

FINANCIAL REPORT

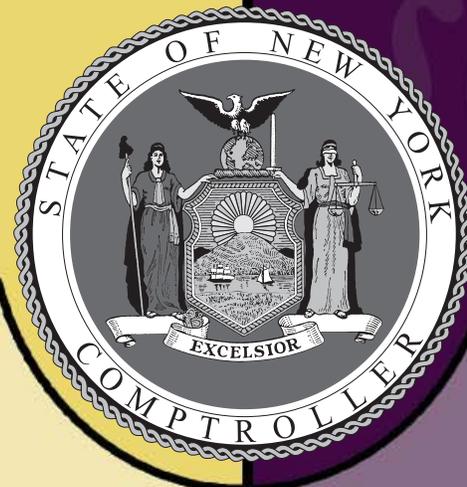
ON VILLAGES

FISCAL YEARS ENDED 2005

OFFICE OF THE
NEW YORK STATE
COMPTROLLER

Thomas P. DiNapoli

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AUGUST 2007

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**FINANCIAL REPORT
ON VILLAGES
FISCAL YEARS ENDED 2005**

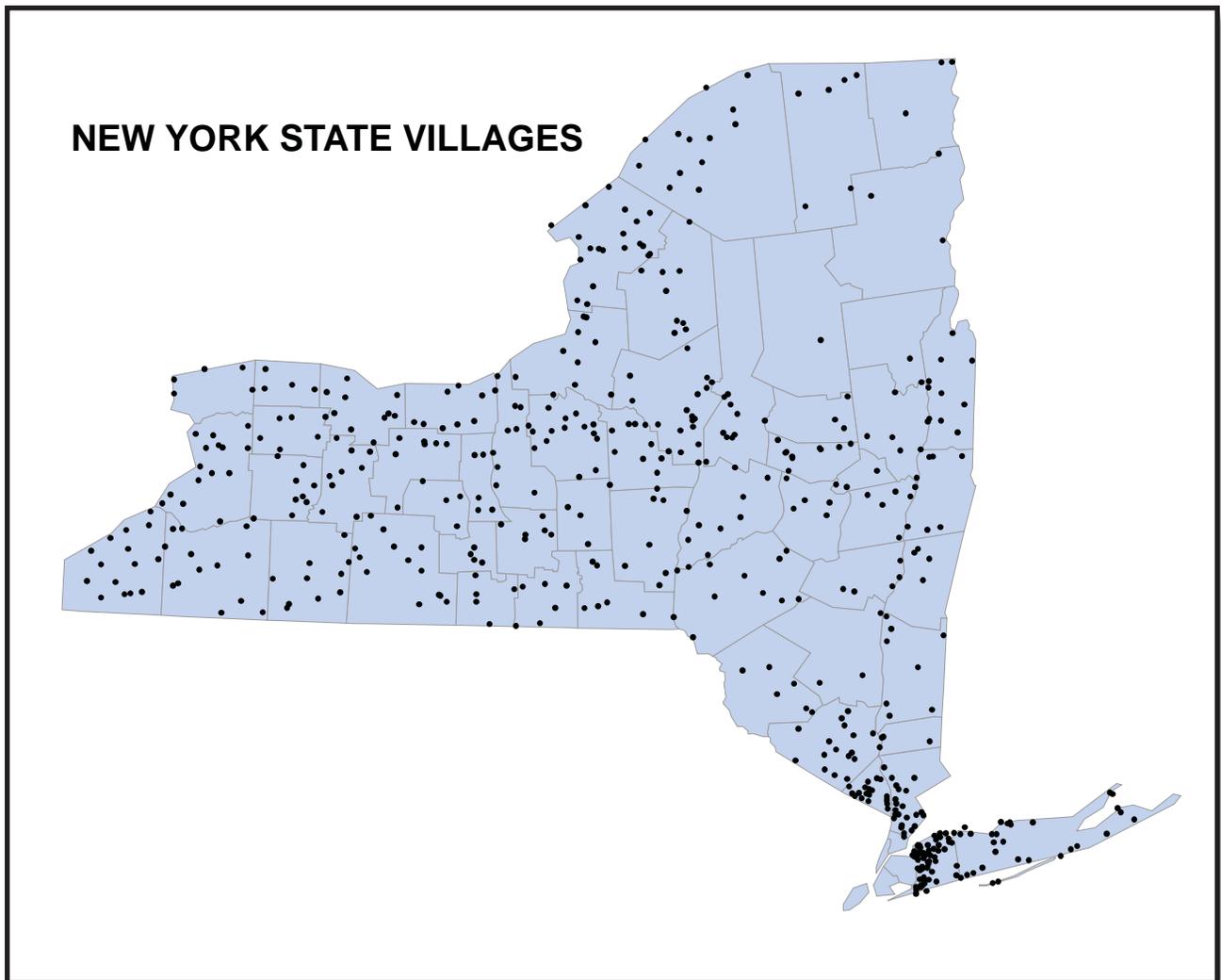


**OFFICE OF THE
NEW YORK STATE COMPTROLLER**

**Thomas P. DiNapoli
State Comptroller**

Highlights

This report discusses the nature of villages in New York, provides an overview of the finances of the State's 553 villages for the local fiscal year ending in 2005, and presents a summary of related demographic trends and other pertinent issues.



Introduction

Villages Exist Within Towns

A village is a general-purpose municipal corporation that exists within one or more towns and provides certain municipal services, such as those related to public safety, snow removal and fire protection, to residents within its boundaries. Village property owners pay taxes to both their village and the town(s) in which their village is located.

Village Size Varies

While villages are often thought of as diminutive municipalities, as a class their population sizes are actually quite disparate, ranging from fewer than 50 residents in Dering Harbor, West Hampton Dunes and Saltaire, to 57,000 in Hempstead.

Villages Originally Created to Provide Additional Municipal Services

Historically, a village tended to be the more densely populated section of a town where additional services such as water, sewer, police and fire protection were provided. However, rapid suburbanization after World War II led to statutory changes that allowed these services to be provided via the creation of “special districts.” Today, such additional services are routinely provided throughout towns, and the incorporation of a village is no longer required for provision of these services.

Villages Can Be Created, Consolidated and/or Dissolved

Notably, villages are the only type of municipality in New York State that can be incorporated or dissolved solely by local action and, as a result, are the only class that has effected such changes in the modern era. Indeed, between 1950 and 2005, 24 villages were created, 20 were dissolved and two were consolidated into one village.¹ Remarkably, as a result of the ability to create special districts discussed above, the impetus for most recent village incorporations has not been the need for new services, but the desire of residents to regulate land use and the provision of services within their areas.²

¹ See Appendix I for complete listing.

² See “Town official heads effort for Village of Woodbury” *Record Online*, July 14, 2004. <http://archive.recordonline.com/archive/2004/07/14/woodbury.htm>

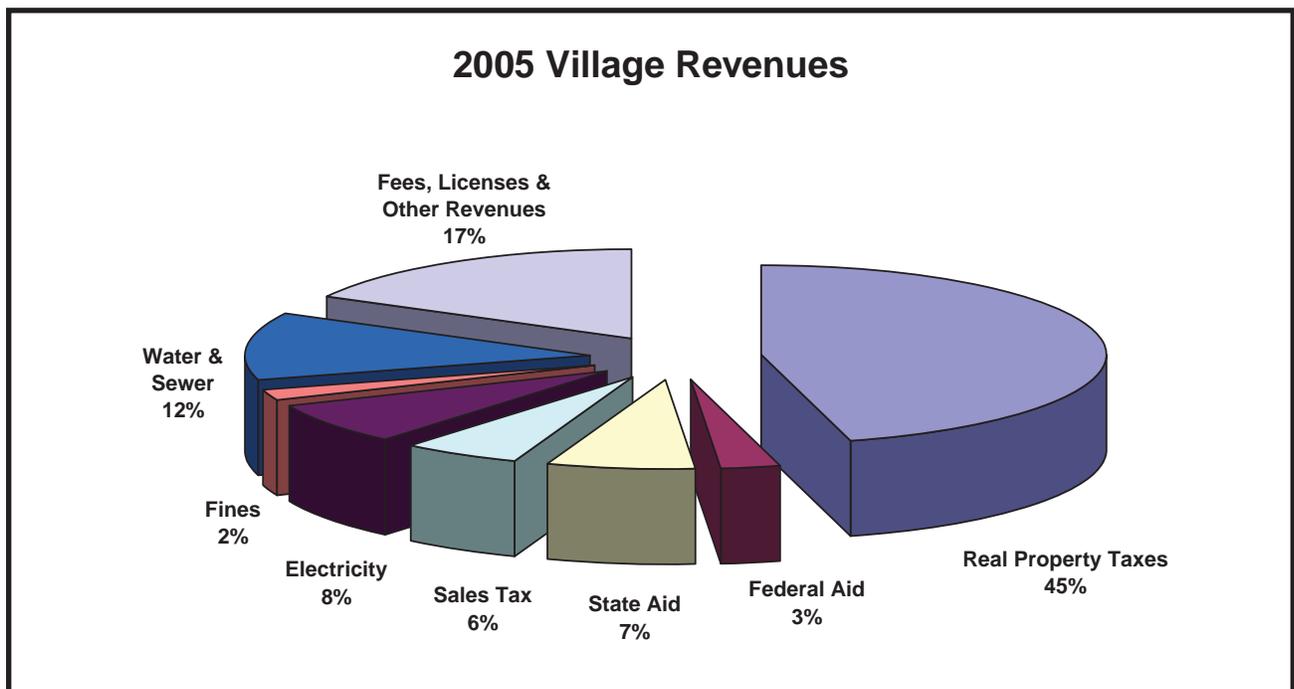
Revenues

Village revenues totaled more than \$2.1 billion in 2005. Between 2000 and 2005, village revenues increased about 25 percent at an average annual rate of 4.5 percent, exceeding the average annual inflation rate of 2.5 percent for that time period.

Villages Highly Dependent on Property Tax Revenues

Similar to towns and school districts, villages are largely dependent on real property taxes to support their operations. In 2005, villages raised \$965.8 million from property taxes and assessments, which accounted for more than 45 percent of all village revenues. Statewide, local governments (including New York City) received an average of about 38 percent of their revenues from property taxes in 2005.

While village property tax levies increased about 2.4 percent a year between 1995 and 2000, from 2000 to 2005 village levies increased about 5.2 percent annually – more than double the average annual inflation rate of 2.5 percent for that period. Analysis of recent data indicates that this revenue trend is continuing, with village levies increasing about 5.2 percent in 2006. For more information on local government reliance on real property tax revenues, see *Property Taxes in New York State*.³



³ See <http://www.osc.state.ny.us/localgov/pubs/research/propertytaxes.pdf>

Villages Receive Less State Aid Than any Other Class of Local Government

State aid to villages has risen by nearly 130 percent, from \$63 million in 1995 to \$145 million in 2005. However, much of this increase has been the result of mortgage tax revenues collected by the State and subsequently remitted to localities.⁴ Mortgage recording tax funds accounted for 22 percent of State aid to villages in 1995 and 42 percent in 2005.

The share of village revenues resulting from State aid has increased from 4.5 percent in 1995 to its current level of about 7 percent. Nonetheless, villages receive proportionally less State aid as a share of total revenue than any other class of local government. Statewide, State aid constitutes about 20 percent of local government revenues.

Unrestricted State aid accounted for 53 percent of all State aid given to villages in 2005, with highway aid accounting for another 15 percent; miscellaneous categories composed the balance.

While the 2007-08 enacted State budget increased revenue sharing aid for villages by 4.3 percent, this increase amounted to less than \$1 million. In fact, villages will receive only about 3 percent of all unrestricted State aid given to local governments, in comparison to 7 percent for towns and 87 percent for cities (excluding New York City).

Three of Four Counties Share Sales Tax Revenues With Their Villages

While villages cannot preempt and levy their own sales taxes, sales tax revenues are an important source of income to villages, accounting for about 6 percent of all village revenues in 2005. These revenues result from sharing agreements between counties and their municipalities. For additional information about this issue, see *Local Government Sales Taxes in New York State: Description, Trends and Issues*.⁵

Currently, 42 of 57 counties (excluding New York City) share sales tax revenues with villages within their boundaries.⁶ Village sales tax revenues increased at an average of about 4 percent a year, from \$77 million in 1995 to \$118.2 million in 2005.

Other Revenue Sources Can Be Particularly Important to Some Villages

Statewide, other village revenues are derived from a variety of sources, including fees, fines, recreational charges, licenses and the sale of electric power. However, the amount and proportion of total revenue raised from each of these sources varies among villages. For example, while the sale of electric power produced village revenues of approximately \$160 million in 2005, only 43 of the State's 553 villages derived revenues from this activity.

⁴ See Section 1573 of the Real Property Law

⁵ See http://www.osc.state.ny.us/localgov/pubs/research/sales_tax_final_report.pdf

⁶ Counties that do not share sales tax revenues with villages include: Allegany, Delaware, Essex, Franklin, Greene, Hamilton, Lewis, Putnam, Seneca, Suffolk, Sullivan, Washington, Wyoming and Yates.

Expenditures

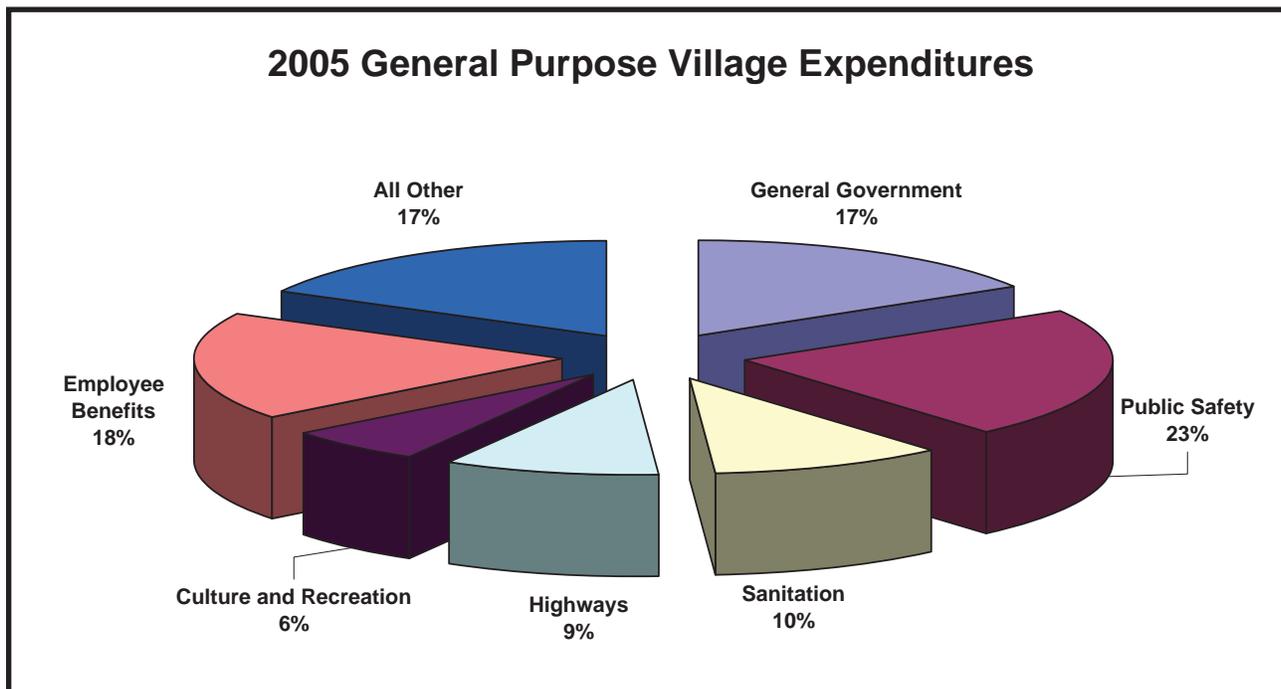
Village expenditures totaled \$2.3 billion in 2005. Payments for current operations (e.g., personal services, employee benefits, contractual obligations, etc.) composed about 77 percent of total village expenditures, with the remaining 23 percent devoted to capital expenditures and debt service. This proportion is close to the statewide average for all classes of local government. Village personnel costs (including salaries and benefits) accounted for nearly 58 percent of current operations.

Village expenditures increased 28 percent between 2000 and 2005, at an average of 5 percent annually, more than double the rate of inflation for the period.

Between 1995 and 2005, village expenditures on equipment and capital outlay increased by 53 percent while expenditures for current operations increased by nearly 56 percent, at an average rate of increase of 4.3 and 4.5 percent, respectively.

Village expenditures on employee benefits, including pensions and health insurance, increased at an average annual rate of 7.5 percent between 1995 and 2005. Spending on employee benefits composed over 10 percent of all village expenditures in 1995 and 14 percent of expenditures in 2005.

Other categories of village expenditures also increased during this period, including culture and recreation, which increased by 63 percent—from \$67 million to nearly \$110 million.

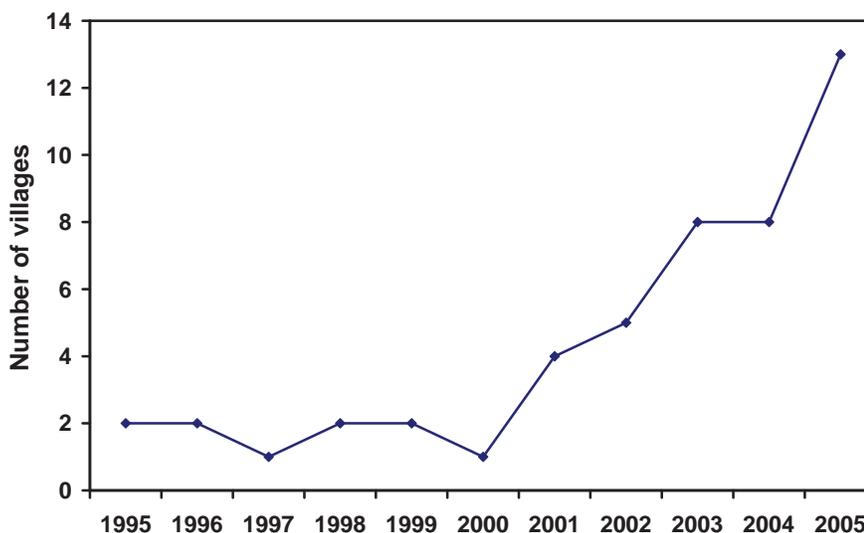


Tax and Debt Limits

Like cities and counties, villages are subject to both constitutional tax and debt limits, which are based on property value. For villages and all cities except New York City, the tax limit is computed as 2 percent of the five-year average full value. Currently, local governments that have exhausted 80 percent or more of their tax limits are notified by the Office of the State Comptroller that they are in a potentially serious situation. This is a threshold indicative of reduced revenue generating capacity, and the point at which municipalities must pay close attention to their level of tax levy and exclusions, given their narrowing tax margin. Notably, while only 2 percent (13) of the State's villages exhausted more than 80 percent of their tax limits in 2005,⁷ the number of villages in this precarious fiscal condition has increased significantly in recent years with the most dramatic increases occurring since 2001. Only two villages had exhausted 80 percent or more of their tax limit in 1995, reflecting a 550 percent increase over the 10-year period.

Village debt limits are calculated at 7 percent of the five-year average full value, the same as small cities, counties and towns. Less than 1 percent of all villages exhausted more than 80 percent of their constitutional debt limits in 2005.⁸ Nevertheless, villages have increased their reliance on debt, with total outstanding debt almost doubling from 1995 to 2005. In 2005, villages had outstanding debt totaling over \$1.5 billion.

Villages exhausting more than 80 percent of tax limit



⁷ Catskill, Ellenville, Haverstraw, Hempstead, Herkimer, Liberty, Lyons, Malone, Monticello, Potsdam, Spring Valley, Wellsville and Whitehall.

⁸ The villages of Round Lake, Schoharie and Theresa.

New York Provides Economic Incentives for Villages to Consolidate or Share Services

The State provides funding for cooperative efforts by municipalities through Shared Municipal Services Incentive (SMSI) awards. Originally enacted in 2005-06 with funding of \$2.75 million, SMSI was expanded in 2006-07 to \$25 million. The 2007-08 enacted State Budget continued funding at the 2006-07 level.

Under this program, counties, cities, towns, villages, school districts and special improvement districts may apply for incentive awards to encourage shared services and consolidation.

More specifically, in 2007-08 the SMSI program will provide grants of up to \$200,000 per municipality with priority given to initiatives that include any of the following:

- Distressed municipalities
- Consolidations or mergers of municipalities
- Shared services involving school districts
- Shared highway services
- Shared health insurance
- Countywide shared services programs

A new \$10 million consolidation incentive aid was created under SMSI that provides a recurring 25 percent unrestricted State aid increase, up to \$1 million, to municipalities that merge or consolidate beginning in 2007-08. The Department of State will establish eligibility requirements, application forms, and will review and approve grant applications as appropriate.

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Summary of Finances for Villages - Fiscal Years ended in 1995 and 2000 - 2005

	1995	2000	2001	2002	2003	2004	2005	Overall Percent Change		Average Annual Percent Change
								2000-2005	1995-2005	2000-2005
Number of Villages	556	554	554	554	554	554	553	-0.2%	-0.5%	0.0%
Population	1,834,749	1,871,947	1,871,947	1,871,947	1,871,947	1,871,947	1,871,658	0.0%	2.0%	0.0%
TAXABLE VALUATION OF REAL PROPERTY:										
Assessed Value	\$23,835.8	\$29,503.9	\$29,896.1	\$30,824.7	\$31,684.0	\$33,048.4	\$33,373.1	13.1%	40.0%	2.5%
Full Value	104,573.4	114,117.2	126,359.4	137,670.1	150,922.0	171,563.5	189,577.5	66.1%	81.3%	10.7%
INDEBTEDNESS DATA:										
Debt Issued:										
Bonds	\$106.6	\$106.8	\$157.0	\$184.3	\$169.3	\$253.7	\$239.6	124.3%	124.8%	17.5%
Notes	116.6	128.1	129.0	163.6	188.2	144.5	130.9	2.2%	12.3%	0.4%
Outstanding Debt:										
Bonds	\$641.2	\$910.7	\$984.1	\$1,082.1	\$1,140.4	\$1,296.0	\$1,387.0	52.3%	116.3%	8.8%
Notes	198.5	254.0	272.6	296.7	329.3	290.3	259.8	2.3%	30.9%	0.5%
TOTAL OUTSTANDING DEBT	\$839.7	\$1,164.6	\$1,256.7	\$1,378.8	\$1,469.7	\$1,586.3	\$1,646.8	41.4%	96.1%	7.2%
REVENUES:										
Real Property Taxes and Assessments	\$660.4	\$750.3	\$770.1	\$801.0	\$842.2	\$906.7	\$965.8	28.7%	46.2%	5.2%
Non-Property Taxes	102.9	125.6	134.1	135.6	138.4	148.7	158.1	25.9%	53.6%	4.7%
State Aid	63.1	98.2	94.8	117.4	110.5	138.7	144.9	47.6%	129.6%	8.1%
Federal Aid	60.0	82.2	69.4	74.2	73.9	79.8	62.6	-23.8%	4.3%	-5.3%
Other Revenues	503.3	637.4	664.6	686.6	702.6	739.5	779.8	22.3%	54.9%	4.1%
TOTAL REVENUES	\$1,389.6	\$1,693.6	\$1,733.0	\$1,814.8	\$1,867.6	\$2,013.4	\$2,111.2	24.7%	51.9%	4.5%
EXPENDITURES:										
Current Operations	\$1,137.2	\$1,339.5	\$1,405.8	\$1,460.4	\$1,559.0	\$1,670.8	\$1,769.2	32.1%	55.6%	5.7%
Equipment and Capital Outlay	237.9	322.3	316.1	381.4	331.6	359.1	363.5	12.8%	52.8%	2.4%
Debt Service:										
Principal	\$78.9	\$97.0	\$105.5	\$112.3	\$114.2	\$121.1	\$122.7	26.5%	55.5%	4.8%
Interest	41.7	50.3	52.5	55.9	53.7	52.9	56.0	11.3%	34.3%	2.2%
TOTAL DEBT SERVICE	\$120.6	\$147.3	\$158	\$168.2	\$167.9	\$174	\$178.7	21.3%	48.2%	3.9%
TOTAL EXPENDITURES	\$1,495.7	\$1,809.2	\$1,879.9	\$2,010.0	\$2,058.5	\$2,203.9	\$2,311.5	27.8%	54.5%	5.0%

Expenditure Trends by Function for Villages - Fiscal Years ended in 1995 and 2000 - 2005											
	1995	2000	2001	2002	2003	2004	2005	Overall Percent Change		Average Annual Percent Change	
								2000-2005	1995-2005	2000-2005	1995-2005
GENERAL PURPOSE:											
General Government	\$192.3	\$223.8	\$236.3	\$239.6	\$262.1	\$276.0	\$291.3	30.2%	51.5%	5.4%	4.2%
Public Safety	251.8	314.1	330.1	344.7	355.5	375.0	387.5	23.4%	53.9%	4.3%	4.4%
Health	2.9	3.9	4.3	4.3	5.2	5.3	5.5	41.0%	89.7%	7.1%	6.6%
Sanitation	151.4	160.0	162.6	168.3	171.6	180.5	183.8	14.9%	21.4%	2.8%	2.0%
Highways	115.6	135.4	144.6	140.5	152.6	159.0	164.8	21.7%	42.6%	4.0%	3.6%
Culture and Recreation	67.3	86.9	92.4	97.7	101.0	105.7	109.5	26.0%	62.7%	4.7%	5.0%
Employee Benefits	157.3	167.1	182.0	198.2	218.2	270.8	322.8	93.2%	105.2%	14.1%	7.5%
All Other	198.6	248.2	253.7	267.1	293.0	298.5	304.2	22.6%	53.2%	4.2%	4.4%
TOTAL GENERAL PURPOSE	\$1,137.2	\$1,339.5	\$1,405.8	\$1,460.4	\$1,559.0	\$1,670.8	\$1,769.2	32.1%	55.6%	5.7%	4.5%
INTEREST ON DEBT	\$41.7	\$50.3	\$52.5	\$55.9	\$53.7	\$52.9	\$56.0	11.3%	34.3%	2.2%	3.0%
TOTAL GENERAL PURPOSE AND INTEREST	\$1,178.9	\$1,389.8	\$1,458.3	\$1,516.3	\$1,612.7	\$1,723.8	\$1,825.2	31.3%	54.8%	5.6%	4.5%

Large Villages*

Selected Demographic and Socio-economic Indicators

Village	Population			Unemployment Rate			Median Household Income			Poverty Rate			Median House Value		
	1970	2000	% Change 1970 to 2000	1990	2000	% Change 1990 to 2000	1990	2000	% Change 1990 to 2000	1990	2000	% Change 1990 to 2000	1990	2000	% Change 1990 to 2000
	Hempstead	39,411	56,554	43.5%	6.8%	7.0%	23.2%	\$36,715	\$45,234	23.2%	12.4%	17.7%	17.7%	\$155,700	\$166,400
Freeport	40,374	43,783	8.4%	4.8%	5.1%	27.3%	\$43,948	\$55,948	27.3%	7.4%	10.6%	10.6%	\$168,900	\$179,900	6.5%
Valley Stream	40,413	36,368	-10.0%	4.7%	3.1%	33.7%	\$47,287	\$63,243	33.7%	3.2%	3.5%	3.5%	\$187,700	\$199,800	6.4%
Port Chester	25,803	27,867	8.0%	5.8%	5.0%	28.9%	\$35,216	\$45,381	28.9%	8.1%	13.0%	13.0%	\$257,300	\$259,300	0.8%
Lindenhurst	28,359	27,819	-1.9%	5.3%	3.7%	32.3%	\$46,615	\$61,667	32.3%	3.5%	6.4%	6.4%	\$155,900	\$167,500	7.4%
Spring Valley	18,112	25,464	40.6%	5.1%	7.1%	22.4%	\$33,757	\$41,311	22.4%	10.4%	18.7%	18.7%	\$163,300	\$149,300	-8.6%
Rockville Centre	27,444	24,568	-10.5%	3.6%	2.8%	43.0%	\$55,476	\$79,345	43.0%	3.3%	5.0%	5.0%	\$277,500	\$355,300	28.0%
Harrison	21,544	24,154	12.1%	4.4%	3.5%	43.3%	\$56,324	\$80,738	43.3%	4.3%	5.6%	5.6%	\$469,200	\$578,700	23.3%
Ossining	21,659	24,010	10.9%	5.1%	3.4%	24.5%	\$41,901	\$52,185	24.5%	7.4%	10.6%	10.6%	\$204,000	\$207,200	1.6%
Garden City	25,373	21,672	-14.6%	2.9%	3.1%	39.9%	\$74,478	\$104,176	39.9%	1.8%	2.3%	2.3%	\$373,100	\$460,000	23.3%
Lynbrook	23,151	19,911	-14.0%	4.0%	4.2%	37.2%	\$45,453	\$62,373	37.2%	2.9%	4.2%	4.2%	\$194,700	\$223,100	14.6%
Mineola	21,845	19,234	-12.0%	3.3%	3.3%	36.0%	\$44,635	\$60,706	36.0%	3.8%	4.2%	4.2%	\$212,800	\$247,200	16.2%
Mamaroneck	18,909	18,752	-0.8%	3.7%	3.8%	32.1%	\$47,321	\$62,510	32.1%	5.1%	6.9%	6.9%	\$305,000	\$361,700	18.6%
Scarsdale	19,229	17,823	-7.3%	2.1%	1.5%	51.3%	\$120,825	\$182,792	51.3%	1.5%	2.8%	2.8%	\$500,001	\$708,000	41.6%
Massapequa Park	22,112	17,499	-20.9%	3.2%	1.6%	35.1%	\$58,773	\$79,403	35.1%	1.4%	1.4%	1.4%	\$188,500	\$235,700	25.0%
Depew	22,158	16,629	-25.0%	5.7%	4.1%	37.8%	\$30,637	\$42,232	37.8%	5.7%	5.4%	5.4%	\$70,600	\$84,600	19.8%
Kenmore	20,980	16,426	-21.7%	3.6%	4.1%	37.7%	\$30,674	\$42,252	37.7%	5.2%	5.2%	5.2%	\$71,300	\$81,300	14.0%
Floral Park	18,466	15,967	-13.5%	3.2%	2.5%	43.6%	\$51,344	\$73,719	43.6%	2.7%	3.1%	3.1%	\$225,200	\$267,800	18.9%
Johnson City	18,025	15,535	-13.8%	5.1%	5.6%	13.9%	\$24,097	\$27,438	13.9%	10.5%	16.0%	16.0%	\$68,200	\$62,500	-8.4%
All Large Villages (Median)	22,112	21,672	-10.0%	4.4%	3.7%	35.1%	\$45,453	\$61,667	35.1%	4.3%	5.4%	5.4%	\$194,700	\$223,100	14.6%
All Large Villages (Mean)	24,914	24,739	-10.0%	4.3%	3.9%	33.9%	\$48,709	\$66,455	33.9%	5.3%	7.5%	7.5%	\$223,626	\$262,911	13.5%

*Includes only villages with populations exceeding 15,000

Source: U.S. Census Bureau

Large Villages*

Selected Fiscal Indicators

Village	Property Taxes 2006					Debt (2005 FYE)			Revenues and Expenses (2005)			
	% Change in Tax Levy 2001 to 2006	% Change in Full Value 2001 to 2006	Full Value Tax Rate	% of Tax Limit Exhausted	Debt Service as a % of Expenditures	Total Outstanding Debt per Capita	Percent Change 2000 - 2005		Salary as a % of Expenditures	Employee Benefits as a % of Expenditures		
							Revenues	Expenditures				
DEPEW	34.4%	10.8%	\$10.67	52.63%	2.4%	\$188	9.1%	21.0%	41.0%	20.3%		
FLORAL PARK	32.3%	79.5%	\$7.97	50.73%	5.7%	\$506	29.7%	45.2%	42.1%	20.2%		
FREEPORT	56.2%	50.2%	\$10.11	50.14%	10.7%	\$3,215	44.8%	38.3%	27.7%	14.5%		
GARDEN CITY	22.0%	88.9%	\$7.03	43.27%	2.8%	\$416	18.2%	20.5%	45.5%	19.0%		
HARRISON	18.7%	62.4%	\$0.55	0.04%	21.1%	\$1,852	-5.6%	73.3%	11.4%	6.3%		
HEMPSTEAD	61.9%	45.5%	\$16.16	86.86%	8.7%	\$840	28.8%	24.2%	47.8%	17.8%		
JOHNSON CITY	25.0%	17.3%	\$15.37	69.76%	5.6%	\$1,964	13.6%	58.0%	25.0%	13.6%		
KENMORE	28.8%	10.4%	\$14.68	64.13%	11.1%	\$425	16.2%	14.3%	38.3%	17.3%		
LINDENHURST	25.2%	89.5%	\$1.79	11.07%	6.2%	\$197	23.2%	40.2%	30.9%	16.4%		
LYNBROOK	43.4%	66.9%	\$10.84	65.79%	7.5%	\$977	43.3%	28.2%	42.3%	17.3%		
MAMARONECK	30.9%	85.4%	\$5.00	29.71%	9.5%	\$887	36.8%	42.5%	32.1%	15.4%		
MASSAPEQUA PARK	17.8%	70.3%	\$1.43	5.92%	16.6%	\$487	34.8%	-5.5%	24.5%	15.5%		
MINEOLA	40.2%	46.4%	\$4.77	22.63%	15.1%	\$1,567	34.7%	-5.4%	31.0%	18.4%		
OSSINING	17.8%	70.7%	\$7.05	33.80%	8.2%	\$1,069	13.3%	33.2%	31.9%	14.8%		
PORT CHESTER	63.2%	88.7%	\$6.98	40.08%	7.4%	\$1,035	39.3%	47.1%	34.4%	16.8%		
ROCKVILLE CENTRE	25.7%	88.6%	\$4.37	27.35%	5.1%	\$1,262	35.4%	37.1%	27.4%	12.3%		
SCARSDALE	33.5%	76.4%	\$3.06	19.60%	2.6%	\$577	20.9%	28.3%	49.2%	21.6%		
SPRING VALLEY	28.7%	62.5%	\$14.04	81.90%	6.3%	\$570	14.4%	26.8%	36.3%	15.3%		
VALLEY STREAM	39.2%	69.6%	\$5.45	31.25%	10.9%	\$817	39.7%	38.1%	35.1%	17.5%		
All Large Villages (Median)	30.9%	69.6%	\$7.03	40.1%	7.5%	\$840	28.8%	33.2%	34.4%	16.8%		
All Large Villages (Mean)	33.9%	62.1%	\$7.75	41.4%	8.6%	\$992	25.8%	31.9%	34.4%	16.3%		

Village Creations Since 1920

Village	Town	County	Date
East Hampton	East Hampton	Suffolk	1920
South Corning	Corning	Steuben	1920
Almond	Almond	Allegany	1921
Cassadaga	Stockton	Chautauqua	1921
Colonie	Colonie	Albany	1921
Deferiet	Wilna	Jefferson	1921
Delanson	Duanesburg	Schenectady	1921
Great Neck	North Hempstead	Nassau	1921
Herrings	Wilna	Jefferson	1921
Kensington	North Hempstead	Nassau	1921
Malverne	Hempstead	Nassau	1921
Ocean Beach	Islip	Suffolk	1921
Orchard Park	Orchard Park	Erie	1921
Otisville	Mount Hope	Orange	1921
Burke	Burke	Franklin	1922
Downsville	Colchester	Delaware	1922
Evans Mills	Le Ray	Jefferson	1922
La Fargeville*	Orleans	Jefferson	1922
New York Mills	Whitestown	Oneida	1922
Riverside	Corning	Steuben	1922
Lindenhurst	Babylon	Suffolk	1923
Millport	Veteran	Chemung	1923
Sound Avenue*	---	Suffolk	1923
Ames	Canajoharie	Montgomery	1924
Bellerose	Hempstead	Nassau	1924
Bloomingburg	Mamakating	Sullivan	1924
Broadalbin	Broadalbin	Fulton	1924
Fillmore	Hume	Allegany	1924
Greenwood Lake	Warwick	Orange	1924
Huntington Bay	Huntington	Suffolk	1924
Jeffersonville	Callicoon	Sullivan	1924
Kings Point	North Hempstead	Nassau	1924
Menands	Colonie	Albany	1924
North Hornell	Hornellsville	Steuben	1924
Old Westbury	North Hempstead	Nassau	1924
Asharoken	Huntington	Suffolk	1925
Brushton	Moira	Franklin	1925
Hewlett Harbor	Hempstead	Nassau	1925
Maybrook	Montgomery	Orange	1925
Mill Neck	Oyster Bay	Nassau	1925
North Syracuse	Clay	Onondaga	1925
Jamaica Square	Hempstead	Nassau	1925

Continued on next page

Village Creations Since 1920

Village	Town	County	Date
Speculator	Lake Pleasant	Hamilton	1925
Valley Stream	Hempstead	Nassau	1925
Centre Island	Oyster Bay	Nassau	1926
East Williston	North Hempstead	Nassau	1926
Island Park	Hempstead	Nassau	1926
Laurel Hollow	Oyster Bay	Nassau	1926
Lloyd Harbor	Huntington	Suffolk	1926
Lodi	Lodi	Seneca	1926
Nissequogue	Smithtown	Suffolk	1926
Willston Park	North Hempstead	Nassau	1926
Cove Neck	Oyster Bay	Nassau	1927
Hewlett Neck	Hempstead	Nassau	1927
Lake Success	North Hempstead	Nassau	1927
New Hyde Park	North Hempstead	Nassau	1927
Old Field	Brookhaven	Suffolk	1927
Stewart Manor	Hempstead	Nassau	1927
Village of the Branch	Smithtown	Suffolk	1927
Buchanan	Cortlandt	Westchester	1928
Head of (the) Harbor	Smithtown	Suffolk	1928
Hewlett Bay Park	Hempstead	Nassau	1928
Matinecock	Oyster Bay	Nassau	1928
Quogue	Southampton	Suffolk	1928
West Hampton Beach	Southampton	Suffolk	1928
Castorland	Denmark	Lewis	1929
North Hills	North Hempstead	Nassau	1929
Old Brookville	Oyster Bay	Nassau	1929
Plandome Heights	North Hempstead	Nassau	1929
Sloatsburg	Ramapo	Rockland	1929
Village of the Landing*	Smithtown	Suffolk	1929
Great Neck Plaza	North Hempstead	Nassau	1930
Manorhaven	North Hempstead	Nassau	1930
Munsey Park	North Hempstead	Nassau	1930
Baxter Estates	North Hempstead	Nassau	1931
Belle Terre	Brookhaven	Suffolk	1931
Brookville	Oyster Bay	Nassau	1931
East Hills	North Hempstead	Nassau	1931
Flower Hill	North Hempstead	Nassau	1931
Lattingtown	Oyster Bay	Nassau	1931
Massapequa Park	Oyster Bay	Nassau	1931
Muttontown	Oyster Bay	Nassau	1931
North Haven	Southampton	Suffolk	1931
Oyster Bay Cove	Oyster Bay	Nassau	1931
Plandome Manor	North Hempstead	Nassau	1931

Continued on next page

Village Creations Since 1920			
Village	Town	County	Date
Poquott	Brookhaven	Suffolk	1931
Roslyn Estates	North Hempstead	Nassau	1931
Roslyn Harbor	North Hempstead	Nassau	1931
Russell Gardens	North Hempstead	Nassau	1931
Thomaston	North Hempstead	Nassau	1931
Port Washington North	North Hempstead	Nassau	1932
Roslyn	North Hempstead	Nassau	1932
Upper Brookville	Oyster Bay	Nassau	1932
Westbury	North Hempstead	Nassau	1932
Florida	Warwick	Orange	1946
Tuxedo Park	Tuxedo	Orange	1952
Sodus Point	Sodus	Wayne	1957
New Square	Ramapo	Rockland	1961
Atlantic Beach	Hempstead	Nassau	1962
Port Jefferson	Brookhaven	Suffolk	1963
Amchir	Wawayanda	Orange	1964
Pomona	Ramapo/Haverstraw	Rockland	1967
Lake Grove	Brookhaven	Suffolk	1968
Round Lake	Malta	Saratoga	1969
Sylvan Beach	Vienna	Oneida	1971
Lansing	Lansing	Tompkins	1974
Pelham	Pelham	Westchester	1975
Harrison	Harrison	Westchester	1975
Kiryas Joel	Monroe	Orange	1977
Rye Brook	Rye	Westchester	1982
Wesley Hills	Ramapo	Rockland	1982
New Hempstead	Ramapo	Rockland	1983
Islandia	Islip	Suffolk	1985
Chestnut Ridge	Ramapo	Rockland	1986
Montebello	Ramapo	Rockland	1986
Bloomfield	East Bloomfield	Ontario	1990
Kaser	Ramapo	Rockland	1990
Airmont	Ramapo	Rockland	1991
West Hampton Dunes	Southampton	Suffolk	1993
East Nassau	Nassau	Rensselaer	1998
Sagaponack	Southampton	Suffolk	2005
South Blooming Grove	Blooming Grove	Orange	2006
Woodbury	Woodbury	Orange	2006

* Creation date based on first financial record in the *Special Report on Municipal Affairs*.

Village Dissolutions Since 1920

Village	Town	County	Date
Union**	Union	Broome	1921
La Fargeville**	---	Jefferson	1922
Marlboro**	Marlboro	Ulster	1922
Brookfield**	Brookfield	Madison	1923
Eastwood**	DeWitt	Onondaga	1926
Newfield	Newfield	Tompkins	1926
Pleasant Valley	Pleasant Valley	Dutchess	1926
Belleville**	Ellisburg	Jefferson	1930
Northville**	---	Suffolk	1930
Henderson**	Henderson	Jefferson	1933
Old Forge**	Webb	Herkimer	1936
North Bangor	Bangor	Franklin	1939
Forestport**	Forestport	Oneida	1940
Village of the Landing**	Smithtown	Suffolk	1940
Downsville	Colchester	Delaware	1950
Amchir	Wawayanda	Orange	1968
Prattsburg	Prattsburg	Steuben	1972
Fort Covington	Fort Covington	Franklin	1975
Pelham	Pelham	Westchester	1975
North Pelham	Pelham	Westchester	1975
Friendship	Friendship	Allegany	1977
Rosendale	Rosendale	Ulster	1977
Savannah	Savannah	Wayne	1979
Elizabethtown	Elizabethtown	Essex	1980
Bloomington	St. Armand	Essex	1985
Pine Hill	Shandaken	Ulster	1986
Woodhull	Woodhull	Steuben	1986
East Bloomfield	East Bloomfield	Ontario	1990
Holcomb	East Bloomfield	Ontario	1990
Pine Valley	Southampton	Suffolk	1991
Westport	Westport	Essex	1992
Ticonderoga	Ticonderoga	Essex	1993
Fillmore	Hume	Allegany	1994
Schenevus	Maryland	Otsego	1994
Mooers	Mooers	Clinton	1995
Andes	Andes	Delaware	2003

**Dissolution date based on last financial record in the *Special Report on Municipal Affairs*.

Miscellaneous Village Actions Since 1920

Village	Town	County	Action	Previous Name	Date
Long Beach	Hempstead	Nassau	Village-to-City		1922
Watkins Glen	Dix	Schuyler	Name Change	Watkins	1926
Victory	Saratoga	Saratoga	Name Change	Victory Mills	1926
Northville	---	Suffolk	Name Change	Sound Avenue	1927
Laurel Hollow	Oyster Bay	Nassau	Name Change	Laurelton	1935
Peekskill	Cortlandt	Westchester	Village-to-City		1940
Rye	Rye	Westchester	Village-to-City		1942
Pelham	Pelham	Westchester	Consolidation	Pelham /North Pelham	1975
Barneveld	Trenton	Oneida	Name Change	Trenton	1975
Cornwall-on-Hudson	Cornwall	Orange	Name Change	Cornwall	1978
Bloomfield	East Bloomfield	Ontario	Consolidation	Holcomb /East Bloomfield	1990
Sleepy Hollow	Mount Pleasant	Westchester	Name Change	North Tarrytown	1996

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