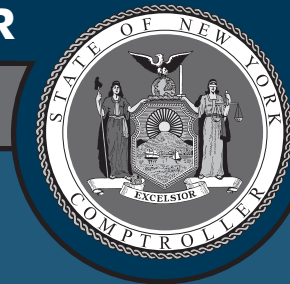


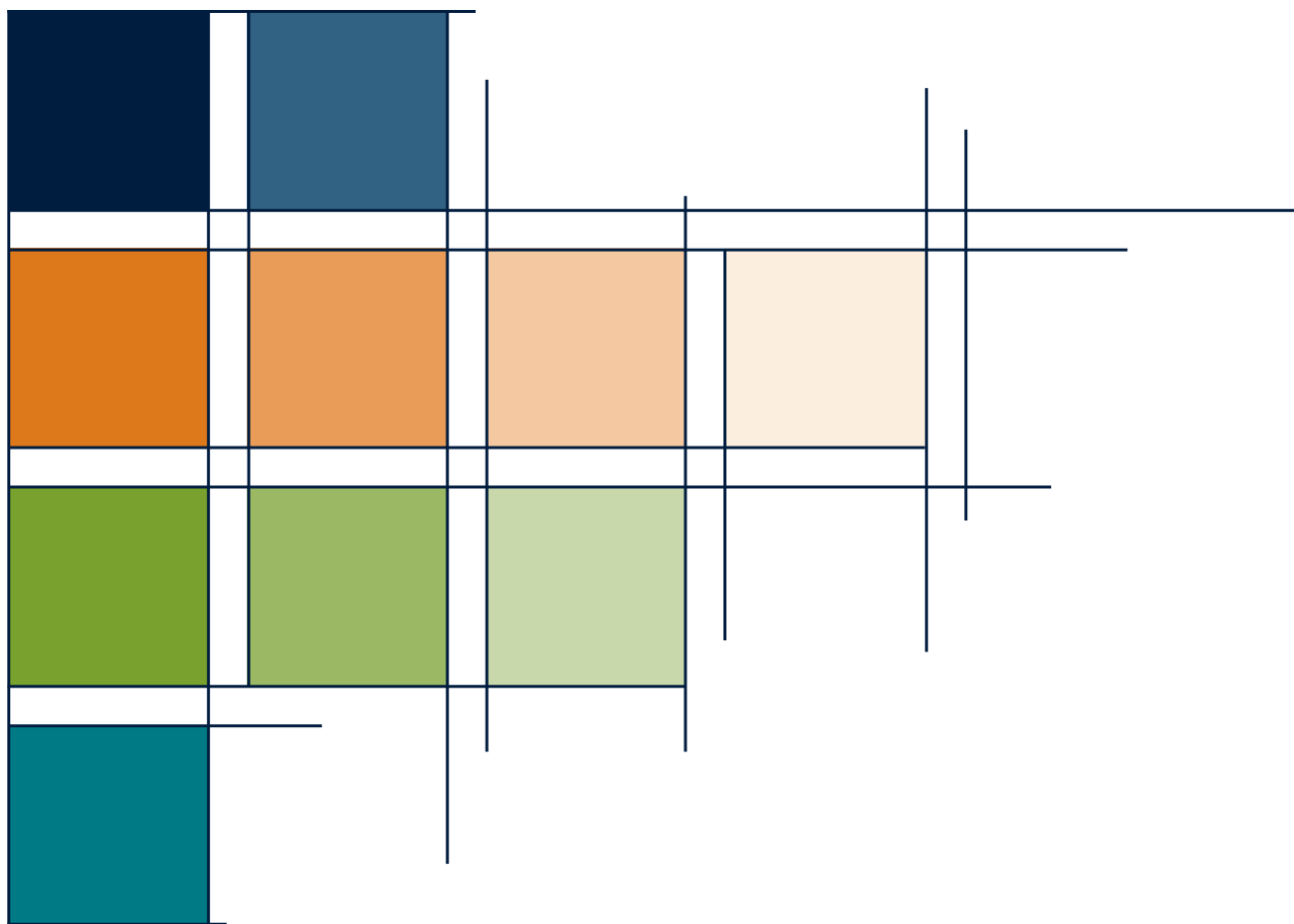
**OFFICE OF THE NEW YORK STATE COMPTROLLER**

Thomas P. DiNapoli • State Comptroller



# ANNUAL REPORT 2012

## ON LOCAL GOVERNMENTS



**DIVISION OF LOCAL GOVERNMENT AND SCHOOL ACCOUNTABILITY**

**DECEMBER 2012**

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**Date of Issue: December 2012**



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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



For the past five years, the theme for this Annual Report on Local Governments has been similar: economic conditions have made times extremely challenging for local officials. Years of receding, stagnant and painfully slow economic growth have led local governments and school districts to cut vital services and tap their rainy day funds to balance budgets – a practice that is not sustainable in the long term. In addition, the State’s property tax levy cap has now added new limits to raising revenues from this source. As these trends continue, I am growing more concerned about the financial condition of many of our local governments. Earlier this year, I released a report which found that more than 100 local governments do not

have enough cash on hand to pay even 75 percent of their current liabilities, almost 300 local governments ended either fiscal years 2010, 2011, or both, in a deficit situation, and 27 local governments appear not only to have drained their rainy day funds, but spent more than they had in such reserves.

The Great Recession has certainly had a sustained negative impact on local budgets. In some cases, particularly for our upstate cities, that impact has exacerbated long-term systemic fiscal difficulties resulting from decades of population decline and loss of manufacturing jobs. The fiscal health of these local governments is particularly precarious. That is why I announced plans to implement an early warning monitoring system that would identify municipalities and school districts experiencing signs of budgetary strain so that corrective actions could be taken before a full financial crisis develops. The monitoring system will provide an opportunity for local officials to discuss their options and take timely action. A quicker response ultimately results in reduced costs and fewer disruptions to crucial government services. In addition, the early warning system will enhance transparency and give taxpayers critical information about the financial condition of the governments that serve them. We are currently finalizing this system based on feedback received from many local government and school district officials, and will implement it in 2013.

I recognize that these are volatile fiscal times for New York’s local governments. The Office of the State Comptroller is committed to helping you get through these challenges. This report highlights the many services that are available to local officials through our Division of Local Government and School Accountability, including audits, training and research. I hope you take advantage of the resources that we make available, and I look forward to working with you to help maintain fiscal stability at the local level.

Sincerely,

Thomas P. DiNapoli  
State Comptroller



## Executive Summary

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After enduring several years of economic volatility which have resulted in growing costs to provide essential services without adequate growth in revenues to support them, many local governments have nearly exhausted the resources they had been deploying to stave off severe fiscal stress, such as rainy day funds and temporary federal aid allocated during the height of the recession. Between 2010 and 2011, total local government expenditures grew by less than 1.0 percent while total revenues actually decreased by 0.5 percent. Meanwhile, inflation for the period measured 3.2 percent.

In the face of declining revenues, local officials responded by making cuts to certain services to compensate for growth in fixed costs. Based on data reported between 2008 and 2011, there have been reductions in a variety of service areas, especially those most visible to the public. For example: at the county level, cuts to health, cultural and recreation programs totaled \$265 million. At the city level, cuts to public safety and garbage collection totaled \$76.2 million. Meanwhile, at the town and village levels, cuts to garbage collection services, cultural and recreation programs totaled \$177 million.

On the revenue side, property tax levy increases have moderated over the past several years, down from the peak increase of 7.7 percent (between 2002 and 2003) to an increase of 2.9 percent (between 2011 and 2012). In part, this moderation may reflect responsiveness to taxpayer concerns over the already high tax burden, but it also reflects declining property values due to the lingering effects of the housing market collapse. Although the property tax has historically been the most predictable and easily administered source of local revenue, the recently enacted levy limit (commonly called the “property tax cap”) now introduces a new variable for raising revenue through this source.

Another important source of local revenue, the sales tax, has regained its upward trend, increasing 3.9 percent in the first nine months of 2012 compared to the same period in 2011. However, the path to recovery has been a very gradual one and overall growth in collections is below the average annual growth experienced in the period before the recession (5.1 percent per year on average from 1990 to 2008).

Similarly, funding levels for State and federal aid, which are beyond the control of local officials, have been relatively stagnant and have increased at less than the rate of inflation over the past decade. Due to continuing fiscal difficulties at the federal and State levels, these trends are likely to continue for the foreseeable future.

The State’s revised Financial Plan projects budgetary gaps estimated at \$982 million and \$3.6 billion in 2013-14 and 2014-15, respectively.<sup>1</sup> With State tax revenue collections continuing to miss target projections, these projected gaps may grow. Further, although the impact of Hurricane Sandy has yet to be fully understood and quantified, the Governor has estimated costs to be \$42 billion in New York State, and may cause projected gaps to grow even higher. This single event will undoubtedly leave a long-lasting and significant impression on State and local government finances alike – especially in those communities directly affected by the storm’s devastation.

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<sup>1</sup> New York State Division of the Budget, *Mid-Year Update to the Financial Plan for Fiscal Year 2013*, page 5. [www.publications.budget.ny.gov/budgetFP/FY2013Mid-YearReport.pdf](http://www.publications.budget.ny.gov/budgetFP/FY2013Mid-YearReport.pdf), November 2012.



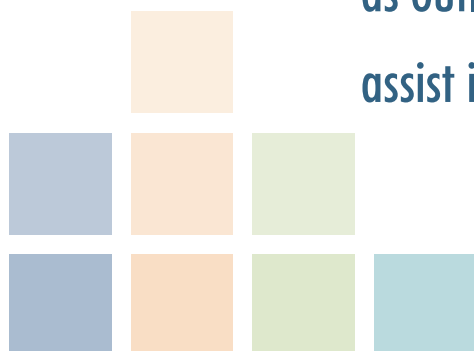
The consequence of these fiscal realities, from the perspective of local governments, is evident: fund balances have been used to fill gaps and are down 28 percent since peaking in 2006. Moreover, findings from a recent Office of the State Comptroller (OSC) examination of local governments' financial data show that almost 300 local governments ended either fiscal years 2010, 2011 or both in a deficit situation, while more than 100 local governments do not have enough cash on hand to pay even 75 percent of their current liabilities.

In response to the increasing financial stress being experienced by local governments, OSC has proposed a comprehensive Fiscal Stress Monitoring System which, when implemented, will provide an “early warning” to municipalities and school districts that are showing signs of budgetary strain, so that corrective actions can be taken before a full financial crisis develops.

The goal of this proposed system is to identify specific counties, cities, towns, villages and school districts that are in significant fiscal stress or are approaching significant fiscal stress, and to provide information on the factors driving the stress to local officials and taxpayers so that a plan to reverse course can be developed.

Whether the challenges facing local government are due to long-term decline or merely short-term revenue weakness, times are tough for local officials. Good fiscal stewardship is necessary at all times, but becomes even more crucial during periods of fiscal uncertainty. This 2012 Annual Report on Local Governments highlights the very difficult fiscal environment under which local officials are expected to fulfill their obligations to the people they serve, as well as outlining the significant steps OSC is taking to assist in these efforts.

**This 2012 Annual Report on Local Governments highlights the very difficult fiscal environment under which local officials are expected to fulfill their obligations to the people they serve, as well as outlining the significant steps OSC is taking to assist in these efforts.**





## The State of Local Governments

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As the economy continues its protracted recovery from the Great Recession, local governments in most of New York State are struggling with the effects of several years of structural budget imbalance. In many cases, this is having more of an effect now than it did during the recession itself, when local governments were able to draw down on their fund balances for a time and temporary federal assistance from the American Recovery and Reinvestment Act (ARRA) was available.

In the intervening period, however, revenues have continued to trail expenditures, resulting in depleted fund balances. In addition to the economic issues creating fiscal stress for local governments, starting in 2012, all local governments and school districts have had to limit their real property tax levy increases to a growth rate of about 2 percent per year, albeit with some exclusions, and with the ability to override it by a supermajority vote.

As a result, even many of the best-managed and most comfortably positioned local governments and school districts across the State have had to make visible cuts to services. Poorer urban and rural communities that had fewer resources going into the recession may have already made all the cuts they can without causing major disruptions to services, putting them in great danger of severe fiscal stress unless the situation improves dramatically in the short run.

At this time, the principal challenges for local governments include: the economic slowdown and its effects (both direct and indirect) on revenues; rising fixed costs; and the property tax levy limit, especially for school districts.

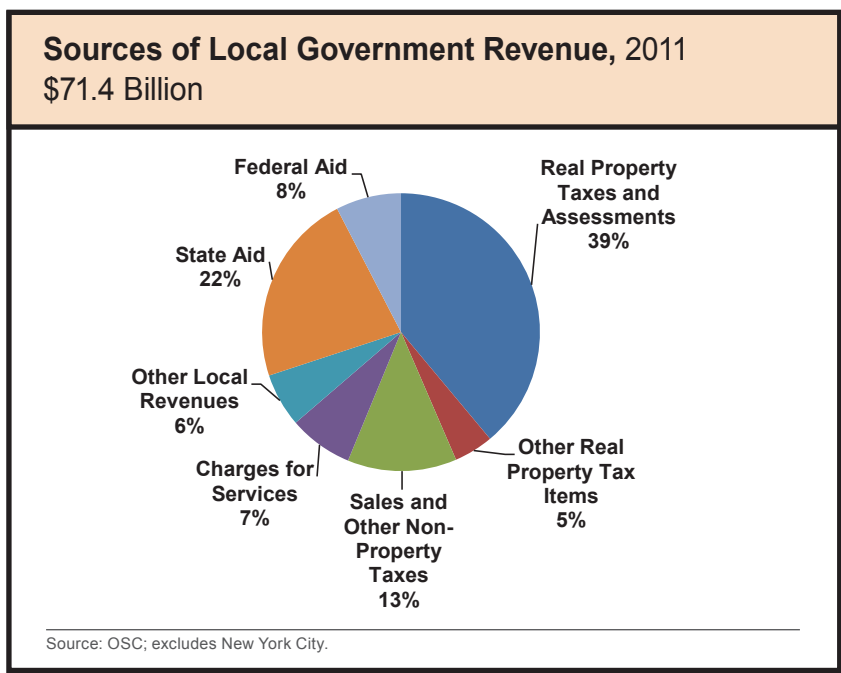
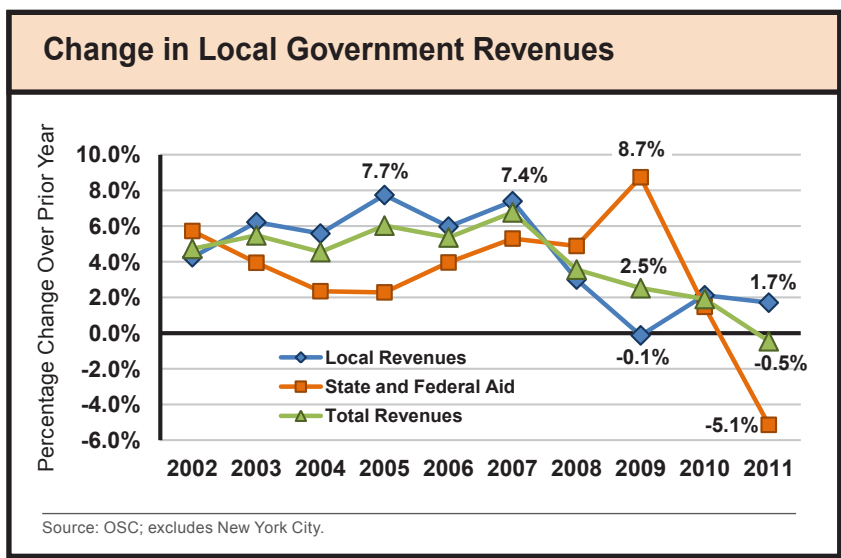
To complicate matters further, the recent devastation caused by Hurricane Sandy in many downstate communities will add another element of uncertainty and urgency due to the storm's short-term and long-term fiscal impacts to both State and local finances. As of early November, Governor Cuomo announced that costs to New York State, in both property damage and lost economic activity, were estimated at \$42 billion, and noted that the storm's economic consequences could increase the 2013-14 State budget deficit. Individual local governments in the New York City metropolitan area – especially the City itself and those on Long Island – will have large and immediate costs, and while the Federal Emergency Management Agency (FEMA) is providing aid, Moody's Investors Service has noted that there is the risk that federal aid may not come in time to prevent liquidity problems for some local governments. Regardless of how much of the cost will ultimately be assumed by the federal government, the storm damage left by Hurricane Sandy will undoubtedly present challenges for State and local leaders for years to come.



## The Economy and Local Revenues: Lackluster Performance Persists

The economic downturn reduced growth in local revenues immediately, bringing growth from 7.4 percent in 2007 (over 2006) down to 3.0 percent in 2008. State aid increases were slowing by 2008, with major cuts threatened in 2009, but temporary local aid from ARRA inflated the overall combined State and federal aid trend line such that 2009 showed unprecedented growth over 2008, and slight growth occurred in 2010, despite budgetary pressures at the State level. This gave local governments a bump in revenue in 2009 and 2010 in what might otherwise have been years of decline. By 2011, however, ARRA funds were mostly depleted, and State aid was still, in many cases, being cut or held flat, while other local revenue sources had not recovered. Overall revenues declined by 0.5 percent.

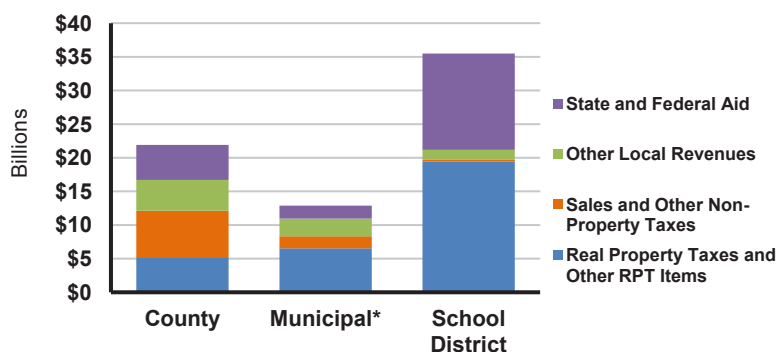
Most local governments in New York rely on the property tax for a substantial portion of their revenue. In aggregate, local governments and school districts derived 39 percent of their revenue from this source, along with another 5 percent coming from other real property tax items, such as payments in lieu of taxes (PILOT). Reliance on the property tax varies a great deal from one type of local government to another, with counties and cities getting a smaller, if still significant, share of their revenue from this source (22 and 23 percent, respectively) and fire districts depending almost entirely on it (93 percent). Even within certain types of local government, the reliance can vary – school districts, in particular, range from less than 10 percent to more than 95 percent of revenues coming from this source.





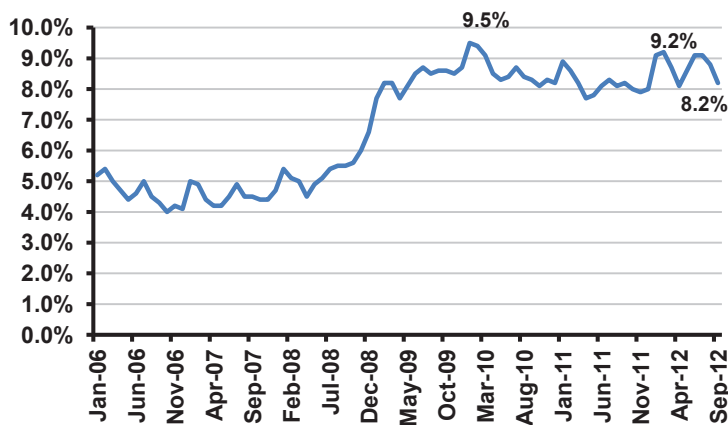
Depending on the type of local government, the mix of other revenue sources can vary as well. Sales and other non-property taxes make up about 13 percent of all local government revenues. They represent 32 percent of total county revenues, and 21 percent of total city revenues, but are rarely shared with school districts. A little less than a quarter of local government revenue comes from State aid, and another 8 percent from federal aid, for a total of 30 percent of revenue coming from higher levels of government. These sources again vary by local government type; schools rely on State aid for 34 percent of their budgets on average;<sup>2</sup> those schools with lower wealth may derive more than 70 percent of their revenue from this source.

### Major Revenue Sources by Class of Local Government, 2011



Source: OSC; excludes New York City.  
 \*Includes cities, towns, villages, fire districts and special districts.

### New York State Monthly Unemployment Rates



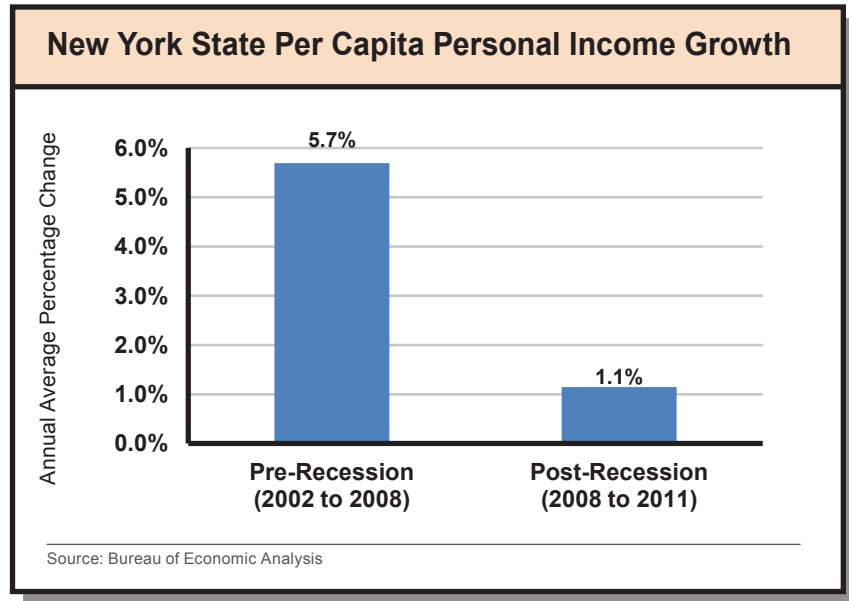
Source: New York State Department of Labor

<sup>2</sup> Not including STAR tax exemptions.



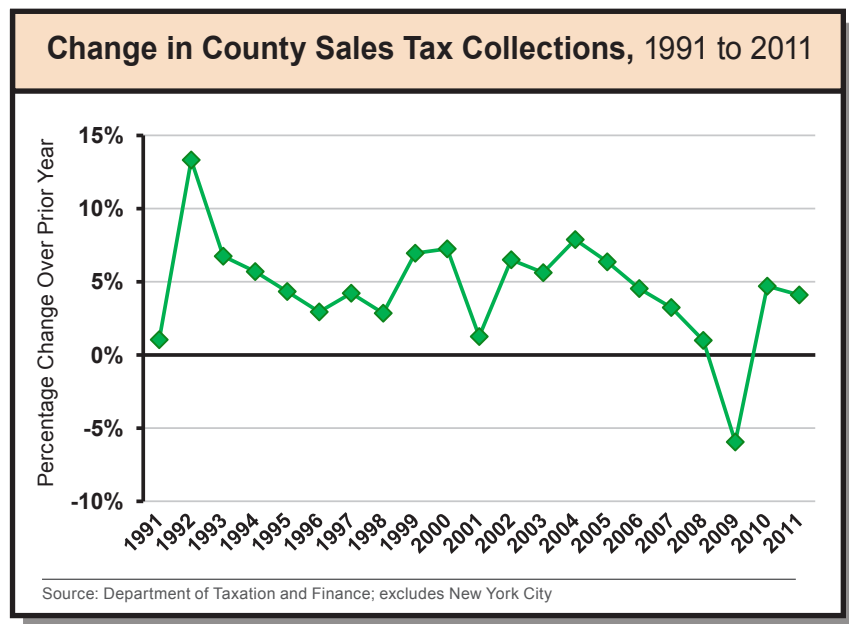
The difficulty with sources of revenue other than the property tax is that, with few exceptions, they are generally more volatile than the property tax. Sales and use taxes, for example, are very sensitive to changes in the economy, especially those that affect consumer behavior (such as rising unemployment rates). Likewise, State aid tends to dip when the State's revenue situation becomes strained. With monthly unemployment rates

hovering between 7.7 and 9.5 percent since early 2009, growth in consumption and income has been constrained. Pre-recession, personal income growth averaged 5.7 percent per year, while personal income growth has averaged 1.1 percent per year post-recession.



## Sales Tax Collections: Measured Improvement

In 2011, sales taxes represented 32 percent of total county revenues and 12 percent of all local government revenues.<sup>3</sup> Sales tax revenues took a significant hit in the recent recession, with county sales tax collections declining by 5.9 percent (\$330 million) from 2008 to 2009. By 2010, however, local sales tax revenues began to recover, with county sales tax collections growing by 4.7 percent (\$291 million).



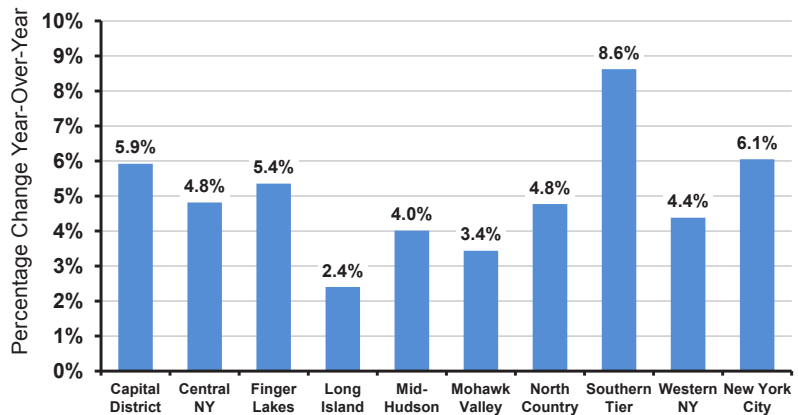
<sup>3</sup> This analysis refers to the sales tax alone, without other non-property taxes, such as franchises and surcharges.



This recovery continued in 2011, when gross county sales tax collections grew by 4.1 percent compared to 2010, to \$6.8 billion. There was growth in every region of the State, and in 55 of 57 counties. The strongest growth was in the Southern Tier region, where the effects of spending for recovery from tropical storm damage (Irene/ Lee) may have temporarily stimulated retail sales.

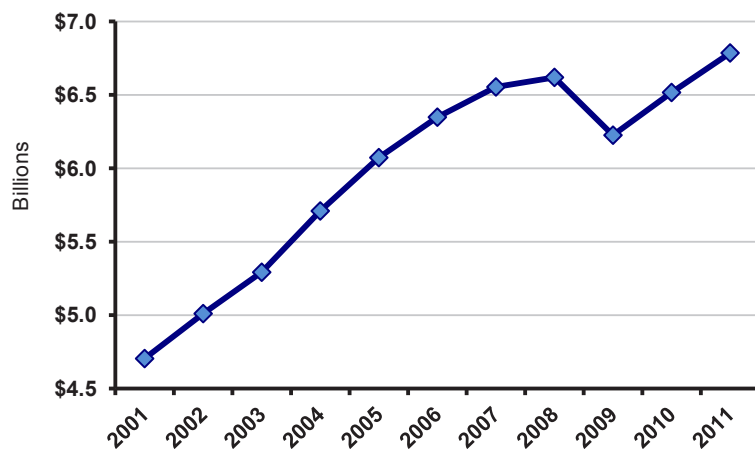
While growth in 2010 and 2011 has restored the levels of sales tax revenue to the pre-recession level, this growth was moderate in comparison to growth before the recession. From 2001 to 2008, average annual county sales tax collections growth was 5.0 percent, as compared to 3.9 percent growth for January through September 2012 over the same period in 2011.

### Local Sales Tax Collections by Region, 2010 to 2011



Source: Department of Taxation and Finance

### County Sales Tax Collections, 2001 to 2011



Source: Department of Taxation and Finance; excludes New York City



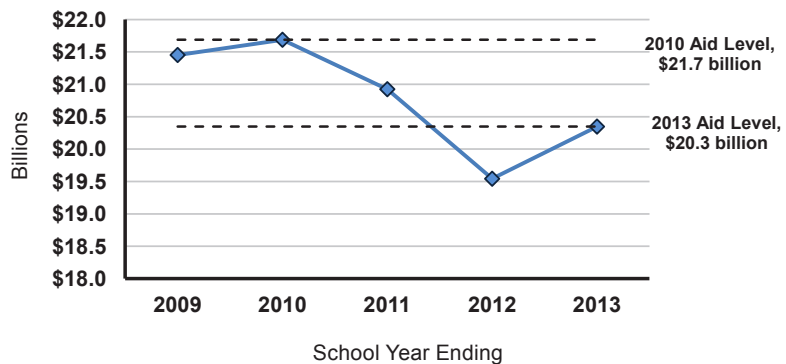
## State Aid: An Uncertain Future

State aid, while not as directly tied to the economy, is affected by it as well, since the same trends impacting local governments affect the State. After a couple of years of cuts during the worst of the recession, State aid has generally either grown or at least stayed stable.

Aid and Incentives to Municipalities (AIM), the State's revenue-sharing program for cities, towns and villages, was held flat for State Fiscal Year (SFY) 2012-13, and the State's 2012-13 Financial Plan projects no funding growth for AIM through SFY 2015-16. Between SFY 2008-09 and SFY 2010-11, the AIM program was cut by \$50 million (7 percent) for cities, towns and villages, and funding for New York City was eliminated.

For the 2012-13 school year, State aid for school districts increased by 4.1 percent. But since this increase comes on the heels of two years of reductions, most school districts still received less State aid in 2012-13 than in 2009-10. The State's 2012-13 financial plan anticipates continued school aid increases tied to a personal income index, projected at 3.5 percent in 2013-14, 4.0 percent in 2014-15, and 4.6 percent in 2015-16.

### School State Aid Levels, 2009 to 2013



Source: OSC, New York State Division of the Budget

### The Securities Industry in New York City: Implications for Local Governments Statewide

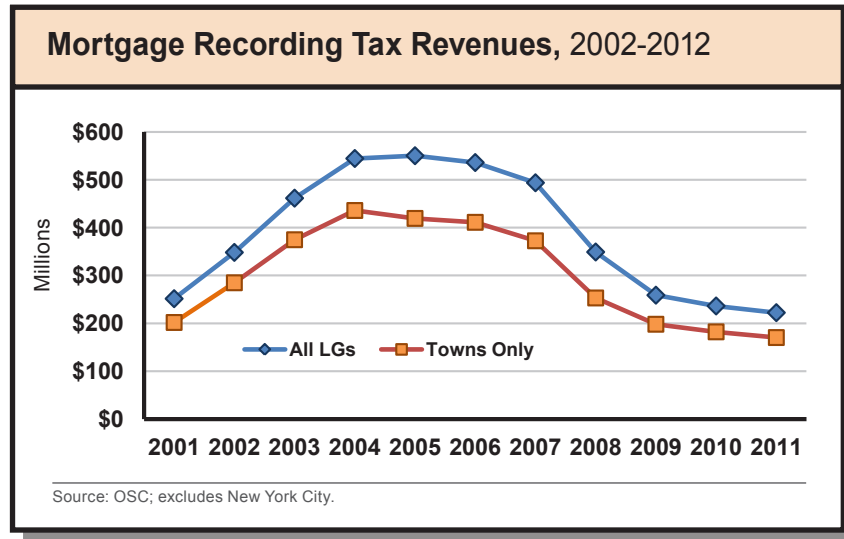
- The securities industry directly accounts for only 5.3 percent of all private sector jobs in New York City, but its impact is much broader. OSC estimates that 1 in 7 jobs in the City and 1 in 12 jobs in New York State can be linked to the securities industry.
- Last fiscal year, securities-related activities accounted for 14 percent of New York State's tax revenues, despite having declined by more than 20 percent from 2009 to 2011. Securities industry revenue declined by more than 7 percent in the first half of 2012.
- New York State depends on Wall Street even more than New York City does, because the State relies more heavily on personal and business taxes.
- The State also receives tax payments from the many industry employees who commute into the City from the surrounding suburbs (including those outside of New York State), and from the larger statewide pool of capital gains realizations.
- OSC estimates that securities industry-related personal income and corporate income tax payments to New York State fell to \$8.7 billion in State Fiscal Year (SFY) 2011-2012. While this is only a modest decline from the prior, collections remain 30 percent below their peak in SFY 2007-2008.

Source: OSC, *The Securities Industry in New York City*, October 2012.

## Mortgage Recording Taxes: Losses Leveling Off

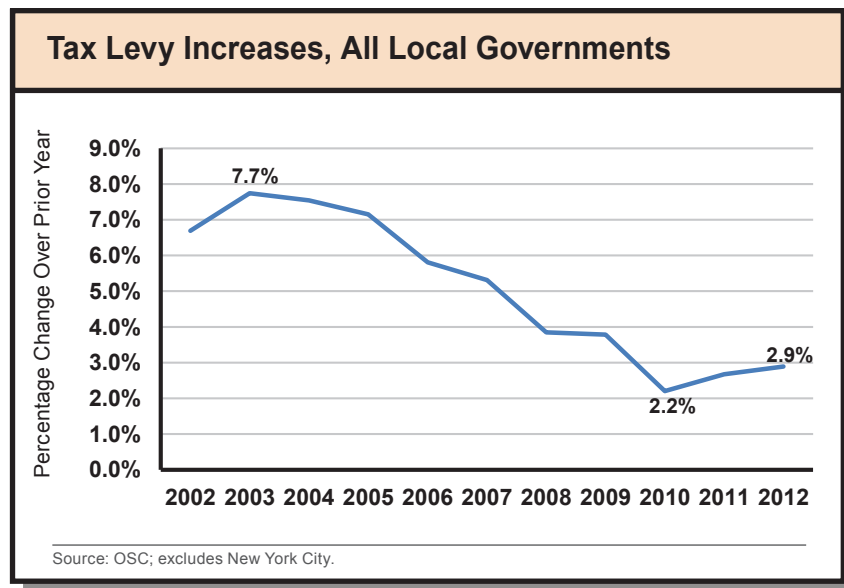
Mortgage Recording Tax (MRT) revenues continue to decline, although at a slower rate. As the housing market recovery has stagnated, so too have MRT revenues. Statewide, MRT revenues have been declining since their peak in 2005, with the steepest decline occurring between 2007 and 2008. Since 2005, local governments have lost nearly \$320 million in annual MRT revenues, with

the most dramatic losses occurring between 2007 and 2010. Towns have been particularly affected, collecting \$249 million less in 2011 than in 2005.



## Property Taxes: A Changing Landscape

Of all major local government revenue sources, the property tax is the least directly tied to economic shocks and the most directly controlled at the local level.<sup>4</sup> For these reasons, it has typically been used, in part, to fill gaps created by decreases in other revenues. Given the decreases in other sources of revenue, therefore, it may be surprising that the growth in property taxes has moderated in the last few years.



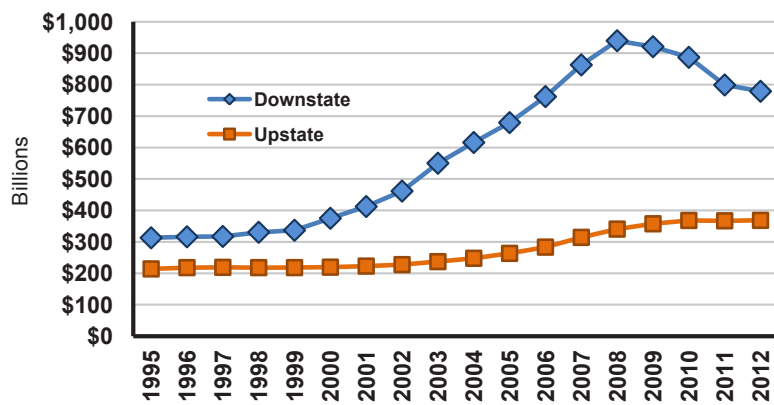
<sup>4</sup> Some types of local government may have fees for services they can control locally; however, these are either smaller sources of revenue, more subject to changes in consumer behavior (to the extent they can be avoided by not purchasing the service), or problematic to raise.



One factor depressing property tax levy growth may be declines in property values, which have been falling since 2008, especially in the suburbs around New York City. With the bursting of the housing bubble and foreclosures on the rise, local governments' tax bases have been eroding. As a result, in some communities, even a flat levy from one year to the next can only be achieved by increasing tax rates.

Another factor contributing to moderating levy increases may be increasing taxpayer dissatisfaction with high property taxes. According to the Tax Foundation, New York ranks fifth in property taxes per capita, and its counties are well represented in national rankings of high property tax burdens both by tax rate (the top ten counties in terms of taxes per \$1,000 of home value are all in New York State) and median tax bill (Nassau, Westchester and Rockland counties are all in the top ten list by that measure).<sup>5</sup>

### Full Value of Property

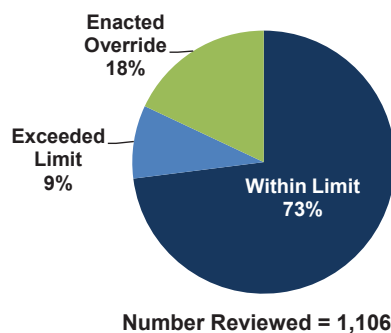


Source: OSC; excludes New York City.

### Tax Levy Limit: Year One Reviews

In December 2011, OSC's Division of Local Government and School Accountability launched a statewide effort to review local officials' levy limit calculations, explain the various nuances around the calculation, make necessary corrections and (where possible) prevent incorrect tax bills from going out to taxpayers. Altogether, OSC reviewed over 1,100 local government and school district submissions over the course of the first year.

As a result of this extensive outreach, OSC staff were able to quickly hone in on common reporting errors and tailor training efforts accordingly. In addition, OSC has made significant improvements to the online report form used by local government officials and the tax cap website.



Source: OSC

<sup>5</sup> Tax Foundation, [www.taxfoundation.org](http://www.taxfoundation.org).



To help address the high property tax burden, a limitation on the annual growth in property tax levies was enacted in 2011. The legislation generally limits levy growth to 2 percent, with some exceptions.

If a local government proposes to adopt a budget which would require a higher levy than that permitted under the limit, it must first enact, by at least a 60 percent supermajority vote of the governing board, a local law to do so.<sup>6</sup> A school district may also override the limit, by putting the budget to a public vote and obtaining at least a 60 percent public vote in favor of an override. If the district fails to pass a budget (whether it includes an override or not), it must adopt a contingency budget based on a property tax levy that is the same as the levy in the prior year.

Although the levy increase allowed under the limit is theoretically the lesser of 2 percent or the rate of inflation, in fact, the formula includes a number of factors that can affect the limit – sometimes by a large amount. Based on allowable levy limits submitted to OSC, almost every class of local government reported average increases of closer to 3 percent or more.<sup>7</sup>

<b>Levy Limits and Overrides by Class, Fiscal Years Beginning 2012</b>		
<b>Class of Local Government</b>	<b>Reported Average Levy Limit Increase</b>	<b>Percentage of Class Reporting Plan to Override</b>
County	3.3%	21%
City	3.3%	20%
Town	3.0%	21%
Village	3.0%	36%
School District	3.0%	6%
Fire District	2.5%	15%

Source: OSC

About one-fifth of most types of local government reported that they intended to override the tax levy limit. However, many fewer school districts than local governments did so, probably due to the difficulty of achieving an override, and the risk of not passing a budget.

<sup>6</sup> Applies to counties, cities, towns and villages. This local law must be passed in any year the governing board wishes to override the limit. Fire districts and those special districts and libraries that have their own levy limits must pass a resolution instead of a local law in order to override.

<sup>7</sup> School districts had the greatest variation, due to the fact that they exclude property taxes to support local capital expenditures from their levy limit calculations in both the base year and the year for which they were calculating the levy limit. This resulted in some very large swings in allowable levy limits in school districts which were just starting or just ending a major capital project. See OSC, *Snapshot: School District Tax Levy Limits - Preliminary Findings Point to an Average of 3 Percent Allowable Levy Growth Statewide*, April 19, 2012.



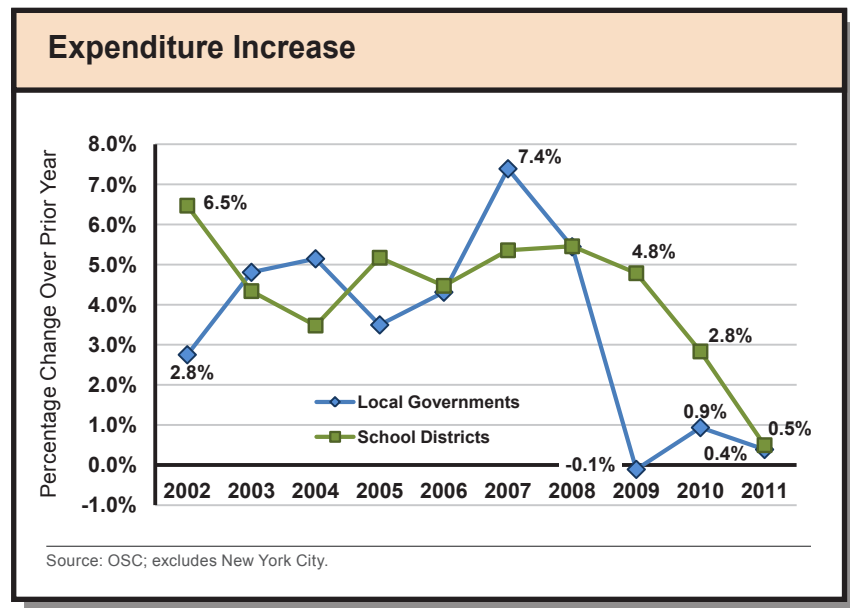
## Expenditures: Signs of Restraint

Local governments have responded to the declines in revenue, in part, by curtailing spending. Between 2008 and 2011, local government spending (counties, cities, towns and villages) increased by a total of 1.2 percent. Expenditures actually decreased by 0.1 percent between 2008 and 2009 and then increased slightly in each of the next two years. Schools had a less precipitous decline in spending – seeing growth of 4.8 percent in 2009, then 2.8

percent in 2010, in large part due to temporary federal ARRA funds that were used to replace State aid and to prevent teacher layoffs.

Moderate growth in local government spending occurred despite continued upward pressure on certain expenditures, including employee benefits.

Pension contribution rates have increased as a result of the substantial financial market losses of 2008-09. The rise in the employer contribution rate slowed between 2012-13 and 2013-14, but there will continue to be upward pressure on rates through SFY 2014-15 reflecting the impact of the economic downturn.<sup>8</sup> Local governments continue to be able to amortize a portion of these increases, at their discretion, in order to smooth out the impact on their budgets.



<sup>8</sup> Comptroller Thomas DiNapoli, Press Release, “Employer Contribution Rates Announced for Fiscal Year 2013-14,” August 2012.



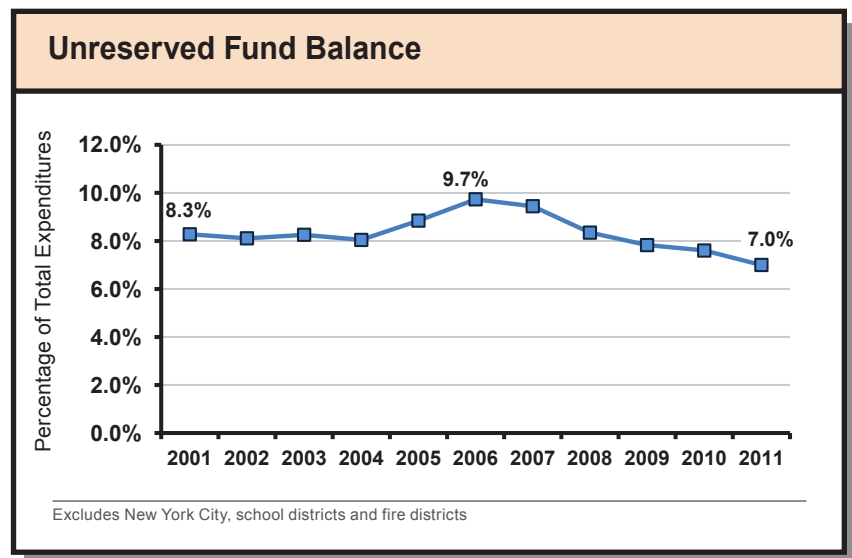
Given upward pressure on certain fixed costs, and downward pressure on spending overall, it is clear that local governments have had to target specific areas for cutbacks. In some cases, reductions in spending indicate a reduction in services that may affect the health and safety of residents or cause greater expenses in the long-term, such as deferring maintenance on capital projects. Recent examples of cuts to spending, based on information reported to OSC, indicate that between 2008 and 2011:

- Cities reduced spending for sanitation (including garbage collection and sewer service) by 8.5 percent (\$22.9 million) and public safety by 4.5 percent (\$53.4 million);
- Counties reduced spending for health and cultural/recreational programs by 9.8 percent (\$198 million) and 20.3 percent (\$67.1 million), respectively;
- Towns reduced spending on garbage collection and cultural/recreational programs by 16.6 percent (\$106 million) and 5.7 percent (\$37.1 million), respectively; and
- Villages reduced spending for cultural/recreational programs by 18.2 percent (\$31.2 million).

While most types of local government made their most severe cuts in the area of cultural/recreational programming, which is often considered less of a priority than public safety, these programs represent only a small portion of most budgets, so that even large cuts have only a modest impact on the budget.

## Fiscal Stress: Concerns Mount

Given weak revenue trends and strong expenditure pressures, the fact that local governments are showing increased signs of fiscal stress is not surprising. To their credit, many local government officials are managing these tough times through careful budgeting and judicious spending cuts.





Unfortunately, despite their best efforts, there are some local governments that may be dangerously close to fiscal crisis and in need of a viable plan to substantially improve or at least better manage their situation. A recent examination of how local governments across the State fare relative to key fiscal health indicators reveals some troubling facts:<sup>9</sup>

- Nearly 300 local governments ended fiscal years 2010 or 2011 or both in a deficit situation;
- Unreserved or non-restricted fund balances as a percentage of expenditures are at their lowest point in a decade, and have dropped by 28 percent since they peaked at 9.7 percent in 2006;<sup>10</sup> and
- The cash position (liquidity) of many local governments is lower than recommended: more than 100 local governments did not have enough cash on hand to pay more than 75 percent of current liabilities.

While all local governments are facing difficult choices, some are burdened more than others. In many ways, the State's cities find themselves at the forefront of persistent fiscal stress, as they have endured decades of population decline, increased poverty rates and a host of other challenges.<sup>11</sup> These municipalities are likely to struggle even more with the current economic downturn than most local governments, and may find it harder to weather any additional sudden fiscal shocks.

In light of these and other factors, there is a growing interest in identifying troubled entities as soon as possible so that the local communities they serve can be fully informed as the process of prioritizing needs and making tough decisions begins to unfold. This growing interest, coupled with the constitutional and statutory function of the State Comptroller to examine and report on the financial affairs and condition of local governments, led OSC to propose a Fiscal Stress Monitoring System that will be implemented in 2013.

Once operational, this system will identify those local governments and school districts that are currently in fiscal stress, as well as those that appear to be heading toward fiscal stress. This system will provide local officials and taxpayers with information on the specific fiscal challenges they are facing, and allow for early actions to prevent local governments and school districts from ending up in severe fiscal stress.

The data for these measures will be drawn from the information local governments and school districts already submit, and therefore will not impose any additional reporting requirements on local governments. OSC annually collects and analyzes financial reports submitted by more than 4,000 local governments, school districts, local public authorities, fire districts and other special taxing districts.

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<sup>9</sup> OSC, *New Fiscal Realities Challenge Local Governments*, August 2012.

<sup>10</sup> Includes counties, cities, towns and villages, but excludes New York City. Due to implementation of new Governmental Accounting Standards Board (GASB) 54 reporting requirements, 2011 fund balances include "non-restricted" (committed, assigned and unassigned) fund balance for certain entities instead of unreserved fund balance, depending on the month in which the fiscal year ended. The Government Finance Officers Association (GFOA) has generally recommended that local governments keep about 2 months of operating expenses in cash, which amounts to a fund balance of about 15 percent.

<sup>11</sup> OSC, *New York Cities: An Economic and Fiscal Analysis, 1980 – 2010*, September 24, 2012.



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## Legislation Affecting Local Governments

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### Comptroller-Advanced Legislation

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**Local Development Corporation Audit Authority (A9689/S7540):** Authorizes State Comptroller to audit the overall finances and operations of local development corporations (LDCs) or other private entity when they are controlled by a local government.

**Use of Local Development Corporations (A7510-A/S7583):** Limits and regulates local governments' use of LDCs, other not-for-profit corporations and limited liability companies (LLCs) by prohibiting the use of these private entities to finance a municipality's operations or the acquisition or improvement of an asset by or for the use of a municipality.

**Industrial Development Authority Accountability (A9690; S7541-A):** Increases accountability in Industrial Development Agencies (IDAs) by requiring standard application forms in requests for financial assistance. Also institutes a "report card" for the summary and assessment of financial activities and operations. Requires uniform criteria for the evaluation and selection of projects for which financial assistance is provided.

**Local Government Ethics (A10512/S7539):** Strengthens requirements for codes of ethics and requires training for members of Boards of Ethics. Also clarifies Board of Ethics responsibilities.

**Private Sale of Bonds (Chapter 255):** Repeals the expiration of the increase from \$1 million to \$5 million in the maximum amount of bonds a municipality, school district or district corporation annually may sell at private sale.

**Sewer Debt Exclusion (A9691/S7554):** First passage by both houses of a constitutional amendment that would extend until January 1, 2024 the authority of counties, cities, towns and villages to exclude from their constitutional debt limits debt issued for the construction of sewer facilities.

**Issuance of Bonds for Flood Expenses (A9211/S6478) (Vetoed):** Would have enabled municipalities to issue serial bonds to be repaid over five years for extraordinary flood expenses incurred as a result of Tropical Storms Irene and Lee.



## Other Legislation

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**Deposit Placement Program (Chapter 128):** Allows municipalities to use “reciprocal deposit” programs for their deposits and investments. The purpose of the amendment is to provide an additional option to local governments for obtaining Federal Deposit Insurance Corporation (FDIC) coverage to secure their public deposits and investments.

**New Pension Tier (Chapter 18):** Establishes a new Tier VI in the public retirement systems, including the New York State and Local Retirement System, for employees hired after April 1, 2012. Increases employee contribution rates and normal retirement age, and places limitations on the salaries used to calculate pension benefits.

**“Piggybacking” Exception to Competitive Bidding (Chapter 308):** Allows political subdivisions to purchase through the use of contracts let by the federal government or any state or other political subdivision if the contract has been made available for use by other governmental entities and was let in a manner that constitutes competitive bidding consistent with New York State bidding law.

**Best Value Contracts (Chapter 2):** Provides political subdivisions authority to choose the option of awarding purchase contracts on the basis of “best value” rather than the “lowest responsible bidder” standard.





## Division Activities

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### Audits and Oversight

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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. In 2011, the Division's 200 field auditors conducted more than 400 audits of individual units of government and school districts and performed 798 property tax calculation reviews to help local governments and school districts comply with the new property tax cap law.

From 2009 to 2011, Division staff reviewed local government and school district operations to help officials determine where they could reduce 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 \$198 million in savings. For example, in 2011 alone, auditors identified nearly \$51 million in cost savings and revenue enhancements in 81 audits. These cost-saving measures included filling vacant employee positions to avoid excessive police overtime costs, properly funding Employee Benefit Accrued Liability Reserve (EBALR) funds, ensuring that Boards of Cooperative Educational Services (BOCES) properly refund surpluses from overbilling for shared program services to school districts, seeking competition for health insurance coverage and building a shared transportation facility to serve multiple school districts.

The Division's accountability audits ensure that control systems are in place to safeguard the assets of local governments. A subset of accountability audits – fraud audits – reveals how the lack of adequate controls can lead to criminal abuse of local government assets. From 2009 to 2011, we found more than \$5.3 million in local government assets that were misappropriated through fraud. In 2011 alone, OSC examiners identified approximately \$880,290 in fraud. For example, during an audit of the Charlton Fire District, examiners found that the Treasurer misappropriated approximately \$500,000 over a five-year period by making non-District-related purchases on the District's store (credit) accounts and paying for them with District funds, issuing checks to herself and her husband that they were not entitled to, and paying herself excessive amounts through payroll that the Board had not approved.



From 2009 to 2011, OSC auditors examined other indicators of fiscal waste and abuse and found approximately \$6.3 million in questionable payments made to employees or vendors, \$1.9 million in inappropriate separation payments and \$839,415 in other inappropriate payments made to senior management. During 17 audits in 2011, OSC examiners found \$693,042 in questionable payments that were not covered under contracts or that exceeded contracted amounts. For example, during an audit of the Town of Lake George, examiners found that the Board had not approved wage increases totaling \$225,000 that were added to employees' pay rates in 2007 through 2010. Also, the Highway Superintendent of the Town of Yorktown had a conflict of interest with the Town when he sold used equipment and materials to the Town, totaling \$28,670. Examiners also found that two of the Superintendent's brothers were vice presidents of a corporation that the Town paid more than \$100,000 to perform environmental services. In this case, examiners determined that to avoid even the appearance of self-interest or partiality the Superintendent should have recused himself from any involvement he may have had in transactions with this corporation.

In 2011, local governments and school districts paid approximately \$135,744 in inappropriate separation payments to officials and employees. For example, during an audit of the Village of Centre Island, examiners found that the Village paid its former Chief of Police \$88,383 for accrued but unused leave time and benefits that were not documented. In another instance, the Town of Cameron inappropriately gave a \$10,183 check to its former Highway Superintendent so that he could purchase seven years' worth of service credit from the New York State and Local Retirement System.

The Division also issued nine audits covering multiple units of government during 2011. These performance audits involved working with several local governments, agencies, and/or school districts in a particular region or across the State to look at issues or programs over a group of local governments to identify ways to improve efficiency and effectiveness. These audits allow us to highlight important operational issues and improvement opportunities of interest to a broad range of local governments. Five of these audits examined performance issues related to school districts, including determining whether districts had adequate controls over online banking transactions and payments of health insurance premiums for retirees, evaluating whether districts optimized the use of Office of General Services and/or BOCES contracts to procure goods and services in a cost-effective manner, determining whether liquid propane-powered buses cost districts more than the diesel alternative, and examining the surplus amounts of two BOCES.

The other four regional and statewide audit topics included: examining the drug purchases of six county-operated nursing homes; examining the depositing, reconciliation and reporting of court moneys by four justice courts; determining employee eligibility for county health benefits in four towns, two public authorities and one county; and determining whether six counties had controls in place to ensure compliance with weights and measures laws.



## Research Reports

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### **Proposed Fiscal Stress Monitoring System**

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Local governments and school districts continue to face challenges that potentially threaten their fiscal health, and could put them at risk for severe fiscal stress. The Office of the State Comptroller's role is to examine and report on the financial conditions of local governments. A proposed Fiscal Stress Monitoring System would assist local officials in identifying school districts and local governments that are in fiscal stress. It would also identify for local officials the need for action that could improve financial trends. This report outlines the different components of the proposed system and details the fiscal and environmental measures used to evaluate fiscal condition.

### **New York's Cities: An Economic and Fiscal Analysis, 1980 – 2010**

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New York is home to 62 cities that have a combined population of 10.4 million. New York City has a population of 8.2 million and is a global center of commerce and culture. New York's other 61 cities each have their own rich histories and distinctive challenges. However, many of those cities face serious fiscal stress, raising questions over the origin of the problems and potential responses by the State. This report examines the economic and fiscal histories of these 61 cities between 1980 and 2010.

### **New Fiscal Realities Challenge Local Governments**

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The Great Recession has left local governments facing a range of challenges that threaten their fiscal health. How well municipalities have dealt with these challenges is a function of their fiscal health prior to the onset of the recession, their specific financial circumstances and how aggressively local officials have addressed their fiscal challenges. This report examines various factors that can affect municipal finances, and highlights OSC's long-standing role in monitoring municipal fiscal situations throughout the State.

### **Excess Funds in Employee Benefit Accrued Liability Reserves – Report to the New York State Legislature**

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Employee Benefit Accrued Liability Reserves (EBALRs) can be established by school districts under Section 6-p of the General Municipal Law. EBALRs are used to make cash payments to employees for accrued leave time due to them at the time of employment separation. As of June 30, 2010, 518 school districts statewide had established EBALR funds whose balances totaled more than \$980 million. OSC audits have found that many school districts reserved more EBALR funds than necessary to cover liabilities for compensated absences. To give school districts access to these funds, legislation was enacted that allowed school districts to withdraw excess EBALR moneys to use for other purposes in funding their 2011-12 budgets, subject to OSC certification of the excess. As of June 30, 2010, more than 100 school districts' excess EBALR funds were certified and these districts were given access to \$191 million in previously unavailable resources.



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## **Annual Performance Report on New York State's Industrial Development Agencies**

Industrial Development Agencies (IDAs) are public benefit corporations created to stimulate economic development in specific areas by attracting, retaining, and/or expanding businesses. IDAs have the ability to offer financial assistance through tax-exempt debt financing and exemptions from property, sales and mortgage recording taxes. In return, many of the projects that benefit from IDAs include agreements to create new jobs or retain existing jobs in the community and make an annual payment-in-lieu-of-taxes (PILOT) offsetting revenue losses from provided tax exemptions. This report finds that in 2010, the 114 active IDAs in New York State supported 4,444 projects, provided net tax exemptions of \$500 million and added 181,712 jobs.

## **School District Tax Levy Limits – Preliminary Findings Point to an Average of 3 Percent Allowable Levy Growth Statewide**

This preliminary analysis of school districts' tax levy limit calculations indicates that the average allowable property tax levy growth is 3 percent statewide. This amount is higher than the expected 2 percent growth anticipated under the property tax cap, due to a number of adjustments and exclusions that can drive levy growth above 2 percent, or cause an actual reduction in the allowable levy from the prior year.

## **Cleaning It Up: The Foreclosure Problem and Response of Local Governments**

This report briefly describes the impact of the housing market on New York State and highlights the results of an OSC survey. In 2009, the State Legislature enacted a new law (Real Property Actions and Proceedings Law, Section 1307) that requires foreclosing lenders to maintain vacant or abandoned properties. The new law authorizes local governments to bring court actions against foreclosing lenders who fail in that responsibility. The survey asked local officials whether they were aware of the new law and, if so, to what degree they had utilized its provisions. This report discusses, in greater detail, the implications of those survey findings.

## **Sales Tax Collections Continue to Rebound; Growth Rate Slows**

This snapshot shows that local sales tax collections grew by \$650 million, or 5.0 percent from 2010 to 2011, compared to growth of 9.9 percent between 2009 and 2010. One-third of the 2010 growth was attributable to a sales tax rate increase in New York City. Growth in sales tax would have been 7 percent without the rate increase.



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## Local Official Training

In addition to conducting a vast property tax cap training effort, Division staff were also heavily involved in other outreach efforts. During 2011, Division staff conducted 144 training sessions at 95 statewide, regional and online events. These events included conferences, online training schools and tutorials, accounting schools, webinars, and regional workshops. Through these instructional outlets, the Division trained 9,344 local officials. These training programs included a number of key initiatives:

- **The Local Government Leadership Institute** – In partnership with Hofstra University and Cornell University’s Community and Rural Development Institute (CaRDI), the Comptroller created the Local Government Leadership Institute in 2009. In 2011, OSC partnered with Hofstra, and SUNY Plattsburgh in the development of the third annual Leadership Institute, with meetings at Hofstra University in May and Plattsburgh in August. More than 265 local government leaders participated. The 2011 Institute focused on the Property Tax Cap Levy Limit and provided an opportunity for dialogue on key issues of regional concern.
- **Local Government Accountability** – In continuing the Comptroller’s initiative to maintain local government accountability, the Division provided eight accounting school sessions to 244 local officials. These schools provided officials with basic and advanced information regarding governmental accounting concepts, bookkeeping procedures, cash management and financial reporting requirements.
- **Multiyear Financial Planning/Municipal Shared Services** – During this difficult economic period, governments are being asked to do more with fewer resources. To assist governments during this time, the Division created training modules and templates on Multiyear Financial Planning, Shared Services and Analyzing the True Costs of Services. These modules examine the benefits of intermunicipal cooperation, the true cost of services and multiyear financial planning, while explaining ways in which OSC can provide assistance. These training modules were presented to more than 815 attendees at nine local government conferences and workshops.
- **Fire Districts** – During 2011, the Division continued its emphasis on financial accountability for fire districts. As part of this ongoing effort, the Division collaborated with the Association of Fire Districts of the State of New York to provide a two-hour webinar on the Property Tax Cap Levy Limit to the fire district officials. This webinar was attended by over 115 officials.
- **Justice Courts** – The Division continued its emphasis on fiscal responsibility in justice courts by providing training workshops on reporting and accountability to 300 magistrates and court clerks.
- **Webinars** – During 2011, the Division increased its efforts to provide or participate in low-cost, accessible training for local government and school district officials. The Division provided three webinars on the Property Tax Cap Levy Limit and one webinar for newly elected town officials. Over 2,050 local officials attended these webinars. In addition, Division staff participated in five webinars provided by other local government organizations. Over 280 officials attended these webinars.



# Summary of Local Government Entities

Local Government Entity	Statewide Total
<b>Counties</b>	<b>57</b>
<b>Cities</b>	<b>62</b>
<b>Towns</b>	<b>932</b>
<b>Villages</b>	<b>551</b>
<b>Subtotal</b>	<b>1,602</b>
<b>School Districts</b>	<b>697</b>
<b>Fire Districts</b>	<b>880</b>
<b>Subtotal</b>	<b>3,179</b>
<b>Industrial Development Authorities (IDAs)</b>	<b>114</b>
<b>Local Public Authorities</b>	<b>79</b>
<b>Off-Track Betting (OTB) Corporations</b>	<b>6</b>
<b>Public Libraries</b>	<b>424</b>
<b>BOCES</b>	<b>37</b>
<b>Community Colleges</b>	<b>36</b>
<b>Consolidated Health Districts</b>	<b>51</b>
<b>Soil and Water Conservation Districts</b>	<b>58</b>
<b>Grand Total</b>	<b>3,984</b>

**NOTE:** This count does not include free association libraries, local development corporations, housing authorities, urban renewal agencies, community development agencies, joint activities, municipal hospitals, or regional planning boards.



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 Report that each local government is required to file with OSC. 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).



# SUMMARY OF FINANCES FOR MAJOR CLASSES OF LOCAL GOVERNMENT – Fiscal Year Ended in 2011

(Counties, Cities, Towns, Villages, Fire Districts, Schools (Excluding New York City) )

( \$ millions )	County	City	Town	Village	School	Fire District	Total
Population - Census Estimates	11,220,287	2,251,697	8,972,784	1,909,584	0.0	0.0	-
Full Value	1,165,825.8	120,883.7	1,049,285.8	260,001.9	1,210,166.9	0.0	3,806,164.2
<b>Debt Issued:</b>							
Other Non-Property taxes	945.2	297.9	555.9	269.3	1,904.4	38.3	4,011.0
Other Debt	1,397.4	234.8	574.4	194.9	3,359.6	15.5	5,776.6
<b>Outstanding Debt:</b>							
Bonds (Gross)	10,390.0	2,420.9	4,322.4	1,692.5	16,842.9	280.1	35,948.7
Other Debt	1,735.2	613.5	1,396.5	395.4	3,045.6	41.5	7,227.6
<b>Total Outstanding Debt</b>	<b>\$12,125.2</b>	<b>\$3,034.4</b>	<b>\$5,718.9</b>	<b>\$2,087.8</b>	<b>\$19,888.4</b>	<b>\$321.6</b>	<b>\$43,176.3</b>
<b>Revenues:</b>							
Real Property Taxes and Assessments	4,784.2	938.4	3,541.6	1,180.0	16,681.3	651.6	27,777.2
Other Real Property Tax Items	312.2	115.1	82.3	29.7	2,731.1	4.1	3,274.5
Sales and Use Tax(1)	6,947.6	782.7	616.3	157.9	271.2	0.0	8,775.8
Other Non-Property Taxes	75.7	62.9	134.0	23.5	0.0	0.0	296.2
Charges for Services	2,564.8	816.3	918.7	696.1	333.6	0.0	5,329.5
Charges to Other Governments	452.7	71.8	182.0	83.3	114.8	14.1	918.6
Use and Sale of Property	227.8	58.4	132.9	38.4	474.6	11.8	943.9
Other Local Revenues	1,343.6	185.2	383.6	103.7	567.1	13.0	2,596.2
<b>Total Local Revenues</b>	<b>\$16,708.6</b>	<b>\$3,030.7</b>	<b>\$5,991.5</b>	<b>\$2,312.5</b>	<b>\$21,173.8</b>	<b>\$694.6</b>	<b>\$49,911.8</b>
State Aid	2,549.0	827.2	419.5	106.1	12,114.3	0.8	16,016.9
Federal Aid	2,659.6	265.0	215.4	84.1	2,200.6	3.1	5,427.9
<b>Total State and Federal Revenues</b>	<b>\$5,208.6</b>	<b>\$1,092.2</b>	<b>\$634.9</b>	<b>\$190.2</b>	<b>\$14,315.0</b>	<b>\$3.9</b>	<b>\$21,444.8</b>
<b>Total Revenues</b> (Local, State and Federal Sources)	<b>\$21,917.2</b>	<b>\$4,122.9</b>	<b>\$6,626.4</b>	<b>\$2,502.7</b>	<b>\$35,488.8</b>	<b>\$698.6</b>	<b>\$71,356.5</b>
<b>Expenditures:</b>							
<b>Current Operations:</b>							
Personal Services	5,176.6	1,587.4	2,098.9	812.6	17,635.9	132.3	27,443.7
Employee Benefits	3,213.4	986.6	1,090.6	422.0	7,216.4	140.7	13,069.8
Contractual	12,085.8	991.4	2,383.7	859.6	7,767.8	219.3	24,307.7
<b>Total Current Operations</b>	<b>\$20,475.8</b>	<b>\$3,565.5</b>	<b>\$5,573.2</b>	<b>\$2,094.2</b>	<b>\$32,620.1</b>	<b>\$492.3</b>	<b>\$64,821.2</b>
Equipment and Capital Outlay	1,426.1	482.4	1,108.3	366.7	2,355.4	163.5	5,902.4
Debt Service	1,431.2	362.2	717.8	232.6	2,350.6	59.2	5,153.6
Principal	958.0	249.5	548.2	169.3	1,564.6	45.4	3,534.9
Interest	473.2	112.7	169.6	63.3	786.0	13.9	1,618.7
<b>Total Expenditures</b> (Current Operations + Equipment and Capital Outlay + Debt Service)	<b>\$23,333.1</b>	<b>\$4,410.0</b>	<b>\$7,399.4</b>	<b>\$2,693.6</b>	<b>\$37,326.1</b>	<b>\$715.1</b>	<b>\$75,877.2</b>

(1) See County Revenues footnote, page 35





<b>COUNTY REVENUES – Fiscal Years Ended in 2001 - 2011</b>											
Revenues: ( \$ millions )	Percentage Change										
	Overall										
	2001	2006	2007	2008	2009	2010	2011	2006-2011	2001-2011	2006-2011	2001-2011
Real Property Taxes and Assessments	3,153.1	4,314.0	4,398.2	4,505.7	4,613.2	4,756.6	4,784.2	10.90%	51.73%	2.09%	4.26%
Other Real Property Tax Items	185.6	263.4	250.3	267.0	279.6	298.4	312.2	18.52%	68.25%	3.46%	5.34%
Sales and Use Tax(1)	3,664.1	5,551.9	6,785.4	6,829.2	6,444.8	6,755.8	6,947.6	25.14%	89.61%	4.59%	6.61%
Other Non-Property Taxes	53.5	85.1	93.9	96.9	91.6	99.9	75.7	-11.03%	41.54%	-2.31%	3.54%
Charges for Services	2,284.7	2,255.9	2,364.8	2,615.8	2,464.6	2,425.6	2,564.8	13.69%	12.26%	2.60%	1.16%
HEALTH FEES	1,270.9	1,074.5	1,041.8	1,260.5	1,124.7	1,049.7	1,124.7	4.67%	-11.50%	0.92%	-1.21%
Charges to Other Governments	292.0	404.0	436.7	432.7	447.1	445.8	452.7	12.06%	55.04%	2.30%	4.48%
Use and Sale of Property	518.3	355.8	377.2	297.1	275.7	257.9	227.8	-35.99%	-56.06%	-8.54%	-7.89%
Other Local Revenues	1,186.7	1,320.4	1,283.0	1,361.3	1,409.2	1,429.0	1,343.6	1.76%	13.22%	0.35%	1.25%
<b>Total Local Revenues</b>	<b>\$11,337.9</b>	<b>\$14,550.6</b>	<b>\$15,989.6</b>	<b>\$16,405.8</b>	<b>\$16,025.9</b>	<b>\$16,468.9</b>	<b>\$16,708.6</b>	<b>14.83%</b>	<b>47.37%</b>	<b>2.80%</b>	<b>3.95%</b>
State Aid	2,460.6	2,706.2	2,828.4	2,917.3	2,845.6	2,646.6	2,549.0	-5.81%	3.59%	-1.19%	0.35%
SOCIAL SERVICES	1,069.4	1,033.3	1,096.8	1,089.7	1,097.6	1,083.4	910.5	-11.88%	-14.86%	-2.50%	-1.60%
Federal Aid	1,864.8	2,071.0	1,988.5	1,957.7	2,582.0	2,793.9	2,659.6	28.42%	42.62%	5.13%	3.61%
SOCIAL SERVICES	1,311.2	1,424.0	1,332.2	1,272.0	1,579.4	1,673.5	1,718.7	20.69%	31.07%	3.83%	2.74%
<b>Total State and Federal Revenues</b>	<b>\$4,325.3</b>	<b>\$4,777.2</b>	<b>\$4,816.9</b>	<b>\$4,875.0</b>	<b>\$5,427.6</b>	<b>\$5,440.5</b>	<b>\$5,208.6</b>	<b>9.03%</b>	<b>20.42%</b>	<b>1.74%</b>	<b>1.88%</b>
<b>Total Revenues (Local, State and Federal Sources)</b>	<b>\$15,663.3</b>	<b>\$19,327.8</b>	<b>\$20,806.5</b>	<b>\$21,280.8</b>	<b>\$21,453.5</b>	<b>\$21,909.4</b>	<b>\$21,917.2</b>	<b>13.40%</b>	<b>39.93%</b>	<b>2.55%</b>	<b>3.42%</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 CITY FINANCES (excluding NYC) – Fiscal Years Ended in 2001 - 2011

	SUMMARY OF CITY FINANCES (excluding NYC) – Fiscal Years Ended in 2001 - 2011											Percentage Change			
	(\$ millions)											Overall		Average Annual	
	2001	2006	2007	2008	2009	2010	2011	2006-2011	2001-2011	2006-2011	2001-2011	2006-2011	2001-2011		
Population - Census Estimates	2,257,730	2,208,906	2,201,314	2,199,252	2,200,782	2,249,768	2,251,697	1.94%	-0.27%	0.38%	-0.03%				
Full Value	71,420.7	106,032.0	117,661.5	132,696.0	132,072.9	129,293.8	120,883.7	14.01%	69.26%	2.66%	5.40%				
<b>Debt Issued:</b>															
Bonds	279.7	547.5	378.6	342.4	179.2	307.2	297.9	-45.58%	6.51%	-11.46%	0.63%				
Other Non-Property Taxes	260.4	382.6	332.3	289.9	304.5	313.6	234.8	-38.63%	-9.83%	-9.30%	-1.03%				
<b>Outstanding Debt:</b>															
Bonds (Gross)	2,094.3	2,461.9	2,621.0	2,640.2	2,588.5	2,620.1	2,420.9	-1.67%	15.60%	-0.34%	1.46%				
Other Debt	385.8	547.7	549.2	540.8	653.4	692.2	613.5	12.02%	59.02%	2.30%	4.75%				
<b>Total Outstanding Debt</b>	<b>\$2,480.0</b>	<b>\$3,009.6</b>	<b>\$3,170.2</b>	<b>\$3,181.0</b>	<b>\$3,241.9</b>	<b>\$3,312.3</b>	<b>\$3,034.4</b>	<b>0.82%</b>	<b>22.35%</b>	<b>0.16%</b>	<b>2.04%</b>				
<b>Revenues:</b>															
Real Property Taxes and Assessments	690.7	903.3	896.9	935.0	937.1	964.8	938.4	3.89%	35.87%	0.77%	3.11%				
Other Real Property Tax Items	88.0	114.6	117.8	127.0	121.4	123.8	115.1	0.44%	30.71%	0.09%	2.71%				
Sales and Use Tax	602.5	740.1	762.9	775.5	770.1	774.9	782.7	5.76%	29.91%	1.13%	2.65%				
Other Non-Property Taxes	33.5	60.0	68.4	68.7	62.2	59.4	62.9	4.86%	87.60%	0.95%	6.49%				
Charges for Services	624.8	745.2	775.6	788.2	790.2	814.6	816.3	9.53%	30.64%	1.84%	2.71%				
Charges to Other Governments	64.7	66.3	73.8	74.0	84.6	74.8	71.8	8.29%	10.95%	1.61%	1.04%				
Use and Sale of Property	102.2	116.8	126.8	109.1	65.4	87.7	58.4	-50.03%	-42.91%	-12.96%	-5.45%				
Other Local Revenues	120.8	166.6	253.9	190.9	201.2	179.8	185.2	11.13%	53.33%	2.13%	4.37%				
<b>Total Local Revenues</b>	<b>\$2,327.3</b>	<b>\$2,912.9</b>	<b>\$3,076.2</b>	<b>\$3,068.4</b>	<b>\$3,032.0</b>	<b>\$3,079.8</b>	<b>\$3,030.7</b>	<b>4.04%</b>	<b>30.22%</b>	<b>0.80%</b>	<b>2.68%</b>				
State Aid	542.8	709.1	827.0	864.5	955.7	902.3	827.2	16.65%	52.40%	3.13%	4.30%				
Federal Aid	206.0	252.9	262.0	220.3	263.8	292.5	265.0	4.79%	28.63%	0.94%	2.55%				
<b>Total State and Federal Revenues</b>	<b>\$748.8</b>	<b>\$962.0</b>	<b>\$1,089.0</b>	<b>\$1,084.8</b>	<b>\$1,219.5</b>	<b>\$1,194.8</b>	<b>\$1,092.2</b>	<b>13.53%</b>	<b>45.86%</b>	<b>2.57%</b>	<b>3.85%</b>				
<b>Total Revenues (Local, State and Federal Sources)</b>	<b>\$3,076.1</b>	<b>\$3,875.0</b>	<b>\$4,165.2</b>	<b>\$4,153.2</b>	<b>\$4,251.6</b>	<b>\$4,274.6</b>	<b>\$4,122.9</b>	<b>6.40%</b>	<b>34.03%</b>	<b>1.25%</b>	<b>2.97%</b>				
<b>Expenditures:</b>															
<b>Current Operations:</b>															
Personal Services	1,315.6	1,487.5	1,551.1	1,625.1	1,659.5	1,665.5	1,587.4	6.72%	20.66%	1.31%	1.90%				
Employee Benefits	431.1	782.4	812.3	852.0	893.5	930.0	986.6	26.10%	128.87%	4.75%	8.63%				
Contractual	826.5	918.4	992.2	1,004.6	986.2	1,024.8	991.4	7.96%	19.95%	1.54%	1.84%				
<b>Total Current Operations</b>	<b>\$2,573.2</b>	<b>\$3,188.2</b>	<b>\$3,355.5</b>	<b>\$3,481.7</b>	<b>\$3,539.3</b>	<b>\$3,620.2</b>	<b>\$3,565.5</b>	<b>11.83%</b>	<b>38.56%</b>	<b>2.26%</b>	<b>3.32%</b>				
Equipment and Capital Outlay	415.5	553.4	516.0	541.2	556.7	584.8	482.4	-12.83%	16.10%	-2.71%	1.50%				
Debt Service	296.3	327.0	342.1	373.7	379.9	368.4	362.2	10.75%	22.21%	2.06%	2.03%				
Principal	175.1	197.9	206.9	234.5	247.2	237.2	249.5	26.04%	42.46%	4.74%	3.60%				
Interest	121.2	129.1	135.2	139.2	132.6	131.2	112.7	-12.69%	-7.04%	-2.68%	-0.73%				
<b>Total Expenditures (Current Operations + Equipment and Capital Outlay + Debt Service)</b>	<b>\$3,285.0</b>	<b>\$4,068.6</b>	<b>\$4,213.7</b>	<b>\$4,396.6</b>	<b>\$4,475.8</b>	<b>\$4,573.4</b>	<b>\$4,410.0</b>	<b>8.39%</b>	<b>34.25%</b>	<b>1.62%</b>	<b>2.99%</b>				

# CITY REVENUES (excluding NYC) – Fiscal Years Ended in 2001 - 2011

Revenues: ( \$ millions )	2001	2006	2007	2008	2009	2010	2011	Percentage Change				
								Overall			Average Annual	
	2001-2011	2006-2011	2001-2011	2006-2011	2001-2011	2006-2011	2001-2011	2006-2011	2001-2011	2006-2011		
Real Property Taxes and Assessments	690.7	903.3	896.9	935.0	937.1	964.8	938.4	3.89%	35.87%	0.77%	3.11%	
Other Real Property Tax Items	88.0	114.6	117.8	127.0	121.4	123.8	115.1	0.44%	30.71%	0.09%	2.71%	
Sales and Use Tax	602.5	740.1	762.9	775.5	770.1	774.9	782.7	5.76%	29.91%	1.13%	2.65%	
SALES TAX DISTRIBUTION	352.1	436.2	448.9	457.4	463.5	469.9	477.2	9.39%	35.55%	1.81%	3.09%	
Other Non-Property Taxes	33.5	60.0	68.4	68.7	62.2	59.4	62.9	4.86%	87.60%	0.95%	6.49%	
Charges for Services	624.8	745.2	775.6	788.2	790.2	814.6	816.3	9.53%	30.64%	1.84%	2.71%	
UTILITY FEES	259.0	307.1	318.9	328.6	326.4	334.6	342.6	11.54%	32.28%	2.21%	2.84%	
Charges to Other Governments	64.7	66.3	73.8	74.0	84.6	74.8	71.8	8.29%	10.95%	1.61%	1.04%	
Use and Sale of Property	102.2	116.8	126.8	109.1	65.4	87.7	58.4	-50.03%	-42.91%	-12.96%	-5.45%	
Other Local Revenues	120.8	166.6	253.9	190.9	201.2	179.8	185.2	11.13%	53.33%	2.13%	4.37%	
<b>Total Local Revenues</b>	<b>\$2,327.3</b>	<b>\$2,912.9</b>	<b>\$3,076.2</b>	<b>\$3,068.4</b>	<b>\$3,032.0</b>	<b>\$3,079.8</b>	<b>\$3,030.7</b>	<b>4.04%</b>	<b>30.22%</b>	<b>0.80%</b>	<b>2.68%</b>	
State Aid	542.8	709.1	827.0	864.5	955.7	902.3	827.2	16.65%	52.40%	3.13%	4.30%	
UNRESTRICTED STATE AID	306.6	366.9	421.3	585.7	659.4	617.3	591.2	61.14%	92.82%	10.01%	6.79%	
Federal Aid	206.0	252.9	262.0	220.3	263.8	292.5	265.0	4.79%	28.63%	0.94%	2.55%	
<b>Total State and Federal Revenues</b>	<b>\$748.8</b>	<b>\$962.0</b>	<b>\$1,089.0</b>	<b>\$1,084.8</b>	<b>\$1,219.5</b>	<b>\$1,194.8</b>	<b>\$1,092.2</b>	<b>13.53%</b>	<b>45.86%</b>	<b>2.57%</b>	<b>3.85%</b>	
<b>Total Revenues</b> (Local, State and Federal Sources)	<b>\$3,076.1</b>	<b>\$3,875.0</b>	<b>\$4,165.2</b>	<b>\$4,153.2</b>	<b>\$4,251.6</b>	<b>\$4,274.6</b>	<b>\$4,122.9</b>	<b>6.40%</b>	<b>34.03%</b>	<b>1.25%</b>	<b>2.97%</b>	

# CITY EXPENDITURES (excluding NYC) – Fiscal Years Ended in 2001 - 2011

	CITY EXPENDITURES (excluding NYC) – Fiscal Years Ended in 2001 - 2011										Percentage Change			
	(\$ millions)										Overall		Average Annual	
	2001	2006	2007	2008	2009	2010	2011	2006-2011	2001-2011	2006-2011	2001-2011	2006-2011	2001-2011	
<b>Expenditures:</b>														
<b>Current Operations:</b>														
Personal Services	1,315.6	1,487.5	1,551.1	1,625.1	1,659.5	1,665.5	1,587.4	6.72%	20.66%		1.31%	1.90%		
Employee Benefits	431.1	782.4	812.3	852.0	893.5	930.0	986.6	26.10%	128.87%		4.75%	8.63%		
Contractual	826.5	918.4	992.2	1,004.6	986.2	1,024.8	991.4	7.96%	19.95%		1.54%	1.84%		
<b>Total Current Operations</b>	<b>\$2,573.2</b>	<b>\$3,188.2</b>	<b>\$3,355.5</b>	<b>\$3,481.7</b>	<b>\$3,539.3</b>	<b>\$3,620.2</b>	<b>\$3,565.5</b>	<b>11.83%</b>	<b>38.56%</b>		<b>2.26%</b>	<b>3.32%</b>		
Equipment and Capital Outlay	415.5	553.4	516.0	541.2	556.7	584.8	482.4	-12.83%	16.10%		-2.71%	1.50%		
Debt Service	296.3	327.0	342.1	373.7	379.9	368.4	362.2	10.75%	22.21%		2.06%	2.03%		
Principal	175.1	197.9	206.9	234.5	247.2	237.2	249.5	26.04%	42.46%		4.74%	3.60%		
Interest	121.2	129.1	135.2	139.2	132.6	131.2	112.7	-12.69%	-7.04%		-2.68%	-0.73%		
<b>Total Expenditures (Current Operations + Equipment and Capital Outlay + Debt Service)</b>	<b>\$3,285.0</b>	<b>\$4,068.6</b>	<b>\$4,213.7</b>	<b>\$4,396.6</b>	<b>\$4,475.8</b>	<b>\$4,573.4</b>	<b>\$4,410.0</b>	<b>8.39%</b>	<b>34.25%</b>		<b>1.62%</b>	<b>2.99%</b>		
<b>Expenditures by Function:</b>														
General Government	482.9	515.8	588.9	617.0	635.8	663.4	620.4	20.27%	28.47%		3.76%	2.54%		
Education	0.9	0.6	0.2	0.1	0.0	0.2	0.2	-62.93%	-73.68%		-18.00%	-12.50%		
Public Safety	894.0	1,072.3	1,138.7	1,195.1	1,191.1	1,189.9	1,141.7	6.48%	27.71%		1.26%	2.48%		
POLICE	494.1	588.7	615.5	654.7	662.2	657.7	640.9	8.88%	29.72%		1.72%	2.64%		
FIRE PROTECTION	345.8	411.2	416.8	430.1	431.2	445.6	422.5	2.73%	22.17%		0.54%	2.02%		
Health	3.6	3.1	4.1	4.8	4.1	3.1	2.2	-29.31%	-38.94%		-6.70%	-4.81%		
Transportation	331.1	397.7	412.2	428.1	426.5	409.7	394.5	-0.79%	19.17%		-0.16%	1.77%		
Social Services	45.8	49.5	49.4	49.4	54.3	52.8	56.4	13.81%	23.09%		2.62%	2.10%		
Sanitation	226.8	256.0	278.6	268.1	261.5	291.9	245.2	-4.22%	8.13%		-0.86%	0.78%		
Economic Development	169.5	159.4	147.7	156.8	161.0	177.1	150.5	-5.59%	-11.17%		-1.14%	-1.18%		
Culture & Recreation	188.8	261.6	182.7	183.1	186.1	194.6	185.4	-29.14%	-1.83%		-6.66%	-0.18%		
Community Services	44.2	45.4	44.4	55.7	54.6	61.5	53.3	17.53%	20.57%		3.28%	1.89%		
Utilities	170.0	197.8	212.4	212.8	227.5	230.8	211.4	6.86%	24.33%		1.34%	2.20%		
Employee Benefits	431.1	782.4	812.3	852.0	893.5	930.0	986.6	26.10%	128.87%		4.75%	8.63%		
<b>Total Expenditures by Function</b>	<b>\$2,988.7</b>	<b>\$3,741.6</b>	<b>\$3,871.6</b>	<b>\$4,022.9</b>	<b>\$4,096.0</b>	<b>\$4,205.0</b>	<b>\$4,047.8</b>	<b>8.18%</b>	<b>35.44%</b>		<b>1.59%</b>	<b>3.08%</b>		



# SUMMARY OF TOWN FINANCES – Fiscal Years Ended in 2001 – 2011

	Percentage Change												
	Overall										Average Annual		
	2006-2011	2001-2011	2006-2011	2001-2011	2006-2011	2001-2011	2006-2011	2001-2011	2006-2011	2001-2011	2006-2011	2001-2011	
<b>( \$ millions )</b>	<b>2001</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2006-2011</b>	<b>2001-2011</b>	<b>2006-2011</b>	<b>2001-2011</b>	<b>2006-2011</b>	<b>2001-2011</b>
Population - Census Estimates	8,757,907	8,887,186	8,901,395	8,911,928	8,938,996	8,963,152	8,972,784	0.96%	2.45%	0.19%	0.24%	0.19%	0.24%
Full Value	565,231.4	942,192.1	1,064,051.6	1,152,534.6	1,150,604.7	1,130,091.8	1,049,285.8	11.37%	85.64%	2.18%	6.38%	2.18%	6.38%
<b>Debt Issued:</b>													
Bonds	427.8	508.1	674.9	584.1	506.3	655.3	555.9	9.41%	29.94%	1.81%	2.65%	1.81%	2.65%
Other Non-Property Taxes	352.7	323.7	379.1	382.0	513.0	638.9	574.4	77.46%	62.85%	12.15%	5.00%	12.15%	5.00%
<b>Outstanding Debt:</b>													
Bonds (Gross)	2,942.7	3,730.8	3,980.1	4,158.8	4,140.3	4,319.2	4,322.4	15.86%	46.89%	2.99%	3.92%	2.99%	3.92%
Other Debt	638.1	745.7	803.9	888.9	1,120.8	1,219.7	1,396.5	87.26%	118.84%	13.37%	8.15%	13.37%	8.15%
<b>Total Outstanding Debt</b>	<b>\$3,580.8</b>	<b>\$4,476.6</b>	<b>\$4,784.0</b>	<b>\$5,047.7</b>	<b>\$5,261.1</b>	<b>\$5,538.8</b>	<b>\$5,718.9</b>	<b>27.75%</b>	<b>59.71%</b>	<b>5.02%</b>	<b>4.79%</b>	<b>5.02%</b>	<b>4.79%</b>
<b>Revenues:</b>													
Real Property Taxes and Assessments	2,317.7	2,977.8	3,156.9	3,258.7	3,437.5	3,517.9	3,541.6	18.93%	52.81%	3.53%	4.33%	3.53%	4.33%
Other Real Property Tax Items	46.6	64.4	75.3	82.0	75.3	79.6	82.3	27.72%	76.38%	5.02%	5.84%	5.02%	5.84%
Sales and Use Tax	424.7	551.3	582.3	599.5	562.3	583.1	616.3	11.80%	45.12%	2.26%	3.79%	2.26%	3.79%
Other Non-Property Taxes	69.8	121.4	128.5	112.0	111.7	133.8	134.0	10.35%	91.86%	1.99%	6.73%	1.99%	6.73%
Charges for Services	722.7	893.9	932.2	941.6	893.7	915.6	918.7	2.78%	27.12%	0.55%	2.43%	0.55%	2.43%
Charges to Other Governments	131.6	168.0	192.9	180.1	176.0	180.9	182.0	8.30%	38.22%	1.61%	3.29%	1.61%	3.29%
Use and Sale of Property	171.0	230.3	259.0	199.0	135.1	130.9	132.9	-42.26%	-22.28%	-10.40%	-2.49%	-10.40%	-2.49%
Other Local Revenues	239.4	314.6	354.2	382.7	376.4	408.7	383.6	21.95%	60.24%	4.05%	4.83%	4.05%	4.83%
<b>Total Local Revenues</b>	<b>\$4,123.7</b>	<b>\$5,321.7</b>	<b>\$5,681.3</b>	<b>\$5,755.6</b>	<b>\$5,768.0</b>	<b>\$5,950.4</b>	<b>\$5,991.5</b>	<b>12.59%</b>	<b>45.29%</b>	<b>2.40%</b>	<b>3.81%</b>	<b>2.40%</b>	<b>3.81%</b>
State Aid	420.7	665.0	640.3	539.1	482.6	444.0	419.5	-36.92%	-0.29%	-8.80%	-0.03%	-8.80%	-0.03%
Federal Aid	151.5	198.1	212.6	181.4	192.6	217.4	215.4	8.74%	42.14%	1.69%	3.58%	1.69%	3.58%
<b>Total State and Federal Revenues</b>	<b>\$572.2</b>	<b>\$863.1</b>	<b>\$852.9</b>	<b>\$720.5</b>	<b>\$675.2</b>	<b>\$661.4</b>	<b>\$634.9</b>	<b>-26.44%</b>	<b>10.95%</b>	<b>-5.96%</b>	<b>1.04%</b>	<b>-5.96%</b>	<b>1.04%</b>
<b>Total Revenues (Local, State and Federal Sources)</b>	<b>\$4,695.9</b>	<b>\$6,184.8</b>	<b>\$6,534.2</b>	<b>\$6,476.1</b>	<b>\$6,443.2</b>	<b>\$6,611.8</b>	<b>\$6,626.4</b>	<b>7.14%</b>	<b>41.11%</b>	<b>1.39%</b>	<b>3.50%</b>	<b>1.39%</b>	<b>3.50%</b>
<b>Expenditures:</b>													
<b>Current Operations:</b>													
Personal Services	1,525.3	1,884.5	1,993.0	2,072.2	2,109.4	2,136.2	2,098.9	11.38%	37.60%	2.18%	3.24%	2.18%	3.24%
Employee Benefits	466.0	857.6	891.2	904.3	913.9	996.8	1,090.6	27.17%	134.02%	4.92%	8.87%	4.92%	8.87%
Contractual	1,773.8	2,206.1	2,333.3	2,412.7	2,367.3	2,360.1	2,383.7	8.05%	34.38%	1.56%	3.00%	1.56%	3.00%
<b>Total Current Operations</b>	<b>\$3,765.2</b>	<b>\$4,948.2</b>	<b>\$5,217.5</b>	<b>\$5,389.2</b>	<b>\$5,390.6</b>	<b>\$5,493.0</b>	<b>\$5,573.2</b>	<b>12.63%</b>	<b>48.02%</b>	<b>2.41%</b>	<b>4.00%</b>	<b>2.41%</b>	<b>4.00%</b>
Equipment and Capital Outlay	805.9	1,056.5	1,139.3	1,195.6	1,074.0	1,083.6	1,108.3	4.90%	37.52%	0.96%	3.24%	0.96%	3.24%
Debt Service	489.5	549.4	583.4	633.1	629.7	626.0	717.8	30.67%	46.65%	5.50%	3.90%	5.50%	3.90%
Principal	331.5	386.1	406.1	448.6	450.1	455.6	548.2	41.97%	65.36%	7.26%	5.16%	7.26%	5.16%
Interest	158.0	163.2	177.3	184.5	179.6	170.3	169.6	3.94%	7.39%	0.78%	0.72%	0.78%	0.72%
<b>Total Expenditures (Current Operations + Equipment and Capital Outlay + Debt Service)</b>	<b>\$5,060.6</b>	<b>\$6,554.1</b>	<b>\$6,940.2</b>	<b>\$7,217.8</b>	<b>\$7,094.3</b>	<b>\$7,202.7</b>	<b>\$7,399.4</b>	<b>12.90%</b>	<b>46.22%</b>	<b>2.46%</b>	<b>3.87%</b>	<b>2.46%</b>	<b>3.87%</b>



## TOWN REVENUES – Fiscal Years Ended in 2001 - 2011

Revenues: ( \$ millions )	Percentage Change										
	Overall										Average Annual
	2001	2006	2007	2008	2009	2010	2011	2006-2011	2001-2011	2006-2011	2001-2011
Real Property Taxes and Assessments	2,317.7	2,977.8	3,156.9	3,258.7	3,437.5	3,517.9	3,541.6	18.93%	52.81%	3.53%	4.33%
Other Real Property Tax Items	46.6	64.4	75.3	82.0	75.3	79.6	82.3	27.72%	76.38%	5.02%	5.84%
Sales and Use Tax	424.7	551.3	582.3	599.5	562.3	583.1	616.3	11.80%	45.12%	2.26%	3.79%
SALES TAX DISTRIBUTION	424.6	550.7	581.6	598.8	561.6	582.5	615.7	11.81%	45.02%	2.26%	3.79%
Other Non-Property Taxes	69.8	121.4	128.5	112.0	111.7	133.8	134.0	10.35%	91.86%	1.99%	6.73%
Charges for Services	722.7	893.9	932.2	941.6	893.7	915.6	918.7	2.78%	27.12%	0.55%	2.43%
SANITATION FEES	268.5	333.5	335.8	335.4	309.6	286.4	278.8	-16.40%	3.86%	-3.52%	0.38%
Charges to Other Governments	131.6	168.0	192.9	180.1	176.0	180.9	182.0	8.30%	38.22%	1.61%	3.29%
Use and Sale of Property	171.0	230.3	259.0	199.0	135.1	130.9	132.9	-42.26%	-22.28%	-10.40%	-2.49%
Other Local Revenues	239.4	314.6	354.2	382.7	376.4	408.7	383.6	21.95%	60.24%	4.05%	4.83%
<b>Total Local Revenues</b>	<b>\$4,123.7</b>	<b>\$5,321.7</b>	<b>\$5,681.3</b>	<b>\$5,755.6</b>	<b>\$5,768.0</b>	<b>\$5,950.4</b>	<b>\$5,991.5</b>	<b>12.59%</b>	<b>45.29%</b>	<b>2.40%</b>	<b>3.81%</b>
State Aid	420.7	665.0	640.3	539.1	482.6	444.0	419.5	-36.92%	-0.29%	-8.80%	-0.03%
MORTGAGE TAX	201.8	411.1	372.5	253.0	198.1	182.2	170.3	-58.57%	-15.60%	-16.16%	-1.68%
Federal Aid	151.5	198.1	212.6	181.4	192.6	217.4	215.4	8.74%	42.14%	1.69%	3.58%
<b>Total State and Federal Revenues</b>	<b>\$572.2</b>	<b>\$863.1</b>	<b>\$852.9</b>	<b>\$720.5</b>	<b>\$675.2</b>	<b>\$661.4</b>	<b>\$634.9</b>	<b>-26.44%</b>	<b>10.95%</b>	<b>-5.96%</b>	<b>1.04%</b>
<b>Total Revenues (Local, State and Federal Sources)</b>	<b>\$4,695.9</b>	<b>\$6,184.8</b>	<b>\$6,534.2</b>	<b>\$6,476.1</b>	<b>\$6,443.2</b>	<b>\$6,611.8</b>	<b>\$6,626.4</b>	<b>7.14%</b>	<b>41.11%</b>	<b>1.39%</b>	<b>3.50%</b>



# TOWN EXPENDITURES – Fiscal Years Ended in 2001 - 2011

Expenditures: Current Operations:	Percentage Change										
	Overall										Average Annual
	2001	2006	2007	2008	2009	2010	2011	2006-2011	2001-2011	2006-2011	2001-2011
<b>Total Current Operations</b>	<b>\$3,765.2</b>	<b>\$4,948.2</b>	<b>\$5,217.5</b>	<b>\$5,389.2</b>	<b>\$5,390.6</b>	<b>\$5,493.0</b>	<b>\$5,573.2</b>	<b>12.63%</b>	<b>48.02%</b>	<b>2.41%</b>	<b>4.00%</b>
Equipment and Capital Outlay	805.9	1,056.5	1,139.3	1,195.6	1,074.0	1,083.6	1,108.3	4.90%	37.52%	0.96%	3.24%
Debt Service	489.5	549.4	583.4	633.1	629.7	626.0	717.8	30.67%	46.65%	5.50%	3.90%
Principal	331.5	386.1	406.1	448.6	450.1	455.6	548.2	41.97%	65.36%	7.26%	5.16%
Interest	158.0	163.2	177.3	184.5	179.6	170.3	169.6	3.94%	7.39%	0.78%	0.72%
<b>Total Expenditures (Current Operations + Equipment and Capital Outlay + Debt Service)</b>	<b>\$5,060.6</b>	<b>\$6,554.1</b>	<b>\$6,940.2</b>	<b>\$7,217.8</b>	<b>\$7,094.3</b>	<b>\$7,202.7</b>	<b>\$7,399.4</b>	<b>12.90%</b>	<b>46.22%</b>	<b>2.46%</b>	<b>3.87%</b>
<b>Expenditures by Function:</b>											
General Government	816.9	1,038.7	1,138.5	1,120.1	1,092.3	1,085.7	1,037.5	-0.11%	27.00%	-0.02%	2.42%
Education	0.4	1.2	2.2	2.8	4.1	3.8	3.0	147.09%	752.28%	19.83%	23.90%
Public Safety	593.1	825.2	850.4	878.7	898.5	897.6	950.2	15.15%	60.22%	2.86%	4.83%
Health	45.4	43.6	47.4	47.9	49.2	49.1	51.5	18.24%	13.48%	3.41%	1.27%
Transportation	1,013.1	1,215.5	1,311.2	1,411.9	1,392.3	1,401.0	1,427.6	17.45%	40.91%	3.27%	3.49%
HIGHWAYS	734.6	901.9	992.6	1,068.8	1,052.2	1,051.9	1,068.2	18.44%	45.41%	3.44%	3.82%
Sanitation	702.9	861.5	882.9	959.7	905.5	883.9	856.6	-0.57%	21.85%	-0.12%	2.00%
REFUSE & GARBAGE	483.0	585.8	594.4	639.2	604.0	560.4	533.2	-8.99%	10.37%	-1.87%	0.99%
Social Services	62.1	66.3	68.1	70.6	80.5	91.4	88.7	33.81%	42.71%	6.00%	3.62%
Economic Development	49.7	60.6	60.5	60.8	66.2	54.2	57.0	-5.99%	14.57%	-1.23%	1.37%
Culture & Recreation	429.0	554.5	617.6	650.0	615.3	599.3	612.9	10.53%	42.86%	2.02%	3.63%
Community Services	73.1	109.3	117.0	136.5	104.6	125.9	134.7	23.23%	84.20%	4.27%	6.30%
Utilities	319.3	370.7	369.9	341.2	342.3	388.0	371.3	0.15%	16.26%	0.03%	1.52%
Employee Benefits	466.0	857.6	891.2	904.3	913.9	996.8	1,090.6	27.17%	134.02%	4.92%	8.87%
<b>Total Expenditures by Function</b>	<b>\$4,571.1</b>	<b>\$6,004.7</b>	<b>\$6,356.8</b>	<b>\$6,584.7</b>	<b>\$6,464.6</b>	<b>\$6,576.7</b>	<b>\$6,681.5</b>	<b>11.27%</b>	<b>46.17%</b>	<b>2.16%</b>	<b>3.87%</b>





## VILLAGE REVENUES – Fiscal Years Ended in 2001 - 2011

Revenues: ( \$ millions )	Percentage Change										
	Overall										Average Annual
	2001	2006	2007	2008	2009	2010	2011	2006-2011	2001-2011	2006-2011	2001-2011
Real Property Taxes and Assessments	751.2	997.7	1,054.9	1,103.7	1,149.4	1,175.1	1,180.0	18.27%	57.08%	3.41%	4.62%
Other Real Property Tax Items	18.9	29.3	33.3	33.7	36.0	30.4	29.7	1.59%	57.34%	0.32%	4.64%
Sales and Use Tax	122.5	154.0	157.7	166.3	161.9	154.3	157.9	2.51%	28.92%	0.50%	2.57%
SALES TAX DISTRIBUTION	101.0	126.8	129.3	137.2	132.4	127.3	130.6	3.02%	29.34%	0.60%	2.61%
Other Non-Property Taxes	11.6	17.3	18.1	19.8	21.0	22.5	23.5	36.23%	102.89%	6.38%	7.33%
Charges for Services	487.4	632.8	643.8	711.3	699.1	659.6	696.1	10.00%	42.82%	1.92%	3.63%
UTILITY FEES	278.8	366.7	368.8	400.4	411.1	372.8	408.1	11.27%	46.35%	2.16%	3.88%
Charges to Other Governments	56.1	84.0	74.1	79.3	78.8	79.4	83.3	-0.89%	48.51%	-0.18%	4.03%
Use and Sale of Property	67.7	65.9	82.5	79.0	47.2	39.5	38.4	-41.75%	-43.33%	-10.24%	-5.52%
Other Local Revenues	70.3	94.8	113.2	109.3	97.0	104.5	103.7	9.41%	47.49%	1.81%	3.96%
<b>Total Local Revenues</b>	<b>\$1,585.6</b>	<b>\$2,075.7</b>	<b>\$2,177.5</b>	<b>\$2,302.2</b>	<b>\$2,290.4</b>	<b>\$2,265.4</b>	<b>\$2,312.5</b>	<b>11.41%</b>	<b>45.84%</b>	<b>2.18%</b>	<b>3.85%</b>
State Aid	94.8	141.3	154.5	139.2	119.3	119.1	106.1	-24.87%	11.90%	-5.56%	1.13%
MORTGAGE TAX	21.6	59.9	53.7	46.8	29.3	24.0	22.7	-62.16%	4.77%	-17.66%	0.47%
Federal Aid	69.4	82.6	85.6	81.4	75.8	78.8	84.1	1.82%	21.16%	0.36%	1.94%
<b>Total State and Federal Revenues</b>	<b>\$164.2</b>	<b>\$223.8</b>	<b>\$240.1</b>	<b>\$220.5</b>	<b>\$195.0</b>	<b>\$197.9</b>	<b>\$190.2</b>	<b>-15.02%</b>	<b>15.81%</b>	<b>-3.20%</b>	<b>1.48%</b>
<b>Total Revenues (Local, State and Federal Sources)</b>	<b>\$1,749.9</b>	<b>\$2,299.5</b>	<b>\$2,417.6</b>	<b>\$2,522.8</b>	<b>\$2,485.4</b>	<b>\$2,463.4</b>	<b>\$2,502.7</b>	<b>8.83%</b>	<b>43.02%</b>	<b>1.71%</b>	<b>3.64%</b>





**SUMMARY OF SCHOOL DISTRICT FINANCES (excluding NYC) – Fiscal Years Ended in 2001 - 2011**

												Percentage Change			
												Overall		Average Annual	
	2001	2006	2007	2008	2009	2010	2011	2006-2011	2001-2011	2006-2011	2001-2011	2006-2011	2001-2011		
<b>( \$ millions )</b>															
Full Value	647,144.4	1,062,107.4	1,196,335.9	1,304,396.1	1,313,496.6	1,287,418.7	1,210,166.9	13.94%	87.00%	2.64%	6.46%				
<b>Debt Issued:</b>															
Bonds	2,047.2	2,045.6	2,023.3	1,586.9	1,746.8	2,168.2	1,904.4	-6.90%	-6.98%	-1.42%	-0.72%				
Other Non-Property Taxes	2,816.8	2,741.7	2,505.1	3,029.1	3,395.0	3,355.3	3,359.6	22.54%	19.27%	4.15%	1.78%				
<b>Outstanding Debt:</b>															
Bonds (Gross)	8,306.2	14,633.4	15,376.1	15,813.6	16,241.3	16,824.7	16,842.9	15.10%	102.77%	2.85%	7.33%				
Other Debt	2,046.5	1,882.4	1,703.4	2,363.5	2,868.1	3,064.2	3,045.6	61.79%	48.81%	10.10%	4.06%				
<b>Total Outstanding Debt</b>	<b>\$10,352.8</b>	<b>\$16,515.8</b>	<b>\$17,079.5</b>	<b>\$18,177.1</b>	<b>\$19,109.4</b>	<b>\$19,889.0</b>	<b>\$19,888.4</b>	<b>20.42%</b>	<b>92.11%</b>	<b>3.79%</b>	<b>6.75%</b>				
<b>Revenues:</b>															
Real Property Taxes and Assessments	9,742.0	13,669.8	14,507.1	15,170.0	15,898.5	16,296.7	16,681.3	22.03%	71.23%	4.06%	5.53%				
Other Real Property Tax Items	1,529.4	2,608.2	2,731.2	2,760.8	2,642.3	2,612.3	2,731.1	4.71%	78.57%	0.92%	5.97%				
Sales and Use Tax	249.3	270.6	278.3	268.5	255.1	262.7	271.2	0.22%	8.80%	0.04%	0.85%				
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	231.8	280.2	294.2	299.9	310.7	318.6	333.6	19.06%	43.89%	3.55%	3.71%				
Charges to Other Governments	87.6	114.6	112.7	119.8	128.2	121.9	114.8	0.19%	31.15%	0.04%	2.75%				
Use and Sale of Property	662.0	685.8	813.8	782.6	541.5	475.6	474.6	-30.80%	-28.30%	-7.10%	-3.27%				
Other Local Revenues	283.8	384.4	394.2	514.3	480.5	531.1	567.1	47.55%	99.85%	8.09%	7.17%				
<b>Total Local Revenues</b>	<b>\$12,785.8</b>	<b>\$18,013.6</b>	<b>\$19,131.5</b>	<b>\$19,915.9</b>	<b>\$20,256.7</b>	<b>\$20,619.0</b>	<b>\$21,173.8</b>	<b>17.54%</b>	<b>65.60%</b>	<b>3.29%</b>	<b>5.17%</b>				
State Aid	8,770.7	10,281.5	11,126.1	12,197.2	13,353.3	12,376.9	12,114.3	17.83%	38.12%	3.34%	3.28%				
Federal Aid	923.5	1,435.7	1,401.6	1,382.9	1,400.9	2,730.0	2,200.6	53.28%	138.30%	8.92%	9.07%				
<b>Total State and Federal Revenues</b>	<b>\$9,694.1</b>	<b>\$11,717.1</b>	<b>\$12,527.8</b>	<b>\$13,580.1</b>	<b>\$14,754.2</b>	<b>\$15,106.9</b>	<b>\$14,315.0</b>	<b>22.17%</b>	<b>47.67%</b>	<b>4.09%</b>	<b>3.97%</b>				
<b>Total Revenues (Local, State and Federal Sources)</b>	<b>\$22,480.0</b>	<b>\$29,730.8</b>	<b>\$31,659.3</b>	<b>\$33,496.0</b>	<b>\$35,011.0</b>	<b>\$35,725.9</b>	<b>\$35,488.8</b>	<b>19.37%</b>	<b>57.87%</b>	<b>3.60%</b>	<b>4.67%</b>				
<b>Expenditures:</b>															
<b>Current Operations:</b>															
Personal Services	12,566.2	15,140.8	15,791.8	16,546.7	17,280.7	17,719.7	17,635.9	16.48%	40.34%	3.10%	3.45%				
Employee Benefits	3,003.7	5,610.9	5,991.8	6,292.9	6,436.3	6,543.5	7,216.4	28.61%	140.25%	5.16%	9.16%				
Contractual	5,062.7	6,511.9	7,069.0	7,350.3	7,560.3	7,682.2	7,767.8	19.29%	53.43%	3.59%	4.37%				
<b>Total Current Operations</b>	<b>\$20,632.6</b>	<b>\$27,263.5</b>	<b>\$28,852.6</b>	<b>\$30,189.8</b>	<b>\$31,277.3</b>	<b>\$31,945.3</b>	<b>\$32,620.1</b>	<b>19.65%</b>	<b>58.10%</b>	<b>3.65%</b>	<b>4.69%</b>				
Equipment and Capital Outlay	2,543.8	2,039.0	1,982.2	2,309.2	2,757.6	2,945.0	2,355.4	15.52%	-7.41%	2.93%	-0.77%				
Debt Service	1,388.0	1,722.3	1,851.7	1,970.7	2,083.9	2,252.0	2,350.6	36.48%	69.35%	6.42%	5.41%				
Principal	848.5	1,018.1	1,092.4	1,187.3	1,289.7	1,449.9	1,564.6	53.69%	84.40%	8.97%	6.31%				
Interest	539.5	704.2	759.3	783.4	794.2	802.0	786.0	11.61%	45.68%	2.22%	3.83%				
<b>Total Expenditures (Current Operations + Equipment and Capital Outlay + Debt Service)</b>	<b>\$24,564.4</b>	<b>\$31,024.8</b>	<b>\$32,686.5</b>	<b>\$34,469.7</b>	<b>\$36,118.8</b>	<b>\$37,142.3</b>	<b>\$37,326.1</b>	<b>20.31%</b>	<b>51.95%</b>	<b>3.77%</b>	<b>4.27%</b>				



<b>SCHOOL DISTRICT REVENUES (excluding NYC) – Fiscal Years Ended in 2001 - 2011</b>												
Revenues: ( \$ millions )	2001	2006	2007	2008	2009	2010	2011	Percentage Change				
								Overall			Average Annual	
	2001	2006	2007	2008	2009	2010	2011	2006-2011	2001-2011	2006-2011	2001-2011	
Real Property Taxes and Assessments	9,742.0	13,669.8	14,507.1	15,170.0	15,898.5	16,296.7	16,681.3	22.03%	71.23%	4.06%	5.53%	
Other Real Property Tax Items	1,529.4	2,608.2	2,731.2	2,760.8	2,642.3	2,612.3	2,731.1	4.71%	78.57%	0.92%	5.97%	
STAR PAYMENTS	1,376.7	2,358.0	2,460.7	2,456.1	2,339.2	2,304.7	2,414.9	2.42%	75.41%	0.48%	5.78%	
Sales and Use Tax	249.3	270.6	278.3	268.5	255.1	262.7	271.2	0.22%	8.80%	0.04%	0.85%	
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	231.8	280.2	294.2	299.9	310.7	318.6	333.6	19.06%	43.89%	3.55%	3.71%	
Charges to Other Governments	87.6	114.6	112.7	119.8	128.2	121.9	114.8	0.19%	31.15%	0.04%	2.75%	
Use and Sale of Property	662.0	685.8	813.8	782.6	541.5	475.6	474.6	-30.80%	-28.30%	-7.10%	-3.27%	
Other Local Revenues	283.8	384.4	394.2	514.3	480.5	531.1	567.1	47.55%	99.85%	8.09%	7.17%	
<b>Total Local Revenues</b>	<b>\$12,785.8</b>	<b>\$18,013.6</b>	<b>\$19,131.5</b>	<b>\$19,915.9</b>	<b>\$20,256.7</b>	<b>\$20,619.0</b>	<b>\$21,173.8</b>	<b>17.54%</b>	<b>65.60%</b>	<b>3.29%</b>	<b>5.17%</b>	
State Aid	8,770.7	10,281.5	11,126.1	12,197.2	13,353.3	12,376.9	12,114.3	17.83%	38.12%	3.34%	3.28%	
EDUCATION	8,767.0	10,278.9	11,119.2	12,194.3	13,350.6	12,373.8	12,110.7	17.82%	38.14%	3.33%	3.28%	
Federal Aid	923.5	1,435.7	1,401.6	1,382.9	1,400.9	2,730.0	2,200.6	53.28%	138.30%	8.92%	9.07%	
<b>Total State and Federal Revenues</b>	<b>\$9,694.1</b>	<b>\$11,717.1</b>	<b>\$12,527.8</b>	<b>\$13,580.1</b>	<b>\$14,754.2</b>	<b>\$15,106.9</b>	<b>\$14,315.0</b>	<b>22.17%</b>	<b>47.67%</b>	<b>4.09%</b>	<b>3.97%</b>	
<b>Total Revenues (Local, State and Federal Sources)</b>	<b>\$22,480.0</b>	<b>\$29,730.8</b>	<b>\$31,659.3</b>	<b>\$33,496.0</b>	<b>\$35,011.0</b>	<b>\$35,725.9</b>	<b>\$35,488.8</b>	<b>19.37%</b>	<b>57.87%</b>	<b>3.60%</b>	<b>4.67%</b>	



**SCHOOL DISTRICT EXPENDITURES (excluding NYC) –  
Fiscal Years Ended in 2011 - 2011**

											Percentage Change			
											Overall		Average Annual	
	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2006-2011	2001-2011	2006-2011	2001-2011
<b>Expenditures:</b>														
<b>Current Operations:</b>														
Personal Services	12,566.2	15,140.8	15,791.8	16,546.7	17,280.7	17,719.7	17,635.9				16.48%	40.34%	3.10%	3.45%
Employee Benefits	3,003.7	5,610.9	5,991.8	6,292.9	6,436.3	6,543.5	7,216.4				28.61%	140.25%	5.16%	9.16%
Contractual	5,062.7	6,511.9	7,069.0	7,350.3	7,560.3	7,682.2	7,767.8				19.29%	53.43%	3.59%	4.37%
<b>Total Current Operations</b>	<b>\$20,632.6</b>	<b>\$27,263.5</b>	<b>\$28,852.6</b>	<b>\$30,189.8</b>	<b>\$31,277.3</b>	<b>\$31,945.3</b>	<b>\$32,620.1</b>				<b>19.65%</b>	<b>58.10%</b>	<b>3.65%</b>	<b>4.69%</b>
Equipment and Capital Outlay	2,543.8	2,039.0	1,982.2	2,309.2	2,757.6	2,945.0	2,355.4				15.52%	-7.41%	2.93%	-0.77%
Debt Service	1,388.0	1,722.3	1,851.7	1,970.7	2,083.9	2,252.0	2,350.6				36.48%	69.35%	6.42%	5.41%
Principal	848.5	1,018.1	1,092.4	1,187.3	1,289.7	1,449.9	1,564.6				53.69%	84.40%	8.97%	6.31%
Interest	539.5	704.2	759.3	783.4	794.2	802.0	786.0				11.61%	45.68%	2.22%	3.83%
<b>Total Expenditures (Current Operations + Equipment and Capital Outlay + Debt Service)</b>	<b>\$24,564.4</b>	<b>\$31,024.8</b>	<b>\$32,686.5</b>	<b>\$34,469.7</b>	<b>\$36,118.8</b>	<b>\$37,142.3</b>	<b>\$37,326.1</b>				<b>20.31%</b>	<b>51.95%</b>	<b>3.77%</b>	<b>4.27%</b>
<b>Expenditures by Function:</b>														
General Government	4,349.2	4,685.0	4,975.0	5,184.3	5,657.7	5,874.5	5,426.0				15.82%	24.76%	2.98%	2.24%
OPERATIONS	3,736.8	3,884.2	3,911.5	4,260.1	4,698.6	4,903.8	4,447.6				14.51%	19.02%	2.75%	1.76%
Education	15,736.2	18,898.1	19,757.8	20,914.4	21,833.5	22,362.5	22,228.4				17.62%	41.26%	3.30%	3.51%
INSTRUCTION	12,578.1	14,964.7	15,607.9	16,486.9	17,226.9	17,719.7	17,584.3				17.51%	39.80%	3.28%	3.41%
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	33.4	45.3	45.1	44.9	45.4	43.8	44.1				-2.69%	32.26%	-0.54%	2.84%
Social Services	7.4	7.1	5.9	5.2	5.1	6.4	4.8				-32.95%	-36.05%	-7.68%	-4.37%
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	32.7	43.7	47.1	45.6	44.1	47.2	42.8				-2.24%	30.58%	-0.45%	2.70%
Community Services	13.8	12.3	12.1	11.7	12.7	12.3	13.1				5.72%	-5.53%	1.12%	-0.57%
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	3,003.7	5,610.9	5,991.8	6,292.9	6,436.3	6,543.5	7,216.4				28.61%	140.25%	5.16%	9.16%
<b>Total Expenditures by Function</b>	<b>\$23,176.4</b>	<b>\$29,302.5</b>	<b>\$30,834.8</b>	<b>\$32,499.0</b>	<b>\$34,034.9</b>	<b>\$34,890.3</b>	<b>\$34,975.5</b>				<b>19.36%</b>	<b>50.91%</b>	<b>3.60%</b>	<b>4.20%</b>

## SUMMARY OF FIRE DISTRICT FINANCES – Fiscal Years Ended in 2001 - 2011

	Percentage Change											
	Overall										Average Annual	
	2001	2006	2007	2008	2009	2010	2011	2006-2011	2001-2011	2006-2011	2001-2011	
<b>(\$ millions )</b>												
<b>Debt Issued:</b>												
Bonds	34.0	29.3	57.1	40.1	33.9	28.8	38.3	30.91%	12.56%	5.53%	1.19%	
Other Non-Property Taxes	20.3	34.2	39.7	26.9	27.0	25.3	15.5	-54.73%	-24.00%	-14.66%	-2.71%	
<b>Outstanding Debt:</b>												
Bonds (Gross)	155.1	236.1	271.4	283.9	279.8	281.8	280.1	18.63%	80.53%	3.48%	6.09%	
Other Debt	30.8	43.2	65.4	68.0	57.1	58.6	41.5	-3.81%	34.90%	-0.77%	3.04%	
<b>Total Outstanding Debt</b>	<b>\$185.9</b>	<b>\$279.2</b>	<b>\$336.8</b>	<b>\$351.9</b>	<b>\$336.8</b>	<b>\$340.4</b>	<b>\$321.6</b>	<b>15.17%</b>	<b>72.98%</b>	<b>2.86%</b>	<b>5.63%</b>	
<b>Revenues:</b>												
Real Property Taxes and Assessments	377.4	554.2	581.3	612.2	634.1	647.2	651.6	17.57%	72.68%	3.29%	5.61%	
Other Real Property Tax Items	1.1	2.0	2.4	2.3	2.6	3.4	4.1	109.53%	279.94%	15.94%	14.28%	
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%	31400.00%	0.00%	77.76%	
Charges to Other Governments	9.6	12.8	12.4	13.1	13.0	13.8	14.1	10.19%	47.15%	1.96%	3.94%	
Use and Sale of Property	19.4	26.6	35.6	23.2	15.2	11.5	11.8	-55.49%	-39.12%	-14.95%	-4.84%	
Other Local Revenues	9.5	22.2	20.8	14.9	15.8	13.9	13.0	-41.34%	37.66%	-10.12%	3.25%	
<b>Total Local Revenues</b>	<b>\$416.9</b>	<b>\$617.7</b>	<b>\$652.6</b>	<b>\$665.6</b>	<b>\$680.7</b>	<b>\$689.9</b>	<b>\$694.6</b>	<b>12.46%</b>	<b>66.63%</b>	<b>2.38%</b>	<b>5.24%</b>	
State Aid	0.6	1.3	1.8	1.2	1.9	1.0	0.8	-36.98%	35.36%	-8.82%	3.07%	
Federal Aid	0.1	3.3	3.2	4.4	3.8	3.8	3.1	-5.29%	3200.12%	-1.08%	41.86%	
<b>Total State and Federal Revenues</b>	<b>0.7</b>	<b>4.6</b>	<b>5.0</b>	<b>5.6</b>	<b>5.7</b>	<b>4.8</b>	<b>3.9</b>	<b>-13.99%</b>	<b>478.64%</b>	<b>-2.97%</b>	<b>19.19%</b>	
<b>Total Revenues (Local, State and Federal Sources)</b>	<b>\$417.6</b>	<b>\$622.3</b>	<b>\$657.6</b>	<b>\$671.3</b>	<b>\$686.4</b>	<b>\$694.7</b>	<b>\$698.6</b>	<b>12.26%</b>	<b>67.30%</b>	<b>2.34%</b>	<b>5.28%</b>	
<b>Expenditures:</b>												
<b>Current Operations:</b>												
Personal Services	70.7	102.6	108.7	116.6	122.9	130.3	132.3	28.90%	87.21%	5.21%	6.47%	
Employee Benefits	59.6	101.8	110.5	115.7	122.7	130.2	140.7	38.25%	136.27%	6.69%	8.98%	
Contractual	130.6	189.0	196.5	205.2	210.0	212.7	219.3	16.01%	67.90%	3.01%	5.32%	
<b>Total Current Operations</b>	<b>\$260.8</b>	<b>\$393.5</b>	<b>\$415.7</b>	<b>\$437.5</b>	<b>\$455.6</b>	<b>\$473.2</b>	<b>\$492.3</b>	<b>25.12%</b>	<b>88.75%</b>	<b>4.58%</b>	<b>6.56%</b>	
Equipment and Capital Outlay	141.6	175.0	201.6	210.3	221.3	194.0	163.5	-6.58%	15.43%	-1.35%	1.45%	
Debt Service	45.3	47.3	48.2	53.5	55.6	59.6	59.2	25.34%	30.77%	4.62%	2.72%	
Principal	35.6	35.1	35.9	38.2	40.5	45.2	45.4	29.17%	27.37%	5.25%	2.45%	
Interest	9.7	12.1	12.4	15.3	15.1	14.4	13.9	14.25%	43.27%	2.70%	3.66%	
<b>Total Expenditures (Current Operations + Equipment and Capital Outlay + Debt Service)</b>	<b>\$447.8</b>	<b>\$615.7</b>	<b>\$665.6</b>	<b>\$701.2</b>	<b>\$732.5</b>	<b>\$726.8</b>	<b>\$715.1</b>	<b>16.13%</b>	<b>59.69%</b>	<b>3.04%</b>	<b>4.79%</b>	



## FIRE DISTRICT REVENUES – Fiscal Years Ended in 2001 - 2011

Revenues: ( \$ millions )	Percentage Change										
	Overall										Average Annual
	2001	2006	2007	2008	2009	2010	2011	2006-2011	2001-2011	2006-2011	2001-2011
Real Property Taxes and Assessments	377.4	554.2	581.3	612.2	634.1	647.2	651.6	17.57%	72.68%	3.29%	5.61%
Other Real Property Tax Items	1.1	2.0	2.4	2.3	2.6	3.4	4.1	109.53%	279.94%	15.94%	14.28%
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%	31400.00%	0.00%	77.76%
Charges to Other Governments	9.6	12.8	12.4	13.1	13.0	13.8	14.1	10.19%	47.15%	1.96%	3.94%
Use and Sale of Property	19.4	26.6	35.6	23.2	15.2	11.5	11.8	-55.49%	-39.12%	-14.95%	-4.84%
Other Local Revenues	9.5	22.2	20.8	14.9	15.8	13.9	13.0	-41.34%	37.66%	-10.12%	3.25%
<b>Total Local Revenues</b>	<b>\$416.9</b>	<b>\$617.7</b>	<b>\$652.6</b>	<b>\$665.6</b>	<b>\$680.7</b>	<b>\$689.9</b>	<b>\$694.6</b>	<b>12.46%</b>	<b>66.63%</b>	<b>2.38%</b>	<b>5.24%</b>
State Aid	0.6	1.3	1.8	1.2	1.9	1.0	0.8	-36.98%	35.36%	-8.82%	3.07%
Federal Aid	0.1	3.3	3.2	4.4	3.8	3.8	3.1	-5.29%	3200.12%	-1.08%	41.86%
<b>Total State and Federal Revenues</b>	<b>\$0.7</b>	<b>\$4.6</b>	<b>\$5.0</b>	<b>\$5.6</b>	<b>\$5.7</b>	<b>\$4.8</b>	<b>\$3.9</b>	<b>-13.99%</b>	<b>478.64%</b>	<b>-2.97%</b>	<b>19.19%</b>
<b>Total Revenues (Local, State and Federal Sources)</b>	<b>\$417.6</b>	<b>\$622.3</b>	<b>\$657.6</b>	<b>\$671.3</b>	<b>\$686.4</b>	<b>\$694.7</b>	<b>\$698.6</b>	<b>12.26%</b>	<b>67.30%</b>	<b>2.34%</b>	<b>5.28%</b>



<b>FIRE DISTRICT EXPENDITURES – Fiscal Years Ended in 2001 - 2011</b>											
	<b>Percentage Change</b>										
	<b>Overall</b>										
	2006-2011	2001-2011	2006-2011	2001-2011	2006-2011	2001-2011	2006-2011	2001-2011	2006-2011	2001-2011	
( \$ millions )	2001	2006	2007	2008	2009	2010	2011	2006-2011	2001-2011	2006-2011	2001-2011
<b>Expenditures:</b>											
<b>Current Operations:</b>											
Personal Services	70.7	102.6	108.7	116.6	122.9	130.3	132.3	28.90%	87.21%	5.21%	6.47%
Employee Benefits	59.6	101.8	110.5	115.7	122.7	130.2	140.7	38.25%	136.27%	6.69%	8.98%
Contractual	130.6	189.0	196.5	205.2	210.0	212.7	219.3	16.01%	67.90%	3.01%	5.32%
<b>Total Current Operations</b>	<b>\$260.8</b>	<b>\$393.5</b>	<b>\$415.7</b>	<b>\$437.5</b>	<b>\$455.6</b>	<b>\$473.2</b>	<b>\$492.3</b>	<b>25.12%</b>	<b>88.75%</b>	<b>4.58%</b>	<b>6.56%</b>
Equipment and Capital Outlay	141.6	175.0	201.6	210.3	221.3	194.0	163.5	-6.58%	15.43%	-1.35%	1.45%
Debt Service	45.3	47.3	48.2	53.5	55.6	59.6	59.2	25.34%	30.77%	4.62%	2.72%
Principal	35.6	35.1	35.9	38.2	40.5	45.2	45.4	29.17%	27.37%	5.25%	2.45%
Interest	9.7	12.1	12.4	15.3	15.1	14.4	13.9	14.25%	43.27%	2.70%	3.66%
<b>Total Expenditures</b> (Current Operations + Equipment and Capital Outlay + Debt Service)	<b>\$447.8</b>	<b>\$615.7</b>	<b>\$665.6</b>	<b>\$701.2</b>	<b>\$732.5</b>	<b>\$726.8</b>	<b>\$715.1</b>	<b>16.13%</b>	<b>59.69%</b>	<b>3.04%</b>	<b>4.79%</b>
<b>Expenditures by Function:</b>											
General Government	0.6	1.4	1.8	1.8	1.4	1.7	1.4	0.30%	122.32%	0.06%	8.32%
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	342.3	465.3	505.1	530.3	552.8	535.3	513.7	10.40%	50.08%	2.00%	4.14%
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	59.6	101.8	110.5	115.7	122.7	130.2	140.7	38.25%	136.27%	6.69%	8.98%
<b>Total Expenditures by Function</b>	<b>\$402.5</b>	<b>\$568.5</b>	<b>\$617.4</b>	<b>\$647.8</b>	<b>\$676.9</b>	<b>\$667.2</b>	<b>\$655.8</b>	<b>15.37%</b>	<b>62.95%</b>	<b>2.90%</b>	<b>5.00%</b>



## 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)

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 2007 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.

**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 Open Book, 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.



## DIVISION SERVICES/RESOURCES

**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.
- **Indigent Legal Services Fund** – Information concerning the annual reporting of expenditures on indigent legal services by counties and New York City and estimates of future distributions to these entities from the Indigent Legal Services Fund can be obtained.
- **Constitutional Debt Limits** – Information is available about the debt limits imposed by the State Constitution, which constrain the amount of debt that certain municipalities can incur, and the method for applying for exclusions from these limits for certain types of self-liquidating debt.
- **Constitutional Tax Limits** – Information is available about the provisions of the State Constitution that constrain the amount of taxes that a local government can levy and the tax limit form that local governments must file with OSC.
- **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 2007 to the present.
- **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.

**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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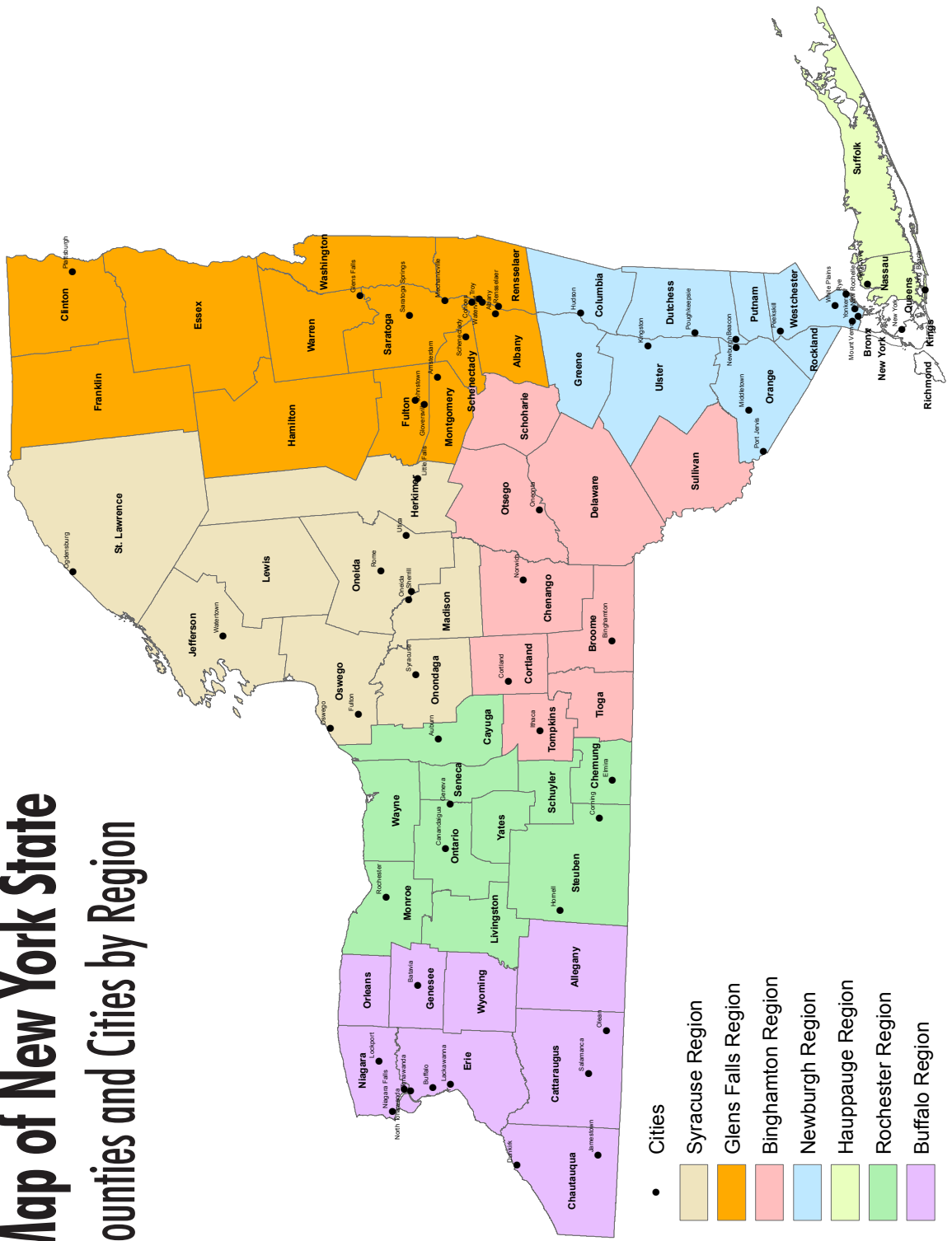
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# Map of New York State Countries and Cities by Region





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