

Local Government Workforce Trends in New York State

Introduction

New York State’s municipal governments and school districts employed nearly 877,000 full-time workers in 2022. Excluding New York City and its schools, the full-time local government workforce totaled over 450,000 employees working in many different fields, including education, health care and public safety.¹

Since 2007, the number of full-time local government workers employed outside of New York City has shrunk from 491,102 to 452,298, a 7.9 percent decrease. As a comparison, U.S. local governments, in aggregate, saw a 2 percent increase in the number of full-time employees over the same period. Local government workforce levels were most impacted by two defining events during this time – the recession of 2007-09 (the “Great Recession”) and the COVID-19 pandemic. The Great Recession initiated a sustained contraction in the local government workforce. Then, just as the workforce was starting to rebound, the COVID-19 pandemic led to another contraction. Billions of dollars in federal pandemic relief aid to local governments likely helped employment numbers recover some in 2022, but they remain below their peak levels of 2009.

Unless otherwise noted, this report highlights full-time local government workforce trends in New York State, outside of New York City, from 2007 to 2022 using two U.S. Census Bureau datasets – the Census of Governments and the Annual Survey of Public Employment and Payroll (ASPEP) data. The analysis in this report covers full-time employment levels and wages by function (or occupation), class of government (e.g., county, city, village, town, school district, etc.) and region (upstate vs. downstate). It is important to note that the report does not analyze part-time hours and full-time equivalent (FTE) employment as the Census Bureau stopped collecting part-time hours in 2019 and changed its method for calculating FTEs as a result.² Additionally, as the ASPEP data is collected annually in March, any pandemic-related changes are not captured in the 2020 data, but rather the 2021 data.

Local Workforce Highlights*

- New York State’s local governments had 452,298 full-time employees in 2022, down nearly 39,000 or 7.9 percent since 2007.
- New York State had 399 full-time local government employees for every 10,000 residents in 2022.
- Counties employed 92,413 full-time workers in 2022, a 17.1 percent decline since 2007.
- School districts were the largest full-time local government employer in 2022, with 271,611 workers or over 60 percent of the total full-time workforce.
- The number of full-time employees in public welfare and public hospitals and health care fields declined by 24.7 percent each from 2007 to 2022.

*Excluding New York City

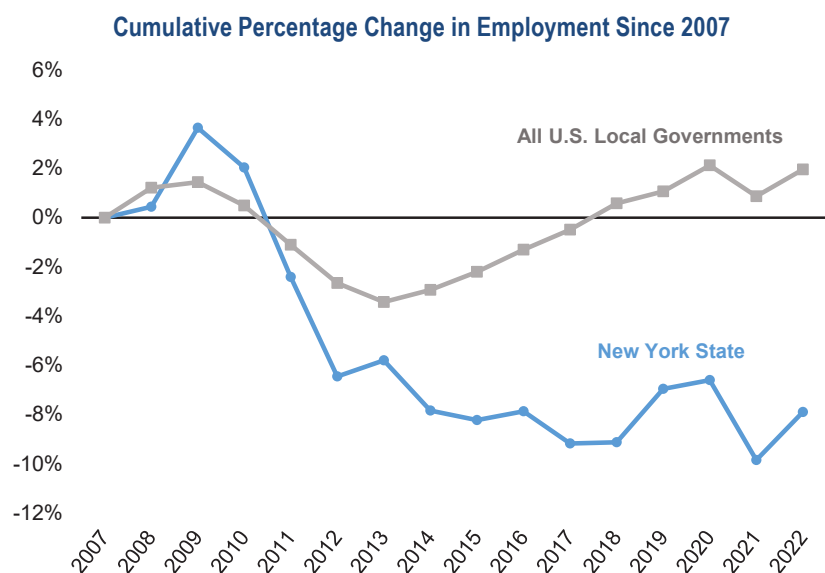
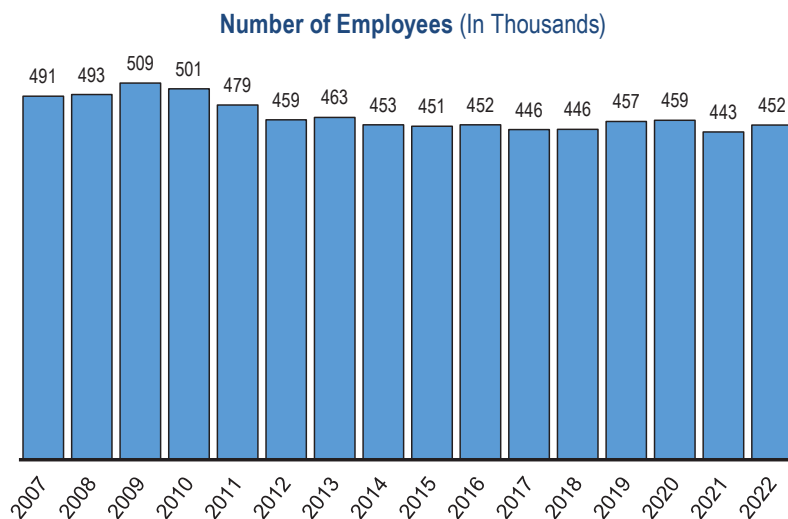
Full-Time Local Government Workforce

Total Employment Change

Full-time workers represent a majority of local government employees in New York State, comprising almost 80 percent of the total workforce in 2022. As Figure 1 shows, the number of full-time workers declined by over 50,000 (11.1 percent) since the 2009 peak at the end of the Great Recession.³ While this pattern was similar to the national trend, New York experienced more year-over-year volatility and a longer period of overall decline.

In New York, full-time employment experienced relatively strong growth from 2018 to 2019, followed by a small increase from 2019 to 2020. However, operational hardships caused by the pandemic led some local governments to lose or reduce staff.⁴ For example, data reported to the Office of the New York State Comptroller (OSC) shows that nearly 330 school districts made cuts to personal services (wages and salaries) at the beginning of the 2020-21 school year.⁵ While still significant, these losses were not as dramatic as the declines seen in the period following the Great Recession. Although total employment rebounded slightly in 2022, local government employers have been struggling to retain workers with some studies showing that an increasing share of public sector employees are accelerating their retirement dates.⁶

FIGURE 1
Change in Local Government Full-Time Workforce in New York State



Sources: U.S. Census Bureau, Census of Governments and Annual Survey of Public Employment and Payroll.
Notes: Excludes New York City.

Class of Government

In 2022, school districts were by far the largest local government employer, with 271,611 full-time workers, of which over two-thirds were instructional staff (e.g., teachers, principals, superintendents and school librarians, among other positions).⁷ Counties were next highest, accounting for 92,413 employees, followed by cities and villages (54,395), and towns (28,418). Special districts employed the fewest workers at 5,461. (Due to the way data is collected in the Census of Governments, the “city and village” class includes instructional and non-instructional staff employed by the large dependent city school districts of Buffalo, Rochester, Syracuse and Yonkers.)

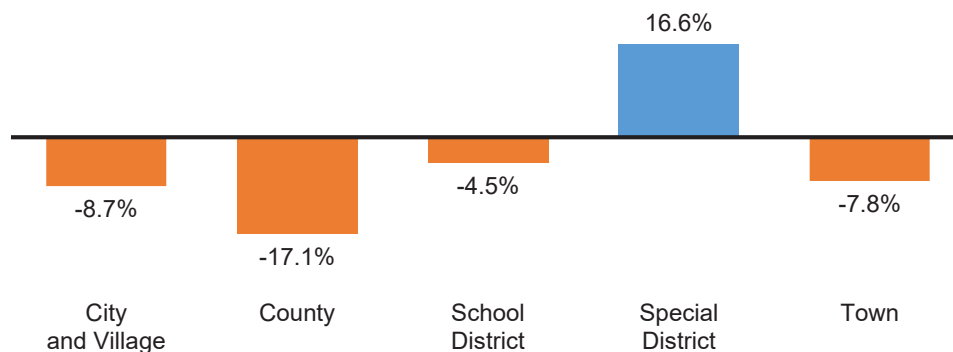
As shown in Figure 2, the number of full-time local government employees declined for nearly all classes of government from 2007 to 2022, down 7.9 percent overall, with quite a bit of variation in the level of decline on a class-by-class basis.⁸ School districts experienced a relatively modest decline of 4.5 percent. Federal pandemic aid and increased State aid in 2021-22 helped them avoid steep declines in staffing.⁹ Counties experienced the greatest decline at 17.1 percent, followed by cities and villages (8.7 percent) and towns (7.8 percent). Special districts were the exception, seeing a 16.6 percent increase in employment. This class, which mainly consists of library districts, fire districts and sewer authorities, comprises just over 1 percent of the total workforce.¹⁰

FIGURE 2

Change in Local Government Full-Time Workforce by Class of Government, 2007 to 2022

Class	Number of Full-Time Employees		Employment as a Share of All Classes		
	2007	2022	2007	2022	Percentage Point Change
City and Village	59,576	54,395	12.1%	12.0%	-0.10
County	111,490	92,413	22.7%	20.4%	-2.27
School District	284,532	271,611	57.9%	60.1%	2.11
Special District	4,684	5,461	1.0%	1.2%	0.25
Town	30,820	28,418	6.3%	6.3%	0.007
All Classes	491,102	452,298	100%	100%	NA

Percentage Change in the Number of Full-Time Employees, 2007 to 2022



Sources: U.S. Census Bureau, Census of Governments.

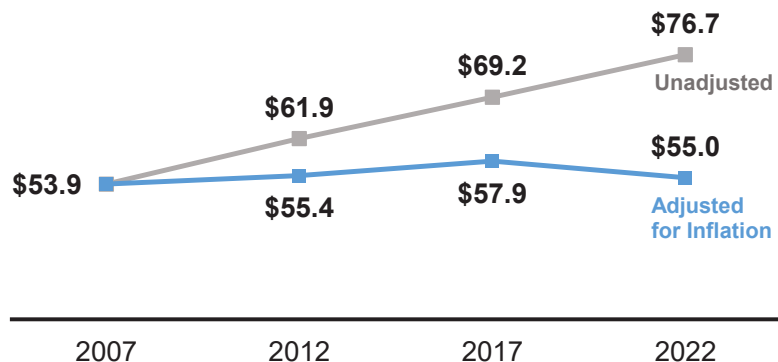
Notes: Excludes New York City. “Special District” consists of entities that are established to provide only one or a limited number of designated services, including library districts, fire districts and sewer authorities.

Salaries

As shown in Figure 3, the average annual salary for full-time local government employees rose by over \$15,000, or 28.4 percent, from 2007 to 2017. However, when adjusted for inflation, as measured by the change in prices of goods and services, salary growth was 7.5 percent during this period, when inflation was relatively low.¹¹ From 2017 to 2022, inflation accelerated, particularly in 2022, reaching an annual high of 8 percent in 2022, and a peak year-over-year rate of 9.1 percent in June 2022.

This means that, while the average salary in current dollars increased by 10.8 percent between 2017 and 2022, in real terms it decreased by just over 5 percent after adjusting for inflation. Between 2007 and 2022, adjusted growth was nearly flat with an overall change of just 2.1 percent.

FIGURE 3
Average Annual Salary of Local Government Full-Time Employees Adjusted for Inflation Using 2007 Constant Dollars (In Thousands)



Sources: U.S. Census Bureau, Census of Governments and U.S. Bureau of Labor Statistics.
Notes: Excludes New York City.

Government Function

Employment levels for most functions within the full-time local government workforce contracted from 2007 to 2022, with the number of public welfare employees (including both administrative staff and employees providing direct services) and workers employed at public hospitals and in health care fields (“public hospitals and health fields”) experiencing the steepest declines at 24.7 percent each, a majority of which were lost before the pandemic. Both of these areas have been experiencing continuous declines since 2007. Financial administration employees saw the largest increase at 13.9 percent; however, they made up less than 2 percent of the entire workforce.¹² (See Figure 4 on page 5.)

Elementary and secondary education had 290,274 full-time employees in 2022, comprising nearly two-thirds of the entire full-time local government workforce. (Most staff employed in this function are instructional). Police protection had over 25,000 workers representing 5.6 percent of the workforce, followed by highways and public welfare, at 3.9 percent each. Employees in “other” local government functions (including public administration, sewerage, solid waste management and air transportation, among other things) made up 6 percent of the total full-time workforce.

FIGURE 4

Change in the Number of Local Government Full-Time Employees and Average Annual Salary by Government Function, 2007-2022

Government Function	Number of Full-Time Employees				Average Annual Salary				
	2007	2022	Percentage Change	As a Share of All Functions, 2022	2007	2022	Percentage Change	Inflation Adjusted	
								2022	Change from 2007
Elementary/Secondary Education	303,705	290,274	-4.4%	64.2%	\$54,009	\$76,273	41.2%	\$54,698	1.3%
Instructional	212,537	208,966	-1.7%	46.2%	\$62,155	\$85,726	37.9%	\$61,477	-1.1%
Non-Instructional	91,168	81,308	-10.8%	18.0%	\$35,016	\$51,978	48.4%	\$37,275	6.5%
Other	31,228	26,998	-13.5%	6.0%	\$47,670	\$67,269	41.1%	\$48,242	1.2%
Police Protection	30,583	25,534	-16.5%	5.6%	\$73,237	\$104,742	43.0%	\$75,115	2.6%
Police Officers	23,886	21,009	-12.0%	4.6%	\$80,165	\$112,249	40.0%	\$80,498	0.4%
Other Employees	6,697	4,525	-32.4%	1.0%	\$48,525	\$69,888	44.0%	\$50,119	3.3%
Public Welfare	23,190	17,471	-24.7%	3.9%	\$42,232	\$59,133	40.0%	\$42,406	0.4%
Highways	20,826	17,466	-16.1%	3.9%	\$49,019	\$69,202	41.2%	\$49,627	1.2%
Public Hospitals and Health Fields	21,741	16,381	-24.7%	3.6%	\$53,487	\$80,040	49.6%	\$57,400	7.3%
Corrections	11,758	11,775	0.1%	2.6%	\$48,228	\$81,911	69.8%	\$58,742	21.8%
Higher Education	12,287	9,855	-19.8%	2.2%	\$54,783	\$74,237	35.5%	\$53,238	-2.8%
Financial Administration	7,578	8,632	13.9%	1.9%	\$51,130	\$71,413	39.7%	\$51,213	0.2%
Fire Protection	7,768	7,883	1.5%	1.7%	\$62,937	\$91,300	45.1%	\$65,475	4.0%
Judicial and Legal	5,525	6,034	9.2%	1.3%	\$57,034	\$81,711	43.3%	\$58,598	2.7%
Utilities	5,472	4,890	-10.6%	1.1%	\$52,329	\$74,374	42.1%	\$53,337	1.9%
Parks and Recreation	5,203	4,824	-7.3%	1.1%	\$48,218	\$67,214	39.4%	\$48,202	-0.03%
Libraries	4,238	4,281	1.0%	0.9%	\$44,614	\$66,678	49.5%	\$47,818	7.2%
All Functions	491,102	452,298	-7.9%	100.0%	\$53,863	\$76,680	42.4%	\$55,650	3.3%

Sources: U.S. Census Bureau, Census of Governments and U.S. Bureau of Labor Statistics.

Notes: Excludes New York City. "Other" local government functions include employees that work in public administration, sewerage, solid waste management and air transportation, among other things. Average annual salaries in 2022 are adjusted for inflation using 2007 constant dollars.

As Figure 4 shows, full-time employees within every local government function experienced an increase in average annual salary of at least 35 percent or higher from 2007 to 2022, with those employed in corrections seeing the strongest earnings growth at nearly 70 percent, followed by public hospitals and health fields and libraries, at nearly 50 percent each. Higher education employees experienced the lowest rate of growth in average annual salary.

Workers employed in police protection were the highest paid in 2022, earning an average annual salary of \$104,742, followed by fire protection employees (\$91,300), while public welfare employees had the lowest average annual salary at \$59,133. When adjusting 2022 average annual salaries for inflation, most functions still saw growth over 2007, with corrections experiencing the strongest growth (21.8 percent), followed by public hospitals and health fields (7.3 percent). Conversely, higher education and parks and recreation each experienced an inflation-adjusted decline in average annual salary.

Regional Comparison

As shown in Figure 5, more full-time local government employees outside of New York City worked upstate (55 percent) as opposed to downstate (45 percent) in 2022.¹³ In fact, upstate local governments employed 415 workers per 10,000 residents, compared to 381 downstate.¹⁴ For comparison, New York’s local governments, overall, employed 399 workers per 10,000 residents. However, the difference between the number of upstate and downstate full-time employees shrank between 2007 and 2022, from over 56,000 to almost 49,000.

Despite the smaller full-time workforce, the average annual salary of an employee located downstate (\$91,119) was significantly higher than that of an upstate employee (\$65,053) in 2022, with downstate workers also seeing moderately stronger growth in earnings from 2007 to 2022. This disparity can be explained at least partially by the higher cost of living downstate.¹⁵

FIGURE 5
Changes in the Number of Upstate and Downstate Local Government Full-Time Employees and Average Annual Salary, 2007 to 2022

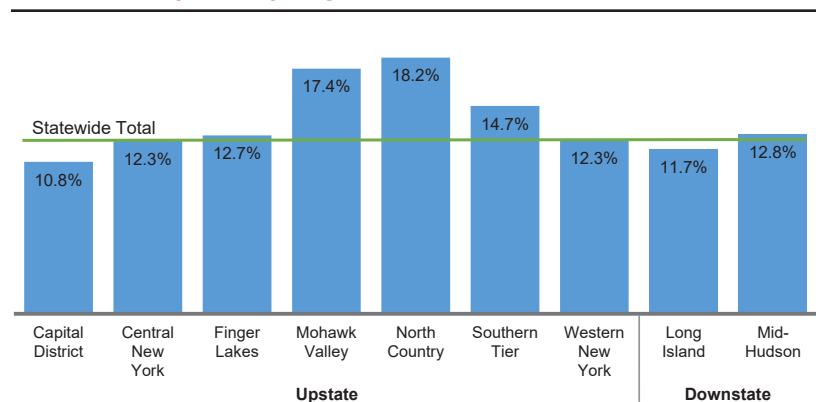
	Number of Full-Time Employees			Average Annual Salary		
	2007	2022	Percentage Change	2007	2022	Percentage Change
Downstate	217,346	201,750	-7.2%	\$62,961	\$91,119	44.7%
Upstate	273,756	250,548	-8.5%	\$46,640	\$65,053	39.5%
Totals	491,102	452,298	-7.9%	\$53,863	\$76,680	42.4%

Sources: U.S. Census Bureau, Census of Governments.

Notes: Excludes New York City. For a list of upstate and downstate counties, see endnote 13.

Taking a look at Quarterly Census of Employment and Wages data, there was substantial regional variation in the share of the workforce employed by local governments. Statewide, local governments employed 12.6 percent of the total public and private workforce outside of New York City. However, in certain upstate regions (specifically North Country, Mohawk Valley and the Southern Tier), local governments employed a higher percentage of the total.¹⁶ (See Figure 6.) Further, OSC recently reported that government employees comprise a larger share of the workforce in rural counties compared to other counties.¹⁷

FIGURE 6
Local Government Employees as a Percentage of Total Public and Private Employment by Region, 2022



Sources: NYS Department of Labor, Quarterly Census of Employment and Wages (QCEW).

Notes: The QCEW data used in the above chart is an annualized snapshot from March 2022; this was used to better align with the Census of Governments data that is collected in March of every survey year (2007, 2012, 2017 and 2022). “Statewide Total” excludes New York City. Local government employees include both part-time and full-time workers. For a list of counties in each region, see endnote 16.

The Pandemic's Impact on the Local Government Workforce

The onset of the COVID-19 pandemic in early 2020 resulted in an economic shutdown across the nation and a short recession. It also led to temporary revenue shortfalls and significant operational hardships for many local governments, which were suddenly forced to reduce expenditures by, in some cases, reducing staff through layoffs or furloughs.¹⁸ As previously mentioned, this was especially true for school districts in New York, as nearly 330 of them cut personal services (wages and salaries) for the 2020-21 school year, largely due to delays in State and federal aid.¹⁹

In response to the economic impact of the pandemic, New York's municipal governments and school districts received billions of dollars in funding by way of, but not limited to, three federal emergency relief programs – the American Rescue Plan Act; the Coronavirus Aid, Relief, and Economic Security Act; and the Coronavirus Response and Relief Supplemental Appropriations Act. School districts and a select number of larger municipalities received their first relief payments at the end of 2020, while most local governments began receiving payments by the middle of 2021.²⁰ This funding, the restoration of State aid cuts and a rebound in sales tax collections likely helped many local governments restore full-time staffing to near pre-pandemic levels by 2022.

Conclusion

Two major events – the Great Recession of 2007-09 and the COVID-19 pandemic – have impacted New York State's local government workforce during the past 15 years, with the number of full-time employees contracting, and several government functions experiencing significant losses, including public welfare and public hospitals and health fields. Although these numbers rebounded slightly in 2022 after a substantial decline in 2021 in the wake of the pandemic, there remains a level of uncertainty as to what future workforce numbers will look like, especially as federal pandemic relief payments phase out.

Recessionary periods and the ensuing fiscal uncertainty can have significant consequences for local governments, including impacts on staffing levels. In fact, recovery periods can extend for years beyond the end of the recession, creating a risk of chronic understaffing that could erode public services. Local governments provide many of the services that communities rely on every day including education, transportation, utilities and public safety.

As local officials assess their situations, they will need to evaluate their critical services and ensure that their staffing plans are adequate to support them. With services returning and job vacancies continuing, there is an opportunity for local governments to engage in new recruitment efforts. In order to provide quality services, local governments need to invest in attracting and retaining talented and diverse personnel to supply them.

Appendix

2022 Local Government Full-Time Workforce by County

County	Number of Full-Time Employees	As a Share of All Full-Time Employees	Average Annual Salary	Highest Average Salary (Rank)
Albany	12,029	2.66%	\$71,759	11
Allegany	2,113	0.47%	\$54,796	52
Broome	9,047	2.00%	\$59,025	39
Cattaraugus	4,670	1.03%	\$56,414	47
Cayuga	3,039	0.67%	\$62,750	27
Chautauqua	5,629	1.24%	\$61,744	29
Chemung	3,595	0.79%	\$64,918	21
Chenango	2,658	0.59%	\$54,634	53
Clinton	3,907	0.86%	\$57,108	43
Columbia	2,408	0.53%	\$65,713	18
Cortland	1,952	0.43%	\$56,218	49
Delaware	2,219	0.49%	\$55,063	51
Dutchess	10,076	2.23%	\$80,658	7
Erie	35,779	7.91%	\$72,335	10
Essex	1,713	0.38%	\$57,506	42
Franklin	2,626	0.58%	\$53,399	56
Fulton	2,511	0.56%	\$55,949	50
Genesee	2,617	0.58%	\$61,913	28
Greene	1,903	0.42%	\$66,384	17
Hamilton	477	0.11%	\$59,780	37
Herkimer	2,757	0.61%	\$57,524	41
Jefferson	5,035	1.11%	\$60,351	36
Lewis	1,548	0.34%	\$61,714	30
Livingston	2,834	0.63%	\$56,870	45
Madison	2,654	0.59%	\$61,156	32
Monroe	31,019	6.86%	\$69,288	12
Montgomery	1,810	0.40%	\$62,956	26
Nassau	53,706	11.87%	\$92,498	4
Niagara	7,629	1.69%	\$68,324	14
Oneida	9,204	2.03%	\$63,587	23
Onondaga	19,221	4.25%	\$69,025	13
Ontario	5,027	1.11%	\$61,371	31
Orange	14,205	3.14%	\$81,363	6
Orleans	2,078	0.46%	\$63,502	24
Oswego	5,230	1.16%	\$61,053	33
Otsego	2,419	0.53%	\$54,022	55
Putnam	3,245	0.72%	\$99,109	2
Rensselaer	7,100	1.57%	\$64,445	22
Rockland	10,847	2.40%	\$93,207	3
Saratoga	7,464	1.65%	\$66,602	16
Schenectady	5,371	1.19%	\$74,512	9
Schoharie	1,360	0.30%	\$63,139	25
Schuyler	665	0.15%	\$59,056	38
Seneca	1,436	0.32%	\$54,549	54
St. Lawrence	4,657	1.03%	\$56,498	46
Steuben	4,309	0.95%	\$65,621	19
Suffolk	58,207	12.87%	\$90,883	5
Sullivan	3,693	0.82%	\$65,435	20
Tioga	1,896	0.42%	\$56,343	48
Tompkins	4,233	0.94%	\$67,995	15
Ulster	6,958	1.54%	\$74,634	8
Warren	3,004	0.66%	\$60,675	34
Washington	3,188	0.70%	\$57,677	40
Wayne	3,865	0.85%	\$60,365	35
Westchester	40,813	9.02%	\$99,563	1
Wyoming	1,770	0.39%	\$51,812	57
Yates	873	0.19%	\$57,061	44
Grand Total	452,298	100.0%	\$76,680	NA

Sources: U.S. Census Bureau, Census of Governments.

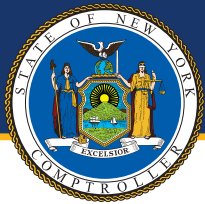
Notes: Excludes New York City.

Notes

- ¹ All local government workforce data is from the U.S. Census Bureau. The 2007, 2012, 2017, and 2022 Census of Governments (CoG) are utilized for detailed trend analyses. CoG data is available at www.census.gov/programs-surveys/cog/data/tables.2022.List_1924968137.html#list-tab-List_1924968137. The Annual Survey of Public Employment and Payroll (ASPEP) data is used for in-between years. It is available at www.census.gov/programs-surveys/apes/data/datasetstables.html. ASPEP years use sampling to collect and estimate summary level data, including total workforce numbers and salary information, for local governments. The U.S. Census Bureau divides local governments into five classes (or categories): County, Independent School District, Municipality (which, for New York State, includes cities and villages), Special District, and Township. Special Districts include fire districts, library districts, and utility authorities. They do not include Industrial Development Agencies or Local Development Corporations. For more information, see www.census.gov/programs-surveys/apes/technical-documentation.html.
- ² The Office of the New York State Comptroller (OSC) tracks New York City's workforce separately as part of its oversight of the City's finances, which is why it is excluded from this report. For the latest review of the City's finances, see OSC's *Review of the Financial Plan of the City of New York, Report 4-2024*, June 2023, at www.osc.state.ny.us/files/reports/osdc/pdf/report-4-2024.pdf. As of 2019, the U.S. Census Bureau no longer collects part-time hours for both CoG and ASPEP, resulting in a change to the way full-time equivalent employees (FTEs) are calculated. Comparisons between FTEs for the years prior to and after this change are not consistent. For these reasons, this report does not include part-time or FTE data, and instead focuses entirely on full-time employment.
- ³ For more information on the economic recession cycle from 2007 to 2009, and the recovery period, see Jesse Bennett and Rakesh Kochhar, "Two Recessions, Two Recoveries," Pew Research Center, December 13, 2019, at www.pewresearch.org/social-trends/2019/12/13/two-recessions-two-recoveries/.
- ⁴ OSC, *Under Pressure: Local Government Revenue Challenges During the COVID-19 Pandemic*, July 2020, p. 14, at www.osc.ny.gov/sites/default/files/local-government/documents/pdf/2020-07/local-government-revenue-challenges-during-covid-19-pandemic.pdf.
- ⁵ For more information on the staff cuts made by school districts in the 2020-21 school year, see OSC, *Fiscal Stress Monitoring System – School Districts: Fiscal Year 2020-21 Results*, January 2022, p. 4, at www.osc.ny.gov/files/local-government/publications/pdf/fsms-school-districts-fiscal-year-2020-21-results.pdf.
- ⁶ For a recent survey of public workforce hiring and retention struggles, see Mission Square Research Institute, *State and Local Government Workforce Survey 2023*, June 2023, p. 13, at <https://research.missionsq.org/resources/state-and-local-government-workforce-survey-2023#>.
- ⁷ For more information on government function categories, see U.S. Census Bureau, *Government Finance and Employment: Classification Manual*, October 2006, pp. 12-1 to 12-49, at https://www2.census.gov/govs/pubs/classification/2006_classification_manual.pdf.
- ⁸ The U.S. Census Bureau divides local governments into five classes (or categories): County, Independent School District, Municipality (which, for New York State, includes cities and villages), Special District, and Township. This report follows the Census Bureau categories but incorporates OSC's terminology for local government classification.
- ⁹ For more information on federal pandemic relief and State aid in the 2021-22 school year, see OSC, *Fiscal Stress Monitoring System – School Districts: Fiscal Year 2021-22 Results*, January 2023, pp. 4-5, at <https://www.osc.ny.gov/files/local-government/publications/pdf/2022-schools-snapshot.pdf>.
- ¹⁰ The U.S. Census Bureau defines "special districts" as established to provide only one or a limited number of designated services (functions) and having sufficient administrative and fiscal autonomy to qualify as independent governments. This category, however, does not include certain component units of town and county governments that OSC refers to as special districts in its own classification of local governments.

Notes

- ¹¹ The average annual rate of inflation was 1.7 percent from 2007 to 2017. Wages are adjusted for inflation using data from the 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>.
- ¹² U.S. Census Bureau, *Government Finance and Employment: Classification Manual*. For the purpose of this report, certain functions were aggregated by OSC for ease of analysis (e.g., electric and gas were combined into a single utilities category).
- ¹³ For the purpose of this report, “downstate” counties include Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, Sullivan, Ulster and Westchester. “Upstate” counties include Albany, Allegany, Broome, Cattaraugus, Cayuga, Chautauqua, Chemung, Chenango, Clinton, Columbia, Cortland, Delaware, Erie, Essex, Franklin, Fulton, Genesee, Greene, Hamilton, Herkimer, Jefferson, Lewis, Livingston, Madison, Monroe, Montgomery, Niagara, Oneida, Onondaga, Ontario, Orleans, Oswego, Otsego, Rensselaer, Saratoga, Schenectady, Schoharie, Schuyler, Seneca, St. Lawrence, Steuben, Tioga, Tompkins, Warren, Washington, Wayne, Wyoming and Yates.
- ¹⁴ All population estimates are taken from the U.S. Census Bureau’s *Annual Estimates of the Resident Population for Counties*, April 1, 2020 to July 1, 2022, at www.census.gov/data/tables/time-series/demo/popest/2020s-counties-total.html.
- ¹⁵ The U.S. Census Bureau defines “cost of living” as a combination of the costs of housing, transportation, food, taxes and other household expenses. For more information, see the U.S. Census Bureau’s *American Community Survey* at www.census.gov/programs-surveys/acs. For additional analysis on cost of living, see the Economic Policy Institute’s *Family Budget Map Fact Sheet* at www.epi.org/resources/budget/budget-factsheets/.
- ¹⁶ A complete list of counties in each OSC economic region is available at www.osc.ny.gov/files/local-government/publications/pdf/osc-economic-regions.pdf.
- ¹⁷ For more information on the rural workforce, see OSC, *Rural New York: Challenges and Opportunities*, September 2023, at <https://www.osc.ny.gov/files/reports/pdf/challenges-faced-by-rural-new-york.pdf>.
- ¹⁸ OSC, *Under Pressure: Local Government Revenue Challenges During the COVID-19 Pandemic*, July 2020, p. 14.
- ¹⁹ OSC, *Fiscal Stress Monitoring System – School Districts: Fiscal Year 2020-21 Results*, p. 4.
- ²⁰ For more information on pandemic-related federal assistance provided to local governments, see U.S. Department of the Treasury, “Assistance for State, Local, and Tribal governments,” at <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments>. The allocation and distribution of federal pandemic relief aid to local governments is covered in a variety of reports published by OSC, including its annual reports on local governments for fiscal years ending (FYE) in 2020 and 2021, as well as local government fiscal stress highlights for FYEs 2020, 2021 and 2022. These publications can be found at www.osc.state.ny.us/local-government/publications.



New York State Comptroller
THOMAS P. DINAPOLI

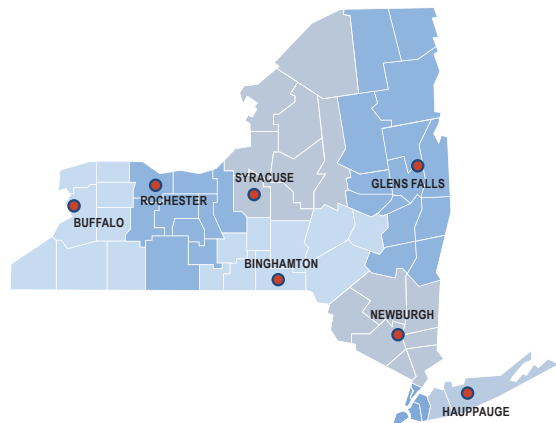
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