

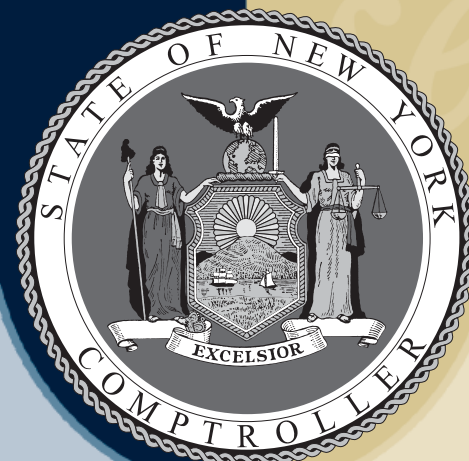
2006 ANNUAL REPORT

ON LOCAL GOVERNMENTS

OFFICE OF THE
NEW YORK STATE
COMPTROLLER

ALAN G. HEVESI

*Our mission
is to improve
the condition
of local
governments
and the
communities
they serve*



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A MESSAGE FROM THE NEW YORK STATE COMPTROLLER



Local governments across New York operate amid evidence of mounting fiscal stress despite several positive developments in the past year, including increases to the State’s revenue-sharing program and an improved economy. Signs of growing fiscal stress include increased numbers of municipalities that are dangerously approaching their Constitutional tax limits, growing numbers of budget deficit financing bills, large projected budget gaps in many of our cities, and school district tax levies that continue to significantly exceed inflation. Not surprisingly in these times, there is heightened interest around the State in intermunicipal cooperation and consolidation.

As my Office pointed out in a recent report, New York State’s laws and historic municipal designations have not changed over the years despite dramatic shifts in the population and character of today’s local governments. It may be time to focus attention on the basic structure of local government, including State laws covering service provision, governance, revenue structure, intergovernmental aid and the provisions under which municipalities may merge, dissolve or annex territory. With today’s heightened focus on local government efficiency, it makes sense for the State to take an in-depth look at these issues.

Highlighted within this report are some of the major fiscal trends in New York’s local governments and recent policy developments that affect their operations and financial health. This report helps illustrate the complex and changing environment in which local governments must operate, and the delicate balance local officials must achieve between service delivery and fiscal responsibility.

The services and activities of the Division of Local Government Services and Economic Development are also summarized in this report. My Office has an obligation to assist local governments in coping with fiscal pressures, and we have been expanding our performance auditing and budget review capabilities, issuing policy reports highlighting key local government issues and enlarging our training and technical assistance efforts.

I will continue to focus the attention of this Office on improving the condition of local governments and the communities they serve.

Sincerely,

Alan G. Hevesi

OFFICE OF THE NEW YORK STATE COMPTROLLER

DIVISION OF LOCAL GOVERNMENT SERVICES AND ECONOMIC DEVELOPMENT

MISSION AND GOALS

Our mission is to improve the condition of local governments and the communities they serve.

Our goals are to:

- Enable and encourage local officials to maintain or improve fiscal health by increasing their governments' efficiency and effectiveness; managing costs and improving service delivery; and accounting for and protecting assets.
- Promote government reform and facilitate economic development across New York State.

Executive Summary

Local governments across the State continue to operate amid a barrage of fiscal pressures that show no signs of diminishing in the near future. The tenuous financial condition of some local governments (particularly upstate) persists despite several positive developments in the past year. These include significant structural changes to the Medicaid program which effectively cap the growth in local Medicaid costs; considerable increases in the State's revenue sharing program; substantial increases in school aid; and an improved economy marked by relatively low inflation.

New York State has many layers of government. At each level, evidence of fiscal stress is mounting. A small but growing number of municipalities are approaching or are dangerously close to their Constitutional tax limits. In recent years, the State Legislature has approved increased numbers of deficit financing bills. Large projected budget gaps threaten the fiscal stability of many of our cities. School district tax levies continue to significantly exceed inflation. Negative population trends, particularly the loss of young adults, drain the vitality of many upstate communities. Not surprisingly, in these times of fiscal uncertainty, interest in intermunicipal cooperation and consolidation is on the rise.

These developments around the State illustrate the complexity and changing nature of the fiscal and organizational environments within which local governments must operate. Moreover, they reflect

In Western New York, Monroe County faces significant projected budget deficits over the next few years and is attempting to restructure its municipal sales tax sharing agreements. Erie County's fiscal situation has yet to stabilize despite the fact it is subject to the overview of a financial control board. The City of Buffalo, also under financial control board oversight, has been operating under a wage freeze for the past several years. On Long Island, overburdened taxpayers are questioning school district budgets and special district operations that add hundreds, even thousands, of dollars to their tax bills each year.

the delicate balance local officials must achieve between service delivery and fiscal responsibility as they develop their annual budgets.

In response to these growing pressures, the Office of the State Comptroller (OSC) is expanding its performance auditing capabilities, increasing the number of budget reviews performed on behalf of local governments, initiating a series of local government policy reports and enlarging its already robust training and technical assistance efforts. Many of the services and activities of the Division of Local Government Services and Economic Development are discussed in this report.

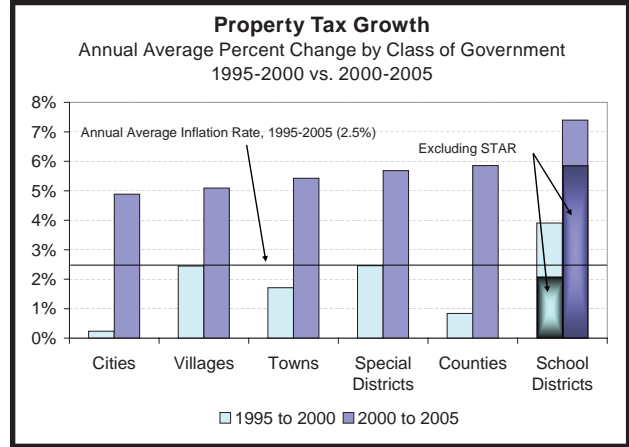
Broome County is examining shared services, governmental consolidation and village dissolutions. Three volunteer fire companies in the Essex County town of Moriah are studying consolidation. Herkimer County is considering consolidation of county and municipal highway services. Fulton County is investigating school consolidation while Chemung County is considering police service consolidations.

This report highlights some of the major fiscal trends that exist among New York’s local governments, as well as recent policy developments and initiatives that affect their operations and financial health. The information presented is based on financial data that local governments submit to OSC on a yearly basis, and supplemented by other sources. These data are critical to understanding the condition of local governments and guiding State and local policymakers as they develop strategies for coping with today’s fiscal realities. Accordingly, OSC has also organized a Local Government Financial Data Advisory Group to review the structure of our local government financial data set and the underlying systems for recording and reporting that data. The purpose of this review is to determine if reporting can be made less complicated or otherwise improved to provide more consistent data.

To expedite dissemination of local government financial data, the Division began publishing separate financial reports for each major class of local government (the first such report on village finances was published in October 2006). These reports will be released at various times throughout the year as information becomes available.

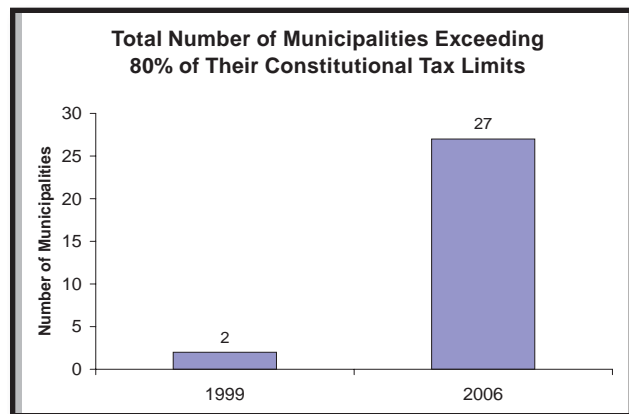
Here are some of the highlights of current fiscal trends in New York’s local governments:

Property Tax Pressures – Local governments depend heavily on local property taxes, and New York State has some of the highest local property taxes in the nation. Recent revenue trends show property taxes have grown at two to three times the rate of inflation since 2000. Growth in the property tax exceeds growth in all other local revenues, including sales tax, State aid and other nontax revenues.



Tax Limit Warnings – Local governments are subject to Constitutional limits on the amount of revenue they may levy through property taxes. As of 2006, 27 municipalities¹ had exhausted over 80 percent of their tax limits, a clear sign of fiscal stress. In 1999, only two municipalities had exhausted 80 percent of their tax limits.

Local Sales Tax Rates Climb – Local governments also depend heavily on the sales tax and, while sales tax revenues have increased in recent years, most of that increase has been driven by local tax rate increases. As of August 2006, 52 of 57 counties have local sales tax rates above 3 percent – 41 of these are at or above 4 percent.



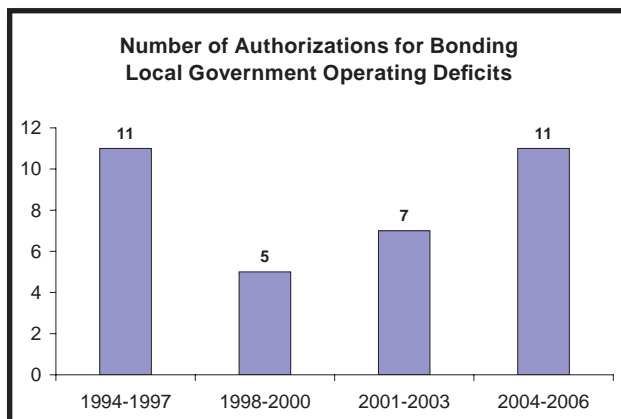
Revenue Sharing Increases Help, But Are Still Below Inflation – With the restructuring of the State’s revenue sharing program, municipalities have received significant increases in aid. Despite these increases, there remains a considerable disparity between current funding levels and what municipalities would be receiving had levels of funding kept pace with inflation or growth in the State budget over the last two decades.

Pension Contribution Rates Level Off – Although some local officials continue to note pension costs as a major strain on their budgets, the recent rise in pension contributions has leveled off. Rates for 2008 will be 9.6 percent of payroll (down from 12.9 percent in 2005) for the Employee Retirement System (ERS) and 16.6 percent (down from 17.6 percent in 2005) for the Police and Fire Retirement System (PFRS).

Local Government Debt is on the Rise – Debt is becoming an increasingly significant financial burden for local governments. Between 1994 and 2004, increased reliance on debt resulted in the doubling of total outstanding debt for all classes of local government, from \$16.6 billion to \$31.3 billion.

Increased Deficit Financing – Deficit financing is a relatively infrequent practice that has become more common in recent years. Since 1994, the State Legislature has authorized 34 bond issuances to finance local government operating deficits, totaling \$279.4 million. Eleven of these financings have been authorized in the last three years.

Negative Population Trends – New York State’s population grew 1.5 percent from 2000 through 2005, but virtually all of that growth occurred in the New York City metropolitan area. Continued population losses upstate (especially among young adults) threaten the vitality of many communities. This trend has a negative effect on tax bases, business investment and job growth, and has caused the fiscal health of upstate local governments to suffer.



The State of Local Governments

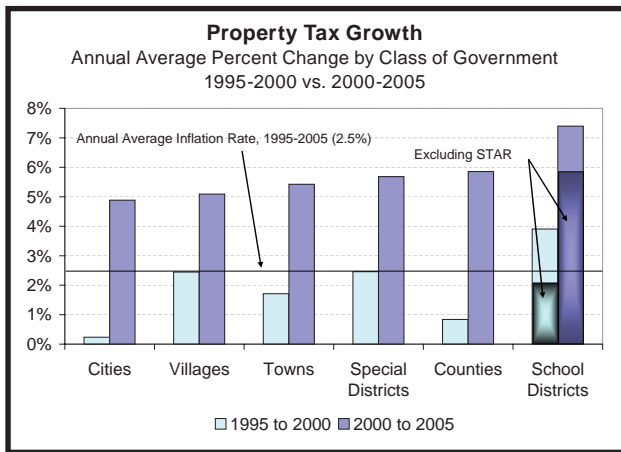
The tenuous financial condition of local governments (particularly upstate) continues despite several positive developments in the past year, including changes to the Medicaid program which effectively cap the growth in county Medicaid costs, increases in the State’s revenue sharing program and substantial increases in school aid.

These realities help illustrate the complex fiscal environment in which local governments must operate. Moreover, they reflect the delicate balance local governments must achieve between service delivery and fiscal responsibility.

Property Taxes

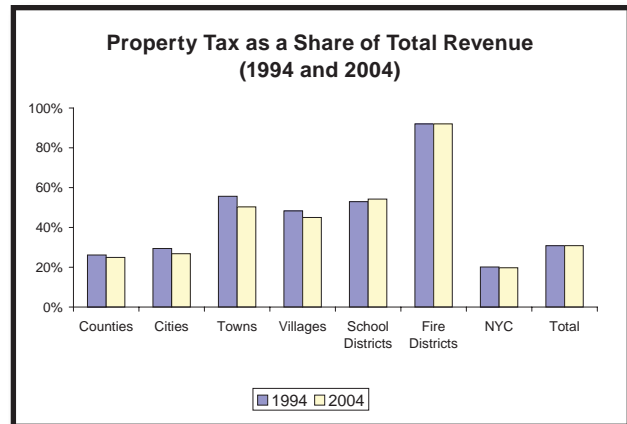
One commonality among local governments is their significant dependence on property taxes and the increasing dissatisfaction of taxpayers with the levels of local property tax burdens. New York State has one of the highest property tax burdens in the nation.

- Tax Burden** – According to the U. S. Census Bureau, New York’s local taxes per capita were the highest in the nation in 2004. One major reason for this is New York’s high local



property tax, which ranked third in the nation in 2004. Local property taxes in New York were \$1,704 per capita in 2004, or 56 percent above the national average of \$1,093. Only New Jersey and Connecticut have higher local property taxes.

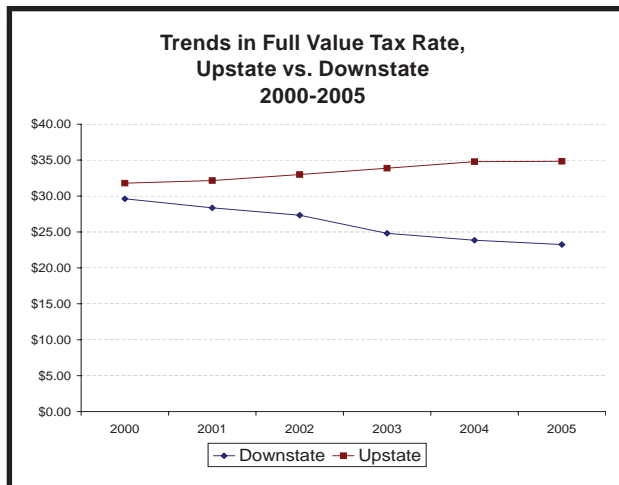
- Levy Growth** – Property tax levies grew much faster between 2000 and 2005 than during the previous five years. From 1995 to 2000, levies for every level of local government other than school districts grew slower than inflation. From 2000 to 2005, however, levy growth was two to three times the rate of inflation. Some of the reasons for this increase were decreased rates of growth in other sources of revenue (such as sales tax and State aid) and significant increases in some categories of expenditures (such as health care costs and other fringe benefits).



- Share of Total Revenue** – The property tax is the largest single revenue source for local governments, accounting for 31 percent of all local government revenue in 2004. When New York City is excluded, property taxes accounted for 43 percent of total local revenue in 2004. Counties and cities, with their more complex tax structures, raise only about one-quarter of their revenue from this source.

In contrast, villages, towns and school districts use property taxes to raise about half of all revenues, while fire districts are almost entirely dependent on them. Most classes of government, other than school districts, showed less reliance on property taxes in 2004 compared to ten years ago. This shift reflects efforts by local governments to reduce their reliance on property taxes through local sales tax rate increases as well as fee and fine increases. However, this trend may be reversing as the capacity to raise rates in these revenue categories is diminished.

- **Tax Rates** – Despite the increase in levies, tax rates (as measured in dollars paid per \$1,000 of home value) declined downstate. This was due to extraordinary increases in home values, especially on Long Island (Nassau and Suffolk counties) and in the Mid-Hudson Valley (Dutchess, Orange, Putnam, Rockland, Sullivan, Ulster and Westchester counties).



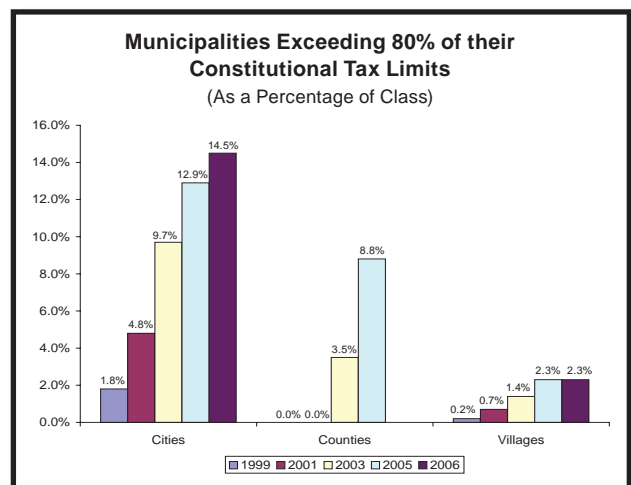
- **Tax Relief** – Rising property taxes have triggered calls for relief, especially for school levies, which accounted for 61 percent of all property taxes levied in 2005. The School Tax Relief program (STAR) – a State-funded property tax exemption program enacted in 1997– reimburses school districts for taxes they would have collected on a portion of the

value of eligible homeowners’ properties. The 2006-07 State budget increased the STAR exemption for seniors and instituted new STAR-based rebates for all eligible homeowners.

Tax and Debt Limits

Local governments are subject to statutory limits on the amount of revenue they may levy through property taxes and the amount of debt they may issue. A small but growing number of municipalities are approaching or are dangerously close to their tax or debt limits, a sign of fiscal stress. Nearly 15 percent of cities exhausted 80 percent or more of their tax limits in 2006, compared to less than 2 percent in 1999. Local governments that exhaust 80 percent or more of their tax limits are notified by the State Comptroller that they are in a potentially dangerous financial condition.

- **Tax Limits** – As of fiscal years ending in 2006, nine cities and 13 villages exhausted more than 80 percent of their tax limits, including five villages which exhausted 90 percent of their limits. In 2005, five counties exceeded this 80 percent threshold, including three counties (Fulton, Cortland and Montgomery) that exhausted more than 90 percent of their limits. Towns are not subject to tax limits.



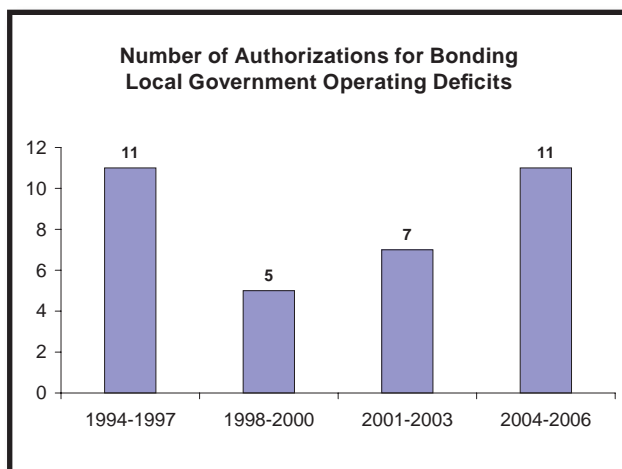
- **Big Four** – Of the Big Four cities, Rochester and Buffalo continue to exhaust their taxing capacity. In 2006, Rochester exhausted 87 percent of its tax limit, up from 84 percent in 2005. Buffalo exhausted 92 percent of its limit in 2006, an increase of 4 percent over 2005. To a great extent, this upward trend toward tax limits in Buffalo and Rochester is attributable to stagnant tax bases and increased levies for the operations of their dependent school districts.
- **Debt Thresholds** – According to data from the 2004 fiscal year, most local governments are not in danger of exceeding their debt limits. However, eight villages and three of the Big Four cities have surpassed 70 percent of their constitutional debt limits. No counties or towns are near their debt limits.

- **Amounts Authorized** – Since 1994, 34 bond issuances totaling \$279.4 million have been legislatively authorized to finance local government operating deficits.
- **School Districts** – From 1994 to 2006, deficit financing was most prevalent for school districts, representing 58 percent of the total number of bond authorizations to finance local government operating deficits.
- **Fiscal Control Boards** – Deficit financing has been authorized for local governments via financial control boards in the cities of Buffalo and Troy and in Nassau and Erie counties.

Authorizations for Bonding Local Government Operating Deficits by Class (1994-2006)		
Class	# of Debt Issuances Authorized	Total Amount Authorized
Cities	5	\$57,240,000
Counties	3	\$126,500,000
Towns	4	\$5,575,000
Villages	4	\$13,875,000
School Districts	18	\$76,175,651
Total	34	\$279,365,651

Deficit Financing

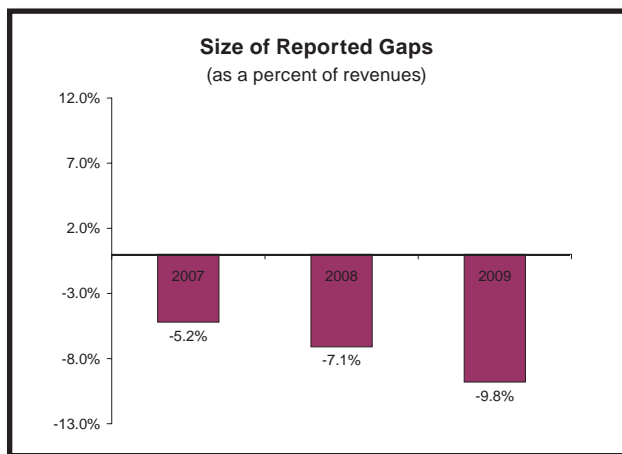
Local governments may issue debt to fund operating deficits only after the State Legislature grants the legal authority to do so. Although deficit financing is a relatively infrequent practice, it has become more common in recent years – another sign of growing fiscal stress.



City Deficit Projections

In the 2005-06 State budget, all cities were required to create multiyear financial plans that project major revenues and expenditures for at least the next three years. This requirement is tied to the increased revenue sharing provided by the Aid and Incentives to Municipalities (AIM) program. To assist cities in meeting this new requirement, the Division developed both a guide and a template to help cities prepare their plans. By spring 2006, all cities had certified they had such plans in place, and 50 cities submitted informational copies of these plans to the State. Many of the plans used the Division's template, which included all elements required by law.

- Growing Gaps** – Most city financial plans projected their finances through 2009, allowing comparisons of surpluses or deficits as a percent of total revenue in each year. Although a few cities projected surpluses for at least some years, most cities projected budgetary gaps which grew in the outyears of their respective plans. For those cities which projected gaps, the average gap (measured as a percent of revenues) was 5.2 percent in 2007 growing to 9.8 percent in 2009. Analysis shows that the projected gaps widen to serious levels in several cities in future years. For 2007, 6 cities projected deficits of more than 10 percent of revenues. For 2009, 10 cities projected gaps of more than 10 percent of revenues. Projected gaps exceeding 10 percent of revenues are indicative of severe fiscal stress.

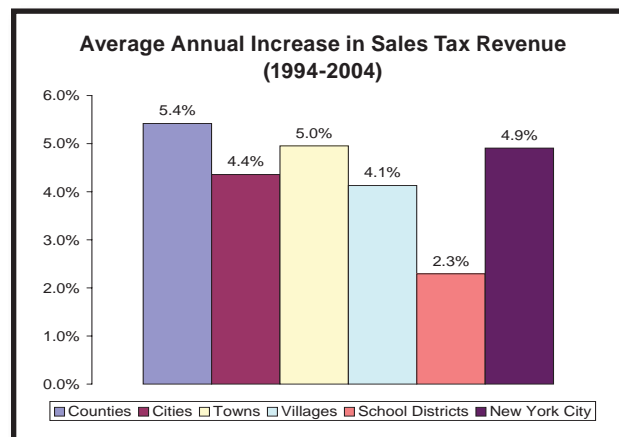


- Assumptions** – The underlying assumptions and quality of these plans vary widely, indicating that it is best to draw general observations from the trends evident in the plans, rather than precise analytical calculations.

The Division will continue to review and analyze these plans as part of its fiscal monitoring activities. It may be advisable for the State to require more consistently structured plans in the future.

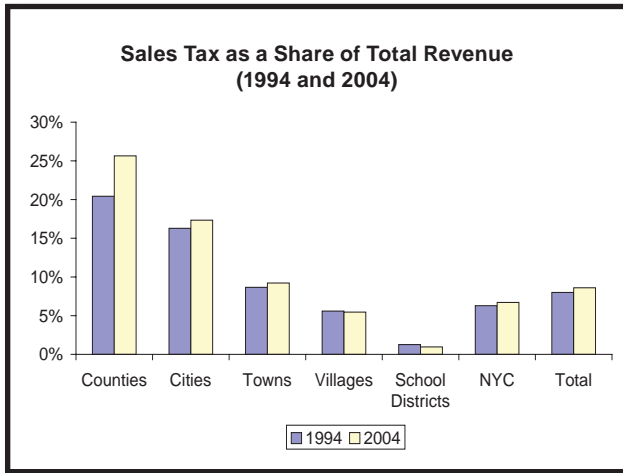
Sales Tax

Sales tax revenues are a significant component of revenue for local governments. In 2004, they represented 8.6 percent of total local revenues. Although only counties and cities are allowed to levy a sales tax, other municipalities may receive sales tax revenues as part of sharing agreements with their respective counties. Local governments have become more reliant on the sales tax.

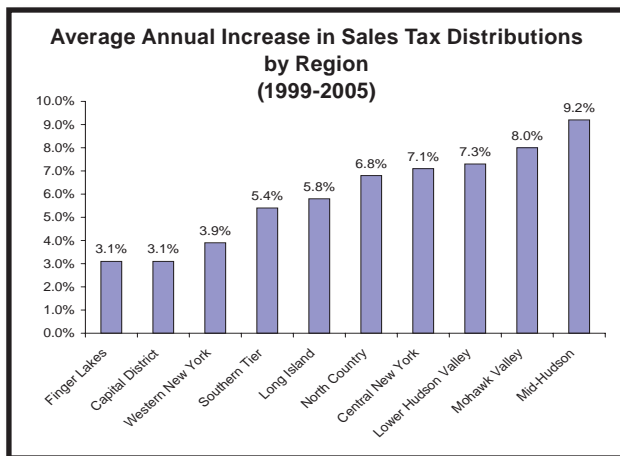


Sales tax revenues are sensitive to changes in the economy. This makes estimating future revenues difficult and makes local governments particularly vulnerable to negative changes or economic slowdowns.

- Share of Total Revenue** – As a class, county reliance on the sales tax is about the same as its reliance on the property tax (about 25 percent). Many counties are relying on the sales tax as the primary revenue source. In 1994, 12 of 57 counties raised the majority of their revenue from the sales tax. In 2004, 18 of 57 counties raised the majority of their revenue from the sales tax.
- Regional Trends** – Sales tax revenue trends vary by region. The Mid-Hudson Valley has experienced the most significant growth in recent years, with average annual increases of 9.2 percent, while the Finger Lakes Region has experienced average growth rates of only 3.1 percent per year.



- Tax Rates** – Most of the growth in sales tax revenue is explained by local rate increases. While general State statute allows local sales tax rates up to 3 percent, only five counties currently impose this base rate. The other 52 counties have received specific State approval for rates above the 3 percent statutory limit. Today, approximately 85 percent of the State’s population reside in areas where the combined State and local sales tax rate is 8 percent or higher.



- Sharing Agreements** – The majority of counties (43 of 57) have some form of sales tax sharing agreements with other local governments within their boundaries. Sharing agreements are based on a variety of measures, including population, property value and/or average daily attendance (in the case of school districts).

Medicaid

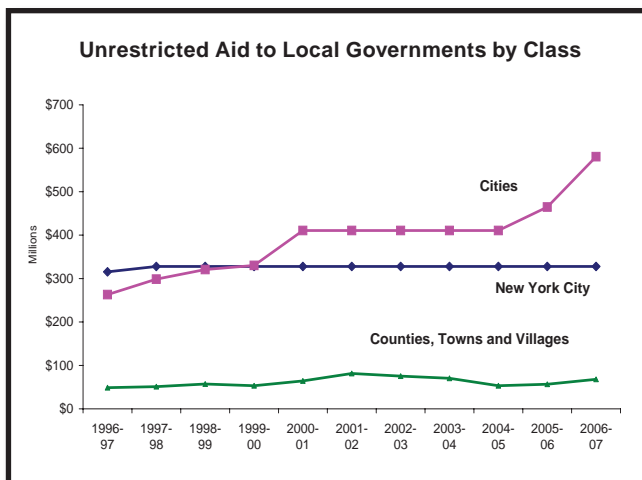
With passage of the local Medicaid cap in the 2005-06 State budget, counties are afforded a new level of predictability as their officials formulate annual budgets. There is evidence this change did moderate property tax increases in 2006.

- Impact on Levies** – A study by the Division shows that, while county property tax levies are still increasing, the rate of increase has moderated. From 2001 to 2005, the average annual increase in county property tax levies was 7 percent. From 2005 to 2006 that rate of growth was reduced to 3.3 percent.
- Sustainability** – Although this change is a positive one for local governments, continued focus on the cost of the Medicaid program is essential. This is especially important in terms of future sustainability. Counties recognize this and are shifting their focus toward issues of Medicaid cost containment and fraud detection and prevention.

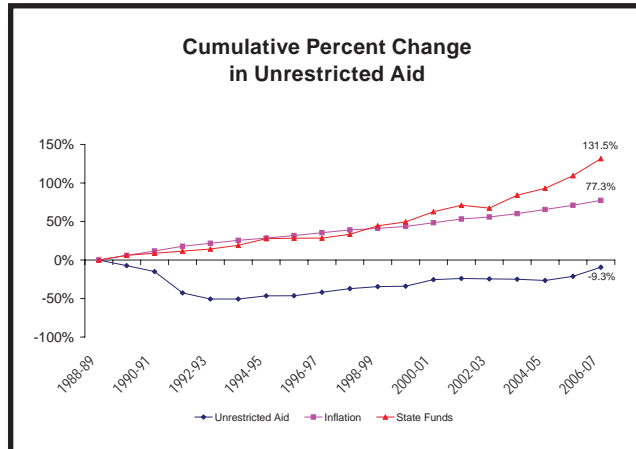
Revenue Sharing

Unrestricted aid to local governments – known as revenue sharing – is State aid that can be used for any local government general purpose. The intended goal of this program is to redistribute tax dollars broadly to municipalities lacking the tax base or taxing authority to generate this revenue on their own.

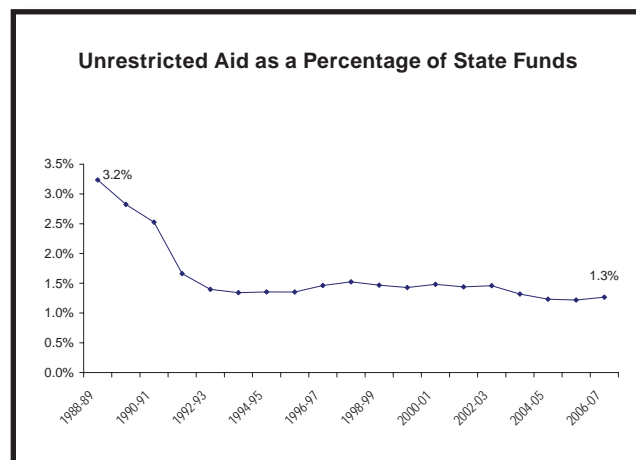
The Legislature recently restructured the program, significantly increased the level of aid that municipalities receive and introduced new accountability requirements. The revenue sharing program is now referred to as Aid and Incentives to Municipalities (AIM). Local governments will receive almost \$977 million in AIM funding in 2006-07.



- Cities** – The vast majority of revenue sharing funds go to cities – with other municipalities receiving less than 10 percent of the aid. Cities have historically been more dependent on unrestricted aid than other classes of local government and, as a result, have been more affected by changes to revenue sharing. A sizable portion of increased aid to cities is conditioned on cities developing multiyear financial plans.



- Comparison to Inflation and Other Measures** – Despite these significant increases, there remains a considerable disparity between current funding levels and what municipalities would be receiving if funding had kept pace with inflation or growth in the State budget over the last two decades. Although the current level of funding is nearly as high as it was when funding for the program peaked in SFY 1988-89 at almost \$1.1 billion, if this funding had kept pace with inflation, the 2006-07 funding level would have nearly doubled to \$1.9 billion, more than \$900 million over the current appropriation. Furthermore, 1988-89 revenue sharing represented about 3 percent of the State budget; in 2006-07, only 1 percent of the budget is devoted to this purpose.



- **Incentive Grants** – As part of an overall State initiative to reduce the local property tax burden, the Legislature also created the Shared Municipal Services Incentive (SMSI) program. The program funds cooperative efforts by two or more municipalities to achieve savings through eligible activities ranging from shared services to consolidations or mergers. This program was introduced in the 2005–06 State budget with funding of \$2.75 million; the 2006-07 State budget substantially increased SMSI funding to \$25 million.

- **Inflation and Wage Growth Comparison**– The Kaiser Foundation also notes that premiums for family coverage have increased by 59 percent from 2000 to 2004, remarkably high in comparison to inflation and wage growth of 9.7 percent and 12.3 percent, respectively, during that same period.
- **Local Government Growth** – This trend has also been experienced by New York State’s local governments, which increased expenditures on employee health care insurance by more than 52 percent between 2000 and 2004, an average annual increase of more than 11 percent.

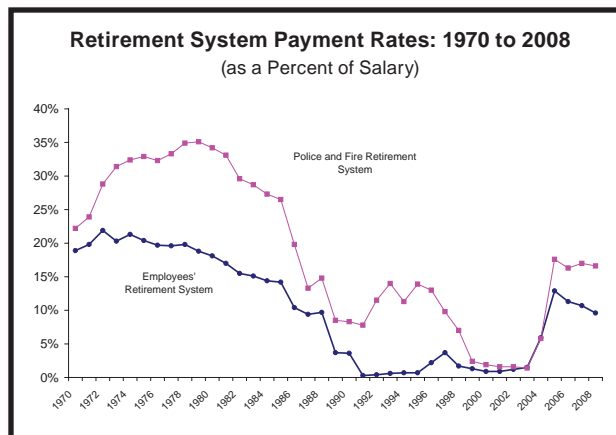
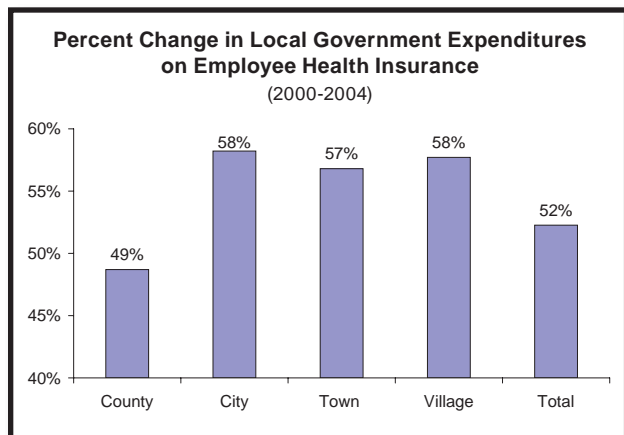
Health Insurance

The cost of employee health care for local governments, which has been increasing at several times the rate of inflation over the last decade, is expected to continue rising. According to the Henry J. Kaiser Family Foundation, while the rate of growth in health care premiums has moderated somewhat recently, it is expected to continue increasing at near double-digit rates.

- **Growth in Premiums** – The Foundation’s annual survey on employer health care benefits indicates that in 2005 the cost of employee health care premiums increased 9.2 percent, slightly less than the 2004 increase of 11.2 percent.

Local Government Pensions

During the 1990s, local governments benefited from the strong economy and robust stock market, resulting in extremely low pension contribution rates for nearly a decade. However, with the end of the “boom” market period, employer contribution rates have returned to historic norms. Today’s rates remain well below those of the 1970s. In 1972, ERS contribution rates reached 21.9 percent of payroll and, in 1979, PFRS rates reached 35.1 percent of payroll.

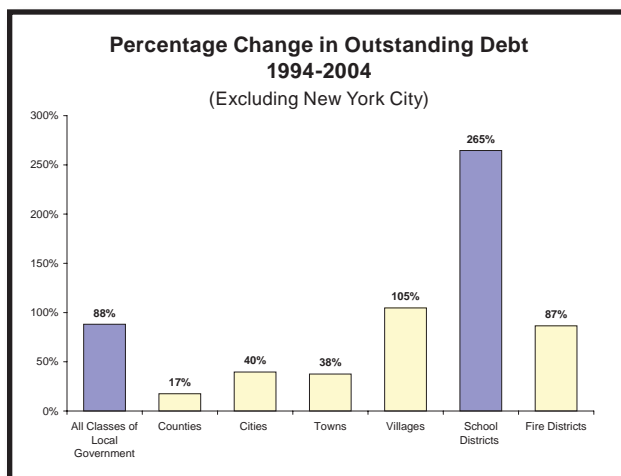


Although some local officials continue to note pension costs as a major strain on their budgets, the recent rise in pension contributions has now leveled off and even begun to decline. Rates for 2008 will be 9.6 percent of payroll (down from 12.9 percent in 2005) for the Employee Retirement System and 16.6 percent (down from 17.6 percent in 2005) for the Police and Fire Retirement System.

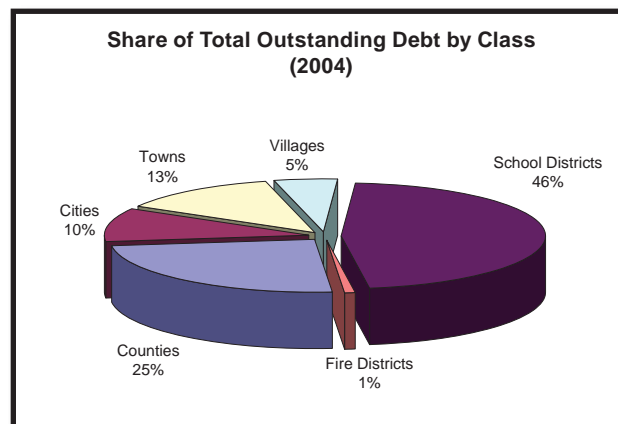
Local Government Debt

Debt is becoming an increasingly onerous financial burden for local governments. As local governments issue more debt, increased debt service payments may constrict their capacity to cope with economic downturns or unforeseen financial responsibilities. From 1994 to 2004, every class of local government experienced an increase in total outstanding debt that outpaced the rise in the total full value of real property. Since local governments rely on property taxes as a primary source of revenue, this trend may indicate a gradual erosion of local governments' abilities to manage increasing debt burdens or necessary capital expenditures.

- **Trends** – Between 1994 and 2004, increased reliance on debt resulted in the doubling of total outstanding debt for all classes of local government, from \$16.6 billion to \$31.3 billion (an average annual increase of 6.5 percent).



- **School District and Village Debt** – The most dramatic increases in outstanding debt occurred in school districts and villages. For villages, total outstanding debt more than doubled from \$772 million to \$1.6 billion; for school districts, it more than tripled from \$4.1 billion to \$14.9 billion (an average annual increase of 13.8 percent). This dramatic increase for school districts was likely related to favorable State reimbursement formulas that encourage school capital projects. Consequently, for the 2004 fiscal year, 46 percent of total outstanding debt for all classes of government was issued by school districts.
- **City and Town Debt** – Other classes of local governments that have experienced notable increases in total outstanding debt are towns, cities and fire districts. Total outstanding debt for both cities and towns increased about 40 percent from 1994 to 2004. These increases can likely be attributed to capital investment for the improvement and replacement of aging facilities and infrastructures.



- **Fire District Debt** – Within the same period of time, total outstanding debt for fire districts increased from \$125 million to \$233 million (an average annual increase of 6.4 percent). However, outstanding debt associated with fire districts comprised the smallest percentage of the total outstanding debt for all classes of local government (1 percent in 2004).

2006 State Legislation Affecting Local Governments

Several bills were enacted during the 2006 State legislative session that affect New York State's local governments. Some of these measures have the potential to greatly influence the fiscal operations of the State's municipalities.

- **Fire Districts** – Several laws enacted in 2006 provide increased accountability and transparency to the management of fire districts and companies in New York State. The new laws focus on training, travel, financial audits, public budget hearings, special elections, ethics, establishment of capital reserve funds and administration of service award programs. (Chapters 234 through 243)
- **Electronic Filing/Annual Update Document**– Legislation enacted this year extends the time period to 120 days for counties and cities to file annual financial information with OSC (as well as towns and villages with populations of 20,000 or more). This legislation also encourages local governments to file electronically. (Chapter 710)
- **Planning Board Training** – Effective January 1, 2008 members of county, city (except New York City), town and village planning boards, and members of city (except New York City), town and village boards of appeals must annually complete a minimum of four hours of training designed to enable them to serve more effectively. (Chapter 662)
- **Shared Municipal Services Incentive (SMSI)**– This grant program funds cooperative efforts by two or more municipalities to achieve savings through eligible activities ranging from shared services to consolidation or merger. SMSI was introduced in the 2005–06 State budget with \$2.75 million in funding and was expanded in the 2006-07 State budget with funding of \$25 million. SMSI grants are distributed through five different program areas, including highway services, local employee health insurance, county-initiated programs, and consolidations and mergers of municipalities. (Chapter 50, Laws of 2005 and Chapter 50, Laws of 2006)
- **Financing of Flood Relief Expenses** – Amends existing provisions of law to enable municipalities to issue serial bonds to be repaid over five years for extraordinary flood expenses. In particular, this bill changes the dates set forth in existing statute to make the law applicable to the storm and floods which severely affected 19 counties in 2005. (Chapter 157)
- **Selection of Assessors** – Authorizes cities and towns to convert from multiple elected assessors to one elected assessor, or from an elected assessor to a single appointed assessor without a referendum. Expressly allows local legislative bodies to determine whether their local laws are subject to mandatory or permissive referendums or none at all. (Chapter 521)

Audits and Oversight

OSC has the constitutional and statutory responsibility to oversee the fiscal affairs of more than 4,200 government entities in New York State. OSC's Division of Local Government Services and Economic Development works closely with local governments and performs periodic audits on municipalities throughout the State.

Accountability Audits

The Division's accountability audits ensure that control systems are in place to safeguard the assets of local governments. A subset of accountability audits – fraud audits – reveals how the lack of adequate controls can lead to criminal abuse of local government assets. In 2005, the Division found more than \$11 million in local government assets that were misappropriated through fraud.

- **Roslyn Union Free School District** – OSC found that more than \$11 million of district funds were used for personal expenses. This misappropriation occurred because top-level managers could override the system and process payments outside the normal flow of most transactions. The acts of fraud were complete violations of public trust on the part of district officials.
- **Public Authorities** – To support the Comptroller's goal of making public authorities more accountable, the Division increased its audit oversight of local public authorities. For example, an audit of the Oneida-Herkimer Solid Waste Management Authority found the methodology used to develop projections for disposal costs at a new landfill were well documented and the underlying assumptions and estimation methods were objective and reasonable.

An audit of the Western Regional Off-Track Betting Corporation found that officials had not developed an overall business plan that adequately addresses all potential risks and contingencies of buying and operating the Batavia Downs harness track. In addition, the audit found that revenue projections for video lottery terminals at the harness track were very optimistic and not likely to occur. Working in concert with other branches of the Comptroller's Office, the Division is developing an overall strategy to strengthen oversight of more than 400 public authorities operated at the local level.

- **Acquisition of Athletic Fields** – OSC found that, in an attempt to acquire athletic fields at no cost, three school districts and a town allowed dirt haulers to dump construction debris on their properties in exchange for the dirt haulers renovating their athletic fields. It appears that the only parties to profit from this scheme were the dirt haulers who received cost savings of between \$7.4 million and \$19.4 million for dumping the debris. The construction debris was found to be contaminated and the athletic fields could not be used. The school districts and town face costly remediation work as well as legal and engineering fees.

Internal Control Audits

Government officials entrusted with public resources are responsible for complying with laws and regulations, meeting goals and objectives, and safeguarding assets. A good internal control system is an important element of a local government's financial and operating structure and is intended to assist local officials in meeting these responsibilities. In 2005, the Division identified a number of opportunities to improve internal control systems.

- **City of Rensselaer** – The Division’s audit disclosed that personnel charged with overseeing the treasurer’s office failed to ensure that internal controls were operational or even in existence. Computer security was so poor that virtually anyone had access to the system server, program software and data. Accounting records and support documentation were so poor that the city’s independent auditor could not render an opinion on certain aspects of the city’s financial statements.
- **Internal Controls Over Fire District Travel and Administrative Controls** – The Division’s audit of 21 fire districts in western New York disclosed that many Boards of Fire Commissioners failed to provide adequate policy guidance over travel and administrative expenses and/or they neglected to monitor whether officials complied with existing policies. Staff also found that officials incurred unnecessary travel costs and that internal control deficiencies existed regarding to district owned vehicles, cell phones and inspection dinners.

programs and determine if there are ways to improve their efficiency and effectiveness. These audits allow us to highlight important operational issues and opportunities for improvement to local governments.

- **Buffalo City School District** – The Division’s audit found the District did not accurately verify or report data related to its participation in the National School Lunch Program to the State Education Department (SED). This resulted in the District receiving approximately \$780,000 less in Extraordinary Needs Aid (ENA) from the State than it should have during the 2003-04 and 2004-05 fiscal years. Furthermore, if District officials fail to take corrective action, it could result in the District not receiving approximately \$2.2 million in ENA for the 2005-06 fiscal year.
- **School District Medicaid Reimbursements**— The Division’s regional audit disclosed that eight audited school districts failed to claim at least \$2.8 million of Medicaid reimbursement. As a result, the school districts did not receive at least \$700,000 in Medicaid reimbursement revenues.

Efficiency Audits

As local governments continue to face growing fiscal pressures, the ability to save taxpayer dollars through efficiency improvements is critical. In 2005, Division audits of individual units of government contained myriad recommendations for cost savings and/or revenue enhancements. If followed, these recommendations could save more than \$25 million for the local governments studied.

- **Statewide Efficiencies** – The Division also issued nine audits covering multiple units of government during 2005. These performance audits involved working with several local governments or agencies in a particular region or across the State to look at issues or

Budget Reviews

OSC budget reviews help local governments monitor structural balances in their budgets by evaluating the consistency and appropriateness of estimated revenues, appropriations and appropriated fund balances. In 2005, Division staff performed 22 budget reviews for local governments, 13 of which were mandated by special deficit financing legislation.

- **Deficit Financing Reviews** – Budget reviews mandated under deficit financing legislation included the cities of Rome and Troy; the villages of Freeport and Endicott; the towns of Stony Point and Babylon; and the Greater Amsterdam, Roosevelt, Schenectady, Troy,

Monroe-Woodbury, Liberty and Fabius–Pompey school districts. The Division also performed budget reviews for nine other local governments.

- **Erie County** – In 2005, at the request of the Erie County Legislature and in the wake of a mounting fiscal crisis, the Division conducted a budget review of Erie County. In so doing, staff identified significant budget gaps through 2009. Consequently, the Comptroller recommended that the County be subject to control board oversight. In July 2005, the Erie County Fiscal Stability Authority was created. The County was required to submit a four-year financial plan to address the gaps and has since submitted various revisions to that plan. OSC continues to monitor this situation closely.
- **Rochester City School District** – A special budget review prepared for the Rochester City School District in March 2005 found the District’s budget still requires additional State or city assistance to be balanced. Though the District had a stated fund balance of over \$50 million, the District did not have enough cash resources to operate and relied on short-term borrowing to provide enough cash to pay bills.

Policy Reports

Property Taxes

The Division released *Property Taxes in New York State*, a report on property tax burdens in New York State that highlights several major issues with New York’s largest tax – by far the largest source of local government revenue and a larger revenue source than even the State’s personal income tax. New York’s local property taxes ranked third-highest per capita in the nation

in 2004, contributing heavily to New York’s first place ranking in both local and state taxes per capita.

Real property taxes have also been the fastest-growing revenue source in recent years, rising 6.4 percent from 2000 to 2004, compared with 5.3 percent for sales and other nonproperty taxes, 4.3 percent for State aid and 1 percent for other nontax revenues. Much of this growth is due to factors such as slowing sales tax revenues and increasing costs.

The magnitude of the property tax, its visibility and recent growth have brought considerable pressure to bear on State policymakers to provide relief. The State’s largest property tax relief plan – STAR – was implemented in 1997 and recently augmented with an additional rebate.

Sales Tax in New York State

Given the importance of the sales tax to local governments, OSC released *Local Sales Taxes in New York State: Description, Trends and Issues*, a report which examines current revenue trends, local rate trends and municipal sharing agreements. The report finds that communities in New York State have some of the highest sales tax rates relative to the rest of the nation. It also shows that, in the wake of a declining economy, many counties sought or extended temporary rate increases above their statutory limit of 3 percent. As of August 2006, 52 counties have local sales tax rates above 3 percent – 41 of these are at or above 4 percent. Today, approximately 85 percent of the State’s population reside in areas where the combined State and local sales tax rate is 8 percent or higher.

Additionally, the Division’s research finds that sales tax sharing agreements are in place for most counties in the State. The formulas on which these agreements are based vary from county to county.

Industrial Development Agencies (IDAs)

In May 2006, the Comptroller presented a plan to improve operations of the State's industrial development agencies. The plan included a policy report (*Industrial Development Agencies in New York State: Background, Issues and Recommendations*) an analysis of current IDA operations, the results of six IDA audits showing that only about a third of IDA projects met job creation/retention goals, and proposed reform legislation.

Among the many improvements advanced by the Comptroller were specific provisions recommending that IDAs be required to:

- submit detailed annual information regarding jobs actually created as a result of their projects, the financial incentives received by companies and the payments-in-lieu-of-taxes (PILOTS) made by project owners;
- use standardized project applications and agreements allowing them to recapture benefits from underperforming projects; and
- employ objective project evaluation criteria when deciding whether to award benefits in the first instance.

Outdated Municipal Structures

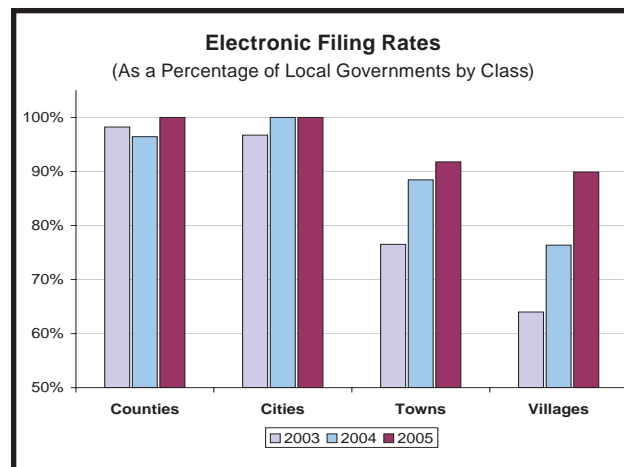
New York State's laws and designation of what constitutes a city, town or village have not changed despite dramatic shifts in the population and character of today's local governments, according to a report (*Outdated Municipal Structures: Cities, Towns and Villages—18th Century Designations for 21st Century Communities*) issued by the Division in October 2006.

The report summarizes the history of municipal structures in New York State, analyzes the implications of how these designations affect municipalities today and illustrates what a modern classification system might look like.

Other Division Activities

Electronic Filing

Increasing electronic filing (e-filing) of all data collected from local governments continues to be a priority for the Division. When local governments use e-filing to submit annual financial reports, it promotes accuracy and efficiency. Electronic filing software includes editing capabilities, and the process limits transcription and other data entry errors. Also, the increased efficiency of the e-filing process improves the Division's ability to quickly produce valuable and current analysis. Since its introduction in the late 1990s, e-filing has been promoted by the Division through training and technical assistance. The number of local governments using electronic filing has steadily increased on an annual basis.



From 2003 to 2005, the percentage of local governments using e-filing increased from 74 percent to 92 percent. During these three years, villages and towns achieved the most marked improvements in electronic filing practices. In 2003, 64 percent of villages submitted their financial data via electronic filing; by 2005, this percentage increased to 90 percent. During the same period of time, the percentage of towns that utilized e-filing increased from 77 percent to 92 percent. Counties and cities have

consistently used electronic filing, maintaining usage percentages between 96 percent and 100 percent during this period.

Legislation was enacted this year extending the time period to 120 days for counties and cities to file annual financial information with OSC (as well as towns and villages with populations of 20,000 or more). This legislation also encourages local governments to file electronically.

Local Government Financial Data Advisory Group

The Office of the State Comptroller collects a wide variety of data through annual financial reports, resulting in an information repository that is an essential resource for a broad spectrum of users interested in local government issues. This financial data is collected under systems of accounting and reporting prescribed by the Comptroller.

Current accounting and reporting systems provide considerable flexibility in recording and reporting local government financial activity. While this flexibility is valued by some local governments, it is also often a source of frustration for users of the local government data set because different reporting practices can limit the analytical utility of certain data elements.

OSC has organized a Local Government Financial Data Advisory Group to review the structure of our local government financial data set and the underlying systems for recording and reporting that data. The purpose of this review is to determine if reporting can be made less complicated or otherwise improved to provide more consistent data. Ideally, this would improve the usefulness of the data for all users and could also simplify reporting. This evaluation is being pursued in partnership with local government officials and associations representing them, as well as other users of the data.

Training

During 2005, Division staff conducted training at more than 30 statewide and regional events, including conferences, training schools, accounting schools, teleconferences and regional forums. Through these instructional outlets, the Division trained more than 13,000 local officials. These programs included three key initiatives spearheaded by the Comptroller:

- **Schools Accountability** - In alignment with the Comptroller's School District Accountability Initiative, the Division collaborated with a coalition of school district organizations to develop a formal document to guide school district auditing practices. Additionally, the Division trained more than 500 school district officials and began collaboration on an online training program designed to promote financial accountability.
- **Fire Districts** - During 2005 and 2006, Comptroller Hevesi also focused on improving financial accountability in fire districts. These efforts resulted in a series of new laws to improve and strengthen fiscal accountability in fire districts. OSC is the lead agency in implementing these changes, including establishment of minimum training requirements and curriculum for fire commissioners. To this end, the Division collaborated with the Association of Fire Districts of the State of New York to produce two teleconferences and conducted training at the Association's major conferences.
- **Justice Courts** - Patterns in our audit reports indicated a need for additional emphasis on fiscal responsibility in Justice Courts. The Division took proactive measures to address these issues by developing a training video that the Office of Court Administration used as a part of regional training for magistrates and court clerks. The Division

provided training workshops on topics addressing reporting and accountability for more than 1,260 magistrates and court clerks.

Justice Court Fund

The Division is custodian of the Justice Court Fund (JCF), established to account for the revenues from fines and penalties collected by the State's 1,270 town and village justice courts; the Department of Motor Vehicles' Administrative Adjudication Program; the Nassau County Traffic and Parking Violations Agency; and parking surcharges collected by the cities of New York, Buffalo, Rochester, Yonkers, Syracuse and Albany. In particular, the Division collects the State portion of these fines and penalties, and accounts for the local shares that are either retained by or refunded to the municipalities.

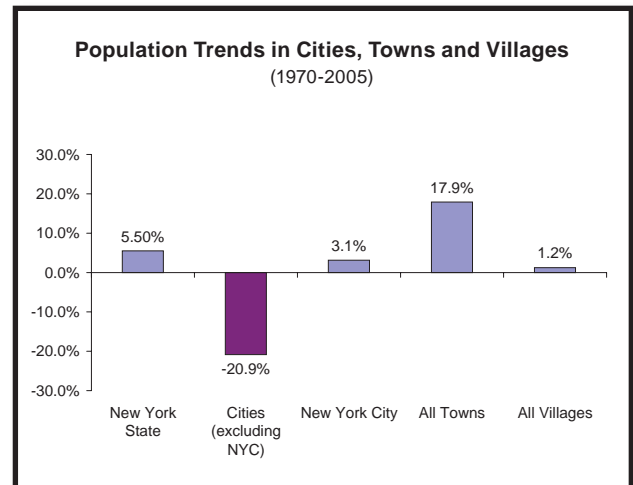
- In the 2005-06 State fiscal year, JCF distributed \$462.7 million in fines, fees and forfeitures derived from the adjudication of motor vehicle, criminal, civil and other cases at the local government level. Local governments received 46 percent of this distribution, or \$214.8 million, and the State received 54 percent, or \$248.6 million.
- The JCF also received and distributed almost \$689,000 from cities, towns and villages for the State's portion of license fees from bingo and games of chance.

Demographic and Fiscal Overview of Local Governments in New York State

Population Trends

From 1970 to 2000, New York State's population grew by 4 percent. The State's population increased by another 1.5 percent between 2000 and 2005.

- **Cities** – As a class, cities (outside NYC) have suffered the greatest share of population loss—19.5 percent between 1970 and 2000. Over the past five years, city populations continued to decline by 1.7 percent.
- **Big Four** – The Big Four cities of Buffalo, Rochester, Syracuse and Yonkers have been hit particularly hard by population decreases. From 1970 to 2000, Buffalo lost 36.8 percent of its population, while Rochester and Syracuse lost 25.8 percent and 25.3 percent, respectively. Yonkers lost 4 percent. Updated Census estimates show that the trend continues, with the exception of Yonkers, which shows a slight increase over the past five years (0.2 percent). From 2000–2005, Buffalo lost another 4.4 percent of its population, Rochester 4 percent and Syracuse 3.8 percent.
- **New York City** – The State's net gain in population is largely explained by gains in New York City, which increased in population by 1.4 percent during the 30-year period (1970–2000). In the last five years, New York City's population increased by 1.7 percent.
- **Towns** – To a large extent, losses in city population represent shifts to surrounding towns. As a class, towns saw the greatest growth from 1970 to 2000 (15.5 percent) as well as from 2000 to 2005 (2.1 percent).



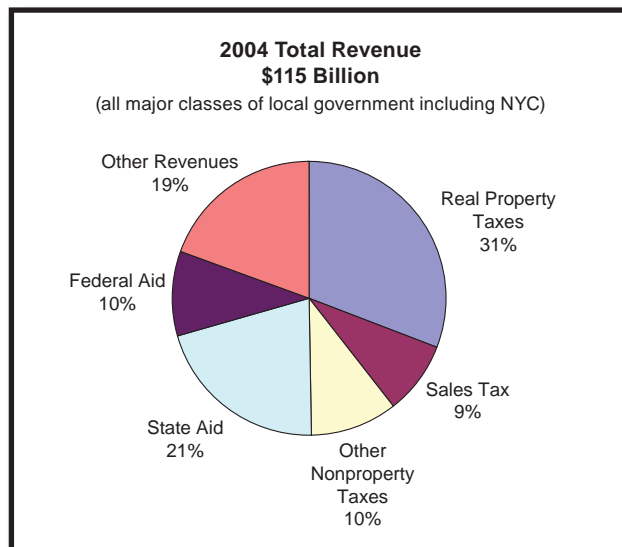
- **Villages** – Villages have experienced marginal population growth of 1 percent from 1970 to 2000, and just 0.2 percent in the past five years. However, the trends are quite different in upstate villages compared to downstate villages. Upstate villages have lost 8.5 percent of their populations over the 30-year period, while downstate villages have grown by 10.6 percent. This trend continues based on 2005 Census estimates which show downstate villages gained 1.7 percent and upstate villages lost 1.5 percent.
- **Implications** – Stagnant growth and population losses are troublesome for many reasons. In the case of large upstate cities, loss of population has negative impacts on local tax bases which, in turn, drive local tax bills up for remaining residents. Higher taxes are a deterrent to new businesses and often drive existing business out. Such a scenario does not bode well for job growth, particularly in higher paying employment sectors. As population, business investment, job opportunity and tax base diminish, so does the fiscal health of the sponsoring local government.

- Flight of Young Adults** – One of the more troubling developments is the flight of young adults from the State—often after they have been educated here. Between 1990 and 2004, the number of residents 25–34 years of age in the 52 counties north of Rockland and Putnam counties declined by more than 25 percent. In 13 counties that include cities like Buffalo, Syracuse and Binghamton, the population of young adults fell by more than 30 percent.²

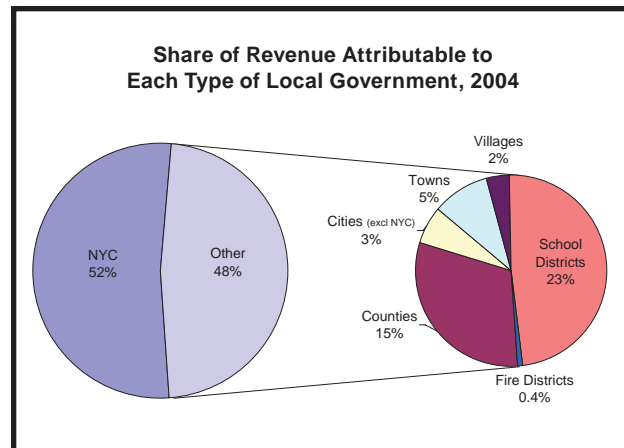
This trend also has negative implications for job growth. Without a vibrant, educated and available work force, businesses are far less likely to relocate to or stay in New York.

Revenue Trends: “Where the Money Comes From”

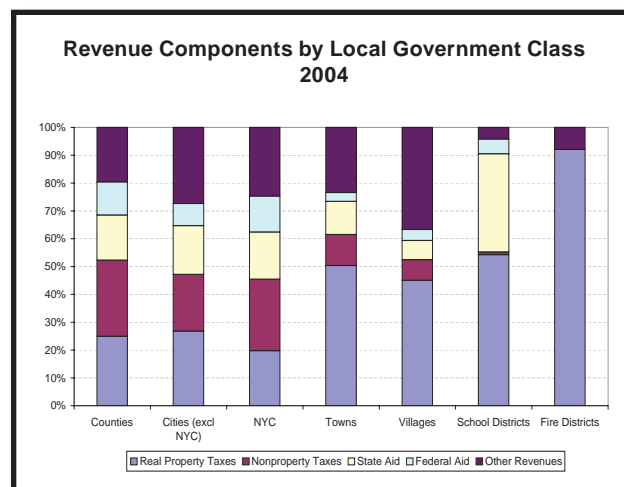
Local governments raise revenue through a variety of sources to provide the services that residents demand. The degree to which a local government depends on one type of revenue versus another varies. Therefore, the exact nature of the local revenue mix depends on the class of local government and often reflects the level of flexibility that a local government has in constructing its budget.



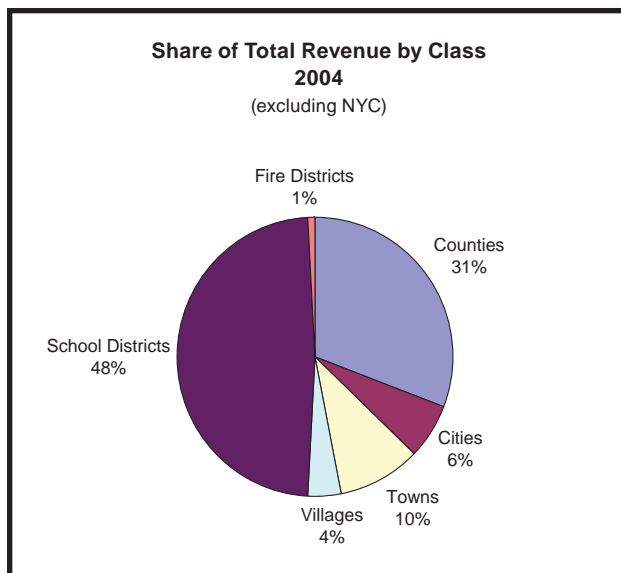
- Revenue Mix** — Revenue for all local governments in New York State totaled \$115 billion in 2004, which reflects a 28 percent increase since 1999. Of this amount, 31 percent was raised through property taxes. Overall, State aid is the second-most significant source of local revenue, comprising 21 percent of the total. Federal aid and non-property taxes (excluding sales tax) each account for 10 percent of the total. Sales tax revenues account for 9 percent of the revenue mix.



- Growth Trends** — Property taxes and federal aid were the two fastest-growing revenue categories between 1999 and 2004 — each increasing about 38 percent over the five-year period — followed by State aid and nonproperty taxes, which grew by 25 and 22 percent, respectively.



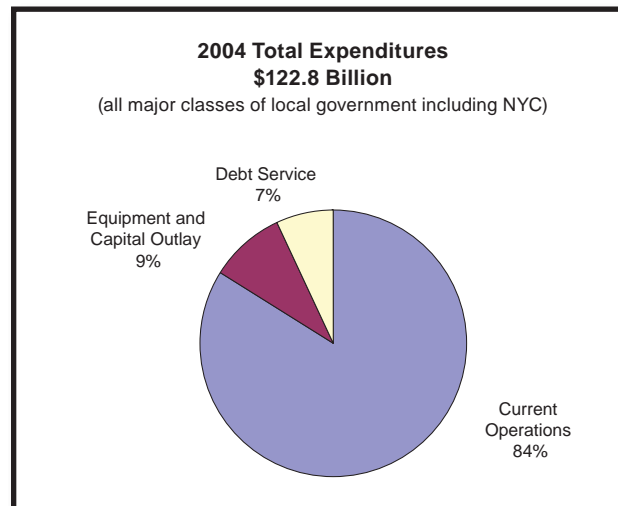
- Revenues by Class** — About 52 percent of all local government revenue generated in the State is raised by New York City. Of the revenues attributable to all other local governments, school district revenues account for 23 percent while county revenues account for nearly 15 percent of the total. Fire districts represent the smallest share of total revenues at less than 1 percent.



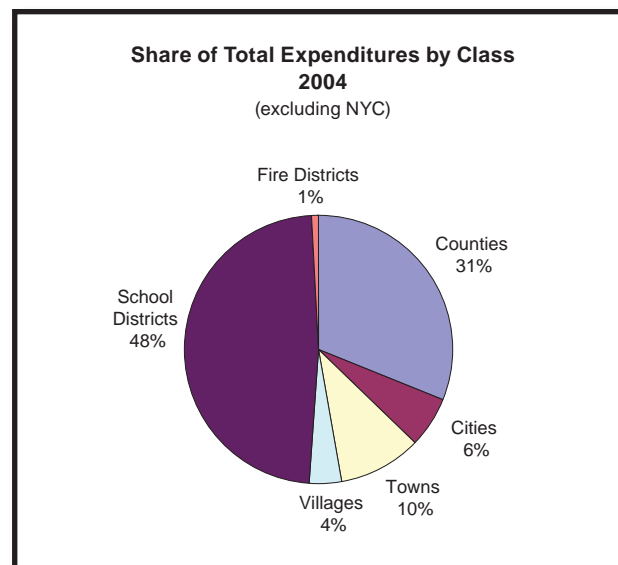
- Outside of New York City** — When New York City is excluded, the revenue picture changes. Revenues excluding New York City total \$55 billion. Notably, school districts account for nearly half of all revenues raised while counties account for nearly a third.

Expenditure Trends: “Where the Money Goes”

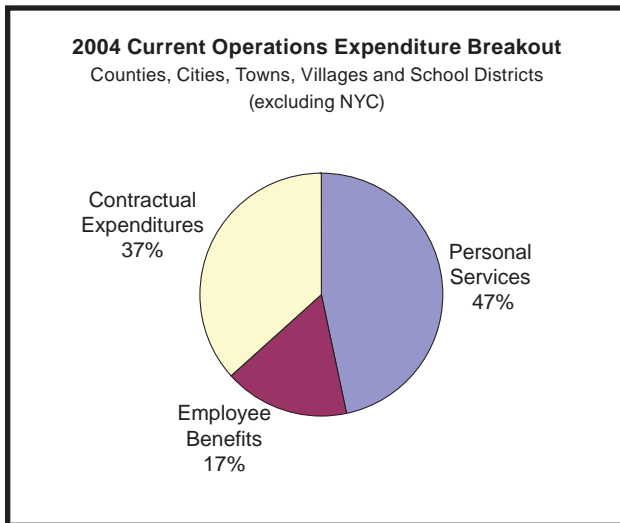
Just as local revenue sources vary according to government class, so do local expenditures. The degree of local budgetary flexibility is not always controlled by local governments since many costs are often mandated by the State or federal government. This is an important distinction given the increasing budgetary pressures at the local level.



- Overall** - In 2004, New York’s counties, cities (other than NYC), towns, villages, school districts and fire districts spent a total of \$59 billion. Most of that amount (48 percent, or \$29 billion) was expended by public school districts. Counties, which finance a share of local Medicaid and income assistance programs, spent 31 percent of the total, or more than \$18 billion. Cities, towns and villages together comprised another 20 percent of local government spending (\$3.7 billion, \$6 billion and \$2.2 billion, respectively). Separately reporting fire districts spent about half a billion dollars.



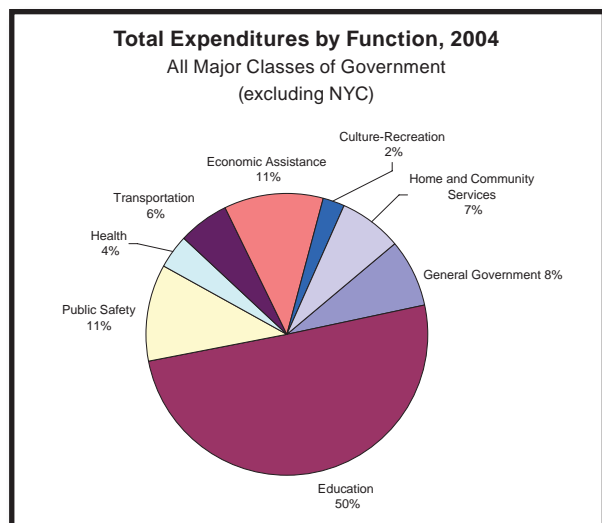
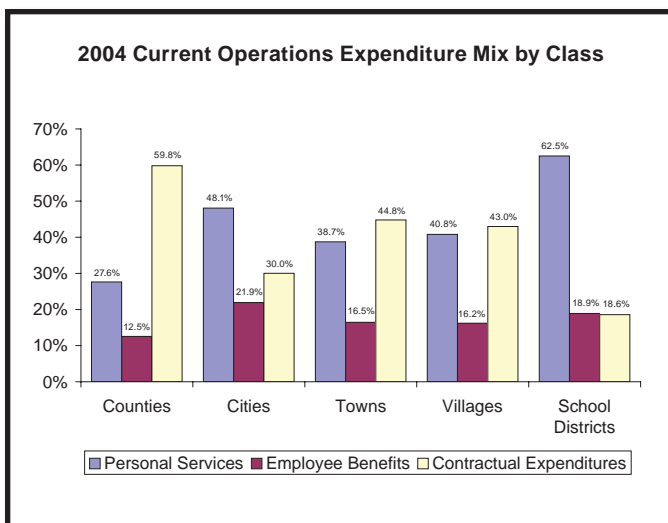
- Spending by Object** - Overall, 84 percent of local government expenditures were made on current operations, with the remainder funding capital investments – 9 percent on equipment and capital outlay and 7 percent on debt service. This distribution is similar across all classes.

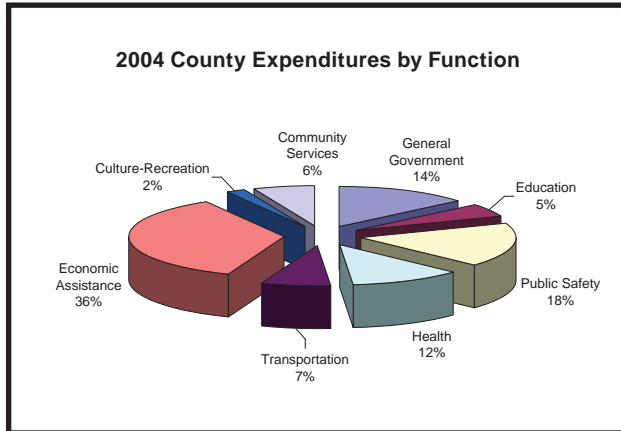


- Current Operations** - Counties, cities, towns, villages and school districts spent 47 percent of current operations for salary expenses (personal services), 37 percent for contractual expenses (including both basic supplies and contracted services) and 17 percent for employee benefits. The division among personal

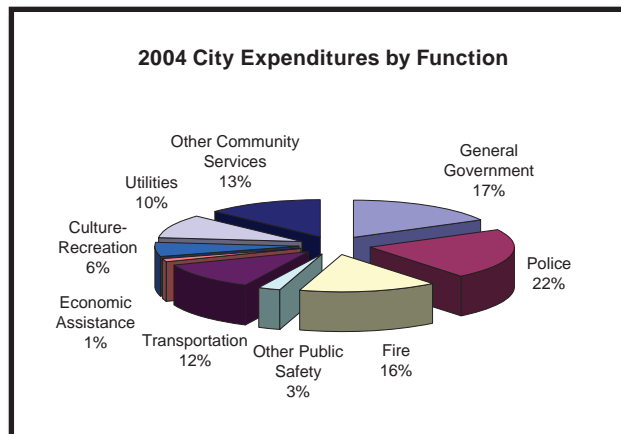
services, benefits and contractual expenses varies considerably according to type of government. Counties, for instance, spend significant amounts on social service program expenditures (most mandated by the State), so their contractual expenses share is high (60 percent), while school districts spend money primarily on teachers and administrator salaries, so personal service expenditures are the largest share (63 percent).

- Spending by Function** - Looking at expenditures by function gives an overall sense of the mix of services New Yorkers receive from their local governments. Not surprisingly, half of all expenditures by local governments outside New York City support education provided by public school districts and community colleges. Public safety (police and fire) accounts for 11 percent of all local spending. Another 11 percent goes toward economic assistance, a category that includes social services (such as the local share of Medicaid and income assistance programs) as well as economic development activities. The other major local expenses are home and community services (7 percent of expenditures, mainly for sewer, water and refuse collection) and transportation (6 percent mostly for highways, transit systems and airports).



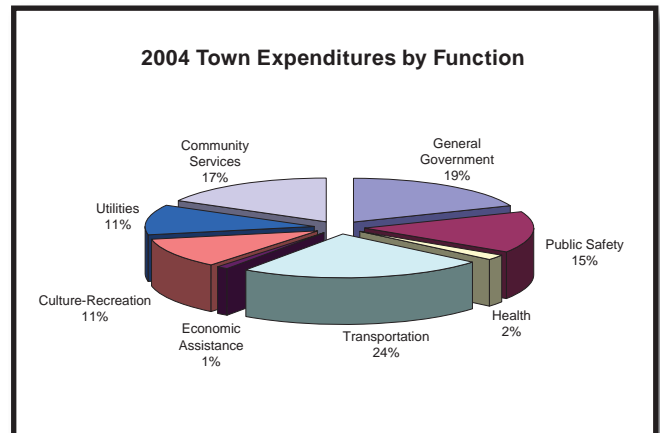


- Counties** - Counties spend over one-third of their budgets on economic assistance, a category almost entirely comprised of the local portion of Medicaid and temporary income assistance payment programs which are also supported by State and federal funds. Public safety accounts for 18 percent of expenditures while health care expenditures account for 12 percent. Counties sometimes operate public hospitals, the main item included in the health care category, but this category of expense has been declining as counties have altered the funding structures of their county hospitals in recent years (for example, the Erie County Medical Center).

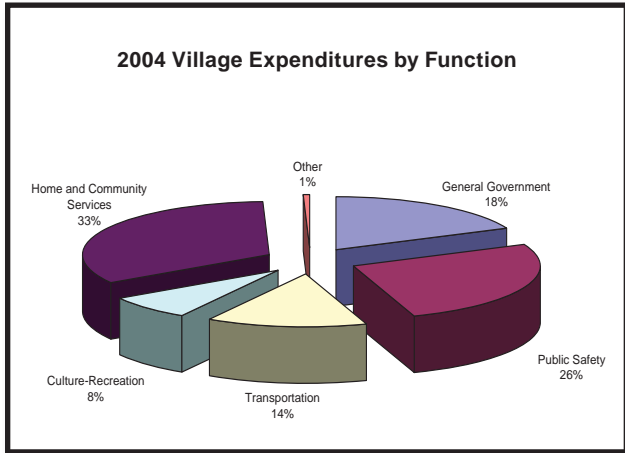


- Cities** - Cities spend 41 percent of their budgets on public safety, 22 percent on police services, 16 percent on fire protection

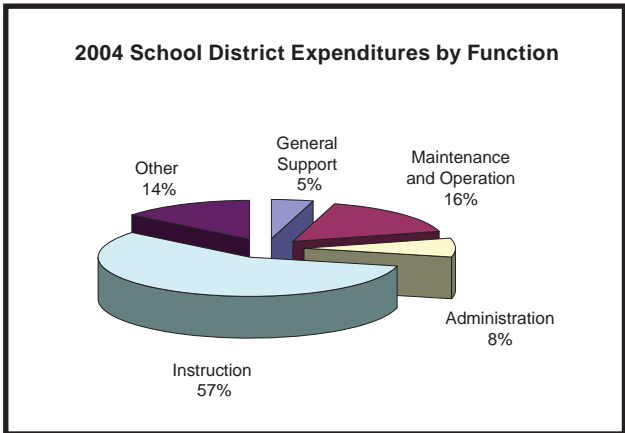
and 3 percent on other public safety activities. Cities are also generally responsible for providing such home and community services as water, sewers and – more rarely – electricity and refuse collection. Together, these services make up 23 percent of city budgets. Cities also maintain roads and bridges, and are sometimes responsible for other transportation costs such as transit systems and airports (12 percent).



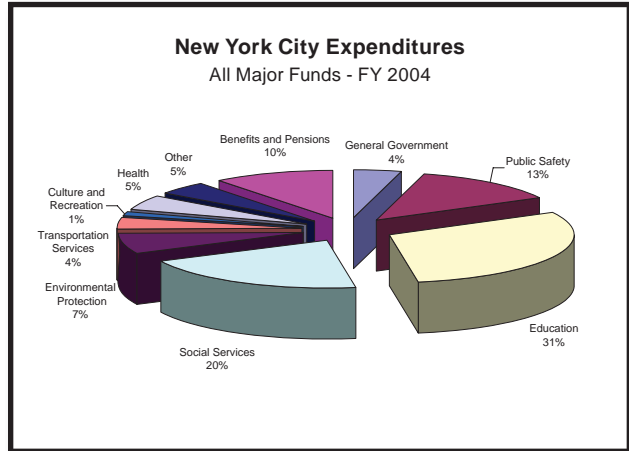
- Towns** - Towns were initially established to maintain roads and bridges and to provide general government services to New York residents living in rural areas outside of cities and villages. Transportation still accounts for a quarter of all town expenditures, but now that towns are more populated, they tend to provide more urban services, often through special districts that cover more densely populated portions of towns. Utilities and other home and community services (including water, sewer and refuse collection) account for 28 percent of town expenditures. Many suburban towns provide police and fire protection services, so public safety accounts for another 15 percent of the budget. Fire safety may also be provided by separate fire districts, as mentioned above. Parks are another common town expense, bringing culture and recreation to 11 percent of total expenses.



- Villages** - Before towns became suburbanized, the best way to provide services to a small concentration of population was to create a village. Like cities, villages provide mainly water, sewer and refuse collection (33 percent) and police and fire protection services (26 percent). They also maintain roads and bridges (14 percent of expenditures) and parks and cultural attractions (8 percent), as well as provide general government services (18 percent).



- School Districts** - School districts, not surprisingly, spend most of their budgets on instruction (57 percent), and 8 percent on administration. They also operate and maintain school facilities, which account for 16 percent of expenditures in 2004.



- New York City** – Because New York City provides a range of services typically provided by several classes of local government (county, city and school district), the expenditure breakout for the City is more similar to an “all local government” spending comparison than any individual class of local government. In New York City, education (31 percent) and social services (20 percent) account for about half of the City’s total expenditures. Public safety is the next highest category of spending at 13 percent. Benefits and pensions account for 10 percent of total spending.

Notes

¹This number includes five counties at or above 80 percent for fiscal year ended 2005. Similar information on 2006 county tax limits is not yet available.

²Roberts, Sam (2006, June 13). *Flight of Young Adults is Causing Alarm Upstate*. The New York Times.

SUMMARY OF LOCAL GOVERNMENT ENTITIES

(FOR FISCAL YEARS ENDING 2004)

Local Government Entities		
General Purpose		
Counties	57	
Cities	62	
Towns	932	
Villages*	554	1,605
Special Purpose		
School Districts	701	
Fire Districts	871	1,572
Total Local Government Entities		3,177
Special Purpose Entities		
Public Authorities		329
Other Special Purpose		727
Total Special Purpose Entities		1,056
Total Governmental Entities		4,233

Notes

*Since 2004, three additional villages have been incorporated: Sagaponack, South Blooming Grove and Woodbury.

SUMMARY OF FINANCES FOR MAJOR CLASSES OF LOCAL GOVERNMENT

FISCAL YEARS ENDED IN 2004

	COUNTIES (1)		CITIES EXC. NYC		NEW YORK CITY (2)		TOWNS		VILLAGES		SCHOOL DISTRICTS EXC. NYC		FIRE DISTRICTS		TOTAL (3)
NUMBER OF UNITS	57	61	1	932	554						701	871		3,177	
POPULATION - 2000 CENSUS	(a) 10,968,179	2,265,897	8,008,278	8,692,132	1,871,947									18,976,457	
LAND AREA (SQUARE MILES)	46,910.2	572.7	303.3	46,214.9	941.6									47,213.5	
TAXABLE VALUATION OF REAL PROPERTY															
ASSESSED VALUE (MUNICIPAL)	\$283,345.5	\$42,972.5	\$99,601.7	\$244,266.7	\$33,048.4									\$382,947.2	
ASSESSED VALUE (SCHOOL)	---	---	99,854.1	---	---						\$292,769.7	---		392,623.8	
FULL VALUE (MUNICIPAL)	863,697.8	90,684.8	427,291.6	775,483.5	171,563.5							---		\$1,290,989.4	
DEBT ISSUED:															
BONDS	\$1,961.0	\$507.8	\$6,461.3	\$784.9	\$253.7						\$2,561.0	\$36.5		\$12,461.9	
NOTES	540.4	432.7	1,500.0	340.4	144.5						3,034.4	21.2		5,932.1	
OUTSTANDING DEBT:															
BONDS (GROSS)	\$7,042.2	\$2,633.2	\$31,378.4	\$3,431.8	\$1,290.6						\$12,583.2	\$206.7		\$57,996.2	
NOTES	787.6	640.3	0.0	650.7	290.3						2,331.0	25.9		4,657.6	
TOTAL OUTSTANDING DEBT	\$7,829.7	\$3,273.5	\$31,378.4	\$4,082.5	\$1,580.9						\$14,914.1	\$232.6		\$62,653.6	
REVENUES:															
REAL PROPERTY TAXES AND ASSESSMENTS	\$4,229.7	\$916.0	\$11,889.0	\$2,716.4	\$905.5						\$14,387.2	\$453.1		\$35,496.9	
NONPROPERTY TAXES	4,638.8	697.4	15,493.6	603.8	148.5						254.8	0.0		21,836.9	
STATE AID	2,750.8	598.9	10,198.9	640.1	138.6						9,357.8	0.0		23,685.1	
FEDERAL AID	2,017.1	271.4	7,785.5	171.7	79.6						1,408.0	0.0		11,733.3	
OTHER REVENUES	3,326.4	935.5	14,872.4	1,264.3	737.2						1,110.4	39.2		22,285.4	
TOTAL REVENUES	\$16,962.7	\$3,419.3	\$60,239.4	\$5,396.3	\$2,009.4						\$26,518.1	\$492.4		\$115,037.6	
EXPENDITURES:															
CURRENT OPERATIONS	\$16,319.8	\$2,930.1	\$52,753.9	\$4,494.2	\$1,667.9						\$24,452.8	\$318.5		\$102,937.2	
EQUIPMENT AND CAPITAL OUTLAY	1,152.9	447.8	(b) 5,770.0	966.8	358.8						2,625.0	169.7		11,491.0	
DEBT SERVICE:															
PRINCIPAL	603.6	188.3	2,047.6	388.1	120.7						843.6	29.8		4,221.7	
INTEREST	351.4	98.4	2,922.0	145.1	52.8						580.6	10.0		4,160.3	
TOTAL DEBT SERVICE	955.0	286.7	4,969.6	533.2	173.5						1,424.2	39.8		8,382.0	
TOTAL EXPENDITURES	\$18,427.7	\$3,664.7	\$63,493.5	\$5,994.2	\$2,200.1						\$28,501.9	\$528.0		\$122,810.1	

For historical trends of all major units of government (comparable to data listed under the “Total” column of this table) please refer to the table entitled “Combined Summary of Finances for All Major Classes of Local Government,” that follows. New York City data on this table includes financial data relating to the New York City School District and the City University of New York.

- (1) Includes counties other than the five comprising New York City.
- (2) Also includes fiscal data relating to the New York City School District and the City University of New York. Financial data reflect all discretely presented component units as reported in the City of New York CAFR; certain categories will not be comparable with data published prior to 1992. Debt issued and outstanding debt categories exclude data of the Municipal Assistance Corporation, the Transitional Finance Authority, the Educational Construction Fund, the TSASC Inc. and discretely presented component units.
- (3) Totals are adjusted to eliminate instances of duplication. For example, the population of the area of villages are also contained in “Town” data. Another example, both the categories “Cities - Excluding NYC” and “School Districts - Excluding NYC” include debt outstanding and debt issued of the fiscally dependent school districts in the cities of Buffalo, Rochester, Syracuse and Yonkers.
- (a) County totals also include data for Native American reservations which is not included in the City or Town totals.
- (b) Includes only direct charges to the Capital Projects Fund. Equipment is included in Current Operations.

Note: Detail may not add due to rounding.

COMBINED SUMMARY OF FINANCES FOR ALL MAJOR CLASSES OF LOCAL GOVERNMENT

FISCAL YEARS ENDED IN 1994 AND 1999-2004

INCLUDES COUNTIES, NEW YORK CITY (INCLUDING SCHOOL DISTRICTS AND HIGHER EDUCATION), CITIES, TOWNS, VILLAGES, SCHOOL DISTRICTS AND FIRE DISTRICTS

	1994	1999	2000	2001	2002	2003	2004	PERCENT CHANGE				
								1999-2004	1994-2004	1999-2004	1994-2004	1999-2004
POPULATION (1)	17,990,778	17,990,778	18,976,457	18,976,457	18,976,457	18,976,457	18,976,457	5.5%	5.5%	5.5%	1.1%	0.5%
AMOUNTS BELOW IN MILLIONS OF DOLLARS												
TAXABLE VALUATION OF REAL PROPERTY:												
ASSESSED VALUE (MUNICIPAL PURPOSES)	\$255,245.0	\$320,498.1	\$325,093.7	\$339,357.2	\$351,755.5	\$369,994.2	\$382,947.2	19.5%	50.0%	3.6%	4.1%	
ASSESSED VALUE (SCHOOL PURPOSES)	259,331.2	325,166.5	332,375.4	346,760.6	359,216.2	379,879.3	392,623.8	20.7%	51.4%	3.8%	4.2%	
FULL VALUE (MUNICIPAL PURPOSES)	822,460.2	839,296.9	899,029.1	963,565.0	1,052,952.9	1,182,342.5	1,290,989.4	53.8%	57.0%	9.0%	4.6%	
INDEBTEDNESS DATA:												
DEBT ISSUED:												
BONDS	\$7,077.9	\$6,460.4	\$3,543.2	\$5,804.6	\$8,744.4	\$11,361.0	\$12,461.9	92.9%	76.1%	14.0%	5.8%	
NOTES	5,325.8	4,708.0	5,055.8	5,298.8	6,811.7	7,140.2	5,932.1	26.0%	11.4%	4.7%	1.1%	
OUTSTANDING DEBT:												
BONDS	\$37,003.3	\$45,904.2	\$45,978.3	\$47,057.0	\$50,184.3	\$53,583.7	\$57,996.2	26.3%	56.7%	4.8%	4.6%	
NOTES	2,520.1	3,419.7	4,005.0	4,279.4	4,745.2	5,972.4	4,657.6	36.2%	84.8%	6.4%	6.3%	
TOTAL OUTSTANDING DEBT	\$39,523.4	\$49,323.9	\$49,983.3	\$51,336.4	\$54,929.5	\$59,556.1	\$62,653.6	27.0%	58.5%	4.9%	4.7%	
REVENUES:												
REAL PROPERTY TAXES AND ASSESSMENTS	\$23,423.6	\$25,566.9	\$26,390.4	\$27,548.1	\$29,346.5	\$32,288.1	\$35,496.9	38.8%	51.5%	6.8%	4.2%	
NONPROPERTY TAXES	13,757.8	17,852.0	19,047.8	19,983.1	18,244.1	18,963.8	21,836.9	22.3%	58.7%	4.1%	4.7%	
STATE AID	15,634.8	19,018.2	19,900.8	21,388.8	22,222.4	22,870.4	23,685.1	24.5%	51.5%	4.5%	4.2%	
FEDERAL AID	6,590.4	8,478.8	8,832.4	9,880.0	11,771.0	12,392.3	11,733.3	38.4%	78.0%	6.7%	5.9%	
OTHER REVENUES	16,604.2	18,645.4	19,768.8	21,091.1	20,738.5	21,529.5	22,285.4	19.5%	34.2%	3.6%	3.0%	
TOTAL REVENUES	\$76,010.9	\$89,561.1	\$93,940.3	\$99,890.9	\$102,422.4	\$108,044.0	\$115,037.6	28.4%	51.3%	5.1%	4.2%	
EXPENDITURES:												
CURRENT OPERATIONS	\$69,420.8	\$78,922.6	\$82,703.0	\$89,312.9	\$93,992.3	\$98,582.5	\$102,937.2	30.4%	48.3%	5.5%	4.0%	
EQUIPMENT AND CAPITAL OUTLAY	5,965.6	9,030.2	9,073.6	10,773.4	12,163.7	11,853.8	11,491.0	27.3%	92.6%	4.9%	6.8%	
DEBT SERVICE:												
PRINCIPAL	2,714.0	3,341.3	3,714.8	4,056.8	3,992.8	4,068.8	4,221.7	26.3%	55.6%	4.8%	4.5%	
INTEREST	3,326.2	3,667.0	3,829.3	4,160.6	4,122.0	4,035.5	4,160.3	13.5%	25.1%	2.6%	2.3%	
TOTAL DEBT SERVICE	6,040.2	7,008.3	7,544.1	8,217.4	8,114.8	8,104.3	8,382.0	16.4%	27.9%	3.6%	3.3%	
TOTAL EXPENDITURES	\$81,426.4	\$94,961.3	\$99,320.6	\$108,303.7	\$114,271.0	\$118,540.5	\$122,810.1	29.3%	50.8%	5.3%	4.2%	

Note: The above table includes New York City trend data which has been revised starting with the 1992 year. Because of these revisions, statistics reflected on this table may not be comparable with published data prior to 1992. Detail may not add due to rounding.

(1) 1990 Federal Census Population figures are used for 1994 through 1999, 2000 Federal Census Population figures are used starting in 2000.

COMBINED SUMMARY OF FINANCES FOR ALL MAJOR CLASSES OF LOCAL GOVERNMENT (EXCLUDING NEW YORK CITY)

FISCAL YEARS ENDED IN 1994 AND 1999-2004

INCLUDES COUNTIES, CITIES, TOWNS, VILLAGES, SCHOOL DISTRICTS AND FIRE DISTRICTS

	1994	1999	2000	2001	2002	2003	2004	1999-2004	2004-2004	PERCENT CHANGE	
										1999-2004	1994-2004
POPULATION (1)	10,668,214	10,668,214	10,968,179	10,968,179	10,968,179	10,968,179	10,968,179	2.8%	2.8%	0.6%	0.3%
AMOUNTS BELOW IN MILLIONS OF DOLLARS											
TAXABLE VALUATION OF REAL PROPERTY:											
ASSESSED VALUE (MUNICIPAL PURPOSES)	\$177,067.5	\$242,508.3	\$244,464.3	\$255,296.8	\$262,477.0	\$275,756.1	\$283,345.5	16.8%	60.0%	3.2%	4.8%
ASSESSED VALUE (SCHOOL PURPOSES)	180,966.6	246,927.2	251,490.1	262,440.9	269,676.6	285,373.0	292,769.7	18.6%	61.8%	3.5%	4.9%
FULL VALUE (MUNICIPAL PURPOSES)	525,320.2	554,870.1	594,307.2	635,075.6	688,996.4	787,048.5	863,697.8	55.7%	64.4%	9.3%	5.1%
INDEBTEDNESS DATA:											
DEBT ISSUED:											
BONDS	\$2,627.6	\$3,375.7	\$2,876.8	\$3,426.0	\$4,775.8	\$6,487.4	\$6,000.6	77.8%	128.4%	12.2%	8.6%
NOTES	3,575.8	4,208.0	4,305.8	4,548.8	5,311.7	5,640.2	4,432.1	5.3%	23.9%	1.0%	2.2%
OUTSTANDING DEBT:											
BONDS	\$14,100.4	\$18,463.1	\$19,086.2	\$20,221.2	\$21,718.8	\$23,904.7	\$26,617.8	44.2%	88.8%	7.6%	6.6%
NOTES	2,520.1	3,419.7	4,005.0	4,279.4	4,745.2	5,972.4	4,657.6	36.2%	84.8%	6.4%	6.3%
TOTAL OUTSTANDING DEBT	\$16,620.5	\$21,882.8	\$23,091.2	\$24,500.6	\$26,464.0	\$29,877.1	\$31,275.2	42.9%	88.2%	7.4%	6.5%
REVENUES:											
REAL PROPERTY TAXES AND ASSESSMENTS	\$15,419.7	\$17,742.4	\$18,353.6	\$19,121.7	\$20,379.3	\$22,033.1	\$23,607.9	33.1%	53.1%	5.9%	4.4%
NONPROPERTY TAXES	3,894.8	4,802.0	5,125.6	5,231.6	5,541.4	5,873.6	6,343.3	32.1%	62.9%	5.7%	5.0%
STATE AID	8,708.0	10,870.0	11,361.3	12,251.8	12,779.0	13,291.8	13,486.2	24.1%	54.9%	4.4%	4.5%
FEDERAL AID	2,374.5	2,742.6	2,945.0	3,252.9	3,613.4	3,745.8	3,947.8	43.9%	66.3%	7.6%	5.2%
OTHER REVENUES	5,830.9	7,502.6	7,903.0	7,663.5	7,428.9	7,506.0	7,413.0	-1.2%	27.1%	-0.2%	2.4%
TOTAL REVENUES	\$36,228.0	\$43,659.5	\$45,688.6	\$47,521.3	\$49,742.0	\$52,450.1	\$54,798.2	25.5%	51.3%	4.6%	4.2%
EXPENDITURES:											
CURRENT OPERATIONS	\$33,434.1	\$38,840.3	\$40,534.5	\$43,027.3	\$45,076.6	\$47,400.3	\$50,183.3	29.2%	50.1%	5.3%	4.1%
EQUIPMENT AND CAPITAL OUTLAY	2,622.8	4,189.7	4,231.0	5,454.8	5,829.3	6,048.5	5,721.0	36.5%	118.1%	6.4%	8.1%
DEBT SERVICE:											
PRINCIPAL	1,453.4	2,010.3	2,153.8	2,279.8	2,182.5	2,166.9	2,174.1	8.1%	49.6%	1.6%	4.1%
INTEREST	883.7	1,083.5	1,112.8	1,247.6	1,242.5	1,234.1	1,238.3	14.3%	40.1%	2.7%	3.4%
TOTAL DEBT SERVICE	2,337.1	3,093.8	3,266.6	3,527.4	3,425.0	3,401.0	3,412.4	9.3%	31.5%	2.0%	3.9%
TOTAL EXPENDITURES	\$38,393.8	\$46,123.9	\$48,032.0	\$52,009.4	\$54,331.1	\$56,849.7	\$59,316.6	28.6%	54.5%	5.2%	4.4%

(1) 1990 Federal Census Population figures are used for 1994 through 1999. 2000 Federal Census Population figures are used starting in 2000.

Note: Detail may not add due to rounding.

COMBINED SUMMARY OF FINANCES FOR COUNTIES, CITIES, TOWNS AND VILLAGES (EXCLUDING NEW YORK CITY)

FISCAL YEARS ENDED IN 1994 AND 1999-2004

	AMOUNTS BELOW IN MILLIONS OF DOLLARS										PERCENT CHANGE			
	1994	1999	2000	2001	2002	2003	2004	OVERALL		AVERAGE ANNUAL				
								1999-2004	1994-2004	1999-2004	1994-2004			
POPULATION (1)	10,668,214	10,668,214	10,968,179	10,968,179	10,968,179	10,968,179	10,968,179	2.8%	2.8%	0.6%	0.3%			
TAXABLE VALUATION OF REAL PROPERTY														
ASSESSED VALUE	\$177,067.5	\$242,508.3	\$244,464.3	\$255,296.8	\$262,477.0	\$275,756.1	\$283,345.5	16.8%	60.0%	3.2%	4.8%			
FULL VALUE	525,320.2	554,870.1	594,307.2	635,075.6	688,996.4	787,048.5	863,697.8	55.7%	64.4%	9.3%	5.1%			
INDEBTEDNESS DATA:														
DEBT ISSUED:														
BONDS	\$2,114.6	\$2,097.5	\$1,225.8	\$1,475.4	\$1,645.9	\$2,309.6	\$3,507.4	67.2%	65.9%	10.8%	5.2%			
NOTES	2,008.9	2,080.2	1,470.9	1,767.0	1,808.0	1,763.1	1,458.0	-29.9%	-27.4%	-6.9%	-3.2%			
OUTSTANDING DEBT:														
BONDS	\$10,843.2	\$12,754.1	\$12,341.5	\$12,252.3	\$12,505.3	\$13,378.6	\$14,397.8	12.9%	32.8%	2.5%	2.9%			
NOTES	1,906.0	2,225.4	2,056.3	2,268.7	2,138.2	2,584.6	2,368.9	6.4%	24.3%	1.3%	2.2%			
TOTAL OUTSTANDING DEBT	\$12,749.1	\$14,979.6	\$14,397.6	\$14,520.9	\$14,643.4	\$15,963.3	\$16,766.6	11.9%	31.5%	2.3%	2.8%			
REVENUES:														
REAL PROPERTY TAXES AND ASSESSMENTS	\$6,591.3	\$6,992.0	\$7,115.2	\$7,251.7	\$7,604.7	\$8,230.3	\$8,767.6	25.4%	33.0%	4.6%	2.9%			
NONPROPERTY TAXES	3,691.7	4,573.6	4,886.3	4,982.3	5,288.6	5,622.8	6,088.5	33.1%	64.9%	5.9%	5.1%			
STATE AID	2,653.7	3,179.8	3,249.4	3,518.9	3,665.1	3,949.3	4,128.4	29.8%	55.6%	5.4%	4.5%			
FEDERAL AID	1,811.9	1,968.0	2,083.7	2,291.7	2,521.7	2,527.1	2,539.8	29.1%	40.2%	5.2%	3.4%			
OTHER REVENUES	5,039.6	6,427.9	6,705.0	6,381.6	6,262.7	6,371.1	6,263.4	-2.6%	24.3%	-0.5%	2.2%			
TOTAL REVENUES	\$19,788.4	\$23,141.1	\$24,039.5	\$24,426.1	\$25,342.7	\$26,700.4	\$27,787.7	20.1%	40.4%	3.7%	3.5%			
EXPENDITURES:														
CURRENT OPERATIONS	\$17,880.7	\$20,071.3	\$20,626.0	\$21,925.7	\$22,833.0	\$23,975.5	\$25,412.0	26.6%	42.1%	4.8%	3.6%			
EQUIPMENT AND CAPITAL OUTLAY	1,712.8	2,419.9	2,326.8	2,771.1	2,779.6	2,832.9	2,926.3	20.9%	70.8%	3.9%	5.5%			
DEBT SERVICE:														
PRINCIPAL	990.8	1,331.8	1,407.6	1,395.7	1,227.6	1,315.4	1,300.7	-2.3%	31.3%	-0.5%	2.8%			
INTEREST	629.4	685.1	684.1	698.4	671.5	692.8	647.7	-5.5%	2.9%	-1.1%	0.3%			
TOTAL DEBT SERVICE	1,620.2	2,016.9	2,091.7	2,094.1	1,899.1	2,008.2	1,948.4	3.5%	16.8%	0.7%	1.9%			
TOTAL EXPENDITURES	\$21,213.6	\$24,508.2	\$25,044.5	\$26,790.9	\$27,511.9	\$28,816.6	\$30,286.7	23.6%	42.8%	4.3%	3.6%			

(1) 1990 Federal Census Population figures are used for 1994 through 1999. 2000 Federal Census Population figures are used starting in 2000.

Note: Detail may not add due to rounding.

DIVISION SERVICES/RESOURCES

DIVISION OF LOCAL GOVERNMENT SERVICES AND ECONOMIC DEVELOPMENT RESOURCES AND PUBLICATIONS

Website: www.osc.state.ny.gov/localgov • **Email:** localgov@osc.state.ny.us

In addition to audits, the Division of Local Government Services and Economic Development provides an extensive range of services to help local governments operate more efficiently and effectively. These services include accounting, management and self-help manuals; technical assistance publications and bulletins; a variety of training opportunities and special consultative services. Moreover, the Division actively promotes government reform by providing State leaders, local government officials and the public with audits, research reports and information about critical local government policy issues. Most of the Division's publications, including all those listed below, can be accessed online at www.osc.state.ny.us/localgov/index.htm Printed copies of these publications can be obtained by calling (518) 474-6975 or emailing us at localgov@osc.state.ny.us.

Audits of Local Governments – The Division completes audits of individual local governments as well as groups of local governments. Performance audits provide an independent assessment of the performance of one or more local governments. Economy and efficiency audits are used to determine whether a locality is operating efficiently, the causes of any inefficiencies or uneconomical practices and whether the entity has complied with pertinent laws and regulations. Program audits are used to evaluate whether desired results or benefits are being achieved and whether the locality has complied with significant laws and regulations applicable to the program. The Division's website includes audits released from 2000 to the present.

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

Data and Statistics – Data and statistics regarding the State's local governments, including those used in many of the Division's publications, is available in multiple formats on the Division's website and by request. This includes information related to individual classes of local government such as villages, special district thresholds, the Aid and Incentives to Municipalities (AIM) program, revenues collected by justice courts and overlapping real property tax rates and levies. Financial data from 1998 to 2004 for counties, cities, towns, villages, school districts, fire districts, special purpose units, joint activities and industrial development agencies is also available.

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

- **Local Government Electronic Filing** – The Division provides local governments with a free, easy-to-use software program they can utilize to prepare and file their annual financial reports.

DIVISION SERVICES/RESOURCES

- **Justice Court Report Filing** – Information related to the case disposition and receipt data that all town and village justice courts are required to submit to OSC each month is available.
- **Indigent Legal Services Fund** – Information concerning the annual reporting of expenditures on indigent legal services by counties and New York City and estimates of future distributions to these entities from the Indigent Legal Services Fund can be obtained.
- **Constitutional Debt Limits** – Information is available about the debt limits imposed by the State Constitution, which constrain the amount of debt that certain municipalities can incur, and the method for applying for exclusions from these limits for certain types of self-liquidating debt.
- **Constitutional Tax Limits** – Information is available about the provisions of the State Constitution that constrain the amount of taxes that a local government can levy and the tax limit form that local governments must file with OSC.
- **BOCES Annual Financial Report Certification Form** – The form for the filing of BOCES annual financial reports can be downloaded from the Division’s website.
- **Average Estimated Costs for County and Town Special Improvement Districts** – Information can be found on the average estimated cost thresholds to be used in determining whether the approval of the State Comptroller is necessary for certain special district actions.
- **Multiyear Financial Plans** – A guide, template, and sample plans that local governments can use when developing their multiyear financial plans are available.
- **Publications** – The Division’s website contains a wealth of documents of value to municipal officials and others interested in local government issues and finance.
- **Research Reports** – The Division has authored several reports that address major policy issues facing local governments and State policy-makers. Subjects addressed include intermunicipal cooperation and consolidation, smart growth, sales taxes, industrial development agencies, outdated municipal structures, property taxes, fiscal stress in cities, county Medicaid costs, financing education in New York’s “Big Five” Cities, population trends in cities and revenue sharing.
- **Accounting and Financial Information** – Numerous financial accounting, reporting and technical assistance documents are available for use by local governments.
- **Audit Reports** – The website includes a searchable database of audits of local government entities released by the Division from 2000 to the present.
- **Local Government Connection Newsletter** – The State Comptroller’s quarterly newsletter for municipalities, school districts and other local government-related entities is available on the website.
- **Local Government Management Guide** – A series of modules that includes technical information as well as suggested management practices for municipalities is available. Some of the topics covered in the guide are capital assets, fiscal oversight responsibilities, intermunicipal cooperation, internal controls, multiyear capital plans, multiyear financial planning, reserves and strategic planning.

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- **School Accountability Reform** – Information can be found on the State Comptroller’s new audit and oversight program to review school district finances and operations and available school board training designed to increase accountability in school districts and strengthen oversight of school finances.

Fire District Reform – Legislation enacted in 2006 institutes a number of significant changes designed to strengthen fire district and fire company accountability and oversight. The enacted legislation, a Frequently Asked Questions (FAQ) document, an accounting bulletin outlining new auditing requirements and a document outlining the internal audit process for fire districts are available.

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

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