

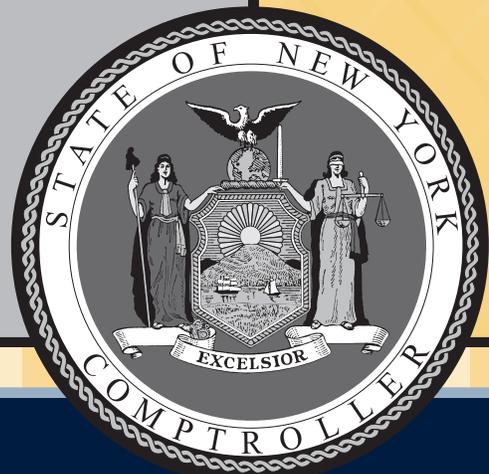
2010  
ANNUAL REPORT  

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ON LOCAL GOVERNMENTS

OFFICE OF THE  
STATE COMPTROLLER

Thomas P. DiNapoli  
State Comptroller



JULY 2010

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**Date of Issue: July 2010**

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# OFFICE OF THE STATE COMPTROLLER

## DIVISION OF LOCAL GOVERNMENT AND SCHOOL ACCOUNTABILITY

### MISSION AND GOALS

**The Division of Local Government and School Accountability's mission is to serve taxpayers' interests by improving the fiscal management of local governments and schools in New York State.**

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

- Enable and encourage local government and school 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



The past several years have been extremely challenging for New York State residents and the governments that serve them. A little over a year ago, the Dow Jones Industrial Average plunged to under 6,600 (the lowest level in twelve years), more than 50,000 New Yorkers faced foreclosure, and private sector jobs were disappearing at a rapid rate, resulting in the highest unemployment rate in this State in almost twenty years.

The good news is that the economy appears to be slowly emerging from recession, although the outlook is still somewhat mixed. In April 2010, the Dow surged to over 11,000, although there have been periods of volatility since. The New York State Common Retirement Fund posted a one-year gain of nearly 26 percent, although the negative performance of the previous year will continue to impact employer contribution rates for the next several years. The housing market and unemployment rates appear to be stabilizing, and retail sales are finally on the upswing. Sales taxes, an important component of the local revenue mix, are finally growing again after five quarters of decline.

The road to recovery for State and local government finances will likely be a long and difficult one. In particular, school districts and counties face the expiration of federal stimulus funds at a time when State and local revenue growth will not be adequate to make up for the loss of federal dollars. Difficult decisions regarding spending and program levels loom ahead.

However, these challenges also bring opportunities to change the way that we conduct our governmental operations. That is why I have been calling on State leaders to reform the budget process, and highlighting how actions and inaction at the State level are impacting the already precarious financial situations of our local government and school district partners. We must repair New York's recurring budget problems and reduce our out-year budget gaps without resorting to more debt. I continue to encourage and actively promote the greater sharing of services at the local level. In addition, I have directed my audit staff to continue to focus on identifying cost savings opportunities in State agency, local government, and school district operations. Shared services not only save money, they can also help improve service delivery and create new and better ways of doing business. Our research indicates that local governments across the State could save as much as \$765 million by sharing certain administrative and business office functions. And the potential for savings in program areas – such as transportation, property assessment and health insurance – is much greater. In total, we have identified over \$1.3 billion in potential savings so far, and we are committed to helping local governments and school districts achieve even more efficiencies.

My Office has also created new tools to assist local governments in weathering the financial storm, including a newly released package that promotes the development of multiyear financial plans. I will continue to promote relevant training through venues such as the Local Government Leadership Institute and free online tutorials.

This report highlights some of the challenges facing New York's local governments and school districts, and summarizes many of the services and activities provided by our Division of Local Government and School Accountability. I hope you find this information useful.

Sincerely,

Thomas P. DiNapoli  
State Comptroller



## Executive Summary

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While certain key indicators suggest that the State and national economies are stabilizing, the road back to fiscal health will be a long and arduous one. Many economists agree that the recovery will take several years to materialize fully. The National Governors Association and the National Association of State Budget Officers recently released a report that indicates that growth in state tax revenues will “remain sluggish” for at least the next two fiscal years.<sup>1</sup> The challenge in New York is particularly pressing as State leaders struggled to address a 2010-11 State Fiscal Year budget gap that began at \$9.2 billion; cumulative out-year gaps could be as high as \$30 billion. In many respects, the “pain” of the recent recession will continue to be felt at the State and local levels as job and wage growth remain slow.

While the hemorrhaging of tax and other local revenues has slowed or stopped, New York’s local governments are unlikely to regain what has been lost in the next year without an unexpected economic surge. From peak to trough, local governments and school districts have lost a significant amount of revenue as a result of the Great Recession. State revenue sharing aid has decreased by nearly \$30 million for cities (excluding New York City), towns and villages since 2008-09, while New York City has lost more than \$300 million. In total, unrestricted aid to local governments has decreased by close to 28 percent. County sales taxes declined by nearly \$330 million (5.9 percent) from \$6.6 billion in 2008 to \$6.2 billion in 2009. Towns lost over 40 percent (\$189 million) of revenue generated through the mortgage recording tax between 2004 and 2008, and indications are that this loss could grow to over \$230 million (53 percent) when 2009 numbers are final.

In the coming years, local governments and school districts will have to continue dealing with the “trickle down” effect of revenue shortfalls experienced at the State level as the State faces sizable out-year budget gaps. Schools and municipalities have already had to contend with the fallout of the State’s financial difficulties in the form of delayed aid payments as the State struggles with severe cash shortages. And, to further complicate matters, federal stimulus money will essentially run dry by December 2010 for counties and by September 2011 for schools. Absent a federal extension, localities will be hard pressed to replace those dollars.

The local response to these challenges has been varied and far-reaching. New realities such as deep program and staffing cuts, diminished rainy day funds and deferred maintenance and capital purchases now reflect business as usual in many local communities. At the same time, many local leaders are recognizing that new approaches to dealing with today’s fiscal realities are needed. They are exploring and implementing shared services, functional consolidations and village dissolutions on a more frequent basis in an effort to increase operational efficiency and save taxpayer dollars.

To assist the State’s local government partners, the Office of the State Comptroller (OSC) has developed a variety of planning tools and offers services to help facilitate the greater sharing of services, cost-containment, cost-avoidance and cost-savings wherever possible. Through our audits, our research and our training programs, OSC is committed to helping local government officials regain and maintain fiscal health.

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<sup>1</sup> National Governors Association and National Association of State Budget Officers. *Fiscal Survey of States*. June 2010.



## The State of Local Governments

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Although a few economic indicators are showing positive signs, the outlook for New York's local governments continues to be mixed: the State's current unemployment rate is down from the same period last year but, on an annual basis, is still the highest it has been since 1992; sales tax revenues are no longer in free fall, but growth is still marginal in the majority of counties; the housing market is beginning to recover, but there remain pockets in the State where the foreclosure rate and declining home values continue to be problematic; federal stimulus money provided a much needed lifeline at the State and local levels, but without additional federal action these funds are scheduled to run out; the majority of 2010-11 school districts budgets were approved by voters, but many of those budgets contain significant program cuts and personnel reductions reflecting reductions in State aid; and the State is facing significant cumulative budget gaps over the next three fiscal years.

"States remain inherently strong in their ability to raise revenue, reduce expenditures and push funding requirements down to lower levels of government."<sup>2</sup>

Based on current economic indicators, the road to fiscal recovery for local governments is likely to be long and arduous. The growth necessary to return certain economically sensitive revenues to pre-recession levels will take some time. Local governments and school districts must begin planning for the phase-out of the additional federal assistance made available through the American Recovery and Reinvestment Act in the coming year, and be sensitive to the growing public intolerance for property tax increases as a mechanism to balance budgets.

In attempting to respond effectively to this fiscal storm, local governments and school districts continue to reduce programs and services, reduce staffing levels, defer capital purchases and maintenance, and tap into rainy day funds. However, given the significance of the fiscal challenges that remain in the coming years, local governments and school districts must also explore new and innovative approaches to maintain their fiscal health. Aided by recent legislative changes and ongoing efforts by the State Comptroller, local leaders have demonstrated a greater willingness to explore and execute shared service agreements, functional service consolidations, dissolutions, and regional collaboration agreements. There are also indications that local officials are increasingly utilizing multiyear planning techniques in order to help avert major, unexpected disruptions in their fiscal operations.

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<sup>2</sup> Moody's. *Annual Sector Outlook for U.S. State Governments*. February 2010.

## Emerging from the Great Recession

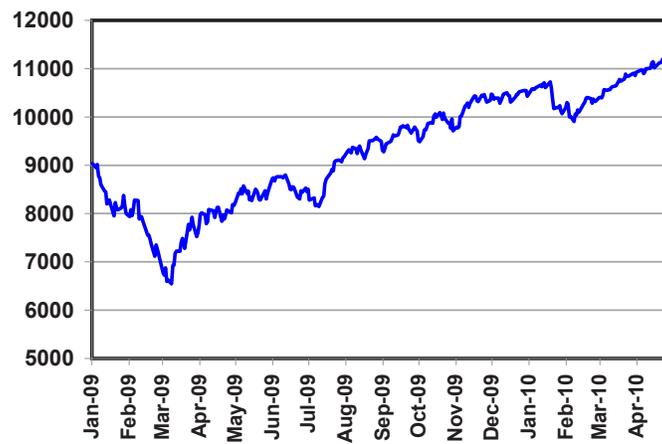
After the prolonged recession, many economic indicators are signaling that the state of the economy remains uncertain.

### Financial Markets (+/-):

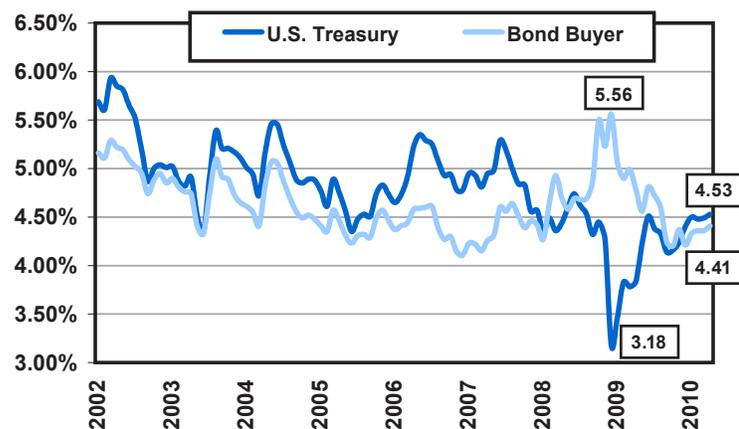
In March of 2009, the Dow Jones Industrial Average (DJIA) plunged to 6,547, its lowest point in twelve years. Since then, the DJIA surged over 68 percent to eclipse 11,000 by the end of April 2010. However, as of the end of June 2010, the DJIA was back down to 9,774. New York State is highly dependent on taxes generated from very high income earners—most of whom are connected to Wall Street and the securities industry. Prior to the financial crisis, the industry had accounted for about 20 percent of State tax revenue.<sup>3</sup>

In the municipal bond market, the news has improved for local governments. When the financial system was in upheaval in the fall of 2008, local governments found it difficult to access the market to borrow funds or were faced with significantly higher interest rates on borrowed funds. Between May 2008 and December 2008, the Bond Buyer 20-year Maturity Index increased from 4.58 percent to 5.56

**Dow Jones Industrial Average Performance**  
(January 2009 - April 2010)



**Yield Trends: Bond Buyer 20-Year Maturity Index vs. U.S. Treasury 20-Year Constant Maturity Index**



<sup>3</sup> Office of the State Comptroller. *The Securities Industry in New York City*. Report 14-2010. November 2009. [www.osc.state.ny.us/osdc/rpt14-2010.pdf](http://www.osc.state.ny.us/osdc/rpt14-2010.pdf)

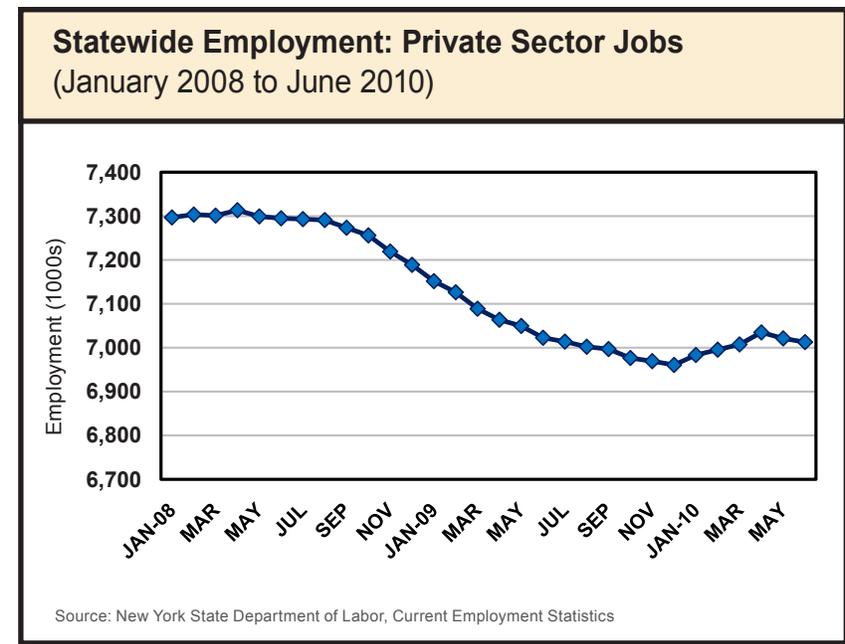
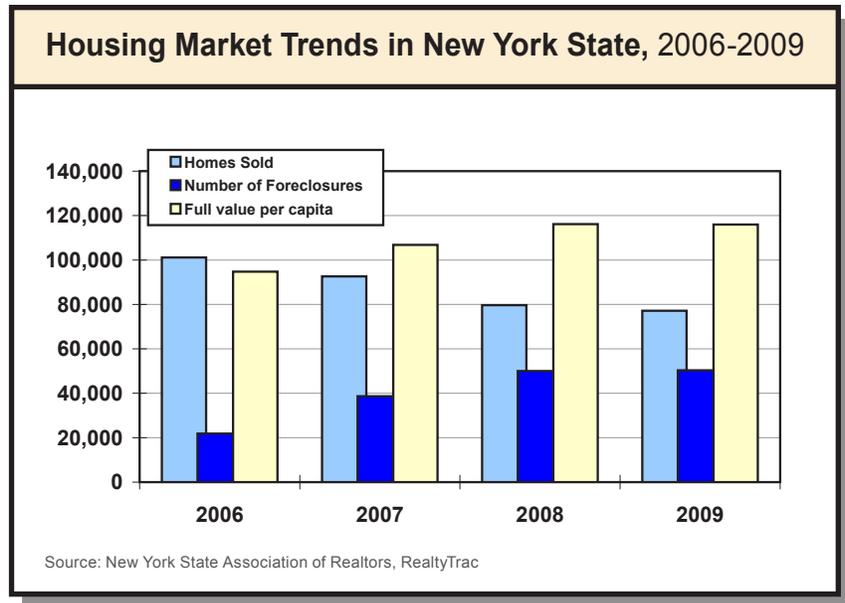
percent. During the same time period, the U.S. Treasury 20-year Constant Maturity Index dropped from 4.60 percent to 3.18 percent. Since the middle of 2009, rates have returned to a more normal relationship, and now stand at more affordable levels with the U.S. Treasury 20-year Constant Maturity Index and the Bond Buyer 20-year Maturity Index at 4.53 percent and 4.41 percent, respectively.

**Retail Trade Sales (+/-):**

Data from the U.S. Census Bureau indicate that retail trade sales for June 2010 decreased 0.6 percent from the previous month, but are 5.0 percent above June 2009. Retail sales are an important economic indicator because consumer spending drives much of the economy, and directly impacts sales tax collections at the local level.

**Housing (+/-):**

The decline in home sales and the increase in foreclosures in New York State both appear to have leveled off in the beginning of 2010. The number of homes in foreclosure peaked at more than 16,000 during the second quarter of 2008, and has since declined to 12,149 during the first quarter of 2010. The number of homes sold increased by nearly 18 percent in the first quarter of 2010 as compared to the same quarter in 2009. Despite this improvement, the number of homes sold in 2009 is only 81 percent of total 2007 sales.

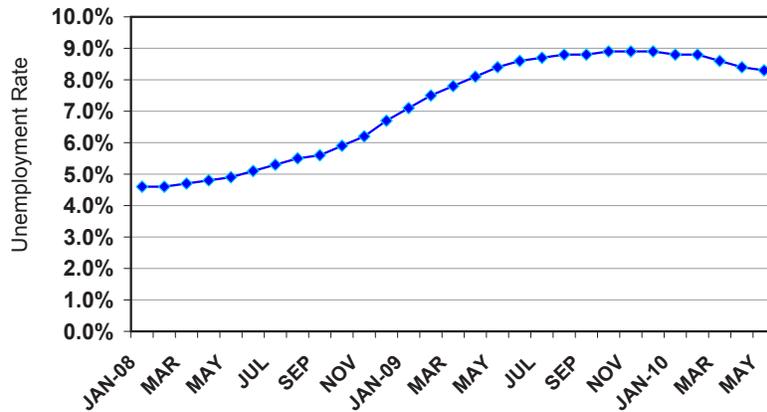


### Jobs and Unemployment (+/-):

There has yet to be significant growth in employment. Since the beginning of 2008, the private sector lost 284,000 jobs, a decline of 3.9 percent. Since the beginning of 2010, four consecutive months of job growth were followed by two months of decline. Private sector employment still remains well below pre-recession levels.

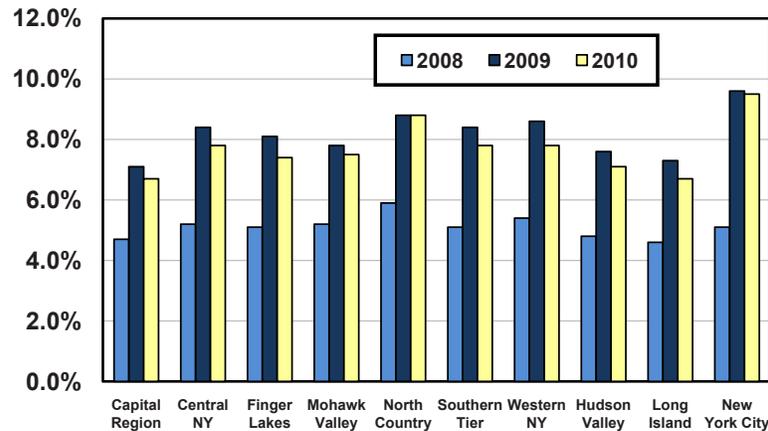
State unemployment rates during the recession reached their highest levels since 1992. More recently, unemployment rates are also showing marginal signs of improvement—decreasing from a high of 8.9 percent in December of 2009 to 8.2 percent in June 2010. Despite this improvement, nearly 800,000 New Yorkers were unemployed in June. To restore unemployment rates to pre-recession levels (around 4.6 percent) requires adding jobs for another 353,000 New Yorkers.

### Statewide Unemployment Rate (January 2008 to June 2010)



Source: New York State Department of Labor, Local Area Unemployment Statistics  
Note: Data are seasonally adjusted

### June Unemployment Rate by Region



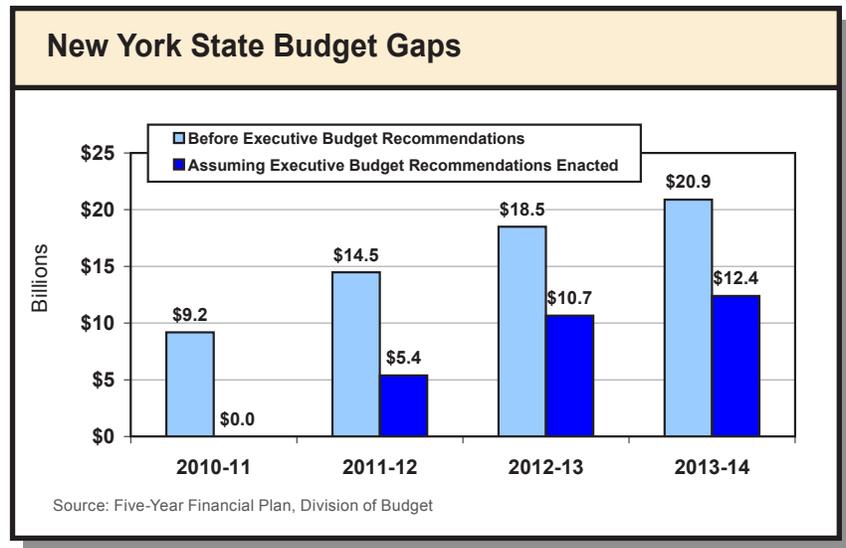
Source: New York State Department of Labor, Local Area Unemployment Statistics  
Note: Data are not seasonally adjusted

# The State of Local Governments: The Long Road to Recovery

## State Aid

State aid payments to local governments have been vulnerable to reduction for the past three years. In fact, payments to certain cities were reduced midyear in 2008-09 and 2009-10.

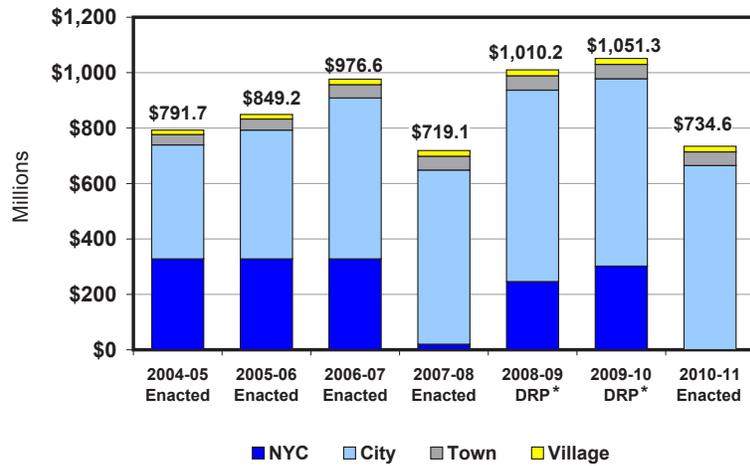
Executive-proposed recommendations for the 2010-11 State Fiscal Year, to reduce State aid to local governments, were enacted. These cuts to the Aid and Incentives for Municipalities (AIM) program primarily affect cities, but also impact towns and villages. Municipalities that rely on State aid for more than 10 percent of their total revenues will have AIM cut by two percent from 2009-10 levels. Those municipalities which are less reliant will have their AIM cut by five percent. Indeed, midyear reductions made to the 2009-10 State Fiscal Year budget reduced AIM for some cities, and the 2010-11 Enacted Budget represents the first budget-based reduction in AIM to cities, towns and villages since the inception of the program.



Between 2008-09 and 2009-10 cities had their AIM payments reduced by \$16.9 million, cumulatively, while towns and villages had their payments held flat during that time period. In 2010-11, payments to cities will be reduced by an additional \$11.4 million and towns and villages will have their payments reduced by \$2.6 and \$1.1 million, respectively.

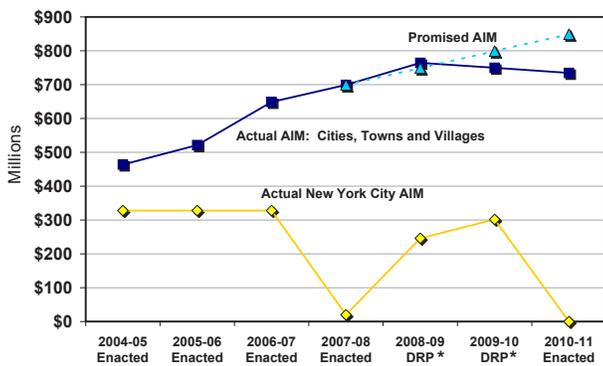
Over the past few years, New York City has had the most significant State aid reductions. In the 2007-08 Enacted Budget, New York City received \$20 million, or \$307 million less than it had in prior years. State fiscal years 2008-09 and 2009-10 brought aid to New York City close to historical levels, but the 2010-11 Enacted Budget eliminates New York City's share entirely.

### Aid and Incentives for Municipalities (AIM) (2004-05 – 2010-11)



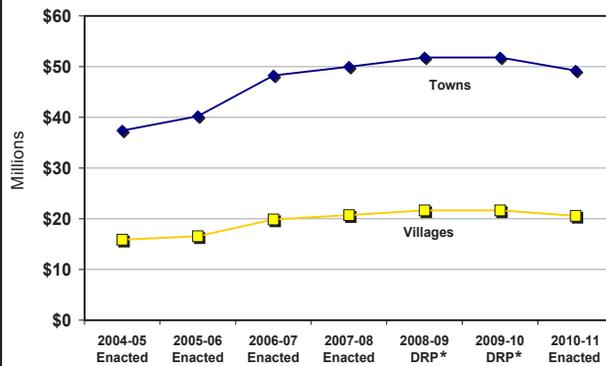
\* Deficit Reduction Plan

### Aid and Incentives for Municipalities (AIM) Cities, Towns and Villages



\* Deficit Reduction Plan

### Aid and Incentives for Municipalities (AIM) Towns and Villages



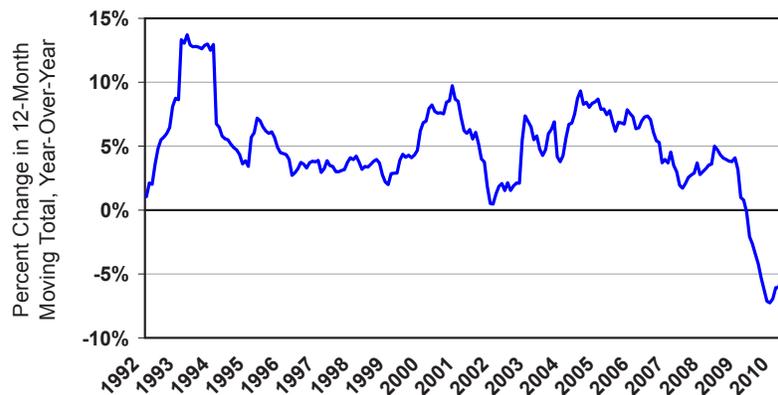
\* Deficit Reduction Plan

## Sales Tax

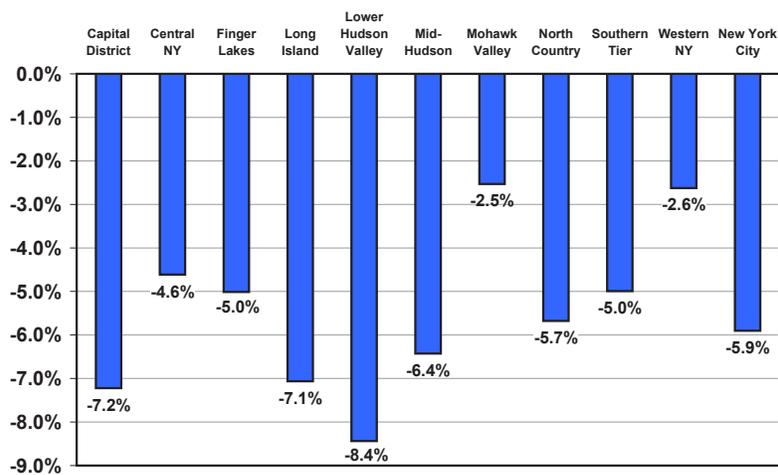
In 2008, sales taxes represented nearly 30 percent of total county revenues and exceeded the property tax as the main component of the local revenue mix. Local sales tax collections in New York State declined sharply and actually shrank in 2009. Gross county sales tax collections declined by 5.9 percent in 2009 (\$394 million) compared to 2008. Every region of the State and 53 of 57 counties experienced decreased sales tax collections. New York City sales tax collections also declined by 5.9 percent year-over-year.

Unlike other recent downturns, 2009 was the first year that there was actually negative growth in the sales tax – a sign of the severity of the recent recession. The decline in sales tax collections during 2009 represents one of the worst annual declines on record. In addition to counties, the municipalities located in the 47 counties that share sales tax revenues with other jurisdictions were also negatively affected, as were the 19 cities that pre-empt a portion of the sales tax.

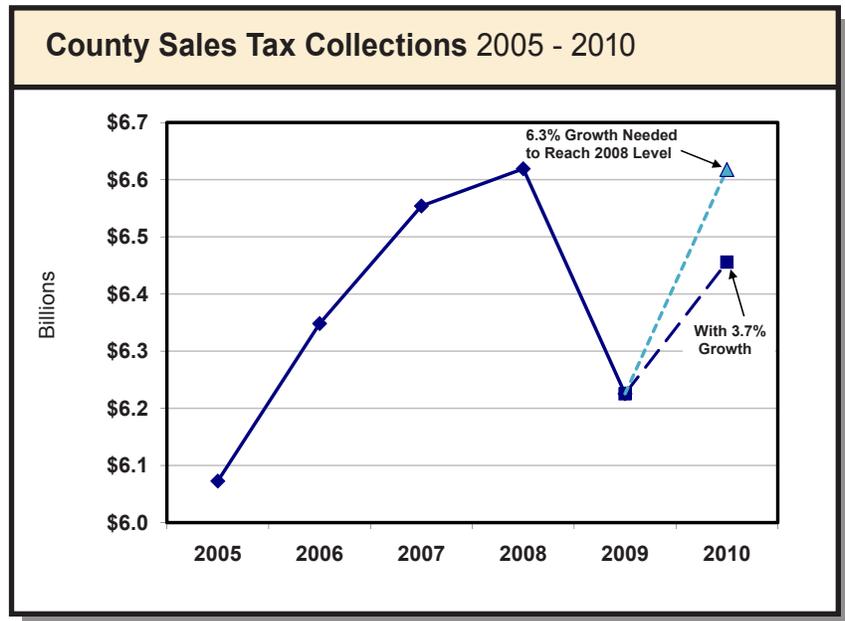
### Change in County Sales Tax Collections 1992 to 2010



### County Sales Tax Collections by Region Change 2008 to 2009



Although the downward trend in sales tax collections reversed in 2010, the growth to date has been very slow in some regions. Through the first six months of 2010, gross county sales tax collections showed moderate growth, increasing by 3.7 percent compared to the same period in 2009. However, a growth rate of 6.3 percent in 2010 would be needed just to get back to 2008 levels – an unlikely scenario.



## Property Taxes

While New York State’s housing market has suffered as a result of the recession, the effects have been felt most in downstate areas, where foreclosures increased 35 percent between 2007 and 2009. Over 50,000 homeowners in New York State faced foreclosure in 2009; by the first quarter of 2010, one in every 657 New York homes was in foreclosure. The number of foreclosures has leveled off, but remains at almost double pre-crisis levels. Over 83 percent of all foreclosures in the State occurred in the Mid-Hudson, New York City, and Long Island regions.

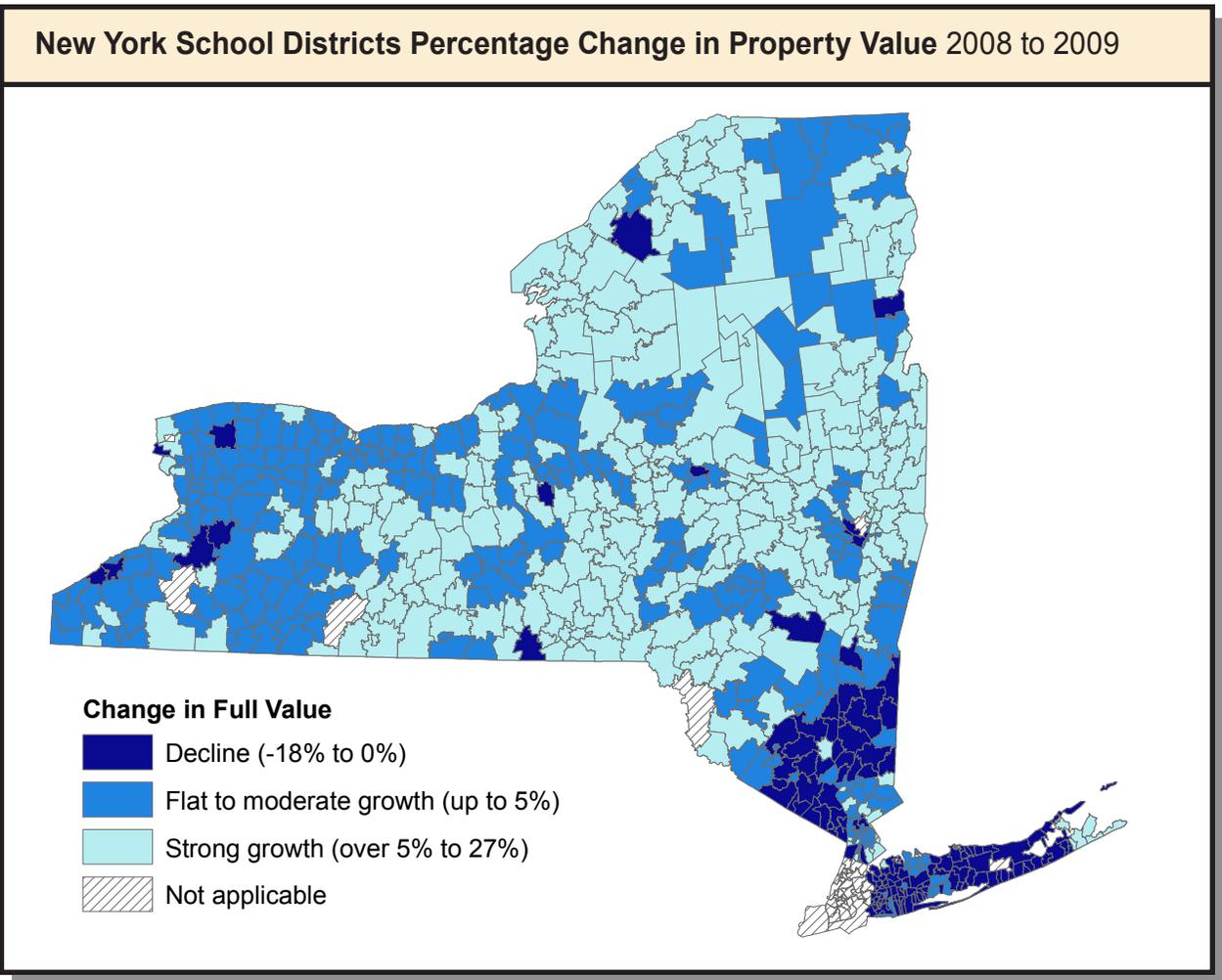
### The Property Tax and School Budget Votes

More than 60 percent of the real property taxes levied are attributable to school districts. For the 2010-11 school year, even with State school aid cuts of over \$1 billion, school officials presented voters with budgets that by and large managed to keep spending flat (averaging 1.1 percent statewide) by cutting programs, accessing rainy day funds, and reducing personnel. Notably, schools also managed to keep property tax increases to an average of 3.2 percent, as compared to an average annual growth of 4.8 percent over the prior five years. Voters responded by approving 92 percent of the proposed budgets.<sup>4</sup>

In New York State, the pre-crisis housing price ‘bubble’ was almost exclusively experienced downstate; in upstate areas, market price appreciation and the ‘boom’ in sales was much more subdued, which ultimately meant that upstate as a region was not as affected by the housing market meltdown. The end of 2009 saw a modest increase in home sales downstate, likely due to the federal first-time homebuyer credit and to lower prices. Statewide, sales in 2009 were still about 20 percent below peak years and prices were lower by about 15 percent since 2007.

<sup>4</sup> New York State School Boards Association

As a result, many localities – including 23 percent of school districts, nearly 30 percent of cities and 16 percent of counties – experienced a reduction in property value from 2008 to 2009, averaging losses of 3.5 percent in property wealth. Over 90 percent of the school districts with declining property values are located downstate. Higher foreclosure rates, fewer home sales and declining home values can impact local government finances in multiple ways. When property values decrease, local governments face a potential loss in property tax levy unless tax rates are increased—a difficult and unpopular decision. Rising home foreclosures and mortgage delinquencies can pose cash flow problems for local governments as property taxes go unpaid. Declining home sales also impact mortgage recording taxes: revenues have fallen almost 40 percent, from a high of \$550 million in 2005 to \$333 million in 2008. Estimates indicate this revenue source declined again in 2009.



## Mortgage Recording Tax

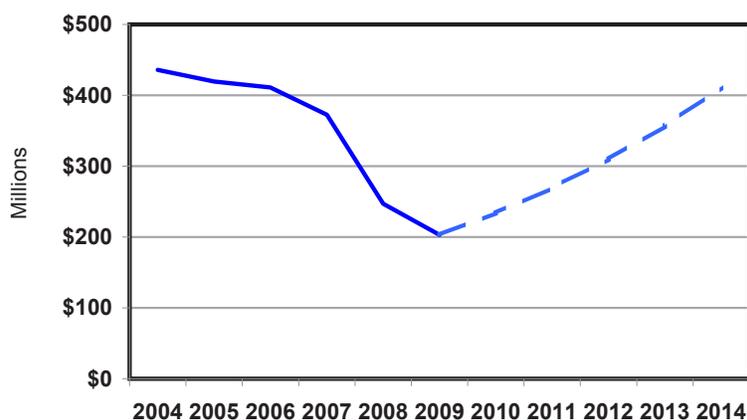
When property is purchased in New York, a fee is collected from the buyer to cover “mortgage recording fees.” These fees are collected at the county level, and most are remitted to the State. The State then distributes these fees back to the municipalities. As town populations in suburban areas surged throughout the middle of the last decade, and more and more residential property was purchased, towns received unprecedented amounts of mortgage recording tax revenues. Obviously, these revenues are tied directly to the health of the housing market.

Prior to the recession, from 1999-2006, mortgage recording tax revenues in towns grew at an annual rate of 12 percent.<sup>5</sup> Since their peak in 2004, town mortgage recording tax revenues have declined by nearly \$189 million through 2008. In 2009, towns appear to have experienced their fourth consecutive annual decrease in mortgage tax revenues. At the time of publication, 87 percent of towns had reported mortgage recording tax revenues for 2009. Of those reported, totals were down 20 percent from 2008

levels and down over 54 percent from the peak in 2004. As a result, mortgage recording taxes represented only 3.9 percent of total town revenues in 2008 compared to 7.9 percent in 2004.

Mortgage recording tax revenues would need to grow by over 15 percent a year for five consecutive years to return to 2006 levels (assuming a 2009 total of \$203 million).

**Town mortgage recording tax revenues would need to increase by over 15 percent annually for the next 5 years to return to 2006 levels.**

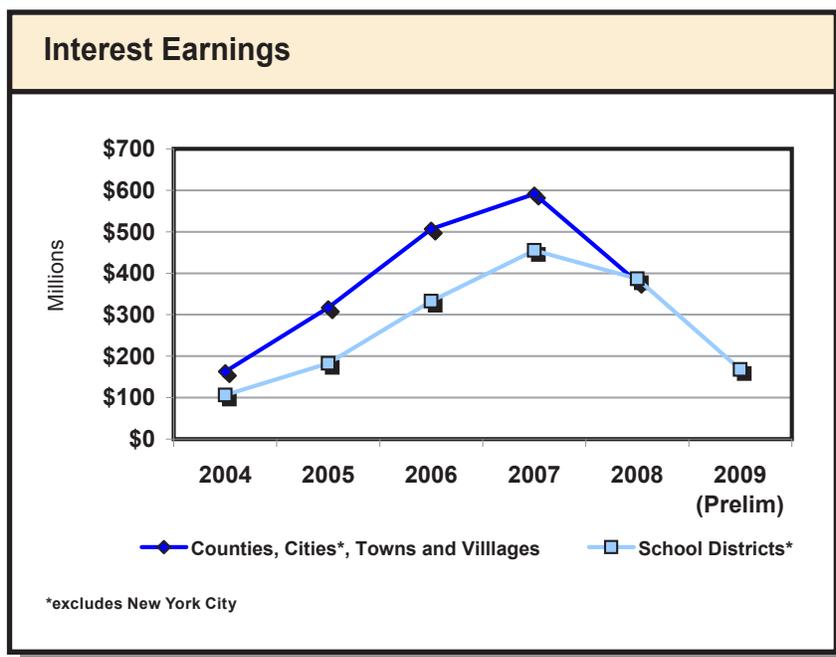


<sup>5</sup> These revenues reached their peak in 2004, at \$435 million for towns.

## Interest Earnings

Revenue raised through interest earnings also suffered as a result of the recession and the Federal Reserve Board's extraordinary response to keep interest rates at historic lows. Total revenues generated through interest and other earnings declined by \$281 million or 26.9 percent between 2007 and 2008. Based on preliminary data for 2009, the decline in these revenues accelerated, resulting in losses of over half a billion dollars in earnings from peak-to-trough. For example, at the time of publication, 99.7 percent of school districts had reported 2009 financial data that indicated that interest and earnings declined by \$287 million (63 percent) from the peak of \$455 million in 2007.

The primary reason for the decline is that the rate of interest that local governments receive on income investments, such as certificates of deposits (CDs), has declined dramatically. According to the Board of Governors of the Federal Reserve System, 6-month CDs earned an average of 5.4 percent annually in August 2007. The same instrument earned only 0.42 percent annually in April 2010. As an example, a local government investing \$50,000 in a 6-month CD would have earned \$1,368 on their deposit in 2007 and only \$105 in 2010.



As with interest earnings, fund balances are also impacted negatively during an economic downturn. In 2007 and 2008, the median fund balance as a percentage of total revenue for counties, cities, towns and villages (excluding New York City) remained above 11 percent per year, but is expected to show a decline as it did during the last recession in 2001. This could be especially damaging to local governments, as a diminished fund balance could result in a lower bond rating, ultimately making it more expensive to borrow.



## Challenges to Recovery

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### The Stimulus Cliff

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On February 11, 2009, Congress gave final approval to the \$787 billion American Recovery and Reinvestment Act (ARRA). When ARRA funding runs out, New York will have received over \$32 billion of the \$787 billion made available through ARRA.

The transition from 2010 into 2011 will be a challenge for many local governments currently benefiting from stimulus funds. Depending on the purpose of the assistance, these funds will be completely phased out during 2011. School districts are particularly affected by the end of the ARRA funding cycle. New York's school districts face a potential funding gap of at least \$2.0 billion in school year 2011-12, unless federal aid is renewed or replaced by State or local sources. In some cases, local governments that applied for certain stimulus grants, such as the municipalities that received funds for the Community Oriented Policing Services (COPS) Hiring Recovery Program (CHRP), will be required to continue funding the programs or jobs created with ARRA money. Counties also received significant ARRA assistance that will end in 2010 absent federal reauthorization.

Budget gaps are not just a New York problem, and school districts throughout the country are projecting massive budget cuts if new funding is not approved.<sup>6</sup> Thirty states have assumed some level of federal assistance. The National Education Association predicts that more than 125,000 educators could be laid off across the country once federal funding expires. According to a New York State School Boards Association (NYSSBA) report, outside of New York City, the combination of a reduction in State aid and the loss of ARRA funds could result in over 6,000 teachers facing layoffs statewide, with additional non-instructional school employees also on the cutting block. The survey found that 77 percent of the State's 700 school districts could have teacher layoffs.<sup>7</sup>

Counties also face significant challenges in 2011, as supplemental Medicaid funding is set to expire at the end of 2010. President Obama has requested a six-month extension of ARRA enhanced Federal Medical Assistance Percentages (FMAP) relief (one-quarter realized in the 2010-11 state fiscal year and one-quarter in the 2011-12 state fiscal year, with each quarter representing about \$1 billion in state general fund relief). Counties and New York City would realize about \$700 million in fiscal relief.<sup>8</sup> Governor Paterson had included a \$1.06 billion increase of FMAP funds in the 2010-11 New York State Executive Budget 21-day amendments. However, the likelihood that Congress will approve such a measure remains in question.<sup>9</sup> If the extension is not passed, New York State may have an additional \$1 billion budget gap for which additional solutions must be found, creating even more fiscal uncertainties for local governments.

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<sup>6</sup> National Education Association. April 14, 2010. *Millions of public school children to be affected by educator layoffs; At least 125,000 educators expecting pink slips.*

<sup>7</sup> New York State School Boards Association. March 2010. "Shortchanging Students".

<sup>8</sup> New York State Association of Counties. February 12, 2010. *NYSAC Weekly Wire.*

<sup>9</sup> Karlin, Rick. February 10, 2010. "Will State Get \$1B More From Feds?" *The Times Union.*



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## Census 2010: Potential Redistributions

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The 2010 U.S. Census population count will determine New York State's level of congressional representation. It will also affect federal funding for programs such as Medicaid, highway aid, housing vouchers, and education funding. This census is especially worth watching since, at an estimated population growth rate of just 2.9 percent between 2000 and 2009, New York is the tenth slowest growing state in the nation. Over half of the counties in the State lost population in the last decade, and 11 smaller upstate counties had significant losses of between 3 and 8 percent.

### Reapportionment and Redistricting

The U.S. Constitution requires that congressional and state legislative district boundaries be redrawn every ten years to reflect population shifts detected by the federal census. The 435 seats in Congress must be allocated to reflect each state's proportion of the national population. Between 1990 and 2000, the Census Bureau reported that New York's population grew by 5.5 percent while the national population grew by 13.2 percent.<sup>10</sup> As a result, the State lost two seats in Congress. As one of the slowest growing states over the most recent decade, New York will likely lose additional Congressional seats. Based on estimates from the Census, New York could lose another one or two seats after the 2010 counts are submitted.<sup>11</sup>

Assembly and Senate seats are also subject to redistricting after the Census count. This process will be undertaken by the State Legislature next year, which will draw new district lines for congressional as well as Senate and Assembly seats.

### Federal and State Aid

Congress relies on the Census for purposes of allocating funds under various federal grant programs to state governments. Medicaid and other social service programs, education, and highway aid amounts are calculated with population as a factor in the formula. Although the premise is that fewer people to serve require less funding, these programs have mandated expenditures and large fixed costs, and states depend on federal revenues to meet their obligations.

Undercounting the population is a significant issue in New York State: with about 29 percent of the State's people living in areas deemed "hard to count" by the U.S. Census, New York is the fourth hardest State to count accurately.<sup>12</sup> In particular, the Bronx, Manhattan, Brooklyn, and Queens counties were undercounted at such high rates in 2000 that they were among the most poorly counted in the nation, exposing New Yorkers to funding losses in vital programs such as Head Start, Section 8 housing, and Medicaid. Counties can also lose funds to other areas within the State because of undercounts. Finally, the metropolitan areas in the State, where undercounts are most common, will see an even greater impact because some State programs also rely on the Census to allocate funds among municipalities.

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<sup>10</sup> U.S. Census Bureau. July 21, 2010. <http://factfinder.census.gov>

<sup>11</sup> Election Data Services. December 23, 2009. New Population Estimates Show Additional Changes for 2009 Congressional Apportionment. [www.electiondataservices.com/images/File/NR\\_Appor09wTables.pdf](http://www.electiondataservices.com/images/File/NR_Appor09wTables.pdf)

<sup>12</sup> The Census Project Resources: "Hard to Count" Populations by State. April 2009. [www.thecensusproject.org/factsheets/CP-HTC-States-Percent-4-20-09.pdf](http://www.thecensusproject.org/factsheets/CP-HTC-States-Percent-4-20-09.pdf)



## Sales Tax Agreements

Because most sales tax sharing agreements between counties and cities are based at least in part on population, cities which have lost population are particularly vulnerable to sales tax revenue losses. In 1970, 2.8 million residents lived within the boundaries of the State's 61 cities (excluding New York City), but only 2.3 million resided in these same cities by 2000—a decrease of more than 20 percent. During this time, the population residing in towns increased by 16 percent.

The initial results of the 2010 Census will be available in February or March of 2011. At that point, the distribution agreements that depend on the latest population figures will shift to the new Census numbers. This will certainly cause some redistribution of sales tax revenues to reflect the relative sizes of local governments in the counties. The result may create an impetus for counties and the local governments within them to renegotiate their current tax revenue sharing agreements.

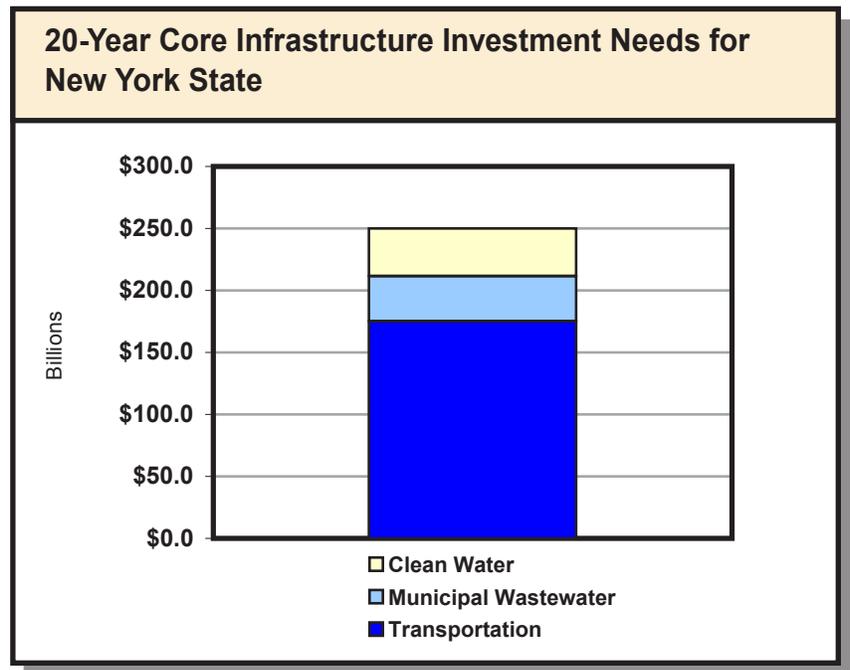
In advance of new Census numbers being released, the recession has already motivated some counties to adopt new sales tax sharing agreements. In November of 2009, the Broome County Legislature voted to change its sharing agreement with the cities, towns and villages within the County. Previously, the distribution was 50 percent of the first 3 percent of the county sales tax revenue received – based on population. Beginning in 2011, any growth in sales tax revenue from the previous year is shared with municipalities but only up to a certain percentage (0.5 percent in 2011, 1.0 percent in 2012, 1.5 percent in 2013 and 2.0 percent in 2014 and thereafter). This change will allow the County to keep more of its sales tax revenue, assuming there is growth in the 2010-2014 period.

In May 2010, the Onondaga County Legislature also adopted a new sharing agreement, which greatly reduced the share of county sales tax revenues that flow to towns, villages and school districts – based on population, property value and attendance, respectively. The City of Syracuse also initially received a reduced share of sales tax revenue, but its portion will gradually return to approximately 25 percent.

## Infrastructure Needs

Local government infrastructure needs are substantial and growing, but the ability of local governments to maintain their investments in capital programs is severely constrained. Roughly \$250 billion in water, sewer, and transportation infrastructure will need to be funded at the local level over the next 20 years. Moreover, at current spending rates, local infrastructure needs would be underfunded by as much as \$80 billion. Addressing this issue is critical because, to a large extent, the economic future of New York State and its local governments rests upon the ability to maintain and improve public infrastructure.

The State Comptroller has highlighted a number of possible measures to improve capital planning, increase access to funding, and coordinate local infrastructure investment, including exploring pooled financing vehicles similar to revolving loan funds for clean water and wastewater projects, strengthening municipal capital planning and expanding regional planning and cooperation on capital investments.





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## Helping Local Governments Weather the Storm

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Given the fiscal challenges facing local governments, the Division of Local Government and School Accountability, in the Office of the State Comptroller, has created several new planning tools to help local officials manage their finances, and provides an assortment of services for local governments to assist them in streamlining their operations, achieving cost savings and increasing transparency.

## Creating New Tools

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### Multiyear Planning Package

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OSC has long encouraged local governments to develop multiyear financial plans, helping them improve their overall financial condition by integrating financial, capital and strategic planning. Given the uncertainty in revenues, rising expenses, and the discontinuation of federal stimulus funds, it is more important than ever for local governments and school districts to make decisions today that will help them maintain and improve their fiscal health for the next budget cycle and beyond. Multiyear financial planning can help local officials gain support for tough decisions by allowing them to demonstrate to their governing boards and to the public the long term financial benefits of the choices that need to be made today. To assist local governments and school districts in developing these plans, the Office of the State Comptroller has created a package of multiyear planning materials. This package includes:

- a self-assessment quiz that enables local officials to evaluate their current financial condition and learn how multiyear financial planning can help improve financial condition,
- an online tutorial which gives local officials a step-by-step guide on how to get started,
- easy-to-use sample templates which can be downloaded.

### Shared Services Package

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Sharing services between local governments is another viable option for reducing or slowing growth in spending, and providing services more efficiently. In November 2009, OSC released a research report that found that local governments across the State could save as much as \$765 million by sharing certain administrative and business office functions. The potential for savings in other program areas – such as public safety, public works, property assessment and health insurance – is much greater. Shared services can improve service delivery and create new and better ways of doing business. The report gives local officials a number of examples of shared service arrangements throughout the State that have already resulted in cost savings and increased efficiency. Along with the shared services report, OSC also released a *Local Government Management Guide* – a step-by-step guide for local officials on how to begin the process of creating a shared service program. In addition, OSC can provide customized training to local government officials interested in pursuing shared services.



## Conducting Cost Savings Audits

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As local governments and school districts continue to face growing fiscal pressures, the ability to save taxpayer dollars through efficiency improvements is critical. From 2007 to 2009, OSC examiners reviewed local government and school district operations to help officials determine where they could cut waste, save costs, and enhance revenues. During this time period, Division audits of individual units of government and school districts recommended cost-savings measures or revenue enhancements that, if implemented, could produce more than \$568.5 million in savings. For example, in 2009 alone, auditors identified more than \$114.4 million in cost savings and revenue enhancements in 44 audits. These cost-saving measures included shutting down computers during periods of inactivity, properly funding reserves, properly claiming Medicaid reimbursements, requiring nonresident students to pay tuition, depositing tax receipts on a timely basis for greater interest payments, and recouping overpayments for life insurance and payroll items.

The Division's accountability audits also ensure that control systems are in place to safeguard the assets of local governments. These audits reveal how the lack of adequate controls can lead to criminal abuse of local government assets. From 2007 to 2009, we found more than \$9.4 million in local government assets that were misappropriated through fraud. In 2009 alone, OSC examiners found \$2.9 million in fraud. For example, during an audit of the Village of Arkport, examiners identified \$42,815 in unauthorized payments made by the former clerk-treasurer and deputy clerk-treasurer to themselves and another village official.

From 2007 to 2009, OSC auditors examined other indicators of fiscal waste and abuse and found approximately \$14 million in questionable payments made to employees or vendors, \$2.4 million in inappropriate separation payments, and \$1.3 million in other inappropriate payments made to senior management. During 34 audits in 2009, OSC examiners found more than \$3.8 million in questionable payments that were not covered under contracts or that exceeded contracted amounts. For example, the Town of Southampton incorrectly made payments in lieu of taxes (PILOTs) totaling \$2.1 million from its Peconic Bay Community Preservation Fund to a fire district (\$108,000) that did not meet eligibility requirements and to a school district (\$2 million), due to the Town's miscalculations of the school district's share. Also, the Town of East Hampton made payments related to a capital project totaling \$1.47 million to several vendors, without retaining documentation that would allow Town officials to verify the legitimacy of the transactions.

In 2009, local governments and school districts made approximately \$1.4 million in inappropriate separation payments to officials and employees and nearly \$500,000 in other inappropriate payments to senior management. For example, the Brookhaven-Comsewogue Central School District paid its former superintendent separation payments totaling \$739,000 that were significantly beyond what other comparable school districts located in Suffolk County paid their superintendents. Also, the Fillmore Central School District made payments of \$139,058 to employees that were not properly authorized, or that were supported by documentation verified only by the persons receiving the payments.



## Improving School District Finances

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By the end of 2009, OSC completed audits of all 733 school districts and BOCES in the State, in accordance with a 2005 legislative mandate. Over the five-year period, the individual audits made recommendations on improving a wide range of financial operations, including budgeting procedures, controls over procurement of goods and services, controls over salary and separation payments, policies guiding cell phone usage, travel expenses, and computer usage, and inventory controls over food, fuel, and equipment purchases. These audits identified \$615.4 million of excess funds unnecessarily tied up in various reserve funds that were not benefiting taxpayers, \$24 million of potential cost savings and/or revenue enhancements that school districts could achieve, approximately \$7.7 million in inappropriate or wasteful expenditures related to separation payments or other salary-related payments, \$49.4 million in contracts that were awarded without obtaining competition, and outright fraud or theft in 19 school districts.

## Advancing Legislation

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In another effort to provide assistance to local governments and school districts, Comptroller DiNapoli has also advanced a legislative agenda that would provide additional tools and flexibility to these governments as they navigate an uncertain financial future.

### Pension Amortization and Rate Mitigation

S.5826/A.8899 This bill would allow the State and local governments to opt into a program to lessen the volatility of required pension contributions by permitting employers to amortize a portion of the increased contributions in return for a permanent commitment to fund contribution stabilization accounts to offset future rate increases.

In times of rising rates, this program would allow the State and local governments to amortize a portion of their pension costs over a ten year period. In times of declining rates, State and local governments would be required to create savings accounts to offset potential future rate increases. Specifically, pension rate increases and decreases would be restricted to one percentage of payroll annually. Rate increases in excess of one percentage point of payroll could be amortized over ten years. Amounts from decreases in rates in excess of one percentage points of payroll would be used to pay off any previous amortizations with the remainder banked with interest to mitigate the impact of any future increases.



## **Local Finance**

S.4601/A.8565 provides local governments and school districts with additional flexibility in local borrowing practices to ensure access to more restrictive financial markets. Provisions in the bill would extend the “roll over” period for Bond Anticipation Notes (BANs) from five to seven years, increase the cap on negotiated bond sales from \$1 million to \$5 million, allow certain bonds to be sold at private sale without limitation as to the rate of interest, and allow municipalities to issue budget notes when there is an unforeseen revenue shortfall. This bill has the support of the New York State Association of Towns, the New York State Conference of Mayors, the New York State Association of Counties and the New York State School Boards Association. This bill passed both Houses of the Legislature and is awaiting Executive action.

## **Other Post Employment Benefits (OPEBs)**

S.7534/A.11038 and S.7535/A.110387 would allow the State, local governments and school districts to establish trust funds in which to accumulate assets for their long-term OPEB liabilities. Currently, there is no legal vehicle in place for the State or localities (including school districts) to begin to fund this liability if they so choose. To assist governments in managing these costs in the future, OSC has advanced these bills to provide such a mechanism. S.7534 has passed in the Senate.

## **Education Reform**

S.6965/A.10197 advances provisions which assist school districts in addressing concerns raised in OSC audits during the School Accountability Initiative that required audits of all school districts and BOCES. Among other items, the provisions in this bill would enhance transparency of actions in regard to school reserve funds, streamline the claims and internal audit functions and remove barriers for certain cooperative efforts between school districts and BOCES.

## **Enhanced Transparency and Accountability**

S.7400/A.10682 would strengthen local government ethics provisions by prohibiting municipal officers and employees from acting in relation to certain matters in which they or their spouses have an interest, expand the issues required to be addressed in local codes of ethics to include matters such as nepotism, and enlarge the role of local boards of ethics by authorizing them to investigate taxpayer complaints, requiring them to oversee and enforce local annual financial disclosure filing requirements, and permitting them to provide training to municipal officers and employees on conflicts of interest and ethics. This bill has passed in the Senate.

A.7907/S.11088 would expand the Comptroller’s audit authority to include Local Development Corporations (LDCs). Recently, many local governments have utilized or created these subsidiary organizations to facilitate certain borrowing that is no longer permissible through Industrial Development Agencies (such as for civic facilities). This expanded audit role would ensure that there is proper financial oversight of the taxpayer dollars flowing through these entities. This bill has passed the Senate.



## Issuing Policy Reports

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To keep local governments, school districts and taxpayers informed of current issues, the Office of the State Comptroller issues numerous publications, based upon data reported annually by more than 4,000 counties, cities, towns, villages, school districts, fire districts and other units of government. Over the past year, local government research products have focused on a variety of important topics.

### **Shared Services Among New York’s Local Governments: Best Practices and Tips for Success**

This report highlights some of the activities that are occurring around the State and in so doing, reinforces the importance of cooperation and consolidation in achieving cost efficiencies, especially during these times of fiscal uncertainty. Greater sharing of administrative and back office central office functions could potentially save local governments \$765 million statewide.

### **The Changing Manufacturing Sector in Upstate New York**

New York State has been losing manufacturing jobs over the past several decades. However, the remaining manufacturing base contains some bright spots that demonstrate the potential for an economic resurgence in New York. The research suggests that a “grow our own” strategy may be one of the most effective approaches to spurring high-tech industrialization Upstate.

### **Local Government Sales Taxes: 2010 Update**

Offering a broader view of sales tax trends in New York, this report highlights new issues related to this revenue source, including the potential impact of the upcoming 2010 Census on the share of tax revenues flowing to individual governments within counties, and recent changes to local sharing agreements.

### **Annual Report on Industrial Development Agencies**

Based on financial and jobs data reported by the 115 IDAs active in 2008, this annual report highlights ongoing issues with data verification and quality, particularly jobs data. The report also recommends a number of reforms necessary for improved reporting



## Local Government Snapshots Released

- **Cash for Clunkers**– highlighted the impact that the federal Cash for Clunkers program had on county sales tax collections.
- **School Districts and the Stimulus “Cliff”**– analyzed the fiscal future that school districts face when ARRA funding is phased out in 2011-12.
- **New York’s Deteriorating Bridges**– highlighted the importance of several bridges, in deteriorating condition, to regional economies.
- **County Sales Tax**– analyzed the decline in county sales tax collections in 2009.
- **New York’s Dairy Industry**– featured the negative impact of declining milk prices on this vital industry and local communities.
- **Number of Local Governments in New York**– addressed the question of the number of local government entities in New York.
- **Municipal Strategies for Managing Debt Service Costs**– highlighted how local government budget decisions can have a significant impact on the cost of borrowing in the long term.
- **State Budget Delay: Impact on Local Governments and School Districts**– argued that because local governments don’t know how much State money they will receive or when, the late budget reduces the ability to effectively budget and plan at the local level.
- **Foreclosure Rates in New York State**– demonstrated how the decline in home sales and home values is being felt in downstate New York communities.
- **Signs of Recovery? Stabilizing Economy, Tax Increases Help Local Sales Tax Collections**– reported on local sales tax collections for the first half of 2010, which show a moderate improvement over the same period in 2009.



## Training Local Officials

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During 2009, Division staff conducted 147 training sessions at 66 statewide, regional, and online events. These events included conferences, online training schools and tutorials, accounting schools, teleconferences, and regional workshops. Through these instructional outlets, the Division trained 11,027 local officials. These programs included a number of key initiatives spearheaded by the Comptroller:

- **The Local Government Leadership Institute** – In partnership with Hofstra University and Cornell University’s Community and Rural Development Institute (CaRDI), the Division hosted the first annual Local Government Leadership Institute. The Institute is unique in that it is designed to provide fiscal and management guidance to local government officials across multiple classes of government. The Institute provides local government officials with the opportunity to enhance their knowledge, leadership, and decision-making skills. In addition, the Institute also serves as a venue for dialogue on key issues of regional concern. Approximately 200 local officials participated in this year’s event.
- **Local Government Accountability** – In continuing the Comptroller’s initiative to maintain local government accountability, the Division hosted nine accounting schools for 428 local officials. These schools provided officials with basic and advanced information regarding governmental accounting concepts, bookkeeping procedures, cash management and financial reporting requirements.
- **Municipal Shared Services** – During this difficult economic period, governments are asked to do more with less. To assist governments during this time, the Division created a Shared Services training module which examines the benefits of intermunicipal cooperation, the true cost of services, best practices and ways in which the Office of the State Comptroller can provide assistance. This training module was presented to more than 150 attendees at two local government conferences.
- **Fire Districts** – During 2009, the Division continued its emphasis on financial accountability. The Division collaborated with the Association of Fire Districts of the State of New York to produce a teleconference entitled “Fire District Management: Planning, Procuring and Paying for Capital Purchases.” This teleconference was viewed by 294 fire district officials. In addition, the Division provided two training sessions to 125 fire district officials at the Association’s annual education conference.
- **Justice Courts** – The Division continued its emphasis on fiscal responsibility in justice courts by providing training workshops on reporting and accountability to 1,388 magistrates and court clerks. In collaboration with the Office of Court Administration (OCA), the Division produced a teleconference entitled “Court Records: Handling, Public Access, Retention Rules & More!”. Additionally, through the use of an online training program designed to promote fiscal accountability, the Division, along with OCA, trained 217 justices and court clerks during 2009.



## Providing Data and Information

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### Open Book New York

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As part of Comptroller DiNapoli's effort to promote more openness in government, OSC created *Open Book* New York, giving taxpayers better access to the financial workings of government and allowing local governments and school districts to compare themselves to their peers. *Open Book* is a website ([www.openbooknewyork.com](http://www.openbooknewyork.com)) that provides information on State agency salaries and other expenditures, State contracts, federal stimulus spending, and local government revenues and expenditures through user-friendly, searchable databases.

The local government component of *Open Book* provides revenue and expenditure data reported to OSC by all counties, cities, towns, villages, school districts, and fire districts from 1996 through 2008. Data through 2009 is currently available for school districts and villages, and will become available for other municipalities over the coming months. *Open Book* also now has data on property tax levy and the constitutional tax limits for counties, cities and villages. *Open Book* provides unprecedented access to detailed financial information on local governments for taxpayers and other interested parties.

### Management of Local Government Financial Information

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OSC's Data Management Unit and Publications and Web Services Unit collect, manage and disseminate a variety of financial and demographic data and information on local governments. Annually, comprehensive financial data is received from over 4,000 counties, cities, towns, villages, school districts, fire districts, and other special purpose units of government. The data is reviewed and made accessible to the public through *Open Book* and in downloadable spreadsheets on OSC's website. By making local government data available and easily accessible, this effort provides greater transparency on "where the money comes from" and "where the money goes." This information illuminates the unique role played by local governments in New York and the fiscal challenges municipalities now face. This data also helps local officials study and make comparisons of their finances against those of similar governments. Despite the increased availability of data on OSC's website, hundreds of additional requests for data or technical assistance are still handled by Division staff on an annual basis.



## A Decade of Local Government Data

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The past decade has posed many challenges for local governments. There was a recession in 2001 which began before September 11th—an event which, in itself, forever changed the approach to public safety across the country. There was a period of economic growth from 2002 to 2007, when the housing market grew and tax revenues and State aid increases supported higher spending. In recent years, fuel and energy prices have soared, as have the costs for healthcare and fringe benefits. There have been reforms in major policy areas such as Medicaid and education. Finally, there has been an unprecedented collapse of the financial system that led to the Great Recession. This section examines an extended time series of data, focusing on long-term fiscal patterns and highlighting the past decade as experienced by New York State's local governments.

### Counties

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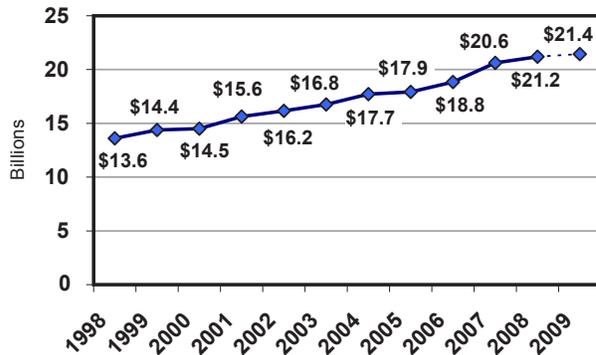
County expenditures increased by 4.5 percent annually on average from 1998 to 2008, and in 2009, total expenditures exceeded \$21 billion. Expenditure growth slowed in 2009, increasing by only 1.2 percent.

Local revenues increased by over 4 percent annually from 1998 to 2008, but declined slightly (-2.5 percent) from 2008 to 2009. Counties raise roughly 75 percent of their revenues locally, and are therefore dependent on a healthy tax base. The recession has taken a toll on sales tax collections—the main source of local revenue for counties.

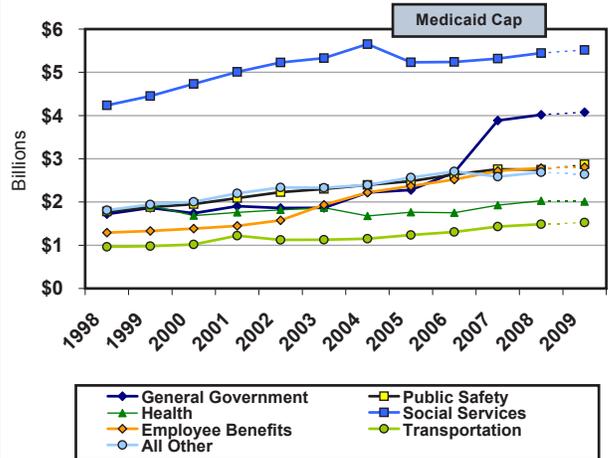
The largest expenditure item for counties is social services, which represented 26 percent of total spending and exceeded \$5 billion in 2009. Prior to 2005, counties were struggling to deal with unsustainable and unpredictable growth in Medicaid costs. The Medicaid cap has provided relief, and stabilized costs for counties—helping to contain social services growth to 2.6 percent annually on average. The increase in General Government is likely due to a reporting change for the sales tax distribution paid from counties to towns, cities and school districts (under various sharing agreements). Prior to 2007, counties were not required to record these payments in the expenditure statements. Counties have also experienced significant growth in employee benefit costs (8 percent annually) and public safety costs (4.4 percent).

## County Finances Long Term: 1998-2009

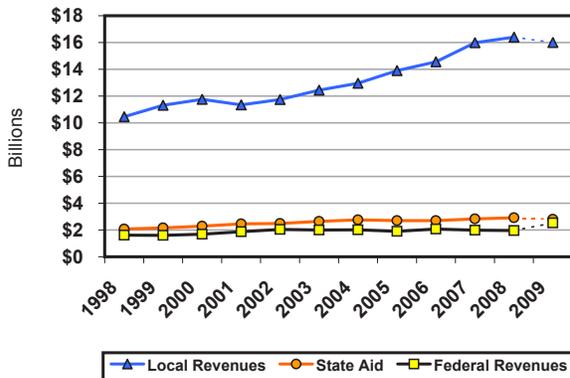
### Total Expenditures



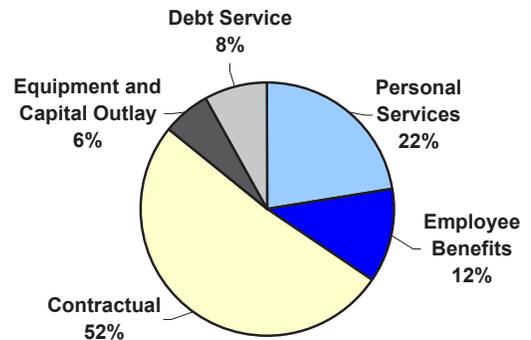
### What Does It Pay For?



### Where Does It Come From?



### Expenditures by Object, 2008



Note: 2009 is estimated based on the 51 counties that have filed reports for 2009. These counties accounted for 82 percent of total county spending in 2008.



## Cities

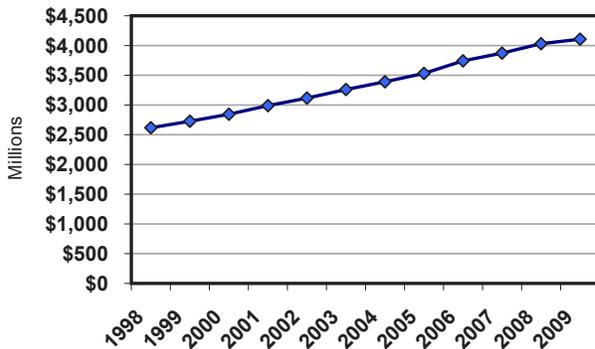
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Total city expenditures increased by 4 percent annually from 1998 to 2008—reaching \$4.03 billion in 2008. Based on the cities that have filed data for 2009, it appears that this trend has slowed. Expenditures increased by only 1.9 percent from 2008 to 2009—suggesting that the recession has impacted city spending in the past year. Local revenues decreased slightly in 2008 and 2009, but these decreases were offset by increases in State Aid.

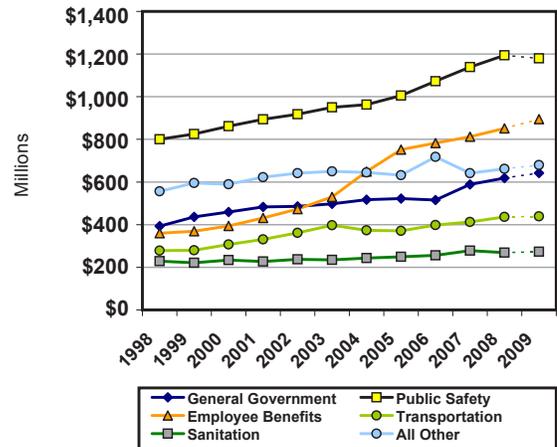
Cities (particularly upstate cities), have faced many fiscal challenges stemming from years of lagging property values and declining population. Local revenues were relatively stable from 1998 to 2002, and began to increase more rapidly as costs began to rise and cities needed to increase spending. The increase in local revenues was soon matched by a significant expansion of the State's revenue sharing program—leading to significant increases in State Aid to cities. From 2005 to 2008, State Aid to cities increased by nearly 31 percent, providing an additional \$200 million in State funding for these fiscally strained municipalities. While cities have benefited from increases, they have become more reliant on State Aid in recent years, making them even more vulnerable to fiscal stress when State Aid is reduced. In 1998, State Aid represented 16 percent of city revenues; by 2009, cities were receiving over 23 percent of their revenues from State sources.

## City Finances in the Long Term: 1998-2009 Excluding New York City

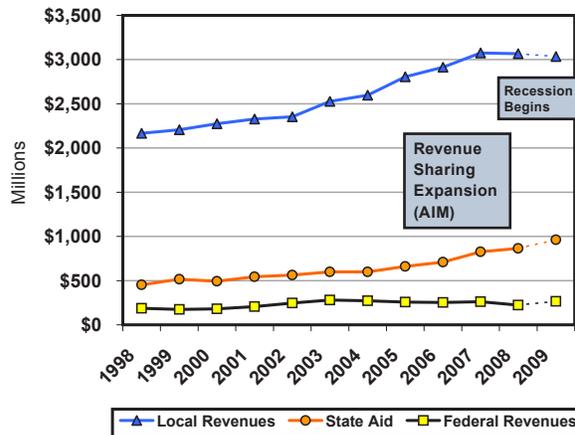
### Total Expenditures



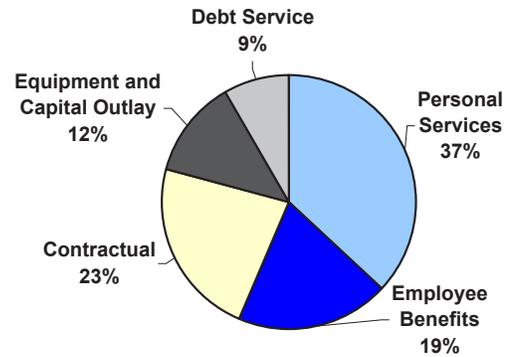
### What Does It Pay For?



### Where Does It Come From?



### Expenditures by Object, 2008



Note: 2009 is estimated based on the 49 cities that have filed reports for 2009. These cities accounted for 85 percent of total city spending in 2008.



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## Towns<sup>13</sup>

New York State's 932 towns spent roughly \$6.4 billion in 2008. Since 1998, expenditures have increased by 5.2 percent annually. Spending has increased steadily throughout most of the period, but growth came to a halt in 2008, when the housing market declined. For towns, nearly 22 percent of spending is for transportation, and these expenses increased by nearly 5 percent annually on average. Sanitation (15 percent), public safety (13 percent), and culture and recreation programs (10 percent) also make up a significant portion of town spending, along with employee benefit costs (14 percent) which increased by nearly 9 percent annually.

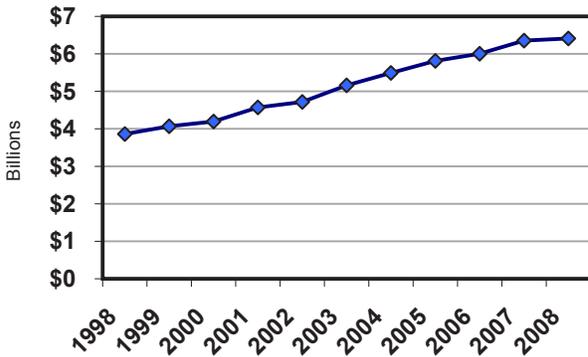
In towns, 89 percent of revenues are raised locally and the primary source of local revenue is the property tax (58 percent of local revenues), which has increased an average of 4 percent annually since 1998. More recently, local revenues declined in conjunction with the recession. Preliminary estimates suggest that sales tax distributions declined by \$30 million from 2008 to 2009, and mortgage recording taxes fell by \$164 million from 2006 to 2008.

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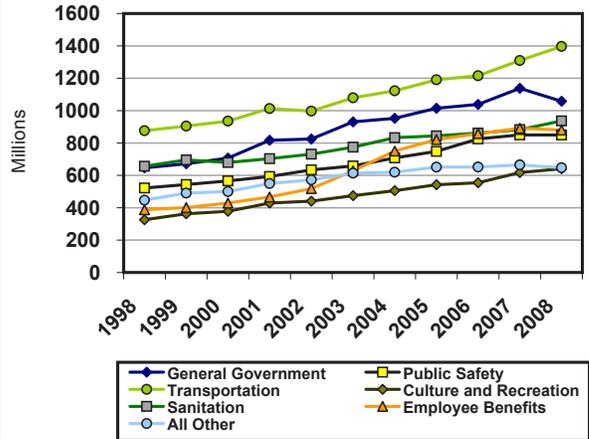
<sup>13</sup> As of this writing, data were not yet available to provide a reasonable basis for estimating 2009.

## Town Finances in the Long Term: 1998-2008

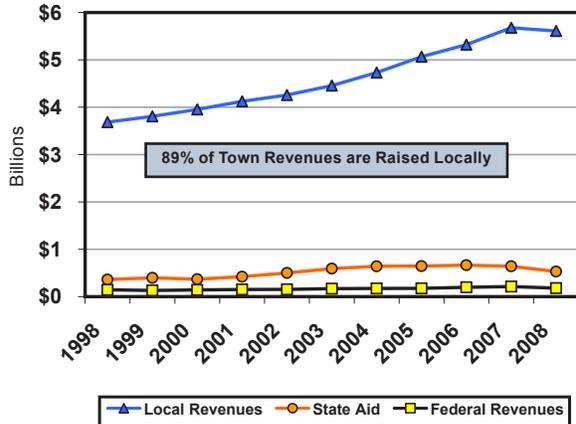
### Total Expenditures



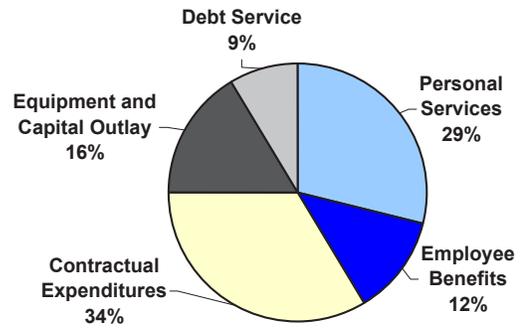
### What Does It Pay For?



### Where Does It Come From?



### Expenditures by Object, 2008





## Villages

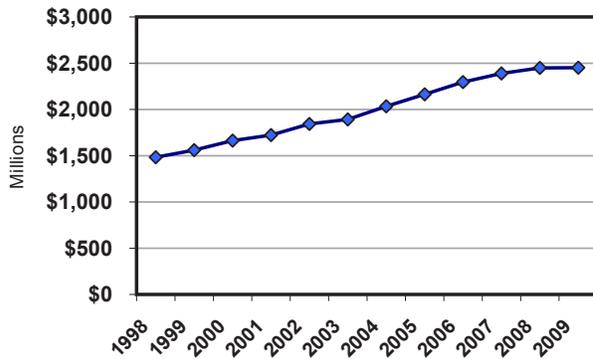
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In 2009, villages spent a total of \$2.5 billion. Expenditures increased by 4.7 percent annually from 1998 to 2009. As with towns, village spending growth slowed dramatically in 2008 as the recession took hold. The largest category of expense for villages is public safety, which constitutes nearly 21 percent of village spending. On average, public safety costs increased by 4.2 percent annually, from 1998 to 2009, but decreased slightly from 2008 to 2009. As in other classes of government, village employee benefits were the fastest growing functional category, increasing by nearly 8 percent annually from 1998 to 2009. As public safety and employee costs increased, villages reduced spending on sanitation, suggesting that some reduction in services has been occurring at the village level.

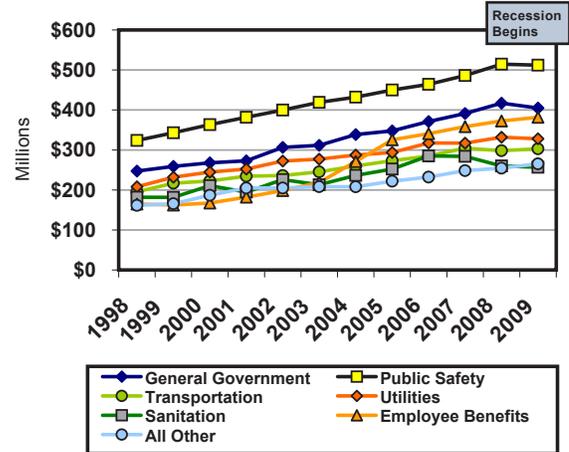
Villages raise 92 percent of revenue locally. Like towns, villages have had to resort to property tax increases to balance annual budgets. The increase has had to offset reductions in other local revenue sources such as sales tax distributions, mortgage recording taxes and charges for services.

## Village Finances in the Long Term: 1998-2009

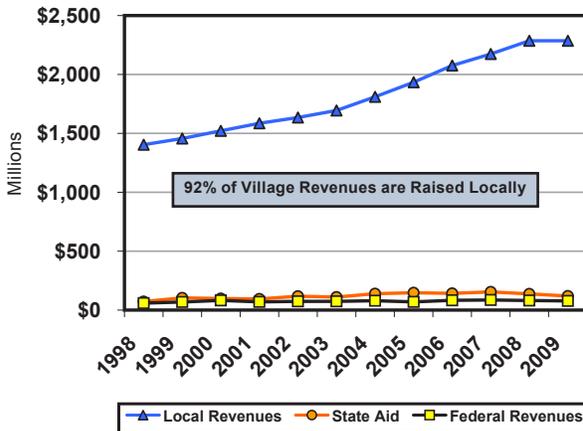
### Total Expenditures



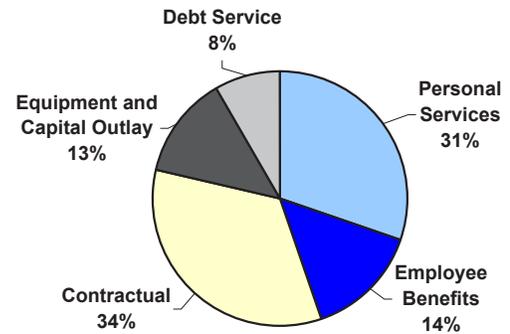
### What Does It Pay For?



### Where Does It Come From?



### Expenditures by Object, 2009





## School Districts

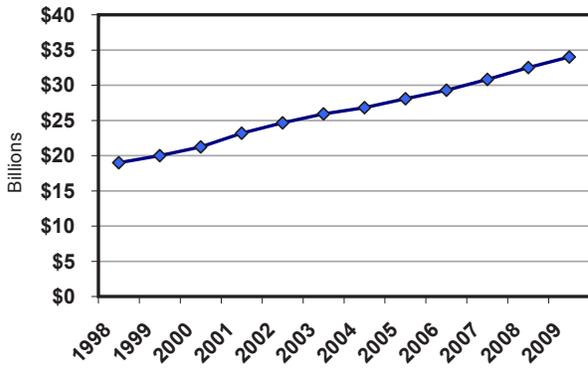
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School districts (excluding New York City) spent \$34 billion in 2009; expenditures have increased at an average rate of 5.4 percent since 1998. On average, from 1998 to 2009, school districts increased local revenue by 5.6 percent annually, while State Aid increased by 5.8 percent annually. However, the rate of change in these two revenue sources varies significantly—during periods when State Aid increased, local revenue increased much more slowly, and during periods when State Aid was flat, local revenue increased more rapidly. With additional funding for the No Child Left Behind initiative in the first part of the period, federal aid increased by nearly 10 percent annually. Federal aid, however, represents only 5 percent of total revenues. Numbers do not yet reflect more recent federal ARRA funding.

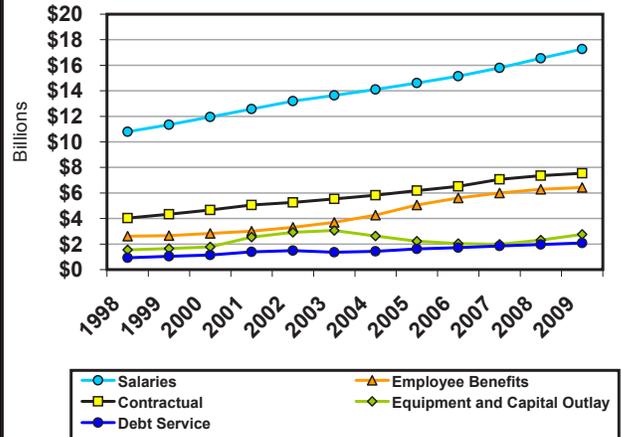
For school districts, the largest piece of the budget is personnel. Salaries and employee benefits make up 64 percent of total expenditures. On an annual basis, these two categories have increased by 4.4 percent and 8.5 percent, respectively. To cover these increases, school districts have reduced expenditures on equipment and capital (since 2003)—suggesting that facility-related needs may be unmet over time as budget pressures build.

## School District Finances in the Long Term: 1998-2009 (Excluding NYC)

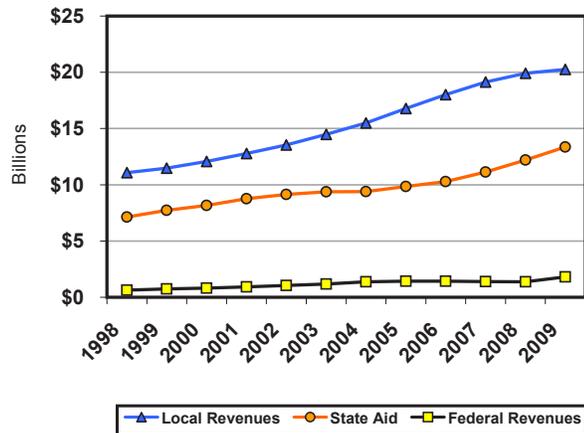
### Total Expenditures



### What Does It Pay For?



### Where Does It Come From?



# Summary of Local Government Entities

Local Government Entity	Statewide Total
Counties	57
Cities	62
Towns	932
Villages	555
<b>Subtotal</b>	<b>1,606</b>
School Districts	697
Fire Districts	872
<b>Subtotal</b>	<b>3,175</b>
IDAs	114
Housing Authorities	140
Public Authorities	124
Other Miscellaneous Authorities	9
OTBs	6
Libraries	422
BOCES	37
Community Colleges	36
Consolidated Health Districts	52
Soil and Water Conservation Districts	58
<b>Grand Total</b>	<b>4,173</b>

As of June 3, 2010

The following tables include financial data for counties, cities, towns, villages, school districts, and fire districts. The source of this data is the Annual Financial Reports that each local government is required to file with OSC every year. Please note that State and local policy changes (e.g., changes to a local fiscal year, privatization of county healthcare facilities, tobacco securitization) and changes to financial reporting requirements (e.g., county sales tax) may affect trend lines. Additional detail is available on our website at: [www.osc.state.ny.us/localgov/datanstat/index.htm](http://www.osc.state.ny.us/localgov/datanstat/index.htm). You can also contact the Division of Local Government and School Accountability at [localgov@osc.state.ny.us](mailto:localgov@osc.state.ny.us).

### CITY REVENUES – Fiscal Years Ended in 1998 - 2008

(\$ millions)	1998	2003	2004	2005	2006	2007	2008	Percentage Change			
								Overall		Average Annual	
								2003-2008	1998-2008	2003-2008	1998-2008
<b>Revenues:</b>											
Real Property Taxes and Assessments	660.0	749.2	803.7	879.9	903.3	896.9	918.2	22.55%	39.11%	4.15%	3.36%
Other Real Property Tax Items	81.5	102.5	112.3	121.1	114.6	117.8	126.4	23.36%	55.15%	4.29%	4.49%
Sales and Use Tax	527.0	634.4	660.8	710.1	740.1	762.9	763.0	20.26%	44.76%	3.76%	3.77%
SALES TAX DISTRIBUTION	309.7	369.1	382.0	418.0	436.2	448.9	457.4	23.94%	47.72%	4.39%	3.98%
Other Non-Property Taxes	48.0	35.5	36.5	42.1	60.0	68.4	68.5	93.07%	42.66%	14.06%	3.62%
Charges for Services	590.3	660.6	678.2	733.4	745.2	775.6	776.8	17.58%	31.59%	3.29%	2.78%
UTILITY FEES	244.8	278.0	285.7	297.2	307.1	318.9	325.8	17.19%	33.08%	3.22%	2.90%
Charges to Other Governments	63.2	53.3	56.2	67.0	66.3	73.8	70.0	31.40%	10.84%	5.61%	1.03%
Use and Sale of Property	87.8	142.6	66.1	87.7	116.8	126.8	107.9	-24.31%	22.84%	-5.42%	2.08%
Other Local Revenues	108.1	148.9	182.7	164.7	166.6	253.9	188.3	26.44%	74.17%	4.80%	5.71%
<b>Total Local Revenues</b>	<b>\$2,166.0</b>	<b>\$2,527.0</b>	<b>\$2,596.5</b>	<b>\$2,806.0</b>	<b>\$2,912.9</b>	<b>\$3,076.2</b>	<b>\$3,019.0</b>	<b>19.47%</b>	<b>39.38%</b>	<b>3.62%</b>	<b>3.38%</b>
State Aid	452.6	599.9	598.9	660.8	709.1	827.0	859.7	43.30%	89.93%	7.46%	6.63%
UNRESTRICTED STATE AID	292.1	300.1	314.2	344.2	366.9	421.3	582.8	94.17%	99.49%	14.19%	7.15%
Federal Aid	186.6	279.5	271.4	256.4	252.9	262.0	219.1	-21.61%	17.40%	-4.75%	1.62%
<b>Total State and Federal Revenues</b>	<b>\$639.2</b>	<b>\$879.4</b>	<b>\$870.4</b>	<b>\$917.2</b>	<b>\$962.0</b>	<b>\$1,089.0</b>	<b>\$1,078.8</b>	<b>22.67%</b>	<b>68.76%</b>	<b>4.17%</b>	<b>5.37%</b>
<b>Total Revenues (Local, State and Federal Sources)</b>	<b>\$2,805.2</b>	<b>\$3,406.4</b>	<b>\$3,466.9</b>	<b>\$3,723.2</b>	<b>\$3,875.0</b>	<b>\$4,165.2</b>	<b>\$4,097.8</b>	<b>20.30%</b>	<b>46.08%</b>	<b>3.77%</b>	<b>3.86%</b>

## CITY EXPENDITURES – Fiscal Years Ended in 1998 - 2008

## Percentage Change

## Overall

## Average Annual

( \$ millions )	1998	2003	2004	2005	2006	2007	2008	2003-2008	1998-2008	2003-2008	1998-2008
<b>Expenditures:</b>											
<b>Current Operations:</b>											
Personal Services	1,164.4	1,388.6	1,410.9	1,436.8	1,487.5	1,551.1	1,602.5	15.41%	37.63%	2.91%	3.25%
Employee Benefits	360.1	530.1	649.0	752.2	782.4	812.3	840.4	58.54%	133.35%	9.65%	8.84%
Contractual	753.5	865.9	883.3	892.3	918.4	992.2	992.7	14.65%	31.74%	2.77%	2.80%
<b>Total Current Operations</b>	<b>\$2,278.1</b>	<b>\$2,784.5</b>	<b>\$2,943.3</b>	<b>\$3,081.3</b>	<b>\$3,188.2</b>	<b>\$3,355.5</b>	<b>\$3,435.7</b>	<b>23.38%</b>	<b>50.82%</b>	<b>4.29%</b>	<b>4.19%</b>
Equipment and Capital Outlay	339.1	476.0	447.8	450.8	553.4	516.0	533.8	12.14%	57.43%	2.32%	4.64%
Debt Service	275.1	358.0	287.5	318.0	327.0	342.1	366.6	2.40%	33.24%	0.47%	2.91%
Principal	158.7	248.1	189.1	200.8	197.9	206.9	230.7	-7.00%	45.40%	-1.44%	3.81%
Interest	116.4	109.9	98.4	117.2	129.1	135.2	135.9	23.60%	16.68%	4.33%	1.55%
<b>Total Expenditures (Current Operations + Equipment and Capital Outlay + Debt Service)</b>	<b>\$2,892.2</b>	<b>\$3,618.5</b>	<b>\$3,678.5</b>	<b>\$3,850.1</b>	<b>\$4,068.6</b>	<b>\$4,213.7</b>	<b>\$4,336.0</b>	<b>19.83%</b>	<b>49.92%</b>	<b>3.68%</b>	<b>4.13%</b>
<b>Expenditures by Function:</b>											
General Government	393.2	497.6	517.5	522.6	515.8	588.9	611.3	22.84%	55.45%	4.20%	4.51%
Education	1.0	0.7	0.5	0.1	0.6	0.2	0.1	-85.01%	-88.69%	-31.59%	-19.58%
Public Safety	800.2	950.5	963.0	1,005.3	1,072.3	1,138.7	1,180.5	24.21%	47.53%	4.43%	3.97%
POLICE	442.9	524.9	535.6	561.8	588.7	615.5	647.5	23.34%	46.18%	4.29%	3.87%
FIRE PROTECTION	302.2	367.0	369.5	383.4	411.2	416.8	423.7	15.47%	40.22%	2.92%	3.44%
Health	3.4	6.1	4.4	3.5	3.1	4.1	4.8	-21.93%	39.67%	-4.83%	3.40%
Transportation	278.3	397.1	373.7	370.6	397.7	412.2	418.2	5.30%	50.26%	1.04%	4.16%
Social Services	47.3	48.3	52.1	51.7	49.5	49.4	49.4	2.42%	4.40%	0.48%	0.43%
Sanitation	229.0	235.0	243.3	249.1	256.0	278.6	264.5	12.55%	15.51%	2.39%	1.45%
Economic Development	154.3	178.0	180.9	159.4	159.4	147.7	156.7	-11.97%	1.54%	-2.52%	0.15%
Culture & Recreation	161.2	168.2	164.5	168.5	261.6	182.7	177.9	5.79%	10.39%	1.13%	0.99%
Community Services	30.4	58.1	47.4	51.4	45.4	44.4	55.7	-4.20%	83.39%	-0.85%	6.25%
Utilities	158.7	190.8	194.7	197.5	197.8	212.4	209.9	10.01%	32.27%	1.93%	2.84%
Employee Benefits	360.1	530.1	649.0	752.2	782.4	812.3	840.4	58.54%	133.35%	9.65%	8.84%
<b>Total Expenditures by Function</b>	<b>\$2,617.1</b>	<b>\$3,260.6</b>	<b>\$3,391.0</b>	<b>\$3,532.1</b>	<b>\$3,741.6</b>	<b>\$3,871.6</b>	<b>\$3,969.5</b>	<b>21.74%</b>	<b>51.67%</b>	<b>4.01%</b>	<b>4.25%</b>

SUMMARY OF CITY FINANCES – Fiscal Years Ended in 1998 - 2008								Percentage Change			
								Overall		Average Annual	
(\$ millions)	1998	2003	2004	2005	2006	2007	2008	2003-2008	1998-2008	2003-2008	1998-2008
Population - Census Estimates	2,255,715	2,243,612	2,234,898	2,222,176	2,211,449	2,203,636	2,201,412	-1.88%	0.00%	-0.38%	0.00%
Full Value	68,691.1	85,972.9	90,684.8	97,520.4	106,032.0	117,661.5	132,696.0	54.35%	93.18%	9.07%	6.81%
<b>Debt Issued:</b>											
Bonds	345.3	185.3	404.0	493.9	547.5	378.6	332.7	79.59%	-3.65%	12.42%	-0.37%
Other Debt	239.3	264.7	231.6	286.5	382.6	332.3	282.9	6.89%	18.22%	1.34%	1.69%
<b>Outstanding Debt:</b>											
Bonds (Gross)	1,803.2	1,966.1	2,106.9	2,297.8	2,461.9	2,621.0	2,590.6	31.76%	43.67%	5.67%	3.69%
Other Debt	454.5	504.7	482.7	479.4	547.7	549.2	515.7	2.17%	13.45%	0.43%	1.27%
<b>Total Outstanding Debt</b>	<b>\$2,257.7</b>	<b>\$2,470.8</b>	<b>\$2,589.6</b>	<b>\$2,777.2</b>	<b>\$3,009.6</b>	<b>\$3,170.2</b>	<b>\$3,106.3</b>	<b>25.72%</b>	<b>37.59%</b>	<b>4.68%</b>	<b>3.24%</b>
<b>Revenues:</b>											
Real Property Taxes and Assessments	660.0	749.2	803.7	879.9	903.3	896.9	918.2	22.55%	39.11%	4.15%	3.36%
Other Real Property Tax Items	81.5	102.5	112.3	121.1	114.6	117.8	126.4	23.36%	55.15%	4.29%	4.49%
Sales and Use Tax	527.0	634.4	660.8	710.1	740.1	762.9	763.0	20.26%	44.76%	3.76%	3.77%
Other Non-Property Taxes	48.0	35.5	36.5	42.1	60.0	68.4	68.5	93.07%	42.66%	14.06%	3.62%
Charges for Services	590.3	660.6	678.2	733.4	745.2	775.6	776.8	17.58%	31.59%	3.29%	2.78%
Charges to Other Governments	63.2	53.3	56.2	67.0	66.3	73.8	70.0	31.40%	10.84%	5.61%	1.03%
Use and Sale of Property	87.8	142.6	66.1	87.7	116.8	126.8	107.9	-24.31%	22.84%	-5.42%	2.08%
Other Local Revenues	108.1	148.9	182.7	164.7	166.6	253.9	188.3	26.44%	74.17%	4.80%	5.71%
<b>Total Local Revenues</b>	<b>\$2,166.0</b>	<b>\$2,527.0</b>	<b>\$2,596.5</b>	<b>\$2,806.0</b>	<b>\$2,912.9</b>	<b>\$3,076.2</b>	<b>\$3,019.0</b>	<b>19.47%</b>	<b>39.38%</b>	<b>3.62%</b>	<b>3.38%</b>
State Aid	452.6	599.9	598.9	660.8	709.1	827.0	859.7	43.30%	89.93%	7.46%	6.63%
Federal Aid	186.6	279.5	271.4	256.4	252.9	262.0	219.1	-21.61%	17.40%	-4.75%	1.62%
<b>Total State and Federal Revenues</b>	<b>\$639.2</b>	<b>\$879.4</b>	<b>\$870.4</b>	<b>\$917.2</b>	<b>\$962.0</b>	<b>\$1,089.0</b>	<b>\$1,078.8</b>	<b>22.67%</b>	<b>68.76%</b>	<b>4.17%</b>	<b>5.37%</b>
<b>Total Revenues (Local, State and Federal Sources)</b>	<b>\$2,805.2</b>	<b>\$3,406.4</b>	<b>\$3,466.9</b>	<b>\$3,723.2</b>	<b>\$3,875.0</b>	<b>\$4,165.2</b>	<b>\$4,097.8</b>	<b>20.30%</b>	<b>46.08%</b>	<b>3.77%</b>	<b>3.86%</b>
<b>Expenditures:</b>											
<b>Current Operations:</b>											
Personal Services	1,164.4	1,388.6	1,410.9	1,436.8	1,487.5	1,551.1	1,602.5	15.41%	37.63%	2.91%	3.25%
Employee Benefits	360.1	530.1	649.0	752.2	782.4	812.3	840.4	58.54%	133.35%	9.65%	8.84%
Contractual	753.5	865.9	883.3	892.3	918.4	992.2	992.7	14.65%	31.74%	2.77%	2.80%
<b>Total Current Operations</b>	<b>\$2,278.1</b>	<b>\$2,784.5</b>	<b>\$2,943.3</b>	<b>\$3,081.3</b>	<b>\$3,188.2</b>	<b>\$3,355.5</b>	<b>\$3,435.7</b>	<b>23.38%</b>	<b>50.82%</b>	<b>4.29%</b>	<b>4.19%</b>
Equipment and Capital Outlay	339.1	476.0	447.8	450.8	553.4	516.0	533.8	12.14%	57.43%	2.32%	4.64%
Debt Service	275.1	358.0	287.5	318.0	327.0	342.1	366.6	2.40%	33.24%	0.47%	2.91%
Principal	158.7	248.1	189.1	200.8	197.9	206.9	230.7	-7.00%	45.40%	-1.44%	3.81%
Interest	116.4	109.9	98.4	117.2	129.1	135.2	135.9	23.60%	16.68%	4.33%	1.55%
<b>Total Expenditures (Current Operations + Equipment and Capital Outlay + Debt Service)</b>	<b>\$2,892.2</b>	<b>\$3,618.5</b>	<b>\$3,678.5</b>	<b>\$3,850.1</b>	<b>\$4,068.6</b>	<b>\$4,213.7</b>	<b>\$4,336.0</b>	<b>19.83%</b>	<b>49.92%</b>	<b>3.68%</b>	<b>4.13%</b>

COUNTY REVENUES – Fiscal Years Ended in 1998 - 2008	Percentage Change											
								Overall		Average Annual		
	( \$ millions )	1998	2003	2004	2005	2006	2007	2008	2003-2008	1998-2008	2003-2008	1998-2008
<b>Revenues:</b>												
Real Property Taxes and Assessments	3,182.8	3,719.2	4,000.9	4,179.1	4,314.0	4,398.2	4,505.7	21.15%	41.56%	3.91%	3.54%	
Other Real Property Tax Items	194.5	234.9	228.8	238.7	263.4	250.3	267.0	13.69%	37.28%	2.60%	3.22%	
Sales and Use Tax(1)	3,151.7	4,198.5	4,574.4	4,891.7	5,551.9	6,785.4	6,829.2	62.66%	116.68%	10.22%	8.04%	
Other Non-Property Taxes	45.1	61.6	64.4	76.1	85.1	93.9	96.9	57.30%	114.87%	9.48%	7.95%	
Charges for Services	2,312.0	2,485.6	2,315.9	2,339.6	2,255.9	2,364.8	2,615.8	5.24%	13.14%	1.03%	1.24%	
HEALTH FEES	1,562.5	1,323.1	1,052.4	1,039.0	1,074.5	1,041.8	1,260.5	-4.73%	-19.33%	-0.97%	-2.12%	
Charges to Other Governments	288.8	313.8	344.0	368.1	404.0	436.7	432.7	37.92%	49.84%	6.64%	4.13%	
Use and Sale of Property	301.5	278.2	222.9	508.7	355.8	377.2	297.1	6.80%	-1.45%	1.32%	-0.15%	
Other Local Revenues	977.2	1,146.7	1,205.4	1,296.2	1,320.4	1,283.0	1,361.3	18.72%	39.31%	3.49%	3.37%	
<b>Total Local Revenues</b>	<b>\$10,453.6</b>	<b>\$12,438.4</b>	<b>\$12,956.5</b>	<b>\$13,898.2</b>	<b>\$14,550.6</b>	<b>\$15,989.6</b>	<b>\$16,405.8</b>	<b>31.90%</b>	<b>56.94%</b>	<b>5.69%</b>	<b>4.61%</b>	
State Aid	2,070.5	2,646.8	2,750.8	2,701.1	2,706.2	2,828.4	2,917.3	10.22%	40.90%	1.97%	3.49%	
SOCIAL SERVICES	908.8	1,210.1	1,230.9	1,181.6	1,033.3	1,096.8	1,089.7	-9.96%	19.90%	-2.08%	1.83%	
Federal Aid	1,607.7	2,005.1	2,017.1	1,897.6	2,071.0	1,988.5	1,957.7	-2.36%	21.77%	-0.48%	1.99%	
SOCIAL SERVICES	1,167.8	1,387.4	1,401.0	1,351.3	1,424.0	1,332.2	1,272.0	-8.32%	8.92%	-1.72%	0.86%	
<b>Total State and Federal Revenues</b>	<b>\$3,678.3</b>	<b>\$4,651.9</b>	<b>\$4,767.9</b>	<b>\$4,598.7</b>	<b>\$4,777.2</b>	<b>\$4,816.9</b>	<b>\$4,875.0</b>	<b>4.80%</b>	<b>32.54%</b>	<b>0.94%</b>	<b>2.86%</b>	
<b>Total Revenues (Local, State and Federal Sources)</b>	<b>\$14,131.8</b>	<b>\$17,090.3</b>	<b>\$17,724.4</b>	<b>\$18,496.9</b>	<b>\$19,327.8</b>	<b>\$20,806.5</b>	<b>\$21,280.8</b>	<b>24.52%</b>	<b>50.59%</b>	<b>4.48%</b>	<b>4.18%</b>	

(1) Starting in 2007, counties were required to report sales tax revenues on a gross collections basis, and to report a contractual expenditure for the amount of sales tax they distribute to other municipalities. Certain counties implemented this reporting requirement prior to 2007: Broome County implemented this change starting in 2005, and Monroe, Onondaga and Tioga started in 2006. Previously, counties only reported the amount of sales tax they retained, and did not report an expenditure if they distributed to municipalities. Due to this reporting change, trend data for county sales tax revenue and general government expenditures will show notable increases starting in 2007, and financial tables that combine data for multiple classes of government that include counties may double count sales tax revenues.

COUNTY EXPENDITURES – Fiscal Years Ended in 1998 - 2008								Percentage Change			
								Overall		Average Annual	
( \$ millions )	1998	2003	2004	2005	2006	2007	2008	2003-2008	1998-2008	2003-2008	1998-2008
<b>Expenditures:</b>											
<b>Current Operations:</b>											
Personal Services	3,828.2	4,399.1	4,528.5	4,614.9	4,806.4	5,012.3	5,166.4	17.44%	34.96%	3.27%	3.04%
Employee Benefits	1,290.4	1,936.7	2,218.4	2,367.8	2,521.9	2,720.8	2,785.7	43.84%	115.88%	7.54%	8.00%
Contractual	7,550.1	9,323.9	9,810.8	9,753.0	10,165.5	11,475.3	11,878.7	27.40%	57.33%	4.96%	4.64%
<b>Total Current Operations</b>	<b>\$12,668.6</b>	<b>\$15,659.7</b>	<b>\$16,557.7</b>	<b>\$16,735.7</b>	<b>\$17,493.7</b>	<b>\$19,208.4</b>	<b>\$19,830.9</b>	<b>26.64%</b>	<b>56.54%</b>	<b>4.84%</b>	<b>4.58%</b>
Equipment and Capital Outlay	939.2	1,098.1	1,152.9	1,193.1	1,353.8	1,419.0	1,364.9	24.30%	45.32%	4.45%	3.81%
Debt Service	1,009.3	992.8	956.3	1,178.8	1,053.3	1,071.1	1,890.7	90.44%	87.33%	13.75%	6.48%
Principal	639.7	607.0	603.6	792.5	642.4	641.9	1,451.8	139.17%	126.96%	19.05%	8.54%
Interest	369.6	385.8	352.7	386.3	411.0	429.2	438.9	13.77%	18.74%	2.61%	1.73%
<b>Total Expenditures (Current Operations + Equipment and Capital Outlay + Debt Service)</b>	<b>\$14,617.2</b>	<b>\$17,750.6</b>	<b>\$18,666.9</b>	<b>\$19,107.7</b>	<b>\$19,900.8</b>	<b>\$21,698.5</b>	<b>\$23,086.5</b>	<b>30.06%</b>	<b>57.94%</b>	<b>5.40%</b>	<b>4.68%</b>
<b>Expenditures by Function:</b>											
General Government(1)	1,721.7	1,866.1	2,220.2	2,279.7	2,682.2	3,887.3	4,017.6	115.30%	133.35%	16.58%	8.84%
Education	689.3	868.1	912.9	1,000.8	1,107.0	1,023.7	1,098.7	26.56%	59.39%	4.82%	4.77%
Public Safety	1,778.5	2,302.5	2,394.5	2,482.8	2,637.1	2,756.2	2,745.8	19.25%	54.38%	3.58%	4.44%
Health	1,804.4	1,869.2	1,678.9	1,764.1	1,750.5	1,928.0	2,027.2	8.45%	12.35%	1.64%	1.17%
Transportation	964.3	1,126.8	1,149.7	1,235.6	1,306.9	1,433.4	1,487.7	32.03%	54.28%	5.71%	4.43%
Social Services	4,236.7	5,329.2	5,653.2	5,233.2	5,239.9	5,315.6	5,444.5	2.16%	28.51%	0.43%	2.54%
MEDICAID	1,623.2	2,291.9	2,568.8	2,156.2	2,004.3	2,069.2	2,201.3	-3.96%	35.61%	-0.80%	3.09%
FINANCIAL ASSISTANCE	1,348.6	1,478.1	1,467.5	1,497.3	1,555.4	1,530.1	1,498.8	1.40%	11.14%	0.28%	1.06%
Sanitation	557.3	659.3	680.9	721.3	759.2	704.4	671.3	1.83%	20.47%	0.36%	1.88%
Economic Development	93.9	138.4	137.0	132.2	150.5	153.9	176.6	27.59%	88.10%	4.99%	6.52%
Culture & Recreation	244.6	309.7	295.3	304.8	288.1	289.1	330.7	6.79%	35.21%	1.32%	3.06%
Community Services	197.8	275.1	269.9	276.0	307.2	321.6	309.8	12.60%	56.66%	2.40%	4.59%
Utilities	29.1	76.7	99.7	130.8	97.0	93.5	100.1	30.46%	244.49%	5.46%	13.17%
Employee Benefits	1,290.4	1,936.7	2,218.4	2,367.8	2,521.9	2,720.8	2,785.7	43.84%	115.88%	7.54%	8.00%
<b>Total Expenditures by Function</b>	<b>\$13,607.9</b>	<b>\$16,757.8</b>	<b>\$17,710.6</b>	<b>\$17,928.8</b>	<b>\$18,847.5</b>	<b>\$20,627.4</b>	<b>\$21,195.7</b>	<b>26.48%</b>	<b>55.76%</b>	<b>4.81%</b>	<b>4.53%</b>

(1) Starting in 2007, counties were required to report sales tax revenues on a gross collections basis, and to report a contractual expenditure for the amount of sales tax they distribute to other municipalities. Certain counties implemented this reporting requirement prior to 2007: Broome County implemented this change starting in 2005, and Monroe, Onondaga and Tioga started in 2006. Previously, counties only reported the amount of sales tax they retained, and did not report an expenditure if they distributed to municipalities. Due to this reporting change, trend data for county sales tax revenue and general government expenditures will show notable increases starting in 2007, and financial tables that combine data for multiple classes of government that include counties may double count sales tax revenues.

## SUMMARY OF COUNTY FINANCES – Fiscal Years Ended in 1998 - 2008

(\$ millions)								Percentage Change			
								Overall		Average Annual	
	1998	2003	2004	2005	2006	2007	2008	2003-2008	1998-2008	2003-2008	1998-2008
Population - Census Estimates	10,755,380	11,105,380	11,130,762	11,122,537	11,116,461	11,119,104	11,126,587	0.19%	3.45%	0.04%	0.34%
Full Value	548,370.3	787,048.5	863,699.6	942,543.2	1,045,292.9	1,177,057.0	1,280,216.1	62.66%	133.46%	10.22%	8.85%
<b>Debt Issued:</b>											
Bonds	968.1	1,297.5	1,961.0	1,666.0	1,201.5	771.6	1,845.5	42.23%	90.62%	7.30%	6.66%
Other Debt	1,242.6	823.4	541.4	668.7	1,088.6	943.7	1,142.1	38.71%	-8.09%	6.76%	-0.84%
<b>Outstanding Debt:</b>											
Bonds (Gross)	6,397.6	6,668.4	7,042.2	7,777.6	8,215.3	8,458.0	9,037.3	35.52%	41.26%	6.27%	3.51%
Other Debt	909.3	1,273.6	1,081.4	1,182.1	1,227.9	1,102.0	1,261.1	-0.98%	38.69%	-0.20%	3.33%
<b>Total Outstanding Debt</b>	<b>\$7,306.8</b>	<b>\$7,942.0</b>	<b>\$8,123.6</b>	<b>\$8,959.6</b>	<b>\$9,443.1</b>	<b>\$9,559.9</b>	<b>\$10,298.5</b>	<b>29.67%</b>	<b>40.94%</b>	<b>5.33%</b>	<b>3.49%</b>
<b>Revenues:</b>											
Real Property Taxes and Assessments	3,182.8	3,719.2	4,000.9	4,179.1	4,314.0	4,398.2	4,505.7	21.15%	41.56%	3.91%	3.54%
Other Real Property Tax Items	194.5	234.9	228.8	238.7	263.4	250.3	267.0	13.69%	37.28%	2.60%	3.22%
Sales and Use Tax	3,151.7	4,198.5	4,574.4	4,891.7	5,551.9	6,785.4	6,829.2	62.66%	116.68%	10.22%	8.04%
Other Non-Property Taxes	45.1	61.6	64.4	76.1	85.1	93.9	96.9	57.30%	114.87%	9.48%	7.95%
Charges for Services	2,312.0	2,485.6	2,315.9	2,339.6	2,255.9	2,364.8	2,615.8	5.24%	13.14%	1.03%	1.24%
Charges to Other Governments	288.8	313.8	344.0	368.1	404.0	436.7	432.7	37.92%	49.84%	6.64%	4.13%
Use and Sale of Property	301.5	278.2	222.9	508.7	355.8	377.2	297.1	6.80%	-1.45%	1.32%	-0.15%
Other Local Revenues	977.2	1,146.7	1,205.4	1,296.2	1,320.4	1,283.0	1,361.3	18.72%	39.31%	3.49%	3.37%
<b>Total Local Revenues</b>	<b>\$10,453.6</b>	<b>\$12,438.4</b>	<b>\$12,956.5</b>	<b>\$13,898.2</b>	<b>\$14,550.6</b>	<b>\$15,989.6</b>	<b>\$16,405.8</b>	<b>31.90%</b>	<b>56.94%</b>	<b>5.69%</b>	<b>4.61%</b>
State Aid	2,070.5	2,646.8	2,750.8	2,701.1	2,706.2	2,828.4	2,917.3	10.22%	40.90%	1.97%	3.49%
Federal Aid	1,607.7	2,005.1	2,017.1	1,897.6	2,071.0	1,988.5	1,957.7	-2.36%	21.77%	-0.48%	1.99%
<b>Total State and Federal Revenues</b>	<b>\$3,678.3</b>	<b>\$4,651.9</b>	<b>\$4,767.9</b>	<b>\$4,598.7</b>	<b>\$4,777.2</b>	<b>\$4,816.9</b>	<b>\$4,875.0</b>	<b>4.80%</b>	<b>32.54%</b>	<b>0.94%</b>	<b>2.86%</b>
<b>Total Revenues</b> (Local, State and Federal Sources)	<b>\$14,131.8</b>	<b>\$17,090.3</b>	<b>\$17,724.4</b>	<b>\$18,496.9</b>	<b>\$19,327.8</b>	<b>\$20,806.5</b>	<b>\$21,280.8</b>	<b>24.52%</b>	<b>50.59%</b>	<b>4.48%</b>	<b>4.18%</b>
<b>Expenditures:</b>											
<b>Current Operations:</b>											
Personal Services	3,828.2	4,399.1	4,528.5	4,614.9	4,806.4	5,012.3	5,166.4	17.44%	34.96%	3.27%	3.04%
Employee Benefits	1,290.4	1,936.7	2,218.4	2,367.8	2,521.9	2,720.8	2,785.7	43.84%	115.88%	7.54%	8.00%
Contractual	7,550.1	9,323.9	9,810.8	9,753.0	10,165.5	11,475.3	11,878.7	27.40%	57.33%	4.96%	4.64%
<b>Total Current Operations</b>	<b>\$12,668.6</b>	<b>\$15,659.7</b>	<b>\$16,557.7</b>	<b>\$16,735.7</b>	<b>\$17,493.7</b>	<b>\$19,208.4</b>	<b>\$19,830.9</b>	<b>26.64%</b>	<b>56.54%</b>	<b>4.84%</b>	<b>4.58%</b>
Equipment and Capital Outlay	939.2	1,098.1	1,152.9	1,193.1	1,353.8	1,419.0	1,364.9	24.30%	45.32%	4.45%	3.81%
Debt Service	1,009.3	992.8	956.3	1,178.8	1,053.3	1,071.1	1,890.7	90.44%	87.33%	13.75%	6.48%
Principal	639.7	607.0	603.6	792.5	642.4	641.9	1,451.8	139.17%	126.96%	19.05%	8.54%
Interest	369.6	385.8	352.7	386.3	411.0	429.2	438.9	13.77%	18.74%	2.61%	1.73%
<b>Total Expenditures</b> (Current Operations + Equipment and Capital Outlay + Debt Service)	<b>\$14,617.2</b>	<b>\$17,750.6</b>	<b>\$18,666.9</b>	<b>\$19,107.7</b>	<b>\$19,900.8</b>	<b>\$21,698.5</b>	<b>\$23,086.5</b>	<b>30.06%</b>	<b>57.94%</b>	<b>5.40%</b>	<b>4.68%</b>

TOWN REVENUES – Fiscal Years Ended in 1998 - 2008								Percentage Change			
								Overall		Average Annual	
( \$ millions )	1998	2003	2004	2005	2006	2007	2008	2003-2008	1998-2008	2003-2008	1998-2008
<b>Revenues:</b>											
Real Property Taxes and Assessments	2,122.8	2,530.4	2,666.4	2,847.4	2,977.8	3,155.4	3,175.0	25.47%	49.56%	4.64%	4.11%
Other Real Property Tax Items	46.6	54.2	57.2	60.4	64.4	75.3	81.4	50.09%	74.74%	8.46%	5.74%
Sales and Use Tax	360.3	468.0	500.4	529.5	551.3	582.1	597.1	27.59%	65.74%	4.99%	5.18%
SALES TAX DISTRIBUTION	360.1	467.8	500.2	528.9	550.7	581.5	596.5	27.50%	65.64%	4.98%	5.18%
Other Non-Property Taxes	31.9	88.3	106.6	119.1	121.4	128.5	107.9	22.18%	237.84%	4.09%	12.95%
Charges for Services	634.5	778.0	824.8	875.5	893.9	932.0	926.5	19.09%	46.01%	3.56%	3.86%
SANITATION FEES	241.7	286.7	303.7	322.7	333.5	335.8	329.7	15.01%	36.44%	2.84%	3.16%
Charges to Other Governments	94.1	156.4	172.7	168.6	168.0	192.9	164.6	5.28%	74.97%	1.04%	5.75%
Use and Sale of Property	193.9	102.4	110.1	161.8	230.3	258.9	188.1	83.67%	-3.02%	12.93%	-0.31%
Other Local Revenues	200.9	279.3	294.1	304.4	314.6	354.1	367.7	31.62%	83.02%	5.65%	6.23%
<b>Total Local Revenues</b>	<b>\$3,685.0</b>	<b>\$4,457.0</b>	<b>\$4,732.4</b>	<b>\$5,066.7</b>	<b>\$5,321.7</b>	<b>\$5,679.1</b>	<b>\$5,608.2</b>	<b>25.83%</b>	<b>52.19%</b>	<b>4.70%</b>	<b>4.29%</b>
State Aid	361.2	592.7	641.8	645.3	665.0	639.9	529.8	-10.61%	46.68%	-2.22%	3.91%
MORTGAGE TAX	157.9	374.7	435.8	419.3	411.1	372.5	246.9	-34.12%	56.37%	-8.01%	4.57%
Federal Aid	143.8	168.8	172.1	175.0	198.1	212.6	179.5	6.34%	24.83%	1.24%	2.24%
<b>Total State and Federal Revenues</b>	<b>\$505.0</b>	<b>\$761.6</b>	<b>\$813.9</b>	<b>\$820.3</b>	<b>\$863.1</b>	<b>\$852.6</b>	<b>\$709.4</b>	<b>-6.85%</b>	<b>40.46%</b>	<b>-1.41%</b>	<b>3.46%</b>
<b>Total Revenues</b> (Local, State and Federal Sources)	<b>\$4,190.0</b>	<b>\$5,218.5</b>	<b>\$5,546.3</b>	<b>\$5,887.0</b>	<b>\$6,184.8</b>	<b>\$6,531.7</b>	<b>\$6,317.5</b>	<b>21.06%</b>	<b>50.78%</b>	<b>3.90%</b>	<b>4.19%</b>

## TOWN EXPENDITURES – Fiscal Years Ended in 1998 - 2008

### Percentage Change

#### Overall

#### Average Annual

( \$ millions )	1998	2003	2004	2005	2006	2007	2008	2003-2008	1998-2008	2003-2008	1998-2008
<b>Expenditures:</b>											
<b>Current Operations:</b>											
Personal Services	1,340.0	1,680.4	1,748.8	1,835.3	1,884.5	1,992.3	2,020.2	20.22%	50.77%	3.75%	4.19%
Employee Benefits	387.1	627.9	750.5	820.9	857.6	890.8	880.0	40.16%	127.33%	6.99%	8.56%
Contractual	1,540.6	1,922.1	2,021.7	2,126.6	2,206.1	2,332.2	2,367.8	23.19%	53.69%	4.26%	4.39%
<b>Total Current Operations</b>	<b>\$3,267.7</b>	<b>\$4,230.4</b>	<b>\$4,521.0</b>	<b>\$4,782.8</b>	<b>\$4,948.2</b>	<b>\$5,215.4</b>	<b>\$5,268.1</b>	<b>24.53%</b>	<b>61.22%</b>	<b>4.49%</b>	<b>4.89%</b>
Equipment and Capital Outlay	592.4	928.7	970.1	1,028.6	1,056.5	1,138.7	1,141.1	22.87%	92.63%	4.21%	6.78%
Debt Service	469.8	494.3	534.7	533.6	549.4	583.3	604.1	22.21%	28.57%	4.09%	2.55%
Principal	307.1	346.6	388.9	381.1	386.1	406.0	431.3	24.43%	40.45%	4.47%	3.45%
Interest	162.8	147.7	145.8	152.5	163.2	177.3	172.8	16.98%	6.17%	3.19%	0.60%
<b>Total Expenditures (Current Operations + Equipment and Capital Outlay + Debt Service)</b>	<b>\$4,329.9</b>	<b>\$5,653.4</b>	<b>\$6,025.9</b>	<b>\$6,345.1</b>	<b>\$6,554.1</b>	<b>\$6,937.4</b>	<b>\$7,013.2</b>	<b>24.05%</b>	<b>61.97%</b>	<b>4.41%</b>	<b>4.94%</b>
<b>Expenditures by Function:</b>											
General Government	646.1	930.6	952.3	1,014.6	1,038.7	1,138.2	1,058.0	13.69%	63.75%	2.60%	5.06%
Education	0.2	0.5	1.5	2.0	1.2	2.2	2.2	329.40%	1336.93%	33.84%	30.54%
Public Safety	521.6	658.4	708.0	748.0	825.2	850.3	849.5	29.03%	62.88%	5.23%	5.00%
Health	40.7	49.4	53.6	50.8	43.6	47.4	47.8	-3.29%	17.54%	-0.67%	1.63%
Transportation	876.1	1,079.6	1,122.3	1,190.8	1,215.5	1,309.7	1,396.2	29.33%	59.38%	5.28%	4.77%
HIGHWAYS	634.9	804.1	835.1	887.0	901.9	991.6	1,059.4	31.74%	66.85%	5.67%	5.25%
Sanitation	656.6	774.1	833.0	844.1	861.5	882.9	936.7	21.00%	42.66%	3.89%	3.62%
REFUSE & GARBAGE	469.3	541.4	571.1	579.7	585.8	594.4	619.9	14.51%	32.10%	2.75%	2.82%
Social Services	51.6	74.6	77.5	65.0	66.3	68.1	69.0	-7.53%	33.85%	-1.55%	2.96%
Economic Development	51.3	47.3	49.6	49.6	60.6	60.5	59.6	25.91%	16.21%	4.72%	1.51%
Culture & Recreation	325.8	474.5	505.5	542.1	554.5	617.5	641.0	35.09%	96.78%	6.20%	7.00%
Community Services	62.9	95.9	97.6	113.5	109.3	117.0	132.0	37.74%	110.00%	6.61%	7.70%
Utilities	240.3	346.2	339.8	370.0	370.7	369.7	336.9	-2.67%	40.21%	-0.54%	3.44%
Employee Benefits	387.1	627.9	750.5	820.9	857.6	890.8	880.0	40.16%	127.33%	6.99%	8.56%
<b>Total Expenditures by Function</b>	<b>\$3,860.1</b>	<b>\$5,159.0</b>	<b>\$5,491.2</b>	<b>\$5,811.4</b>	<b>\$6,004.7</b>	<b>\$6,354.1</b>	<b>\$6,409.1</b>	<b>24.23%</b>	<b>66.04%</b>	<b>4.44%</b>	<b>5.20%</b>

SUMMARY OF TOWN FINANCES – Fiscal Years Ended in 1998 - 2008								Percentage Change			
								Overall		Average Annual	
( \$ millions )	1998	2003	2004	2005	2006	2007	2008	2003-2008	1998-2008	2003-2008	1998-2008
Population - Census Estimates	8,491,318	8,851,769	8,885,920	8,890,506	8,895,236	8,905,754	8,915,511	0.72%	5.00%	0.14%	0.49%
Full Value	481,248.5	703,607.9	775,483.5	847,490.4	942,192.1	1,064,051.6	1,152,534.6	63.80%	139.49%	10.37%	9.13%
<b>Debt Issued:</b>											
Bonds	492.1	560.8	785.2	586.4	508.1	674.8	531.0	-5.32%	7.91%	-1.09%	0.76%
Other Debt	243.4	415.2	346.2	325.7	323.7	379.1	367.8	-11.42%	51.13%	-2.40%	4.22%
<b>Outstanding Debt:</b>											
Bonds (Gross)	2,788.1	3,132.4	3,437.3	3,557.7	3,730.8	3,979.9	3,894.6	24.33%	39.69%	4.45%	3.40%
Other Debt	481.2	732.1	671.1	717.8	745.7	802.3	863.4	17.93%	79.42%	3.35%	6.02%
<b>Total Outstanding Debt</b>	<b>\$3,269.3</b>	<b>\$3,864.4</b>	<b>\$4,108.5</b>	<b>\$4,275.5</b>	<b>\$4,476.6</b>	<b>\$4,782.2</b>	<b>\$4,758.0</b>	<b>23.12%</b>	<b>45.53%</b>	<b>4.25%</b>	<b>3.82%</b>
<b>Revenues:</b>											
Real Property Taxes and Assessments	2,122.8	2,530.4	2,666.4	2,847.4	2,977.8	3,155.4	3,175.0	25.47%	49.56%	4.64%	4.11%
Other Real Property Tax Items	46.6	54.2	57.2	60.4	64.4	75.3	81.4	50.09%	74.74%	8.46%	5.74%
Sales and Use Tax	360.3	468.0	500.4	529.5	551.3	582.1	597.1	27.59%	65.74%	4.99%	5.18%
Other Non-Property Taxes	31.9	88.3	106.6	119.1	121.4	128.5	107.9	22.18%	237.84%	4.09%	12.95%
Charges for Services	634.5	778.0	824.8	875.5	893.9	932.0	926.5	19.09%	46.01%	3.56%	3.86%
Charges to Other Governments	94.1	156.4	172.7	168.6	168.0	192.9	164.6	5.28%	74.97%	1.04%	5.75%
Use and Sale of Property	193.9	102.4	110.1	161.8	230.3	258.9	188.1	83.67%	-3.02%	12.93%	-0.31%
Other Local Revenues	200.9	279.3	294.1	304.4	314.6	354.1	367.7	31.62%	83.02%	5.65%	6.23%
<b>Total Local Revenues</b>	<b>\$3,685.0</b>	<b>\$4,457.0</b>	<b>\$4,732.4</b>	<b>\$5,066.7</b>	<b>\$5,321.7</b>	<b>\$5,679.1</b>	<b>\$5,608.2</b>	<b>25.83%</b>	<b>52.19%</b>	<b>4.70%</b>	<b>4.29%</b>
State Aid	361.2	592.7	641.8	645.3	665.0	639.9	529.8	-10.61%	46.68%	-2.22%	3.91%
Federal Aid	143.8	168.8	172.1	175.0	198.1	212.6	179.5	6.34%	24.83%	1.24%	2.24%
<b>Total State and Federal Revenues</b>	<b>\$505.0</b>	<b>\$761.6</b>	<b>\$813.9</b>	<b>\$820.3</b>	<b>\$863.1</b>	<b>\$852.6</b>	<b>\$709.4</b>	<b>-6.85%</b>	<b>40.46%</b>	<b>-1.41%</b>	<b>3.46%</b>
<b>Total Revenues (Local, State and Federal Sources)</b>	<b>\$4,190.0</b>	<b>\$5,218.5</b>	<b>\$5,546.3</b>	<b>\$5,887.0</b>	<b>\$6,184.8</b>	<b>\$6,531.7</b>	<b>\$6,317.5</b>	<b>21.06%</b>	<b>50.78%</b>	<b>3.90%</b>	<b>4.19%</b>
<b>Expenditures:</b>											
<b>Current Operations:</b>											
Personal Services	1,340.0	1,680.4	1,748.8	1,835.3	1,884.5	1,992.3	2,020.2	20.22%	50.77%	3.75%	4.19%
Employee Benefits	387.1	627.9	750.5	820.9	857.6	890.8	880.0	40.16%	127.33%	6.99%	8.56%
Contractual	1,540.6	1,922.1	2,021.7	2,126.6	2,206.1	2,332.2	2,367.8	23.19%	53.69%	4.26%	4.39%
<b>Total Current Operations</b>	<b>\$3,267.7</b>	<b>\$4,230.4</b>	<b>\$4,521.0</b>	<b>\$4,782.8</b>	<b>\$4,948.2</b>	<b>\$5,215.4</b>	<b>\$5,268.1</b>	<b>24.53%</b>	<b>61.22%</b>	<b>4.49%</b>	<b>4.89%</b>
Equipment and Capital Outlay	592.4	928.7	970.1	1,028.6	1,056.5	1,138.7	1,141.1	22.87%	92.63%	4.21%	6.78%
Debt Service	469.8	494.3	534.7	533.6	549.4	583.3	604.1	22.21%	28.57%	4.09%	2.55%
Principal	307.1	346.6	388.9	381.1	386.1	406.0	431.3	24.43%	40.45%	4.47%	3.45%
Interest	162.8	147.7	145.8	152.5	163.2	177.3	172.8	16.98%	6.17%	3.19%	0.60%
<b>Total Expenditures (Current Operations + Equipment and Capital Outlay + Debt Service)</b>	<b>\$4,329.9</b>	<b>\$5,653.4</b>	<b>\$6,025.9</b>	<b>\$6,345.1</b>	<b>\$6,554.1</b>	<b>\$6,937.4</b>	<b>\$7,013.2</b>	<b>24.05%</b>	<b>61.97%</b>	<b>4.41%</b>	<b>4.94%</b>

## VILLAGE REVENUES – Fiscal Years Ended in 1998 - 2008

(\$ millions)	1998	2003	2004	2005	2006	2007	2008	Percentage Change			
								Overall		Average Annual	
								2003-2008	1998-2008	2003-2008	1998-2008
<b>Revenues:</b>											
Real Property Taxes and Assessments	693.7	817.1	883.0	945.5	997.7	1,053.7	1,100.6	34.70%	58.66%	6.14%	4.72%
Other Real Property Tax Items	17.5	25.3	24.8	28.6	29.3	33.2	33.6	32.93%	92.46%	5.86%	6.77%
Sales and Use Tax	105.3	124.9	134.8	144.1	154.0	157.1	164.5	31.76%	56.22%	5.67%	4.56%
SALES TAX DISTRIBUTION	85.1	102.7	110.2	119.0	126.8	128.7	135.6	32.12%	59.31%	5.73%	4.77%
Other Non-Property Taxes	8.2	13.5	14.4	15.3	17.3	18.1	19.7	46.02%	139.94%	7.87%	9.15%
Charges for Services	417.5	523.0	551.1	583.9	632.8	642.7	707.7	35.34%	69.51%	6.24%	5.42%
UTILITY FEES	236.4	302.9	313.0	331.4	366.7	368.5	399.0	31.75%	68.79%	5.67%	5.37%
Charges to Other Governments	46.3	65.2	74.4	76.4	84.0	73.8	78.8	20.89%	70.02%	3.87%	5.45%
Use and Sale of Property	56.7	37.2	36.3	45.1	65.9	82.3	78.1	110.02%	37.68%	16.00%	3.25%
Other Local Revenues	58.1	88.0	91.6	95.5	94.8	112.6	108.9	23.70%	87.50%	4.35%	6.49%
<b>Total Local Revenues</b>	<b>\$1,403.3</b>	<b>\$1,694.0</b>	<b>\$1,810.4</b>	<b>\$1,934.4</b>	<b>\$2,075.7</b>	<b>\$2,173.6</b>	<b>\$2,292.0</b>	<b>35.29%</b>	<b>63.32%</b>	<b>6.23%</b>	<b>5.03%</b>
State Aid	72.1	110.5	138.8	146.8	141.3	154.3	138.0	24.82%	91.22%	4.53%	6.70%
MORTGAGE TAX	15.0	40.6	50.7	60.7	59.9	53.7	46.7	15.02%	210.76%	2.84%	12.01%
Federal Aid	58.8	73.9	79.8	69.7	82.6	85.6	81.3	9.99%	38.24%	1.92%	3.29%
<b>Total State and Federal Revenues</b>	<b>\$130.9</b>	<b>\$184.4</b>	<b>\$218.6</b>	<b>\$216.5</b>	<b>\$223.8</b>	<b>\$239.9</b>	<b>\$219.2</b>	<b>18.88%</b>	<b>67.43%</b>	<b>3.52%</b>	<b>5.29%</b>
<b>Total Revenues</b> (Local, State and Federal Sources)	<b>\$1,534.3</b>	<b>\$1,878.4</b>	<b>\$2,029.0</b>	<b>\$2,150.8</b>	<b>\$2,299.5</b>	<b>\$2,413.6</b>	<b>\$2,511.2</b>	<b>33.68%</b>	<b>63.67%</b>	<b>5.98%</b>	<b>5.05%</b>

## VILLAGE EXPENDITURES – Fiscal Years Ended in 1998 - 2008

(\$ millions)								Percentage Change				
								Overall		Average Annual		
	1998	2003	2004	2005	2006	2007	2008	2003-2008	1998-2008	2003-2008	1998-2008	
<b>Expenditures:</b>												
<b>Current Operations:</b>												
Personal Services	523.6	657.2	682.3	706.3	728.1	758.4	792.1	20.52%	51.28%	3.80%	4.23%	
Employee Benefits	164.8	218.4	271.3	325.6	340.7	358.5	373.6	71.04%	126.75%	11.33%	8.53%	
Contractual	546.1	685.3	720.9	755.6	801.9	838.5	901.6	31.56%	65.10%	5.64%	5.14%	
<b>Total Current Operations</b>	<b>\$1,234.4</b>	<b>\$1,561.0</b>	<b>\$1,674.5</b>	<b>\$1,787.4</b>	<b>\$1,870.7</b>	<b>\$1,955.3</b>	<b>\$2,067.3</b>	<b>32.44%</b>	<b>67.47%</b>	<b>5.78%</b>	<b>5.29%</b>	
Equipment and Capital Outlay	248.0	331.6	359.4	376.6	424.8	434.6	389.4	17.42%	56.98%	3.26%	4.61%	
Debt Service	134.7	168.6	174.5	181.5	193.5	205.6	211.1	25.24%	56.80%	4.60%	4.60%	
Principal	87.8	114.7	121.4	124.8	132.4	139.2	140.0	22.02%	59.48%	4.06%	4.78%	
Interest	46.9	53.8	53.1	56.8	61.1	66.4	71.1	32.10%	51.77%	5.73%	4.26%	
<b>Total Expenditures (Current Operations + Equipment and Capital Outlay + Debt Service)</b>	<b>\$1,617.1</b>	<b>\$2,061.2</b>	<b>\$2,208.4</b>	<b>\$2,345.6</b>	<b>\$2,489.1</b>	<b>\$2,595.5</b>	<b>\$2,667.8</b>	<b>29.43%</b>	<b>64.97%</b>	<b>5.30%</b>	<b>5.13%</b>	
<b>Expenditures by Function:</b>												
General Government	247.3	311.5	338.5	347.7	371.1	391.2	419.2	34.57%	69.54%	6.12%	5.42%	
Education	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-35.62%	-9.44%	-8.43%	-0.99%	
Public Safety	323.9	419.0	432.1	449.8	464.1	486.2	515.0	22.90%	59.01%	4.21%	4.75%	
POLICE	216.2	274.3	279.4	291.3	299.9	312.9	332.0	21.02%	53.54%	3.89%	4.38%	
Health	1.1	1.3	1.2	1.2	1.5	1.3	1.4	2.83%	27.72%	0.56%	2.48%	
Transportation	195.4	245.4	260.1	273.1	284.8	304.7	299.2	21.94%	53.11%	4.05%	4.35%	
HIGHWAYS	154.4	198.4	210.0	220.2	231.7	247.0	242.1	22.04%	56.85%	4.06%	4.60%	
Social Services	16.9	25.5	27.0	27.8	27.0	29.3	30.5	19.69%	80.73%	3.66%	6.10%	
Sanitation	181.9	213.1	236.4	252.2	285.2	283.9	261.7	22.83%	43.91%	4.20%	3.71%	
SEWER	94.7	113.2	134.2	146.6	178.0	168.2	139.5	23.21%	47.22%	4.26%	3.94%	
Economic Development	27.4	35.0	30.1	27.6	25.7	29.5	30.5	-12.87%	11.16%	-2.72%	1.06%	
Culture & Recreation	96.1	129.2	130.8	139.7	158.4	165.1	170.2	31.71%	77.11%	5.66%	5.88%	
Community Services	19.8	17.0	18.9	25.8	19.6	23.0	23.6	38.44%	19.16%	6.72%	1.77%	
Utilities	207.9	277.0	287.4	293.6	317.4	317.2	331.7	19.77%	59.55%	3.67%	4.78%	
WATER	128.2	153.4	161.0	160.5	165.9	169.6	164.9	7.49%	28.59%	1.45%	2.55%	
Employee Benefits	164.8	218.4	271.3	325.6	340.7	358.5	373.6	71.04%	126.75%	11.33%	8.53%	
<b>Total Expenditures by Function</b>	<b>\$1,482.5</b>	<b>\$1,892.6</b>	<b>\$2,033.9</b>	<b>\$2,164.1</b>	<b>\$2,295.6</b>	<b>\$2,389.9</b>	<b>\$2,456.7</b>	<b>29.80%</b>	<b>65.72%</b>	<b>5.36%</b>	<b>5.18%</b>	

## SUMMARY OF VILLAGE FINANCES – Fiscal Years Ended in 1998 - 2008

### Percentage Change

#### Overall      Average Annual

( \$ millions )	1998	2003	2004	2005	2006	2007	2008	2003-2008	1998-2008	2003-2008	1998-2008
Population - Census Estimates	1,810,438	1,897,599	1,901,751	1,899,009	1,896,833	1,897,122	1,893,002	-0.24%	4.56%	-0.05%	0.45%
Full Value	108,221.6	151,295.4	171,407.8	190,870.8	206,461.7	229,538.5	253,682.0	67.67%	134.41%	10.89%	8.89%
<b>Debt Issued:</b>											
Bonds	146.9	169.3	255.0	239.8	202.8	216.3	191.5	13.09%	30.32%	2.49%	2.68%
Other Debt	122.9	190.3	146.8	135.5	152.8	190.8	162.1	-14.80%	31.94%	-3.15%	2.81%
<b>Outstanding Debt:</b>											
Bonds (Gross)	775.7	1,141.6	1,299.6	1,407.9	1,475.0	1,562.0	1,626.6	42.48%	109.71%	7.34%	7.69%
Other Debt	256.5	339.0	299.9	277.0	307.8	338.0	347.1	2.38%	35.34%	0.47%	3.07%
<b>Total Outstanding Debt</b>	<b>\$1,032.1</b>	<b>\$1,480.7</b>	<b>\$1,599.5</b>	<b>\$1,685.0</b>	<b>\$1,782.9</b>	<b>\$1,900.0</b>	<b>\$1,973.7</b>	<b>33.30%</b>	<b>91.23%</b>	<b>5.92%</b>	<b>6.70%</b>
<b>Revenues:</b>											
Real Property Taxes and Assessments	693.7	817.1	883.0	945.5	997.7	1,053.7	1,100.6	34.70%	58.66%	6.14%	4.72%
Other Real Property Tax Items	17.5	25.3	24.8	28.6	29.3	33.2	33.6	32.93%	92.46%	5.86%	6.77%
Sales and Use Tax	105.3	124.9	134.8	144.1	154.0	157.1	164.5	31.76%	56.22%	5.67%	4.56%
Other Non-Property Taxes	8.2	13.5	14.4	15.3	17.3	18.1	19.7	46.02%	139.94%	7.87%	9.15%
Charges for Services	417.5	523.0	551.1	583.9	632.8	642.7	707.7	35.34%	69.51%	6.24%	5.42%
Charges to Other Governments	46.3	65.2	74.4	76.4	84.0	73.8	78.8	20.89%	70.02%	3.87%	5.45%
Use and Sale of Property	56.7	37.2	36.3	45.1	65.9	82.3	78.1	110.02%	37.68%	16.00%	3.25%
Other Local Revenues	58.1	88.0	91.6	95.5	94.8	112.6	108.9	23.70%	87.50%	4.35%	6.49%
<b>Total Local Revenues</b>	<b>\$1,403.3</b>	<b>\$1,694.0</b>	<b>\$1,810.4</b>	<b>\$1,934.4</b>	<b>\$2,075.7</b>	<b>\$2,173.6</b>	<b>\$2,292.0</b>	<b>35.29%</b>	<b>63.32%</b>	<b>6.23%</b>	<b>5.03%</b>
State Aid	72.1	110.5	138.8	146.8	141.3	154.3	138.0	24.82%	91.22%	4.53%	6.70%
Federal Aid	58.8	73.9	79.8	69.7	82.6	85.6	81.3	9.99%	38.24%	1.92%	3.29%
<b>Total State and Federal Revenues</b>	<b>\$130.9</b>	<b>\$184.4</b>	<b>\$218.6</b>	<b>\$216.5</b>	<b>\$223.8</b>	<b>\$239.9</b>	<b>\$219.2</b>	<b>18.88%</b>	<b>67.43%</b>	<b>3.52%</b>	<b>5.29%</b>
<b>Total Revenues</b> (Local, State and Federal Sources)	<b>\$1,534.3</b>	<b>\$1,878.4</b>	<b>\$2,029.0</b>	<b>\$2,150.8</b>	<b>\$2,299.5</b>	<b>\$2,413.6</b>	<b>\$2,511.2</b>	<b>33.68%</b>	<b>63.67%</b>	<b>5.98%</b>	<b>5.05%</b>
<b>Expenditures:</b>											
<b>Current Operations:</b>											
Personal Services	523.6	657.2	682.3	706.3	728.1	758.4	792.1	20.52%	51.28%	3.80%	4.23%
Employee Benefits	164.8	218.4	271.3	325.6	340.7	358.5	373.6	71.04%	126.75%	11.33%	8.53%
Contractual	546.1	685.3	720.9	755.6	801.9	838.5	901.6	31.56%	65.10%	5.64%	5.14%
<b>Total Current Operations</b>	<b>\$1,234.4</b>	<b>\$1,561.0</b>	<b>\$1,674.5</b>	<b>\$1,787.4</b>	<b>\$1,870.7</b>	<b>\$1,955.3</b>	<b>\$2,067.3</b>	<b>32.44%</b>	<b>67.47%</b>	<b>5.78%</b>	<b>5.29%</b>
Equipment and Capital Outlay	248.0	331.6	359.4	376.6	424.8	434.6	389.4	17.42%	56.98%	3.26%	4.61%
Debt Service	134.7	168.6	174.5	181.5	193.5	205.6	211.1	25.24%	56.80%	4.60%	4.60%
Principal	87.8	114.7	121.4	124.8	132.4	139.2	140.0	22.02%	59.48%	4.06%	4.78%
Interest	46.9	53.8	53.1	56.8	61.1	66.4	71.1	32.10%	51.77%	5.73%	4.26%
<b>Total Expenditures</b> (Current Operations + Equipment and Capital Outlay + Debt Service)	<b>\$1,617.1</b>	<b>\$2,061.2</b>	<b>\$2,208.4</b>	<b>\$2,345.6</b>	<b>\$2,489.1</b>	<b>\$2,595.5</b>	<b>\$2,667.8</b>	<b>29.43%</b>	<b>64.97%</b>	<b>5.30%</b>	<b>5.13%</b>

SCHOOL DISTRICT REVENUES – Fiscal Years Ended in 1998 - 2008								Percentage Change			
								Overall		Average Annual	
( \$ millions )	1998	2003	2004	2005	2006	2007	2008	2003-2008	1998-2008	2003-2008	1998-2008
<b>Revenues:</b>											
Real Property Taxes and Assessments	9,743.9	10,893.5	11,737.8	12,731.1	13,669.8	14,507.1	15,170.0	39.26%	55.69%	6.85%	4.53%
Other Real Property Tax Items	118.3	2,223.2	2,366.7	2,511.0	2,608.2	2,731.2	2,760.8	24.18%	2233.72%	4.43%	37.03%
STAR PAYMENTS	0.0	2,004.6	2,142.4	2,275.1	2,358.0	2,460.7	2,456.1	22.53%	0.00%	4.15%	0.00%
Sales and Use Tax	223.2	250.8	254.8	259.8	270.6	278.3	268.5	7.03%	20.28%	1.37%	1.86%
Other Non-Property Taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00%	0.00%	0.00%	0.00%
Charges for Services	201.4	251.8	256.5	264.8	280.2	294.2	299.9	19.12%	48.89%	3.56%	4.06%
Charges to Other Governments	79.0	99.1	103.4	107.4	114.6	112.7	119.8	20.91%	51.66%	3.87%	4.25%
Use and Sale of Property	503.3	454.1	429.1	538.2	685.8	813.8	782.6	72.36%	55.49%	11.50%	4.51%
Other Local Revenues	205.5	317.8	346.4	371.9	384.4	394.2	514.3	61.81%	150.26%	10.10%	9.61%
<b>Total Local Revenues</b>	<b>\$11,074.6</b>	<b>\$14,490.2</b>	<b>\$15,494.8</b>	<b>\$16,784.2</b>	<b>\$18,013.6</b>	<b>\$19,131.5</b>	<b>\$19,915.9</b>	<b>37.44%</b>	<b>79.83%</b>	<b>6.57%</b>	<b>6.04%</b>
State Aid	7,128.3	9,376.2	9,387.3	9,855.4	10,281.5	11,126.1	12,197.2	30.09%	71.11%	5.40%	5.52%
EDUCATION	7,127.5	9,375.1	9,384.9	9,852.8	10,278.9	11,119.2	12,194.3	30.07%	71.09%	5.40%	5.52%
Federal Aid	640.1	1,185.0	1,378.5	1,427.8	1,435.7	1,401.6	1,382.9	16.70%	116.03%	3.14%	8.01%
<b>Total State and Federal Revenues</b>	<b>\$7,768.5</b>	<b>\$10,561.2</b>	<b>\$10,765.8</b>	<b>\$11,283.2</b>	<b>\$11,717.1</b>	<b>\$12,527.8</b>	<b>\$13,580.1</b>	<b>28.59%</b>	<b>74.81%</b>	<b>5.16%</b>	<b>5.74%</b>
<b>Total Revenues</b> (Local, State and Federal Sources)	<b>\$18,843.1</b>	<b>\$25,051.4</b>	<b>\$26,260.6</b>	<b>\$28,067.4</b>	<b>\$29,730.8</b>	<b>\$31,659.3</b>	<b>\$33,496.0</b>	<b>33.71%</b>	<b>77.76%</b>	<b>5.98%</b>	<b>5.92%</b>

## SCHOOL DISTRICT EXPENDITURES – Fiscal Years Ended in 1998 - 2008

(\$ millions)								Percentage Change				
								Overall		Average Annual		
	1998	2003	2004	2005	2006	2007	2008	2003-2008	1998-2008	2003-2008	1998-2008	
<b>Expenditures:</b>												
<b>Current Operations:</b>												
Personal Services	10,796.6	13,641.4	14,103.2	14,615.4	15,140.8	15,791.8	16,546.7	21.30%	53.26%	3.94%	4.36%	
Employee Benefits	2,617.2	3,697.6	4,265.1	5,058.9	5,610.9	5,991.8	6,292.9	70.19%	140.45%	11.22%	9.17%	
Contractual	4,033.5	5,540.8	5,819.4	6,186.4	6,511.9	7,069.0	7,350.3	32.66%	82.23%	5.81%	6.18%	
<b>Total Current Operations</b>	<b>\$17,447.3</b>	<b>\$22,879.8</b>	<b>\$24,187.7</b>	<b>\$25,860.6</b>	<b>\$27,263.5</b>	<b>\$28,852.6</b>	<b>\$30,189.8</b>	<b>31.95%</b>	<b>73.03%</b>	<b>5.70%</b>	<b>5.64%</b>	
Equipment and Capital Outlay	1,546.7	3,056.9	2,625.0	2,224.7	2,039.0	1,982.2	2,309.2	-24.46%	49.30%	-5.46%	4.09%	
Debt Service	923.7	1,351.4	1,424.7	1,612.1	1,722.3	1,851.7	1,970.7	45.83%	113.35%	7.84%	7.87%	
Principal	561.1	819.8	844.2	954.8	1,018.1	1,092.4	1,187.3	44.82%	111.59%	7.69%	7.78%	
Interest	362.6	531.6	580.6	657.3	704.2	759.3	783.4	47.37%	116.08%	8.06%	8.01%	
<b>Total Expenditures (Current Operations + Equipment and Capital Outlay + Debt Service)</b>	<b>\$19,917.7</b>	<b>\$27,288.1</b>	<b>\$28,237.4</b>	<b>\$29,697.4</b>	<b>\$31,024.8</b>	<b>\$32,686.5</b>	<b>\$34,469.7</b>	<b>26.32%</b>	<b>73.06%</b>	<b>4.78%</b>	<b>5.64%</b>	
<b>Expenditures by Function:</b>												
General Government	3,241.4	5,116.9	4,856.2	4,652.6	4,685.0	4,975.0	5,184.3	1.32%	59.94%	0.26%	4.81%	
OPERATIONS	2,682.5	4,418.2	4,137.3	3,889.8	3,884.2	3,911.5	4,260.1	-3.58%	58.81%	-0.73%	4.73%	
Education	13,055.8	17,027.4	17,590.0	18,267.3	18,898.1	19,757.8	20,914.4	22.83%	60.19%	4.20%	4.82%	
INSTRUCTION	10,454.8	13,590.0	14,022.1	14,506.4	14,964.7	15,607.9	16,486.9	21.32%	57.70%	3.94%	4.66%	
Public Safety	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00%	0.00%	0.00%	0.00%	
Health	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00%	0.00%	0.00%	0.00%	
Transportation	33.0	38.9	43.1	43.1	45.3	45.1	44.9	15.53%	36.27%	2.93%	3.14%	
Social Services	6.4	7.7	7.4	7.1	7.1	5.9	5.2	-32.56%	-19.34%	-7.58%	-2.13%	
Sanitation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00%	0.00%	0.00%	0.00%	
Economic Development	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00%	0.00%	0.00%	0.00%	
Culture & Recreation	28.9	33.6	37.4	41.6	43.7	47.1	45.6	35.81%	57.91%	6.31%	4.67%	
Community Services	11.4	14.6	13.4	14.9	12.3	12.1	11.7	-19.75%	2.94%	-4.31%	0.29%	
Utilities	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00%	0.00%	0.00%	0.00%	
Employee Benefits	2,617.2	3,697.6	4,265.1	5,058.9	5,610.9	5,991.8	6,292.9	70.19%	140.45%	11.22%	9.17%	
<b>Total Expenditures by Function</b>	<b>\$18,994.0</b>	<b>\$25,936.6</b>	<b>\$26,812.7</b>	<b>\$28,085.4</b>	<b>\$29,302.5</b>	<b>\$30,834.8</b>	<b>\$32,499.0</b>	<b>25.30%</b>	<b>71.10%</b>	<b>4.61%</b>	<b>5.52%</b>	

SUMMARY OF SCHOOL DISTRICT FINANCES – Fiscal Years Ended in 1998 - 2008								Percentage Change			
								Overall		Average Annual	
( \$ millions )	1998	2003	2004	2005	2006	2007	2008	2003-2008	1998-2008	2003-2008	1998-2008
Full Value	560,857.6	791,939.6	880,013.5	958,282.8	1,062,107.4	1,196,335.9	1,304,396.1	64.71%	132.57%	10.50%	8.81%
<b>Debt Issued:</b>											
Bonds	1,176.3	4,243.0	2,561.0	2,860.2	2,045.6	2,023.3	1,586.9	-62.60%	34.91%	-17.86%	3.04%
Other Debt	2,023.7	3,962.7	3,071.7	2,904.2	2,741.7	2,505.1	3,029.1	-23.56%	49.68%	-5.23%	4.12%
<b>Outstanding Debt:</b>											
Bonds (Gross)	5,232.3	10,866.4	12,583.2	13,974.0	14,633.4	15,376.1	15,813.6	45.53%	202.23%	7.79%	11.70%
Other Debt	1,154.9	3,535.6	2,411.3	2,144.2	1,882.4	1,703.4	2,363.5	-33.15%	104.65%	-7.74%	7.42%
<b>Total Outstanding Debt</b>	<b>\$6,387.2</b>	<b>\$14,402.1</b>	<b>\$14,994.5</b>	<b>\$16,118.2</b>	<b>\$16,515.8</b>	<b>\$17,079.5</b>	<b>\$18,177.1</b>	<b>26.21%</b>	<b>184.59%</b>	<b>4.77%</b>	<b>11.03%</b>
<b>Revenues:</b>											
Real Property Taxes and Assessments	9,743.9	10,893.5	11,737.8	12,731.1	13,669.8	14,507.1	15,170.0	39.26%	55.69%	6.85%	4.53%
Other Real Property Tax Items	118.3	2,223.2	2,366.7	2,511.0	2,608.2	2,731.2	2,760.8	24.18%	2,233.72%	4.43%	37.03%
Sales and Use Tax	223.2	250.8	254.8	259.8	270.6	278.3	268.5	7.03%	20.28%	1.37%	1.86%
Other Non-Property Taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00%	0.00%	0.00%	0.00%
Charges for Services	201.4	251.8	256.5	264.8	280.2	294.2	299.9	19.12%	48.89%	3.56%	4.06%
Charges to Other Governments	79.0	99.1	103.4	107.4	114.6	112.7	119.8	20.91%	51.66%	3.87%	4.25%
Use and Sale of Property	503.3	454.1	429.1	538.2	685.8	813.8	782.6	72.36%	55.49%	11.50%	4.51%
Other Local Revenues	205.5	317.8	346.4	371.9	384.4	394.2	514.3	61.81%	150.26%	10.10%	9.61%
<b>Total Local Revenues</b>	<b>\$11,074.6</b>	<b>\$14,490.2</b>	<b>\$15,494.8</b>	<b>\$16,784.2</b>	<b>\$18,013.6</b>	<b>\$19,131.5</b>	<b>\$19,915.9</b>	<b>37.44%</b>	<b>79.83%</b>	<b>6.57%</b>	<b>6.04%</b>
State Aid	7,128.3	9,376.2	9,387.3	9,855.4	10,281.5	11,126.1	12,197.2	30.09%	71.11%	5.40%	5.52%
Federal Aid	640.1	1,185.0	1,378.5	1,427.8	1,435.7	1,401.6	1,382.9	16.70%	116.03%	3.14%	8.01%
<b>Total State and Federal Revenues</b>	<b>\$7,768.5</b>	<b>\$10,561.2</b>	<b>\$10,765.8</b>	<b>\$11,283.2</b>	<b>\$11,717.1</b>	<b>\$12,527.8</b>	<b>\$13,580.1</b>	<b>28.59%</b>	<b>74.81%</b>	<b>5.16%</b>	<b>5.74%</b>
<b>Total Revenues (Local, State and Federal Sources)</b>	<b>\$18,843.1</b>	<b>\$25,051.4</b>	<b>\$26,260.6</b>	<b>\$28,067.4</b>	<b>\$29,730.8</b>	<b>\$31,659.3</b>	<b>\$33,496.0</b>	<b>33.71%</b>	<b>77.76%</b>	<b>5.98%</b>	<b>5.92%</b>
<b>Expenditures:</b>											
<b>Current Operations:</b>											
Personal Services	10,796.6	13,641.4	14,103.2	14,615.4	15,140.8	15,791.8	16,546.7	21.30%	53.26%	3.94%	4.36%
Employee Benefits	2,617.2	3,697.6	4,265.1	5,058.9	5,610.9	5,991.8	6,292.9	70.19%	140.45%	11.22%	9.17%
Contractual	4,033.5	5,540.8	5,819.4	6,186.4	6,511.9	7,069.0	7,350.3	32.66%	82.23%	5.81%	6.18%
<b>Total Current Operations</b>	<b>\$17,447.3</b>	<b>\$22,879.8</b>	<b>\$24,187.7</b>	<b>\$25,860.6</b>	<b>\$27,263.5</b>	<b>\$28,852.6</b>	<b>\$30,189.8</b>	<b>31.95%</b>	<b>73.03%</b>	<b>5.70%</b>	<b>5.64%</b>
Equipment and Capital Outlay	1,546.7	3,056.9	2,625.0	2,224.7	2,039.0	1,982.2	2,309.2	-24.46%	49.30%	-5.46%	4.09%
Debt Service	923.7	1,351.4	1,424.7	1,612.1	1,722.3	1,851.7	1,970.7	45.83%	113.35%	7.84%	7.87%
Principal	561.1	819.8	844.2	954.8	1,018.1	1,092.4	1,187.3	44.82%	111.59%	7.69%	7.78%
Interest	362.6	531.6	580.6	657.3	704.2	759.3	783.4	47.37%	116.08%	8.06%	8.01%
<b>Total Expenditures (Current Operations + Equipment and Capital Outlay + Debt Service)</b>	<b>\$19,917.7</b>	<b>\$27,288.1</b>	<b>\$28,237.4</b>	<b>\$29,697.4</b>	<b>\$31,024.8</b>	<b>\$32,686.5</b>	<b>\$34,469.7</b>	<b>26.32%</b>	<b>73.06%</b>	<b>4.78%</b>	<b>5.64%</b>

## FIRE DISTRICT REVENUES – Fiscal Years Ended in 1998 - 2008

(\$ millions)	1998	2003	2004	2005	2006	2007	2008	Percentage Change			
								Overall		Average Annual	
								2003-2008	1998-2008	2003-2008	1998-2008
<b>Revenues:</b>											
Real Property Taxes and Assessments	341.0	433.6	466.1	504.7	553.2	579.0	604.0	39.31%	77.11%	6.86%	5.88%
Other Real Property Tax Items	0.8	1.2	1.2	1.5	2.0	2.4	2.3	90.64%	179.37%	13.77%	10.82%
Sales and Use Tax	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00%	0.00%	0.00%	0.00%
Other Non-Property Taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00%	0.00%	0.00%	0.00%
Charges for Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00%	0.00%	0.00%	0.00%
Charges to Other Governments	8.5	9.6	10.2	11.1	12.8	12.4	13.0	35.89%	52.53%	6.33%	4.31%
Use and Sale of Property	22.0	10.4	10.8	19.0	26.5	35.5	22.9	119.21%	4.15%	17.00%	0.41%
Other Local Revenues	11.6	16.6	13.0	15.7	22.1	20.6	14.6	-11.75%	26.51%	-2.47%	2.38%
<b>Total Local Revenues</b>	<b>\$383.9</b>	<b>\$471.3</b>	<b>\$501.3</b>	<b>\$551.9</b>	<b>\$616.6</b>	<b>\$649.8</b>	<b>\$656.8</b>	<b>39.35%</b>	<b>71.09%</b>	<b>6.86%</b>	<b>5.52%</b>
State Aid	0.0	0.8	0.9	1.2	1.3	1.8	1.2	50.21%	4182.92%	8.48%	45.60%
Federal Aid	0.1	1.6	4.2	3.6	3.3	3.2	4.3	175.19%	7037.56%	22.44%	53.23%
<b>Total State and Federal Revenues</b>	<b>\$0.1</b>	<b>\$2.4</b>	<b>\$5.2</b>	<b>\$4.8</b>	<b>\$4.6</b>	<b>\$5.0</b>	<b>\$5.5</b>	<b>131.81%</b>	<b>6107.03%</b>	<b>18.31%</b>	<b>51.11%</b>
<b>Total Revenues (Local, State and Federal Sources)</b>	<b>\$384.0</b>	<b>\$473.7</b>	<b>\$506.5</b>	<b>\$556.7</b>	<b>\$621.2</b>	<b>\$654.8</b>	<b>\$662.3</b>	<b>39.82%</b>	<b>72.49%</b>	<b>6.93%</b>	<b>5.60%</b>

FIRE DISTRICT EXPENDITURES – Fiscal Years Ended in 1998 - 2008								Percentage Change			
								Overall		Average Annual	
( \$ millions )	1998	2003	2004	2005	2006	2007	2008	2003-2008	1998-2008	2003-2008	1998-2008
<b>Expenditures:</b>											
<b>Current Operations:</b>											
Personal Services	56.6	84.0	89.2	95.3	102.6	108.7	116.4	38.49%	105.77%	6.73%	7.48%
Employee Benefits	54.5	70.3	77.4	90.6	101.7	110.2	114.7	63.17%	110.25%	10.29%	7.71%
Contractual	118.4	151.9	159.9	174.6	188.5	195.3	201.9	32.88%	70.50%	5.85%	5.48%
<b>Total Current Operations</b>	<b>\$229.5</b>	<b>\$306.2</b>	<b>\$326.5</b>	<b>\$360.6</b>	<b>\$392.9</b>	<b>\$414.2</b>	<b>\$432.9</b>	<b>41.37%</b>	<b>88.64%</b>	<b>7.17%</b>	<b>6.55%</b>
Equipment and Capital Outlay	114.4	161.3	176.0	175.7	174.1	199.2	207.1	28.38%	81.07%	5.12%	6.12%
Debt Service	33.9	42.2	41.0	45.4	47.3	48.1	52.7	24.98%	55.37%	4.56%	4.50%
Principal	25.9	32.4	30.6	34.5	35.1	35.8	37.7	16.16%	45.57%	3.04%	3.83%
Interest	8.0	9.7	10.4	10.9	12.1	12.3	15.0	54.32%	86.86%	9.06%	6.45%
<b>Total Expenditures (Current Operations + Equipment and Capital Outlay + Debt Service)</b>	<b>\$377.8</b>	<b>\$509.7</b>	<b>\$543.6</b>	<b>\$581.7</b>	<b>\$614.2</b>	<b>\$661.5</b>	<b>\$692.8</b>	<b>35.90%</b>	<b>83.36%</b>	<b>6.33%</b>	<b>6.25%</b>
<b>Expenditures by Function:</b>											
General Government	1.5	1.5	0.6	1.1	1.4	1.8	1.8	22.62%	21.20%	4.16%	1.94%
Education	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00%	0.00%	0.00%	0.00%
Public Safety	287.9	395.8	424.6	444.5	463.9	501.4	523.6	32.28%	81.88%	5.75%	6.16%
Health	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00%	0.00%	0.00%	0.00%
Transportation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00%	0.00%	0.00%	0.00%
Social Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00%	0.00%	0.00%	0.00%
Sanitation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00%	0.00%	0.00%	0.00%
Economic Development	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00%	0.00%	0.00%	0.00%
Culture & Recreation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00%	0.00%	0.00%	0.00%
Community Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00%	0.00%	0.00%	0.00%
Utilities	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00%	0.00%	0.00%	0.00%
Employee Benefits	54.5	70.3	77.4	90.6	101.7	110.2	114.7	63.17%	110.25%	10.29%	7.71%
<b>Total Expenditures by Function</b>	<b>\$343.9</b>	<b>\$467.6</b>	<b>\$502.6</b>	<b>\$536.3</b>	<b>\$567.0</b>	<b>\$613.3</b>	<b>\$640.1</b>	<b>36.89%</b>	<b>86.12%</b>	<b>6.48%</b>	<b>6.41%</b>



## SUMMARY OF FIRE DISTRICT FINANCES – Fiscal Years Ended in 1998 - 2008

(\$ millions)								Percentage Change			
								Overall		Average Annual	
	1998	2003	2004	2005	2006	2007	2008	2003-2008	1998-2008	2003-2008	1998-2008
<b>Debt Issued:</b>											
Bonds	28.7	27.5	36.7	33.4	29.3	57.1	38.0	38.27%	32.42%	6.70%	2.85%
Other Debt	16.7	21.2	22.8	17.9	34.2	37.9	26.7	25.58%	59.33%	4.66%	4.77%
<b>Outstanding Debt:</b>											
Bonds (Gross)	130.4	176.4	214.6	229.7	236.1	270.6	280.2	58.86%	114.87%	9.70%	7.95%
Other Debt	25.8	44.4	33.1	31.5	43.2	63.4	67.5	51.98%	161.96%	8.73%	10.11%
<b>Total Outstanding Debt</b>	<b>\$156.2</b>	<b>\$220.9</b>	<b>\$247.7</b>	<b>\$261.3</b>	<b>\$279.2</b>	<b>\$334.0</b>	<b>\$347.8</b>	<b>57.48%</b>	<b>122.65%</b>	<b>9.51%</b>	<b>8.33%</b>
<b>Revenues:</b>											
Real Property Taxes and Assessments	341.0	433.6	466.1	504.7	553.2	579.0	604.0	39.31%	77.11%	6.86%	5.88%
Other Real Property Tax Items	0.8	1.2	1.2	1.5	2.0	2.4	2.3	90.64%	179.37%	13.77%	10.82%
Sales and Use Tax	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00%	0.00%	0.00%	0.00%
Other Non-Property Taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00%	0.00%	0.00%	0.00%
Charges for Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00%	0.00%	0.00%	0.00%
Charges to Other Governments	8.5	9.6	10.2	11.1	12.8	12.4	13.0	35.89%	52.53%	6.33%	4.31%
Use and Sale of Property	22.0	10.4	10.8	19.0	26.5	35.5	22.9	119.21%	4.15%	17.00%	0.41%
Other Local Revenues	11.6	16.6	13.0	15.7	22.1	20.6	14.6	-11.75%	26.51%	-2.47%	2.38%
<b>Total Local Revenues</b>	<b>\$383.9</b>	<b>\$471.3</b>	<b>\$501.3</b>	<b>\$551.9</b>	<b>\$616.6</b>	<b>\$649.8</b>	<b>\$656.8</b>	<b>39.35%</b>	<b>71.09%</b>	<b>6.86%</b>	<b>5.52%</b>
State Aid	0.0	0.8	0.9	1.2	1.3	1.8	1.2	50.21%	4182.92%	8.48%	45.60%
Federal Aid	0.1	1.6	4.2	3.6	3.3	3.2	4.3	175.19%	7037.56%	22.44%	53.23%
<b>Total State and Federal Revenues</b>	<b>\$0.1</b>	<b>\$2.4</b>	<b>\$5.2</b>	<b>\$4.8</b>	<b>\$4.6</b>	<b>\$5.0</b>	<b>\$5.5</b>	<b>131.81%</b>	<b>6107.03%</b>	<b>18.31%</b>	<b>51.11%</b>
<b>Total Revenues (Local, State and Federal Sources)</b>	<b>\$384.0</b>	<b>\$473.7</b>	<b>\$506.5</b>	<b>\$556.7</b>	<b>\$621.2</b>	<b>\$654.8</b>	<b>\$662.3</b>	<b>39.82%</b>	<b>72.49%</b>	<b>6.93%</b>	<b>5.60%</b>
<b>Expenditures:</b>											
<b>Current Operations:</b>											
Personal Services	56.6	84.0	89.2	95.3	102.6	108.7	116.4	38.49%	105.77%	6.73%	7.48%
Employee Benefits	54.5	70.3	77.4	90.6	101.7	110.2	114.7	63.17%	110.25%	10.29%	7.71%
Contractual	118.4	151.9	159.9	174.6	188.5	195.3	201.9	32.88%	70.50%	5.85%	5.48%
<b>Total Current Operations</b>	<b>\$229.5</b>	<b>\$306.2</b>	<b>\$326.5</b>	<b>\$360.6</b>	<b>\$392.9</b>	<b>\$414.2</b>	<b>\$432.9</b>	<b>41.37%</b>	<b>88.64%</b>	<b>7.17%</b>	<b>6.55%</b>
Equipment and Capital Outlay	114.4	161.3	176.0	175.7	174.1	199.2	207.1	28.38%	81.07%	5.12%	6.12%
Debt Service	33.9	42.2	41.0	45.4	47.3	48.1	52.7	24.98%	55.37%	4.56%	4.50%
Principal	25.9	32.4	30.6	34.5	35.1	35.8	37.7	16.16%	45.57%	3.04%	3.83%
Interest	8.0	9.7	10.4	10.9	12.1	12.3	15.0	54.32%	86.86%	9.06%	6.45%
<b>Total Expenditures (Current Operations + Equipment and Capital Outlay + Debt Service)</b>	<b>\$377.8</b>	<b>\$509.7</b>	<b>\$543.6</b>	<b>\$581.7</b>	<b>\$614.2</b>	<b>\$661.5</b>	<b>\$692.8</b>	<b>35.90%</b>	<b>83.36%</b>	<b>6.33%</b>	<b>6.25%</b>

**SUMMARY OF FINANCES FOR MAJOR CLASSES OF LOCAL GOVERNMENT – Fiscal Year Ended in 2008**

(Counties, Cities, Towns, Villages, Fire Districts, Schools (Excluding NYC) )

( \$ millions )	County	City	Town	Village	School	Fire District	Total
Population - Census Estimates	11,126,587	2,201,412	8,915,511	1,893,002	0.0	0.0	
Full Value	1,280,216.1	132,696.0	1,152,534.6	253,682.0	1,304,396.1	0.0	
<b>Debt Issued:</b>							
Bonds	1,845.5	332.7	531.0	191.5	1,586.9	38.0	4,525.6
Other Debt	1,142.1	282.9	367.8	162.1	3,029.1	26.7	5,010.8
<b>Outstanding Debt:</b>							
Bonds (Gross)	9,037.3	2,590.6	3,894.6	1,626.6	15,813.6	280.2	33,243.0
Other Debt	1,261.1	515.7	863.4	347.1	2,363.5	67.5	5,418.3
<b>Total Outstanding Debt</b>	<b>\$10,298.5</b>	<b>\$3,106.3</b>	<b>\$4,758.0</b>	<b>\$1,973.7</b>	<b>\$18,177.1</b>	<b>\$347.8</b>	<b>38,661.3</b>
<b>Revenues:</b>							
Real Property Taxes and Assessments	4,505.7	918.2	3,175.0	1,100.6	15,170.0	604.0	25,473.5
Other Real Property Tax Items	267.0	126.4	81.4	33.6	2,760.8	2.3	3,271.5
Sales and Use Tax(1)	6,829.2	763.0	597.1	164.5	268.5	0.0	8,622.2
Other Non-Property Taxes	96.9	68.5	107.9	19.7	0.0	0.0	293.0
Charges for Services	2,615.8	776.8	926.5	707.7	299.9	0.0	5,326.8
Charges to Other Governments	432.7	70.0	164.6	78.8	119.8	13.0	878.9
Use and Sale of Property	297.1	107.9	188.1	78.1	782.6	22.9	1,476.6
Other Local Revenues	1,361.3	188.3	367.7	108.9	514.3	14.6	2,555.1
<b>Total Local Revenues</b>	<b>\$16,405.8</b>	<b>\$3,019.0</b>	<b>\$5,608.2</b>	<b>\$2,292.0</b>	<b>\$19,915.9</b>	<b>\$656.8</b>	<b>47,897.6</b>
State Aid	2,917.3	859.7	529.8	138.0	12,197.2	1.2	16,643.2
Federal Aid	1,957.7	219.1	179.5	81.3	1,382.9	4.3	3,824.8
<b>Total State and Federal Revenues</b>	<b>\$4,875.0</b>	<b>\$1,078.8</b>	<b>\$709.4</b>	<b>\$219.2</b>	<b>\$13,580.1</b>	<b>\$5.5</b>	<b>20,468.0</b>
<b>Total Revenues (Local, State and Federal Sources)</b>	<b>\$21,280.8</b>	<b>\$4,097.8</b>	<b>\$6,317.5</b>	<b>\$2,511.2</b>	<b>\$33,496.0</b>	<b>\$662.3</b>	<b>68,365.6</b>
<b>Expenditures:</b>							
<b>Current Operations:</b>							
Personal Services	5,166.4	1,602.5	2,020.2	792.1	16,546.7	116.4	26,244.3
Employee Benefits	2,785.7	840.4	880.0	373.6	6,292.9	114.7	11,287.4
Contractual	11,878.7	992.7	2,367.8	901.6	7,350.3	201.9	23,693.0
<b>Total Current Operations</b>	<b>\$19,830.9</b>	<b>\$3,435.7</b>	<b>\$5,268.1</b>	<b>\$2,067.3</b>	<b>\$30,189.8</b>	<b>\$432.9</b>	<b>61,224.7</b>
Equipment and Capital Outlay	1,364.9	533.8	1,141.1	389.4	2,309.2	207.1	5,945.4
Debt Service	1,890.7	366.6	604.1	211.1	1,970.7	52.7	5,096.0
Principal	1,451.8	230.7	431.3	140.0	1,187.3	37.7	3,478.8
Interest	438.9	135.9	172.8	71.1	783.4	15.0	1,617.2
<b>Total Expenditures (Current Operations + Equipment and Capital Outlay + Debt Service)</b>	<b>\$23,086.5</b>	<b>\$4,336.0</b>	<b>\$7,013.2</b>	<b>\$2,667.8</b>	<b>\$34,469.7</b>	<b>\$692.8</b>	<b>72,266.0</b>

(1) See County Revenues footnote, page 42



# DIVISION SERVICES/RESOURCES

## DIVISION OF LOCAL GOVERNMENT AND SCHOOL ACCOUNTABILITY

# RESOURCES AND PUBLICATIONS

**Website:** [www.osc.state.ny.us/localgov](http://www.osc.state.ny.us/localgov) • **Email:** [localgov@osc.state.ny.us](mailto:localgov@osc.state.ny.us)

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In addition to audits, the Division of Local Government and School Accountability provides an extensive range of services to help local governments operate more efficiently and effectively. These services include accounting, management and self-help manuals; technical assistance publications and bulletins; a variety of training opportunities and special consultative services. Moreover, the Division actively promotes government reform by providing State leaders, local government officials and the public with audits, research reports and information about critical local government policy issues.

Most of the Division's publications, including all those listed below, can be accessed online at [www.osc.state.ny.us/localgov/index.htm](http://www.osc.state.ny.us/localgov/index.htm). Printed copies of these publications can be obtained by calling (518) 474-6975 or emailing us at [localgov@osc.state.ny.us](mailto:localgov@osc.state.ny.us).

**Audits of Local Governments** – The Division completes audits of individual local governments as well as groups of local governments. Performance audits provide an independent assessment of the performance of one or more local governments. Economy and efficiency audits are used to determine whether a locality is operating efficiently, the causes of any inefficiencies or uneconomical practices and whether the entity has complied with pertinent laws and regulations. Program audits are used to evaluate whether desired results or benefits are being achieved and whether the locality has complied with significant laws and regulations applicable to the program. The Division's website includes audits released from 2003 to the present.

**Cost-Saving Ideas** – Various Division publications provide advice and assistance on cost-saving ideas local governments can use as they examine their operations. In particular, there is information on cooperation and consolidation, the Local Government Financial Toolbox (a series of fiscal “how-to” guides for local governments) and a model custodial agreement for use with collateral pools and a model code of ethics.



## DIVISION SERVICES/RESOURCES

**Data and Statistics** – Data and statistics regarding the State’s local governments, including those used in many of the Division’s publications, is available in multiple formats on the Division’s website and by request. This includes information related to individual classes of local government such as villages, special district thresholds, the Aid and Incentives to Municipalities (AIM) program, revenues collected by justice courts and overlapping real property tax rates and levies. Financial data for counties, cities, towns, villages, school districts, fire districts, special purpose units, joint activities and industrial development agencies is also available.

**Financial Reporting** – Information and forms can be downloaded from the Division’s website in a variety of formats.

- **Local Government Electronic Filing** – The Division provides local governments with a free, easy-to-use software program they can utilize to prepare and file their annual financial reports.
- **Justice Court Report Filing** – Information related to the case disposition and receipt data that all town and village justice courts are required to submit to OSC each month is available.
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- **Average Estimated Costs for County and Town Special Improvement Districts** – Information can be found on the cost thresholds to be used in determining whether the approval of the State Comptroller is necessary for certain special district actions.
- **Multiyear Financial Plans** – A guide, template, self-assessment quiz, tutorial and sample plans that local governments can use when developing their multiyear financial plans are available.



# DIVISION SERVICES/RESOURCES

**Publications** – The Division’s website contains a wealth of documents of value to municipal officials and others interested in local government issues and finance.

- **Research Reports** – The Division has authored several reports that address major policy issues facing local governments and State policy-makers. Recent subjects addressed include sales tax collections, best practices in shared services and cost-savings, and New York’s housing market and employment trends.
- **Accounting and Financial Information** – Numerous financial accounting, reporting and technical assistance documents are available for use by local governments.
- **Audit Reports** – The website includes a searchable database of audits of local government entities released by the Division from 2003 to the present.
- **Local Government Connection Newsletter** – The State Comptroller’s quarterly newsletter for municipalities, school districts and other local government-related entities is available on the website.
- **Local Government Management Guide** – A series of modules that includes technical information as well as suggested management practices for municipalities is available. Some of the topics covered in the guide are capital assets, fiscal oversight responsibilities, intermunicipal cooperation, internal controls, multiyear capital plans, multiyear financial planning, reserves and strategic planning.
- **School Accountability Reform** – Information can be found on the State Comptroller’s audit and oversight program to review school district finances and operations and available school board training designed to increase accountability in school districts and strengthen oversight of school finances.

**Fire District Reform** – Legislation enacted in 2007 institutes a number of significant changes designed to strengthen fire district and fire company accountability and oversight. The enacted legislation, a Frequently Asked Questions (FAQ) document, an accounting bulletin outlining new auditing requirements and a document outlining the internal audit process for fire districts are available.

**Training** – The Division offers municipal officials a comprehensive array of seminars, including teleconferences, designed to assist them in providing government services as efficiently and effectively as possible. This includes subjects such as accounting principles and procedures, and governmental accounting and fiscal oversight training for school board members. A schedule of future classes and information about specific training sessions is also available on the website.

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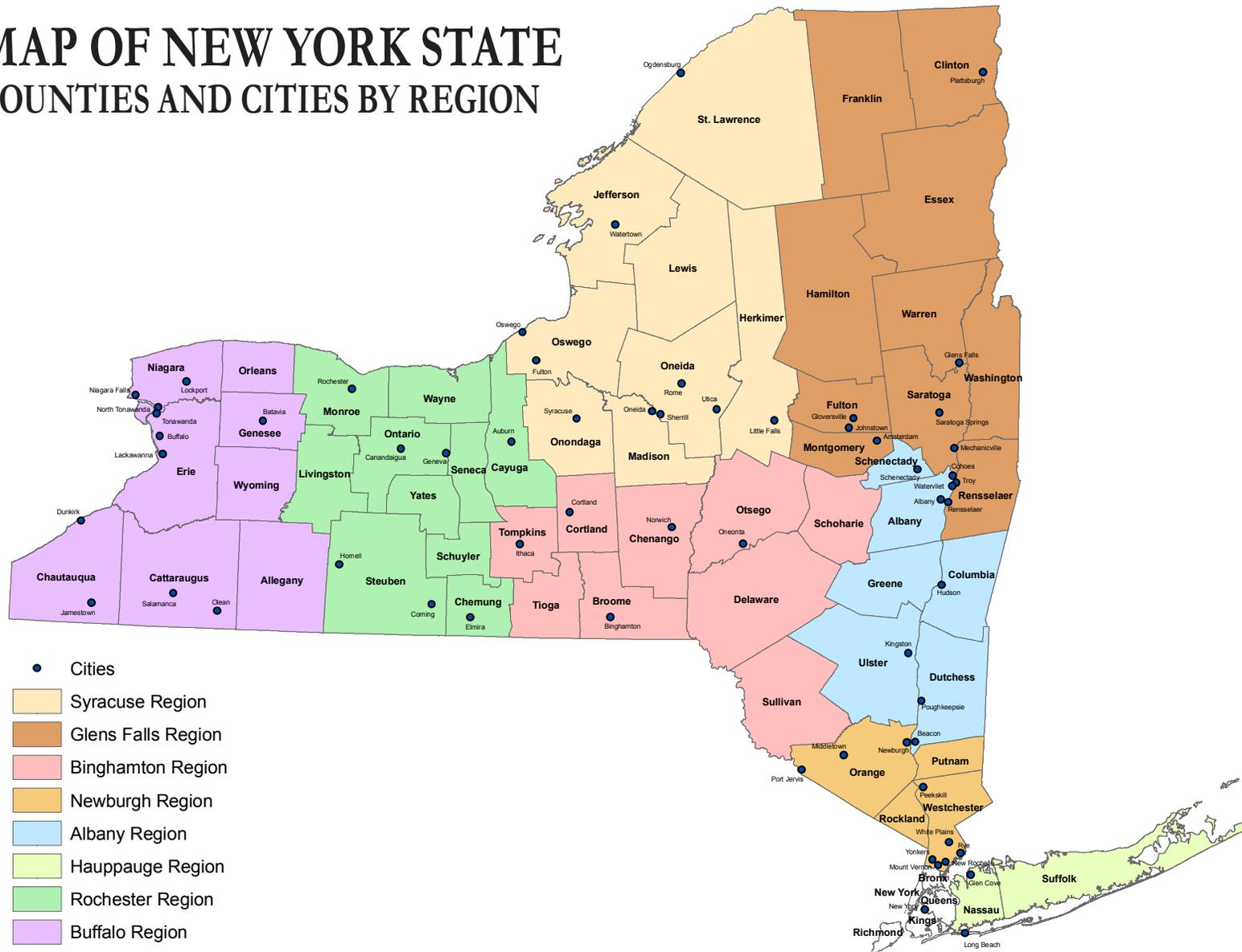
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- Hauppauge Region
- Rochester Region
- Buffalo Region



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