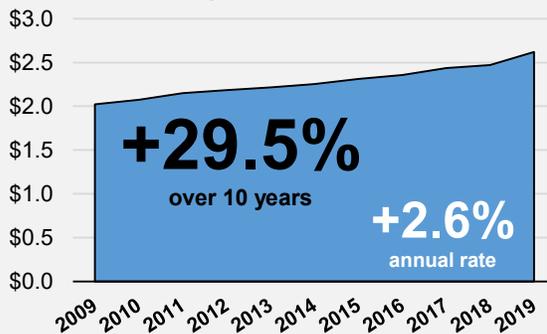
- Personal Services
- Employee Benefits
- Contractual Items
- Equipment and Capital Outlay
- Debt Service

Trend (Indexed FYE 2009 = 100)

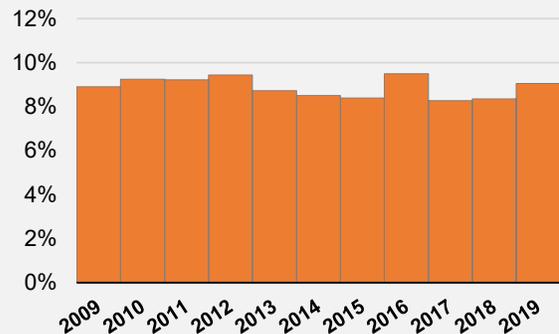


Debt Trends

Debt Outstanding (in billions)



Debt Service Share of Total Revenues



Source: OSC.

Notes: Includes New York State villages. The annual rate for 2009 to 2019 is the compound annual growth rate. Real property taxes also include other real property tax items such as payments in lieu of taxes and school tax relief payments. Percentages in the donut charts above may not total 100 due to rounding.

Financial Data for School Districts (690 Total)

Fiscal Year Ending in 2019

Total revenues grew at an annual rate of

2.1%

over 10 years

Real property taxes accounted for

53.4%

of total revenues

Employee benefits grew at an annual rate of

3.9%

over 10 years

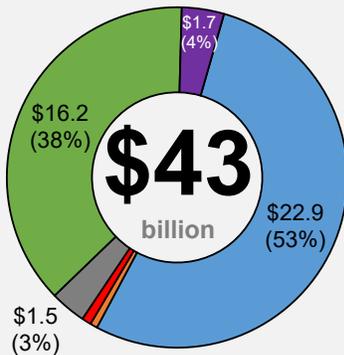
Total debt outstanding amounted to

\$17.7

billion

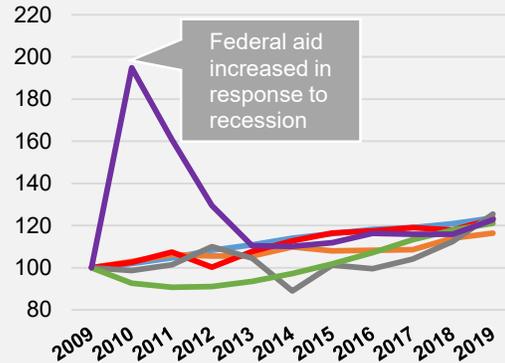
Revenues by Source

Total Dollars (in billions)



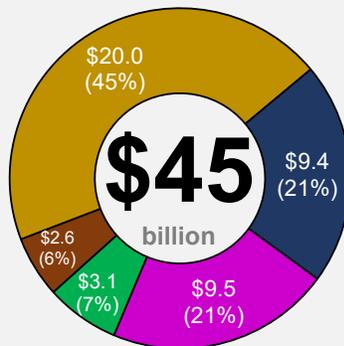
- Real Property Taxes
- Sales and Use Taxes
- Charges for Services
- Other Local Taxes and Revenues
- State Aid
- Federal Aid

Trend (Indexed FYE 2009 = 100)



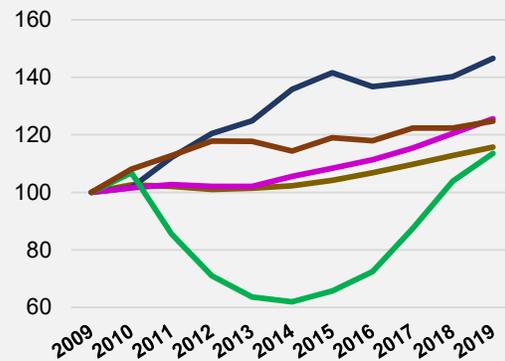
Expenditures by Object

Total Dollars (in billions)



- Personal Services
- Employee Benefits
- Contractual Items
- Equipment and Capital Outlay
- Debt Service

Trend (Indexed FYE 2009 = 100)

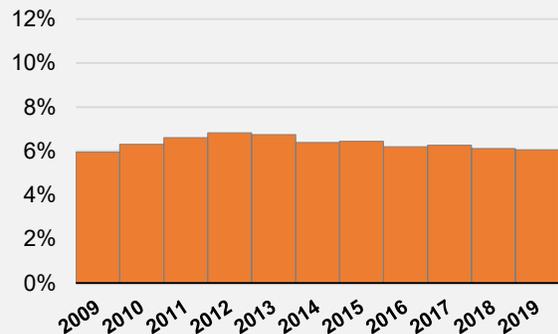


Debt Trends

Debt Outstanding (in billions)



Debt Service Share of Total Revenues



Source: OSC.

Notes: Includes school districts outside of New York City. The annual rate for 2009 to 2019 is the compound annual growth rate. Real property taxes also include other real property tax items such as payments in lieu of taxes and school tax relief payments. Shares that are less than 1 percent are not shown in the donut charts above and percentages may not total 100 due to rounding.

Financial Data for Fire Districts (895 Total)

Fiscal Year Ending in 2019

Total revenues grew at an annual rate of

2.8%

over 10 years

Real property taxes accounted for

92.9%

of total revenues

Employee benefits grew at an annual rate of

4.1%

over 10 years

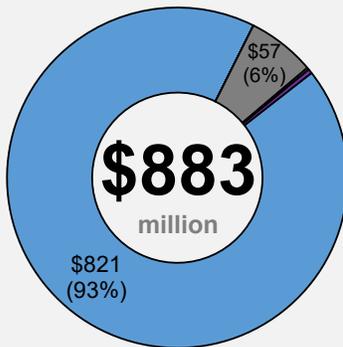
Total debt outstanding amounted to

\$517

million

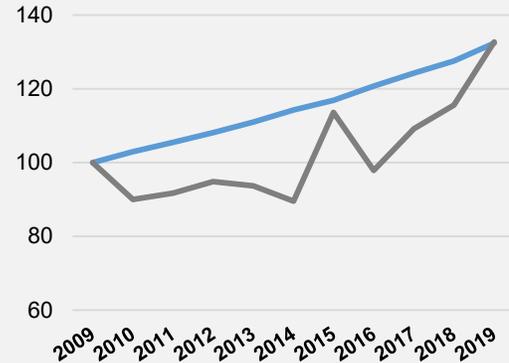
Revenues by Source

Total Dollars (in millions)



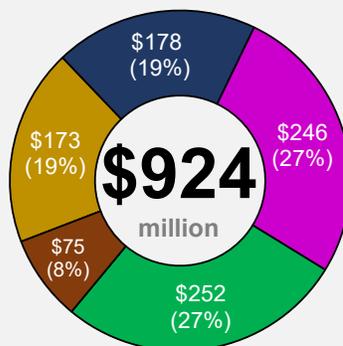
- Real Property Taxes
- Other Local Taxes and Revenues

Trend (Indexed FYE 2009 = 100)



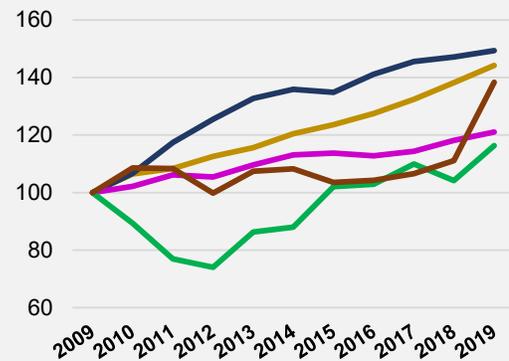
Expenditures by Object

Total Dollars (in millions)



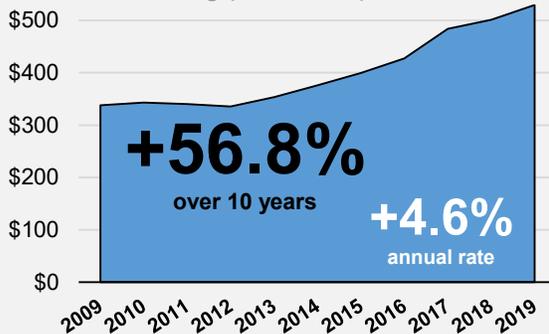
- Personal Services
- Employee Benefits
- Contractual Items
- Equipment and Capital Outlay
- Debt Service

Trend (Indexed FYE 2009 = 100)

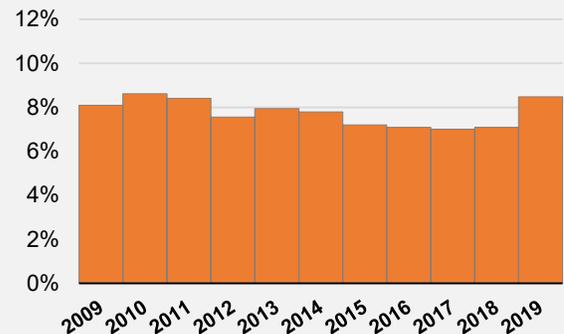


Debt Trends

Debt Outstanding (in millions)



Debt Service Share of Total Revenues



Source: OSC.

Notes: Includes New York State fire districts. The annual rate for 2009 to 2019 is the compound annual growth rate. Real property taxes also include other real property tax items such as payments in lieu of taxes and school tax relief payments. Shares that are less than 1 percent are not shown in the donut charts above and percentages may not total 100 due to rounding.

Summary of Finances for Major Classes of New York State Local Government, Fiscal Year Ending in 2019

(Excluding New York City)

(All dollar amounts in millions)	County	City	Town	Village	School District	Fire District	Total
Population - Census Estimates	11,116,744	2,188,972	8,920,747	1,877,559	N/A	N/A	
Full Value of Real Property	\$1,271,744.0	\$134,120.9	\$1,139,257.7	\$267,913.9	\$1,289,482.3	N/A	
Debt Issued:							
Bonds	\$1,327.8	\$408.1	\$582.3	\$345.0	\$2,040.2	\$72.0	\$4,775.4
Other Debt	\$1,471.4	\$554.9	\$382.5	\$247.1	\$3,374.3	\$27.5	\$6,057.7
Outstanding Debt:							
Bonds (Gross)	\$11,763.8	\$3,070.1	\$5,318.0	\$2,085.0	\$13,744.7	\$457.2	\$36,438.8
Other Debt	\$1,455.5	\$821.6	\$862.7	\$436.6	\$3,947.2	\$59.3	\$7,582.9
Total Outstanding Debt	\$13,219.3	\$3,891.7	\$6,180.7	\$2,521.6	\$17,691.9	\$516.6	\$44,021.7
Revenues:							
Real Property Taxes & Other Real Property Tax Items	\$5,884.0	\$1,303.6	\$4,280.9	\$1,406.5	\$22,915.1	\$820.6	\$36,610.7
Sales and Use Taxes	\$8,752.2	\$945.3	\$758.8	\$176.7	\$296.9	\$0.0	\$10,929.9
Charges for Services	\$2,418.9	\$979.9	\$1,099.3	\$815.9	\$382.6	\$0.01	\$5,696.6
Other Local Taxes & Revenues	\$2,932.8	\$620.8	\$1,086.1	\$312.6	\$1,459.1	\$57.0	\$6,468.4
Total Local Revenues	\$19,987.9	\$3,849.6	\$7,225.1	\$2,711.7	\$25,053.7	\$877.5	\$59,705.6
State Aid	\$3,194.3	\$921.2	\$597.3	\$193.0	\$16,168.0	\$1.9	\$21,075.5
Federal Aid	\$2,369.4	\$233.1	\$193.3	\$66.0	\$1,720.4	\$3.6	\$4,585.8
Total State and Federal Revenues	\$5,563.6	\$1,154.3	\$790.6	\$259.0	\$17,888.4	\$5.5	\$25,661.4
Total Revenues	\$25,551.5	\$5,003.9	\$8,015.8	\$2,970.7	\$42,942.1	\$883.0	\$85,366.9
Expenditures:							
Personal Services	\$5,529.5	\$1,825.0	\$2,330.4	\$917.7	\$19,997.3	\$172.7	\$30,772.6
Employee Benefits	\$3,806.3	\$1,294.5	\$1,404.7	\$551.0	\$9,434.5	\$178.1	\$16,669.2
Contractual Items	\$13,447.1	\$1,061.3	\$2,603.9	\$915.9	\$9,508.0	\$245.9	\$27,782.2
Total Current Operations	\$22,783.0	\$4,180.7	\$6,339.0	\$2,384.6	\$38,939.9	\$596.7	\$75,223.9
Equipment and Capital Outlay	\$1,809.9	\$658.7	\$1,346.6	\$522.7	\$3,130.8	\$251.5	\$7,720.1
Debt Service							
Principal	\$1,030.6	\$299.8	\$731.2	\$213.7	\$1,958.5	\$60.0	\$4,293.7
Interest	\$519.8	\$114.7	\$187.2	\$55.7	\$641.2	\$15.4	\$1,534.0
Total Expenditures	\$26,143.2	\$5,253.9	\$8,604.0	\$3,176.7	\$44,670.4	\$923.5	\$88,771.7

Sources: OSC and U.S. Census Bureau, 2019 Population Estimates.

Notes: Other real property tax items include payments in lieu of taxes (PILOTs) and school tax relief (STAR) subsidies. Other local taxes and revenues include charges to other governments, other non-property taxes, other local revenues and taxes on the use and sale of property.

Notes

- ¹ New York State General Municipal Law § 37.
- ² If they wish to exceed the tax cap, local government boards must override it by passing a local law or resolution by a vote of at least 60 percent of their members. For school districts, voters can override the cap with a 60 percent vote in favor of the district's proposed budget. For more information about the real property tax cap, see OSC's Real Property Tax Cap and Tax Cap Compliance website at: www.osc.state.ny.us/local-government/property-tax-cap; and the New York State Department of Taxation and Finance and New York State Department of State, Publication 1000, *The Property Tax Cap: Guidelines for Implementation*, October 2011, at: www.tax.ny.gov/pdf/publications/orpts/capguidelines.pdf.
- ³ For more information on the CTL, see: www.osc.state.ny.us/local-government/required-reporting/constitutional-tax-limits.
- ⁴ United States, *Public Law 115–97*.
- ⁵ For OSC's local government research reports, see: www.osc.state.ny.us/local-government/publications.
- ⁶ This includes the Nassau County and Suffolk County Traffic and Parking Violations Agencies, the Buffalo and Rochester Traffic Violations Agencies, as well as parking surcharges collected by New York City.

Contacts



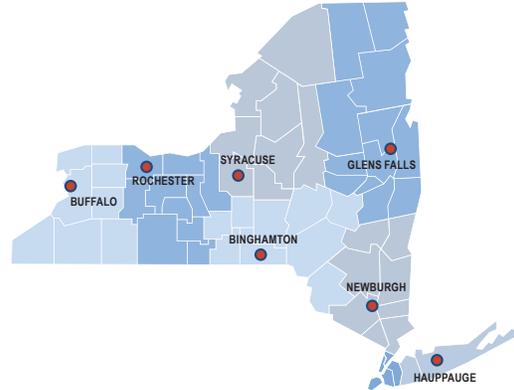
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New York State Comptroller
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