



New York State Comptroller  
**THOMAS P. DiNAPOLI**



# **Annual Report on Local Governments for Fiscal Year End 2024**

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April 2026



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## Mission and Goals

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

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

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

# Message from the Comptroller

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As State Comptroller, one of my most important responsibilities is to monitor the financial operations of New York's local governments. The Office of the New York State Comptroller fosters the efficient use of taxpayers' dollars by, among other things, gathering and reporting local government financial data. This *Annual Report on Local Governments for Fiscal Year End 2024* provides a summary of this data for local fiscal years ending in 2024.

In 2024, local governments continued to benefit from federal pandemic-relief funding, as well as increases in state assistance, all while inflation was down compared to the prior year. In this report, we summarize local government finances during this period. On our website, visitors can access data on each individual municipality (county, city, town, village) and school district in user-friendly **interactive dashboards**. Visitors can also use my Office's **Open Book New York** to view detailed financial data on specific entities or to download comprehensive datasets that compare all entities within a class of local government.

In addition, my office's Division of Local Government and School Accountability continues to provide support to local officials and to the communities they serve. In calendar year 2024, we completed 245 local government audits, trained over 13,500 local government officials via webinars, seminars, workshops and other events, and continued to collect financial data and report on local government fiscal stress through the Comptroller's **Fiscal Stress Monitoring System**.

I hope you find this report useful, and I encourage you to visit our **website** and follow us on Facebook, Instagram, X and YouTube for the latest on our work.



Sincerely,

Thomas P. DiNapoli  
State Comptroller



# Local Government Financial Data for Fiscal Year End 2024

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State law requires that the Office of the New York State Comptroller (OSC) publish an annual statement of comparative revenue, expenditure and debt data for each major class of local government in New York State (counties, cities, towns, villages, school districts and fire districts).<sup>1</sup> This report focuses on local fiscal years ending (FYE) in 2024, the most recent data available for all classes of local government together. It presents a series of statistical “dashboards” that illustrate aggregate local government revenues, expenditures and debt, and includes separate dashboards for each class of government. New York City and its school district are excluded from this analysis.<sup>2</sup>

In addition to this report, OSC provides interactive content on its website that displays financial data for individual counties, cities, towns, villages and school districts at [www.osc.ny.gov/local-government/interactive-data](http://www.osc.ny.gov/local-government/interactive-data).



## Local Government Finances Remain Steady in FYE 2024

Municipalities and school districts continued to benefit from notable shifts in federal and state aid in FYE 2024. While this year marked the first year since the onset of the pandemic that federal pandemic relief payments were not made to local governments, the billions of dollars they received from FYE 2021 to 2023 from three federal programs – the Coronavirus Aid, Relief and Economic Security (CARES) Act of 2020, American Rescue Plan Act (ARPA) of 2021, and Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) of 2021 – still had a large impact on the balance sheets of many entities in 2024. (OSC guidance advises local governments to recognize this federal funding as revenues in their annual financial reports only when the funds are expended, either partially or wholly.<sup>3</sup>)

Meanwhile, total state aid reported by local governments in FYE 2024 experienced the highest year-over-year growth of any source of revenue. Many school districts reported large increases in state assistance, as FYE 2024 marked the final year of the state’s three-year commitment to fully fund school Foundation Aid. Many municipalities in other classes of local government also experienced increases in state aid, including for capital and sewer projects, indigent legal services and administration for social services.

In addition to the self-reported annual financial reporting data submitted to OSC, this report draws from other data sources, such as the local sales tax data made available by the New York State Department of Taxation and Finance (Tax and Finance), in order to provide a more complete revenue picture for counties, cities, towns, villages, school districts and fire districts.

As shown in Figure 1, of the more than 3,100 municipalities and school districts in New York State, almost two-thirds (all counties and towns, many cities and some villages) operate on a calendar year, while nearly all villages and some cities have fiscal years that end in either February, March, May, June or July. All school districts have a fiscal year that ends on June 30.

**FIGURE 1**  
**Number of Entities in New York State by Major Class of Local Government and Fiscal Year End Date**

Class	2/28	3/31	5/31	6/30	7/31	12/31
County						57
City		4	1	10	2	44
Town						933
Village	26	1	484		7	13
School District				689		
Fire District						907
<b>Total</b>	<b>26</b>	<b>5</b>	<b>485</b>	<b>699</b>	<b>9</b>	<b>1,954</b>

**Note:** Excludes New York City.

**Source:** Office of the New York State Comptroller.

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## Revenues

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Local governments reported a total of \$105.7 billion in revenues in FYE 2024. This was a 5 percent increase over FYE 2023, which was stronger than the 3.5 percent annual average growth rate from 2014 to 2024.<sup>4</sup> (See Revenues dashboard on page 8.)

Every major source of local government revenue increased in FYE 2024, year over year. State aid, which saw the highest growth at 12.6 percent, and represented 26.8 of total revenues, was mostly responsible for the overall growth in revenues. Other local taxes and revenues (e.g., non-property taxes and use and sale of property) saw the second-highest growth at 7.3 percent, representing 8.6 percent of overall revenues in FYE 2024. Prior to the pandemic, these sources accounted for an average of 7.2 percent of overall revenues. This increase in total share was due to local governments reporting \$2.1 billion in gains from interest and earnings on investments – much higher than what they reported before the pandemic – from temporarily investing cash on hand from federal pandemic relief payments (and other sources), as permissible under General Municipal Law.<sup>5</sup> Similarly, reported federal aid, which increased by 1.3 percent in FYE 2024, remained at a higher share of total revenues (8 percent) compared to pre-pandemic averages (6.0 percent) due to local governments spending down temporary federal funding.

All major classes of local government saw year-over-year increases in total revenues in FYE 2024. (See Financial Data dashboards for each class starting on page 23.) School districts and counties were responsible for over four-fifths of the total growth in local government revenues, at 62.6 percent and 22.3 percent respectively, followed by towns (5.7 percent), cities (4.5 percent) and villages (3.4 percent). As mentioned above, many local governments (mostly school districts) reported significant growth in state aid, as well as interest and earnings on investments.

Fire districts, which account for around 1 percent of all local government revenues in a given year, saw the highest growth in revenues of any class at 7.2 percent in FYE 2024. Much of this growth was due to increases in real property taxes, which comprise over four-fifths of fire district revenues, as well as increases in the earnings reported on investments on certain interest-bearing and investment accounts, including length of service awards programs.<sup>6</sup> As part of the 2022-2023 New York State budget, certain fire districts were permitted to charge for certain ambulance services.<sup>7</sup> In FYE 2024, fire districts reported substantial increases in revenues from ambulance (service) charges, as more districts recorded these charges and at higher amounts than in the prior year, although they collectively make up only 3 percent of fire district revenues.

# REVENUES | All Major Classes

Fiscal Year Ending in 2024

Total revenues grew at an annual rate of **3.5%** over 10 years

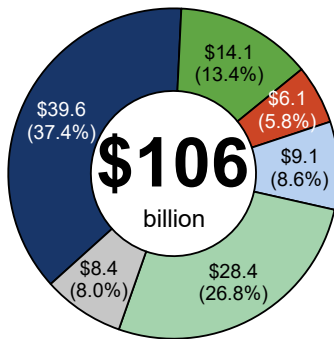
School districts received **63.4%** of real property taxes

State aid grew at an annual rate of **5.2%** over 10 years

Federal aid totaled **\$8.4** billion

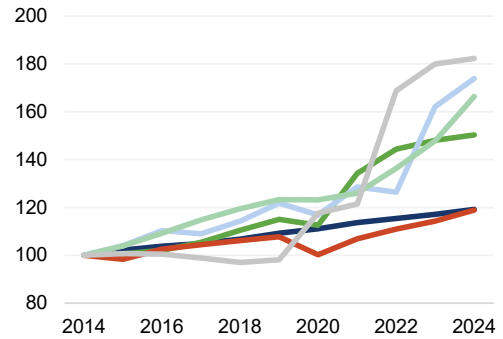
## Revenues by Source

Total Dollars (in billions)



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

Trend (Indexed FYE 2014 = 100)

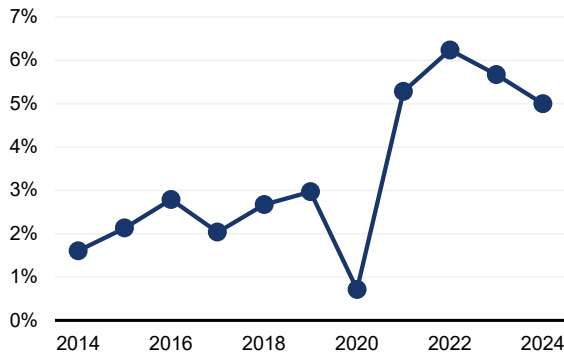


## Percentage of Total for Each Class

Revenue Sources	County	City	Town	Village	School District	Fire District
Real Property Taxes	19.0%	21.9%	48.0%	42.6%	46.9%	83.4%
Sales and Use Taxes	35.7%	19.5%	10.0%	6.7%	0.8%	0%
Charges for Services	7.8%	17.1%	13.5%	25.0%	0.7%	3.0%
Other Local Taxes and Revenues	12.2%	13.1%	15.9%	13.4%	4.2%	12.9%
State Aid	14.0%	18.5%	8.4%	8.5%	40.6%	0.4%
Federal Aid	11.4%	9.9%	4.3%	3.8%	6.8%	0.3%

## Trends in Total Revenues

### Year-Over-Year Change



### Compound Annual Growth Rate

	2014 to 2024	2023 to 2024
County	3.3%	3.7%
City	3.5%	3.7%
Town	3.5%	2.9%
Village	3.4%	4.8%
School District	3.7%	6.3%
Fire District	5.1%	7.2%
<b>Total</b>	<b>3.5%</b>	<b>5.0%</b>

**Notes:** The financial data above includes New York State counties, cities, towns, villages, school districts and fire districts, except New York City, and does not include local government fiduciary funds. The annual rate for 2014 to 2024 is the compound annual growth rate. Real property taxes (RPT) also include other RPT items such as payments in lieu of taxes and school tax relief payments. Other local taxes and revenues include charges to other governments, other non-property taxes and use and sale of property.

**Source:** Office of the New York State Comptroller.

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## Property Tax

The taxes collected on real property, including payments in lieu of taxes and school tax relief payments, represent the largest source of revenue for local governments. In FYE 2024, property taxes made up 37.4 percent (\$39.6 billion) of all revenues, down from 38.6 percent in 2023 and even further below the annual average of 43.1 percent from 2014 to 2022. The decreased reliance on property taxes in recent years has been mostly due to the state fully funding Foundation Aid to school districts as well as temporary pandemic-related increases to federal aid. Fire districts are the class of local government most reliant on property taxes, which comprised 83.4 percent (\$970 million) of their total revenues in FYE 2024, while school districts collected 63.4 percent (\$25.1 billion) of all property taxes collected by local governments.

Property tax revenues experienced a year-over-year increase of 1.8 percent in FYE 2024, which was the same as the average annual growth rate from 2014 to 2024. On a class-by-class basis, growth in property taxes ranged from 0.1 percent (counties) to 5 percent (fire districts). Aggregate property tax revenues reported by counties in FYE 2024 remained below 2022 levels after experiencing a year-over-year decline in 2023.

The ability for local governments to increase property taxes is constrained in two ways. First, local governments are subject to a statutory tax levy limit (“tax cap”) which, in general terms, restricts the growth of property tax levies to the lesser of 2 percent or the rate of inflation, with some exceptions.<sup>8</sup> Municipalities that seek to exceed the tax cap must adopt a local law or resolution (as applicable) by a vote of at least 60 percent of their board members. School districts seeking to override the tax cap must achieve 60 percent of the public vote in favor of the district’s proposed budget. In FYE 2024, 652 local governments reported that they planned to override the tax cap, which was 10 percent higher than the prior year.<sup>9</sup> This marked the highest level of planned overrides since 2017. Cities had the highest percentage of municipalities planning to override (32.8 percent) followed by fire districts (29.3 percent), villages (26 percent) and towns (24.5 percent). Significantly fewer counties (7 percent) and school districts (2.4 percent) planned to override their tax cap.

A second constraint for counties, cities and villages is the constitutional tax limit (CTL), which restricts the total amount of property tax revenues these entities may raise in any single fiscal year (with some exceptions) using a calculation that multiplies the value of taxable real property by a constitutionally prescribed percentage.<sup>10</sup> When a municipality exceeds its CTL, the State Comptroller is required to withhold state aid payments by the amount of the excess.<sup>11</sup> It is uncommon for entities to come close to the limit. In FYE 2024, 8 local governments levied property taxes in excess of 80 percent of their CTL, down from 11 in 2023 and 20 in 2019. Since FYE 2005, only three entities have fully exhausted their tax levy limits.

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## State Aid

State aid, the second largest source of local government revenue, totaled \$28.4 billion in FYE 2024, which accounted for more than one-fourth (26.8 percent) of total revenues. Local governments, including school districts, reported state aid increasing at an average annual rate of 9.7 percent from FYE 2021 to 2024 after staying virtually flat in 2020. In FYE 2024, state funding grew by 12.6 percent, year over year, nearly three times higher than the 4.3 percent average annual growth rate from before the pandemic (2014 to 2019).

School districts are particularly reliant on state assistance. In FYE 2024, they reported a total of \$21.7 billion in state aid, which represented 40.6 percent of district revenues. In fact, school districts received 76.5 percent of all state funding to local governments in FYE 2024, with over one-third of districts depending on state aid for at least half of their total revenues. Cities and counties have the next-highest dependency on state funding, which made up 18.5 percent and 14 percent of their total revenues, respectively.

School districts saw the strongest year-over-year growth in state aid at 13.3 percent in FYE 2024 and were by far the main driver of overall growth in state assistance. This was largely due to New York State's commitment to fully funding Foundation Aid to schools by phasing in the increase over a three-year period starting in FYE 2022 (or the 2021-22 school year).<sup>12</sup> As a result, total Foundation Aid increased from \$10.3 billion in FYE 2021 to \$14.5 billion in 2024, for an average annual growth rate of 11.9 percent.<sup>13</sup> Foundation Aid is the single largest unrestricted school aid program making up around two-thirds of total state aid to districts.

Counties saw the next-highest growth in state funding in FYE 2024 at 12.6 percent, with increases to most aid categories, followed by villages and cities at 11.6 percent and 8.1 percent, respectively, due to large increases in capital project aid. Meanwhile, towns saw a much smaller increase in state assistance at 2.6 percent. Lower mortgage recording tax receipts due to a significant slowdown in the housing market was the main reason for the slower growth in state aid overall reported by towns in FYE 2024 compared to the prior year. (Mortgage recording tax receipts are classified as state aid due to the way that tax is administered.) (See Financial Data dashboards for each local government class starting on page 23.)

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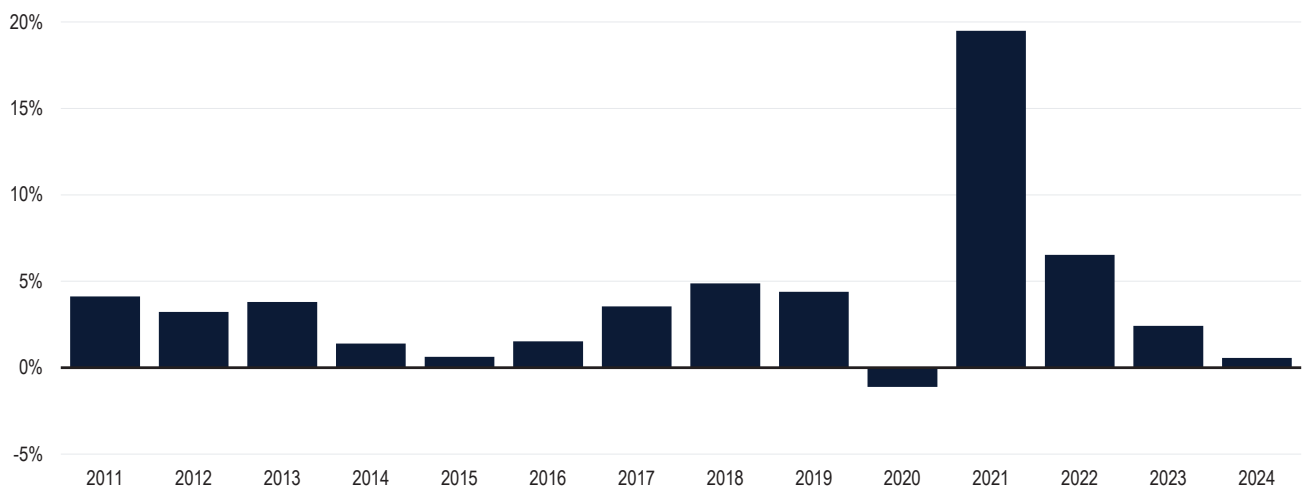
## Sales Tax

Sales and use taxes were the third-largest source of revenue, totaling over \$14.1 billion and representing 13.4 percent of local government revenues in FYE 2024. Counties and cities rely the most on sales tax, which comprises nearly 35.7 percent and 19.5 percent of their revenues, respectively, followed by towns (10 percent) and villages (6.7 percent). School districts are the least dependent on sales tax, which makes up less than 1 percent of their total revenues, and fire districts do not receive any sales tax revenues at all.

According to sales tax cash distribution data from Tax and Finance, year-over-year growth in local sales tax collections for the counties and cities outside of New York City was quite low during calendar year 2024, coming in at just 0.6 percent.<sup>14</sup> (See Figure 2.) Annual growth in local sales tax collections has continued to slow since the end of the large COVID-related swings seen mostly during the first couple of years of the pandemic. One contributing factor to lower growth has been the cooling of inflation, as measured by changes in the national Consumer Price Index. After the rate of inflation hit a 40-year high of 8 percent in 2022, it dropped to 4.1 percent in 2023 and 2.9 percent in 2024.<sup>15</sup> Nevertheless, low or flat local sales tax growth was not uncommon during the period of recovery and expansion following the Great Recession (2011 to 2019), when the rate of inflation averaged 1.8 percent.

**FIGURE 2**

**Year-Over-Year Change in Statewide Local Sales Tax Collections Outside of New York City, Calendar Years 2011 to 2024**



**Notes:** Includes all counties and cities located outside of New York City; however, it does not include local sales taxes collected on behalf of the New York Convention Center Development Corporation, the Mass Transportation Operating Assistance Fund, the Metropolitan Transit Authority Aid Trust Account and school districts.

**Source:** New York State Department of Taxation and Finance, with calculations by the Office of the New York State Comptroller.

## Federal Aid

Local governments have come to rely more on federal aid in recent years, although it remains a modest source of revenue for them. Prior to the onset of the pandemic, federal assistance represented an average of 5.8 percent of total revenues from FYE 2014 to 2019. And while this aid grew by an average annual rate of 16.4 percent from FYE 2019 to 2023 due to significant and temporary boosts in federal funding to local governments to assist with pandemic relief, it comprised no more than 8.3 percent of total revenues by 2023. In FYE 2024, local governments reported \$8.4 billion in federal aid, up 1.3 percent, year over year, which comprised less than 8 percent of total revenues. (See Revenue dashboard on page 8 for an indexed trend chart of federal aid and other revenue sources.)

As mentioned earlier in the report, it's important to note that municipalities and school districts were advised by OSC to recognize and maintain ARPA funds, as well as aid from CARES and CRRSA, on their books as liabilities (or financial obligations) until all federal requirements are met and the funds are spent.<sup>16</sup> Only when the funds are spent, whether partially or wholly, should they then be recorded for accounting purposes as federal aid revenue. The deadline for school districts to spend all ARPA funding was January 28, 2025, while the deadline for municipalities is December 31, 2026.<sup>17</sup>

As shown in Figure 3, school districts record each federal pandemic-related funding source separately in their annual financial filings. In FYE 2024, school districts outside of New York City reported drawing down almost \$1.2 billion in funding from ARPA, over \$234 million from CRRSA and \$370,000 from CARES.<sup>18</sup> In total, school districts spent over \$4.5 billion, or 83.1 percent of all allocations of federal pandemic relief funding from FYE 2020 to 2024.

**FIGURE 3**  
**Reported Amount of Pandemic-Related Federal Aid Spent by School Districts in New York State Through Fiscal Year 2024 by Funding Source**

Funding Source	Amount Allocated	Funds Spent					Total	Percentage of Allocation Spent
		Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024		
ARPA	\$3,379,536,537			\$530,149,011	\$944,829,157	\$1,186,667,571	\$2,661,645,739	78.8%
CARES	\$413,597,237	\$32,933	\$284,119,436	\$63,192,329	\$19,542,720	\$369,870	\$367,257,288	88.8%
CRRSA	\$1,691,547,075			\$601,419,649	\$691,347,985	\$234,492,120	\$1,527,259,754	90.3%
<b>Total</b>	<b>\$5,484,680,849</b>	<b>\$32,933</b>	<b>\$284,119,436</b>	<b>\$1,194,760,989</b>	<b>\$1,655,719,862</b>	<b>\$1,421,529,561</b>	<b>\$4,556,162,781</b>	<b>83.1%</b>

**Note:** Excludes New York City.

**Source:** U.S. Department of the Treasury and the Office of the New York State Comptroller.

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In FYE 2024, school districts and counties accounted for 86.7 percent of the total federal aid reported (nearly \$3.7 billion and \$3.6 billion, respectively). Counties had the highest reliance on federal assistance (11.4 percent of total revenues), followed by cities (9.9 percent), school districts (6.8 percent), towns (4.3 percent), villages (3.8 percent) and fire districts (0.3 percent). (See Financial Data dashboards for each class starting on page 23.)

Nearly all classes of local government reported year-over-year declines in federal aid in FYE 2024: fire districts experienced a 28.7 percent decline, followed by villages (21.5 percent), towns (14.7 percent) and cities and school districts (both 4.6 percent). Counties, on the other hand, saw a 13.5 percent increase in federal aid. However, this was mainly due to Nassau County spending down almost all of its remaining ARPA funds; if not for this funding, overall federal aid to local governments would have declined in FYE 2024.<sup>19</sup>

The impact of the large pandemic-related boosts in federal assistance to local governments in the early years of the pandemic is winding down as those funds are mostly spent. Most classes reported year-over-year declines in federal aid in FYE 2024, and school districts are closer to spending all temporary funding. In addition, the deadlines have passed, with certain exceptions, for local governments to obligate funds from ARPA, CARES and CRSSA.<sup>20</sup> Still, the amount of federal aid reported by entities is likely to remain above pre-pandemic levels over the next year or two, as some of them continue to spend down the remainder of these funds.

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## Expenditures

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Local governments spent \$107.7 billion in FYE 2024, an increase of 6 percent from the prior year, which was close to twice as high as the average annual growth rate from 2014 to 2024 (3.2 percent). As was the case for the past few years, a combination of factors helped drive expenditure growth in FYE 2024: municipalities and school districts spent down billions of dollars in temporary pandemic-related federal funding, school districts saw large increases in Foundation Aid from the state, and inflation rose above pre-pandemic averages.<sup>21</sup>

By class, year-over-year growth in spending has remained consistently higher than pre-pandemic levels (FYE 2019), with cities experiencing the largest increase at 8.7 percent, followed by fire districts (8.2 percent), school districts (6 percent), counties (5.9 percent), towns (4.8 percent) and villages (4.6 percent). However, spending for many individual local governments across some classes in FYE 2024 remained below pre-pandemic levels, including 21.3 percent of villages and 14.5 percent of towns.

Local government expenditures are aggregated in two ways: by function and by object, each providing insight into what happened during the year. The function of an expenditure describes the general purpose of the spending (e.g., education, general government, public safety, transportation, etc.), while the object of expenditure refers to items purchased (e.g., equipment and materials) or services obtained (e.g., personal services or employee benefits) to carry out these functions. (See Expenditures dashboard on page 15 for a trend analysis of local government spending by object and by function.)

Expenditures on equipment and capital outlay had the highest average annual growth from 2014 to 2024 (7.7 percent), by a large margin. Over the 10-year period, equipment and capital outlay was the fastest growing object of expenditure for every class of local government (except fire districts). This was driven by significant increases in costs related to general government and operation of plants. Municipalities also reported cost increases in water and sewer projects, highway improvements and parks and recreation.

# EXPENDITURES | All Major Classes

Fiscal Year Ending in 2024

Total expenditures grew at an annual rate of **3.2%** over 10 years

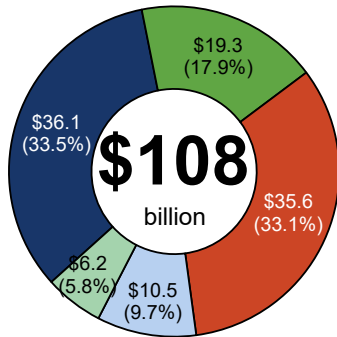
School districts accounted for **49.9%** of total spending

Employee benefits grew at an annual rate of **2.5%** over 10 years

Salaries and benefits accounted for **51.4%** of total spending

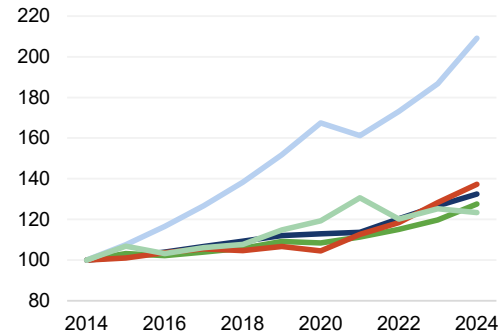
## Total Expenditures by Object

Total Dollars (in billions)



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

Trend (Indexed FYE 2014 = 100)

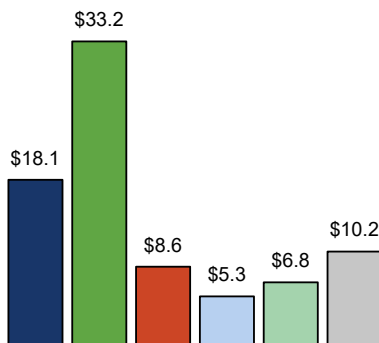


## Percentage of Total for Each Class

Object of Expenditure	County	City	Town	Village	School District	Fire District
Personal Services	21.3%	32.6%	25.7%	27.9%	43.3%	20.4%
Employee Benefits	13.3%	23.0%	15.7%	17.1%	20.6%	18.3%
Contractual Items	52.0%	21.9%	30.5%	28.3%	23.8%	27.8%
Equipment and Capital Outlay	8.2%	15.5%	19.6%	19.5%	7.1%	25.7%
Debt Principal	3.8%	5.0%	6.4%	5.3%	3.8%	5.8%
Debt Interest	1.4%	2.1%	2.1%	1.9%	1.4%	2.0%

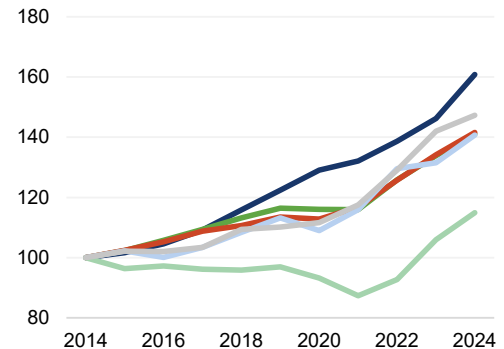
## Selected Expenditures by Function

Total Dollars (in billions)



- General Government
- Education
- Public Safety
- Transportation
- Social Services
- Other

Trend (Indexed FYE 2014 = 100)



**Notes:** The financial data above includes New York State counties, cities, towns, villages, school districts and fire districts, except New York City, and does not include local government fiduciary funds. The annual rate for 2014 to 2024 is the compound annual growth rate. Debt service includes payments made on principal and interest. The "Other" category of selected expenditures by function includes health, sanitation, economic development, culture and recreation, community services and utilities.

**Source:** Office of the New York State Comptroller.

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## **Expenditures by Function**

Almost every function of local government spending increased, year over year, for the second straight year in FYE 2024, ranging from 5.3 percent (education) to 10 percent (general government).

Spending on education, by far the largest function of expenditure, was over \$33.2 billion in FYE 2024. School districts are almost entirely responsible for education spending, although counties spend some money on higher education. From FYE 2021 to 2024, education spending grew at an annual average rate of 6.8 percent, more than triple the 2.1 percent rate from 2014 to 2021. This growth was likely due to a combination of the state fully funding Foundation Aid to school districts and large infusions of federal pandemic-related funding. (See School District dashboard on page 27.)

Spending on social services (a function that belongs almost entirely to counties) totaled \$6.8 billion in FYE 2024, an increase of 8.5 percent over the prior year, and 32 percent higher than in 2021. This was driven by increases in Medicaid costs for counties and, to a lesser degree, county subsidies for childcare and daycare services. In 2020, the federal government temporarily increased the Federal Medical Assistance Percentage (FMAP) for Medicaid, which caused county Medicaid contributions to drop below pre-pandemic FYE 2019 levels over the next few years.<sup>22</sup> The federal government decreased FMAP back to pre-pandemic rates by the end of 2023. The federal government had also completely phased out temporary increases to the Enhanced Federal Medical Assistance Percentage by January 1, 2024.<sup>23</sup>

## **Expenditures by Object**

Analyzing expenditures by object can show how local governments spend money on their employees based on the services they provide, the equipment they purchase and the projects they undertake, among other things.

Almost all objects of expenditure increased in FYE 2024, year over year, which was largely the result of significant increases in state aid and local governments spending billions of dollars in federal pandemic relief funding. Equipment and capital outlay (i.e., mostly infrastructure-related projects and the purchase of products and machinery) grew by 12 percent, followed by contractual items (i.e., the purchase of supplies, such as paper or road salt, and services provided by vendors) at 7 percent, employee benefits (i.e., health insurance, retirement, etc.) at 6.5 percent and personal services (i.e., salaries and wages) at 4.5 percent. Debt service was the only object of expenditure that decreased (1.5 percent). (For a discussion of debt service trends, see Debt Service on page 19.)

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## Debt

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Proper debt management is an important and practical tool for local governments to maintain good fiscal health by spreading the costs of necessary improvements over time, thus reducing the impact on taxpayers. All types of local governments issue long-term debt to finance infrastructure projects, including public roads, bridges and buildings, while short-term debt may be issued for certain cash flow and deficit financing needs. (See Debt dashboard on page 18.)

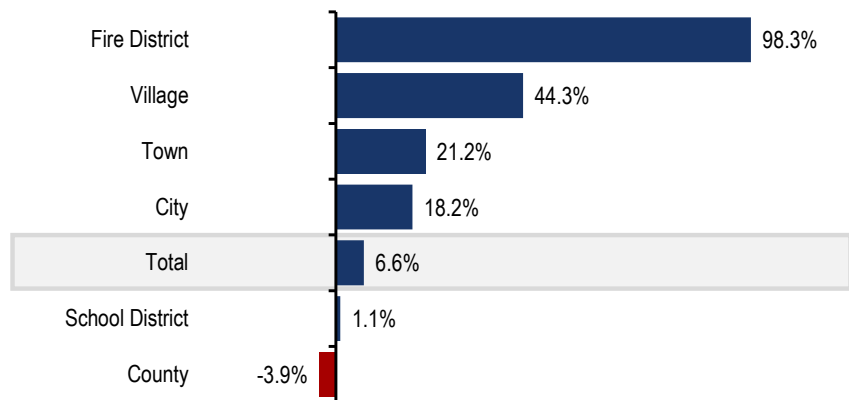
### Debt Outstanding

The total amount of debt owed by local governments at the end of the fiscal year, referred to as “debt outstanding,” is primarily long-term debt, although it can include short-term debt for cash flow purposes that is issued and not repaid within the same fiscal year. In FYE 2024, local governments had a total of \$46.2 billion in debt outstanding, which was 3.3 percent higher than the prior year. Since FYE 2014, debt outstanding has increased by 6.6 percent. School districts owed \$18.5 billion in debt – more than any other class of local government, followed by counties (\$12.8 billion), towns (\$6.9 billion), cities (\$4.4 billion), villages (\$3 billion) and fire districts (\$0.7 billion).

All classes of local government experienced an increase in debt outstanding from FYE 2023 to 2024. Cities had the highest year-over-year growth at 5.7 percent, towns (5.5 percent), fire districts (5.3 percent), villages (3.8 percent), and school districts (1.9 percent).

As shown in Figure 4, there were significant variations in growth (or decline) in debt outstanding on a class-by-class basis from FYE 2014 to 2024. Counties (-3.9 percent) and school districts (1.1 percent), which together hold over two-thirds of all local government debt, each saw their debt outstanding remain relatively stable. Meanwhile, fire districts, which hold only 1.5 percent of all debt, experienced the strongest increase at 98.3 percent, followed by villages (44.3 percent), towns (21.2 percent) and cities (18.2 percent).

**FIGURE 4**  
**Percentage Change in Local Government Debt Outstanding by Class,**  
Fiscal Years 2014 to 2024



**Note:** Excludes New York City.

**Source:** Office of the New York State Comptroller.

# DEBT | All Major Classes

Fiscal Year Ending in 2024

Total debt grew at an annual rate of  
**0.6%**  
over 10 years

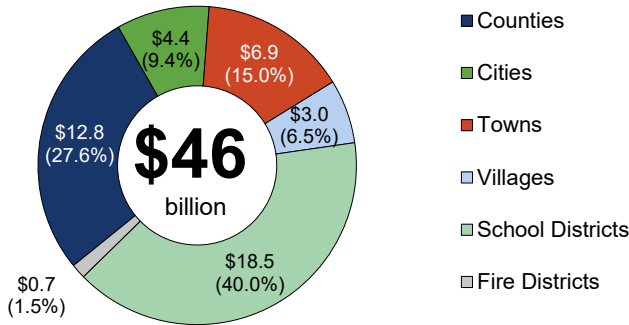
Local governments paid  
**\$6.2**  
billion in debt service

School districts account for  
**40.0%**  
of debt outstanding

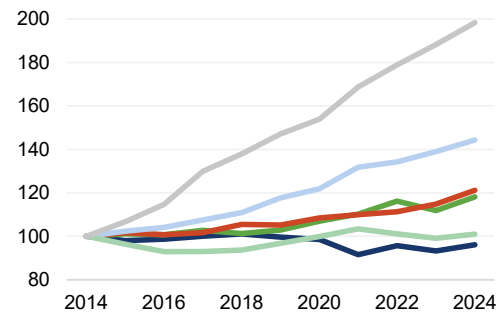
Short-term debt was issued by  
**3.5%**  
of local governments

## Total Debt Outstanding

Total Dollars (in billions)

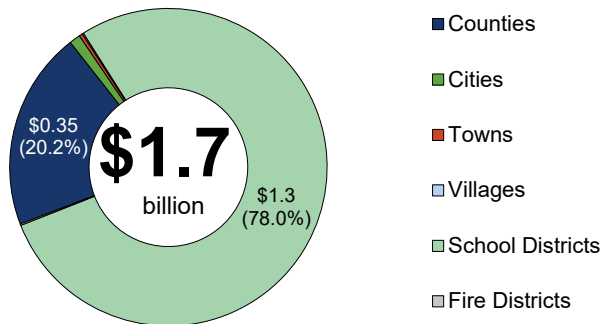


Trend (Indexed FYE 2014 = 100)

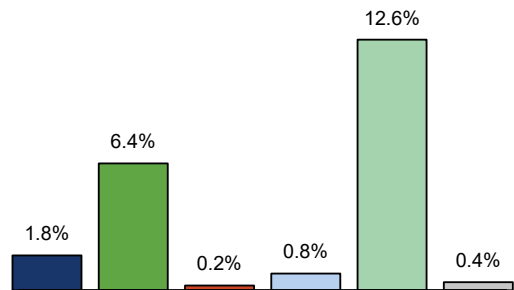


## Short-Term Debt Issued

Total Dollars (in billions)

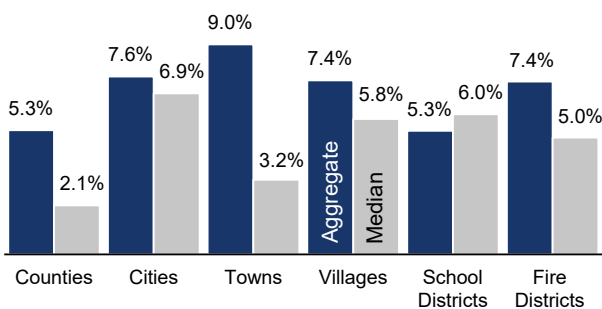


Percentage of Entities in Each Class that Issued Short-Term Debt

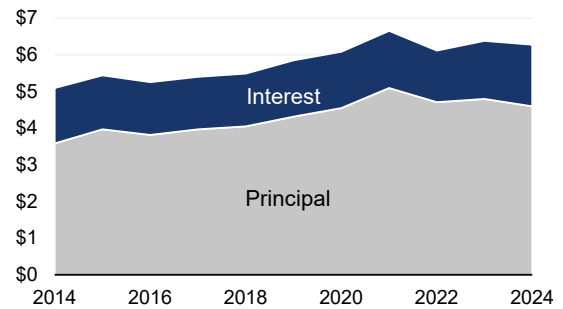


## Debt Service

As a Share of Total Revenue



Trend (in billions)



**Notes:** The financial data above includes New York State counties, cities, towns, villages, school districts and fire districts, except New York City, and does not include local government fiduciary funds. The annual rate for 2014 to 2024 is the compound annual growth rate. Debt service includes payments made on principal and interest. Short-term debt includes revenue anticipation notes, tax anticipation notes, budget notes and deficiency notes. Classes that issued less than 1 percent of total short-term debt do not have data labels.

**Source:** Office of the New York State Comptroller.

## Debt Service

Almost \$6.2 billion in principal and interest payments on debt (referred to as “debt service payments”) were made by local governments in FYE 2024, down 1.5 percent from 2023. Payments on debt principal decreased by 4.2 percent, while interest payments increased by 6.7 percent. Prior to FYE 2024, interest payments had an average annual growth rate of 0.5 percent from 2014 to 2023, lower than the rate for principal payments (3.3 percent).<sup>24</sup>

## Refunding Bonds

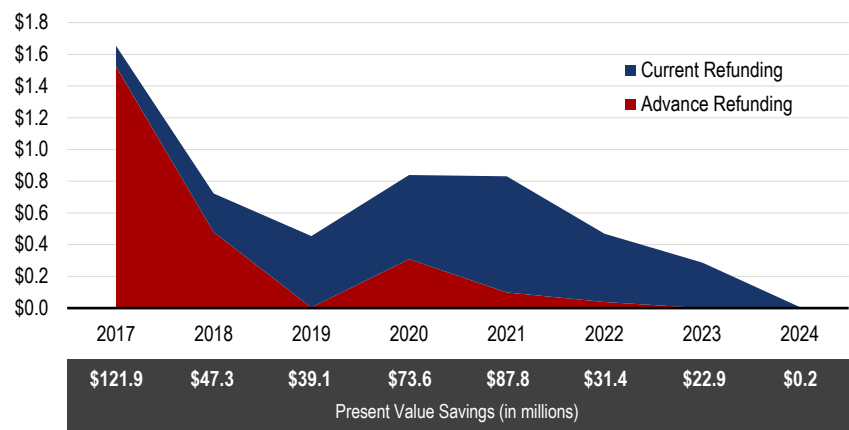
Local governments can generate savings on debt service payments by issuing refunding bonds when interest rates are low in order to pay off existing bonds that were issued at higher rates.

There are two types of refunding bonds: *current* and *advance*. Local governments use current refunding bonds when they can pay off the prior bonds immediately or within 90 days. Advance refunding bonds, however, are issued more than 90 days before the prior bonds can be paid off.<sup>25</sup> In 2017, the federal government eliminated tax-exempt status on advance refunding bonds.<sup>26</sup>

As shown in Figure 5, the total amount in current and advance refunding bonds issued by local governments has declined every year since FYE 2021, with only a single local government issuing a current refunding bond totaling over \$6 million in 2024, saving the issuer \$220,000 in debt service costs.<sup>27</sup> Over this period of decline, interest rates rapidly increased from historic lows in 2021.

**FIGURE 5**

**Local Government Refunding Bond Issuance and Savings** (in billions), Fiscal Years 2017 to 2024



**Note:** Includes counties, cities, towns, villages, school districts and fire districts, but excludes New York City. The savings noted above only include refunding bonds issued by local governments that are reviewed by the State Comptroller.

**Source:** Office of the New York State Comptroller.

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## Short-Term Cash Flow Debt

Local governments that experience sudden expenditure increases, revenue losses or timing issues with the collection of certain revenues can issue short-term debt obligations – e.g., revenue anticipation notes, tax anticipation notes, budget notes and deficiency notes – to address temporary cash flow problems.<sup>28</sup> However, entities that more frequently issue short-term debt, or issue it in increasing amounts, could be experiencing fiscal stress.

A total of 100 local governments (3.5 percent of the total) issued over \$1.7 billion in short-term debt for cash flow purposes in FYE 2024, up 29.3 percent from the prior year. Despite the increase, the amount of short-term debt borrowed was 45.3 percent lower than in FYE 2020, when it surged at the beginning of the pandemic, and was even 31.7 percent lower than the amount issued in pre-pandemic 2019.

After an influx of pandemic-related federal funding enabled local governments to greatly reduce their reliance on short-term debt for cash flow purposes starting in FYE 2021 and even more so in 2022 and 2023, the amount issued by entities in 2024 increased for every class except fire districts. Suffolk County's issuance of a \$350 million tax anticipation note marked the first time since FYE 2021 that a county issued short-term debt obligations. Despite this, the overall amount issued by counties in FYE 2024 remained well below what was issued prior to the pandemic. School districts were responsible for 78 percent of all short-term obligations issued by local governments in FYE 2024, which amounted to \$1.3 billion, a year-over-year increase of 2.5 percent. Still, the amount issued by school districts was below what they typically would issue previous to the pandemic and the year-over-year increase was the lowest of any class. Towns, villages and fire districts do not typically rely on short-term borrowing. Only nine towns, villages and fire districts issued short-term debt in FYE 2024. Together they issued \$10.8 million in short-term debt.

## Fiscal Stress

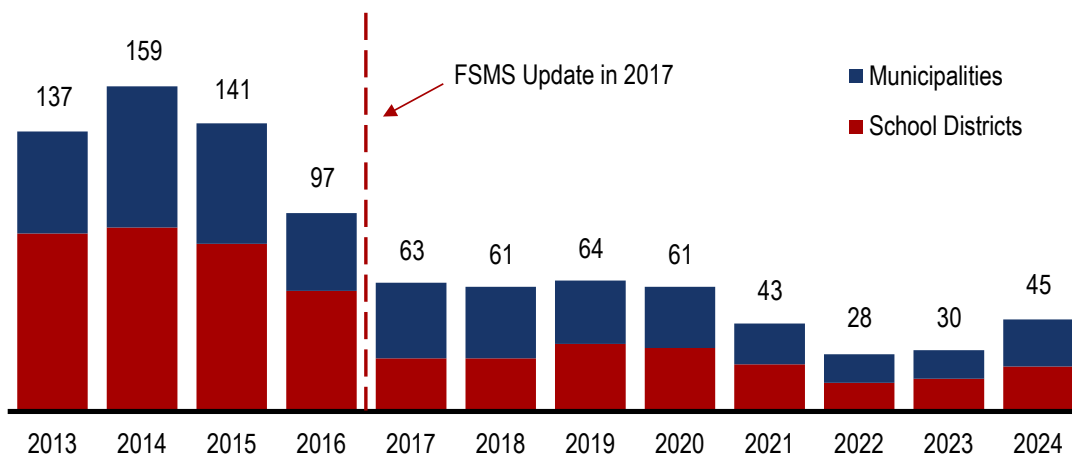
The State Comptroller analyzes the financial condition of counties, cities, towns, villages and school districts through its Fiscal Stress Monitoring System (FSMS), which combines several financial indicators into an overall score intended to measure each entity’s budgetary solvency.

As shown in Figure 6, a total of 45 local governments, including 22 school districts, were designated in fiscal stress in FYE 2024. While this was a 50 percent increase in stress designations compared to FYE 2023, it was still lower than the number of entities designated in stress each year from 2017 to 2020.

The number of municipalities designated in fiscal stress (23 in total) was higher in FYE 2024 than in the prior year (14). Every class saw an increase in stress designations except for counties, none of which received a stress designation for the fourth consecutive year. Towns and villages, on the other hand, each saw four more entities in stress in FYE 2024: towns increased to nine and villages to ten. Still, both classes have had very low stress rates (around 1 or 2 percent of entities scored) since FSMS began in FYE 2013. The number of cities with a fiscal stress designation in FYE 2024 increased by one – this made it a total of four cities designated in stress, which was a rate of 8.5 percent of all cities scored, the highest of any class. Low rates of stress in more recent years, at least compared to pre-pandemic rates, were largely due to a significant infusion of aid from three major federal pandemic relief programs.

In FYE 2024, a total of 22 school districts were designated in fiscal stress, up from 16 in 2023. However, despite the increase, only 3.3 percent of districts scored were in a stress designation. As is the case for municipalities, low rates of stress for school districts in recent years were largely due to federal pandemic relief funding, as well as the state’s commitment to fully fund school Foundation Aid.

**FIGURE 6**  
**Number of Local Governments Designated in a Fiscal Stress Category, Fiscal Years 2013 to 2024**



**Notes:** "Municipalities" include counties, cities, towns and villages. Excludes New York City and its schools, as well as the cities of Buffalo, Rochester, Syracuse and Yonkers and their fiscally dependent school districts.

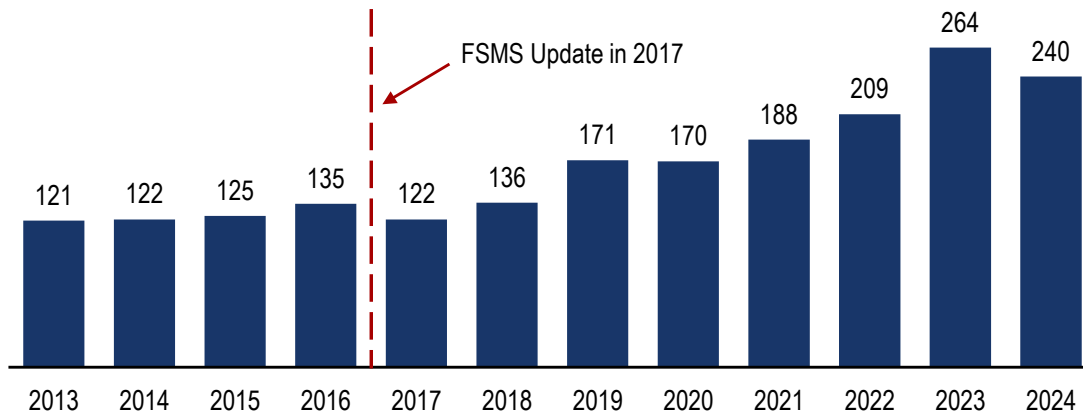
**Source:** Office of the New York State Comptroller.

As shown in Figure 7, a total of 240 municipalities did not receive a fiscal stress score in FYE 2024 because they failed to file an annual financial report in time, did not file in each of the three previous years, or filed inconclusive data for fiscal stress purposes. This was nearly double the 121 “non-filers” in FYE 2013, when FSMS was first implemented. Still, the number of non-filers in FYE 2024 was lower than in 2023, which may have been partially due to OSC initiatives supporting local official training and reporting compliance.<sup>29</sup>

For fiscal stress scores, data, resources and other information, including a list of FSMS non-filers, go to [www.osc.state.ny.us/localgov/fiscalmonitoring](http://www.osc.state.ny.us/localgov/fiscalmonitoring).

**FIGURE 7**

**Number of Municipalities that Did Not File in Time to Receive a Fiscal Stress Score, Fiscal Years 2013 to 2024**



**Note:** Includes counties, cities, towns and villages, but excludes New York City, who did not file their annual financial reports in time or reported data that was inconclusive for fiscal stress purposes.

**Source:** Office of the New York State Comptroller.

The following dashboards summarize financial data for counties, cities, towns, villages, school districts and fire districts. The current-year data on the indexed trend line charts has been adjusted to fill in data for late filers. Current-year data in all other charts is as reported.

# Financial Data

## FINANCIAL DATA | Counties (57 Total)

Fiscal Year Ending in 2024

Total revenues grew at an annual rate of  
**3.3%**  
 over 10 years

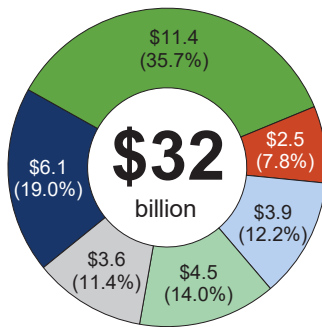
Real property taxes accounted for  
**19.0%**  
 of total revenues

Employee benefits grew at an annual rate of  
**2.4%**  
 over 10 years

Total debt outstanding amounted to  
**\$12.8**  
 billion

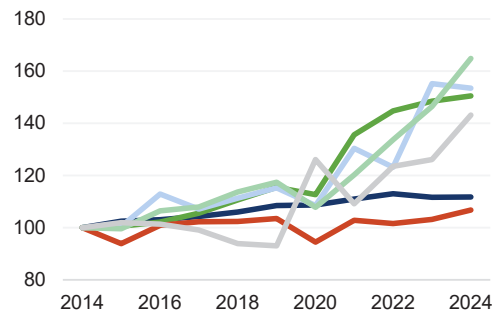
### Revenues by Source

Total Dollars (in billions)



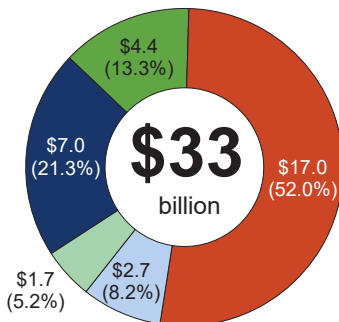
- Real Property Taxes
- Sales and Use Tax
- Charges for Services
- Other Local Taxes and Revenues
- State Aid
- Federal Aid

Trend (Indexed FYE 2014 = 100)



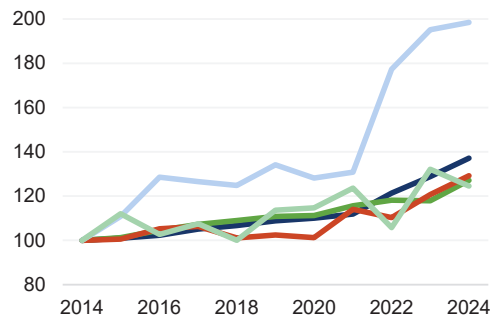
### Expenditures by Object

Total Dollars (in billions)



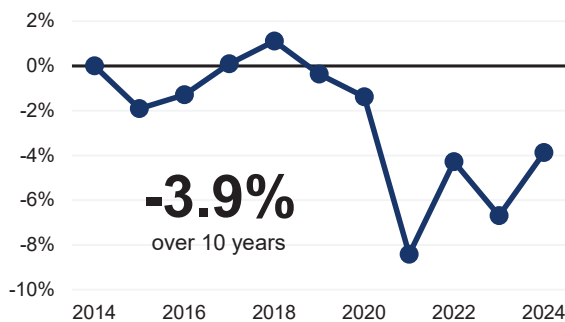
- Personal Services
- Employee Benefits
- Contractual Items
- Equipment and Capital Outlay
- Debt Service

Trend (Indexed FYE 2014 = 100)

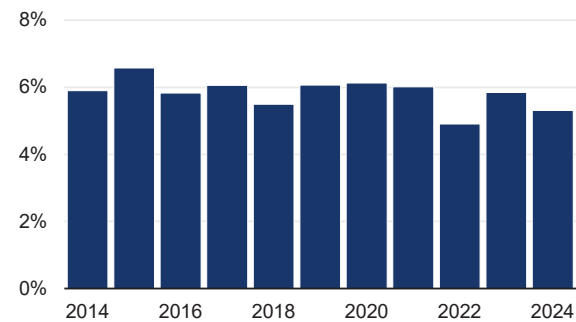


### Debt Trends

Cumulative Growth in Debt Outstanding



Debt Service Share of Total Revenues



**Notes:** Excludes New York City. The financial data above does not include local government fiduciary funds. The annual rate for 2014 to 2024 is the compound annual growth rate. Real property taxes (RPT) also include other RPT items such as payments in lieu of taxes and school tax relief payments. Other local taxes and revenues include charges to other governments, other non-property taxes and use and sale of property.

**Source:** Office of the New York State Comptroller.

# Financial Data

## FINANCIAL DATA | Cities (61 Total)

Fiscal Year Ending in 2024

Total revenues grew at an annual rate of  
**3.5%**  
 over 10 years

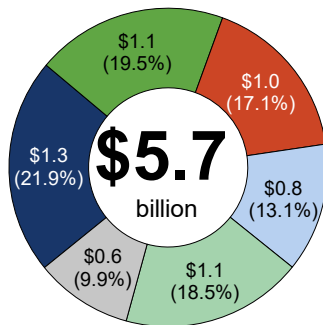
Real property taxes accounted for  
**21.9%**  
 of total revenues

Employee benefits grew at an annual rate of  
**2.8%**  
 over 10 years

Total debt outstanding amounted to  
**\$4.4**  
 billion

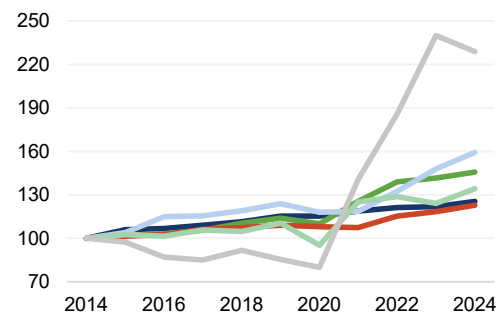
### Revenues by Source

Total Dollars (in billions)



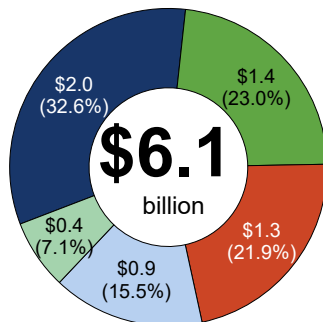
- Real Property Taxes
- Sales and Use Tax
- Charges for Services
- Other Local Taxes and Revenues
- State Aid
- Federal Aid

Trend (Indexed FYE 2014 = 100)



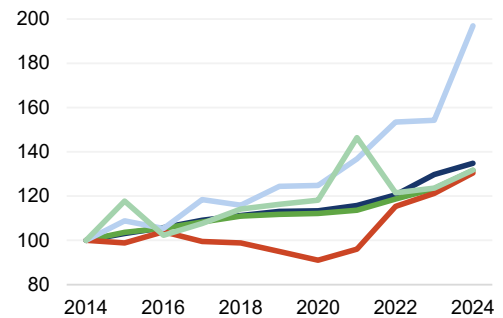
### Expenditures by Object

Total Dollars (in billions)



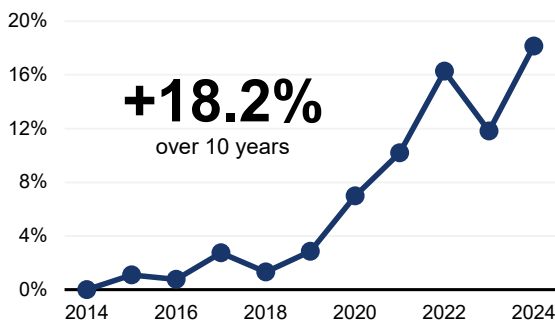
- Personal Services
- Employee Benefits
- Contractual Items
- Equipment and Capital Outlay
- Debt Service

Trend (Indexed FYE 2014 = 100)

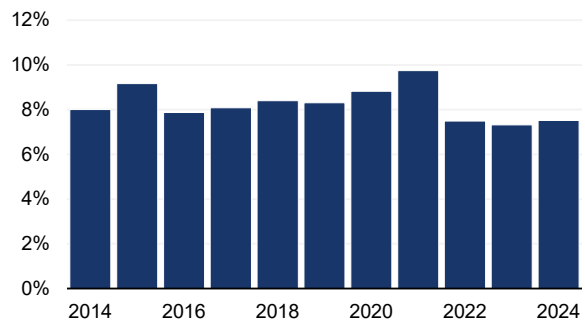


### Debt Trends

Cumulative Growth in Debt Outstanding



Debt Service Share of Total Revenues



**Notes:** Excludes New York City. The financial data above does not include local government fiduciary funds. The annual rate for 2014 to 2024 is the compound annual growth rate. Real property taxes (RPT) also include other RPT items such as payments in lieu of taxes and school tax relief payments. Other local taxes and revenues include charges to other governments, other non-property taxes and use and sale of property.

**Source:** Office of the New York State Comptroller.

# Financial Data

## FINANCIAL DATA | Towns (933 Total)

Fiscal Year Ending in 2024

Total revenues grew at an annual rate of  
**3.5%**  
over 10 years

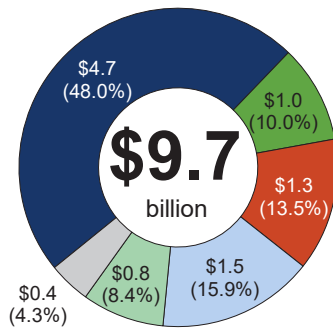
Real property taxes accounted for  
**48.0%**  
of total revenues

Employee benefits grew at an annual rate of  
**2.8%**  
over 10 years

Total debt outstanding amounted to  
**\$6.9**  
billion

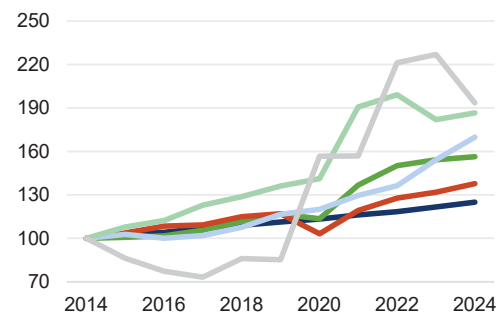
### Revenues by Source

Total Dollars (in billions)



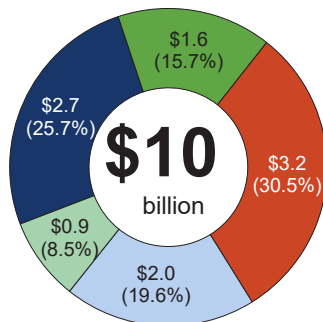
- Real Property Taxes
- Sales and Use Tax
- Charges for Services
- Other Local Taxes and Revenues
- State Aid
- Federal Aid

Trend (Indexed FYE 2014 = 100)



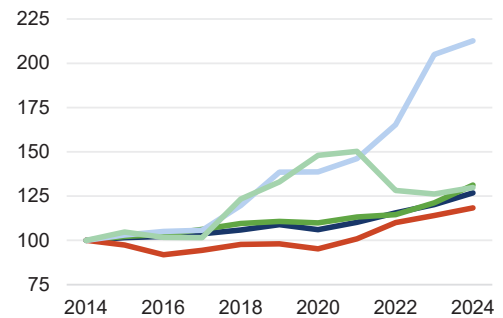
### Expenditures by Object

Total Dollars (in billions)



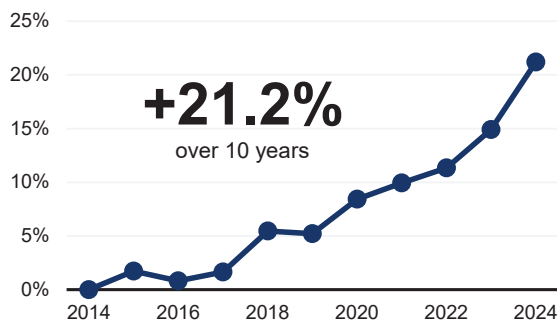
- Personal Services
- Employee Benefits
- Contractual Items
- Equipment and Capital Outlay
- Debt Service

Trend (Indexed FYE 2014 = 100)

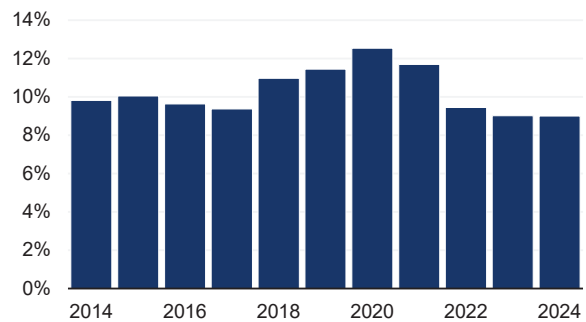


### Debt Trends

Cumulative Growth in Debt Outstanding



Debt Service Share of Total Revenues



**Notes:** The financial data above does not include local government fiduciary funds. The annual rate for 2014 to 2024 is the compound annual growth rate. Real property taxes (RPT) also include other RPT items such as payments in lieu of taxes and school tax relief payments. Other local taxes and revenues include charges to other governments, other non-property taxes and use and sale of property.  
**Source:** Office of the New York State Comptroller.

# Financial Data

## FINANCIAL DATA | Villages (531 Total)

Fiscal Year Ending in 2024

Total revenues grew at an annual rate of  
**3.4%**  
 over 10 years

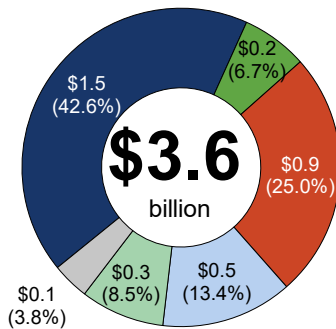
Real property taxes accounted for  
**42.6%**  
 of total revenues

Employee benefits grew at an annual rate of  
**2.4%**  
 over 10 years

Total debt outstanding amounted to  
**\$3.0**  
 billion

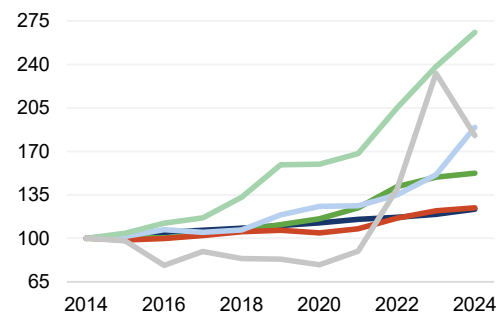
### Revenues by Source

Total Dollars (in billions)



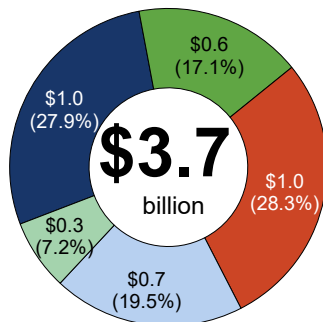
- Real Property Taxes
- Sales and Use Tax
- Charges for Services
- Other Local Taxes and Revenues
- State Aid
- Federal Aid

Trend (Indexed FYE 2014 = 100)



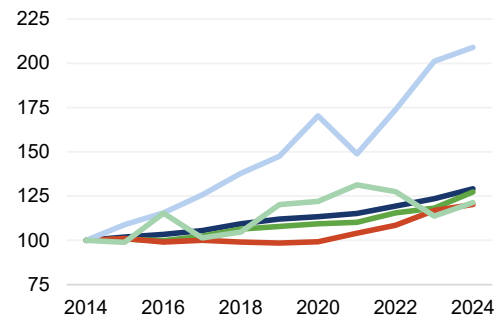
### Expenditures by Object

Total Dollars (in billions)



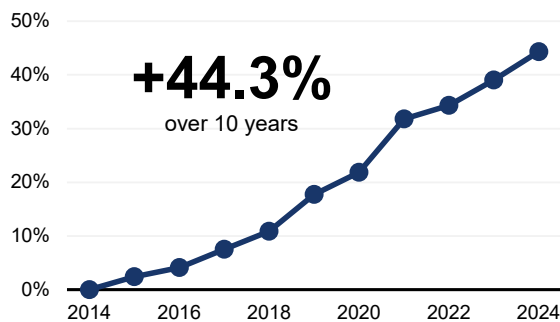
- Personal Services
- Employee Benefits
- Contractual Items
- Equipment and Capital Outlay
- Debt Service

Trend (Indexed FYE 2014 = 100)

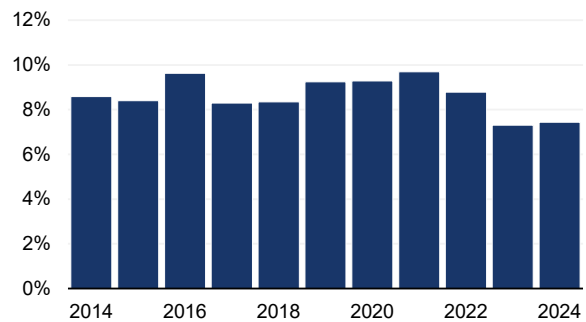


### Debt Trends

Cumulative Growth in Debt Outstanding



Debt Service Share of Total Revenues



**Notes:** The financial data above does not include local government fiduciary funds. The annual rate for 2014 to 2024 is the compound annual growth rate. Real property taxes (RPT) also include other RPT items such as payments in lieu of taxes and school tax relief payments. Other local taxes and revenues include charges to other governments, other non-property taxes and use and sale of property.  
**Source:** Office of the New York State Comptroller.

# Financial Data

## FINANCIAL DATA | School Districts (689 Total)

Fiscal Year Ending in 2024

Total revenues grew at an annual rate of  
**3.7%**  
 over 10 years

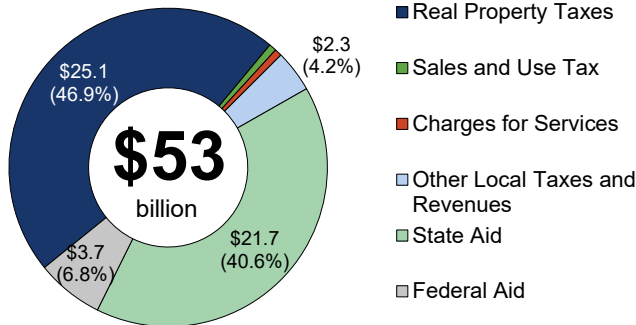
Real property taxes accounted for  
**46.9%**  
 of total revenues

Employee benefits grew at an annual rate of  
**2.4%**  
 over 10 years

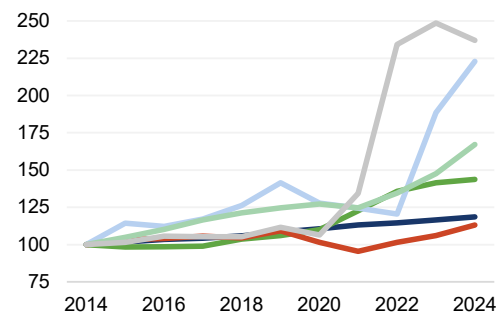
Total debt outstanding amounted to  
**\$18.5**  
 billion

### Revenues by Source

Total Dollars (in billions)

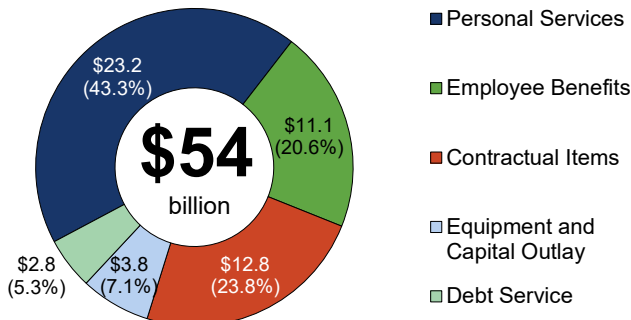


Trend (Indexed FYE 2014 = 100)

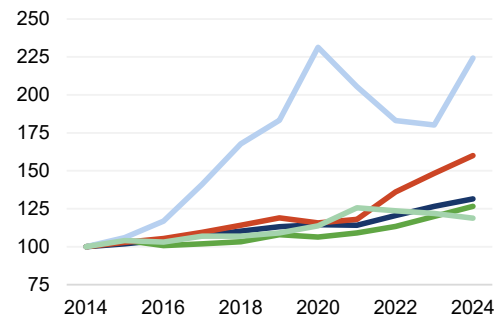


### Expenditures by Object

Total Dollars (in billions)

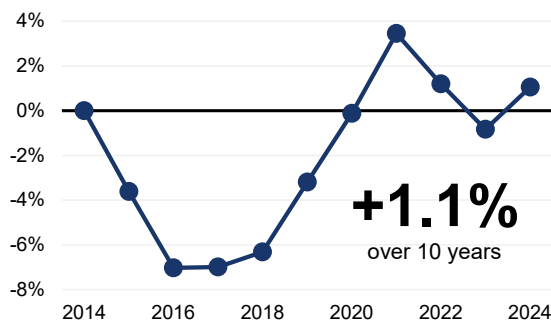


Trend (Indexed FYE 2014 = 100)

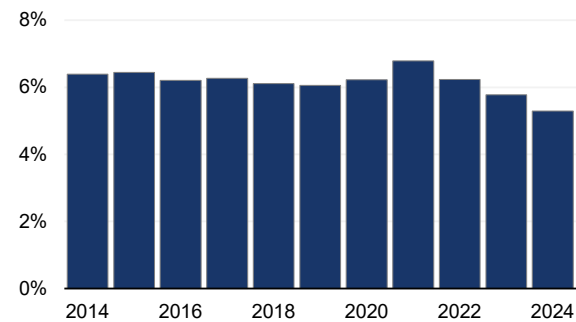


### Debt Trends

Cumulative Growth in Debt Outstanding



Debt Service Share of Total Revenues



**Notes:** Excludes New York City. The financial data above does not include local government fiduciary funds. The annual rate for 2014 to 2024 is the compound annual growth rate. Real property taxes (RPT) also include other RPT items such as payments in lieu of taxes and school tax relief payments. Other local taxes and revenues include charges to other governments, other non-property taxes and use and sale of property. Sources less than 1 percent do not have data labels.

**Source:** Office of the New York State Comptroller.

# Financial Data

## FINANCIAL DATA | Fire Districts (905 Total)

Fiscal Year Ending in 2024

Total revenues grew at an annual rate of

**5.1%**  
over 10 years

Real property taxes accounted for

**83.4%**  
of total revenues

Employee benefits grew at an annual rate of

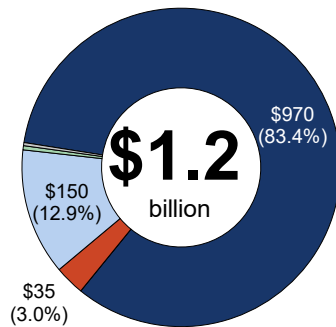
**2.9%**  
over 10 years

Total debt outstanding amounted to

**\$691**  
million

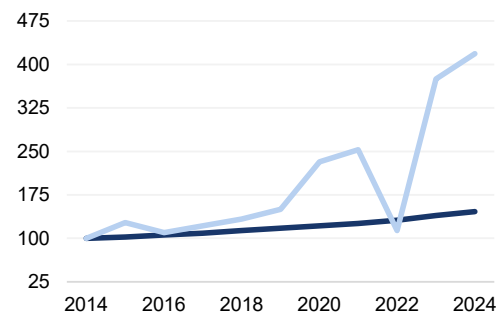
### Revenues by Source

Total Dollars (in millions)



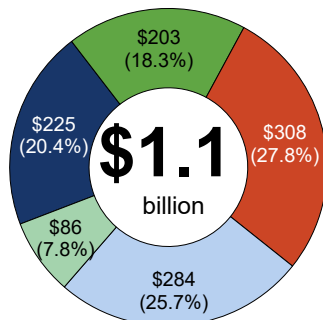
- Real Property Taxes
- Sales and Use Tax
- Charges for Services
- Other Local Taxes and Revenues
- State Aid
- Federal Aid

Trend (Indexed FYE 2014 = 100)



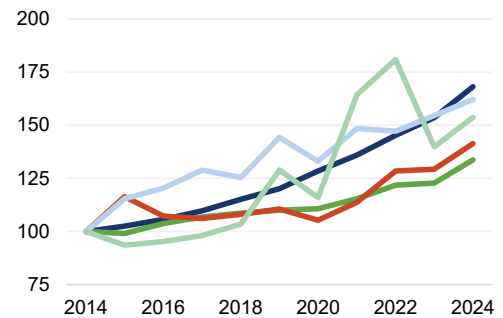
### Expenditures by Object

Total Dollars (in millions)



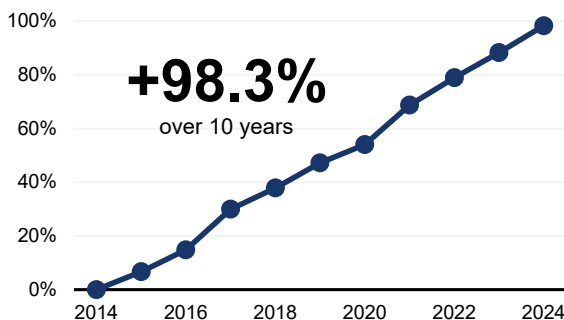
- Personal Services
- Employee Benefits
- Contractual Items
- Equipment and Capital Outlay
- Debt Service

Trend (Indexed FYE 2014 = 100)

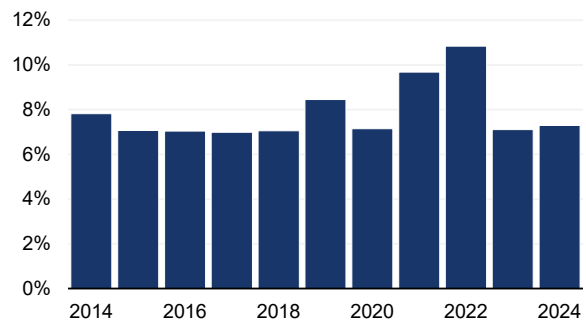


### Debt Trends

Cumulative Growth in Debt Outstanding



Debt Service Share of Total Revenues



**Notes:** The financial data above does not include local government fiduciary funds. The annual rate for 2014 to 2024 is the compound annual growth rate. Real property taxes (RPT) also include other RPT items such as payments in lieu of taxes and school tax relief payments. Other local taxes and revenues include charges to other governments, other non-property taxes and use and sale of property. Sources less than 3 percent of total revenues do not have data labels and are not shown in the above line chart.

**Source:** Office of the New York State Comptroller.

# Services and Resources

## Audits and Oversight

OSC's Division of Local Government and School Accountability (LGSA) helps advance local government reform and transparency across the state through its audit and technical assistance functions. Through these efforts, LGSA is able to provide local officials and taxpayers with an independent analysis of their local governments' financial condition, as well as recommend ways to achieve cost savings and efficiencies, strategies for revenue enhancements, and methods to improve controls over operations and assets.

**245** LGSA issued **245** audits of local governments, school districts and local public authorities in 2024.<sup>30</sup>

**24** financial condition audits found ineffective budgeting practices, lack of cash, excessive fund balance and/or inadequate policies, records and reports.

**24**

**5** accountability audits identified **\$144,986** of misappropriated local government assets.

## Our Audit Work

**23** audits cited poor budgeting practices by school districts and municipalities, of which:

**21** audits identified school districts and municipalities that had retained excess fund balance.

**15** audits identified school districts that had retained excess reserves.

**51** accountability audits identified more than **\$8.1 million** in recommended cost savings, revenue enhancement measures and misappropriated local government assets.

**18** Information Technology (IT) security audit reports and **9** confidential IT letters revealed weaknesses potentially allowing for unauthorized access to confidential information, inappropriate use and/or exposure to ransomware threats.

**542** property tax cap calculations were conducted to help municipalities and school districts comply with the tax cap law.

**16** municipalities and school districts exceeded their tax levy limits without a proper override.

# Services and Resources

## Financial Condition Highlights

A school district's reported surplus fund balance totaling \$26.2 million was three times higher than the legal limit, resulting in real property taxes being higher than necessary. At the same time, the school district also increased the tax levy by an average of 2.3 percent each year.

Excessive fund balance of  
**\$26.2 million**

A school district overfunded two reserves by more than \$1.9 million and held approximately \$10 million in six reserve funds but did not use the funds for their intended purpose. Instead, the school district chose to levy taxes each year for these costs. By not using the reserves as intended, the school board and district officials missed the opportunity to lower the real property tax levy and lessen the burden on taxpayers.

Overfunded reserve

**\$11.9 million**

A fire district board did not properly plan for the district's long-term financial and capital needs. The board's unrealistic budgeting, and the fire district's inaccurate and inadequate financial records and reports, prevented the board from being able to effectively assess the effect of current operations on long-term financial needs. As a result, the board was not transparent with taxpayers and the fire district's fund balance declined, despite the board increasing the tax levy by more than \$7.5 million from FYE 2020 through 2024.

Inadequate management

A regional market authority did not adopt realistic budgets or adequately monitor and control payroll expenses. The authority's commercial lease revenue for FYE 2023 was 36 percent under budget and its payroll expenses were nearly 20 percent more than budgeted. This resulted in annual losses and caused the authority's unrestricted net position to decline to a deficit of \$97,470 at the end of FYE 2023.

**\$97,470 deficit**

## Accountability Audit Highlights

For four years, a former fire company treasurer made inappropriate automated teller machine and in-bank withdrawals and wrote unauthorized checks to herself. She also received cash from company funds presented for deposit totaling \$45,400 and made 178 personal purchases totaling \$19,572 using a company debit card. The former treasurer was able to do this without detection because fire company officials did not review monthly bank statements and canceled check images, receive monthly financial reports, audit bills (claims) before payment, or compare cash collections to deposits.

**\$64,972 misappropriation**

A soil and water conservation district overpaid \$174,950 for six grants to landowners related to water quality issues and farming activities. District officials paid landowners throughout the grant projects without proper board approval before payment. As a result, the board did not identify the overpayments and district taxpayer money was used inappropriately because the district's overpayments were funded by local and state taxpayer funds.

overpaid  
**\$174,950**

Town court justices and a town board did not provide adequate oversight of the town court's financial activities, which allowed a former court clerk to misappropriate more than \$59,000 of court fees and fines collected over a four-year period. As a result of OSC's audit and investigation, the former court clerk was arrested, pled guilty and was sentenced to serve six months in jail and pay more than \$59,000 in restitution.

**\$59,000 paid in restitution**

# Services and Resources

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## Statewide Audits and Regional Projects

In addition to individual audits of local governments, LGSA undertakes audits and projects involving multiple entities. In 2024, the Statewide Audit Unit (SAU) audited 10 counties to determine whether officials adequately provided consumer protections to help ensure retail prices and weighing and measuring devices were accurate. SAU determined that nine counties did not adopt price accuracy testing procedures, eight did not perform periodic price accuracy tests and none of the counties completed all required testing of weighing and measuring devices or maintained complete inspection records. SAU also reviewed 30 villages to determine whether they filed their statutorily required annual financial reports for FYE 2023 on time, which would provide transparency and accountability to the public and allow residents to see how their tax dollars are being spent. SAU found that of the 30 villages audited, 25 did not file on time. General findings were that these villages either had incomplete financial records, had high turnover in the CFO position and/or the CFO needed training or other assistance.

## Audits of Local Governments Available Online

To promote transparency and accountability, OSC makes all local government audits and reports available at [www.osc.ny.gov/local-government/audits](http://www.osc.ny.gov/local-government/audits). This web page allows users to browse the most recently released audits or search for any audit from the last thirteen years by government name, county, class or year.

# Services and Resources

## Local Official Training

The goal of LGSA’s Local Official Training (LOT) unit is to provide training opportunities and support for New York’s large and diverse group of local officials through teaching accounting schools, leading training sessions at statewide and regional conferences, and hosting workshops and webinars. While local officials are not required to attend these training sessions, participation helps keep them current on accounting practices and assists them with the implementation of robust internal controls.

LOT often partners with statewide and regional local government advocacy associations to conduct in-person classroom-style training. However, because virtual training sessions are an integral part of the comprehensive training plans for many local officials, LOT offers all accounting schools in a virtual environment, hosts monthly webinars and provides on-demand training videos through OSC’s website.

LGSA’s online training resource – **the Academy for New York State’s Local Officials** – allows local officials to search and register for virtual and in-person training sessions, view previously recorded webinars and download presentation materials. For more information, go to [www.osc.state.ny.us/local-government/academy](http://www.osc.state.ny.us/local-government/academy). (See Figure 8 for local government training statistics on sessions and attendance in calendar years 2023 and 2024.)

**FIGURE 8**  
**Local Government Training Statistics**

	Sessions			Attendance		
	2023	2024	Percentage Change	2023	2024	Percentage Change
OSC Webinars	22	21	-4.5%	2,344	2,693	14.9%
Introduction to Government Accounting*	4	4	0%	315	379	20.3%
Accounting Principles and Procedures*	4	4	0%	310	375	21.0%
Externally Hosted Events and Conferences	99	132	33.3%	7,206	10,175	41.2%
<b>Total</b>	<b>129</b>	<b>161</b>	<b>24.8%</b>	<b>10,175</b>	<b>13,622</b>	<b>33.9%</b>

\* The Office of the New York State Comptroller hosts a multi-day "Accounting School" for local officials with two different levels of training: Introduction to Governmental Accounting and Accounting Principles and Procedures.

# Services and Resources

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## Research on Local Governments

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

Recent topics covered in LGSA reports and other related products include:

- Economic and fiscal profiles
- Performance of industrial development agencies
- Potential impacts of temporary relief aid on local government budgeting
- Recreational adult-use cannabis
- A review of school safety and educational climate data
- Regional composition of industries in the 21st century
- Quarterly local sales tax updates
- Fiscal Stress Monitoring System results

All LGSA research publications and materials, including guidance, accounting notices and bulletins, are available at: <https://www.osc.ny.gov/local-government/publications>.

## Justice Court Fund

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The Justice Court Fund (JCF), which is housed within LGSA, distributes the fines, fees and penalties collected by the state's town and village justice courts, the Department of Motor Vehicles Administrative Adjudication Bureaus, and other parking and traffic fees assessed by certain local governments.<sup>31</sup> In calendar year 2024, JCF processed over 23,000 town and village justice court monthly reports and distributed over \$457 million to local, county and state accounts. It also marked the third year of JCF's multi-year modernization project aimed at upgrading its collection and distribution processes.

More JCF information can be found at:

<https://www.osc.ny.gov/local-government/required-reporting/justice-court-fund>.

# Local Government Data

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## Local Government Data

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OSC makes extensive data available online so that local officials, researchers and others interested in local governments and public finance can conduct their own research and analysis.

### Local Government Interactive Data

This interactive data visualization allows the public to view and analyze a 10-year window of New York State local government finances, including revenues, expenditures and debt.

[www.osc.ny.gov/local-government/interactive-data](http://www.osc.ny.gov/local-government/interactive-data)

### Open Book New York

The Comptroller's online resource for data on local governments and school districts, state contracts, public authorities and state spending and payments.

[www.osc.ny.gov/open-book-new-york](http://www.osc.ny.gov/open-book-new-york).

### Fiscal Stress Monitoring System

Full results for all municipalities and school districts on all the fiscal stress indicators, plus the ability to download all of the underlying data along with reports and interactive tools to explore and understand the results.

[www.osc.ny.gov/local-government/fiscal-monitoring](http://www.osc.ny.gov/local-government/fiscal-monitoring).

### Financial Data for Local Governments

Detailed financial datasets covering up to 30 years for municipalities, school districts, fire districts, industrial development agencies and other local government entities.

[www1.osc.state.ny.us/localgov/findata/financial-data-for-local-governments.cfm](http://www1.osc.state.ny.us/localgov/findata/financial-data-for-local-governments.cfm)

### Real Property Tax Rates and Levies

Local government real property tax levies, taxable full value and full value tax rates through local fiscal years ending in 2025.

[www.osc.ny.gov/local-government/data/real-property-tax-levies-taxable-full-value-and-full-value-tax-rates](http://www.osc.ny.gov/local-government/data/real-property-tax-levies-taxable-full-value-and-full-value-tax-rates)

### Local Government Entities

OSC maintains a list of active local governments, which is available for download in both pdf and spreadsheet formats. Also provided is an interactive map of New York State.

<https://web.osc.state.ny.us/localgov/web-entity-map/>

# Appendix

## Summary of Finances for Major Classes of Local Government in New York State, Fiscal Year 2024 (in Millions)

	County	City	Town	Village	School District	Fire District	Total
<b>Revenues:</b>							
Real Property Taxes	\$6,063.9	\$1,255.4	\$4,670.4	\$1,521.2	\$25,073.2	\$969.7	\$39,553.9
Sales and Use Taxes	\$11,406.2	\$1,113.1	\$969.4	\$239.9	\$402.7	\$0.0	\$14,131.3
Charges for Services	\$2,495.3	\$978.7	\$1,313.9	\$894.2	\$396.3	\$35.4	\$6,113.8
Other Local Taxes & Revenues	\$3,901.4	\$750.7	\$1,544.8	\$477.5	\$2,270.6	\$149.5	\$9,094.6
<b>Total Local Revenues</b>	<b>\$23,866.9</b>	<b>\$4,097.8</b>	<b>\$8,498.6</b>	<b>\$3,132.9</b>	<b>\$28,142.8</b>	<b>\$1,154.6</b>	<b>\$68,893.5</b>
State Aid	\$4,483.0	\$1,057.3	\$813.1	\$305.2	\$21,697.3	\$4.9	\$28,360.8
Federal Aid	\$3,643.5	\$567.3	\$416.1	\$135.0	\$3,657.1	\$3.6	\$8,422.7
<b>Total State and Federal Revenues</b>	<b>\$8,126.5</b>	<b>\$1,624.7</b>	<b>\$1,229.2</b>	<b>\$440.2</b>	<b>\$25,354.4</b>	<b>\$8.6</b>	<b>\$36,783.5</b>
<b>Total Revenues</b>	<b>\$31,993.4</b>	<b>\$5,722.5</b>	<b>\$9,727.8</b>	<b>\$3,573.0</b>	<b>\$53,497.2</b>	<b>\$1,163.2</b>	<b>\$105,677.1</b>
<b>Expenditures:</b>							
Personal Services	\$6,965.0	\$1,994.7	\$2,657.8	\$1,027.4	\$23,244.3	\$225.5	\$36,114.6
Employee Benefits	\$4,369.1	\$1,407.6	\$1,628.0	\$632.0	\$11,061.2	\$202.6	\$19,300.6
Contractual Items	\$17,030.0	\$1,340.6	\$3,155.5	\$1,042.0	\$12,764.7	\$307.6	\$35,640.4
<b>Total Current Operations</b>	<b>\$28,364.2</b>	<b>\$4,742.9</b>	<b>\$7,441.3</b>	<b>\$2,701.3</b>	<b>\$47,070.2</b>	<b>\$735.7</b>	<b>\$91,055.6</b>
Equipment and Capital Outlay	\$2,677.1	\$947.0	\$2,021.2	\$719.3	\$3,830.1	\$283.8	\$10,478.5
<b>Debt Service:</b>							
Principal	\$1,244.5	\$308.7	\$659.6	\$196.6	\$2,055.6	\$64.0	\$4,529.0
Interest	\$455.4	\$127.2	\$215.2	\$69.4	\$777.6	\$22.0	\$1,666.8
<b>Total Expenditures</b>	<b>\$32,741.1</b>	<b>\$6,125.8</b>	<b>\$10,337.3</b>	<b>\$3,686.7</b>	<b>\$53,733.4</b>	<b>\$1,105.6</b>	<b>\$107,729.9</b>
<b>Debt:</b>							
<b>Debt Issued:</b>							
Bonds	\$1,132.6	\$419.2	\$674.7	\$239.9	\$1,562.1	\$34.5	\$4,063.0
Other Debt	\$608.8	\$368.1	\$509.9	\$304.6	\$3,337.9	\$73.6	\$5,202.9
<b>Outstanding Debt:</b>							
Bonds (Gross)	\$11,749.2	\$3,463.7	\$5,424.2	\$2,206.4	\$14,009.7	\$570.9	\$37,424.2
Other Debt	\$1,004.2	\$901.3	\$1,519.2	\$795.9	\$4,456.9	\$120.2	\$8,797.7
<b>Total Outstanding Debt</b>	<b>\$12,753.4</b>	<b>\$4,365.0</b>	<b>\$6,943.4</b>	<b>\$3,002.3</b>	<b>\$18,466.7</b>	<b>\$691.1</b>	<b>\$46,221.9</b>

**Notes:** Excludes New York City. Real property taxes also include payments in lieu of taxes and school tax relief subsidies. Other local taxes and revenues include charges to other governments, other non-property taxes, other local revenues and taxes on the use and sale of property. Other debt includes, but is not limited to, bond anticipation notes, capital notes, deficiency notes, revenue anticipation notes and tax anticipation notes.

**Source:** U.S. Census Bureau and the Office of the New York State Comptroller.

# Notes

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- <sup>1</sup> General Municipal Law (GML), Article 3.
- <sup>2</sup> Unless otherwise noted, the data used in this report for cities, counties, towns, villages and fire districts is from the annual financial reports (AFR) submitted by local governments to the Office of the New York State Comptroller (OSC) in the Division of Local Government and School Accountability. The financial data for school districts comes to OSC through data submitted to the New York State Education Department (SED). This report focuses on data for local fiscal years ending (FYE) in 2024, while data from prior years is used for comparative purposes. Local government fiduciary funds – trust and custodial funds – are not included in any analysis. A number of local governments did not file FYE 2024 data in time for inclusion in this report; 2023 data was interpolated for the non-filing entities in most trend analyses.
- <sup>3</sup> For more information on the October 2021 accounting advisory issued by OSC to local governments, including school districts, receiving federal funding from the American Rescue Plan Act (ARPA) of 2021, as well as the Coronavirus Aid, Relief, and Economic Security Act (CARES) of 2020 and the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) of 2021, see [www.osc.ny.gov/files/local-government/publications/pdf/american-rescue-plan-and-crrsa-guidance.pdf](http://www.osc.ny.gov/files/local-government/publications/pdf/american-rescue-plan-and-crrsa-guidance.pdf).
- <sup>4</sup> Throughout this report, “average annual growth rate” is the compound annual growth rate.
- <sup>5</sup> GML, Section 11 allows municipalities and school districts to temporarily invest money not required for immediate expenditure. GML, Section 39, requires each local government to adopt, by resolution, a comprehensive written investment policy that details the entity’s operative policy and provides instructions to officers and staff regarding investing, monitoring and reporting of funds of the local governments. For more information on this topic, including a model investment policy for local government, see OSC’s *Local Government Management Guide*, “Investing and Protecting Public Funds” at [www.osc.ny.gov/files/local-government/publications/pdf/investing-and-protecting-public-funds.pdf](http://www.osc.ny.gov/files/local-government/publications/pdf/investing-and-protecting-public-funds.pdf).
- <sup>6</sup> An accounting change originally issued in March 2020 by the Governmental Accounting Standards Board allows for fire districts to record both positive and negative amounts when reporting interest and earnings on certain interest-bearing accounts and other investments, including length of service award programs. Prior to this change, the gains (or losses) on these investments had not previously been recorded as revenues. However, since this change has been implemented, reported interest and earnings have fluctuated significantly on a year-to-year basis, mostly due to market volatility. For more information, see OSC, *GASB Statement 84 Implementation Guidance: Frequently Asked Questions*, September 2021, at [www.osc.ny.gov/files/local-government/publications/pdf/gasb-84-faqs.pdf](http://www.osc.ny.gov/files/local-government/publications/pdf/gasb-84-faqs.pdf).
- <sup>7</sup> Part KK of the State Fiscal Year (SFY) 2022-23 Enacted New York State budget amended GML Section 209-b. For more information see Association of Fire Districts of the New York State “EMS Cost Recovery/Ambulance Billing FAQs,” July 2022 at [www.afdsny.org/docs/Cost\\_Recovery\\_FAQs\\_July\\_2022\\_Final.pdf](http://www.afdsny.org/docs/Cost_Recovery_FAQs_July_2022_Final.pdf).
- <sup>8</sup> For more information about the statutory tax cap, see OSC, “Real Property Tax Cap and Tax Cap Compliance” at [www.osc.state.ny.us/local-government/property-tax-cap](http://www.osc.state.ny.us/local-government/property-tax-cap); and the New York State Department of Taxation and Finance (Tax and Finance) and New York State Department of State, *The Property Tax Cap: Guidelines for Implementation* (Publication 1000), October 2011, at [www.tax.ny.gov/pdf/publications/orpts/capguidelines.pdf](http://www.tax.ny.gov/pdf/publications/orpts/capguidelines.pdf).
- <sup>9</sup> Every fiscal year, municipalities that levy property taxes are required to report to OSC if they plan to override the tax cap. This is not a binding decision, and municipalities are not required to report to OSC if they actually overrode the tax cap.
- <sup>10</sup> The New York State Constitution, Article VIII, Section 10. The constitutionally prescribed percentage ranges from 1.5 percent to 2.5 percent and depends on the class of local government. For more information on the state’s Constitutional Tax Limit, see OSC, *Hitting the Limit: The Constitutional Tax Limit and its Implications for Local Governments*, August 2019, at [www.osc.ny.gov/files/local-government/publications/pdf/ctl-implications-for-local-governments.pdf](http://www.osc.ny.gov/files/local-government/publications/pdf/ctl-implications-for-local-governments.pdf).

# Notes

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- <sup>11</sup> New York State Finance Law, Section 54-a.
- <sup>12</sup> OSC, *Review of the Enacted Budget State Fiscal Year 2021-22*, April 2021, at [www.osc.ny.gov/reports/budget/review-enacted-budget-state-fiscal-year-2021-22](http://www.osc.ny.gov/reports/budget/review-enacted-budget-state-fiscal-year-2021-22).
- <sup>13</sup> SED, *2021-22 State Aid Handbook*, pp. 4-5, at [https://stateaid.nysed.gov/publications/handbooks/handbook\\_2021.pdf](https://stateaid.nysed.gov/publications/handbooks/handbook_2021.pdf).
- <sup>14</sup> Tax and Finance, “AS570 – Cash Distributions, January 1990 – Present” at [www.tax.ny.gov/research/stats/statistics/sales\\_tax/reports/as570/as570.xlsx](http://www.tax.ny.gov/research/stats/statistics/sales_tax/reports/as570/as570.xlsx).
- <sup>15</sup> U.S. Bureau of Labor Statistics, “CPI for All Urban Consumers (CPI-U), U.S. City Average, All Items” at <https://data.bls.gov/cgi-bin/surveymost?cu>.
- <sup>16</sup> See endnote 3.
- <sup>17</sup> For more information on school districts’ obligation and liquidation periods for ARPA, see Library of Congress, Education Stabilization Fund Programs Funded by the CARES Act, CRRSAA, and ARPA: Background and Analysis, Table B-2 at [www.congress.gov/crs-product/R47027](http://www.congress.gov/crs-product/R47027). For more information on municipalities’ obligation and liquidation periods for ARPA, see National Association of Counties, *Navigating the ARPA SLFRF Obligation Deadline*, November 26, 2024, at [www.naco.org/news/faqs-navigating-arpa-slfrf-obligation-deadline](http://www.naco.org/news/faqs-navigating-arpa-slfrf-obligation-deadline).
- <sup>18</sup> For more information on pandemic-related federal funding to school districts, see U.S. Department of the Treasury (USDT), “Coronavirus Relief Fund,” accessed on December 9, 2025, at <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/coronavirus-relief-fund>. CARES funding was intended to supplement state and local aid and to help schools address the challenges of the pandemic over several years. However, New York State used this funding to replace a portion of its already reduced state aid to school districts in FYE 2021, reducing its own aid by an equal “pandemic adjustment.” For more information, see OSC, *Fiscal Stress Monitoring System – School Districts: Fiscal Year 2020-21 Results*, January 2022, p. 3, at [www.osc.state.ny.us/files/local-government/publications/pdf/fsms-school-districts-fiscal-year-2020-21-results.pdf](http://www.osc.state.ny.us/files/local-government/publications/pdf/fsms-school-districts-fiscal-year-2020-21-results.pdf).
- <sup>19</sup> Nassau County, New York, *Annual Comprehensive Financial Report*, December 31, 2024, p. 33, at <https://emma.msrb.org/P21962139-P21497318-P21949575.pdf>.
- <sup>20</sup> The distribution of over \$4.8 billion in ARPA payments to counties, cities, towns and villages was broken into two separate payments. First round payments were issued in the summer of 2021 and second round payments in the summer of 2022. Counties and cities classified as Community Development Block Grant (CDBG) entitlement jurisdictions received ARPA payments directly from the federal government based on the CDBG distribution formula, whereas all other “non-entitlement units” received payments from the state as a passthrough. For more information, see Government Finance Officers Association (GFOA), “American Rescue Plan Spending: Recommended Guiding Principles” at [www.gfoa.org/american-rescue-plan-spending-guiding-principles](http://www.gfoa.org/american-rescue-plan-spending-guiding-principles). Meanwhile, the allocation of \$3.4 billion in ARPA payments to school districts, as well as when the funds would be issued, was determined in the SFY 2021-22 Enacted New York State budget. For more information, see DOB, *2021-22 State Aid Projections*, p. 11, at [www.budget.ny.gov/pubs/archive/fy22/en/2021-22-enacted-schoolaid-runs.pdf](http://www.budget.ny.gov/pubs/archive/fy22/en/2021-22-enacted-schoolaid-runs.pdf). For news and program updates on ARPA, see USDT, “State and Local Fiscal Recovery Funds,” accessed on December 9, 2025, at <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds>. A very small number of local governments in New York State chose not to receive ARPA funding.
- <sup>21</sup> The year-over-year rate of inflation, as measured by the change in the national Consumer Price Index, was 3 percent in 2024, higher than the annual rate of inflation (1.8 percent) from 2011 to 2019.

# Notes

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- <sup>22</sup> For more information on federal Medicaid matching rates, see KFF, “Federal Medical Assistance Percentage (FMAP) for Medicaid and Multiplier” at [www.kff.org/medicaid/state-indicator/federal-matching-rate-and-multiplier](http://www.kff.org/medicaid/state-indicator/federal-matching-rate-and-multiplier).
- <sup>23</sup> DOB, *FY 2024 Enacted Budget Financial Plan*, pp. 41 and 103, at [www.budget.ny.gov/pubs/archive/fy24/en/fy24en-fp.pdf](http://www.budget.ny.gov/pubs/archive/fy24/en/fy24en-fp.pdf).
- <sup>24</sup> For more information on municipal bond interest rates, see WM Financial Strategies, “Rates Over Time – Interest Rate Trends” at [www.munibondadvisor.com/market.htm](http://www.munibondadvisor.com/market.htm).
- <sup>25</sup> For more information on refunding municipal bonds, see GFOA, “Refunding Municipal Bonds” at [www.gfoa.org/materials/refunding-municipal-bonds](http://www.gfoa.org/materials/refunding-municipal-bonds).
- <sup>26</sup> Tax Cuts and Jobs Act of 2017. For more information, see GFOA, “Tax-exempt Advanced Refunding Overview,” accessed on February 6, 2026, at [www.gfoa.org/advance-refunding-overview](http://www.gfoa.org/advance-refunding-overview).
- <sup>27</sup> The “savings” calculated is based on the refunding bond issuances reviewed by OSC (based on legal criteria), which account for nearly all refunding bonds issued by local governments.
- <sup>28</sup> Bond anticipation notes, which typically mature within a year, are issued in anticipation of issuing long-term bonds and, therefore, are not considered a form of short-term debt.
- <sup>29</sup> For a recent analysis on municipalities that have persistently failed to file their annual financial reports over the past decade, see OSC, *Fiscal Stress Monitoring System – Municipalities: Fiscal Year 2024 Results*, September 2025, pp. 17-19, at [www.osc.ny.gov/files/local-government/publications/pdf/2024-fsms-munis.pdf](http://www.osc.ny.gov/files/local-government/publications/pdf/2024-fsms-munis.pdf).
- <sup>30</sup> All numbers are as of December 31, 2024.
- <sup>31</sup> These include the Nassau County and Suffolk County traffic and parking violations agencies, and the Buffalo and Rochester traffic violations agencies, as well as parking surcharges collected by New York City.

# Contacts



New York State Comptroller  
**THOMAS P. DiNAPOLI**

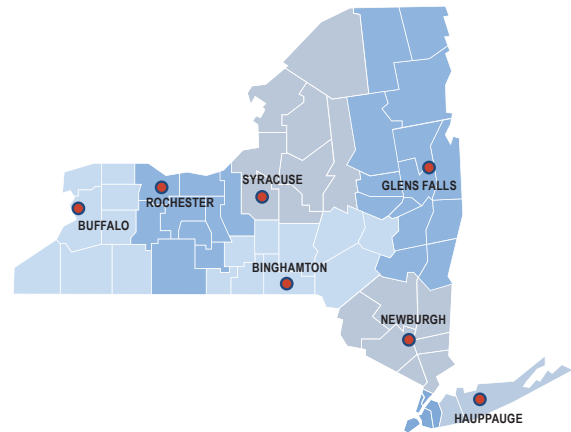
## Division of Local Government and School Accountability

110 State Street, 12th Floor, Albany, NY 12236

Tel: 518.474.4037 • Fax: 518.486.6479

Email: [localgov@osc.ny.gov](mailto:localgov@osc.ny.gov)

[www.osc.ny.gov/local-government](http://www.osc.ny.gov/local-government)



**Andrea C. Miller**  
Executive Deputy Comptroller

**Executive** • 518.474.4037  
Robin L. Lois, CPA, Deputy Comptroller  
Randy Partridge, Assistant Comptroller

**Audits, Local Government Services and  
Professional Standards** • 518.474.5404  
(Audits, Technical Assistance, Accounting and Audit Standards)

**Local Government and School Accountability  
Help Line** • 866.321.8503 or 518.408.4934  
(Electronic Filing, Financial Reporting, Justice Courts, Training)

**Division of Legal Services**  
Municipal Law Section • 518.474.5586

**New York State & Local Retirement System  
Retirement Information Services**  
Inquiries on Employee Benefits and Programs  
518.474.7736

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### BINGHAMTON REGIONAL OFFICE

Tel 607.721.8306 • Fax 607.721.8313 • Email [Muni-Binghamton@osc.ny.gov](mailto:Muni-Binghamton@osc.ny.gov)  
Counties: Broome, Chemung, Chenango, Cortland, Delaware, Otsego, Schoharie, Tioga, Tompkins

### BUFFALO REGIONAL OFFICE

Tel 716.847.3647 • Fax 716.847.3643 • Email [Muni-Bufferalo@osc.ny.gov](mailto:Muni-Bufferalo@osc.ny.gov)  
Counties: Allegany, Cattaraugus, Chautauqua, Erie, Genesee, Niagara, Orleans, Wyoming

### GLENS FALLS REGIONAL OFFICE

Tel 518.793.0057 • Fax 518.793.5797 • Email [Muni-GlensFalls@osc.ny.gov](mailto:Muni-GlensFalls@osc.ny.gov)  
Counties: Albany, Clinton, Columbia, Essex, Franklin, Fulton, Greene, Hamilton, Montgomery, Rensselaer, Saratoga, Schenectady, Warren, Washington

### HAUPPAUGE REGIONAL OFFICE

Tel 631.952.6534 • Fax 631.952.6530 • Email [Muni-Hauppauge@osc.ny.gov](mailto:Muni-Hauppauge@osc.ny.gov)  
Counties: Nassau, Suffolk

### NEWBURGH REGIONAL OFFICE

Tel 845.567.0858 • Fax 845.567.0080 • Email [Muni-Newburgh@osc.ny.gov](mailto:Muni-Newburgh@osc.ny.gov)  
Counties: Dutchess, Orange, Putnam, Rockland, Sullivan, Ulster, Westchester

### ROCHESTER REGIONAL OFFICE

Tel 585.454.2460 • Fax 585.454.3545 • Email [Muni-Rochester@osc.ny.gov](mailto:Muni-Rochester@osc.ny.gov)  
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### SYRACUSE REGIONAL OFFICE

Tel 315.428.4192 • Fax 315.426.2119 • Email [Muni-Syracuse@osc.ny.gov](mailto:Muni-Syracuse@osc.ny.gov)  
Counties: Herkimer, Jefferson, Lewis, Madison, Oneida, Onondaga, Oswego, St. Lawrence

### STATEWIDE AUDIT

Tel 716.847.3647 • Fax 716.847.3643 • Email [Muni-Statewide@osc.ny.gov](mailto:Muni-Statewide@osc.ny.gov)

### APPLIED TECHNOLOGY UNIT

Tel 518.738.2639 • Fax 518.486.6479 • Email [Muni-Cyber@osc.ny.gov](mailto:Muni-Cyber@osc.ny.gov)

[osc.ny.gov](http://osc.ny.gov)



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## Contact

Office of the New York State Comptroller  
Division of Local Government and School Accountability

110 State Street, 12th floor  
Albany, NY 12236

Tel: (518) 474-4037

Fax: (518) 486-6479

or email us: [localgov@osc.ny.gov](mailto:localgov@osc.ny.gov)

[www.osc.ny.gov/local-government](http://www.osc.ny.gov/local-government)

