

2005 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



Alan G. Hevesi

New York's local governments face tough challenges in increasingly complex fiscal environments.

While many local governments are in stable financial condition, many are not—particularly upstate urban communities, where population losses and economic decline are eroding their ability to support basic governmental functions. As this report describes, there are very different underlying conditions facing municipalities depending on geography (upstate or downstate) and type of community (city versus suburb). Our major urban school systems are also under severe financial constraints, and school districts statewide are facing an accountability crisis set off by scandals on Long Island.

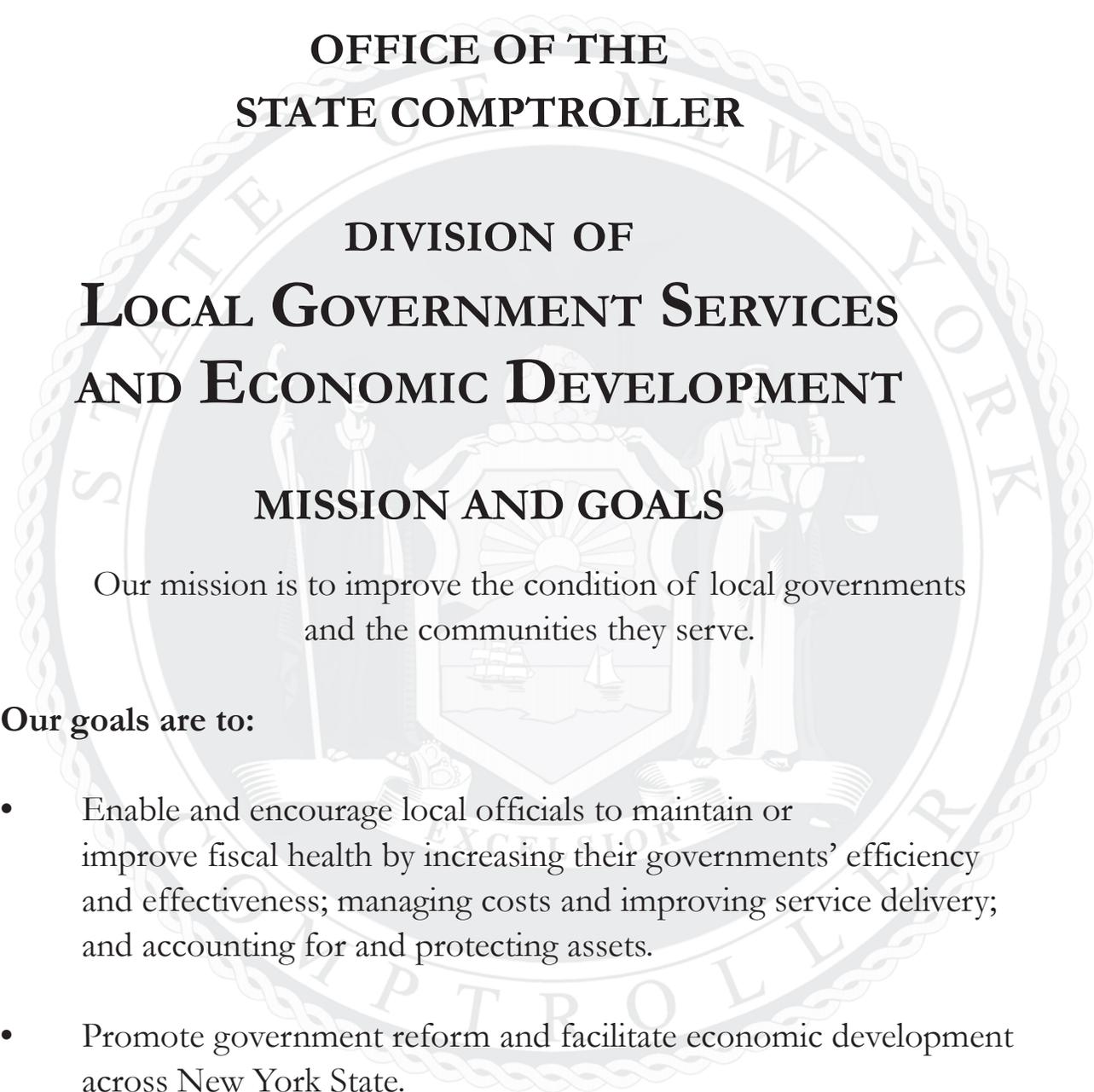
Perhaps the most prominent symptoms of fiscal stress are the control boards that have been put in place to oversee Buffalo and Erie County's finances (following my special reports on the finances of each). However, there are many other signs, including municipalities that are nearly exhausting their tax limits and those needing emergency assistance, such as deficit financing authorization or special State aid payments or accelerations.

My Office is bringing attention to local government issues where a State response is needed. For example, this year we issued special reports on revenue sharing and Medicaid that helped stimulate State action in this year's budget. We are addressing the schools accountability crisis through an audit initiative and a Five-Point Plan to improve local financial controls developed in partnership with the education and accounting communities and adopted by the State Legislature in June. Finally, we are assisting cities in meeting a new requirement this year for multiyear financial planning—a vital tool for all local governments, especially those struggling with difficult fiscal conditions.

I hope the information presented in this report is helpful to State and local decision makers. I will continue to use the resources of my Office to assist local governments and stimulate reform at the municipal, regional and State levels.

Sincerely,

Alan G. Hevesi

The seal of the Office of the State Comptroller of New York is a large, circular emblem in the background. It features a central shield with a sunburst at the top, a ship on the water, and a figure holding a scale. The shield is flanked by two figures, one holding a sword and the other a scale. The shield is set against a background of a sunburst. The entire seal is surrounded by a decorative border with the words "OFFICE OF THE STATE COMPTROLLER" and "NEW YORK" visible.

**OFFICE OF THE
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.

The State of Local Governments

New York's local governments face tough challenges in increasingly complex fiscal environments. As this report describes, there are very different underlying conditions facing municipalities depending on geography (upstate or downstate) and type of community (city versus suburb). While many local governments remain in good financial condition, some are not – particularly upstate cities, some of which have been so debilitated by population losses and economic decline that they are losing the ability to support basic governmental functions.

There are over 3,000 local governments in New York State (including counties, cities, towns, villages, school districts and fire districts). Each provides a particular array of public services to meet local needs and preferences, and each faces a unique set of challenges. Localities provide New York residents with their most direct interaction with government through a variety of services such as issuing permits, renewing licenses, accepting tax payments, maintaining roads and providing police and fire protection. In total, local governments spent nearly \$120 billion in 2003 delivering these services.

Local government costs continue to grow at nearly twice the rate of inflation, with much of this increase paid by local taxpayers. Upward pressure on spending is caused by wages and salaries, Medicaid and healthcare costs, and employee benefits. While pension costs increased in recent years (due to a return to historic norms following stock market declines), they have now leveled off and are even declining for 2006.

Real property taxes were both the largest source of revenue (constituting 30 percent of all revenue in 2003), and the fastest growing source of revenue in recent years (increasing by 9.7 percent from 2002 to 2003). During the late 1990s the economic expansion allowed most local governments (counties, cities, towns and villages) to keep property tax increases below inflation. More recent economic slowdowns have reversed this trend. Downstate (i.e., in the New York City metropolitan area) there has been substantial

growth in property values, allowing for lower tax rates (on a full value basis) even while tax levies grew. However, stagnant property values in many upstate communities have led to increased

tax rates to support levy increases. As a result more local governments are approaching their tax limits.

Population and unemployment trends also differ dramatically for upstate and downstate. For example, upstate cities have experienced population losses, while most downstate cities have continued to grow. Recent population estimates even show net decreases for some upstate counties, while downstate counties are expected to experience record increases. Data show that outer-ring suburban towns are growing at the same time cities and inner-ring suburbs are declining or static in population. Unemployment rates outside New York City also tend to be lower downstate when compared to upstate regions.

During the late 1990s the economic expansion let most local governments keep property tax increases below inflation. More recent economic slowdowns have reversed this trend.

The State of Local Governments

Local governments have increased their reliance on debt, with total outstanding debt increasing by 12.6 percent from 2002 to 2003, and increasing by 46 percent from 1998 to 2003.

Local governments have increased their reliance on debt, with total outstanding debt increasing by 12.6 percent from 2002 to 2003, and increasing by 46 percent from 1998 to 2003. The combination of increasing infrastructure costs, sprawl without growth and aging facilities has contributed to this trend.

To perform their jobs successfully, local officials must function in a highly complex environment which requires knowledge of a myriad of rules and regulations, accounting and reporting requirements, labor negotiations, revenue forecasting and expenditure controls. In addition, local officials may take office with only partial knowledge of the complexities they face, and struggle to make the difficult choices

that may be necessary to maintain budgetary balance in future years.

To address these many challenges, the Office of the State Comptroller (OSC) works in partnership with local communities in a number of ways – including

This year OSC is offering training on multiyear financial planning, which is a vital tool for local governments, especially those struggling with difficult fiscal conditions.

training, technical assistance, audits and special consulting services. For example, this year OSC is offering training on multiyear financial planning, which is a vital tool for local governments, especially those struggling with difficult fiscal conditions. OSC research also brings attention to issues where a State response is needed. This year, for example, OSC issued special reports on revenue sharing and Medicaid that helped stimulate improvements – the State budget included increased aid and a cap on local Medicaid costs. OSC is also sponsoring regional forums to help focus attention on the critical problems facing local governments.

Population and Employment

Many of the fiscal conditions experienced by local governments can be explained by examining the underlying economic and social environment. For some municipalities, particularly upstate cities and urban counties, long-term population losses and economic

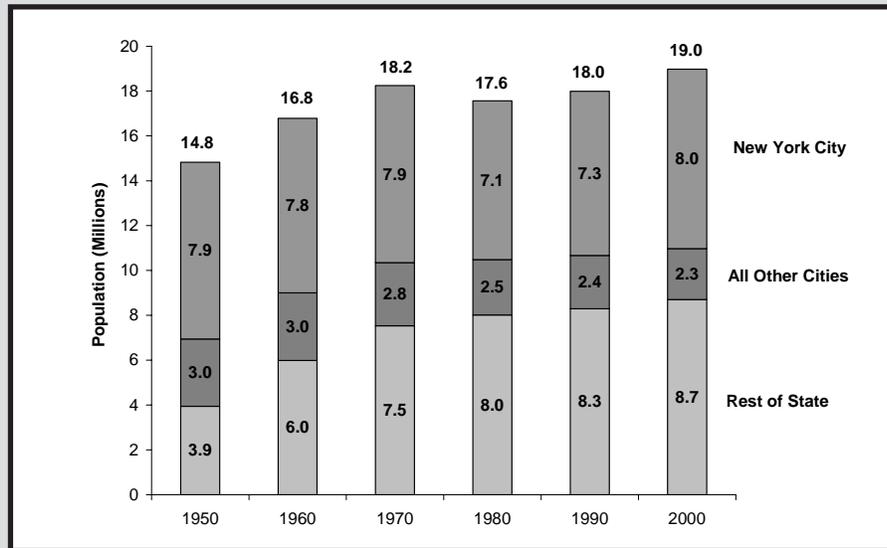
decline have taken a toll on local finances. The most severely affected municipalities face greater demand for services despite deteriorating tax bases.

While the population of New York State has increased by 28 percent from 1950 to 2000, there has been a significant residential

For some municipalities, particularly upstate cities and urban counties, long-term population losses and economic decline have taken a toll on local finances.

The State of Local Governments

Population Trends in New York State: 1950 to 2000



Population of cities (excluding New York City) has declined by 20 percent since 1970. Large upstate cities have been particularly hard hit by population losses.

1950 to 2000 (the fourth highest decline among large cities nationwide). Rochester (34 percent decline) and Syracuse (33 percent decline) are not far behind, and, like Buffalo, these cities

movement away from cities and towards suburban towns. Population of cities (excluding New York City) has declined by 20 percent since 1970. Large upstate cities have been particularly hard hit by population losses. For example, Buffalo lost approximately half of its population from

have experienced five consecutive decades of declining population.

Across the State, suburban growth contrasts with urban decline or stagnation, in a continued pattern of sprawl. A recent report on upstate New York found that for the major upstate regions, growth in “outer-ring” suburban towns has come at the expense of inner city neighborhoods, and inner-ring older suburbs. These patterns combine with a highly fragmented local governmental structure to create a vicious cycle for

Across the State, suburban growth contrasts with urban decline or stagnation, in a continued pattern of sprawl.

The State of Local Governments

upstate cities: movement away from central cities leads to weakening of cities economically which, in turn, leads to more movement away from cities. Decline in a central city can eventually threaten an entire region's economy. Three-quarters of the central cities in the U.S. have the ability to annex surrounding areas and take advantage of growth occurring just outside their borders. Cities in New York State do not have this ability.

Along with these urban-suburban differences, demographic trends differ substantially for upstate and downstate communities. For example, upstate cities have experienced population declines, while virtually all downstate cities have grown over the past decade.

Although the direction of the change in these upstate regions is encouraging, current unemployment rates continue to exceed the rate for the State as a whole.

While the State as a whole has experienced gains in population and employment, the performance in certain upstate communities is less promising. According to the latest data from the New York State Department of Labor, from June 2004 to June 2005, the State's unemployment rate

dropped from 5.9 percent to 4.7 percent. Similarly, unemployment in counties in Western New York dropped from 5.7 percent to 5.2 percent. In Central New York, the unemployment rate dropped from 5.5 percent to 4.8 percent and in the North Country from 6.0

UPSTATE OUTMIGRATION

There has been a significant demographic shift in the population of upstate New York. As jobs left the region, younger workers have also left the region and moved to the South and West. The net out-migration from upstate New York of roughly 6.5 percent since 1980 has included a greater number of younger, working age adults. These trends will continue to place pressure on the regional economy and therefore pose challenges to local government budgets.

percent to 5.1 percent. Although the direction of the change in these upstate regions is encouraging, current unemployment rates continue to exceed the rate for the State as a whole. Unemployment in the Capital Region has dropped from 4.3 percent in June of 2004 to 3.9 percent in June of 2005—outperforming the other upstate regions. Suburban downstate has also fared better. Unemployment in the Hudson Valley was 4.0 percent in June 2005, and on Long Island, it was 4.1 percent. New York City's unemployment rate was 5.3 percent, the highest of any region.

Revenues and Expenditures

For fiscal years ending in 2003, local government expenditures totaled \$118.4 billion—a 3.7 percent increase over the 2002 fiscal year total,

Local government expenditures continue to grow at more than double the rate of inflation for the period—increasing on average by 5.4 percent annually.

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School district expenditures (including New York City) totaled \$41.4 billion in 2003, reflecting an increase of 38.7 percent since 1998—a rate of growth far exceeding both inflation and that observed in any other class of government.

and a 30 percent increase over the five-year period from 1998 to 2003. Local government expenditures continue to grow at more than double the rate of inflation for the period—increasing on average by 5.4 percent annually.

School district expenditures (including New York City) totaled \$41.4 billion in 2003, reflecting an increase of 38.7 percent since 1998—a rate of growth far exceeding both inflation and that observed in any other class of government. While towns represented less than five percent of total local government expenditures in 2003 (\$5.6 billion), expenditures have been rapidly increasing—growing by roughly 30 percent since 1998. Cities (excluding New York City) and villages increased expenditures by roughly 24 percent, while counties experienced an increase of roughly 21 percent over the same period.

From 2002 to 2003, expenditure increases outpaced inflation (2.3 percent as measured by the CPI) in towns (8.1 percent), school districts (6.1 percent) and cities (4.8 percent) while counties (3.1 percent) increased expenditures at a more moderate rate.

In 2003, revenue for all local governments totaled \$108 billion reflecting a 26 percent

increase from 1998 to 2003. Federal aid was the fastest growing revenue category—increasing by 48 percent, followed by State aid and property tax revenues—each growing by 30 percent over the period. Increasing by only 10.7 percent from 1998 to 2003, non-property tax revenues were the slowest growing revenue category.

Property Taxes

Real property tax revenues are the largest source of revenue for local governments—accounting for 30 percent of revenue from all sources. Property taxes were also

the fastest growing source of revenue from 2002 to 2003, increasing by 9.7 percent over the 2002 total of \$29.3 billion to reach \$32.2 billion in 2003.

For local governments, property taxes are generally the most flexible and most stable revenue sources, and are easy to administer. Given these characteristics, property taxes are usually used as a “balancing revenue source,” meaning that the tax rate is set to provide revenues needed to support a community’s budget after all other sources of revenue have been estimated. Local officials face the pressure to balance growing budgets while, at the same time, keeping property taxes at a reasonable level.

In general, local governments did an exceptional job controlling tax levy increases during the late

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The State of Local Governments

Overall Percent Change in Tax Levy					
	Counties ^a	Cities	Villages	Towns	School Districts
1995 to 2000 (annualized)	-0.6%	0.0%	2.4%	1.7%	3.9%
2000 to 2001	0.8%	1.9%	3.1%	5.0%	5.8%
2001 to 2002	5.5%	1.5%	4.2%	4.3%	7.6%
2002 to 2003	14.4%	5.7%	5.0%	6.0%	7.7%
2003 to 2004	9.4%	5.8%	6.9%	6.0%	7.8%
2004 to 2005	7.3%	6.8%	6.0%	Not Yet Available	8.0%

^a The 2004 to 2005 percent change is an estimate based on findings from the Annual Budget Survey, New York State Association of Counties (2005)

1990s, with counties, cities, villages and towns keeping annual levy increases below the inflation rate. Schools were an exception to this trend. However, growing fiscal pressures and the economic downturn have led each class of government to increase levies in recent years. From 2002 to 2003, counties increased tax levies by 14 percent—the largest single-year levy increase for the years shown. The rate of increase for counties has begun to slow but remains well above both historic levels and inflation. Cities, villages,

Because of differences in property value trends, there is a substantial difference in the tax rate trends for upstate and downstate localities. For most upstate communities, stagnant property values have meant that tax levy increases can only occur through tax rate increases. For downstate communities, rapidly increasing property values have meant that full value tax rates declined even while tax levies have grown.

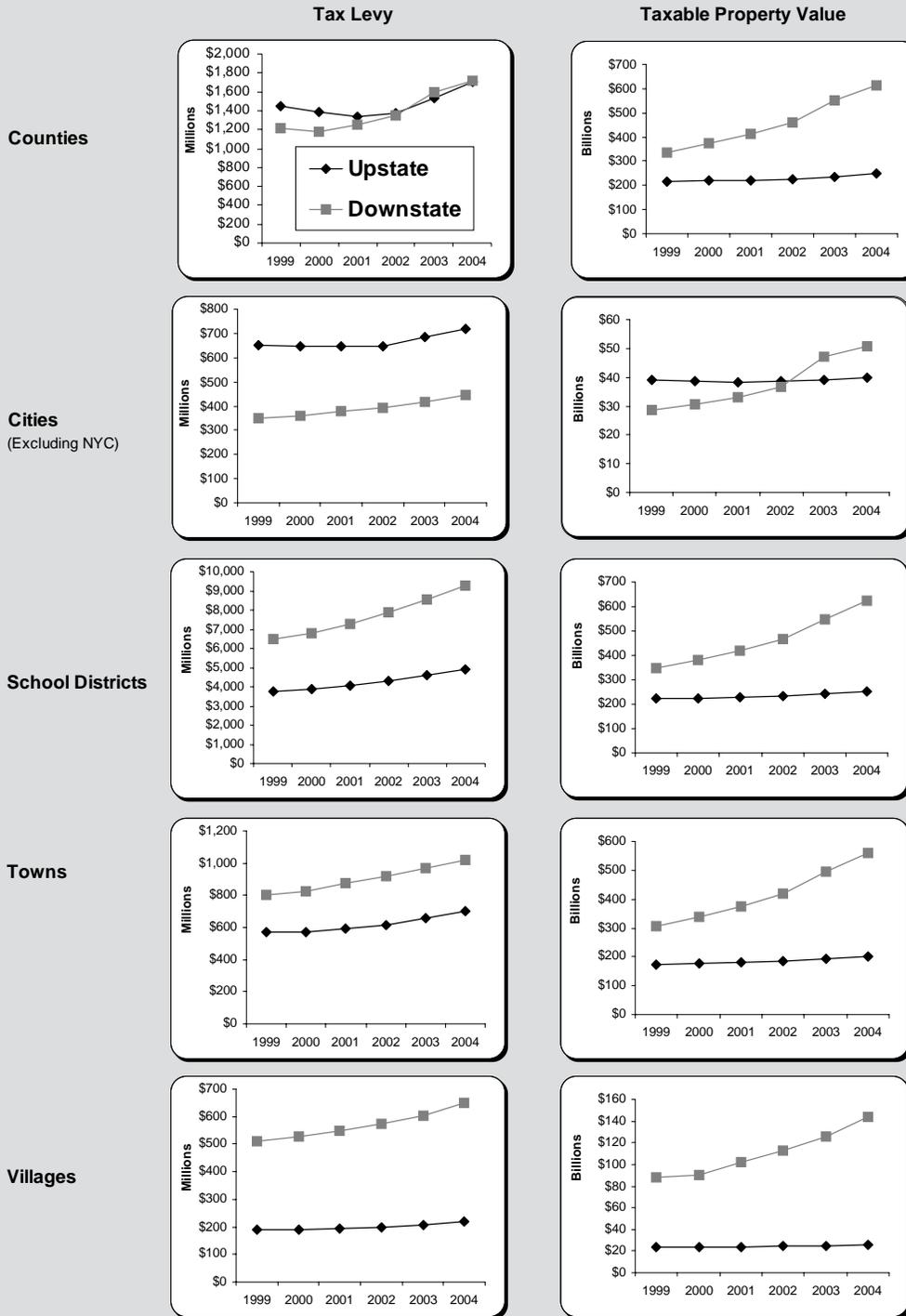
towns and school districts have shown acceleration in overall levy increases in recent years, and all classes continue to exceed inflationary increases.

Property tax rates can only be compared on a “full value” basis (i.e., using comparable, adjusted figures for the full value, rather than assessed value of taxable property). Because of differences in property value trends, there is a substantial difference in the tax rate trends for upstate and downstate localities. For most upstate

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Tax Levy and Property Value Changes

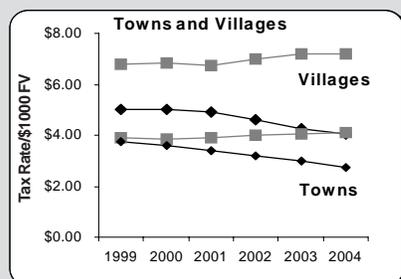
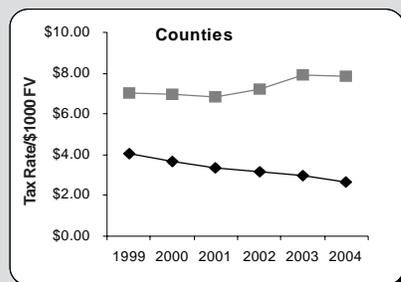
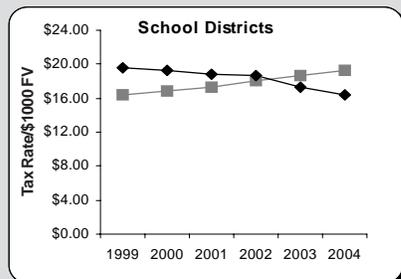
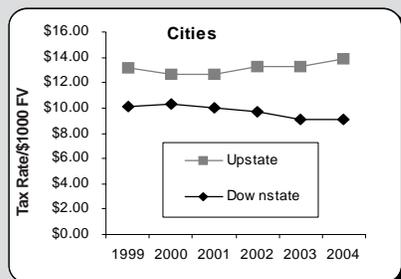
Property Values are Increasing Downstate and Flat Upstate, While Levy Increases are Occurring Statewide



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Median Tax Rate by Class (1999 to 2004)

Tax Rates are Increasing Upstate and Declining Downstate



Tax rates are generally higher for upstate cities compared to downstate cities, and recent trends have further increased the upstate-downstate tax rate difference.

communities, stagnant property values have meant that tax levy increases can only occur through tax rate increases. For downstate communities, rapidly increasing property values have meant that full value tax rates declined even while tax levies have grown. It is important to note however, that differences in assessment practices across jurisdictions also contribute to variations in effective tax rates, as well as taxpayer dissatisfaction (see accompanying box).

Downstate cities increased tax levy by 28 percent from 1999 to 2004, yet even with this increase, a 23 percent reduction in the tax rate occurred because property values increased by

Median Percent Change 1999 to 2004

	Tax Levy	Property Value	Tax Rate
Cities	20.8%	5.9%	6.7%
Upstate	15.9%	3.5%	11.6%
Downstate	28.3%	63.3%	-22.7%
Counties	31.6%	18.2%	14.9%
Upstate	33.7%	15.5%	16.1%
Downstate	24.5%	70.5%	-28.9%
School Districts	38.0%	21.6%	7.5%
Upstate	33.8%	15.9%	15.7%
Downstate	45.1%	78.5%	-19.2%
Villages	16.6%	12.4%	-0.6%
Upstate	14.5%	7.4%	6.2%
Downstate	22.7%	62.1%	-24.1%
Towns	21.7%	19.1%	0.9%
Upstate	20.9%	17.7%	2.9%
Downstate	30.1%	65.0%	-20.5%

The State of Local Governments

63 percent during the same period. In contrast, upstate cities increased their tax levy by roughly 16 percent, but because property values increased by only 4 percent, the levy increase resulted in a 12 percent increase in the tax rate. Tax rates are generally higher for upstate cities compared to downstate cities, and recent trends have further increased the upstate-downstate tax rate difference.

Buffalo, Rochester, Syracuse and Yonkers make up the “Big Four” cities in New York State. Located in Westchester County (downstate), Yonkers increased its tax levy (and decreased its tax rate) in a pattern similar to other downstate

cities. For the three upstate Big Cities, tax rate trends are very different. For Buffalo, property values declined by 9 percent from 1999 to 2004, and even though the City cut the tax levy by 6 percent, tax rates still increased by 3 percent. For Rochester and Syracuse, decreases in property value and increases in tax levy have caused tax rates to increase by 15 percent and 20 percent, respectively. Tax levies in towns were flat during the second half of the 1990s, with towns as a class increasing levy by only 1.7 percent annually. Like other classes, town tax levies have increased in recent years and tax rate patterns differ substantially between upstate and downstate.

UNDERSTANDING ASSESSMENT QUALITY

One of the prevailing criticisms regarding the property tax system involves the varying and sometimes unfair manner in which properties are assessed in some jurisdictions. The quality of assessing varies significantly among the nearly 1,000 assessing jurisdictions statewide. Inequitable practices cause many taxpayers to challenge their assessments, which can create instability in the tax base.

The crux of the problem is that State law does not effectively require assessing jurisdictions to assess real property at market value, or in accordance with standards of the profession. For example, although State law nominally requires assessing units to perform assessments annually, the State has not provided any mechanism to do so, nor granted any agency the authority to compel compliance.

While there is no single “best” measure of the quality of assessing, the NYS Office of Real Property Services (ORPS) publishes a variety of information on assessment accuracy. By many measures, assessing quality has improved dramatically over the past several decades. However, problems still persist in some areas, and the ORPS statistics show both the good and the bad in assessing practices. For example, the percentage of assessing units achieving ORPS standards for “uniformity” has been increasing, and now exceeds 70 percent – however, the standards themselves have been changed over the years as have the methods of measuring against them.

According to ORPS, only 28 percent of assessing units are reassessing annually. Some localities reassess every few years while others have not reassessed in six years or more. Research shows that frequent reassessments are necessary to ensure accuracy, and the State has provided financial and technical assistance programs to encourage this practice. ORPS also has long encouraged a reduction in the number of assessing jurisdictions, and many villages have discontinued the assessing function. More localities are also appointing (rather than electing) their assessors, which is perceived to be advantageous because appointed assessors often have more advanced skill sets than those who are elected, and can work in multiple jurisdictions. According to ORPS, 83 percent of assessors were appointed in 2004, compared to only 48 percent in 1983. More information on property tax assessments is available on the ORPS website: www.orps.state.ny.us

The State of Local Governments

School tax increases have not only outpaced inflation for the past several years, but more recent data suggest that this trend has accelerated—with school tax levies increasing by roughly 7 percent annually from 2000 to 2005. According to New York State Education Department data, this trend is continuing with school district budgeted tax levies projected to increase by another 7 percent from 2005 to 2006.

On average, levy increases for school districts from 1999 to 2004 have exceeded other classes of government. This is significant due to the fact that, unlike those of other classes of government, school district budgets in New York State are subject to voter approval, allowing citizens of a community to directly accept or reject a proposed level of education spending. However, for the second year in a row, 36 percent of school district budgets in Nassau and Suffolk Counties were voted down on the first vote—signaling growing taxpayer resistance.

Tax and Debt Limits

While the property tax is the revenue source over which local governments have the greatest control, there are constitutional and statutory limits on the amount of revenue which can be levied through property taxes and the amount of debt that can be issued. For an increasing, although relatively small, number of municipalities, close proximity to tax or debt limits is

placing local budgets under great stress.

In cases where local governments exceed tax limits, the State Comptroller is

For an increasing, although relatively small, number of municipalities, close proximity to tax or debt limits is placing local budgets under great stress.

WHAT ARE TAX AND DEBT LIMITS?

Cities, counties and villages are subject to both constitutional tax and debt limits. Towns and small city school districts are subject to constitutional debt limits. Non-city school districts and fire districts are subject to statutory debt limits. Both types of limits are expressed as a percentage of real property full value (using a five-year average full value or the most recent year of data, as prescribed by law).

For counties, the tax limit is generally calculated as 1.5 percent of the property value. For New York City, the tax limit is 2.5 percent of property value and for villages and other cities (including the large cities), the tax limit is computed as 2 percent of full value.

Different percentage debt limits apply to the various types of local governments (based on property value). For New York City, the debt limit is 10 percent; for the other large cities, the limit is 9 percent; for small cities, counties, villages and towns, 7 percent (except Nassau County which is 10 percent); for city school districts (excluding the Big Five), the debt limit is 5 percent and for non-city school districts the statutory debt limit is 10 percent of full value.

Local governments can run up against their tax and debt limits in several ways. First, by increasing the amount of taxes levied or debt issued, a greater portion of the limit will be exhausted. It is important to note, however, that since the limit is expressed as a percentage of full value, if property values in a municipality decline, the tax and debt limits will decline as well. Additionally, certain exclusions are allowed from both limits and therefore if the exclusions change, the impact of the limits can change.

The State of Local Governments

More Municipalities are Approaching Their Constitutional Tax Limits						
	Cities		Counties		Villages	
	#> 80%	% of Class	#> 80%	% of Class	#> 80%	% of Class
1999	1	1.6%	0	0.0%	1	0.2%
2000	2	3.2%	0	0.0%	1	0.2%
2001	3	4.8%	0	0.0%	4	0.7%
2002	5	8.1%	0	0.0%	5	0.9%
2003	6	9.7%	2	3.5%	8	1.4%
2004	8	12.9%	5	8.8%	8	1.4%
2005	8	12.9%	N/A	N/A	13	2.3%

statutorily required to withhold certain State aid payments, potentially worsening an already declining fiscal situation.

Currently, local governments which have exhausted 80 percent or more of their tax limits are being notified that they are in a potentially serious situation. This is a threshold indicative of reduced revenue generating capacity, and the point at which municipalities must pay close attention to their level of tax levy and exclusions, given their narrowing tax margin.

As of fiscal years ending in 2005, eight cities (13 percent of the class) and 13 villages (2.3 percent of the class) exceeded 80 percent of their available tax limits. As of fiscal years ending in 2004, five counties exceeded this same threshold and three counties (Fulton, Montgomery and Cortland) exceeded 90 percent of their available tax limits.

There are 13 villages which have exhausted more than 80 percent of their available tax limits in 2005, including Monticello (99 percent) and Malone (97 percent). These narrow tax margin-villages are larger than average, including Hempstead (the largest village) and Spring Valley (6th largest village in the State). In fact, these 13 villages—which tend to be more like cities in size and in composition—comprise 8 percent of the population residing in New York’s 554 villages statewide.

There are a small number of cities that are dangerously close to their tax limits in 2005. For example, the City of Gloversville has exhausted 100 percent of its tax limit and has no remaining property tax revenue capacity—a situation indicative of severe fiscal stress. Additionally, Lackawanna has exhausted 97 percent of its available tax limit, and the City has increased from 83 percent exhausted in

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2004 to 97 percent in 2005—a result of levy increases that may be unsustainable given the City’s declining property values. Two of the Big Four Cities were also close to their tax limits in 2005: Buffalo (88 percent) and Rochester (84 percent). The tax levy subject to the limit in the Big Five Cities includes the levy for school operations (because schools in these cities are fiscally dependent), and to some degree, this dependence accounts for the larger portion of tax limit exhausted in these cities as well as a host of other fiscal challenges for the cities and school districts alike.

Data for the 2003 fiscal year suggest that most municipalities are not in danger of exceeding their debt limits. While no counties or towns are nearing their debt limits, seven villages have exhausted more than 70 percent of their debt limits. However, three of the Big Four Cities are near or over 70 percent of their debt limit.

Increased Reliance on Debt

Local government debt (not including NYC) increased from \$20.3 billion in 1998 to \$29.7 billion in 2003—an increase of 46 percent. The bulk of the debt increase can be attributed to school districts. Local governments have issued substantially more new debt in 2003 compared to 2002 and as a

Local governments have issued substantially more new debt in 2003 compared to 2002 and as a result, outstanding debt has increased by 12.6 percent in a single fiscal year.

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Total outstanding debt of school districts has increased by 125 percent (or 18 percent annually) from 1998 to 2003 (not including NYC). This increase is most likely the result of more favorable building aid formulas which were introduced to encourage investments in school facilities.

Favorable State Budget Actions

This year’s enacted State budget included several significant improvements for local governments, including broad changes in Medicaid and a revenue sharing increase.

Generally, Medicaid costs are jointly financed at the federal and state level. However, in New York, responsibility for the local 50 percent share is borne by both the State and county governments. Because of various program expansion efforts, the growing cost of medical care in general and enrollment spikes due to the economic downturn, this State/local cost sharing arrangement has resulted in Medicaid consuming greater portions of county budgets each year. The problem has become so severe that in some counties Medicaid costs actually exceed the property tax levy. A special report issued by the State Comptroller in January 2005

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The State of Local Governments

Because of various program expansion efforts, the growing cost of medical care in general and enrollment spikes due to the economic downturn, this State/local cost sharing arrangement has resulted in Medicaid consuming greater portions of county budgets each year. The problem has become so severe that in some counties Medicaid costs actually exceed the property tax levy.

estimated that if the Medicaid program continued to grow at current rates, the additional cost could drive up county property taxes by almost one-third by 2010. As a result of a growing consensus that this issue could no longer be ignored, the 2005-06 enacted State Budget began phasing in a 3 percent cap on local Medicaid spending growth.

In 2006, local Medicaid costs will be capped at 3.5 percent above 2005 expenditures or actual costs—whichever is less. The growth rate will be lowered to 3.25 percent in 2007 and 3 percent in 2008 and beyond. A full State takeover of the Medicaid program will begin in January 2008, at which time county governments will be given two options to help the State offset the cost of the program. Counties can either continue paying a local share for Medicaid at the capped amount, which would grow at no more than

A full State takeover of the Medicaid program will begin in January 2008, at which time county governments will be given two options to help the State offset the cost of the program.

3 percent each year, or choose to eliminate Medicaid from its local budget altogether and allow the State to intercept a portion of local sales tax revenue.

Revenue sharing, or unrestricted aid for local governments, is another important area where the State Comptroller issued a special report this year. It described how the revenue sharing formulas were originally meant to provide a growing and reliable source of unrestricted aid, but for decades have been annually overridden in legislation. After peaking in 1988-89 at almost \$1.1 billion, revenue sharing was cut roughly 50 percent over the next four years as part of the State's response to a serious fiscal crisis in the early 1990s. By 1992-93, revenue sharing had been reduced by more than \$500 million to a low of \$532 million. Since then, funding for the program has not kept pace with inflation, growth in the State budget or the original revenues intended to support the program. In 2004-05, revenue sharing totaled nearly \$792 million—almost \$300 million less than the 1988-89 peak.

The 2005-06 State budget increased revenue sharing under a new program entitled Aid and Incentives for Municipalities (AIM). Under AIM, unrestricted aid to cities, towns and villages will go up by \$57 million, including across-the-board increases of 12.75 percent for cities. To be eligible for the aid increases all cities must develop three-year financial plans, minimize property tax rate growth and seek efficiencies in current operations and shared services agreements. Towns and villages will

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receive the greater of a 3.75 percent increase or \$500. In addition, a new program to encourage shared services between municipalities was adopted with funding of \$2.75 million.

Pressures on Expenditures

Costs for local governments continue to increase in key areas, including Medicaid, employee compensation and benefits. For example, the cost of employee healthcare, which has been increasingly problematic for some time now, continues to rise. According to the Kaiser Foundation's annual

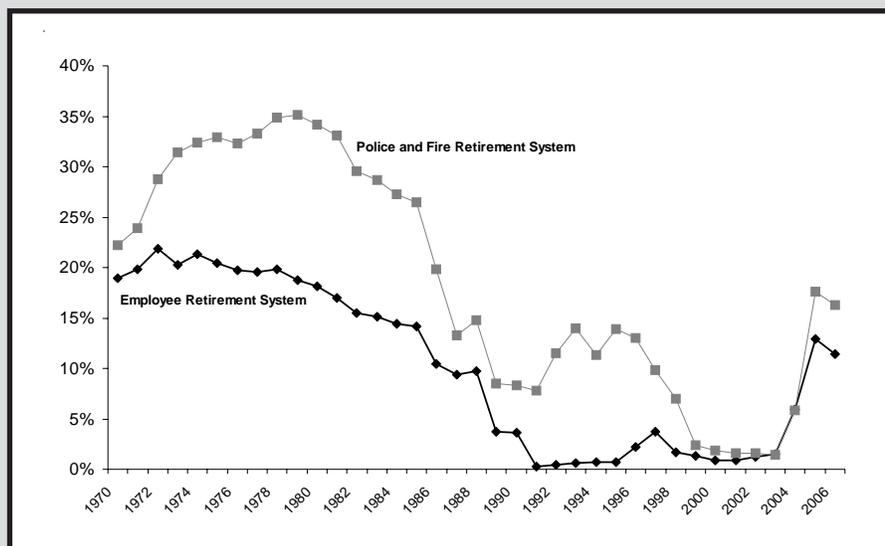
survey on employer health benefits, in 2004 the cost of employee healthcare increased 11.2 percent, slightly less than the 2003 increase (13.9 percent), but still in double-digits. In order to plan for these rapidly increasing costs, many local governments are budgeting 15 percent annual increases for employee healthcare.

Local Medicaid costs have been a growing burden on county budgets over the last decade. In 1993, Medicaid accounted for 14 percent of

total county general fund expenditures and 40 percent of total property tax levies. In 2003, Medicaid accounted for 19 percent of total county general fund expenditures and 73 percent of total property tax levies.

According to a recent survey conducted by OSC, counties would have to increase property taxes nearly one-third by 2010 in order to continue support for Medicaid growth.

Retirement System Payment Rates: 1970 to 2006
(as a Percent of Salary)



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State leaders responded to this Medicaid burden by passing legislation that limits the growth in the local share of Medicaid.

In 2003, counties, cities, towns and villages spent over \$1.8 billion on employee health care, an increase of 11 percent over 2002. For cities and towns, healthcare expenditures have increased by 50 percent from 1999 to 2003 (11 percent annually), while counties experienced a 36 percent increase over the same period (8 percent annually).

While employee health benefits have been increasing at a more rapid pace, salaries have continued to increase as well—growing by 13 percent overall from 1999 to 2003 (3 percent annually). Additionally, compared to employee healthcare costs, salaries constitute a much greater portion of local government labor costs. In 2003 counties, cities, towns and villages spent roughly \$8 billion on salaries. For many local governments, salary costs are often “locked in” as a result of negotiated contractual agreements—giving local governments less flexibility in controlling these costs.

Although some local officials continue to note pension costs as a major component of strain on their budgets, the recent rise in pension contributions has now leveled off and even begun to decline. During the 1990s local

For many local governments, salary costs are often “locked in” as a result of negotiated contractual agreements—giving local governments less flexibility in controlling these costs.

governments benefited from the strong economy and robust stock market performance which resulted in extremely low contribution rates for nearly a decade.

However, with the end of the “boom” market period, employer contribution rates returned to historic norms. Rates are now at 11.4 percent of payroll, down from 12.9 percent in 2005 for the Employees Retirement System (ERS) and 16.3 percent, down from 17.6 percent for the Police and Fire Retirement System. Today’s rates remain well below those of the 1970s. For example, in 1972 ERS contribution rates reached 21.9 percent of payroll and in 1979 Police and Fire contribution rates reached 35.1 percent of payroll.

Chapter 260, Laws of 2004 gave employers the ability to establish retirement contribution reserve funds and to amortize portions of their pension payment increases allowing for greater predictability and manageability. The legislation also changed the payment date to February 1st, allowing employers with a calendar year fiscal year to record no pension liability for that year. A subsequent ruling by the Governmental Accounting Standards Board (GASB) required

employers to record a portion of the liability in that year. Additionally the legislation provided relief by extending the amortization to ten years and delaying the first payment for one year.

Although some local officials continue to note pension costs as a major component of strain on their budgets, the recent rise in pension contributions has now leveled off and even begun to decline.

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Continuing Fiscal Stress

In broad terms, a fiscally healthy municipality is able to finance services on an ongoing basis—meaning that the municipality can endure short-run financial pressures such as revenue shortfalls or unanticipated expenditures, while maintaining adequate service levels. Maintaining sound financial condition requires local officials to plan for the future and adjust to long-term demographic changes and the economic impact of the business cycle. For many local governments, this is no easy task—rising costs combined with demographic and economic decline severely limit their options, and many have maximized efficiency gains and now face serious service level reductions in order to maintain structural balance.

Counties:

Despite the progress on Medicaid, counties will continue to face a barrage of other demands on their limited financial resources. With few new revenue streams available to help support their budgets, many will have to rely on additional taxpayer support. Moreover, some counties (especially upstate counties) will have to manage these demands against a backdrop of continued underperformance on employment measures and persistent population loss.

Counties have increasingly relied on sales tax revenue to balance their budgets. By the end of the 2005 legislative session, 49 of 57 counties plus New York City have local sales tax rates that exceed the 3 percent statutory limit, including eight counties with local rates exceeding 4 percent (Allegany, Chautauqua, Dutchess, Erie, Nassau, Oneida, Orange and Suffolk). Oneida County now

has a combined sales tax rate of 9.5 percent, the highest in the State.

Many counties have been forced to maximize revenue collections by identifying and tapping new revenue streams such as tobacco securitization funds. Some have increased existing fees while others have introduced new fees and surcharges. Common revenue raising actions relate to mortgage recording tax, hotel/motel occupancy, and vehicle registration. As these options are exhausted, they will no longer be available to help balance county budgets in the future.

Maintaining sound financial condition requires local officials to plan for the future and adjust to long-term demographic changes and the economic impact of the business cycle.

Poor fiscal management can also lead to fiscal stress as evidenced by the recent crisis in Erie County. According to a report issued by the Comptroller in June 2005, Erie County faces a 2005 budget gap of \$118 million and projected gaps in future years that grow from \$131 million in 2006 to \$279 million in 2010. These gaps result from an ongoing strategy of the County of cutting property taxes without

cutting spending to match its revenues and using one-shot revenues, such as reserves and the sale of its County Medical Center, to cover its overspending. Clearly, this strategy has not worked and has necessitated that the County be placed under the fiscal oversight of a control board to ensure that the County returns to sound financial footing.

Cities:

For cities, decades of demographic decline has led to severe fiscal stress, particularly in many upstate cities. While property values tend to mirror population trends, property value data from 2005 show a pattern of recovery for some upstate cities.

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For all upstate cities, property values declined by 0.4 percent overall from 1999 to 2003, but increased by nearly 7 percent from 2003 to 2005—reflecting a growing housing market in upstate New York, particularly in the Capital Region. For the City of Schenectady—which lost 11 percent of its full value from 1999 to 2003—recent data show a reversal of this trend, with property values increasing by 19 percent from 2003 to 2005, the second highest two-year rate of growth of all upstate cities.

Among the largest upstate cities (Buffalo, Rochester and Syracuse), recent property value data are mixed. For Rochester, a 6.3 percent decrease in full value from 1999 to 2003 was offset by a 7.1 percent increase from 2003 to 2005—suggesting some recovery, although the 2005 full value figure remains below historic levels. For Buffalo and Syracuse, a pattern of decline from 1999 to 2003 seems to have leveled off from 2003 to 2005; however, like Rochester, both cities remain below historic full value levels.

Big City School Districts:

All urban school systems are affected by the same fiscal stressors as their cities, but none as directly as the “Big Five” districts that are fiscally dependent on their cities (New York City, Buffalo, Rochester, Syracuse and Yonkers). Educating over 40 percent of the State’s students, and the vast majority of minority, poor and limited English proficient students, these districts are already challenged by disadvantaged student populations, State and federally imposed education standards and acute school facilities needs. Yet they cannot levy taxes or determine independently how much they will spend, but must compete for resources with other vital public needs of their respective cities, such as police and fire safety.

School Funding

The CFE decision may have a dramatic impact on the Big Five Cities. Although the ruling only applies to NYC directly, the discussion about aid changes to address CFE has included all of the big cities, as well as other “high needs” districts. While likely beneficial for education funding, CFE may cause additional stress on city finances, because school funding comes from both State and local sources, and some current proposals would mandate a specific local contribution.

The Big Five’s local contributions to education have come under increasing pressure as these cities have struggled to balance municipal budgets in recent years. While most other school districts increased local support to schools over the past decade, most of the Big Five kept local support relatively flat, although increased State aid allowed total spending in all five to rise, nonetheless. (New York City increased support for education during this period while Yonkers decreased its support in the late 1990s.)

These cities cannot spend as freely on schools as independent districts, even apart from their fiscal troubles. First, they must fund their local contributions to schools (about

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one-fifth of own-source expenditures) within constitutional city tax limits, which all five are approaching. Second, they must fund both municipal and school capital projects under a single city debt limit, which most have nearly reached as well.

Multiyear Planning as a Tool for Managing Fiscal Stress

As local governments continue to face fiscal pressures, the need for long range planning has become increasingly apparent. The past two State budgets have added new planning requirements, and

The past two State budgets have added new planning requirements, and all cities in the State will now be required to carry out some form of long-term planning.

all cities in the State will now be required to carry out some form of long-term planning. However, the various requirements have been added piecemeal and do not at this time extend beyond cities. Until recently, multiyear financial plans were only required for local governments that had experienced severe financial crises, such as New York City and Yonkers in the 1970s, Nassau County and Troy in the 1990s, and more recently, the City of Buffalo and Erie County.

Provisions in last year's enacted State Budget required the cities of Syracuse and Rochester to submit four-year financial plans as a condition of unrestricted aid accelerations. The Comptroller's review of these plans found that both cities are projected to have significant out-year budget gaps in the future. This year's State Budget went even further, requiring all cities to create three-year financial plans as a condition of the new revenue sharing program.

Fiscal stress has been most severe in the big cities and the long-term projections now required for these cities show persistent and increasing budget gaps. As shown in the table, gaps of 6 to 9 percent in 2005-06 increase to 16 to 22 percent of total budgets in just three years. By focusing on budget gaps ahead of time, local governments are in a better position to deal with, and hopefully avoid, severe fiscal crises.

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Long-term projections are a fundamental ingredient of financial condition analysis, and yet they are currently not required for most local governments. Indeed, without long-term projections, it is often very difficult to gauge the extent of local fiscal difficulties. This point was especially well illustrated in OSC's

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Summary of Budget Gaps in the Upstate Large Cities*								
	2005-06		2006-07		2007-08		2008-09	
Buffalo	\$29.4	8.9%	\$36.4	10.9%	\$46.6	13.5%	\$56.7	16.0%
Syracuse	\$10.8	5.9%	\$25.8	13.3%	\$38.0	18.6%	\$48.5	22.4%
Rochester	\$25.5	8.4%	\$39.8	12.6%	\$56.9	17.1%	\$70.2	20.2%

*Amounts shown are in millions. Percentages are of general fund expenditures.

Source: City of Buffalo Four-Year Financial Plan for Fiscal Years Ending 2006-2009 (May, 2005)
(Gaps based on OSC calculations) and OSC Analysis of Syracuse and Rochester Multiyear Plans (April, 2005)

report on the fiscal crisis in Erie County, which is now under an oversight board, as recommended by the Comptroller.

To help improve the ability of local governments to identify and manage potential fiscal difficulties before full financial crises develop, the State Comptroller's Office will issue guidance and host training workshops to help local officials develop financial plans that will provide meaningful information regarding their future financial situation.

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Services and Activities

of the Division

The State Comptroller's oversight and support for local governments is facilitated by the Division of Local Government Services and Economic Development. This narrative describes the Division's services and activities, including recent work, and puts these activities in the context of the broader environment.

The Division has expanded its traditional accountability role and today actively promotes government reform by presenting audits, research and other public information on critical local government policy issues.

research studies analyze and describe various policy issues. In response to recent school district scandals on Long Island, we have launched a schools accountability initiative, described below, which will include audits of all school districts within a five-year period, as well as other reforms.

The Division's basic mission – to improve the condition of local governments and the communities they serve – covers a great variety of activities and services, through which we seek to bolster public confidence in the capacity of government to identify and address problems. To accomplish this, the Division has expanded its traditional accountability role and today actively promotes government reform by presenting audits, research and other public information on critical local government policy issues. These efforts often pave the way for local or State action, including legislation.

The Division operates under the principle of partnership with local governments, disseminating information and providing a range of services to help these governments operate more efficiently and effectively. These services include accounting, management and other manuals, technical assistance publications and bulletins, and a variety of training opportunities and consulting services. Our performance audits provide information on areas where local governments may improve services or reduce costs and our

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The State Comptroller's Office oversees a great number and diversity of local governments – approximately 4,200 units overall. This includes 1,604 general purpose local governments (counties, cities, towns and villages) and 1,562 special purpose local governments (school and fire districts). In addition, there are more than 1,000 special purpose government entities — agencies and authorities, municipal libraries, joint activities, special sewer, water and lighting districts, housing authorities, industrial development agencies, etc. Special purpose entities are differentiated from local governments in that they cannot independently levy taxes. The table on page 39 lists the current count of all local government entities in New York State.

Even beyond these 4,200 basic units of government there are roughly 7,000 improvement districts that are components of towns or counties. These include water, sewer, lighting, refuse and garbage districts, but unlike the special purpose entities described above these are not separate governmental entities.

Services and Activities of the Division

School District Financial Accountability

In response to several financial scandals in public school districts on Long Island, the State Comptroller developed a school district financial accountability initiative, including an audit plan and a legislative plan to enhance school district financial accountability.

The State Comptroller's Office responded immediately to the scandals by redirecting existing resources and performing audits of 23 school districts on Long Island, including in-depth audits of internal controls over financial operations in 9 districts and administrative expense audits in 14 other districts. School districts had not been audited regularly by the State Comptroller's Office since the early 1980s, when these audits were ended as the result of budget cuts. To add an effective audit presence for schools, resources were requested to hire and train 89 staff to audit all school districts in the State within a five-year period. The 2005-06 enacted State budget provided initial funding for this program, and legislation was passed specifying that each school district, charter school and BOCES (Board of Cooperative Educational Services) be audited within five years. The Comptroller will report annually on this initiative, with a first report in December 2005.

Additionally, State legislation was passed implementing the Comptroller's Five-Point Plan for School Financial Accountability. This plan strengthens training and financial oversight by school district officials and their boards, and improves the effectiveness of the external CPA audit that each district is required to have annually. The Comptroller's plan was developed cooperatively with the New York State School Boards Association, New York State Council of School Superintendents, New York State

The State Comptroller's expanded audit presence and preventive legislation will together ensure that school districts have an effective financial monitoring system, including strong internal controls and external auditing. This will help ensure public confidence and bolster the schools' mission to provide the best public education possible.

Association of School Business Officials, and the New York State Society of Certified Public Accountants. The plan and legislation implementing it were crafted with the assistance of the New York State Education Department. The legislation:

- Requires six hours of training for school board members on their financial oversight responsibilities;
- Establishes an internal audit function within each school district;
- Creates audit committees in school districts;
- Mandates a competitive RFP process for selecting audit firms when contracts expire or at least every five years; and
- Improves the effectiveness of annual external audits by requiring direct school board involvement and a formal response to issues raised.

Services and Activities of the Division

The State Comptroller's expanded audit presence and preventive legislation will together ensure that school districts have an effective financial monitoring system, including strong internal controls and external auditing. This will help ensure public confidence and bolster the schools' mission to provide the best public education possible.

Audits

Our audits identify cost savings, areas for improvement, and weaknesses in internal controls.

Our accountability audits ensure that control systems are in place to safeguard the assets of local governments. A subset of accountability audits – fraud audits – reveal how the lack of adequate controls can lead to criminal abuse of local government assets. In 2004, we found more than \$121,000 in local government assets that were misappropriated through fraud.

In 2004, the Division's audits of individual units of government contained myriad recommendations for cost savings and/or revenue enhancements. If followed, these recommendations could save more than \$10 million for the local governments studied. Examples of audits of individual units of government include:

- **Erie County Medical Center:** We found that Erie County has followed the same unsuccessful method used previously by several other counties to establish a public benefit corporation for its County-run medical center. The County had used the "sale" of the medical center to obtain over \$80 million in a one-time cash infusion to pay current expenses while burdening the

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medical center with debt. The medical center had not produced a business plan, required by its by-laws and good business practice, to show how it could operate on a self-sustaining basis.

- **Lewis County:** Our audit of Lewis County revealed that County officials in cooperation with officials in the Governor's office used third party not-for-profit organizations to funnel \$850,000 in public funds to private business enterprises. This report was referred to the Attorney General for investigation and in December 2004 a settlement was reached that includes repayment for improper billings, the return of unspent funds, and granting the County a security interest in the enterprise.
- **Nassau County Parks and Recreation Department:** Our audit disclosed that there were many opportunities for Nassau County to maximize revenues from concession agreements. The future revenue enhancements totaled approximately \$1.6 million with an additional \$436,000 due from existing contracts. The County agreed to implement these recommendations, and has already taken a number of significant actions.

Services and Activities of the Division

The Division also issued ten audits covering multiple units of government during 2004. These performance audits involved working with several local governments or agencies in a particular region or across the State to look at issues or programs over a group of local governments to determine if there are ways to improve efficiency and effectiveness. These audits allow us to highlight important operational issues and improvement opportunities of interest to a broad range of local governments. For example, reports were produced on:

- **Empire Zones:** Our statewide audit of the Empire Zones program disclosed participating businesses had fallen far short (by 36 percent) of their project employment goals, with 23 percent of businesses actually reducing staffing. State legislation enacted this year implements many of the reforms recommended in this audit, including that business applications will meet a cost benefit test, that the zones will be reconfigured into a limited number of contiguous areas, and making changes to prevent “zero enterprises” from taking advantage of Empire Zone benefits (these are existing enterprises that are re-organized or re-formed solely for the purpose of gaining Empire Zone benefits).
- **Security over Local Government Computer Systems:** Our audit found that there are major computer security issues in local government, leaving their systems vulnerable to major security threats.
- **Cost of Hospital Services:** A regional audit report on the costs of hospital services provided to county inmates showed that because county officials did not pay the appropriate Medicaid rates for any of the

240 inpatient hospital claims in 2002, 7 of the 11 counties audited overpaid hospitals by more than \$1.1 million.

- **Debt Refinancing:** We issued a positive audit report on debt refinancing and found that local officials are doing a good job reducing costs by refinancing. In a survey of 96 local governments and audit work on eight of these municipalities, we found only two that had not taken steps to address refunding opportunities.
- Other topics included community development block grant administrative costs, municipal electric utilities, coordinated assessment programs, local government websites and local government use of State contracts for vehicle fuel.

To support the Comptroller’s goal of making public authorities more accountable, the Division is also increasing its audit oversight of local public authorities. Audit activity included a regional audit of five IDA’s in the Albany area, audits of Erie and Nassau County Medical Centers, and others in progress. 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.

Research

The Division’s Research Unit was created two years ago to provide additional analytical support for the Comptroller’s leadership in local government policy and reform. Research staff analyze local government data and policy issues, producing reports on critical trends affecting

Services and Activities of the Division

local governments. The addition of this capability has allowed for a great improvement in the presentation of data and analysis in the Comptroller's reports on local governments.

This year a new series of research briefs entitled "Local Government Issues in Focus" was launched. These briefs review major issues affecting local governments, providing an accessible overview, as well as an analysis of policy implications to be considered at the State level. This series, as well as other research reports and local government financial statistics can be obtained from the local government section of the OSC website (osc.state.ny.us).

Recently issued research reports include:

- **Population Trends in New York State's Cities:** Described how most of New York's cities lost population from 1970 to 2000 (for a total decrease of 20 percent of the State's urban population outside of New York City) with large upstate cities being particularly hard hit. The population of towns increased by 16 percent for the same period. The linkage between population shifts, socio-economic changes and fiscal stress is discussed.
- **Revenue Sharing in New York State:** This brief showed that revenue sharing in New York failed to keep pace with inflation or State budget growth over the last two decades. It described the history of the revenue sharing program, tracked trends in aid and provided a breakdown of unrestricted aid to municipalities within each county from 1988-89 to 2004-05. Increasing attention to the revenue sharing program helped support an increase in unrestricted aid for localities in this year's enacted State budget.

This year a new series of research briefs entitled "Local Government Issues in Focus" was launched. These briefs review major issues affecting local governments, providing an accessible overview, as well as an analysis of policy implications to be considered at the State level.

- **Financing Education in New York's "Big Five" Cities:** Described how the State's largest school districts have the most disadvantaged students, the oldest facilities and new academic standards to meet, but face additional challenges because the financing of these districts comes from large cities with growing fiscal problems, increasingly limited resources and constrained tax and debt limits. This brief explored the many issues associated with these fiscally dependent districts, including "maintenance of effort."
- **County Medicaid Costs:** This brief demonstrated that county property taxes would have to increase by an average of almost one-third by 2010 to keep pace if local Medicaid costs continued to rise at the rate experienced by counties over the last decade. As a result of growing concern for these increasing local costs, this year's enacted State budget began phasing in a 3 percent cap on local Medicaid spending growth.
- **Analysis of Rochester and Syracuse Multiyear Plans:** As a precondition for an acceleration of a portion of the unrestricted State aid paid to Rochester and

Services and Activities of the Division

Syracuse, the State Comptroller must review and certify that each city has a four-year financial plan in place. The Comptroller's reviews found that budgets for Rochester and Syracuse were projected to be balanced for 2004-05, but that both cities are projected to have significant out-year budget gaps in the future. These findings provide further cause for concern about fiscal conditions in the major upstate cities.

Budget Reviews

Our budget reviews help local governments achieve structural balance in their budgets by evaluating the consistency and appropriateness of estimated revenues, appropriations and appropriated fund balances. In 2004, we performed 23 budget reviews for local governments, 12 of which were mandated by special deficit financing legislation.

Budget reviews mandated under deficit financing legislation included: the Cities of Glen Cove, Rome and Troy; the Village of Freeport; the Town of Babylon; and the Roosevelt, Schenectady, Monroe-Woodbury, Liberty, Potsdam, Troy and Amsterdam school districts. We also performed budget reviews in 11 other local governments.

Our budget reviews help local governments achieve structural balance in their budgets by evaluating the consistency and appropriateness of estimated revenues, appropriations and appropriated fund balances.

A special budget review was prepared for Erie County, at the request of the Erie County Legislature. This report, much broader than a typical budget review, was released in June 2005. It reviewed the County's financial condition generally, as well as its current budget situation, and found that it faces a potential 2005 budget gap of \$118.4 million and projected gaps in future years that grow from \$131 million in 2006 to \$279 million in 2010. The report's description of Erie County's fiscal crisis, and the Comptroller's recommendation that a control board be put in place, resulted in legislation establishing the Erie County Fiscal Stability Authority, providing oversight and access to special deficit financing assistance.

Training

Training is one of the most important services offered by the State Comptroller's Office to local government officials. Since many local officials serve on a part-time basis and there is often a large election turnover, we offer frequent, conveniently located training opportunities.

During 2004, Division staff presented more than 110 training sessions at our conferences, schools and teleconferences attended by more than 14,000 local government officials.

In support of the Comptroller's school financial accountability initiative, the Division collabo-

During 2004, Division staff presented more than 110 training sessions at our conferences, schools and teleconferences attended by more than 14,000 local government officials.

Services and Activities of the Division

rated with a coalition of school district organizations to develop curriculum and provide training to school district officials, including workshops focused on promoting a healthy financial environment, fraud detection and strengthening internal controls. Total attendance exceeded 4,300 for these sessions.

Over 2,500 local officials participated in seven teleconferences that were broadcast to over 50 sites statewide. Teleconference topics included fire district legal and fiscal issues, justice court administration, procurement cost-saving tips, school financial accountability issues, downtown economic development, and responsibilities of town boards and town clerks.

The Division conducted eight basic and advanced accounting schools plus 12 custom programs covering topics such as purchasing, budgeting, accounting, auditing tax collectors, performance audits, fiscal responsibilities, and cooperation and consolidation of services. Total attendance exceeded 715 for these programs.

Intergovernmental Cooperation

The Division promotes local consideration of cooperative, shared and consolidated services by providing current research on the issue, outlining the steps local governments should go through to evaluate service sharing, and providing consulting services. We have issued a research report on the topic, as well as a chapter in our Local Government Management Guide, which helps outline the steps local governments should go through in considering cooperative ventures.

We offer consulting services performed at the request of local officials to help them evaluate

We offer consulting services performed at the request of local officials to help them evaluate and implement cooperative activities. In this manner, the Division serves as a neutral party to bring local officials together, facilitate discussions or meetings, and provide technical assistance and support.

and implement cooperative activities. In this manner, the Division serves as a neutral party to bring local officials together, facilitate discussions or meetings, and provide technical assistance and support. During 2004, we co-sponsored a workshop attended by approximately 45 county, city, town and village officials and staff from Schenectady County. We have also been involved in cooperation discussions with towns and village in Tompkins County, Onondaga municipalities, Jefferson County municipalities, Oswego County municipalities, the Town and Village of Liberty, and the Town and Village of Clayton.

Technical Assistance

Each year, the Division provides hundreds of local governments with over-the-phone or on-site customized assistance on a variety of questions and concerns. In 2004, our regional offices had significant contact with more than 660 local governments.

Assisting localities that are experiencing fiscal stress continues to be a Division priority. In addition to audits and budget reviews, we are

Services and Activities of the Division

In addition, the Division issues a variety of publications to assist local officials in performing their duties, including the Local Government Management Guide, which contains chapters on reserves, strategic planning, financial condition analysis and other topics.

developing training materials to assist local governments with multi-year financial planning, and we have engaged in a partnership with SUNY's Rockefeller College to offer locality-specific budgetary assistance. The Division is also undertaking a major review of its financial condition and risk assessment process in order to better understand and predict emerging municipal fiscal stress, and improve the advice and services we can provide to local governments in stress.

In addition, the Division issues a variety of publications to assist local officials in performing their duties, including the Local Government Management Guide, which contains chapters on reserves, strategic planning, financial condition analysis and other topics. The Division will be working on a variety of other self-help publications in the coming year.

Financial Data

The Division collects a wide variety of data relating to local government operations, resulting in an information repository that is an essential resource for a broad spectrum of users interested in local government issues. This

includes financial data collected annually from the local government entities we oversee, as well as real property tax information and demographic data (e.g., population, land area, employment). The financial data is collected under systems of accounting and reporting prescribed by the Comptroller. These data are a critical input for developing and guiding the Division's risk assessment, audit planning and research functions.

Our local government data are analyzed and summarized in OSC reports, and are made available to users in a variety of formats, including printed reports, compact disks (such as the CD included with this report), and other means. The data can also be accessed through the OSC web site.

A number of external groups use the OSC local government database for a variety of purposes, including:

- Local officials, for management and planning purposes and to provide accountability for financial operations;
- Governmental, academic and other research groups for analysis of local government issues;
- The New York State Legislature and State agencies to monitor programs and allocate resources;
- Citizens, to be informed participants in the management of local government; and,
- Investors and rating agencies to evaluate the creditworthiness of local governments.

Services and Activities of the Division

The 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 other users of the local government data set, as varying reporting practices can limit the analytical utility of some elements of the data. For example, expenditures for employee benefits may be distributed across functional categories (e.g., general government, public safety, highways, etc.) or accounted for as a separate “undistributed” category. When benefits are undistributed one may identify the costs of benefits by type (e.g., life insurance, hospital and medical insurance, state retirement, etc.), but cannot determine the costs by functional category. Conversely, when these expenditures are distributed among functional categories the costs by type of benefit is lost.

The Division is undertaking a review of the structure of our financial data set, and the underlying systems for recording and reporting that data, 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. We will be pursuing this evaluation in partnership with local government officials and organizations representing them, as well as other users of the data. This will provide us with input on the current reporting system and potential solutions.

Justice Court Fund

Responsibility for the Justice Court Fund (JCF) was transferred to the Division in 2003, enhancing coordination of the Comptroller’s local government responsibilities. Based upon de-

The Division is undertaking a review of the structure of our financial data set, and the underlying systems for recording and reporting that data, to determine if reporting can be made less complicated or otherwise improved to provide more consistent data.

tailed monthly reports, JCF distributes moneys collected through local justice courts and administrative tribunals. In the 2003-04 State fiscal year, JCF distributed approximately \$309 million in fines, fees and forfeitures derived from the adjudication of motor vehicle, criminal, civil and other cases at the local government level.

Electronic Filing

Increasing electronic filing (e-filing) in every area where data is collected from local governments is an important goal for the Division.

Nearly 80 percent of local governments already use e-filing for their annual financial reports.

Using e-filing for annual financial reports produces better quality data because the filing software includes edit checks and many data entry and transcription errors are eliminated. It is also a much more efficient way to file, for local governments as well as the Division. Since its introduction in the late 1990s, participation in e-filing has been voluntary, but the Division

Services and Activities of the Division

aggressively encourages e-filing and provides training and assistance. Nearly 80 percent of local governments already use e-filing for their annual financial reports, and we set a goal to increase this percentage by approximately 10 percent this year. For Justice Court Fund monthly reports, electronic filing has grown to cover 60 percent of local courts, accounting for approximately 85 percent of collections. This not only increases accuracy, it also speeds payment of the local share of collections to participating towns and villages. We are pursuing e-filing for other types of data collection as well. For example, the Division revised Constitutional Tax Limit forms this year to make them easier to understand and introduced e-filing as an option that was first available for villages with a fiscal year beginning June 1.

Industrial Development Agency (IDA) Annual Reporting

IDAs are independent public benefit corporations authorized under State law, and each is established for the benefit of a particular local government. Today there are 116 active IDAs, which are intended to advance job opportunities and economic welfare by offering financial incentives to attract, retain, and expand businesses. To achieve these goals, an IDA can buy, sell or lease property, and issue debt. Real property owned by IDAs is exempt from property and mortgage recording taxes, and purchases made for IDA projects are exempt from State and local sales taxes. These exemptions are typically passed through to assisted businesses.

IDAs are required to file a statutorily defined annual report with the State Comptroller and the Department of Economic Development, including data on jobs and tax exemptions.

Historically, data from IDA annual financial reports have been unreliable due to inconsistent and inaccurate reporting. It has therefore been difficult to summarize IDA activities in a meaningful way or to assess their effectiveness.

OSC has initiated efforts in several areas to improve the quality of IDA reporting. As part of the 2003 annual reporting process, we provided a description of common reporting errors with specific data for each IDA indicating where previous year's reports had problems. We also enhanced our review procedures, audit presence, and training/outreach on reporting issues. We also issued a revised Accounting and Reporting Manual for IDAs. These efforts have resulted in a marked improvement in the completeness and consistency of reports. In regard to completeness, for example, IDAs reported "current" job data for only 58 percent of their projects for fiscal year 2002, while reporting 87 percent in 2003 reports. We also found a significant decrease in mathematical errors in reporting various totals from 2002 to 2003, especially related to tax exemption reporting. Despite these and other improvements, however, there is still need for more complete and accurate reporting. OSC will continue its efforts to improve reporting, working with the IDAs and organizations representing them.

The Division has completed two audits on IDAs which found inconsistencies in practices and suggested a need for more active monitoring and oversight. For example, we found that inadequate controls over payments in lieu of taxes agreements (PILOTs). Currently, an audit is in progress reviewing whether IDAs have systems or controls in place to adequately verify reported job data, evaluate performance and recapture benefits for performance shortfalls.

Financial Data

Local Government Data

The Division collects a wide variety of data relating to local government operations. The tables and charts in this section contain summary financial data for fiscal years ended in 2003 for the major classes of local governments; that is, counties, cities, towns, villages, school districts and fire districts. The Summary of Local Government Entities presents the number of local governments in each class, including special purpose entities for which data is not included in this report.

The financial data are presented in a variety of formats. Some tables and charts contain data for fiscal years ended in 2003 only, while others display trends from 1993 through 2003. Information is provided on real property assessments, indebtedness, revenues and expenditures. The key data elements presented in the tables and charts are described in more detail below.

The summaries aggregate the data for major classes of local government. The data for each individual local government unit (including special purpose entities) is available in the spreadsheets contained on the CD that accompanies this report. Additional CDs may be requested by email (ServiceRequest@osc.state.ny.us) or phone (518-474-6975). The spreadsheets are also available on our website (www.osc.state.ny.us/localgov/muni/specprep/2003/specprep.htm).

Explanation of Terms

This section of the report contains charts and tables summarizing the local government fiscal data collected and maintained by the Division, as well as data from other sources. Following are descriptions of some of the key data elements.

Population (County/City/Town/Village): In accordance with U.S. Census Bureau practice, each person is counted as an inhabitant of his usual place of residence or abode. Persons in the armed forces quartered on military installations, and inmates of institutions, are counted as residents of the area where the installation or institution is located. Persons working overseas for extended periods of time are not included in the population of the state.

Taxable Valuation of Real Property:

Assessed Value: This is the total taxable assessed valuation of real property as shown on the municipal or school district assessment rolls and used for the levy of the applicable taxes for the fiscal year that ended in 2003.

Full Value: This is the actual taxable valuation of real property on tax rolls determined by applying the final equalization rates established by the Office of Real Property Services to the rolls used to levy taxes for the applicable class of government's purposes for the fiscal year that ended 2003.

Financial Data

Explanation of Terms (Cont'd)

Debt Issued: This reflects the issuance of bonds, bond anticipation notes, and other notes. Debt issued for education purposes is included in cities over 125,000 population (Buffalo, Rochester, Syracuse, Yonkers and New York City).

Outstanding Debt: This includes all debt outstanding at the end of the 2003 fiscal year, with the exception of refunded bonds. Debt outstanding for education purposes is included in cities with population of more than 125,000.

Revenues:

Real Property Taxes and Assessments (County/City/Town/Village/Fire Districts): This represents the total amount of ad valorem real property taxes (taxes levied according to real property value) in the local government, plus special assessments levied on real property on the basis of benefit. It also includes other tax items, such as interest and penalties on taxes (inclusive of water and sewer rents), penalties on assessments, settlement of railroad taxes, payments in lieu of taxes, surplus on extension of county taxes and gains from the sale of tax acquired property. For counties, it includes town payments to the county to reduce the tax levy.

Real Property Taxes and Assessments (School): This represents the total amount of real property taxes received by the school district. The levy imposed by a school district in any one year may provide funds for both the year of the levy and the succeeding year due to the inclusion of a planned balance. This is permitted for all major school districts, except city school districts, in order to avoid shortages of cash between the opening of the school fiscal year and the actual receipt of property taxes. Taxes levied for a public library sponsored by a school district and taxes levied for a central high school district by a component elementary district are included, as well as federal payments and contributions in lieu of taxes and interest and penalties on real property taxes. State reimbursements for the School Tax Relief (STAR) program are also included as a component of Real Property Taxes. Additional information on STAR reimbursements for individual school districts is available by contacting the State Comptroller's Office at (518) 474-6858.

Non-Property Taxes (County/City/Town/Village/Fire Districts): This includes sales tax receipts retained by the county or city from their sales tax, if applicable, or sales tax receipts distributed to other classes of local government by the county. It also includes revenues from all other non-property taxes imposed by a local government (e.g., utilities gross receipts tax, consumer utility tax (if not included in sales tax), off-track betting surtax, franchises). For counties, it includes sales tax credits to towns to reduce the county real property tax levy, tax on hotel room occupancy, harness and flat track admission tax, privilege tax on coin-operated devices, and interest and penalties on non-property taxes. City non-property taxes also includes the income tax surcharge of the City of Yonkers and New York City.

Financial Data

Explanation of Terms (Cont'd)

Non-Property Taxes (School): These amounts consist of receipts by school districts from local sales and compensating use taxes and local consumer utility taxes. Sales and compensating use taxes may be imposed only by counties and cities, which retain the proceeds for municipal purposes or distribute all or part of the proceeds to school districts in the county based on sales tax agreements or county resolutions. Distribution of sales tax proceeds to school districts occurs in the following counties: Erie, Livingston, Monroe, Onondaga, Orleans, Wayne and Westchester. Consumer utility taxes may only be imposed by school districts with territory in cities under 125,000 population, as well as by counties and cities. Not all eligible school districts elect to impose this tax.

State Aid (County/City/Town/Village/Fire Districts): This is the total of aid from the State for various categories, including general purposes, education, public safety, health, transportation, social services, economic assistance and opportunity, culture and recreation, home and community services, natural resources, libraries, veterans' service agencies, mental health, urban renewal, natural resources, mortgage tax, maintenance and construction of sewage treatment facilities, highways, loss of railroad tax, navigation law enforcement, youth programs, recreation for the elderly, etc.

State Aid (School): Receipts from all types of State aid available to public schools are included here. Amounts of State aid deducted for each district's assessment for retirement and for the percentage of teachers' salaries for transmittal to the New York State Teachers' Retirement System are included as revenues to the district.

Federal Aid: This is the total of Federal aid for the various categories enumerated under State Aid.

Other Revenues: This includes all revenues not otherwise classified, such as departmental income, licenses, permits, rentals, sales, fines and forfeits, recoveries, refunds, etc. It also includes interest from moneys invested or deposited and revenues received from other local governments. For counties, this also includes tobacco settlement payments, including securitized payments. For school districts, this represents receipts not otherwise classified, including tuition and transportation of non-resident pupils, proceeds of insurance adjustments, sales of surplus property, and lunch and store fund sales. Interfund revenues are not included under this category.

Expenditures:

Current Operations: This category includes total expenditures for operating costs. Included in current operations are personal services, employee benefits and contractual expenditures. Personal services

Financial Data

Explanation of Terms (Cont'd)

include expenditures of salaries and wages. Employee benefits may include such items as the local government's share of State retirement, police and fire retirement, pension funds, hospital and medical insurance, social security, workers' compensation, life insurance, disability insurance, etc. For school districts, this would also include the school district's share of teachers' retirement. Contractual expenditures represent all other operating costs exclusive of personal services and employee benefits and would include expenditures for other operating supplies and services. For counties, Medicaid expenditures represent the local share of these costs except where the county operates a health care facility (such as a nursing home). For New York City only, current operations may also include equipment expenses.

Equipment and Capital Outlay: Included in this category are expenditures for equipment purchases and the construction, improvement and acquisition of fixed assets (municipal or school district facilities, public buildings, real property, streets, highways, bridges, sewers, etc.). For New York City, it only includes expenditures from the Capital Projects Fund.

Debt Service:

Principal: This consists of principal payments for the redemption of bonds and notes. Due to accounting treatments, these amounts may not include principal payments on short-term indebtedness and bond anticipation notes, principal payments made within enterprise funds and bond anticipation notes redeemed from the proceeds of bond issues.

Interest: This consists of interest payments on bonds and notes.

NYS Population
Source: 2000 Census
18,976,457
NYS Land Area
Square Miles
47,213.5



NEW YORK STATE

Summary of Local Government Entities

Local Government Entities		
General Purpose		
Counties	57	
Cities	62	
Towns	932	
Villages	553	1,604
Special Purpose		
School Districts	699	
Fire Districts	863	1,562
Total Local Government Entities		3,166
Special Purpose Entities		
Public Authorities		325
Other Special Purpose		727
Total Special Purpose Entities		1,052
Total Governmental Entities		4,218

Source: Office of the State Comptroller, Division of Local Government Services and Economic Development, June 30, 2005

Note 1: Count reflects entities that file separate annual financial reports with the Division of Local Government Services and Economic Development.

Note 2: The Comptroller's Public Authority Reform proposal listed 474 local (Class C) public authorities. That list included authorities: (a) that were authorized but are not currently operating and (b) whose financial statements are included in the annual report of their sponsoring local government.

SUMMARY OF FINANCES FOR MAJOR CLASSES OF LOCAL GOVERNMENT

Fiscal Years Ended in 2003

Table 1

	Counties (1)	Cities Exclud.NYC	New York City (2)	Towns	Villages	School Districts Exclud.NYC	Fire Districts	Total (3)
Number of Units Population (2000 Census)	57	61	1	932	554	701	868	3,174
Land Area (Sq. Miles)	(a) 10,968,179 46,910.2	2,265,897 572.7	8,008,278 303.3	8,692,132 46,214.9	1,871,947 941.6	--	--	18,976,457 47,213.5
Amounts below in millions of dollars								
TAXABLE VALUE OF REAL PROPERTY:								
Assessed Value (Municipal)	\$275,756.1	\$42,237.8	\$94,238.1	\$237,426.4	\$31,684.0	--	--	\$369,994.2
Assessed Value (School)	--	--	94,506.3	--	--	\$285,373.0	--	379,879.3
Full Value (Municipal)	787,048.5	85,972.9	395,294.0	703,607.9	150,836.1	--	--	\$1,182,342.5
DEBT ISSUED:								
Bonds	\$1,297.3	\$275.9	\$4,873.6	\$558.2	\$165.4	\$4,243.0	\$25.0	\$11,345.6
Notes	821.9	331.0	1,500.0	409.7	185.1	3,934.8	19.9	7,125.0
OUTSTANDING DEBT:								
Bonds (Gross)	\$6,659.6	\$2,415.3	\$29,679.0	\$3,125.9	\$1,099.6	\$10,866.4	\$166.8	\$53,496.0
Notes	944.6	553.7	0.0	714.9	321.9	3,479.9	36.6	5,922.8
TOTAL	\$7,604.2	\$2,969.0	\$29,679.0	\$3,840.8	\$1,421.4	\$14,346.4	\$203.4	\$59,418.8
REVENUES:								
Real Prop. Taxes & Assessments	\$3,926.2	\$841.2	\$10,255.0	\$2,563.4	\$817.3	\$13,372.0	\$416.4	\$32,191.5
Non-Property Taxes	4,241.2	661.4	13,090.2	552.6	134.2	250.8	0.0	18,930.4
State Aid	2,631.6	597.1	9,667.3	586.6	108.7	9,342.5	0.0	22,933.8
Federal Aid	1,992.4	277.9	8,646.5	168.4	70.1	1,218.7	0.0	12,374.0
Other Revenues	3,499.0	942.2	14,116.3	1,186.6	690.6	1,096.3	37.9	21,568.9
TOTAL REVENUES	\$16,290.5	\$3,319.8	\$55,775.4	\$5,057.6	\$1,820.8	\$25,280.3	\$454.2	\$107,998.6
EXPENDITURES:								
Current Operations Equip. & Capital Outlay	\$15,337.6	\$2,751.3	\$51,068.7	\$4,187.6	\$1,521.9	\$23,118.9	\$295.6	\$98,281.7
DEBT SERVICE:	1,091.9	467.7	(b) 5,805.3	923.7	326.9	3,056.9	153.4	11,825.8
Principal Interest	607.0	243.7	1,992.0	344.5	109.0	819.6	30.8	4,146.6
TOTAL EXPENDITURES	\$17,418.1	\$3,571.1	\$61,789.6	\$5,602.5	\$2,009.4	\$27,527.0	\$489.2	\$118,406.9

For historical trends of all major units of government (comparable to data listed under the "Total" column of this Table) please refer to Table 1-1. New York City data on this Table includes financial data relating to the New York City School District and City University of New York.

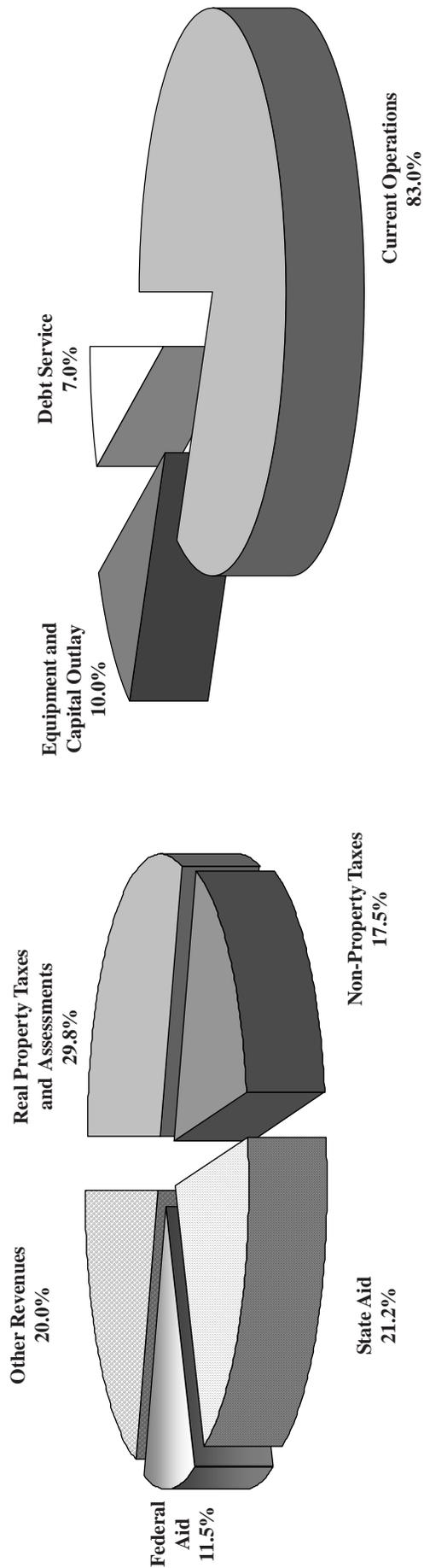
- (1) Includes counties other than the five comprising the City of New York.
- (2) Also includes fiscal data relating to the New York City School District and the University of New York. Financial data reflect all discretely presented component units as reported in the City of New York CAFR; certain categories will not be comparable with data published prior to 1992. Please refer to Table 1-6 of this publication, which provides historical trends in New York City data. Debt issued and outstanding debt categories exclude data of the Municipal Assistance Corporation, the Transitional Finance Authority, certain public benefit corporations that are component units of the City and/or whose debt is guaranteed by the City, the TSASC Inc., the Samurai Funding Corporation and discretely presented component units.
- (3) Totals are adjusted to eliminate instances of duplication. For example, the population and area of villages are also contained in the "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 Indian 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. Please also refer to notes in Tables No. 1-4, 1-5, 1-6, 1-7, 1-8, 1-9 and 1-12.

Chart 1a

REVENUES AND EXPENDITURES ALL MAJOR CLASSES OF LOCAL GOVERNMENT Fiscal Years Ended In 2003

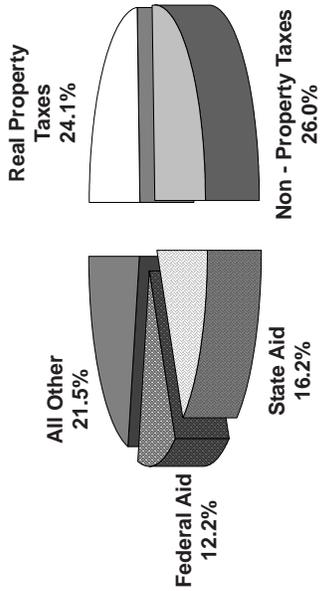


Revenues
\$107,998,600,000

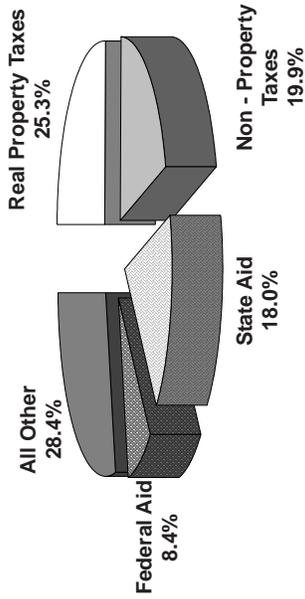
Expenditures
\$118,406,900,000

REVENUES FOR MAJOR CLASSES OF LOCAL GOVERNMENT
Fiscal Years Ended in 2003
COUNTIES, CITIES, TOWNS, VILLAGES and SCHOOL DISTRICTS

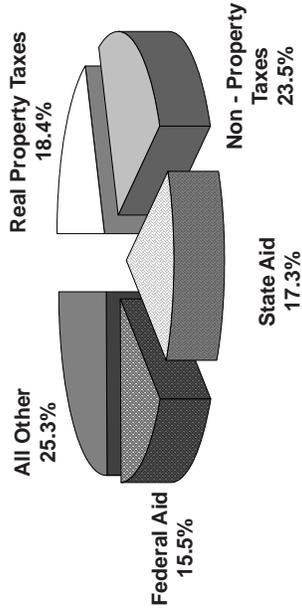
Counties
\$16,290,500,000



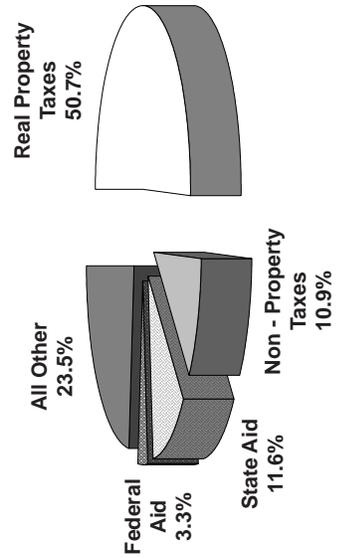
Cities
\$3,319,800,000



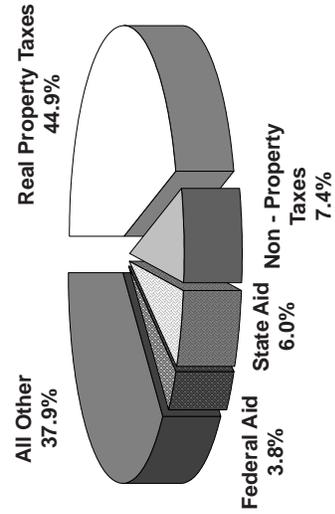
New York City
\$55,775,400,000



Towns
\$5,057,600,000



Villages
\$1,820,800,000



School Districts
(excludes NYC)
\$25,280,300,000

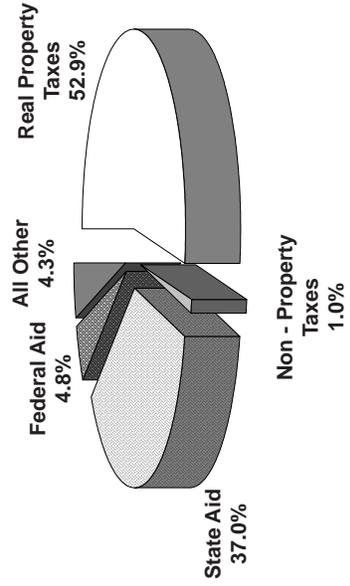
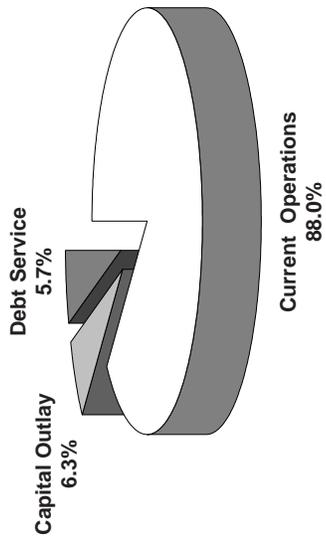


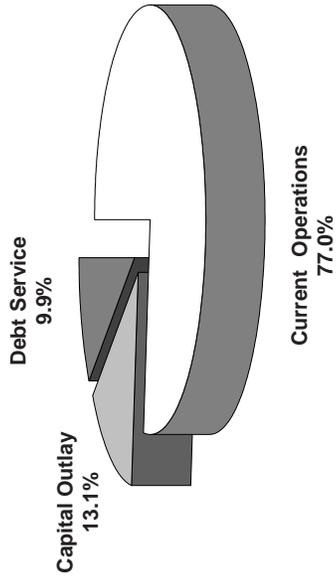
Chart 1c

EXPENDITURES FOR MAJOR CLASSES OF LOCAL GOVERNMENT Fiscal Years Ended in 2003 COUNTIES, CITIES, TOWNS, VILLAGES and SCHOOL DISTRICTS

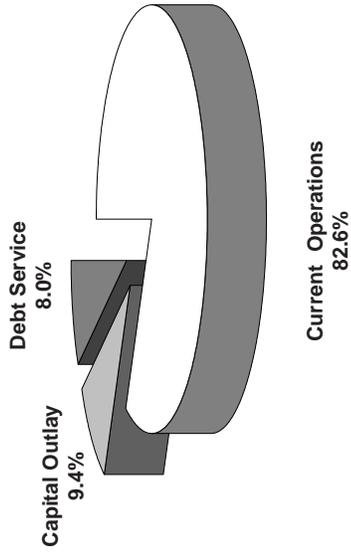
Counties
\$17,418,100,000



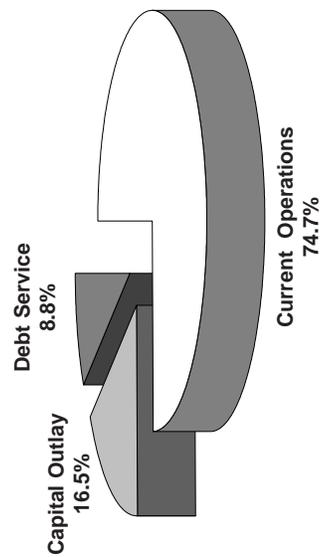
Cities
\$3,571,100,000



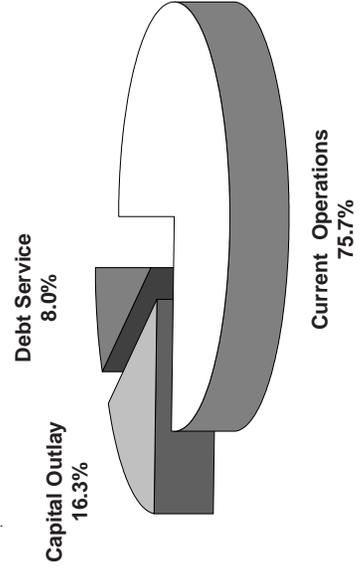
New York City
\$61,789,600,000



Towns
\$5,602,500,000



Villages
\$2,009,400,000



School Districts
(excludes NYC)
\$27,527,000,000

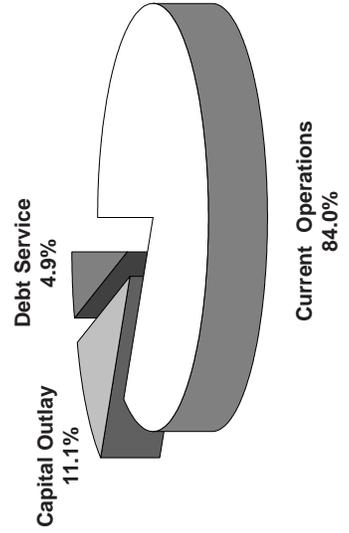


Table 1-1

COMBINED SUMMARY OF FINANCES FOR ALL MAJOR CLASSES OF LOCAL GOVERNMENT

Fiscal Years Ended in 1993 and 1998 - 2003

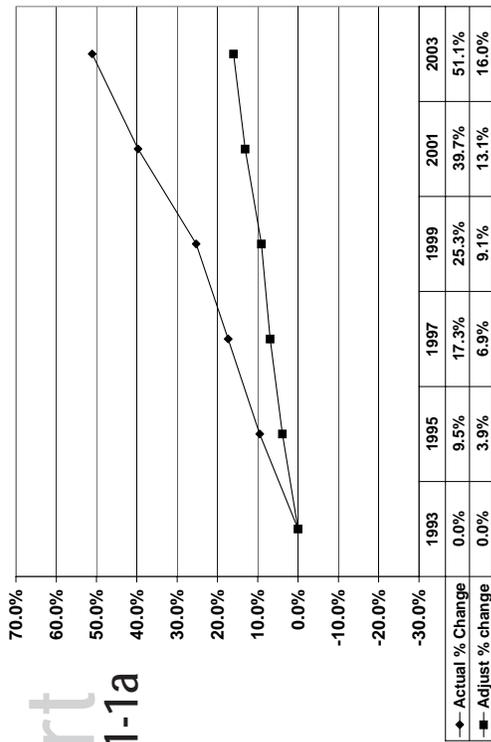
Includes Counties, New York City (Including Schools and Higher Education),
Cities, Towns, Villages, School Districts and Fire Districts

	1993	1998	1999	2000	2001	2002	2003	Percent Change	
								98-03	93-03
Population (1)	17,990,778	17,990,778	17,990,778	18,976,457	18,976,457	18,976,457	18,976,457	5.5%	5.5%
TAXABLE VALUATION OF REAL PROPERTY:									
Assessed Value (Municipal Purposes)	\$242,755.1	\$307,707.7	\$320,498.1	\$325,093.7	\$339,357.2	\$351,755.5	\$369,994.2	20.2%	52.4%
Assessed Value (School Purposes)	245,869.9	314,296.9	325,166.5	332,375.4	346,760.6	359,216.2	379,879.3	20.9%	54.5%
Full Value (Municipal Purposes)	908,432.5	826,834.6	839,296.9	899,029.1	963,565.0	1,052,952.9	1,182,342.5	43.0%	30.2%
INDEBTEDNESS DATA:									
Debt Issued:									
Bonds	\$8,158.4	\$8,666.4	\$6,460.4	\$3,543.2	\$5,803.4	\$8,744.4	\$11,345.6	30.9%	39.1%
Notes	4,732.0	4,963.6	4,708.0	5,055.8	5,297.1	6,804.8	7,125.0	43.5%	50.6%
Outstanding Debt:									
Bonds	\$34,448.0	\$44,006.2	\$45,904.2	\$45,974.5	\$47,034.4	\$50,154.0	\$53,496.0	21.6%	55.3%
Notes	2,432.0	3,203.1	3,419.7	4,004.8	4,277.5	4,730.4	5,922.8	84.9%	143.5%
TOTAL OUTSTANDING DEBT	\$36,880.0	\$47,209.3	\$49,323.9	\$49,979.3	\$51,311.9	\$54,884.4	\$59,418.8	25.9%	61.1%
REVENUES:									
Real Property Taxes and Assessments	\$22,907.0	\$24,839.0	\$25,566.9	\$26,387.9	\$27,538.7	\$29,332.6	\$32,191.5	29.6%	40.5%
Non-Property Taxes	12,994.2	17,098.7	17,852.0	19,046.8	19,979.3	18,241.7	18,930.4	10.7%	45.7%
State Aid	15,024.8	17,677.6	19,018.2	19,900.4	21,387.8	22,321.0	22,933.8	29.7%	52.6%
Federal Aid	6,106.4	8,368.9	8,478.8	8,832.4	9,879.5	11,770.7	12,374.0	47.9%	102.6%
Other Revenues	14,450.4	17,967.0	18,645.4	19,767.7	21,085.2	20,730.4	21,568.9	20.0%	49.3%
TOTAL REVENUES	\$71,482.6	\$85,951.1	\$89,561.1	\$93,935.5	\$99,870.4	\$102,396.3	\$107,998.6	25.7%	51.1%
EXPENDITURES:									
Current Operations	\$64,685.3	\$76,537.0	\$78,922.6	\$82,699.5	\$89,297.1	\$93,972.5	\$98,281.7	28.4%	51.9%
Equipment and Capital Outlay	6,483.1	7,930.9	9,030.2	9,071.7	10,770.1	12,152.9	11,825.8	49.1%	82.4%
Debt Service:									
Principal	2,536.8	3,117.7	3,341.3	3,714.4	4,055.0	3,990.5	4,146.6	33.0%	63.5%
Interest	3,213.6	3,635.7	3,667.0	3,829.2	4,159.5	4,120.4	4,152.8	14.2%	29.2%
TOTAL EXPENDITURES	\$76,918.7	\$91,221.4	\$94,961.3	\$99,314.5	\$108,281.9	\$114,236.7	\$118,406.9	29.8%	53.9%

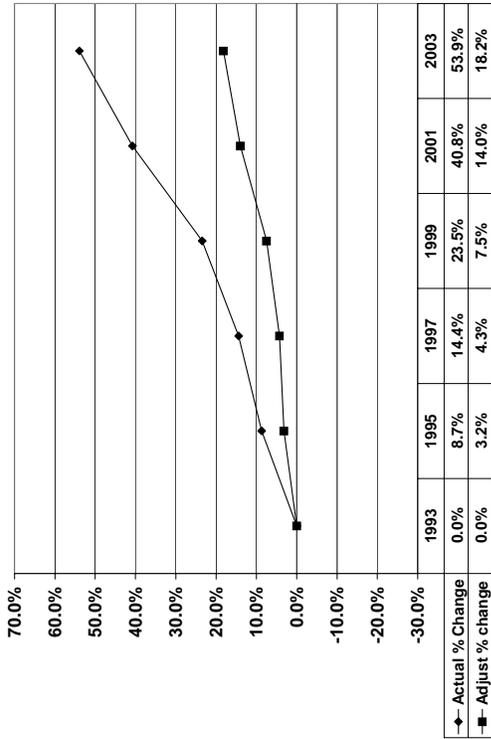
Note: The above table includes New York City (Table No. 1-6) trend data which has been revised starting with the 1992 year. Because of these revisions, statistics reflected on this table may not be comparable with published data prior to 1992. Detail may not add due to rounding.
 (1) 1990 Federal Census Population figures are used for 1993 through 1999. 2000 Federal Census Population figures are used starting in 2000.

Please also refer to notes on Tables 1-4, 1-5, 1-6, 1-7, 1-8, 1-9, and 1-12. Of particular significance are notes (3) and (4) of the County trend Table 1-4 that describe the privatization of certain county health facilities, tobacco settlement payments, and other issues that impact financial data.

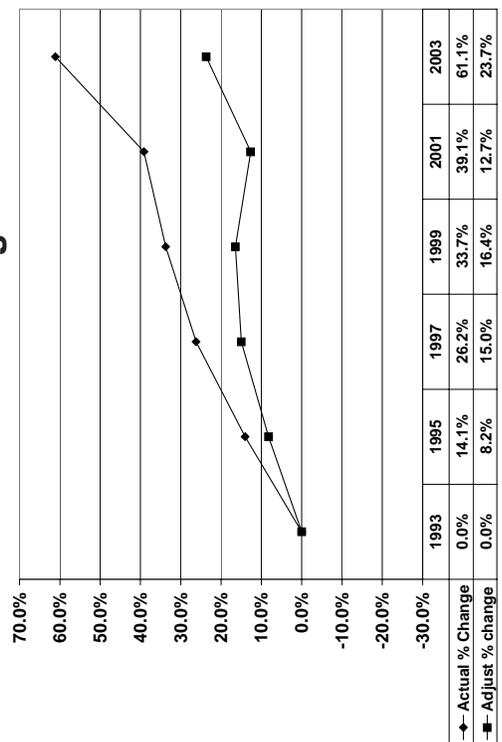
Total Revenues



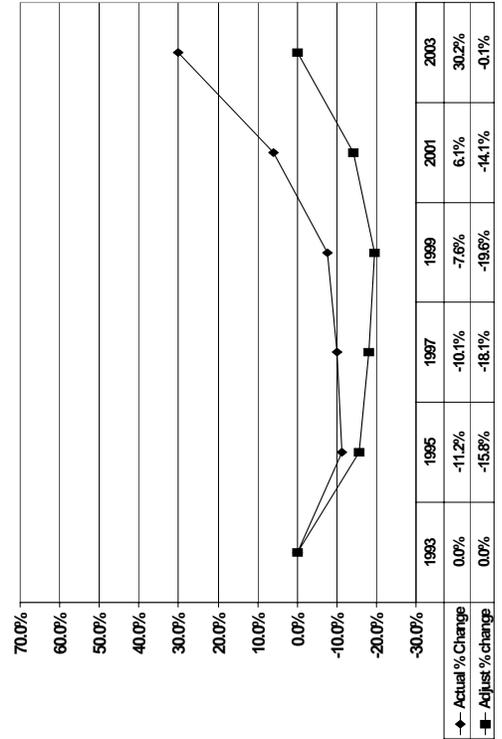
Total Expenditures



Outstanding Debt



Full Valuation



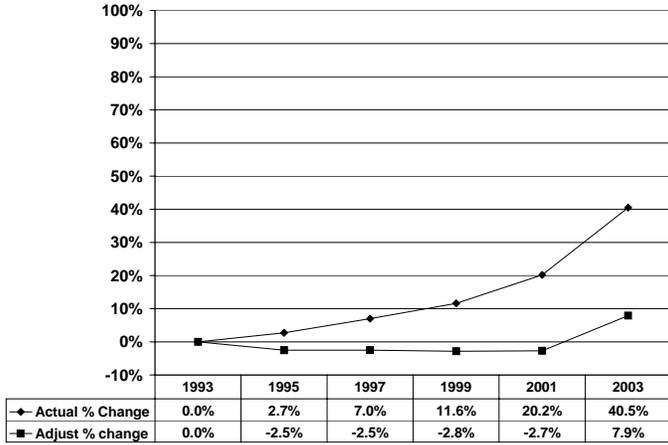
*Note: Adjusted for inflation using the State and Local Government Price Index, 2000=100.
 Source: U.S. Department of Commerce, Bureau of Economic Analysis

Chart

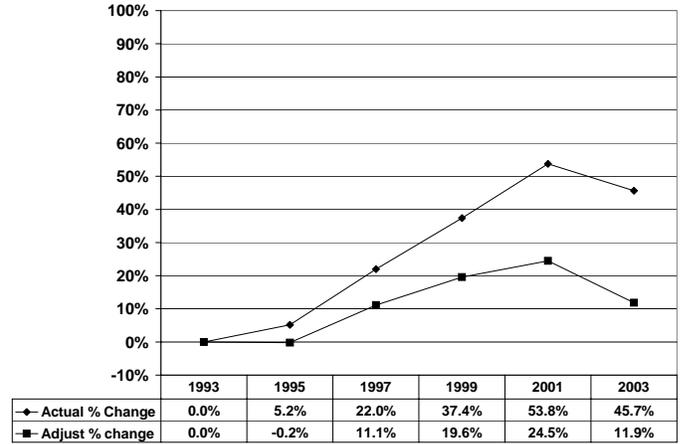
1-1b

COMBINED REVENUE TRENDS ALL MAJOR CLASSES OF LOCAL GOVERNMENT Actual and Inflation-Adjusted* Change Between 1993 and 2003

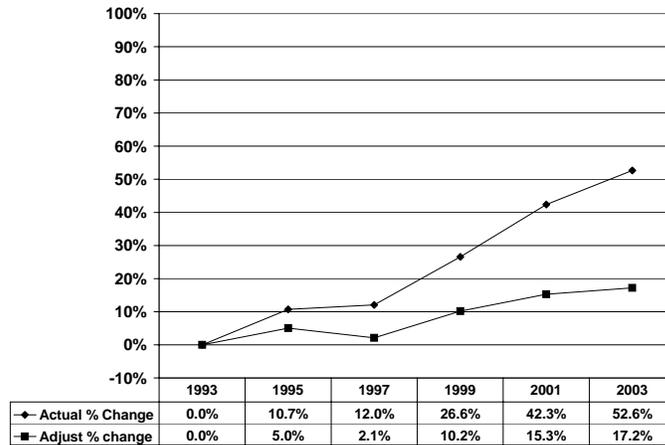
Real Property Taxes



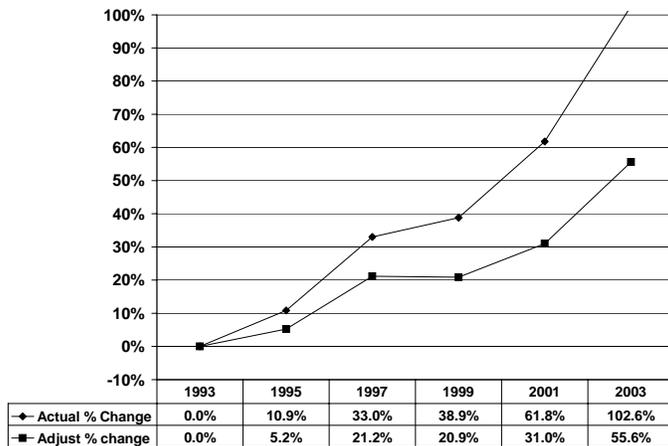
Non-Property Taxes



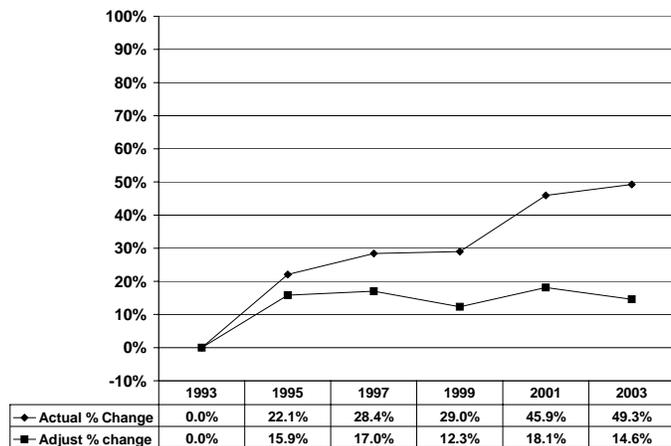
State Aid



Federal Aid



Other Revenues



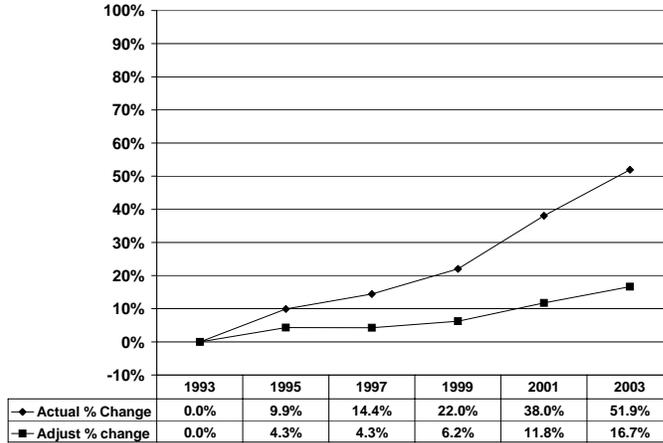
*Note: Adjusted for inflation using the State and Local Government Price Index, 2000=100.

Source: U.S. Department of Commerce, Bureau of Economic Analysis

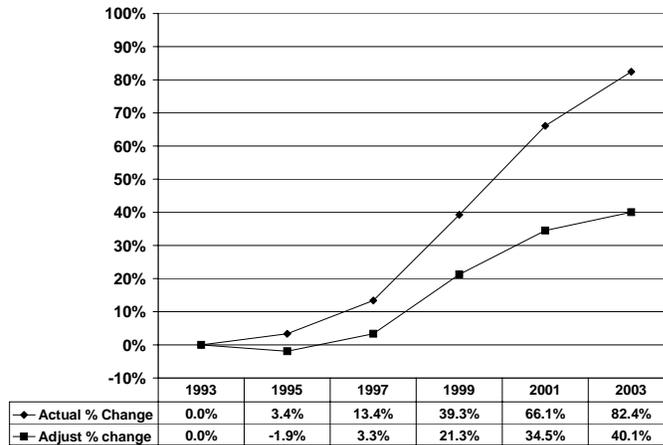
Chart 1-1c

COMBINED EXPENDITURE TRENDS ALL MAJOR CLASSES OF LOCAL GOVERNMENT Actual and Inflation-Adjusted* Change Between 1993 and 2003

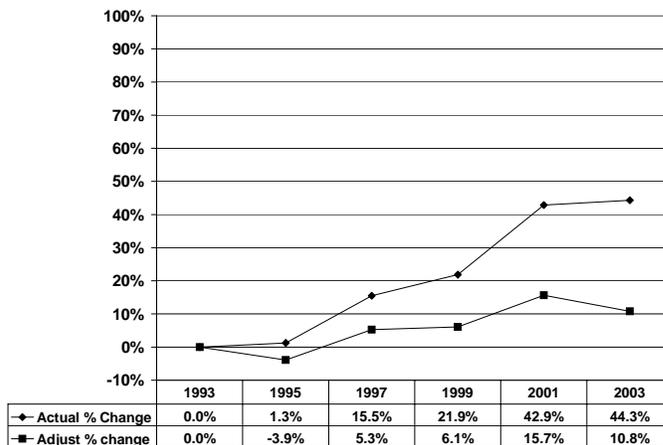
Current Operations



Capital Outlay



Debt Service



*Note: Adjusted for inflation using the State and Local Government Price Index, 2000=100.

Source: U.S. Department of Commerce, Bureau of Economic Analysis

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

Fiscal Years Ended in 1993 and 1998 - 2003

Includes Counties, Cities, Towns, Villages, School Districts and Fire Districts

	1993	1998	1999	2000	2001	2002	2003	Percent Change	
								98-03	93-03
Population (1)	10,668,214	10,668,214	10,668,214	10,968,179	10,968,179	10,968,179	10,968,179	2.8%	2.8%
Amounts below in millions of dollars									
TAXABLE VALUATION OF REAL PROPERTY:									
Assessed Value (Municipal Purposes)	\$163,576.0	\$231,687.0	\$242,508.3	\$244,464.3	\$255,296.8	\$262,477.0	\$275,756.1	19.0%	68.6%
Assessed Value (School Purposes)	166,499.3	238,108.5	246,927.2	251,490.1	262,440.9	269,676.6	285,373.0	19.8%	71.4%
Full Value (Municipal Purposes)	556,212.4	548,370.3	554,870.1	594,307.2	635,075.6	688,996.4	787,048.5	43.5%	41.5%
INDEBTEDNESS DATA:									
Debt Issued:									
Bonds	\$3,674.3	\$3,157.4	\$3,375.7	\$2,876.8	\$3,424.8	\$4,775.8	\$6,472.1	105.0%	76.1%
Notes	3,332.0	3,888.6	4,208.0	4,305.8	4,547.1	5,304.8	5,625.1	44.7%	68.8%
Outstanding Debt:									
Bonds	\$13,539.0	\$17,127.2	\$18,463.1	\$19,082.4	\$20,198.6	\$21,688.5	\$23,817.0	39.1%	75.9%
Notes	2,432.0	3,203.1	3,419.7	4,004.8	4,277.5	4,730.4	5,922.8	84.9%	143.5%
TOTAL OUTSTANDING DEBT	\$15,971.0	\$20,330.3	\$21,882.8	\$23,087.2	\$24,476.1	\$26,418.9	\$29,739.8	46.3%	86.2%
REVENUES:									
Real Property Taxes and Assessments	\$14,830.3	\$17,388.4	\$17,742.4	\$18,351.1	\$19,112.3	\$20,365.4	\$21,936.5	26.2%	47.9%
Non-Property Taxes	3,681.8	4,500.7	4,802.0	5,124.6	5,227.8	5,539.0	5,840.2	29.8%	58.6%
State Aid	8,271.2	10,028.9	10,870.0	11,360.9	12,250.8	12,777.6	13,266.4	32.3%	60.4%
Federal Aid	2,335.8	2,692.8	2,742.6	2,945.0	3,252.4	3,613.1	3,727.5	38.4%	59.6%
Other Revenues	5,660.9	6,682.1	7,502.6	7,901.9	7,657.6	7,420.8	7,452.6	11.5%	31.7%
TOTAL REVENUES	\$34,779.9	\$41,292.8	\$43,659.5	\$45,683.8	\$47,500.8	\$49,715.9	\$52,223.2	26.5%	50.2%
EXPENDITURES:									
Current Operations	\$31,794.8	\$37,107.6	\$38,840.3	\$40,531.0	\$43,011.5	\$45,056.8	\$47,212.9	27.2%	48.5%
Equipment and Capital Outlay	2,866.1	3,779.5	4,189.7	4,229.1	5,451.5	5,818.5	6,020.5	59.3%	110.1%
Debt Service:									
Principal	1,382.2	1,780.0	2,010.3	2,153.4	2,278.0	2,180.2	2,154.5	21.0%	55.9%
Interest	931.7	1,064.5	1,083.5	1,112.7	1,246.5	1,240.9	1,229.3	15.5%	32.0%
TOTAL EXPENDITURES	\$36,974.7	\$43,731.7	\$46,123.9	\$48,025.9	\$51,987.6	\$54,296.8	\$56,617.3	29.5%	53.1%

(1) 1990 Federal Census Population figures are used for 1993 through 1999. 2000 Federal Census Population figures are used starting in 2000.

Note: Detail may not add due to rounding. Please also refer to notes on Tables No. 1-4, 1-5, 1-7, 1-8, 1-9, and 1-12. Of particular significance are notes (3) and (4) of County trend table No. 1-4 that describe the privatization of certain county health facilities, tobacco settlement payments, and other issues that impact financial data. Notes on these tables also describe significant non-filers of annual reports, which impact data for 2003.

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

1-3

Fiscal Years Ended in 1993 and 1998 - 2003

	1993	1998	1999	2000	2001	2002	2003	Percent Change		
								98-03	93-03	
Population (1)	10,668,214	10,668,214	10,668,214	10,968,179	10,968,179	10,968,179	10,968,179	2.8%	2.8%	
TAXABLE VALUATION OF REAL PROPERTY:			Amounts below in millions of dollars							
Assessed Value	\$163,576.0	\$231,687.0	\$242,508.3	\$244,464.3	\$255,296.8	\$262,477.0	\$275,756.1	19.0%	68.6%	
Full Value	556,212.4	548,370.3	554,870.1	594,307.2	635,075.6	688,996.4	787,048.5	43.5%	41.5%	
INDEBTEDNESS DATA:										
Debt Issued:										
Bonds	\$3,229.2	\$2,011.0	\$2,097.5	\$1,225.8	\$1,474.2	\$1,645.9	\$2,296.7	14.2%	-28.9%	
Notes	1,952.3	1,875.1	2,080.2	1,470.9	1,765.3	1,801.3	1,747.7	-6.8%	-10.5%	
Outstanding Debt:										
Bonds	\$10,426.1	\$12,107.0	\$12,754.1	\$12,339.7	\$12,229.8	\$12,474.9	\$13,300.3	9.9%	27.6%	
Notes	1,938.0	2,096.1	2,225.4	2,056.2	2,266.8	2,124.3	2,535.1	20.9%	30.8%	
TOTAL OUTSTANDING DEBT	\$12,364.1	\$14,203.0	\$14,979.6	\$14,395.8	\$14,496.6	\$14,599.2	\$15,835.4	11.5%	28.1%	
REVENUES:										
Real Property Taxes and Assessments	\$6,456.4	\$6,999.3	\$6,992.0	\$7,114.3	\$7,243.1	\$7,592.2	\$8,148.1	16.4%	26.2%	
Non-Property Taxes	3,486.8	4,277.5	4,573.6	4,885.3	4,978.5	5,286.2	5,589.4	30.7%	60.3%	
State Aid	2,472.7	2,956.3	3,179.8	3,249.0	3,517.9	3,663.7	3,924.0	32.7%	58.7%	
Federal Aid	1,799.1	1,996.9	1,968.0	2,083.7	2,291.2	2,521.4	2,508.8	25.6%	39.4%	
Other Revenues	4,889.0	5,659.8	6,427.9	6,704.1	6,375.9	6,254.7	6,318.4	11.6%	29.2%	
TOTAL REVENUES	\$19,103.9	\$21,889.9	\$23,141.1	\$24,036.6	\$24,406.5	\$25,318.1	\$26,488.7	21.0%	38.7%	
EXPENDITURES:										
Current Operations	\$17,135.3	\$19,244.8	\$20,071.3	\$20,623.2	\$21,910.5	\$22,814.1	\$23,798.4	23.7%	38.9%	
Equipment and Capital Outlay	2,011.1	2,118.6	2,419.9	2,326.4	2,767.9	2,770.1	2,810.3	32.6%	39.7%	
Debt Service:										
Principal	930.5	1,193.1	1,331.8	1,407.4	1,394.0	1,225.5	1,304.2	9.3%	40.2%	
Interest	668.3	693.9	685.1	684.1	697.4	669.9	688.3	-0.8%	3.0%	
TOTAL EXPENDITURES	\$20,745.0	\$23,250.4	\$24,508.2	\$25,040.9	\$26,769.9	\$27,479.9	\$28,601.1	23.0%	37.9%	

(1) 1990 Federal Census Population figures are used for 1993 through 1999. 2000 Federal Census Population figures are used starting in 2000.

Note: Detail may not add due to rounding. Please also refer to notes on Tables No. 1-4, 1-5, 1-7, and 1-8. Of particular significance are notes (3) and (4) of County trend table No. 1-4 that describe the privatization of certain county health facilities, tobacco settlement payments, and other issues that impact financial data. Notes on these tables also describe significant non-filers of annual reports, which impact data for 2003.

SUMMARY OF FINANCES FOR COUNTIES
(Excluding Counties in the City of New York)
Fiscal Years Ended in 1993 and 1998 - 2003

	1993	1998 (4)	1999	2000	2001	2002	2003 (5)	Percent Change	
								98-03	93-03
Population (1)	10,668,214	10,668,214	10,668,214	10,968,179	10,968,179	10,968,179	10,968,179	2.8%	2.8%
TAXABLE VALUATION OF REAL PROPERTY:			Amounts below in millions of dollars						
Assessed Value	\$163,576.0	\$231,687.0	\$242,508.3	\$244,464.3	\$255,296.8	\$262,477.0	\$275,756.1	19.0%	68.6%
Full Value	556,212.4	548,370.3	554,870.1	594,307.2	635,075.6	688,996.4	787,048.5	43.5%	41.5%
INDEBTEDNESS DATA:									
Debt Issued:					\$501.6	\$754.0	\$1,297.3	34.0%	-28.5%
Bonds	\$1,815.2	\$968.1	\$1,105.7	\$534.6				-33.9%	-39.3%
Notes (2)	1,353.2	1,242.6	1,423.6	819.9	1,038.2	959.7	821.9		
Outstanding Debt:									
Bonds	\$5,722.5	\$6,397.6	\$6,735.8	\$6,219.9	\$5,816.4	\$5,817.3	\$6,659.6	4.1%	16.4%
Notes (2)	905.8	865.5	1,040.0	878.9	965.4	777.9	944.6	9.1%	4.3%
TOTAL OUTSTANDING DEBT	\$6,628.3	\$7,263.0	\$7,775.8	\$7,098.8	\$6,781.8	\$6,595.2	\$7,604.2	4.7%	14.7%
REVENUES:									
Real Property	\$3,166.3	\$3,377.3	\$3,299.0	\$3,342.9	\$3,338.6	\$3,555.2	\$3,926.2	16.3%	24.0%
Taxes and Assessments	2,584.4	3,196.8	3,438.1	3,662.1	3,717.6	3,982.8	4,241.2	32.7%	64.1%
Non-Property Taxes	1,849.2	2,070.5	2,164.2	2,290.8	2,460.6	2,483.6	2,631.6	27.1%	42.3%
State Aid	1,481.0	1,607.7	1,594.4	1,678.8	1,864.8	2,048.8	1,992.4	23.9%	34.5%
Federal Aid	2,867.2	3,232.3	3,926.4	4,092.9	3,680.3	3,541.6	3,499.0	8.3%	22.0%
Other Revenues (3)	\$11,948.0	\$13,484.7	\$14,422.0	\$15,067.5	\$15,061.8	\$15,611.9	\$16,290.5	20.8%	36.3%
EXPENDITURES:									
Current Operations (3)	\$11,019.8	\$12,474.6	\$13,033.9	\$13,327.9	\$14,196.0	\$14,819.9	\$15,337.6	23.0%	39.2%
Equipment & Capital Outlay	941.8	939.2	1,114.4	940.7	1,233.7	1,140.2	1,091.9	16.3%	15.9%
Debt Service:									
Principal	484.6	639.5	741.2	828.8	782.3	595.5	607.0	-5.1%	25.3%
Interest	367.4	368.4	368.9	361.3	366.8	346.4	381.6	3.6%	3.9%
TOTAL EXPENDITURES	\$12,813.6	\$14,421.8	\$15,258.4	\$15,458.7	\$16,578.8	\$16,902.0	\$17,418.1	20.8%	35.9%

(1) 1990 Federal Census population figures are used for 1993 through 1999. 2000 Federal Census population figures are used starting in 2000.

(2) Includes the following types of notes: bond anticipation, capital, revenue anticipation, tax anticipation, budget, etc.

(3) Effective September 29, 1999, the County of Nassau transferred ownership of County health facilities to the Nassau Health Care Corporation (NHCC).

Therefore, related revenues and expenditures of health facilities previously owned and operated by Nassau County do not reflect a full year's operation in 1999 and are not reflected in 2000. For comparison purposes, Nassau County health facilities reported the following in 1998, 1999, 2000: Other revenues was \$420.4 million in 1998, \$334.2 million in 1999, \$0 in 2000. Current Operations was \$439.0 million in 1998, \$337.9 in 1999, and \$0 in 2000. In 1999, Other Revenues increased significantly due to tobacco settlement payments, both current year and securitized. In 1999, Nassau County and Westchester County securitized \$170 million and \$89.4 million respectively of tobacco settlement monies, for a total of \$259.4 million. In the year 2000, it is estimated that counties securitized approximately \$650 million in tobacco settlement monies and in 2001 it is estimated this amount was approximately \$232 million. In 1999, Nassau County also received other revenues of \$82 million through an agreement in which they transferred County health facilities to the NHCC and \$70 million from the Metropolitan Transportation Authority pursuant to a mass transportation agreement.

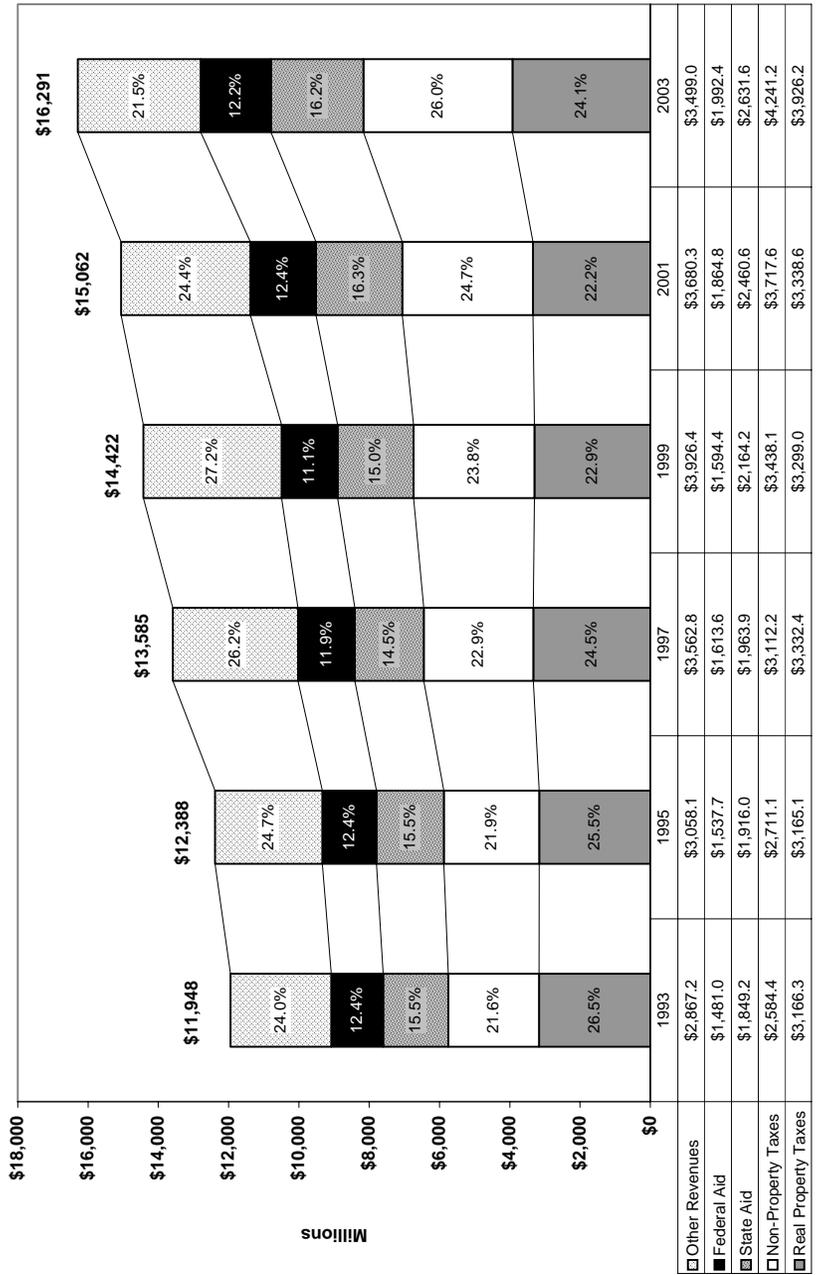
(4) Starting in 1998, this table no longer reflects the financial transactions of the Westchester County Medical Center (WCWC) and the Ruth Taylor Institute (RTI) whose operations have been transferred to the Westchester County Health Care Corporation. For basis of comparison, in 1997 WCWC and RTI finances are summarized as follows: Other Revenues and Total Revenues - \$364.6 million, Current Operations - \$400.5 million, Interest - \$3.0 million, Total Expenditures \$403.5 million.

(5) Fiscal year 2003 data of the County of Columbia is not available, as the County did not file a 2003 annual financial report in time for publication. For comparison purposes, in 2002, Columbia County reported \$9.7 million in total outstanding debt, \$87.3 million in total revenues, and \$90.6 million in total expenditures.

Note: This table includes some revenues and expenditures of county self insurance funds such as Workers' Compensation and Self Insurance which may represent a non-county participant share. Detail may not add due to rounding.

Chart 1-4

COUNTY REVENUES Dollars and Percent of Total Fiscal Years Ended in 1993 - 2003



Over the past ten years, non-property tax revenue was the fastest growing county revenue category, increasing 64 percent, while other revenues and real property tax revenues had the slowest growth (22 and 24 percent, respectively). Much of the growth in non-property tax revenue is due to increases in sales tax rates, the loss of the permanent clothing exemption in 2003 and improved economic performance over the last two years. Starting in 1999, non-property taxes exceeded real property taxes as a source of revenues for county governments.

Medicaid costs continue to be a concern for counties. County Medicaid costs more than doubled from \$1.1 billion in 1993 to \$2.3 billion in 2003, an average annual increase of 8.6 percent, according to county financial data reported to the Comptroller's Office. In 2003, Medicaid amounted to 19 percent of county spending and equaled 73 percent of property taxes.

Table 1-5

SUMMARY OF FINANCES FOR CITIES (Excluding New York City) Fiscal Years Ended in 1993 and 1998 - 2003

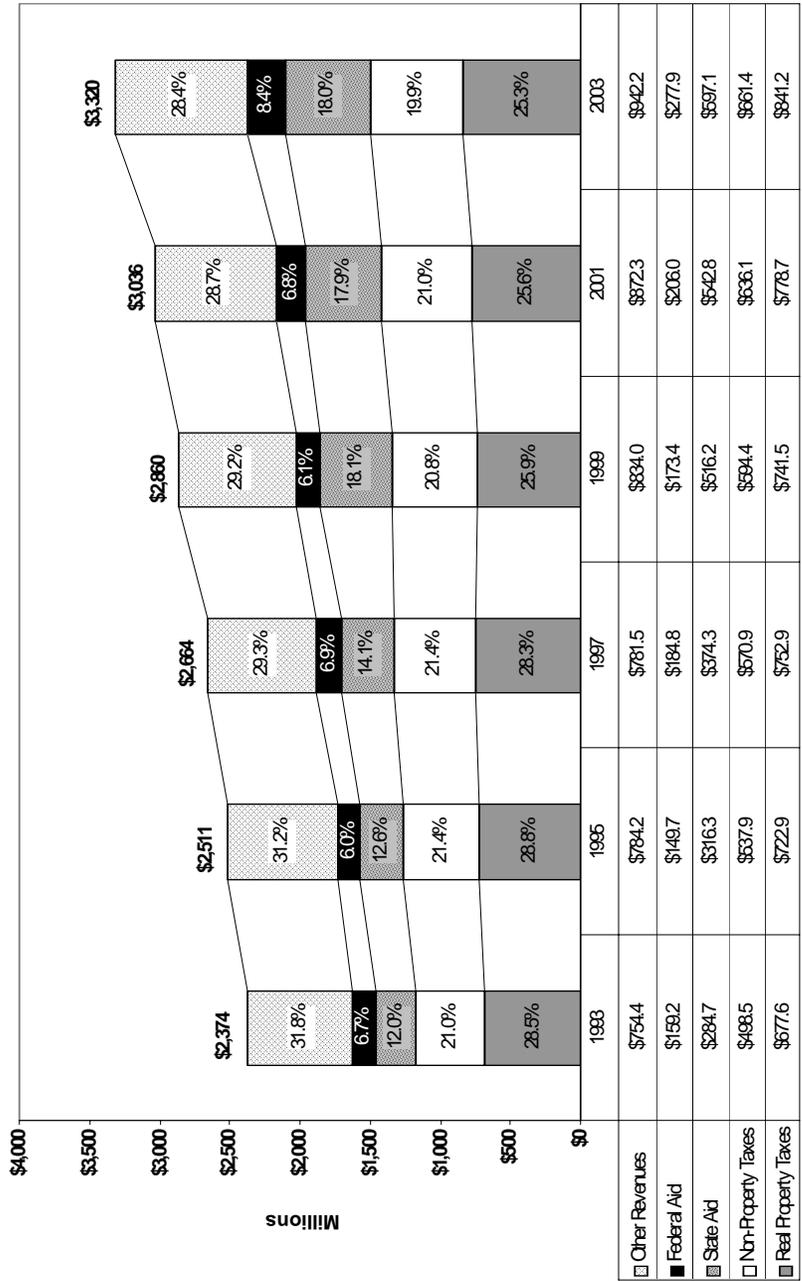
	1993	1998	1999	2000	2001	2002	2003 (4)	Percent Change	
								98-03	93-03
Population (1)	2,378,395	2,378,395	2,378,395	2,265,897	2,265,897	2,265,897	2,265,897	-4.7%	-4.7%
Amounts below in millions of dollars									
TAXABLE VALUATION OF REAL PROPERTY:									
Assessed Value	\$25,764.7	\$36,425.6	\$39,168.3	\$39,878.9	\$39,845.2	\$42,039.7	\$42,237.8	16.0%	63.9%
Full Value	72,099.9	68,691.1	67,784.8	69,147.7	71,418.1	75,013.6	85,972.9	25.2%	19.2%
INDEBTEDNESS DATA (2):									
Debt Issued:									
Bonds	\$626.9	\$403.9	\$424.6	\$321.5	\$389.0	\$320.8	\$275.9	-31.7%	-56.0%
Notes (3)	270.3	266.2	269.1	268.4	248.4	396.2	331.0	24.3%	22.5%
Outstanding Debt:									
Bonds	\$1,724.2	\$2,145.6	\$2,294.1	\$2,379.2	\$2,509.3	\$2,577.0	\$2,415.3	12.6%	40.1%
Notes (3)	384.7	498.0	461.8	419.7	397.7	501.7	553.7	11.2%	43.9%
TOTAL OUTSTANDING DEBT	\$2,108.9	\$2,643.6	\$2,755.9	\$2,798.8	\$2,906.9	\$3,078.7	\$2,969.0	12.3%	40.8%
REVENUES:									
Real Property									
Taxes and Assessments	\$677.6	\$741.5	\$741.5	\$767.6	\$778.7	\$793.2	\$841.2	13.4%	24.1%
Non-Property Taxes	498.5	575.1	594.4	620.5	636.1	635.6	661.4	15.0%	32.7%
State Aid	284.7	452.6	516.2	492.1	542.8	562.9	597.1	31.9%	109.7%
Federal Aid	159.2	186.6	173.4	181.1	206.0	247.0	277.9	48.9%	74.6%
Other Revenues	754.4	816.0	834.0	849.7	872.3	881.8	942.2	15.5%	24.9%
TOTAL REVENUES	\$2,374.4	\$2,771.8	\$2,859.5	\$2,911.0	\$3,035.9	\$3,120.5	\$3,319.8	19.8%	39.8%
EXPENDITURES:									
Current Operations	\$2,115.9	\$2,271.9	\$2,360.3	\$2,442.2	\$2,564.1	\$2,644.7	\$2,751.3	21.1%	30.0%
Equip. & Capital Outlay	305.8	339.1	357.3	393.8	415.5	461.2	467.7	37.9%	52.9%
Debt Service:									
Principal	131.9	158.7	168.3	159.8	175.0	181.9	243.7	53.6%	84.8%
Interest	102.4	116.4	114.5	117.1	121.3	118.5	108.3	-7.0%	5.8%
TOTAL EXPENDITURES	\$2,655.9	\$2,886.0	\$3,000.3	\$3,112.8	\$3,275.9	\$3,406.4	\$3,571.1	23.7%	34.5%

(1) 1990 Federal Census population figures are used for 1993 through 1999. 2000 Federal Census population figures are used starting in 2000.
(2) Includes indebtedness data for the dependent school districts of Buffalo, Rochester, Syracuse and Yonkers.
(3) Includes the following types of notes: bond anticipation, capital, revenue anticipation, budget, etc.

(4) Excludes financial data of the City of Ithaca, which did not file an annual report in time for publication. For comparison purposes, in 2002, the City of Ithaca reported \$49.1 million in Total Outstanding Debt, \$39.5 million in Total Revenues, and \$44.3 million in Total Expenditures. In 2003, the categories "Other Revenues" and "Principal" include approximately \$73 million related to the transfer of water and sewer related operations from the City of Niagara Falls to the Niagara Falls Water Board.

Chart 1-5

CITY REVENUES Dollars and Percent of Total Fiscal Years Ended in 1993 - 2003



City real property taxes increased by only six percent from 2002 to 2003, and 13 percent from 1998 to 2003—growing more slowly than any other city revenue category over the last five years. Property values in cities have increased by 15 percent between 2002 and 2003 and 25 percent from 1998 to 2003. There are, however, dramatic differences in property value growth between upstate and downstate cities. (See tables at the end of this section for city-by-city comparisons).

State aid increased more than any other type of city revenue over the last decade. The revenue sharing program for cities was at its lowest point between 1992 and 1994, before increasing significantly through 2001.

Non-property taxes for cities have increased by only 15 percent over the last five years and by 33 percent over the last ten years. These growth rates lag behind the growth in non-property tax revenues for other classes of government such as counties, towns, and villages.

Table 1-6

SUMMARY OF FINANCES FOR NEW YORK CITY Fiscal Years Ended in 1993 and 1998 - 2003 (Includes School District and Higher Education)

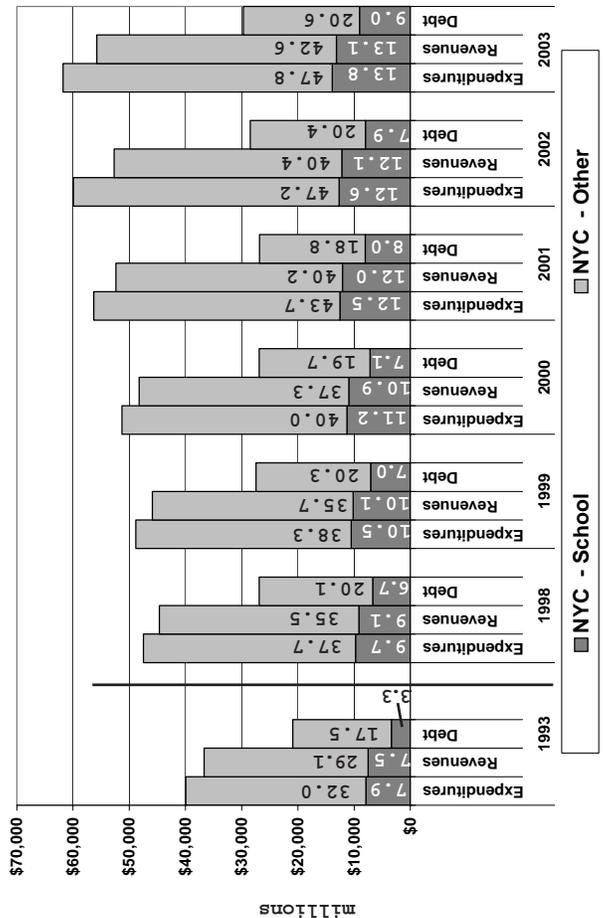
	1993	1998	1999	2000	2001	2002	2003	Percent Change	
								98-03	93-03
Population (1)	7,322,564	7,322,564	7,322,564	8,008,278	8,008,278	8,008,278	8,008,278	9.4%	9.4%
Amounts below in millions of dollars									
TAXABLE VALUATION OF REAL PROPERTY:									
Assessed Value (Municipal Purposes)	\$79,179.1	\$76,020.7	\$77,989.8	\$80,629.4	\$84,060.4	\$89,278.5	\$94,238.1	24.0%	19.0%
Assessed Value (School Purposes)	79,370.6	76,188.4	78,239.3	80,885.3	84,319.7	89,539.6	94,506.3	24.0%	19.1%
Full Value (Municipal Purposes)	352,220.1	278,464.3	284,426.8	304,721.9	328,489.4	363,956.5	395,294.0	42.0%	12.2%
INDEBTEDNESS DATA (2):									
Debt Issued:									
Bonds (3)	\$4,484.1	\$5,509.0	\$3,084.7	\$666.4	\$2,378.6	\$3,968.6	\$4,873.6	-11.5%	8.7%
Notes (4)	1,400.0	1,075.0	500.0	750.0	750.0	1,500.0	1,500.0	39.5%	7.1%
Outstanding Debt:									
Bonds	\$20,909.0	\$26,879.0	\$27,441.1	\$26,892.1	\$26,835.8	\$28,465.5	\$29,679.0	10.4%	41.9%
Notes	---	---	---	---	---	---	---	---	---
TOTAL OUTSTANDING DEBT	\$20,909.0	\$26,879.0	\$27,441.1	\$26,892.1	\$26,835.8	\$28,465.5	\$29,679.0	10.4%	41.9%
REVENUES:									
Real Property Taxes and Assessments	\$8,076.7	\$7,450.6	\$7,824.5	\$8,036.8	\$8,426.4	\$8,967.2	\$10,255.0	37.6%	27.0%
Non-Property Taxes	9,312.4	12,598.0	13,050.0	13,922.2	14,751.5	12,702.7	13,090.2	3.9%	40.6%
State Aid	6,753.6	7,648.7	8,148.2	8,539.5	9,137.0	9,543.4	9,667.3	26.4%	43.1%
Federal Aid	3,770.6	5,676.1	5,736.2	5,887.4	6,627.1	8,157.6	8,646.5	52.3%	129.3%
Other Revenues	8,789.5	(a) 11,284.9	11,142.8	11,865.8	13,427.6	13,309.6	14,116.3	25.1%	60.6%
TOTAL REVENUES	\$36,702.7	\$44,658.3	\$45,901.6	\$48,251.7	\$52,369.6	\$52,680.4	\$55,775.4	24.9%	52.0%
EXPENDITURES:									
Current Operations	\$32,890.5	\$39,429.4	\$40,082.3	\$42,168.5	\$46,285.6	\$48,915.7	\$51,068.7	29.5%	55.3%
Capital Outlay (5)	3,617.0	4,151.4	4,840.5	4,842.6	5,318.6	6,334.4	5,805.3	39.8%	60.5%
Debt Service:									
Principal	1,154.6	1,337.7	1,331.0	1,561.0	1,777.0	1,810.3	1,992.0	48.9%	72.5%
Interest	2,281.9	2,571.2	2,583.5	2,716.5	2,913.0	2,879.5	2,923.5	13.7%	28.1%
TOTAL EXPENDITURES	\$39,944.0	\$47,489.7	\$48,837.4	\$51,288.6	\$56,294.3	\$59,939.9	\$61,789.6	30.1%	54.7%

Note: Beginning with data published in 1992, the following enterprise funds are now included: Health and Hospitals Corporation, Off-Track Betting Corporation, Housing and Economic Development Funds and Water and Sewer System. Starting in 1994, these aforementioned enterprise funds are now presented in the City of New York Comprehensive Annual Financial Report (CAFR) of the Comptroller as discretely presented component units. For purposes of providing comparable data, we continue to include these discretely presented component units in this Table. The NYC Housing Authority which was not previously included in this Table, is now considered a discretely presented component unit, and is included starting in 1994. Financial data reflects payments made between the City governmental funds and these aforementioned activities. In addition, Table No. 1-6 has been revised to now include Department of Education (School District) and City University of New York (Higher Education) financial data as reported in the City of New York CAFR and not from the New York City Department of Education financial report which is used to compile information for Table 1-11. Also, certain trend data has been updated for some categories in order to present data in a manner consistent with other units of government in the State. For the reasons stated above, statistics reflected on this table may not be comparable with data published prior to 1992. Detail may not add due to rounding.

- (1) 1990 Federal Census Population figures are used for 1993 through 1999. 2000 Federal Census Population figures are used starting in 2000.
 - (2) Excludes indebtedness data of the Municipal Assistance Corporation, certain public benefit corporations that are component units of the City and/or whose debt is guaranteed by the City, the Transitional Finance Authority, the TSASC, Inc., the Samurai Funding Corporation and discretely presented component units (formerly enterprise funds).
 - (3) Includes refunding bond issues.
 - (4) Includes revenue and tax anticipation notes issued and redeemed in the same year.
 - (5) Includes only direct charges to the Capital Projects Funds (Major and Non-major.) Equipment is included in Current Operations.
- (a) Due to a change in accounting treatment, Federal Aid now includes the Federal subsidy to the Housing Authority which amounted to \$1,132.5 million in 1998, \$1,171.8 million in 1999, \$1,187.8 million in 2000, \$1,729.0 million in 2001, \$1,745.8 million in 2002, and \$1,944.2 in 2003; prior to 1996, Federal subsidies have been categorized under Other Revenues.

Chart 1-6

NEW YORK CITY AND NEW YORK CITY PUBLIC SCHOOLS Expenditures, Revenues and Outstanding Indebtedness 1993 - 2003 (Actual Dollars)



This chart shows recent trends in expenditures, revenues and debt for New York City and its dependent school district. Servicing over 8 million residents with more than 400,000 employees (including nearly 160,000 school district employees and more than 37,000 police officers), the New York City government is the largest local government in the United States.

In total, the City (including the school district) spent \$61.8 billion in 2003 – an increase of 30 percent over the 1998 total of \$47.5 billion. New York City's 2003 expenditures represent 52 percent of the total expenditures made by all local governments statewide. Because expenditures of the City and local governments throughout the State have grown at similar rates over the last decade, the New York City share of total local expenditures has remained fairly stable during that time.

Table 1-7

SUMMARY OF FINANCES FOR TOWNS Fiscal Years Ended in 1993 and 1998 - 2003

	1993		1998		1999		2000		2001		2002		2003		Percent Change	
	932	8,281,960	932	8,281,960	932	8,281,960	932	8,692,132	932	8,692,132	932	932	932	8,692,132	98-03	93-03
Number of Towns	932	8,281,960	932	8,281,960	932	8,281,960	932	8,692,132	932	8,692,132	932	932	932	8,692,132	0.0%	0.0%
Population (1)	8,281,960	8,281,960	8,281,960	8,281,960	8,281,960	8,281,960	8,692,132	8,692,132	8,692,132	8,692,132	8,692,132	8,692,132	8,692,132	8,692,132	5.0%	5.0%
TAXABLE VALUATION OF REAL PROPERTY:																
Assessed Value	\$138,567.8	\$196,205.5	\$201,904.7	\$205,784.3	\$216,602.2	\$223,921.6	\$237,426.4	\$252,132.2	\$267,921.6	\$282,716.6	\$297,511.6	\$312,306.6	\$327,101.6	\$341,896.6	21.0%	71.3%
Full Value	486,152.6	481,248.5	487,930.4	526,663.5	565,231.4	615,132.2	703,607.9	792,092.8	880,577.7	969,062.6	1,057,547.5	1,146,032.4	1,234,517.3	1,323,002.2	46.2%	44.7%
INDEBTEDNESS DATA:																
Debt Issued:																
Bonds	\$696.7	\$492.1	\$382.3	\$262.9	\$427.8	\$386.8	\$558.2	\$409.7	\$287.0	\$156.1	\$231.6	\$307.1	\$382.6	\$458.1	13.4%	-19.9%
Notes (2)	248.5	243.4	254.7	254.5	349.7	287.0	409.7	409.7	287.0	156.1	231.6	307.1	382.6	458.1	68.3%	64.9%
Outstanding Debt:																
Bonds	\$2,405.6	\$2,788.1	\$2,847.0	\$2,830.2	\$2,940.6	\$3,026.1	\$3,125.9	\$3,211.7	\$3,297.3	\$3,382.9	\$3,468.5	\$3,554.1	\$3,639.7	\$3,725.3	12.1%	29.9%
Notes (2)	491.9	479.9	490.4	503.6	631.1	553.2	714.9	886.1	1,057.3	1,228.5	1,403.7	1,578.9	1,754.1	1,929.3	49.0%	45.3%
TOTAL OUTSTANDING DEBT	\$2,897.5	\$3,268.0	\$3,337.5	\$3,333.8	\$3,571.7	\$3,579.3	\$3,840.8	\$4,117.8	\$4,354.6	\$4,639.0	\$4,921.2	\$5,203.0	\$5,484.8	\$5,766.6	17.5%	32.6%
REVENUES:																
Real Property Taxes and Assessments	\$2,002.3	\$2,169.3	\$2,224.4	\$2,253.9	\$2,362.2	\$2,450.9	\$2,563.4	\$2,676.9	\$2,790.4	\$2,903.9	\$3,017.4	\$3,130.9	\$3,244.4	\$3,357.9	18.2%	28.0%
Non-Property Taxes	310.8	392.1	424.1	477.1	491.7	533.7	552.6	571.5	603.4	635.3	667.2	699.1	731.0	762.9	40.9%	77.8%
State Aid	286.7	361.1	396.0	368.0	419.9	500.4	586.6	672.8	759.0	845.2	931.4	1,017.6	1,103.8	1,190.0	62.4%	104.6%
Federal Aid	111.9	143.8	131.9	141.6	151.0	151.5	168.4	177.3	186.2	195.1	204.0	212.9	221.8	230.7	17.1%	50.5%
Other Revenues	808.1	1,041.2	1,063.6	1,124.3	1,162.7	1,151.6	1,186.6	1,225.5	1,264.4	1,303.3	1,342.2	1,381.1	1,420.0	1,458.9	14.0%	46.8%
TOTAL REVENUES	\$3,519.7	\$4,107.5	\$4,239.9	\$4,364.9	\$4,587.4	\$4,788.1	\$5,057.6	\$5,327.1	\$5,606.6	\$5,886.1	\$6,165.6	\$6,445.1	\$6,724.6	\$7,004.1	23.1%	43.7%
EXPENDITURES:																
Current Operations	\$2,940.2	\$3,264.8	\$3,394.2	\$3,514.2	\$3,753.0	\$3,902.1	\$4,187.6	\$4,472.1	\$4,756.6	\$5,041.1	\$5,325.6	\$5,610.1	\$5,894.6	\$6,179.1	28.3%	42.4%
Equipment and Capital Outlay	580.1	592.3	671.8	669.6	805.0	792.1	923.7	1,057.3	1,191.9	1,326.5	1,461.1	1,595.7	1,730.3	1,864.9	56.0%	59.2%
Debt Service:																
Principal	246.1	307.1	329.1	321.8	332.5	337.4	344.5	351.6	358.7	365.8	372.9	380.0	387.1	394.2	12.2%	40.0%
Interest	154.2	162.5	152.8	155.4	157.7	150.4	146.7	149.7	151.2	152.7	154.7	156.7	158.7	160.7	-9.7%	-4.9%
TOTAL EXPENDITURES	\$3,920.6	\$4,326.7	\$4,548.0	\$4,660.9	\$5,048.2	\$5,182.1	\$5,602.5	\$6,039.4	\$6,476.3	\$6,913.2	\$7,350.1	\$7,787.0	\$8,223.9	\$8,660.8	29.5%	42.9%

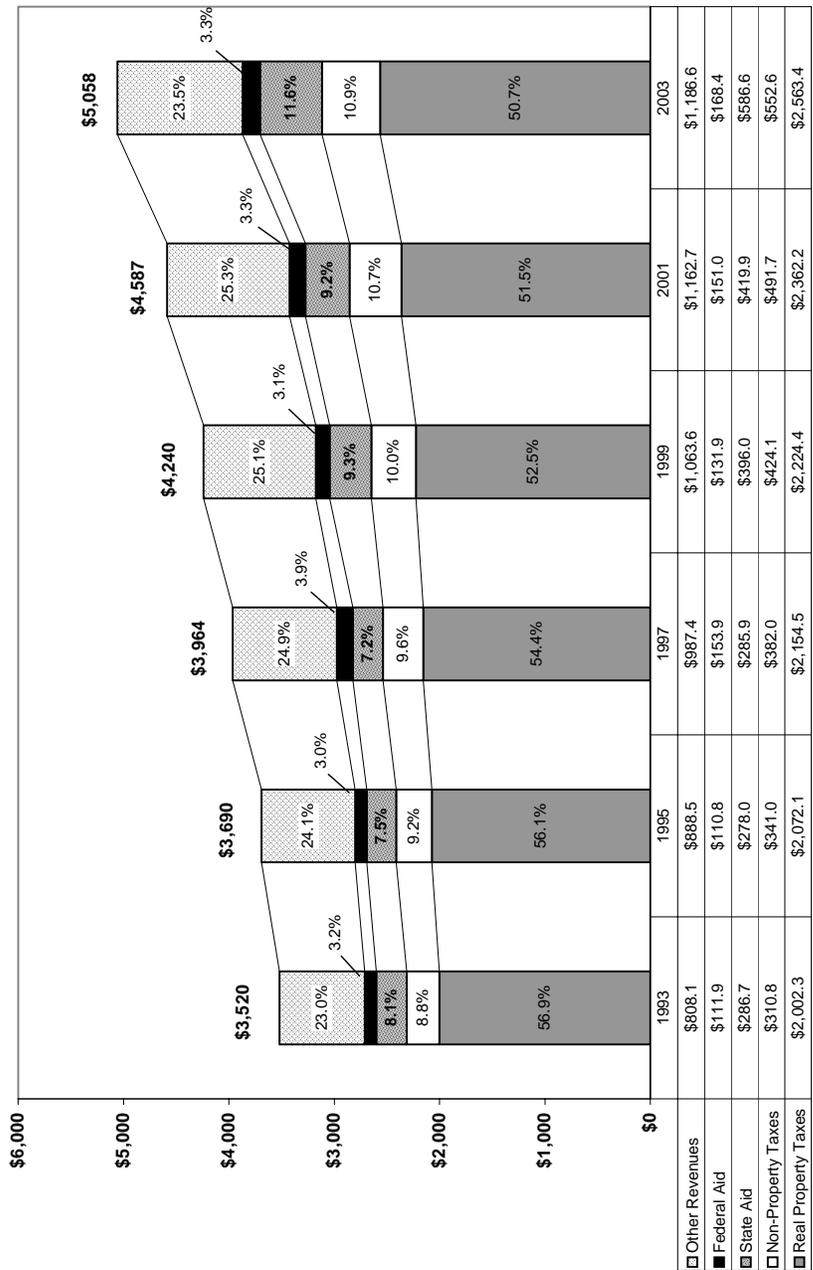
(1) 1990 Federal Census population figures are used for 1993 through 1999. 2000 Federal Census population figures are used starting in 2000.

(2) Includes the following types of notes: bond anticipation, capital, revenue anticipation, tax anticipation, budget, etc.

Note: Detail may not add due to rounding.

Chart 1-7

TOWN REVENUES Dollars and Percent of Total Fiscal Years Ended in 1993 - 2003



More than 50 percent of town revenues are generated by real property taxes. This is also the category that has grown the least over the last ten years.

Non-property taxes account for only 11 percent of town revenues overall. Sales tax revenues account for almost 84 percent of this non-property taxes total. However, towns cannot impose their own sales taxes; the revenues they receive originate from counties that elect to distribute their own sales tax proceeds.

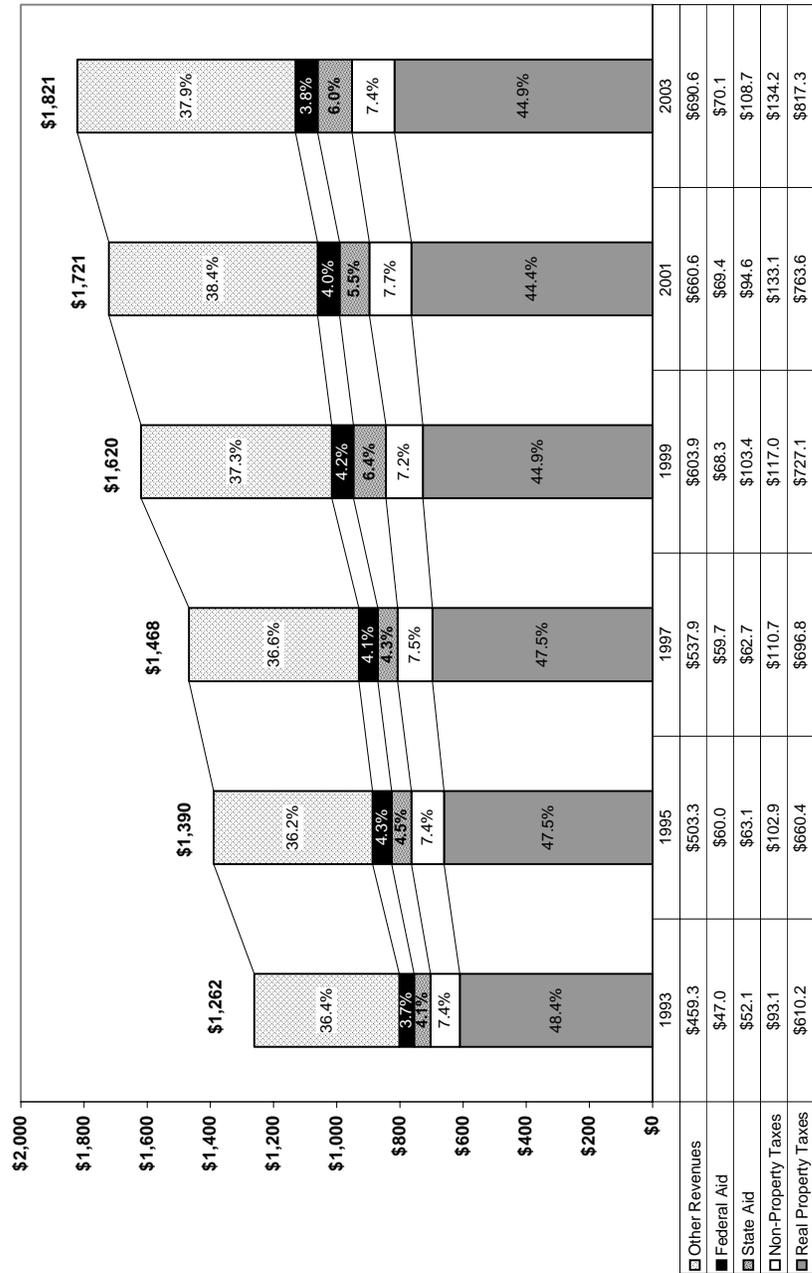
Towns rely less on State and Federal aid as a part of their revenue mix than do counties and cities. For towns, this aid accounts for 15 percent of their revenues; in counties and cities it accounts for about twice that amount.

Table 1-8

SUMMARY OF FINANCES FOR VILLAGES Fiscal Years Ended in 1993 and 1998 - 2003

	1993	1998	1999	2000	2001	2002	2003 (3)	Percent Change	
								98-03	93-03
Number of Villages	557	554	554	554	554	554	554	0.0%	-0.5%
Population (1)	1,838,058	1,834,159	1,834,159	1,871,947	1,871,947	1,871,947	1,871,947	2.1%	1.8%
TAXABLE VALUATION OF REAL PROPERTY:									
Assessed Value	\$21,882.3	\$27,218.0	\$27,559.8	\$29,464.8	\$29,896.1	\$30,824.7	\$31,684.0	16.4%	44.8%
Full Value	117,834.8	108,229.5	111,642.8	114,066.2	126,332.8	137,619.3	150,836.1	39.4%	28.0%
INDEBTEDNESS DATA:									
Debt Issued:									
Bonds	\$90.4	\$146.9	\$184.9	\$106.8	\$155.8	\$184.3	\$165.4	12.6%	83.0%
Notes (2)	80.3	122.9	132.8	128.1	129.0	158.4	185.1	50.6%	130.5%
Outstanding Debt:									
Bonds	\$573.8	\$775.7	\$877.2	\$910.4	\$963.5	\$1,054.5	\$1,099.6	41.8%	91.6%
Notes (2)	155.6	252.7	233.2	254.0	272.6	291.5	321.9	27.4%	106.9%
TOTAL OUTSTANDING DEBT	\$729.4	\$1,028.4	\$1,110.4	\$1,164.4	\$1,236.2	\$1,346.0	\$1,421.4	38.2%	94.9%
REVENUES:									
Real Property Taxes and Assessments	\$610.2	\$711.2	\$727.1	\$749.9	\$763.6	\$792.9	\$817.3	14.9%	33.9%
Non-Property Taxes	93.1	113.5	117.0	125.6	133.1	134.1	134.2	18.2%	44.1%
State Aid	52.1	72.1	103.4	98.1	94.6	116.8	108.7	50.8%	108.6%
Federal Aid	47.0	58.8	68.3	82.2	69.4	74.1	70.1	19.2%	49.1%
Other Revenues	459.3	570.3	603.9	637.2	660.6	679.7	690.6	21.1%	50.4%
TOTAL REVENUES	\$1,261.8	\$1,525.9	\$1,619.7	\$1,693.2	\$1,721.4	\$1,797.6	\$1,820.8	19.3%	44.3%
EXPENDITURES:									
Current Operations	\$1,059.4	\$1,233.5	\$1,282.9	\$1,338.9	\$1,397.4	\$1,447.4	\$1,521.9	23.4%	43.7%
Equipment and Capital Outlay	183.4	248.0	276.4	322.3	313.7	376.6	326.9	31.8%	78.2%
Debt Service:									
Principal	67.9	87.8	93.2	97.0	104.2	110.7	109.0	24.1%	60.5%
Interest	44.3	46.6	48.9	50.3	51.6	54.6	51.7	10.9%	16.7%
TOTAL EXPENDITURES	\$1,354.9	\$1,615.9	\$1,701.5	\$1,808.5	\$1,867.0	\$1,989.4	\$2,009.4	24.4%	48.3%
<p>(1) 1990 Federal Census population figures are used for 1993 through 1999. 2000 Federal Census population figures are used starting in 2000.</p> <p>(2) Includes the following types of notes: bond anticipation, capital, revenue anticipation, tax anticipation, budget, etc.</p> <p>(3) Excludes the financial data of the villages of Endicott, Mamareck, and Pleasantville, none of which filed an annual report in time for publication. To provide information for statistical comparison purposes, these villages combined reported the following in 2002: Outstanding Debt - \$52.0 million, Total Revenues - \$54.8 million, and Total Expenditures - \$63.5 million. Other non-filers may exist for 2003 and previous years; for further information, contact the State Comptroller's Division of Local Government Services and Economic Development.</p> <p>Note: Detail may not add due to rounding.</p>									

VILLAGE REVENUES Dollars and Percent of Total Fiscal Years Ended in 1993 - 2003



All 554 villages in the State are within the boundaries of one or more towns, so village residents are subject to both town and village taxation. Between 1990 and 2000, overall village population grew by just under two percent while towns increased by five percent. However, during that time period, 58 percent of villages experienced population decline while just 27 percent of towns experienced a decline.

For villages, the real property tax is the largest revenue source with other revenues being a close second. Together these two revenue categories account for 83 percent of village revenues. When compared to counties, cities, and towns, villages rely less on intergovernmental revenues (State and Federal aid) and non-property taxes as a revenue source.

State aid for villages has shown the greatest increase over both the five and ten-year time periods. However this category accounts for only 6.0 percent of the village revenue mix.

Table 1-9

SUMMARY OF FINANCES FOR SCHOOL DISTRICTS (Excluding New York City) Fiscal Years Ended in 1993 and 1998 - 2003

	1993	1998	1999	2000	2001	2002	2003	Percent Change	
								98-03	93-03
Number of Districts	716								
Fall Enrollment	1,666,055	705 1,751,093	705 1,764,484	704 1,774,130	703 1,774,954	701 1,783,627	701 1,788,066	-0.6% 2.1%	-2.1% 7.3%
TAXABLE VALUATION OF REAL PROPERTY:		Amounts below in millions of dollars							
Assessed Value	\$166,499.3	\$238,108.5	\$246,927.2	\$251,490.1	\$262,440.9	\$269,676.6	\$285,373.0	19.8%	71.4%
Full Value	579,028.6	560,857.6	571,807.5	606,180.4	647,144.4	700,850.4	791,939.6	41.2%	36.8%
INDEBTEDNESS DATA:									
Debt Issued:									
Bonds	\$553.5	\$1,176.3	\$1,403.0	\$1,677.9	\$2,047.2	\$3,197.8	\$4,243.0	260.7%	666.6%
Notes (1)	1,432.1	2,023.7	2,151.2	2,870.0	2,816.8	3,543.3	3,934.8	94.4%	174.8%
Outstanding Debt:									
Bonds	\$3,259.3	\$5,232.3	\$5,989.5	\$7,028.4	\$8,306.2	\$9,590.3	\$10,866.4	107.7%	233.4%
Notes (1)	521.3	1,154.9	1,253.5	2,003.4	2,046.5	2,666.6	3,479.9	201.3%	567.5%
TOTAL OUTSTANDING DEBT	\$3,780.6	\$6,387.2	\$7,243.0	\$9,031.9	\$10,352.8	\$12,256.9	\$14,346.4	124.6%	279.5%
REVENUES:									
Real Property	\$8,099.2	\$10,048.6	\$10,395.8	\$10,873.1	\$11,493.8	\$12,375.5	\$13,372.0	33.1%	65.1%
Taxes (2)	195.0	223.2	228.4	239.3	249.3	252.8	250.8	12.4%	28.6%
Non-Property Taxes	5,798.5	7,072.6	7,690.2	8,111.9	8,732.9	9,113.9	9,342.5	32.1%	61.1%
State Aid	536.7	695.9	774.6	861.3	961.2	1,091.7	1,218.7	75.1%	127.1%
Federal Aid	747.8	979.0	1,032.4	1,148.8	1,242.3	1,130.1	1,096.3	12.0%	46.6%
Other Revenues	\$15,377.2	\$19,019.2	\$20,121.4	\$21,234.5	\$22,679.5	\$23,964.1	\$25,280.3	32.9%	64.4%
TOTAL REVENUES	\$14,464.7	\$17,633.7	\$18,530.0	\$19,657.2	\$20,841.6	\$21,969.0	\$23,118.9	31.1%	59.8%
EXPENDITURES:									
Current Operations	769.2	1,546.7	1,645.8	1,773.7	2,543.8	2,917.5	3,056.9	97.6%	297.4%
Equipment and Capital Outlay	430.0	561.1	649.4	718.2	848.5	927.3	819.6	46.1%	90.6%
Debt Service:	256.0	362.6	389.8	420.0	539.5	561.5	531.6	46.6%	107.7%
Principal Interest	\$15,919.9	\$20,104.1	\$21,215.0	\$22,569.0	\$24,773.4	\$26,375.3	\$27,527.0	36.9%	72.9%
TOTAL EXPENDITURES	\$15,919.9	\$20,104.1	\$21,215.0	\$22,569.0	\$24,773.4	\$26,375.3	\$27,527.0	36.9%	72.9%

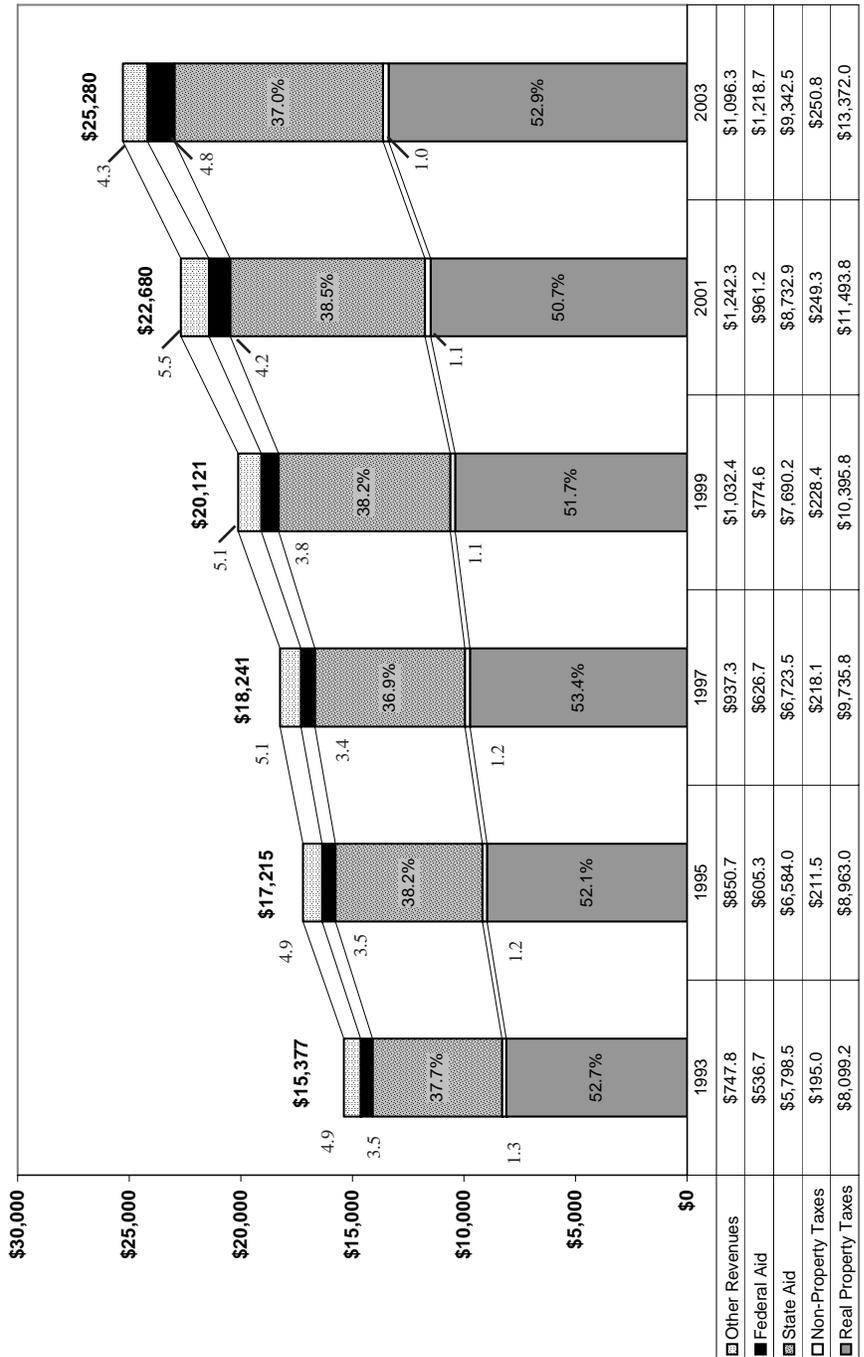
(1) Includes the following types of notes: bond anticipation, capital, tax anticipation, revenue anticipation, budget, etc.

(2) Real Property Taxes includes revenues from the School Tax Relief (STAR) program of \$464.1 million in 1999, \$931.7 million in 2000, \$1,376.7 million in 2001, \$1,874.9 million in 2002, and \$2,004.6 in 2003.

Note: Detail may not add due to rounding.

Chart 1-9

SCHOOL DISTRICT REVENUES Dollars and Percent of Total (Excluding New York City) Fiscal Years Ended in 1993 - 2003



There are 701 school districts across New York, which frequently cross city, town, village and county lines. Except for Buffalo, Rochester, Syracuse and Yonkers, where school budgets are part of the respective municipal budgets, each school district has the power to levy taxes and incur debt.

School districts continue to be largely dependent on property taxes and State aid as revenue sources; these two revenues account for almost 90 percent of school district revenues. Non-property taxes are a very small component of the school district revenue mix, accounting for about one percent of revenues. School districts cannot impose their own sales taxes, and only receive sales tax revenues if the county elects to distribute a portion to school districts.

Federal aid has shown the greatest percent increase of any revenue category, increasing by over 127 percent for the ten-year period, but this revenue source only accounts for 4.8 percent of the total revenues of school districts in 2003.

Table 1-10

SUMMARY OF FINANCES FOR SCHOOL DISTRICTS (Including New York City) Fiscal Years Ended in 1993 and 1998 - 2003

	1993	1998	1999	2000	2001	2002	2003	Percent Change	
								98-03	93-03
Number of Districts	717	706	706	705	704	702	702	-0.6%	-2.1%
Fall Enrollment	2,637,745	2,808,584	2,822,720	2,830,838	2,823,646	2,825,730	2,823,041	0.5%	7.0%
TAXABLE VALUATION									
OF REAL PROPERTY:									
Assessed Value	\$245,869.9	\$314,296.9	\$325,166.5	\$332,375.4	\$346,760.6	\$359,216.2	\$379,879.3	20.9%	54.5%
Full Value	932,100.5	839,936.0	857,144.2	911,869.3	976,647.1	1,065,871.0	1,188,358.4	41.5%	27.5%
INDEBTEDNESS DATA:									
Debt Issued:									
Bonds (1)	\$1,332.6	\$2,544.5	\$2,117.2	\$1,861.6	\$2,976.1	\$3,197.8	\$5,358.3	110.6%	302.1%
Notes	1,432.1	2,023.7	2,152.1	2,871.7	2,818.2	3,543.3	3,934.8	94.4%	174.8%
Outstanding Debt:									
Bonds	\$6,631.8	\$11,932.8	\$13,051.2	\$14,205.7	\$16,335.9	\$17,583.6	\$19,913.3	66.9%	200.3%
Notes	521.3	1,154.9	1,253.5	2,003.4	2,046.5	2,666.6	3,479.9	201.3%	567.5%
TOTAL OUTSTANDING DEBT	\$7,153.1	\$13,087.7	\$14,304.7	\$16,209.2	\$18,382.5	\$20,250.2	\$23,393.3	78.7%	227.0%
REVENUES:									
Real Property Taxes (2)	\$11,643.6	\$14,307.6	\$14,865.2	\$16,066.6	\$17,029.0	\$17,606.4	\$19,544.6	36.6%	67.9%
Non-Property Taxes	195.0	223.2	228.4	239.3	249.3	252.8	250.8	12.4%	28.6%
State Aid	8,824.2	10,972.0	11,966.8	12,572.3	13,922.4	14,605.6	14,558.3	32.7%	65.0%
Federal Aid	1,373.8	1,577.7	1,848.5	1,934.8	2,009.5	2,306.4	2,687.7	70.4%	95.6%
Other Revenues	877.1	1,094.4	1,397.5	1,367.0	1,541.3	1,380.3	1,399.3	27.9%	59.5%
TOTAL REVENUES	\$22,913.8	\$28,174.8	\$30,306.4	\$32,180.1	\$34,751.5	\$36,151.6	\$38,440.7	36.4%	67.8%
EXPENDITURES:									
Current Operations	\$22,048.4	\$26,891.0	\$28,500.3	\$30,248.4	\$32,855.5	\$34,346.8	\$36,578.1	36.0%	65.9%
Equipment and Capital Outlay (3)	843.2	1,651.1	1,774.2	1,926.6	2,650.7	3,015.8	3,149.8	90.8%	273.6%
Debt Service:									
Principal	491.1	601.5	718.1	817.4	926.3	965.4	882.8	46.8%	79.8%
Interest	470.0	721.0	747.0	857.4	884.0	728.5	810.7	12.4%	72.5%
TOTAL EXPENDITURES	\$23,852.8	\$29,864.6	\$31,739.7	\$33,849.8	\$37,316.5	\$39,056.5	\$41,421.4	38.7%	73.7%

Note: Financial data of the New York City School District (excluding Higher Education) is obtained from New York City School District Annual Financial Reports as submitted by the New York City Board of Education (See Table No. 1-11). The source of data for the New York City School District in other summary tables (Table Nos. 1, 1-1, 1-6, 1-13 and 1-18) is the City of New York Comprehensive Annual Financial Report of the Comptroller. Detail may not add due to rounding.

(1) Bonds Issued - all data includes refunding bonds issued for school districts, including the New York City School District.

(2) Real Property Taxes include revenues from the School Tax Relief (STAR) program of \$495.9 million in 1999, \$991.6 million in 2000, \$1,466.2 million in 2001, \$1,987.3 million in 2002, and \$2,124.3 million in 2003.

(3) For the New York City School District, Capital Fund expenditures are excluded.

Table 1-11

SUMMARY OF FINANCES FOR THE NEW YORK CITY SCHOOL DISTRICT Fiscal Years Ended in 1993 and 1998 - 2003

	1993	1998	1999	2000	2001	2002	2003	Percent Change	
								98-03	93-03
Number of Districts	1	1	1	1	1	1	1	0.0%	0.0%
Fall Enrollment	971,690	1,057,491	1,058,236	1,056,708	1,048,692	1,042,103	1,034,975	-2.1%	6.5%
TAXABLE VALUATION OF REAL PROPERTY:									
Assessed Value	\$79,370.6	\$76,188.4	\$78,239.3	\$80,885.3	\$84,319.7	\$89,539.6	\$94,506.3	24.0%	19.1%
Full Value	353,071.9	279,078.4	285,336.7	305,688.9	329,502.7	365,020.6	\$396,418.8	42.0%	12.3%
INDEBTEDNESS DATA:									
Debt Issued:									
Bonds (1)	\$779.1	\$1,368.2	\$714.2	\$183.7	\$928.9	---	\$1,115.3	-18.5%	43.2%
Notes	---	---	0.9	1.7	1.4	---	---	---	---
Outstanding Debt:									
Bonds	\$3,372.5	\$6,700.5	\$7,061.7	\$7,177.3	\$8,029.7	\$7,993.3	\$9,046.9	35.0%	168.3%
Notes	---	---	---	---	---	---	---	---	---
TOTAL OUTSTANDING DEBT	\$3,372.5	\$6,700.5	\$7,061.7	\$7,177.3	\$8,029.7	\$7,993.3	\$9,046.9	35.0%	168.3%
REVENUES:									
Real Property Taxes (2)	\$3,544.4	\$4,259.0	\$4,469.4	\$5,193.5	\$5,535.2	\$5,230.9	\$6,172.6	44.9%	74.2%
State Aid	3,025.7	3,899.4	4,276.6	4,460.4	5,189.5	5,491.7	\$5,215.8	33.8%	72.4%
Federal Aid	837.1	881.8	1,073.9	1,073.5	1,048.3	1,214.7	\$1,469.0	66.6%	75.5%
Other Revenues	129.3	115.4	365.1	218.2	299.0	250.2	\$303.0	162.6%	134.3%
TOTAL REVENUES	\$7,536.6	\$9,155.6	\$10,185.0	\$10,945.6	\$12,072.0	\$12,187.5	\$13,160.4	43.7%	74.6%
EXPENDITURES:									
Current Operations	\$7,583.7	\$9,257.3	\$9,970.3	\$10,591.2	\$12,013.9	\$12,377.8	\$13,459.2	45.4%	77.5%
Equipment and Capital Outlay (3)	74.0	104.4	128.4	152.9	106.9	98.3	\$92.9	-11.0%	25.5%
Debt Service:									
Principal	61.1	40.4	68.7	99.2	77.8	38.1	\$63.2	56.4%	3.4%
Interest	214.0	358.4	357.2	437.4	344.5	167.0	279.1	-22.1%	30.4%
TOTAL EXPENDITURES	\$7,932.9	\$9,760.5	\$10,524.7	\$11,280.8	\$12,543.1	\$12,681.2	\$13,894.4	42.4%	75.1%

Note: Financial data (excluding Higher Education) is obtained from New York City School District Annual Financial Reports as submitted by the New York City Board of Education and is presented separately for comparative purposes with other school districts in the State. The source of data for the New York City School District in other summary tables (Table Nos. 1, 1-1, 1-6 and 1-18) is the City of New York Comprehensive Annual Financial Report of the Comptroller. Detail may not add due to rounding.

(1) Bonds Issued - all data includes refunding bonds issued for the New York City School District.

(2) Real Property Taxes includes revenues from the State Tax Relief (STAR) program of \$31.8 million in 1999, \$59.9 million in 2000, \$89.4 million in 2001, \$112.4 million in 2002 and \$119.6 million in 2003.

(3) Expenditures for Capital Fund are not included.

SUMMARY OF FINANCES FOR FIRE DISTRICTS
Fiscal Years Ended in 1993 and 1998 - 2003

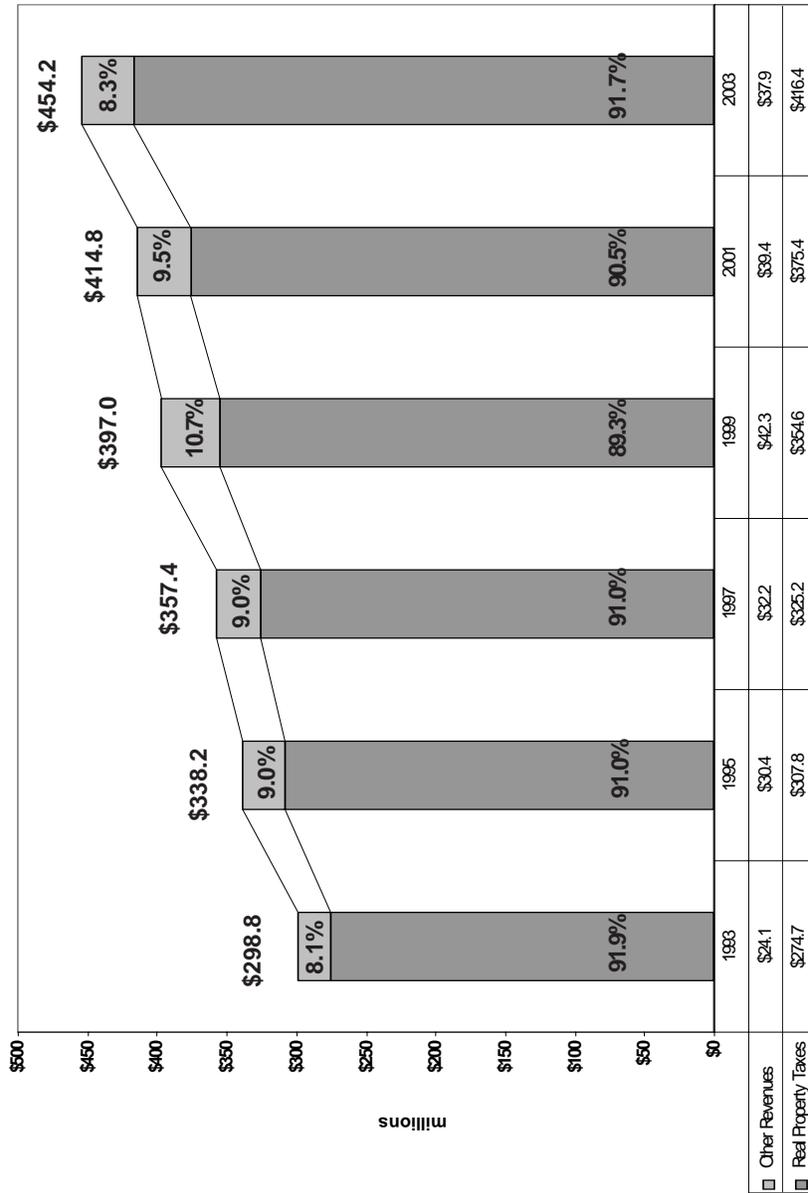
	1993	1998	1999	2000	2001 (1)	2002 (1)	2003 (1)	Percent Change	
								98-03	93-03
Number of Fire Districts	852	859	864	866	867	871	868	1.0%	1.9%
Amounts below in millions of dollars									
INDEBTEDNESS DATA:									
Debt Issued:	\$18.4	\$28.7	\$23.7	\$18.4	\$34.0	\$28.5	\$25.0	-12.9%	35.9%
Bonds	11.9	16.7	10.5	20.9	19.0	15.7	19.9	19.2%	67.2%
Notes									
Outstanding Debt:	\$101.3	\$130.3	\$140.7	\$142.9	\$161.9	\$170.5	\$166.8	28.0%	64.7%
Bonds	19.4	25.5	17.3	24.9	25.6	29.1	36.6	43.5%	88.7%
Notes	\$120.7	\$155.8	\$158.0	\$167.9	\$187.5	\$199.6	\$203.4	30.6%	68.5%
TOTAL OUTSTANDING DEBT									
REVENUES:									
Real Property Taxes	\$274.7	\$340.5	\$354.6	\$363.7	\$375.4	\$397.7	\$416.4	22.3%	51.6%
Other Revenues	24.1	43.3	42.3	49.0	39.4	36.0	37.9	-12.5%	57.3%
TOTAL REVENUES	\$298.8	\$383.7	\$397.0	\$412.7	\$414.8	\$433.7	\$454.2	18.4%	52.0%
EXPENDITURES:									
Current Operations	\$194.8	\$229.1	\$239.0	\$250.6	\$259.4	\$273.7	\$295.6	29.0%	51.7%
Equipment and									
Capital Outlay	85.8	114.2	124.0	129.0	139.8	130.9	153.4	34.3%	78.8%
Debt Service:									
Principal	21.7	25.8	29.1	27.8	35.5	27.4	30.8	19.4%	41.9%
Interest	7.4	8.0	8.6	8.6	9.6	9.5	9.5	18.8%	28.4%
TOTAL EXPENDITURES	\$309.8	\$377.2	\$400.7	\$416.0	\$444.3	\$441.6	\$489.2	29.7%	57.9%

(1) The source of data in this table is fire district annual financial reports filed with the State Comptroller's office. 2001 through 2003 fire district data may not be comparable with prior years due to fewer reports being available in time for publication when compared with previous years. For further information, contact the State Comptroller's Division of Local Government Services and Economic Development.
Note: Detail may not add due to rounding.

Chart

1-12

FIRE DISTRICT REVENUES
 Dollars and Percent of Total
 Fiscal Years Ended in 1993 - 2003



There are 866 Fire Districts in New York State, which like other local governments have taxation and debt issuing powers. Fire districts vary greatly in size. Smaller districts may have fairly modest budgets, while larger ones with both career and volunteer firefighters can have annual budgets of several million dollars.

Current Operations and Equipment and Capital Outlay are responsible for over 90 percent of Fire District expenditures in 2003, with Debt Service accounting for the balance.

Revenues were split between Real Property Taxes and Other Revenues. Both categories have increased over 50 percent in the last ten years, although the relationship has not changed. Real Property Taxes are responsible for about 90 percent of the revenues with the remaining ten percent attributable to Other Revenues.

Table 1-13

EXPENDITURE TRENDS BY FUNCTION Includes Counties, New York City (including Schools and Higher Education), Cities, Towns, Villages, School Districts and Fire Districts Fiscal Years Ended in 1993 and 1998 - 2003

	1993	1998	1999	2000	2001	2002	2003	Percent Change	
								98-03	93-03
GENERAL PURPOSE:									
General Government	\$3,290.9	\$3,907.6	\$4,017.5	\$4,235.9	\$4,529.0	(a)\$5,262.0	\$4,765.4	22.0%	44.8%
Public Safety	5,891.7	7,698.0	8,237.9	8,703.2	9,075.2	9,827.8	9,680.6	25.8%	64.3%
Health (1)	7,045.9	7,442.4	7,573.7	7,622.5	8,104.8	8,512.2	8,620.0	15.8%	22.3%
Sanitation	1,942.0	2,049.5	2,083.1	2,228.4	2,369.8	2,487.3	2,498.7	21.9%	28.7%
Highways	1,610.8	1,511.7	1,585.6	1,692.4	1,716.0	1,734.5	1,791.6	18.5%	11.2%
Social Services	10,856.3	11,583.1	11,872.3	12,559.5	13,245.7	13,799.6	14,103.6	21.8%	29.9%
Culture and Recreation	947.4	1,142.1	1,193.1	1,283.8	1,516.2	1,270.3	1,471.3	28.8%	55.3%
Education	19,515.4	23,786.0	25,270.1	27,128.2	29,192.3	30,245.0	31,881.2	34.0%	63.4%
Employee Benefits (1) (2)	8,198.6	8,995.5	9,083.5	8,986.9	10,094.2	11,118.0	12,598.5	40.1%	53.7%
All Other	5,386.5	8,421.4	8,005.8	8,258.2	9,453.8	9,715.9	10,870.6	29.1%	101.8%
TOTAL GENERAL PURPOSE	\$64,685.3	\$76,537.0	\$78,922.6	\$82,699.5	\$89,297.1	\$93,972.5	\$98,281.7	28.4%	51.9%
INTEREST ON DEBT	\$3,213.6	\$3,635.7	\$3,667.0	\$3,829.2	\$4,159.5	\$4,120.4	\$4,152.8	14.2%	29.2%
TOTAL GENERAL PURPOSE AND INTEREST	\$67,898.8	\$80,172.8	\$82,589.9	\$86,528.6	\$93,456.6	\$98,093.1	\$102,434.5	27.8%	50.9%

Note: This table includes New York City (Table No. 1-18) 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 data published prior to 1992. Detail may not add due to rounding. Please also refer to notes on Tables No. 1-9, 1-12, 1-16, 1-17, 1-18, 1-19, and 1-20.

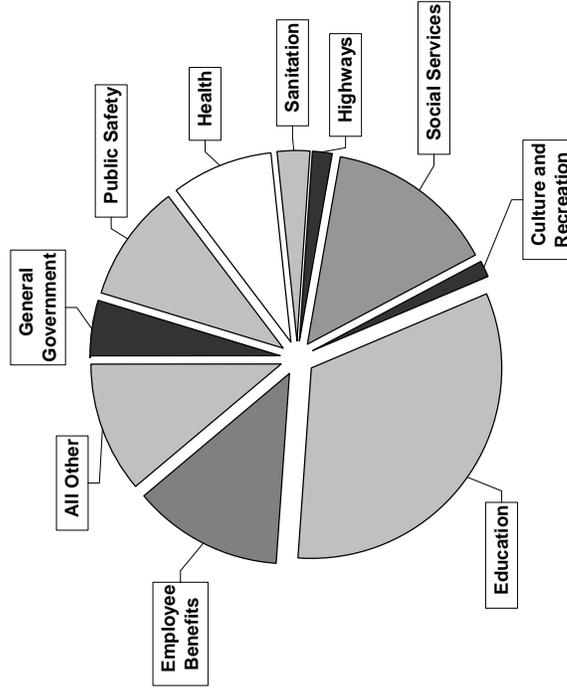
(1) Starting in 1998, this table no longer reflects the financial transactions of the Westchester County Medical Center (WCWC) and the Ruth Taylor Institute (RTI) whose operations have been transferred to the Westchester County Health Care Corporation. For comparison purposes, in 1997 WCWC and RTI expenditures were \$345.5 million for Health and \$42.8 million for Employee Benefits. Effective September 29, 1999, the County of Nassau transferred ownership of County health facilities to the Nassau Health Care Corporation (NECC). Therefore related revenues and expenditures of Nassau County health facilities do not reflect a full year's operation in 1999 and are not reflected in 2000. For comparison purposes Nassau County health facilities reported the following in 1998, 1999 and 2000: Health of \$380.4 million in 1998, \$294.9 million in 1999, and \$0 in 2000. Employee Benefits were \$58.6 million in 1998, \$42.9 million in 1999, and \$0 in 2000.

(2) Includes employee benefits of counties, New York City (including schools), cities, towns, villages, school districts and fire districts. Certain employee benefits of New York City may be included in other functional categories.

(a) Includes expenses of the New York City Department of Design and Construction, which was responsible for the cleanup of the World Trade Center site and helping to rebuild the lower Manhattan infrastructure. These expenses exceeded \$500 million in 2002; in 2003, they were \$80.9 Million.

**EXPENDITURES BY FUNCTION
AS PERCENTAGE OF TOTAL EXPENDITURES**
Includes All Major Classes of Local Government
(including NYC)

	1993		2003	
	Amount	Percent	Amount	Percent
General Government	\$3,290.9	5.1%	\$4,765.4	4.8%
Public Safety	5,891.7	9.1%	9,680.6	9.8%
Health	7,045.9	10.9%	8,620.0	8.8%
Sanitation	1,942.0	3.0%	2,498.7	2.5%
Highways	1,610.8	2.5%	1,791.6	1.8%
Social Services	10,856.3	16.8%	14,103.6	14.4%
Culture and Recreation	947.4	1.5%	1,471.3	1.5%
Education	19,515.4	30.2%	31,881.2	32.4%
Employee Benefits	8,198.6	12.7%	12,598.5	12.8%
All Other	5,386.5	8.3%	10,870.6	11.1%
TOTAL GENERAL PURPOSE	\$64,685.3	100.0%	98,281.7	100.0%



2003

Above Amounts in Millions of Dollars

Table 1-14

EXPENDITURE TRENDS BY FUNCTION Includes Counties, Cities, Towns, Villages, School Districts and Fire Districts (Excluding New York City) Fiscal Years Ended in 1993 and 1998 - 2003

	1993	1998	1999	2000	2001	2002	2003	Percent Change	
								98-03	93-03
GENERAL PURPOSE:									
General Government	\$1,968.4	\$2,461.8	\$2,500.3	\$2,570.1	\$2,781.2	\$2,748.0	\$2,868.6	16.5%	45.7%
Public Safety	2,592.4	3,313.4	3,511.7	3,677.2	3,869.7	4,069.9	4,135.0	24.8%	59.5%
Health (1)	1,929.0	1,869.2	1,970.2	1,766.7	1,834.4	1,913.1	1,950.4	4.3%	1.1%
Sanitation	1,320.5	1,346.0	1,378.4	1,399.5	1,445.5	1,504.2	1,515.0	12.6%	14.7%
Highways	1,149.6	1,232.7	1,287.4	1,327.4	1,383.8	1,375.6	1,443.6	17.1%	25.6%
Social Services	3,769.7	4,086.2	4,294.9	4,574.5	4,850.0	5,049.6	5,140.2	25.8%	36.4%
Culture and Recreation	571.9	680.5	716.1	762.8	816.3	841.4	840.5	23.5%	47.0%
Education	12,555.7	15,645.9	16,514.5	17,460.8	18,560.8	19,433.8	20,244.9	29.4%	61.2%
Employee Benefits (1)	4,455.2	4,739.4	4,816.4	5,097.8	5,460.4	5,978.3	6,880.9	45.2%	54.4%
All Other	1,482.4	1,732.7	1,850.5	1,893.8	2,009.3	2,143.1	2,193.7	26.6%	48.0%
TOTAL GENERAL PURPOSE	\$31,794.8	\$37,107.6	\$38,840.3	\$40,531.0	\$43,011.5	\$45,056.8	\$47,212.9	27.2%	48.5%
INTEREST ON DEBT	\$931.7	\$1,064.5	\$1,083.5	\$1,112.7	\$1,246.5	\$1,240.9	\$1,229.3	15.5%	32.0%
TOTAL GENERAL PURPOSE AND INTEREST	\$32,726.4	\$38,172.2	\$39,924.0	\$41,643.6	\$44,258.0	\$46,297.9	\$48,442.3	26.9%	48.0%

Note: Detail may not add due to rounding. Please also refer to notes on Tables No. 1-9, 1-12, 1-16, 1-17, 1-19, and 1-20. Notes on these tables also describe significant non-filers of annual reports, which impact financial data for 2003.

(1) Starting in 1998, this table no longer reflects the financial transactions of the Westchester County Medical Center (WCWC) and the Ruth Taylor Institute (RTI) whose operations have been transferred to the Westchester County Health Care Corporation. For comparison purposes, in 1997 WCWC and RTI expenditures were \$345.5 million for Health and \$42.8 million for Employee Benefits. Effective September 29, 1999, the County of Nassau transferred ownership of County health facilities to the Nassau Health Care Corporation (NHCC). Therefore, related revenues and expenditures of Nassau County health related facilities do not reflect a full year's operation in 1999 and are not reflected in 2000. For comparison purposes, Nassau County health facilities reported the following in 1998, 1999 and 2000: Health of \$380.4 million in 1998, \$294.9 million in 1999, and \$0 in 2000. Employee benefits were \$58.6 million in 1998, \$42.9 million in 1999 and \$0 in 2000.

Table 1-15

EXPENDITURE TRENDS BY FUNCTION SUMMARY OF COUNTIES, CITIES TOWNS AND VILLAGES (EXCLUDING NEW YORK CITY) Fiscal Years Ended in 1993 and 1998 - 2003

	1993	1998	1999	2000	2001	2002	2003	Percent Change	
								98-03	93-03
GENERAL PURPOSE:									
General Government	\$1,968.4	\$2,461.8	\$2,500.3	\$2,570.1	\$2,781.2	\$2,748.0	\$2,868.6	16.5%	45.7%
Public Safety	2,447.3	3,138.7	3,328.1	3,486.2	3,669.6	3,857.0	3,907.0	24.5%	59.6%
Health (1)	1,929.0	1,869.2	1,970.2	1,766.7	1,834.4	1,913.1	1,950.4	4.3%	1.1%
Sanitation	1,320.5	1,346.0	1,378.4	1,399.5	1,445.5	1,504.2	1,515.0	12.6%	14.7%
Highways	1,149.6	1,232.7	1,287.4	1,327.4	1,383.8	1,375.6	1,443.6	17.1%	25.6%
Social Services	3,769.7	4,086.2	4,294.9	4,574.5	4,850.0	5,049.6	5,140.2	25.8%	36.4%
Culture and Recreation	571.9	680.5	716.1	762.8	816.3	841.4	840.5	23.5%	47.0%
Education	530.9	629.4	640.0	642.9	722.9	771.2	823.5	30.8%	55.1%
Employee Benefits (1)	1,965.6	2,067.7	2,105.6	2,199.0	2,397.4	2,611.1	3,115.7	50.7%	58.5%
All Other	1,482.4	1,732.7	1,850.5	1,893.8	2,009.3	2,143.1	2,193.7	26.6%	48.0%
TOTAL GENERAL PURPOSE	\$17,135.3	\$19,244.8	\$20,071.3	\$20,623.2	\$21,910.5	\$22,814.1	\$23,798.4	23.7%	38.9%
INTEREST ON DEBT	\$668.3	\$693.9	\$685.1	\$684.1	\$697.4	\$669.9	\$688.3	-0.8%	3.0%
TOTAL GENERAL PURPOSE AND INTEREST	\$17,803.5	\$19,938.7	\$20,756.6	\$21,307.2	\$22,607.9	\$23,484.1	\$24,486.6	22.8%	37.5%

Note: Detail may not add due to rounding. Please also refer to notes on Tables No. 1-16, 1-17, 1-19, and 1-20. Notes on these tables also describe significant non-filers of annual reports, which impact financial data for 2003.

(1) Starting in 1998, this table no longer reflects the financial transactions of the Westchester County Medical Center (WCMC) and the Ruth Taylor Institute (RTI) whose operations have been transferred to the Westchester County Health Care Corporation. For comparison purposes, in 1997 WCWC and RTI expenditures were \$345.5 million for Health and \$42.8 million for Employee Benefits. Effective September 29, 1999, the County of Nassau transferred ownership of County health facilities to the Nassau Health Care Corporation (NHCC). Therefore, related revenues and expenditures of Nassau County health related facilities do not reflect a full year's operation in 1999 and are not reflected in 2000. For comparison purposes, Nassau County health facilities reported the following in 1998, 1999 and 2000: Health of \$380.4 million in 1998, \$294.9 million in 1999, and \$0 in 2000. Employee benefits were \$58.6 million in 1998, \$42.9 million in 1999 and \$0 in 2000.

Table 1-16

EXPENDITURE TRENDS BY FUNCTION FOR COUNTIES Fiscal Years Ended in 1993 and 1998 - 2003

	1993	1998	1999	2000	2001	2002	2003 (2)	Percent Change	
								98-03	93-03
GENERAL PURPOSE:									
General Government	\$1,031.1	\$1,421.6	\$1,404.3	\$1,423.3	\$1,542.4	\$1,515.9	\$1,558.9	9.7%	51.2%
Public Safety	1,233.7	1,647.0	1,769.6	1,855.2	1,964.3	2,078.4	\$2,078.6	26.2%	68.5%
Health (1)	1,814.9	1,791.6	1,889.0	1,680.7	1,743.4	1,815.5	\$1,846.7	3.1%	1.8%
Sanitation	395.5	435.0	446.0	464.6	482.4	495.8	\$481.5	10.7%	21.7%
Highways	348.0	356.5	369.6	387.8	394.1	385.0	\$392.3	10.0%	12.7%
Social Services	3,766.7	4,084.3	4,293.4	4,572.9	4,848.8	5,048.5	\$5,139.0	25.8%	36.4%
Culture and Recreation	141.2	178.5	188.6	225.2	232.2	245.7	\$235.8	32.1%	67.0%
Education	530.2	628.5	639.2	642.0	722.0	770.3	\$822.9	30.9%	55.2%
Employee Benefits (1)	1,078.6	(a) 1,157.7	1,177.7	1,214.2	1,324.4	1,437.0	\$1,771.5	53.0%	64.2%
All Other	680.0	773.9	856.5	861.9	941.9	1,028.1	\$1,010.3	30.5%	48.6%
TOTAL GENERAL PURPOSE	\$11,019.8	\$12,474.6	\$13,033.9	\$13,327.9	\$14,196.0	\$14,819.9	\$15,337.6	23.0%	39.2%
INTEREST ON DEBT	\$367.4	\$368.4	\$368.9	\$361.3	\$366.8	\$346.4	\$381.6	3.6%	3.9%
TOTAL GENERAL PURPOSE AND INTEREST	\$11,387.2	\$12,843.0	\$13,402.8	\$13,689.2	\$14,562.8	\$15,166.3	\$15,719.1	22.4%	38.0%

Amounts below in millions of dollars

(1) Starting in 1998, this table no longer reflects the financial transactions of the Westchester County Medical Center (WCMC) and the Ruth Taylor Institute (RTI) whose operations have been transferred to the Westchester County Health Care Corporation. For comparison purposes, in 1997 WCMC and RTI expenditures were \$345.5 million for Health and \$42.8 million for Employee Benefits. Effective September 29, 1999, the County of Nassau transferred ownership of County health facilities to the Nassau County Health Care Corporation (NHCC). Therefore related revenues and expenditures of Nassau County health related facilities do not reflect a full year's operation in 1999 and are not reflected in 2000. For comparison purposes, Nassau County health facilities reported the following in 1998, 1999 and 2000: Health of \$380.4 million in 1998, \$294.9 million in 1999, and \$0 in 2000. Employee Benefits were \$58.6 million in 1998, \$42.9 million in 1999 and \$0 in 2000.

(2) Fiscal 2003 data of the County of Columbia is not available, as the county did not file a 2003 annual financial report in time for publication. For comparison purposes, in 2002 Columbia reported \$85.9 million in General Purpose expenditures of which \$6.3 million was Employee Benefits and also an additional \$0.7 million in interest expense.

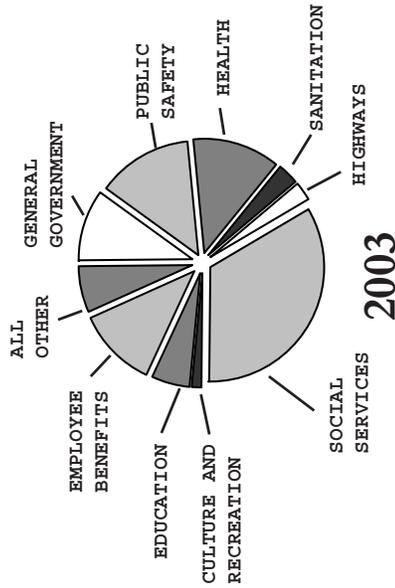
(a) Due to a change in reporting treatment, financial data of Westchester County relating to employee health benefits are now reported in the County Self Insurance fund as an expenditure.

Note: This table includes some expenditures of county self insurance funds such as Workers Compensation and Self Insurance which may represent a non-county participant share. Detail may not add due to rounding.

COUNTIES - EXPENDITURES BY FUNCTION AS PERCENTAGE OF TOTAL EXPENDITURES

(excluding the counties comprising NYC)

	1993	2003
General Government	9.4%	10.2%
Public Safety	11.2%	13.6%
Health	16.5%	12.0%
Sanitation	3.6%	3.1%
Highways	3.2%	2.6%
Social Services	34.2%	33.5%
Culture and Recreation	1.3%	1.5%
Education	4.8%	5.4%
Employee Benefits	9.8%	11.6%
All Other	6.2%	6.6%
TOTAL GENERAL PURPOSE	100.0%	100.0%



Over one-third of county spending is for Social Services. This category includes Medicaid, which is a mandated program and is generally the largest expenditure that counties incur.

Public Safety expenditures increased by 68.5 percent from 1993 to 2003, while Employee Benefits increased by 64.2 percent during this period.

Health expenditures exhibited the largest proportional decrease during the last decade, in large part due to the creation of separate public benefit corporation health facilities in Westchester and Nassau counties in the late 1990s.

EXPENDITURES INCLUDED IN EACH FUNCTION

GENERAL GOVERNMENT - County officers and staff, district attorney, public defender, operation and maintenance of buildings, central operation (storage, garage, printing, data processing, etc.), other administrative and county-wide expenditures.

PUBLIC SAFETY - Sheriff, police, county jail, penitentiary, juvenile detention home, probation, fire department, civil defense, safety inspection, other public safety activities.

HEALTH - Operation of a county owned hospital, public nursing home, mental health programs and administration, public health department, health programs, laboratory, other health related activities.

SANITATION - Sewer administration, sanitary sewer, sewage treatment and disposal, refuse and garbage disposal (sanitary landfill).

HIGHWAYS - Highway and bridge maintenance, snow removal, engineering.

SOCIAL SERVICES - Medical assistance, aid to dependent children, home relief, home energy assistance, public home, infirmary, child care, services for recipients, aid to aged, blind and disabled, state training school, juvenile delinquent care, adults in private institutions, burial, emergency aid for adults, other programs. Also includes administration of social services programs. The State has assumed responsibility for making direct payments to providers of Medical Assistance programs through the Medical Management Information System. Therefore, the State and Federally funded portions of Medical Assistance programs are generally not reflected.

CULTURE AND RECREATION - Parks, youth programs, libraries, museums, beach and pool, special recreational facilities, other cultural and recreational activities.

EDUCATION - Community college (sponsor's contribution for operating expenses and tuition payments to other community colleges), education of children with special needs, other educational activities.

EMPLOYEE BENEFITS - Includes employee benefits of all functions.

ALL OTHER - Economic opportunity and development, home and community services (activities that improve or benefit the general environment, housing and community development, natural resources, and other special services), other transportation activities (railroad or rapid transit, railroad station maintenance, bus operations, airport, etc.), water supply and distribution.

Table 1-17

EXPENDITURE TRENDS BY FUNCTION FOR CITIES (Excluding New York City and Public Schools) Fiscal Years Ended in 1993 and 1998 - 2003

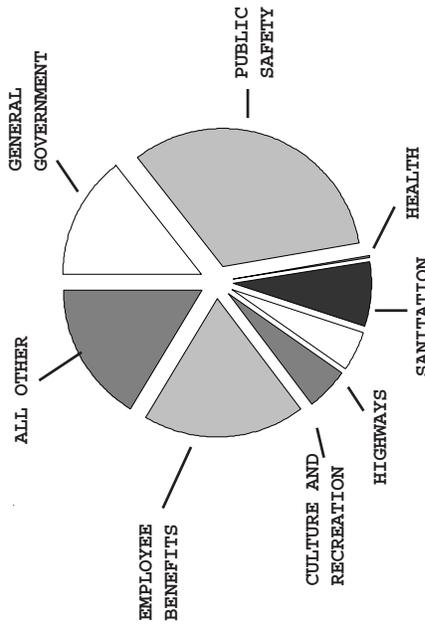
	1993	1998	1999	2000	2001	2002	2003 (1)	Percent Change	
								98-03	93-03
	Amounts below in millions of dollars								
GENERAL PURPOSE:									
General Government	\$292.9	\$313.1	\$343.0	\$362.7	\$388.1	\$374.5	\$397.2	26.9%	35.6%
Public Safety	619.3	750.0	782.5	814.6	851.1	880.5	901.7	20.2%	45.6%
Health	56.3	4.5	5.0	5.2	5.2	4.9	4.5	0.0%	-92.0%
Sanitation	187.9	194.8	198.3	203.6	206.0	205.4	208.2	6.9%	10.8%
Highways	116.0	124.6	128.1	129.6	135.1	140.3	129.2	3.7%	11.4%
Social Services	0.2	0.1	0.1	0.1	0.1	0.0	0.0	-90.0%	-95.0%
Culture and Recreation	136.6	145.4	153.3	138.1	144.1	148.2	139.4	-4.1%	2.0%
Education	0.7	0.9	0.8	0.9	0.9	0.9	0.6	-33.3%	-14.3%
Employee Benefits	381.5	358.5	365.2	390.3	427.7	466.8	515.7	43.8%	35.2%
All Other	324.4	379.9	384.1	397.0	405.9	423.1	454.7	19.7%	40.2%
TOTAL GENERAL PURPOSE	\$2,115.9	\$2,271.9	\$2,360.3	\$2,442.2	\$2,564.1	\$2,644.7	\$2,751.3	21.1%	30.0%
INTEREST ON DEBT	\$102.4	\$116.4	\$114.5	\$117.1	\$121.3	\$118.5	\$108.3	-7.0%	5.8%
TOTAL GENERAL PURPOSE AND INTEREST	\$2,218.3	\$2,388.2	\$2,474.8	\$2,559.2	\$2,685.4	\$2,763.2	\$2,859.7	19.7%	28.9%

(1) For the 2003 fiscal year, excludes financial data of the City of Ithaca which did not file an annual report in time for publication. For comparison purposes, in 2002 Ithaca reported \$32.0 million in General Purpose expenditures of which \$7.0 million was Employee Benefits and also an additional \$1.9 million in Interest expense.
Note: Detail may not add due to rounding.

CITIES – EXPENDITURES BY FUNCTION AS PERCENTAGE OF TOTAL EXPENDITURES

(excluding New York City)

	1993	2003
General Government	13.8%	14.4%
Public Safety	29.3%	32.8%
Health	2.7%	0.2%
Sanitation	8.9%	7.6%
Highways	5.5%	4.7%
Social Services	0.0%	0.0%
Culture and Recreation	6.5%	5.1%
Education	0.0%	0.0%
Employee Benefits	18.0%	18.7%
All Other	15.3%	16.5%
TOTAL GENERAL PURPOSE	100.0%	100.0%



Public Safety is the largest expenditure category for cities, accounting for almost a third of their expenditures in 2003. No other class of government (among counties, towns and villages) shows as high a percentage of total expenditures for this category. Unlike towns and villages, almost all cities have their own police and fire departments to serve areas that are generally more densely populated.

Public Safety also showed the largest proportional increase between 1993 and 2003, with Employee Benefits and General Government showing more modest increases.

EXPENDITURES INCLUDED IN EACH FUNCTION

GENERAL GOVERNMENT - City officers and administrative staff (including legal, engineer, elections, etc.), operation and maintenance of buildings, central operations, (storage, garage, printing, data processing, etc.), and other administrative and city-wide expenditures.

PUBLIC SAFETY - Police department, fire department, traffic control, safety inspection, jail, public pound, other public safety activities.

HEALTH - Operation of a city owned hospital (prior to 1996), ambulance, laboratory, health department, other public health activities.

SANITATION - Sanitary sewers, sewage treatment and disposal, refuse and garbage disposal (including sanitary landfill), street cleaning and storm sewers.

HIGHWAYS - Maintenance of streets, highways and bridges, snow removal, street lighting, traffic signs and signals.

SOCIAL SERVICES - Miscellaneous social services expenditures.

CULTURE AND RECREATION - Parks and playgrounds, beach and pool, library, youth programs, adult recreation, recreation administration, special recreational facilities, other cultural and recreational activities.

EDUCATION - Contributions made to a community college by the City of Jamestown.

EMPLOYEE BENEFITS - Includes employee benefits of all functions.

ALL OTHER - Economic opportunity and development, home and community services (activities that improve or benefit the general environment, housing and community development, natural resources, and other special services), other transportation activities (bus operations, airport, off-street parking, etc.). Starting with data published in 1994, the operation of a city owned water or sewer system is included in this category for all years.

Table 1-18

EXPENDITURE TRENDS BY FUNCTION FOR NEW YORK CITY (Includes School District and Higher Education) Fiscal Years Ended in 1993 and 1998 - 2003

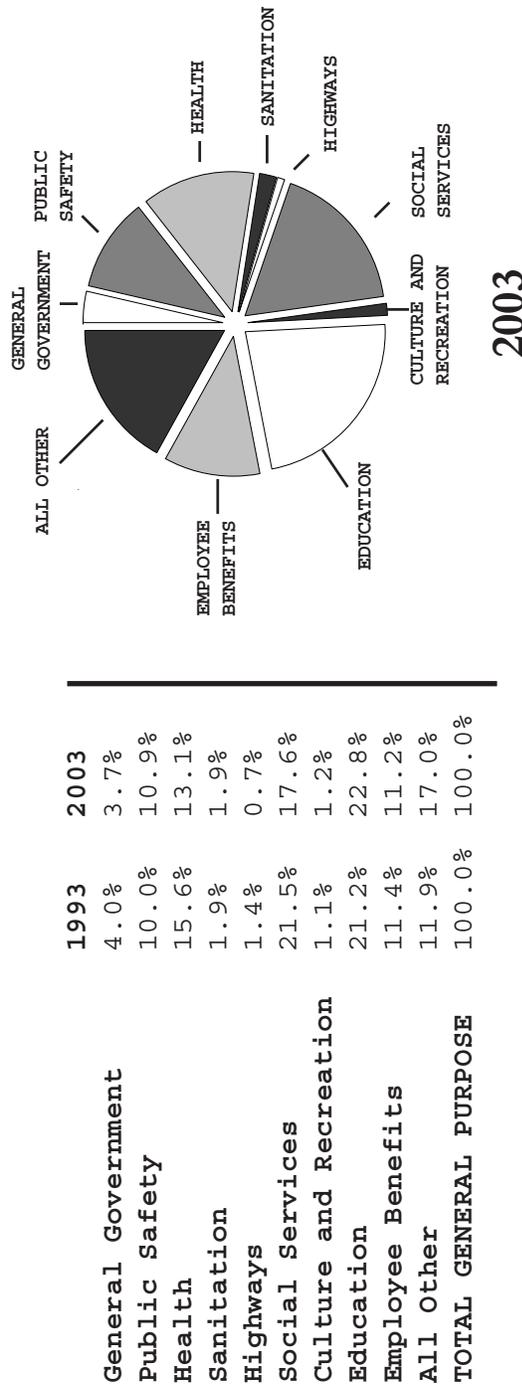
	1993	1998	1999	2000	2001	2002	2003	Percent Change	
								98-03	93-03
GENERAL PURPOSE:									
General Government	\$1,322.5	\$1,445.8	\$1,517.2	\$1,665.8	\$1,747.8	(b) \$2,514.0	(b) \$1,896.8	31.2%	43.4%
Public Safety	3,299.3	4,384.6	4,726.2	5,026.0	5,205.5	5,757.9	5,545.6	26.5%	68.1%
Health	5,116.9	5,573.2	5,603.5	5,855.8	6,270.4	6,599.1	6,669.6	19.7%	30.3%
Sanitation	621.5	703.5	704.7	828.9	924.3	983.1	983.7	39.8%	58.3%
Highways	461.2	279.0	298.2	365.0	332.2	358.9	348.0	24.7%	-24.5%
Social Services	7,086.6	7,496.9	7,577.4	7,985.0	8,395.7	8,750.0	8,963.4	19.6%	26.5%
Culture and Recreation	375.5	461.6	477.0	521.0	699.9	428.9	630.8	36.7%	68.0%
Education	6,959.7	8,140.1	8,755.6	9,667.4	10,631.5	10,811.2	11,636.3	43.0%	67.2%
Employee Benefits	3,743.4	4,256.1	4,267.1	3,889.1	4,633.8	5,139.7	5,717.6	34.3%	52.7%
All Other	3,904.1	6,688.7	6,155.3	6,364.4	7,444.5	7,572.8	8,676.9	29.7%	122.3%
TOTAL GENERAL PURPOSE	\$32,890.5	\$39,429.4	\$40,082.3	\$42,168.5	\$46,285.6	\$48,915.7	\$51,068.7	29.5%	55.3%
INTEREST ON DEBT	\$2,281.9	\$2,571.2	\$2,583.5	\$2,716.5	\$2,913.0	\$2,879.5	\$2,923.5	13.7%	28.1%
TOTAL GENERAL PURPOSE AND INTEREST	\$35,172.4	\$42,000.6	\$42,665.9	\$44,885.0	\$49,198.6	\$51,795.2	\$53,992.2	28.6%	53.5%

Note: Beginning with data published in 1992, New York City financial data has been updated to now include financial data of all enterprise funds (Health and Hospitals Corporation, Off-Track Betting Corporation, Housing and Economic Development Funds, Water and Sewer System) as reflected in the City of New York Comprehensive Annual Financial Report of the Comptroller and will not be comparable with data published prior to 1992. Starting in 1994, these aforementioned enterprise funds of the City are now presented in the New York City Comprehensive Annual Report as discretely presented component units. For purposes of providing comparable data, we continue to include these discretely presented component units in this table. Financial data reflects payments made between the City governmental funds and the aforementioned activities. Data has been summarized and compiled from the city report in an effort to provide data that is consistent with other units of local government in the State. However, because the City uses its own accounting system, data reflected will not be entirely comparable with other local governments. Functional categories include payments for personal services, contractual expenses, and equipment. Employee benefits are generally reflected as a separate category (see definition below). Detail may not add due to rounding.

(a) Starting in 1997, Traffic Enforcement and Violation Tow programs of the Department of Transportation have been transferred to the Police Department.

(b) Includes expenses of the New York City Department of Design and Construction, which was responsible for the cleanup of the World Trade Center site and helping to rebuild the lower Manhattan infrastructure. These expenses exceeded \$500 million in 2002; in 2003, they were \$80.9 million.

NEW YORK CITY – EXPENDITURES BY FUNCTION AS PERCENTAGE OF TOTAL EXPENDITURES



New York City is unique among the State's cities as it is coterminous with its five counties (or boroughs) and performs functions of a typical county along with those of a city. In addition, like the other Big Four Cities in the State, New York City has a dependent city school district. As such, the City's two largest expenditure categories are Education and Social Services – both typically provided by other entities in most other cities.

General Government and Public Safety expenditures jumped sharply during fiscal year 2002, as New York City responded to the tragedy of September 11, 2001. The General Government category includes the expenses of the Department of Design and Construction, which was responsible for the cleanup of the World Trade Center site and helping to rebuild the lower Manhattan infrastructure; these expenses exceeded \$500 million in 2002. In 2003, these expenses returned to more historical levels.

Expenditures Included in Each Function

GENERAL GOVERNMENT - General government and judicial expenditures.

PUBLIC SAFETY - Police department, fire department and other public safety expenditures.

HEALTH - Department of Health and Mental Hygiene, payments by the City to the Health and Hospitals Corporation, and expenses of the Health and Hospitals Corporation.

SANITATION - Department of Sanitation.

HIGHWAYS - Department of Transportation.

SOCIAL SERVICES - Department of Social Services. Starting in 1994, also includes expenditures for the newly created Department of Homeless Services (this activity was formerly part of the Department of Social Services). Starting in 1997, also includes the newly created Administration for Children's Services (this activity was formerly part of the Department of Social Services).

CULTURE AND RECREATION - Department of Cultural Affairs, Department of Parks and Recreation and libraries.

EDUCATION - Department of Education (exclusive of fringe benefits) and the City University of New York (Community Colleges and Hunter Campus Schools). For 1993 only, includes expenditures relating to City University of New York senior colleges.

EMPLOYEE BENEFITS - Includes fringe benefits (including those of the Board of Education) and pension contributions. Fringe benefits of certain agencies such as the City University, libraries, cultural institutions, etc. and the discretely presented component units may be allocated to their appropriate functional category.

ALL OTHER - Includes economic opportunity (Department of Employment, Human Resources Administration, Department for the Aging), housing (Department of Housing Preservation and Development, Department of Buildings, payments to the Housing Authority), Department of Environmental Protection, the Organized Crime Control Commission, payments to the Transit Authority, payments to private bus companies, judgments and claims and miscellaneous other expenditures. Also includes other expenditures (administrative, lease payments, refunding escrow, etc.) of the general debt service fund and non-major debt service funds and expenses of the New York City Off-Track Betting Corporation, Housing and Economic Development entities, and the City Water and Sewer System. Starting in 1994, the New York City Housing Authority is now considered to be a discretely presented component unit and is included in All Other.

INTEREST - Includes interest expenditures in the general debt service fund, the non-major debt service funds, and, where applicable, the major component units. Also includes interest on short-term borrowings. Reflects adjustments/eliminations.

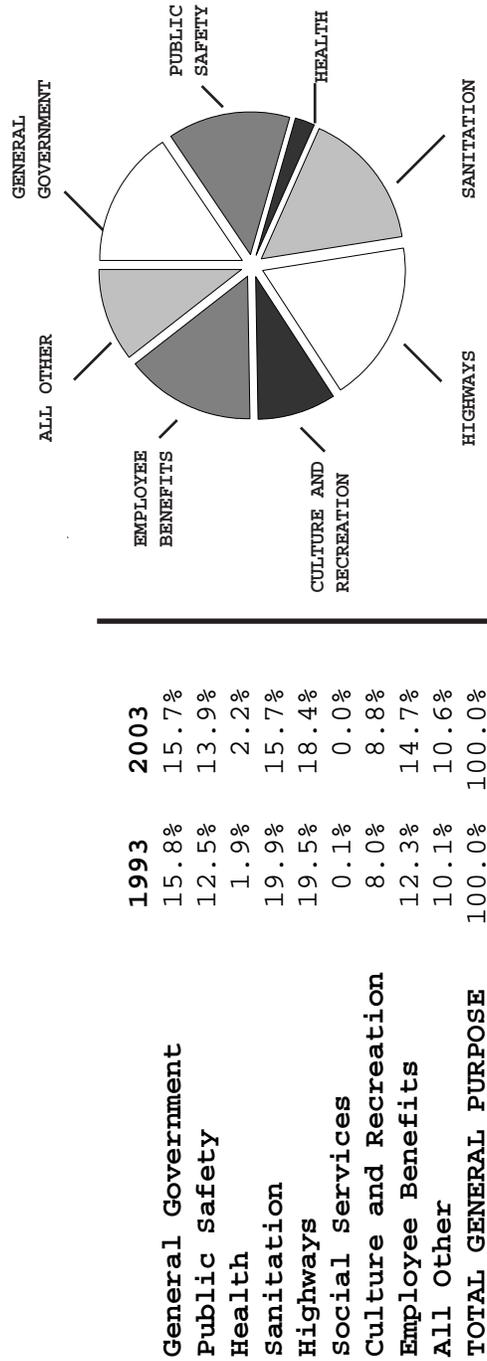
Table 1-19

EXPENDITURE TRENDS BY FUNCTION FOR TOWNS Fiscal Years Ended in 1993 and 1998 - 2003

	1993	1998	1999	2000	2001	2002	2003	Percent Change	
								98-03	93-03
GENERAL PURPOSE:									
General Government	\$466.0	\$515.3	\$533.5	\$560.6	\$615.8	\$619.7	\$656.9	27.5%	41.0%
Public Safety	366.2	456.2	479.8	502.5	526.5	556.7	580.8	27.3%	58.6%
Health	54.8	69.9	72.6	76.9	81.5	88.4	94.1	34.6%	71.7%
Sanitation	584.9	562.3	579.4	571.3	595.2	635.9	656.9	16.8%	12.3%
Highways	574.1	625.5	656.2	674.6	710.7	710.8	772.2	23.5%	34.5%
Social Services	2.8	1.8	1.4	1.5	1.1	1.1	1.2	-33.3%	-57.1%
Culture and Recreation	234.2	278.7	291.6	312.6	348.9	351.7	367.2	31.8%	56.8%
Employee Benefits	361.0	386.7	400.5	427.5	464.5	510.9	616.2	59.3%	70.7%
All Other	296.1	368.5	379.2	386.7	408.7	426.8	442.1	20.0%	49.3%
TOTAL GENERAL PURPOSE	\$2,940.2	\$3,264.8	\$3,394.2	\$3,514.2	\$3,753.0	\$3,902.1	\$4,187.6	28.3%	42.4%
INTEREST ON DEBT	\$154.2	\$162.5	\$152.8	\$155.4	\$157.7	\$150.4	\$146.7	-9.7%	-4.9%
TOTAL GENERAL PURPOSE AND INTEREST	\$3,094.4	\$3,427.4	\$3,547.1	\$3,669.6	\$3,910.7	\$4,052.5	\$4,334.3	26.5%	40.1%

Note: Detail may not add due to rounding.

TOWNS – EXPENDITURES BY FUNCTION AS PERCENTAGE OF TOTAL EXPENDITURES



2003

Although town expenditures are distributed over a number of functional categories, the largest expenditure category in 2003 was for Highways. In New York State, towns play a significant role in maintaining streets and highways. Towns spent over \$770 million for highway current operations exclusive of employee benefits in 2003. This was more than the highway expenditures of counties, cities, and villages combined. Highway expenditures were followed closely by General Government, Sanitation and Employee Benefits, which are each responsible for between 14 and 16 percent of town expenditures.

Town expenditures also include spending for a variety of special benefit areas or special districts, such as sewer and water, which are created under Town Law.

EXPENDITURES INCLUDED IN EACH FUNCTION

GENERAL GOVERNMENT - Town officers and staff, municipal court, operation and maintenance of town hall and offices, central operations (storage, garage, printing, data processing, etc.), unallocated insurance, and other administrative and townwide expenditures.

PUBLIC SAFETY - Police, fire protection districts, safety inspection, traffic control, dog warden, other public safety activities.

HEALTH - Operation of town owned hospital, ambulance, board of health, registrar of vital statistics, other public health activities.

SANITATION - Townwide refuse and garbage disposal (including sanitary landfill), sewer districts, drainage districts, refuse and garbage districts, other sanitation activities.

HIGHWAYS - Highway and bridge maintenance, snow removal, garage, cutting weeds and brush, street lighting.

SOCIAL SERVICES - Home relief grants and burials in towns which have elected to administer them. Also includes juvenile delinquent care and miscellaneous expenditures.

CULTURE AND RECREATION - Parks and playgrounds, park districts, libraries, recreation administration, youth programs, adult recreation, museums, special recreational facilities, other cultural and recreational activities.

EMPLOYEE BENEFITS - Includes employee benefits of all functions.

ALL OTHER - Economic opportunity, home and community services (activities that improve or benefit the general environment, housing and community development, natural resources, and other special services), other transportation activities, water systems or districts.

Table

1-20

EXPENDITURE TRENDS BY FUNCTION FOR VILLAGES Fiscal Years Ended in 1993 and 1998 - 2003

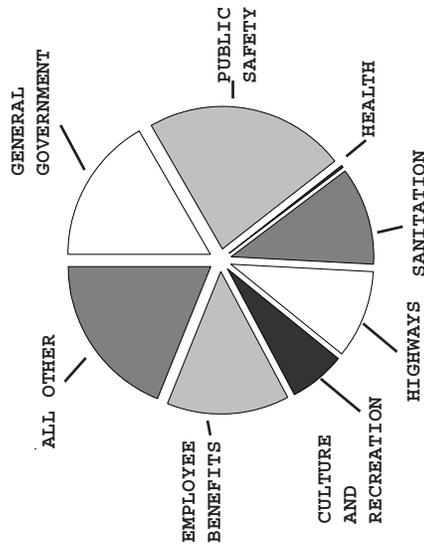
	1993	1998	1999	2000	2001	2002	2003 (1)	Percent Change	
								98-03	93-03
GENERAL PURPOSE:									
General Government	\$178.4	\$211.8	\$219.5	\$223.5	\$234.9	\$237.9	\$255.6	20.7%	43.3%
Public Safety	228.1	285.5	296.2	313.9	327.7	341.4	345.9	21.2%	51.6%
Health	3.0	3.2	3.6	3.9	4.3	4.3	5.1	59.4%	70.0%
Sanitation	152.2	153.9	154.7	160.0	161.9	167.1	168.4	9.4%	10.6%
Highways	111.5	126.1	133.5	135.4	143.9	139.5	149.9	18.9%	34.4%
Culture and Recreation	59.9	77.9	82.6	86.9	91.1	95.8	98.1	25.9%	63.8%
Employee Benefits	144.5	164.6	162.2	167.0	180.8	196.4	212.3	29.0%	46.9%
All Other	181.9	210.4	230.7	248.2	252.8	265.1	286.6	36.2%	57.6%
TOTAL GENERAL PURPOSE	\$1,059.4	\$1,233.5	\$1,282.9	\$1,338.9	\$1,397.4	\$1,447.4	\$1,521.9	23.4%	43.7%
INTEREST ON DEBT	\$44.3	\$46.6	\$48.9	\$50.3	\$51.6	\$54.6	\$51.7	10.9%	16.7%
TOTAL GENERAL PURPOSE AND INTEREST	\$1,103.6	\$1,280.1	\$1,331.9	\$1,389.2	\$1,449.0	\$1,502.1	\$1,573.5	22.9%	42.6%

(1) Excludes the financial data of the villages of Endicott, Mamaroneck, and Pleasantville, none of which filed an annual report in time for publication. To provide information for statistical comparison purposes, those villages combined reported the following in 2002: Total General Purpose of \$44.0 million of which \$7.5 million was Employee Benefits and an additional \$2.3 million in Interest on Debt. Other non-filers may exist for 2003 and previous years; for further information contact the State Comptroller's Division of Local Government Services and Economic Development.

Note: Detail may not add due to rounding.

VILLAGES – EXPENDITURES BY FUNCTION AS PERCENTAGE OF TOTAL EXPENDITURES

	1993	2003
General Government	16.8%	16.8%
Public Safety	21.5%	22.7%
Health	0.3%	0.3%
Sanitation	14.4%	11.1%
Highways	10.5%	9.8%
Culture and Recreation	5.7%	6.4%
Employee Benefits	13.6%	13.9%
All Other	17.2%	18.8%
TOTAL GENERAL PURPOSE	100.0%	100.0%



2003

Villages are general purpose municipal corporations formed to provide municipal services. However, the villages still remain part of the town and residents remain taxpayers of the town. There are 554 villages in the State, while there are 932 towns.

Villages provide a variety of services. Public Safety, which includes police and fire protection, is the largest expenditure. Of the largest village expenditure categories, Public Safety expenditures have also increased the most from 1993 to 2003 (51.6 percent).

EXPENDITURES INCLUDED IN EACH FUNCTION

- GENERAL GOVERNMENT - Village officials and staff, municipal court, village hall and central garage, unallocated insurance, and other miscellaneous items.
- PUBLIC SAFETY - Police, fire protection, traffic control, safety inspection, other public safety activities.
- HEALTH - Ambulance service and other health activities.
- SANITATION - Refuse collection and disposal, sanitary sewer system, sewage treatment and disposal, storm sewer, street cleaning, other sanitation activities.
 - Street maintenance, snow removal, street lighting.
- CULTURE AND RECREATION - Parks and playgrounds, libraries, youth programs, other cultural and recreational activities.
- EMPLOYEE BENEFITS - Includes employee benefits of all functions.
- ALL OTHER - Home and community services, economic opportunity and development, sidewalks, off-street parking, other public transportation activities, operation of village owned utilities (water, electric and other).

COUNTIES - Selected Demographic and Socio-Economic Indicators

County	Population			Unemployment Rate		Median Household Income			Poverty Rate		Median House Value		
	1970	2000	% Change 1970 to 2000	1990	2000	1990	2000	% Change 1990 to 2000	1990	2000	1990	2000	% Change 1990 to 2000
Albany	286,742	294,565	2.7%	4.4%	6.8%	\$33,358	\$42,935	28.7%	9.7%	10.6%	\$110,600	\$116,300	5.2%
Allegany	46,458	49,927	7.5%	8.0%	9.0%	\$24,164	\$32,106	32.9%	14.8%	15.5%	\$37,500	\$50,400	34.4%
Broome	221,815	200,536	-9.6%	5.7%	5.4%	\$28,743	\$35,347	23.0%	10.5%	12.8%	\$78,800	\$75,800	-3.8%
Cattaraugus	81,666	83,955	2.8%	7.6%	7.4%	\$23,421	\$33,404	42.6%	14.0%	13.7%	\$42,000	\$60,800	44.8%
Cayuga	77,439	81,963	5.8%	7.2%	5.1%	\$27,568	\$37,487	36.0%	10.2%	11.1%	\$59,500	\$75,300	26.6%
Chautauqua	147,305	139,750	-5.1%	7.3%	6.3%	\$24,183	\$33,458	38.4%	13.8%	13.8%	\$47,600	\$64,000	34.5%
Chemung	101,537	91,070	-10.3%	7.3%	7.8%	\$26,135	\$36,415	39.3%	11.4%	13.0%	\$53,100	\$67,200	26.6%
Chenango	46,368	51,401	10.9%	6.1%	5.6%	\$26,032	\$33,679	29.4%	11.7%	14.4%	\$55,900	\$62,700	12.2%
Clinton	72,934	79,894	9.5%	6.8%	6.2%	\$26,903	\$37,028	37.6%	13.2%	13.9%	\$65,200	\$84,200	29.1%
Columbia	51,519	63,094	22.5%	4.8%	4.3%	\$29,785	\$41,915	40.7%	9.6%	9.0%	\$103,500	\$111,800	8.0%
Cortland	45,894	48,599	5.9%	6.2%	8.5%	\$26,791	\$34,364	28.3%	12.7%	15.5%	\$66,000	\$74,700	13.2%
Delaware	44,718	48,055	7.5%	7.7%	6.2%	\$24,132	\$32,461	34.5%	12.8%	12.9%	\$67,600	\$74,200	9.8%
Dutchess	222,295	280,150	26.0%	4.2%	5.7%	\$42,250	\$53,086	25.6%	5.4%	7.5%	\$149,200	\$154,200	3.4%
Erie	1,113,491	950,265	-14.7%	7.0%	7.3%	\$28,005	\$38,567	37.7%	12.2%	12.2%	\$73,600	\$90,800	23.4%
Essex	34,631	38,851	12.2%	8.6%	6.8%	\$25,002	\$34,823	39.3%	12.3%	11.6%	\$62,000	\$77,100	24.4%
Franklin	43,931	51,134	16.4%	9.2%	10.6%	\$21,791	\$31,517	44.6%	17.1%	14.6%	\$49,100	\$62,600	27.5%
Fulton	52,637	55,073	4.6%	8.2%	6.3%	\$23,862	\$33,663	41.1%	13.0%	12.5%	\$55,900	\$67,400	20.6%
Genesee	58,722	60,370	2.8%	5.2%	4.3%	\$30,955	\$40,542	31.0%	7.3%	7.6%	\$65,600	\$83,200	26.8%
Greene	33,136	48,195	45.4%	6.6%	6.1%	\$27,469	\$36,493	32.9%	9.7%	12.2%	\$91,800	\$92,400	0.7%
Hamilton	4,714	5,379	14.1%	12.1%	9.7%	\$23,195	\$32,287	39.2%	8.7%	10.4%	\$71,100	\$86,700	21.9%
Herkimer	67,633	64,427	-4.7%	7.7%	6.7%	\$23,075	\$32,924	42.7%	13.1%	12.5%	\$54,700	\$67,500	23.4%
Jefferson	88,508	111,738	26.2%	11.1%	9.1%	\$25,929	\$34,006	31.2%	11.8%	13.3%	\$59,600	\$68,200	14.4%
Lewis	23,644	26,944	14.0%	8.5%	7.8%	\$25,599	\$34,361	34.2%	13.3%	13.2%	\$50,500	\$63,600	25.9%
Livingston	54,041	64,328	19.0%	4.9%	6.1%	\$30,981	\$42,066	35.8%	8.5%	10.4%	\$72,400	\$88,800	22.7%
Madison	62,864	69,441	10.5%	5.1%	7.1%	\$29,547	\$40,184	36.0%	9.2%	9.8%	\$68,900	\$81,500	18.3%
Monroe	711,917	735,343	3.3%	5.0%	6.0%	\$35,337	\$44,891	27.0%	10.4%	11.2%	\$90,100	\$98,700	9.5%
Montgomery	55,883	49,708	-11.0%	7.9%	5.8%	\$24,068	\$32,128	33.5%	11.8%	12.0%	\$61,500	\$67,600	9.9%
Nassau	1,428,838	1,334,544	-6.6%	4.1%	3.7%	\$54,283	\$72,030	32.7%	3.7%	5.2%	\$208,500	\$242,300	16.2%
Niagara	235,720	219,846	-6.7%	7.0%	6.1%	\$28,408	\$38,136	34.2%	10.7%	10.6%	\$62,200	\$82,600	32.8%
Oneida	273,037	235,469	-13.8%	6.7%	5.9%	\$26,710	\$35,909	34.4%	11.9%	13.0%	\$72,200	\$76,500	6.0%
Onondaga	472,835	458,336	-3.1%	5.1%	5.4%	\$31,783	\$40,847	28.5%	10.3%	12.2%	\$80,600	\$85,400	6.0%
Ontario	78,849	100,224	27.1%	5.1%	4.5%	\$33,133	\$44,579	34.5%	7.4%	7.3%	\$78,600	\$94,100	19.7%
Orange	221,657	341,367	54.0%	5.7%	5.1%	\$39,198	\$52,058	32.8%	9.3%	10.5%	\$141,200	\$144,500	2.3%
Orleans	37,305	44,171	18.4%	7.9%	6.9%	\$28,359	\$37,972	33.9%	9.7%	10.8%	\$56,600	\$72,600	28.3%
Oswego	100,897	122,377	21.3%	8.2%	9.3%	\$29,083	\$36,598	25.8%	11.7%	14.0%	\$64,900	\$74,200	14.3%
Otsego	56,181	61,676	9.8%	5.8%	12.8%	\$25,099	\$33,444	33.2%	13.9%	14.9%	\$67,500	\$75,900	12.4%
Putnam	56,696	95,745	68.9%	4.1%	3.5%	\$53,634	\$72,279	34.8%	3.6%	4.4%	\$194,600	\$206,900	6.3%
Rensselaer	152,510	152,538	0.0%	5.5%	6.1%	\$31,958	\$42,905	34.3%	9.3%	9.5%	\$92,500	\$102,900	11.2%
Rockland	229,903	286,753	24.7%	3.7%	3.7%	\$52,731	\$67,971	28.9%	6.4%	9.5%	\$217,100	\$242,500	11.7%
St Lawrence	111,991	111,931	-0.1%	9.3%	8.5%	\$23,799	\$32,356	36.0%	17.2%	16.9%	\$44,000	\$62,200	36.8%
Saratoga	121,764	200,635	64.8%	4.8%	3.9%	\$36,635	\$49,460	35.0%	5.9%	5.7%	\$107,600	\$120,400	11.9%
Schenectady	161,078	146,555	-9.0%	5.0%	5.1%	\$31,569	\$41,739	32.2%	8.3%	10.9%	\$93,600	\$94,500	1.0%
Schoharie	24,750	31,582	27.6%	6.7%	7.2%	\$26,077	\$36,585	40.3%	11.5%	11.4%	\$73,700	\$82,500	11.9%
Schuyler	16,737	19,224	14.9%	7.3%	7.4%	\$25,712	\$36,010	40.1%	11.2%	11.8%	\$48,900	\$68,400	39.9%
Seneca	35,083	33,342	-5.0%	5.9%	6.0%	\$28,604	\$37,140	29.8%	10.4%	11.5%	\$57,900	\$72,400	25.0%
Steuben	99,546	98,726	-0.8%	7.4%	7.0%	\$25,312	\$35,479	40.2%	13.5%	13.2%	\$45,700	\$66,200	44.9%
Suffolk	1,127,030	1,419,369	25.9%	4.8%	3.9%	\$49,128	\$65,288	32.9%	4.7%	6.0%	\$165,200	\$185,200	12.1%
Sullivan	52,580	73,966	40.7%	6.3%	9.2%	\$27,582	\$36,998	34.1%	13.4%	16.3%	\$92,700	\$93,300	0.6%
Tioga	46,513	51,784	11.3%	5.9%	5.1%	\$31,497	\$40,266	27.8%	9.3%	8.4%	\$73,000	\$77,400	6.0%
Tompkins	77,064	96,501	25.2%	4.3%	5.8%	\$27,742	\$37,272	34.4%	18.9%	17.6%	\$94,700	\$101,600	7.3%
Ulster	141,241	177,749	25.8%	5.0%	6.3%	\$34,033	\$42,551	25.0%	8.6%	11.4%	\$114,700	\$113,100	-1.4%
Warren	49,402	63,303	28.1%	7.1%	5.3%	\$30,434	\$39,198	28.8%	9.2%	9.7%	\$90,900	\$97,500	7.3%
Washington	52,725	61,042	15.8%	7.0%	4.9%	\$28,660	\$37,668	31.4%	9.6%	9.4%	\$69,900	\$77,400	10.7%
Wayne	79,404	93,765	18.1%	5.6%	5.1%	\$32,469	\$44,157	36.0%	8.3%	8.6%	\$70,900	\$85,700	20.9%
Westchester	894,406	923,459	3.2%	4.8%	4.4%	\$48,405	\$63,582	31.4%	6.8%	8.8%	\$282,200	\$325,800	15.5%
Wyoming	37,688	43,424	15.2%	5.8%	6.1%	\$27,515	\$39,895	45.0%	8.5%	8.4%	\$52,300	\$74,000	41.5%
Yates	19,831	24,621	24.2%	6.4%	6.4%	\$24,874	\$34,640	39.3%	13.4%	13.1%	\$56,100	\$75,600	34.8%
All Counties (median)	72,934	81,963	10.9%	6.3%	6.1%	\$28,005	\$37,272	34.2%	10.4%	11.5%	\$69,900	\$81,500	14.4%
All Counties (mean)	181,504	192,424	12.9%	6.5%	6.4%	\$30,398	\$40,652	34.2%	10.6%	11.4%	\$84,804	\$97,181	17.7%

COUNTIES - Selected Fiscal Indicators

County	Property Taxes (2004)				Debt (2003 FYE)		Revenue and Expenses (1998 to 2003)			
	% Change in Tax Levy 1999 to 2004	% Change in Full Value 1999 to 2004	Full Value Tax Rate	% of Tax Limit Exhausted	Debt Service as a % of Expenditure	Total Outstanding Debt Per Capita	% Change Revenue	% Change Expenses	Salary as a % of Exp (2003)	Employee Benefits as a % of Exp (2003)
Albany	33.8%	23.3%	\$3.13	18.4%	2.9%	\$546	17.4%	24.7%	23.9%	9.1%
Allegany	26.2%	9.7%	\$12.52	83.4%	1.3%	\$313	25.3%	33.0%	24.7%	10.1%
Broome	36.1%	15.4%	\$7.83	51.7%	3.6%	\$547	13.6%	17.1%	26.8%	10.6%
Cattaraugus	31.5%	15.3%	\$12.13	45.2%	4.3%	\$805	25.4%	31.2%	24.5%	9.3%
Cayuga	67.7%	15.4%	\$10.28	48.8%	1.3%	\$289	45.3%	39.4%	25.3%	13.4%
Chautauqua	39.7%	12.0%	\$10.19	71.1%	0.8%	\$385	22.2%	29.9%	25.5%	10.8%
Chemung	16.4%	19.3%	\$8.93	55.0%	4.4%	\$622	22.2%	13.8%	25.1%	9.2%
Chenango	39.8%	18.6%	\$13.09	87.6%	1.0%	\$338	34.2%	37.1%	23.0%	17.6%
Clinton	63.6%	18.1%	\$5.08	21.2%	3.8%	\$178	17.6%	16.3%	26.9%	8.1%
Columbia	29.4%	29.3%	\$6.59	36.0%	--	--	--	--	--	--
Cortland	63.7%	9.7%	\$13.91	94.3%	0.4%	\$225	28.7%	21.0%	29.0%	12.1%
Delaware	43.9%	24.8%	\$6.42	32.7%	2.0%	\$697	28.2%	70.2%	21.4%	11.8%
Dutchess	11.2%	70.5%	\$2.62	20.9%	3.5%	\$195	23.1%	26.4%	25.6%	9.0%
Erie	-30.0%	7.4%	\$4.62	25.4%	2.5%	\$489	8.8%	33.6%	23.7%	8.3%
Essex	64.2%	28.1%	\$3.91	20.5%	2.3%	\$323	35.3%	30.4%	24.7%	10.5%
Franklin	66.0%	23.6%	\$6.26	30.6%	2.4%	\$142	36.9%	40.7%	20.1%	13.5%
Fulton	28.6%	10.9%	\$14.47	93.6%	2.0%	\$112	21.7%	19.0%	27.8%	9.8%
Genesee	34.0%	12.1%	\$9.65	58.5%	3.3%	\$294	12.5%	17.4%	27.7%	9.5%
Greene	39.3%	24.6%	\$5.27	34.7%	2.3%	\$436	40.5%	62.5%	21.7%	10.1%
Hamilton	48.8%	23.1%	\$2.29	16.5%	0.5%	\$16	32.9%	28.4%	32.0%	10.2%
Herkimer	23.6%	18.2%	\$5.31	36.1%	1.0%	\$59	20.6%	9.5%	23.8%	7.9%
Jefferson	34.6%	13.6%	\$10.19	67.3%	1.4%	\$265	39.1%	47.3%	20.5%	9.6%
Lewis	37.6%	12.3%	\$9.12	47.4%	0.7%	\$148	28.6%	37.3%	30.8%	17.1%
Livingston	30.6%	17.5%	\$7.52	52.6%	0.8%	\$358	24.9%	20.3%	30.7%	11.6%
Madison	51.5%	15.1%	\$8.38	40.7%	2.2%	\$122	41.6%	38.0%	26.3%	10.8%
Monroe	27.0%	9.0%	\$7.85	48.3%	5.1%	\$866	10.6%	15.3%	18.1%	6.6%
Montgomery	49.9%	13.0%	\$17.14	94.2%	7.7%	\$593	41.7%	37.3%	19.4%	12.0%
Nassau (1)	117.5%	77.3%	\$2.67	8.5%	14.3%	\$2,173	15.4%	-6.7%	26.9%	11.1%
Niagara	30.7%	3.8%	\$8.86	59.8%	2.2%	\$259	24.1%	24.4%	23.6%	11.4%
Oneida	14.2%	7.8%	\$7.75	48.1%	2.8%	\$347	26.4%	26.1%	22.6%	7.0%
Onondaga	-6.7%	11.9%	\$7.71	50.8%	7.3%	\$501	9.0%	22.7%	21.2%	9.0%
Ontario	36.0%	22.3%	\$6.52	42.3%	3.6%	\$301	27.2%	26.0%	27.1%	8.2%
Orange	36.5%	61.7%	\$3.56	25.0%	3.6%	\$559	26.6%	12.2%	23.7%	9.3%
Orleans	29.3%	11.4%	\$7.96	51.9%	2.0%	\$172	16.4%	13.8%	27.8%	8.4%
Oswego	-17.6%	-35.7%	\$10.22	47.2%	2.7%	\$161	11.6%	11.4%	24.6%	12.0%
Otsego	14.0%	18.7%	\$4.33	22.8%	2.4%	\$525	26.8%	24.4%	25.4%	9.2%
Putnam	7.7%	74.7%	\$1.78	13.3%	1.9%	\$336	44.5%	74.6%	26.0%	8.0%
Rensselaer	40.4%	19.5%	\$6.92	43.8%	3.2%	\$415	33.7%	24.9%	27.3%	8.8%
Rockland	13.1%	69.7%	\$1.45	8.1%	2.8%	\$763	23.5%	24.0%	28.6%	10.2%
St Lawrence	43.1%	15.6%	\$8.93	46.4%	0.8%	\$29	20.5%	21.2%	25.0%	13.3%
Saratoga	33.2%	35.5%	\$2.54	18.5%	1.2%	\$94	33.5%	35.1%	27.5%	9.8%
Schenectady	18.9%	11.9%	\$8.58	53.0%	3.7%	\$286	20.5%	22.5%	22.8%	11.0%
Schoharie	16.9%	12.2%	\$8.56	40.3%	2.8%	\$99	23.5%	38.2%	29.1%	10.9%
Schuyler	--	26.5%	--	--	1.0%	\$44	55.4%	48.8%	24.8%	9.8%
Seneca	24.9%	16.8%	\$6.25	38.5%	8.5%	\$3	37.4%	60.8%	24.9%	7.7%
Steuben	39.4%	14.8%	\$8.52	60.8%	0.0%	\$1	23.9%	28.2%	25.1%	9.6%
Suffolk	24.5%	102.4%	\$2.47	18.3%	7.0%	\$539	39.8%	35.9%	32.7%	14.5%
Sullivan	4.3%	18.5%	\$6.45	39.2%	2.4%	\$728	24.6%	30.6%	24.3%	11.1%
Tioga	33.7%	30.0%	\$9.38	59.7%	1.7%	\$148	25.4%	41.0%	23.7%	12.5%
Tompkins	75.2%	19.5%	\$6.86	45.8%	3.7%	\$427	22.8%	22.4%	26.0%	7.9%
Ulster	28.8%	49.8%	\$3.55	25.6%	1.6%	\$793	28.4%	48.8%	23.7%	11.0%
Warren	51.0%	26.3%	\$4.00	26.7%	0.8%	\$404	28.7%	57.4%	23.0%	7.1%
Washington	83.7%	18.8%	\$10.18	52.1%	2.3%	\$319	20.4%	29.1%	28.1%	9.4%
Wayne	22.9%	9.2%	\$8.32	58.4%	0.7%	\$223	14.1%	29.5%	28.5%	10.7%
Westchester	30.2%	83.2%	\$3.49	23.0%	6.0%	\$740	18.5%	30.3%	17.8%	7.8%
Wyoming	31.6%	14.6%	\$6.16	31.6%	0.8%	\$200	16.9%	15.1%	33.7%	9.3%
Yates	9.4%	27.1%	\$6.97	43.6%	5.1%	\$902	21.9%	42.1%	24.7%	6.2%
All Counties (median)	32%	18.2%	\$7.24	43.7%	2.4%	\$321	24.7%	28.8%	25.1%	9.8%
All Counties (mean)	34%	24.3%	\$7.24	43.5%	2.9%	\$390	26.1%	30.6%	25.3%	10.2%

1. Effective September 29, 1999, the County of Nassau transferred ownership of county health facilities to the Nassau Health Care Corporation. Therefore revenues and expenditures of the health facilities are reflected in the Nassau County total revenues and expenditures in 1998 but not in 2003, significantly impacting the indicators as reflected for the County.

The figures shown include financial data from all operating funds as reported in the annual financial report filed with the State Comptroller's Office.

CITIES - Selected Demographic and Socio-Economic Indicators

City	Population			Unemployment Rate		Median Household Income			Poverty Rate		Median House Value		
	1970	2000	% Change 1970 to 2000	1990	2000	1990	2000	% Change 1990 to 2000	1990	2000	1990	2000	% Change
Albany	115,781	95,658	-17.4%	6.1%	12.7%	\$25,152	\$30,041	19.4%	18.3%	21.7%	\$101,100	\$98,300	-2.8%
Amsterdam	25,524	18,355	-28.1%	9.0%	5.6%	\$22,166	\$27,517	24.1%	13.5%	16.3%	\$70,300	\$67,400	-4.1%
Auburn	34,599	28,574	-17.4%	9.0%	6.0%	\$22,271	\$30,281	36.0%	13.8%	16.5%	\$53,200	\$66,000	24.1%
Batavia	17,338	16,256	-6.2%	4.5%	5.1%	\$26,606	\$33,484	25.9%	9.1%	12.3%	\$64,700	\$77,200	19.3%
Beacon	13,255	13,808	4.2%	7.3%	5.7%	\$32,633	\$45,236	38.6%	11.5%	11.0%	\$117,500	\$120,800	2.8%
Binghamton	64,123	47,380	-26.1%	8.2%	6.7%	\$20,891	\$25,665	22.9%	20.0%	23.7%	\$70,400	\$66,500	-5.5%
Buffalo	462,768	292,648	-36.8%	11.6%	12.5%	\$18,482	\$24,536	32.8%	25.6%	26.6%	\$46,600	\$59,300	27.3%
Canandaigua	10,488	11,264	7.4%	6.9%	4.7%	\$28,428	\$37,197	30.8%	9.9%	9.5%	\$85,000	\$100,600	18.4%
Cohoes	18,653	15,521	-16.8%	7.1%	4.2%	\$24,319	\$32,856	35.1%	13.1%	13.3%	\$89,900	\$86,900	-3.3%
Corning	15,792	10,842	-31.3%	6.9%	6.9%	\$24,127	\$32,780	35.9%	13.7%	13.0%	\$48,700	\$70,700	45.2%
Cortland	19,621	18,740	-4.5%	6.3%	12.8%	\$22,550	\$26,478	17.4%	20.2%	24.7%	\$66,500	\$71,000	6.8%
Dunkirk	16,855	13,131	-22.1%	11.2%	7.8%	\$20,742	\$28,313	36.5%	18.7%	22.3%	\$40,800	\$52,100	27.7%
Elmira	39,945	30,940	-22.5%	11.0%	12.7%	\$18,548	\$27,292	47.1%	22.2%	23.1%	\$42,400	\$51,900	22.4%
Fulton	14,003	11,855	-15.3%	10.4%	9.2%	\$22,955	\$29,054	26.6%	16.3%	19.3%	\$59,400	\$62,900	5.9%
Geneva	16,793	13,617	-18.9%	6.8%	7.9%	\$23,886	\$31,600	32.3%	18.2%	17.5%	\$57,400	\$69,300	20.7%
Glen Cove	25,770	26,622	3.3%	4.7%	5.2%	\$42,982	\$55,503	29.1%	6.4%	9.1%	\$252,600	\$263,800	4.4%
Glens Falls	17,222	14,354	-16.7%	5.8%	5.9%	\$27,312	\$30,222	10.7%	11.0%	14.8%	\$80,200	\$81,900	2.1%
Gloversville	19,677	15,413	-21.7%	9.9%	8.2%	\$20,580	\$26,755	30.0%	17.2%	19.3%	\$49,500	\$53,400	7.9%
Hornell	12,144	9,019	-25.7%	9.0%	9.3%	\$21,118	\$28,184	33.5%	17.6%	21.4%	\$32,700	\$45,700	39.8%
Hudson	8,940	7,524	-15.8%	8.3%	8.2%	\$17,102	\$24,279	42.0%	23.2%	25.6%	\$83,600	\$74,900	-10.4%
Ithaca	26,226	29,287	11.7%	4.9%	9.4%	\$17,738	\$21,441	20.9%	39.4%	40.2%	\$95,300	\$96,200	0.9%
Jamestown	39,795	31,730	-20.3%	8.1%	8.3%	\$20,582	\$25,837	25.5%	18.7%	19.5%	\$42,400	\$52,400	23.6%
Johnstown	10,045	8,511	-15.3%	8.5%	4.7%	\$23,382	\$32,603	39.4%	13.3%	13.2%	\$55,100	\$65,400	18.7%
Kingston	25,544	23,456	-8.2%	5.6%	5.9%	\$29,133	\$31,594	8.4%	11.8%	15.8%	\$95,200	\$86,700	-8.9%
Lackawanna	28,657	19,064	-33.5%	8.6%	7.3%	\$21,310	\$29,354	37.7%	16.7%	16.7%	\$57,100	\$73,600	28.9%
Little Falls	7,629	5,188	-32.0%	8.0%	7.8%	\$17,519	\$23,965	36.8%	19.0%	16.6%	\$41,100	\$56,100	36.5%
Lockport	25,399	22,279	-12.3%	7.5%	5.7%	\$25,000	\$35,222	40.9%	14.5%	13.3%	\$53,500	\$69,900	30.7%
Long Beach	33,127	35,462	7.0%	5.6%	5.7%	\$41,495	\$56,289	35.7%	8.3%	9.4%	\$190,700	\$220,700	15.7%
Mechanicville	6,247	5,019	-19.7%	7.1%	1.4%	\$24,158	\$34,509	42.8%	11.1%	8.0%	\$84,100	\$85,100	1.2%
Middletown	22,607	25,388	12.3%	6.6%	6.4%	\$30,194	\$39,570	31.1%	13.8%	17.5%	\$118,600	\$104,200	-12.1%
Mount Vernon	72,778	68,381	-6.0%	7.4%	7.3%	\$34,850	\$41,128	18.0%	11.8%	14.2%	\$222,800	\$240,900	8.1%
New Rochelle	75,385	72,182	-4.2%	5.2%	4.3%	\$43,482	\$55,513	27.7%	7.6%	10.5%	\$318,500	\$346,900	8.9%
Newburgh	26,219	28,259	7.8%	11.8%	11.3%	\$22,224	\$30,332	36.5%	26.2%	25.8%	\$102,300	\$92,500	-9.6%
Niagara Falls	85,615	55,593	-35.1%	10.8%	10.1%	\$20,641	\$26,800	29.8%	18.6%	19.5%	\$44,900	\$60,800	35.4%
North Tonawanda	36,012	33,262	-7.6%	5.7%	5.1%	\$29,576	\$39,154	32.4%	6.1%	7.2%	\$67,600	\$82,000	21.3%
Norwich	8,843	7,355	-16.8%	6.9%	6.4%	\$22,872	\$28,485	24.5%	17.4%	18.7%	\$62,100	\$61,000	-1.8%
Ogdensburg	14,554	12,364	-15.0%	9.2%	6.9%	\$23,394	\$27,954	19.5%	14.0%	18.3%	\$38,700	\$48,200	24.5%
Olean	19,169	15,347	-19.9%	8.2%	5.5%	\$21,339	\$30,400	42.5%	16.8%	15.9%	\$41,000	\$58,900	43.7%
Oneida	11,658	10,987	-5.8%	4.3%	8.0%	\$24,929	\$35,365	41.9%	10.0%	12.5%	\$59,700	\$70,600	18.3%
Oneonta	16,030	13,292	-17.1%	5.3%	29.3%	\$20,628	\$24,671	19.6%	23.4%	30.3%	\$71,300	\$72,700	2.0%
Oswego	20,913	17,954	-14.1%	8.2%	8.4%	\$23,986	\$28,248	17.8%	19.0%	23.0%	\$57,400	\$68,400	19.2%
Peekskill	19,283	22,441	16.4%	5.2%	6.6%	\$35,425	\$47,177	33.2%	11.6%	13.7%	\$164,100	\$160,400	-2.3%
Plattsburgh	18,715	18,816	0.5%	6.5%	5.4%	\$22,691	\$28,846	27.1%	18.4%	23.1%	\$85,800	\$97,400	13.5%
Port Jervis	8,852	8,860	0.1%	5.1%	8.4%	\$24,683	\$30,241	22.5%	14.1%	17.5%	\$91,800	\$85,900	-6.4%
Poughkeepsie	32,029	29,871	-6.7%	7.0%	8.2%	\$27,606	\$29,389	6.5%	14.7%	22.7%	\$128,800	\$115,500	-10.3%
Rensselaer	10,136	7,761	-23.4%	6.1%	6.1%	\$25,729	\$34,730	35.0%	14.0%	12.8%	\$75,800	\$83,700	10.4%
Rochester	296,233	219,773	-25.8%	8.8%	10.2%	\$22,785	\$27,123	19.0%	23.5%	25.9%	\$64,700	\$61,300	-5.3%
Rome	50,148	34,950	-30.3%	7.0%	7.1%	\$24,234	\$33,643	38.8%	12.1%	15.0%	\$68,500	\$66,200	-3.4%
Rye	15,869	14,955	-5.8%	2.5%	1.8%	\$69,695	\$110,894	59.1%	3.9%	2.5%	\$428,300	\$635,700	48.4%
Salamanca	7,877	6,097	-22.6%	10.4%	9.2%	\$18,885	\$24,579	30.2%	18.3%	22.2%	\$30,400	\$41,800	37.5%
Saratoga Springs	19,906	26,186	31.5%	5.7%	4.4%	\$30,938	\$45,130	45.9%	8.9%	8.8%	\$108,500	\$128,400	18.3%
Schenectady	77,958	61,821	-20.7%	7.2%	7.5%	\$24,316	\$29,378	20.8%	14.9%	20.8%	\$81,000	\$71,200	-12.1%
Sherrill	2,986	3,147	5.4%	3.1%	2.1%	\$33,214	\$48,919	47.3%	4.1%	2.2%	\$72,800	\$89,900	23.5%
Syracuse	197,297	147,306	-25.3%	8.2%	9.3%	\$21,242	\$25,000	17.7%	22.7%	27.3%	\$66,900	\$68,000	1.6%
Tonawanda	21,898	16,136	-26.3%	6.6%	4.7%	\$29,483	\$37,523	27.3%	6.5%	7.1%	\$63,000	\$73,400	16.5%
Troy	62,918	49,170	-21.9%	7.8%	11.7%	\$23,362	\$29,844	27.7%	17.2%	19.1%	\$82,600	\$88,000	6.5%
Utica	91,611	60,651	-33.8%	9.4%	8.4%	\$19,950	\$24,916	24.9%	21.7%	24.5%	\$65,700	\$61,500	-6.4%
Watertown	30,787	26,705	-13.3%	11.6%	8.9%	\$22,765	\$28,429	24.9%	15.8%	19.3%	\$60,300	\$64,400	6.8%
Watervliet	12,404	10,207	-17.7%	5.5%	4.4%	\$25,852	\$32,910	27.3%	10.7%	13.3%	\$81,400	\$84,300	3.6%
White Plains	50,346	53,077	5.4%	5.0%	5.6%	\$44,004	\$58,545	33.0%	7.7%	9.8%	\$295,500	\$344,100	16.4%
Yonkers	204,297	196,086	-4.0%	6.5%	6.7%	\$36,376	\$44,663	22.8%	11.0%	15.5%	\$225,700	\$239,300	6.0%
All Cities (median)	20,913	18,816	-16.7%	7.1%	6.9%	\$23,986	\$30,241	30.0%	14.5%	16.7%	\$70,300	\$73,400	8.1%
All Cities (mean)	46,120	37,146	-13.0%	7.4%	7.5%	\$26,304	\$34,387	29.9%	15.2%	17.2%	\$94,648	\$105,151	11.7%

CITIES - Selected Fiscal Indicators

City	Property Taxes (2005)				Debt (2003 FYE)		Revenue and Expenses (1998 to 2003)			
	% change in Tax Levy 2000 to 2005	% Change FV 2000 to 2005	Full Value Tax Rate	% of Tax Limit Exhausted	Debt Service as a % of Expenditure	Total Outstanding Debt Per Capita	% Change Revenue	% Change Expenses	Salary as a % of Exp (2003)	Employee Benefits as a % of Exp (2003)
Albany	29.7%	14.5%	\$12.91	48%	8.4%	\$1,123	48.6%	36.9%	39.7%	22.4%
Amsterdam	9.7%	-4.5%	\$13.18	47%	7.1%	\$644	10.7%	17.3%	38.4%	19.0%
Auburn	13.5%	11.5%	\$13.48	57%	11.4%	\$2,507	-4.8%	-6.4%	34.9%	10.6%
Batavia	-6.3%	3.1%	\$7.37	33%	5.5%	\$900	31.2%	61.4%	36.0%	7.4%
Beacon	28.6%	83.6%	\$7.45	29%	9.2%	\$1,831	59.7%	26.4%	29.2%	13.4%
Binghamton	33.7%	18.5%	\$11.72	70%	9.0%	\$1,971	18.8%	25.4%	35.3%	14.0%
Buffalo	-0.9%	-0.4%	\$27.52	88%	10.7%	\$2,064	10.5%	10.1%	44.4%	16.8%
Canandaigua	9.5%	21.2%	\$5.98	17%	9.5%	\$1,159	20.0%	28.3%	37.7%	12.1%
Cohoes	2.4%	11.3%	\$13.60	50%	7.5%	\$906	55.5%	67.4%	29.9%	11.5%
Corning	32.8%	2.8%	\$8.89	23%	14.0%	\$1,703	11.8%	23.3%	28.1%	9.8%
Cortland	40.7%	8.1%	\$13.94	43%	13.1%	\$981	12.0%	9.0%	37.0%	15.2%
Dunkirk	-38.5%	-39.8%	\$15.88	49%	5.5%	\$656	25.7%	39.1%	34.4%	12.3%
Elmira	17.6%	4.2%	\$15.07	54%	8.7%	\$1,303	8.8%	12.9%	38.7%	17.4%
Fulton	27.9%	2.0%	\$15.94	59%	8.0%	\$996	16.7%	19.5%	37.5%	13.5%
Geneva	26.5%	7.0%	\$18.04	61%	10.6%	\$1,360	18.3%	-0.1%	34.0%	12.5%
Glen Cove	22.9%	80.8%	\$5.03	23%	13.8%	\$1,652	25.0%	40.1%	30.6%	9.9%
Glens Falls	28.5%	17.1%	\$10.49	43%	6.9%	\$1,297	5.2%	37.9%	24.7%	11.8%
Gloversville	44.0%	1.9%	\$24.13	100%	6.9%	\$654	11.7%	23.2%	34.1%	19.5%
Hornell	19.3%	2.3%	\$15.41	57%	4.8%	\$641	48.6%	54.5%	34.1%	10.5%
Hudson	63.7%	36.6%	\$15.68	75%	3.0%	\$998	7.0%	29.3%	41.3%	18.9%
Ithaca	74.4%	25.0%	\$13.20	44%	12.4%	\$1,893	19.0%	27.6%	38.5%	17.8%
Jamestown	30.7%	1.5%	\$18.72	67%	5.6%	\$1,685	23.5%	33.7%	21.2%	9.4%
Johnstown	11.0%	8.2%	\$15.36	65%	14.5%	\$1,056	-7.2%	-2.2%	34.5%	15.0%
Kingston	34.3%	52.9%	\$11.85	58%	6.5%	\$872	28.4%	12.2%	43.7%	19.7%
Lackawanna	31.7%	-1.2%	\$19.99	97%	1.6%	\$52	18.3%	20.9%	48.8%	22.5%
Little Falls	19.2%	6.1%	\$18.09	68%	4.9%	\$1,262	117.7%	88.5%	18.0%	5.7%
Lockport	35.3%	-5.4%	\$14.83	63%	7.4%	\$677	10.7%	23.3%	40.6%	19.6%
Long Beach	24.8%	82.8%	\$6.20	38%	7.9%	\$1,281	20.1%	44.3%	44.8%	15.6%
Mechanicville	33.3%	15.1%	\$10.45	28%	4.7%	\$158	-23.0%	-20.2%	34.4%	13.9%
Middletown	28.6%	72.8%	\$9.63	48%	8.7%	\$1,167	38.6%	37.5%	36.6%	14.9%
Mount Vernon	30.5%	78.8%	\$8.69	51%	1.5%	\$94	29.1%	23.9%	49.3%	15.1%
New Rochelle	24.7%	94.7%	\$4.18	20%	10.7%	\$1,336	20.3%	4.1%	36.2%	13.0%
Newburgh	38.9%	61.1%	\$14.45	74%	4.2%	\$606	21.8%	9.9%	41.0%	14.8%
Niagara Falls (1)	17.9%	3.1%	\$21.19	91%	47.1%	\$392	80.7%	85.0%	19.3%	11.3%
North Tonawanda	30.3%	3.7%	\$12.55	45%	10.3%	\$475	1.1%	15.4%	40.7%	14.7%
Norwich	60.6%	14.2%	\$11.39	31%	11.5%	\$1,543	37.6%	58.0%	34.2%	11.9%
Ogdensburg	9.7%	18.1%	\$17.04	90%	3.3%	\$390	12.4%	24.6%	43.5%	11.8%
Olean	3.8%	3.9%	\$10.16	32%	4.3%	\$1,011	41.2%	48.2%	40.0%	11.4%
Oneida	14.8%	21.6%	\$6.68	27%	12.2%	\$933	10.4%	18.6%	36.3%	13.8%
Oneonta	22.9%	12.9%	\$13.47	57%	5.1%	\$576	31.7%	32.4%	35.7%	14.2%
Oswego	-3.7%	-3.7%	\$8.55	0%	12.3%	\$2,071	-25.7%	-5.6%	34.7%	13.5%
Peekskill	59.1%	87.6%	\$8.38	5%	5.1%	\$1,052	34.3%	51.1%	39.0%	13.2%
Plattsburgh	78.8%	24.4%	\$7.49	41%	5.5%	\$885	28.9%	28.4%	27.3%	14.8%
Port Jervis	48.2%	36.1%	\$9.57	27%	12.1%	\$1,228	10.6%	15.6%	34.7%	15.0%
Poughkeepsie	27.6%	69.7%	\$10.09	48%	8.3%	\$1,198	24.7%	36.4%	37.3%	12.1%
Rensselaer	25.5%	26.0%	\$13.77	16%	2.4%	\$424	38.4%	52.8%	30.5%	11.4%
Rochester	6.1%	-0.9%	\$29.66	84%	6.6%	\$1,528	12.9%	18.9%	41.7%	13.0%
Rome	11.4%	7.0%	\$16.46	59%	8.7%	\$972	-7.8%	26.2%	30.3%	14.6%
Rye	58.0%	86.9%	\$3.03	14%	1.6%	\$1,257	40.3%	35.7%	43.8%	15.4%
Salamanca	4.6%	6.9%	\$12.38	53%	0.7%	\$127	7.5%	8.0%	30.9%	11.3%
Saratoga Springs	76.1%	89.4%	\$4.57	13%	3.2%	\$385	34.0%	41.6%	47.1%	16.8%
Schenectady	73.7%	12.4%	\$18.58	83%	11.9%	\$1,191	41.0%	30.2%	32.9%	14.3%
Sherrill	21.7%	9.3%	\$6.25	29%	2.9%	\$141	0.3%	-1.0%	26.1%	10.4%
Syracuse	27.2%	-1.1%	\$24.52	75%	7.7%	\$2,091	21.4%	22.2%	37.6%	14.8%
Tonawanda	24.2%	7.5%	\$16.60	71%	10.0%	\$917	10.0%	-1.7%	44.2%	18.4%
Troy	20.4%	15.0%	\$15.41	53%	8.7%	\$1,616	18.7%	34.1%	36.6%	16.3%
Utica	18.1%	-1.0%	\$15.13	56%	6.5%	\$570	4.8%	18.9%	37.9%	13.6%
Watertown	35.2%	2.7%	\$15.96	31%	18.0%	\$1,590	20.9%	-2.6%	35.0%	15.4%
Watervliet	49.2%	1.4%	\$11.08	35%	9.7%	\$1,167	8.2%	3.4%	45.1%	14.6%
White Plains	27.2%	88.0%	\$4.49	26%	6.4%	\$1,180	23.7%	49.6%	40.3%	11.6%
Yonkers	41.7%	82.8%	\$16.90	72%	6.1%	\$1,368	26.3%	30.0%	47.9%	15.4%
All Cities (median)	27%	11.5%	\$13.47	49%	7.7%	\$1,056	20.0%	25.4%	36.6%	14.0%
All Cities (mean)	28%	24.6%	\$13.20	49%	8.4%	\$1,078	22.1%	26.8%	36.4%	14.1%

1. Total revenues, total expenditures, and total debt service in 2003 include approximately \$73 million related to the transfer of water and sewer related operations from the City of Niagara Falls to the Niagara Falls Water Board. This one time transaction significantly impacts the indicators as reflected by the City.

The figures shown include financial data from all operating funds as reported in the annual financial report filed with the State Comptroller's Office.

LARGE TOWNS * - Selected Demographic and Socio-Economic Indicators

Town	Population			Unemployment Rate		Median Household Income			Poverty Rate		Median House Value		
	1970	2000	% Change 1970 to 2000	1990	2000	1990	2000	% Change 1990 to 2000	1990	2000	1990	2000	% Change 1990 to 2000
Amherst	93,929	116,510	24.0%	4.1%	9.4%	\$41,466	\$55,427	33.7%	5.4%	6.4%	\$102,100	\$120,000	17.5%
Babylon	203,570	211,792	4.0%	5.4%	4.4%	\$47,074	\$60,064	27.6%	5.1%	6.7%	\$156,000	\$167,600	7.4%
Brookhaven	245,260	448,248	82.8%	5.0%	4.3%	\$46,339	\$62,475	34.8%	5.2%	5.9%	\$146,900	\$159,100	8.3%
Cheektowaga	113,844	94,019	-17.4%	4.5%	4.6%	\$29,223	\$38,121	30.4%	4.9%	6.5%	\$68,500	\$81,800	19.4%
Clarkstown	61,653	82,082	33.1%	3.2%	3.1%	\$62,685	\$82,107	31.0%	3.3%	3.8%	\$227,900	\$255,700	12.2%
Clay	36,274	58,805	62.1%	3.2%	3.7%	\$40,463	\$50,412	24.6%	4.0%	5.7%	\$84,700	\$85,500	0.9%
Colonie	69,147	79,258	14.6%	2.8%	4.4%	\$39,394	\$51,817	31.5%	3.9%	4.7%	\$111,900	\$118,300	5.7%
Greece	75,136	94,141	25.3%	3.6%	3.9%	\$40,204	\$48,355	20.3%	3.9%	4.8%	\$92,700	\$99,500	7.3%
Greenburgh	85,827	86,764	1.1%	4.4%	3.2%	\$58,947	\$80,379	36.4%	4.1%	3.9%	\$291,300	\$331,900	13.9%
Hamburg	47,644	56,259	18.1%	4.7%	4.4%	\$35,066	\$47,888	36.6%	5.1%	4.5%	\$76,300	\$95,700	25.4%
Hempstead	801,592	755,924	-5.7%	4.3%	3.9%	\$52,286	\$69,083	32.1%	4.0%	5.8%	\$193,900	\$221,500	14.2%
Huntington	200,172	195,289	-2.4%	4.1%	3.2%	\$60,530	\$82,528	36.3%	3.2%	4.6%	\$229,300	\$277,900	21.2%
Irondequoit	63,675	52,354	-17.8%	3.7%	3.8%	\$37,003	\$45,276	22.4%	3.8%	5.4%	\$89,000	\$88,700	-0.3%
Islip	278,880	322,612	15.7%	5.0%	3.8%	\$50,212	\$65,359	30.2%	5.1%	6.6%	\$151,200	\$169,700	12.2%
Mount Pleasant	38,535	43,221	12.2%	3.8%	3.2%	\$57,426	\$81,072	41.2%	4.9%	4.9%	\$288,000	\$349,800	21.5%
North Hempstead	235,007	222,611	-5.3%	3.6%	3.7%	\$60,320	\$81,039	34.3%	3.3%	4.8%	\$289,000	\$354,100	22.5%
Orangetown	53,533	47,711	-10.9%	3.6%	3.1%	\$51,493	\$70,477	36.9%	4.5%	4.8%	\$220,900	\$266,900	20.8%
Oyster Bay	333,342	293,925	-11.8%	3.9%	2.9%	\$59,286	\$78,839	33.0%	2.5%	3.3%	\$212,800	\$259,800	22.1%
Perinton	31,568	46,090	46.0%	2.9%	3.0%	\$51,231	\$69,341	35.3%	2.3%	2.9%	\$122,800	\$143,500	16.9%
Poughkeepsie	41,087	42,777	4.1%	2.6%	9.2%	\$45,886	\$55,327	20.6%	3.5%	5.7%	\$143,200	\$142,000	-0.8%
Ramapo	76,702	108,905	42.0%	4.1%	4.3%	\$48,539	\$60,352	24.3%	9.8%	16.3%	\$215,200	\$229,600	6.7%
Smithtown	114,657	115,715	0.9%	4.0%	2.7%	\$60,068	\$80,421	33.9%	2.2%	3.0%	\$196,400	\$248,400	26.5%
Southampton	35,980	54,712	52.1%	3.6%	4.0%	\$36,859	\$53,887	46.2%	7.6%	8.3%	\$194,300	\$245,400	26.3%
Tonawanda	107,282	78,155	-27.1%	4.4%	4.2%	\$31,078	\$41,453	33.4%	5.0%	6.9%	\$73,500	\$85,100	15.8%
Union	64,490	56,298	-12.7%	4.5%	4.9%	\$29,995	\$34,101	13.7%	7.8%	11.3%	\$80,500	\$74,700	-7.2%
West Seneca	48,404	45,920	-5.1%	4.9%	4.1%	\$34,383	\$46,278	34.6%	3.2%	4.6%	\$78,900	\$95,200	20.7%
All Large Towns (median)	75,919	84,423	4.1%	4.0%	3.9%	\$46,707	\$60,208	33.2%	4.1%	5.2%	\$149,050	\$163,350	15.0%
All Large Towns (mean)	136,815	146,542	12.4%	4.0%	4.2%	\$46,441	\$61,226	31.4%	4.5%	5.8%	\$159,123	\$183,362	13.7%

*Includes only towns with populations exceeding 40,000. The Town of Rye is excluded because data were not available at the time of publication.

LARGE VILLAGES* - Selected Demographic and Socio-Economic Indicators

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

*Includes only villages with populations exceeding 15,000.

LARGE TOWNS - Selected Fiscal Indicators

Town	Property Taxes (2004) (1)(2)			Debt (2003 FYE)		Revenue and Expenses (1998 to 2003)			
	% change in Tax Levy 1999 to 2004	% Change FV 1999 to 2004	Full Value Tax Rate	Debt Service as a % of Expenditure	Total Outstanding Debt Per Capita	% Change Revenue	% Change Expenses	Salary as a % of Exp (2003)	Employee Benefits as a % of Exp (2003)
Amherst	35.7%	7.2%	\$5.33	8.1%	\$602	19.6%	31.4%	30.3%	11.1%
Babylon	29.7%	73.1%	\$1.85	16.5%	\$755	13.1%	13.7%	16.9%	8.0%
Brookhaven	56.6%	102.5%	\$1.76	13.4%	\$547	37.8%	39.5%	19.6%	7.8%
Cheektowaga	49.7%	2.9%	\$8.18	5.8%	\$222	13.2%	15.9%	39.6%	17.3%
Clarkstown	27.7%	71.1%	\$5.13	8.0%	\$823	36.0%	32.5%	37.2%	10.2%
Clay	10.6%	18.5%	\$2.32	4.3%	\$112	27.1%	65.0%	18.6%	6.7%
Colonie	14.6%	31.6%	\$1.87	7.8%	\$746	12.7%	34.7%	35.6%	11.1%
Greece	24.4%	6.4%	\$5.94	12.2%	\$317	23.0%	20.1%	39.8%	12.1%
Greenburgh	29.8%	77.9%	\$2.69	6.9%	\$416	15.8%	32.1%	45.9%	15.6%
Hamburg	19.3%	14.4%	\$5.52	6.1%	\$309	14.4%	25.8%	36.0%	12.6%
Hempstead	10.2%	76.5%	\$0.87	9.9%	\$401	11.7%	11.6%	32.0%	12.4%
Huntington	17.2%	89.3%	\$1.96	9.0%	\$561	20.0%	25.8%	27.4%	11.9%
Irondequoit	19.1%	3.9%	\$6.18	16.8%	\$537	16.8%	23.6%	37.3%	12.3%
Islip	-4.8%	84.8%	\$1.45	11.9%	\$380	3.5%	5.7%	27.9%	10.7%
Mount Pleasant	19.9%	83.8%	\$1.13	9.7%	\$1,026	26.6%	44.2%	28.1%	9.3%
North Hempstead	32.8%	75.5%	\$0.76	21.2%	\$1,396	8.5%	6.1%	24.5%	9.8%
Orangetown	33.0%	70.6%	\$4.22	5.2%	\$606	23.2%	47.5%	37.4%	12.8%
Oyster Bay	35.7%	80.2%	\$0.75	13.8%	\$922	19.7%	20.4%	25.9%	15.6%
Perinton	48.7%	20.8%	\$1.47	6.1%	\$200	25.0%	44.9%	29.0%	7.4%
Poughkeepsie	58.4%	62.8%	\$4.40	14.0%	\$846	32.1%	48.6%	33.0%	10.9%
Ramapo	34.0%	72.5%	\$1.63	10.9%	\$432	15.1%	18.3%	41.1%	16.1%
Smithtown	4.9%	106.1%	\$2.42	6.2%	\$229	15.2%	23.8%	32.7%	13.8%
Southampton	31.6%	144.9%	\$1.28	7.2%	\$1,856	96.8%	131.7%	24.0%	7.7%
Tonawanda	0.2%	-6.2%	\$6.58	3.2%	\$168	0.3%	16.7%	42.9%	15.7%
Union	20.7%	4.9%	\$2.89	7.6%	\$111	1.9%	3.9%	25.3%	15.7%
West Seneca	33.0%	10.1%	\$9.37	8.2%	\$358	30.8%	31.2%	38.6%	14.6%
All Large Towns (median)	29%	70.9%	\$2.37	8.2%	\$485	18.2%	25.8%	32.3%	12.0%
All Large Towns (mean)	27%	53.3%	\$3.38	9.6%	\$572	21.5%	31.3%	31.8%	11.9%

1. Towns are not subject to Constitutional tax limits; therefore, percent of tax limit exhausted is not shown.
2. The tax rate figure shown is the total town levy divided by the full value for the town and does not take into account the differing rates paid by town residents located within villages and those residing outside villages.

The figures shown include financial data from all operating funds as reported in the annual financial report filed with the State Comptroller's Office.

LARGE VILLAGES - Selected Fiscal Indicators

Village	Property Taxes (2004)				Debt (2003 FYE)		Revenue and Expenses (1998 to 2003)			
	% change in Tax Levy 1999 to 2004	% Change FV 1999 to 2004	Full Value Tax Rate	% of Tax Limit Exhausted	Debt Service as a % of Expenditure	Total Outstanding Debt Per Capita	% Change Revenue	% Change Expenses	Salary as a % of Exp (2003)	Employee Benefits as a % of Exp (2003)
Depew	6.8%	4.3%	\$9.16	45%	3.9%	\$112	-5.0%	5.0%	46.0%	17.9%
Floral Park	25.2%	60.7%	\$8.99	57%	5.9%	\$406	18.2%	46.7%	39.9%	13.4%
Freeport	52.4%	51.0%	\$9.69	51%	7.9%	\$2,780	44.4%	42.9%	31.9%	12.8%
Garden City	18.8%	59.0%	\$8.82	52%	3.3%	\$563	19.8%	32.0%	44.1%	14.1%
Harrison (3)	36.0%	82.8%	\$0.65	0%	32.1%	\$1,453	55.8%	18.5%	15.7%	8.6%
Hempstead	53.8%	52.9%	\$14.91	88%	7.2%	\$849	29.7%	34.8%	53.3%	13.1%
Johnson City	14.6%	22.3%	\$13.81	62%	6.0%	\$911	7.8%	80.8%	31.2%	12.8%
Kenmore	7.0%	2.6%	\$12.99	53%	10.7%	\$493	21.2%	10.0%	36.5%	12.5%
Lindenhurst	21.1%	62.4%	\$2.09	13%	4.7%	\$132	30.0%	52.7%	30.4%	11.0%
Lynbrook	45.2%	54.6%	\$11.48	68%	7.4%	\$1,051	32.4%	30.2%	40.9%	17.5%
Mamaroneck(4)	26.3%	70.7%	\$5.63	33%	-	-	-	-	-	-
Massapequa Park	27.1%	70.5%	\$1.55	7%	20.7%	\$364	20.5%	11.1%	28.7%	12.9%
Mineola	40.0%	54.4%	\$4.72	23%	13.1%	\$1,653	35.4%	16.2%	30.7%	12.7%
Ossining	21.6%	55.8%	\$8.52	41%	8.4%	\$920	20.5%	27.6%	35.7%	13.9%
Port Chester	25.1%	60.5%	\$6.46	39%	4.9%	\$715	52.0%	62.6%	34.1%	13.5%
Rockville Centre	20.6%	60.8%	\$5.38	32%	5.3%	\$1,097	39.3%	40.2%	27.4%	8.0%
Scarsdale(5)	25.1%	97.3%	\$3.09	24%	2.7%	\$552	24.9%	33.3%	51.0%	16.2%
Spring Valley	14.4%	41.6%	\$15.44	86%	7.2%	\$429	20.3%	33.4%	36.7%	11.8%
Valley Stream	28.1%	57.9%	\$5.76	34%	8.1%	\$700	32.2%	55.8%	33.0%	13.4%
All Large Villages (median)	25.1%	57.9%	\$8.52	41%	7.2%	\$707	27.3%	33.4%	34.9%	13.0%
All Large Villages (mean)	26.8%	53.8%	\$7.85	43%	8.9%	\$843	27.7%	35.2%	36.0%	13.1%

3. Harrison is a coterminus Town/Village, revenues and expenditures are reported by both the town and village. Indebtedness data is reflected by the village only.
4. Mamaroneck did not file an annual report in time for publication.
5. Scarsdale is a coterminus Town /Village. Financial data is reported by the village.

The figures shown include financial data from all operating funds as reported in the annual financial report filed with the State Comptroller's Office.

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Resources

Publication Listing

The following publications are issued by our office. Most of our publications are available online. Please visit our website at www.osc.state.ny/localgov/muni/ to download available publications, or to obtain further information. These publications may also be requested by calling (518) 474-6975:

ACCOUNTING

Accounting & Reporting Manual for Cities, Villages, Counties and Towns (formerly known as the “Uniform System of Accounts”) - Pursuant to General Municipal Law, the Comptroller’s Office publishes accounting manuals with a standard chart of accounts to assist governments in maintaining accounting records in conformance with Generally Accepted Accounting Principles and legal requirements.

Accounting Procedures for Industrial Development Agencies - This Accounting and Reporting Manual (Manual) for IDAs is prescribed by the New York State Comptroller in accordance with the provision of General Municipal Law §36 and §859. The Manual has been designed to not only meet these statutory requirements, but also to assist the IDA in establishing and maintaining sound financial management systems. Accordingly, the accounting and reporting structures reflect the unique responsibilities and requirements contained in the enabling statutes.

Accounting Procedures for Certain County Departments - Includes the following publications:

- Accounting Procedures for Probation Departments
- Accounting Procedures for County Sheriffs
- Accounting Procedures for County Clerks

Introduction to Governmental Accounting - The material in this textbook is designed to provide local officials and employees with an understanding of the basic concepts of governmental accounting.

Accounting Principles and Procedures - We developed these Accounting Principles and Procedures as a textbook for our advanced training course for local government officials. This textbook is designed to give you a working knowledge of the accounting and financial reporting practices applicable to your local government.

Resources: Publication Listing

LOCAL GOVERNMENT MANAGEMENT GUIDES (LGMG)

Financial Condition Analysis - This module is designed to help local managers analyze the financial condition of their local government, including guidelines on defining financial condition, using analytical tools to evaluate financial condition, identifying causes of fiscal stress, and improving financial condition through corrective action.

Internal Controls - This module is designed to help local managers assess the internal controls of their local governments and includes discussion of local government operations, internal controls, the control environment, risk assessment, control activities, information and communication, monitoring and soft controls.

Reserves - This module is designed to assist public officials in the establishment and use of reserve funds in accordance with law. Topics include general provisions for reserves, laws under which municipalities are required or permitted to establish reserves, the purposes for which each reserve fund may be used, special provisions that pertain to the various reserve funds, and permitted uses of any unobligated or excess balances of reserve funds.

Strategic Planning - This module is designed for both elected and appointed local officials who are interested in strategic planning. This guide assumes no prior knowledge of strategic planning and takes a very basic approach to the rudiments involved in creating and implementing such a strategic plan. The module aims to convey the following: Description of strategic planning; key terms and concepts; and benefits of strategic planning. It offers a “how-to” guide that takes you from inception to implementation.

Fiscal Oversight Responsibilities - This module was developed to help board members and other managers understand and administer key fiscal oversight responsibilities. This module covers the following: Reviewing fiscal objectives and associated risks that should encompass all operational areas; establishing policies to help achieve fiscal objectives and address significant risks; and monitoring adherence to established policies to ensure that all objectives are being met and that all identified risks are routinely controlled.

Capital Assets - Capital Assets are defined as tangible or intangible assets that are used in operations and that have useful lives of more than one year, such as land and improvements to land, buildings and building improvements, vehicles, machinery, equipment, sewer, water and highway infrastructure. This module is designed to help local managers maximize the value received from their government’s investment in capital assets.

Resources: Publication Listing

Intermunicipal Cooperation - Intermunicipal cooperation can help municipalities increase effectiveness and efficiency in the delivery of services. This module is designed to provide information on practices that could lead to a successful cooperation agreement.

Multi-Year Capital Plans - This module addresses the process for developing an effective capital asset program. It discusses establishing goals and objectives; developing a comprehensive policy; setting criteria for capital projects and purchases; creating a multi-year capital plan; financing capital acquisitions; assessing budgetary impacts; adopting a capital plan and budget; and monitoring plan results.

MANAGEMENT TOPICS BY POSITION

Information for Town Officials - A review of the basic duties of a town supervisor with statutory references designed to assist the newly elected supervisor in becoming familiar with the structure of town government and the supervisor's role in it. This is also a publication useful to town board members and other town officials.

Financial Information for Town Highway Superintendents - Information on personnel, budgeting, accounting, payrolls, borrowing, capital planning purchasing, leasing and other topics of interest to town highway superintendents. (Also applicable to county highway superintendents.)

Information for Fire District Officials - A comprehensive guide that includes Uniform System of Accounts for Fire Districts and information on: basic duties of various district officers; referendums and public hearings; budget process; capital planning; cash management; reserves; bonds and notes; convention travel and other expenses; procurement procedures; internal controls; fire protection contracts and ambulance service; and statutory references.

Handbook for Town and Village Justices and Court Clerks - The handbook for Town and Village Justices and Court Clerks is to assist in fulfilling the financial reporting requirements of the Town and Village courts.

STATISTICAL PUBLICATIONS

Comptroller's Annual Report on Local Governments - This report provides an analysis of trends in local government finances and includes tables and charts displaying data on revenues, expenditures, and outstanding indebtedness for all major classes of local government in New York State. This publication also describes the activities of the Division of Local Government Services and Economic Development, including information about specific services offered by the Division.

Resources: Publication Listing

Financial Data For Local Governments - Each year the Division publishes on its website comprehensive financial statistics for New York State local governments. The data consists of statistical tables on revenues, expenditures and debt for each municipality, school district, fire district and joint activity in the State.

Overlapping Real Property Taxes - This publication presents comprehensive statistics and pertinent information concerning overall real property tax rates of the State's municipalities.

RESEARCH REPORTS

Financing Education in New York's "Big Five" Cities - The Comptroller's Office is involved in monitoring the fiscal problems of the Big Five. For decades, the Comptroller has had a statutory responsibility to assist the New York State Financial Control Board in the oversight of New York City finances and to serve as the fiscal agent for Yonkers. More recently, the Comptroller was instrumental in the creation of Buffalo's Fiscal Stability Authority (BFSA) and has provided multiyear financial planning certifications for Rochester and Syracuse. In all of these cases, school funding is a major issue. Accordingly, this background report presents a discussion of the relevant aspects of this issue and offers various options for additional research or policy development, particularly around the issue of fiscal dependency – an area which becomes increasingly important in the context of a widening fiscal crisis in big cities.

Population Trends in New York State's Cities - In recent decades, many of the State's cities have experienced serious population losses which have contributed to economic and fiscal decline. As a result, fiscal conditions are becoming extremely poor in many of these once-flourishing cities. This research brief - focusing mainly on demographic trends - examines major issues facing local governments in New York State.

Revenue Sharing in New York State - Revenue sharing is State aid that can be used for any local government purpose. This research brief outlines trends in revenue sharing to local governments in New York State since its peak in fiscal year 1988-89, and aims to facilitate a discussion on the future of the revenue sharing program.

Intermunicipal Cooperation and Consolidation - This report explores the opportunities for savings and service delivery using cooperative ventures.

Smart Growth in New York State - This discussion paper is intended to help stimulate a vigorous debate on smart growth in New York State by providing a general background and helping to define major issues.

Resources: Publication Listing

LEGAL TOPICS

How to Apply for Exclusion of Sewer Debt from Municipal Debt Limits - Sewer debt exclusions are not automatically granted to municipalities. This publication describes the procedures for counties, cities, towns, and villages to apply to the State Comptroller for exclusion of sanitary sewer debt from their Constitutional debt limits.

How to Apply for Exclusion of Self-Liquidating Debt - This booklet describes the procedures for counties, cities, towns and villages to apply, pursuant to Section 123.00 of the Local Finance Law, to the State Comptroller for exclusion of self-liquidating debt from their municipal debt limits.

Legal Requirements and Administrative Procedures for Approval of County Districts - A guide for preparation of applications to be submitted to the State Comptroller for approval of county districts.

Part 85 Applications for Permission to Establish or to Extend Town or County Improvement Districts and to Authorize Town Sewer, Drainage, and Water Improvements - Part 85 was added to Chapter 3 of the Code of the Rules and Regulations of the State of New York. The Comptroller's Office will provide a copy of these State regulations upon request.

Legal Requirements and Administrative Procedures for Approval of Town Special Improvement Districts and Sewer and Water Improvements - A guide for preparation of applications to be submitted to the State Comptroller for approval.

Legal Requirements and Administrative Procedures for Approval of Fire, Fire Alarm and Fire Protection Districts - Information on the requirements and procedures for forming these districts in towns.

Application Forms for Certain Towns Within the Adirondack Park - These forms are intended for use by those towns within the Adirondack Park that are required to obtain the consent of the State Comptroller to the original issuance of bonds and notes (Local Finance Law, §104.10) or to fire protection contracts entered into on behalf of fire protection districts (Town Law, §184-b).

Competitive Bidding Under General Municipal Law §103 - A research paper discussing the legal requirements in connection with competitive bidding procurements.

Resources

Video Tape Listing

Please refer to the Comptroller's Website (www.osc.state.ny.us) or call (518) 486-6574 for more information on ordering these videos.

Building Blocks for Town Government - The 3R's: Roles, Responsibilities and Relationships – Back by popular request - from the more than 500 who attended in 1999- this program explores the relationships between the town board and the supervisor, clerk, highway superintendent and the budget; meetings, motions, minutes, appointments, audit of claims and fiscal records and other town topics of interest to you as a new town official.

New and Improved Retirement Benefits – If you are involved with employee benefits or an organization whose employees are members of the New York State and Local Retirement System and want to learn more about the impact of recent retirement legislation, this one's for you!

Building Blocks for Town Government: Personnel Management and Civil Service – For town officials and policy makers, another in our series cosponsored by the Association of Towns. This program will give you the personnel and civil service information you need including job classification, hiring, appointments, fringe benefits and Section 75 procedures. (Taylor Law or Tax issues are not covered in this teleconference.)

Implementing the New and Improved Retirement Benefits: The Dialogue Continues – If you attended the September 2000 update on the new legislation, you won't want to miss this continuation of where the Retirement System is in regard to processing, setting priorities, volume, "new" member statements and internet monthly reporting.

Fire District Management Tools of the Trade: Money - How to Raise It, Spend it and Still Stay Out of Trouble – This one is a must for fire district officials. The experts will tell you what you need to know about budgets, procurement, competitive bidding, change orders, bid specs and the documentation you need for the auditors.

Small Claims - Big Issues – Ever had questions about Small Claims Court and the process? This program's for you. Cosponsored by the Office of Court Administration, you'll get the facts about filing claims, counterclaims, hearings and post judgments with questions answered by the experts.

Avoiding Conflicts of Interest – What is an interest in a contract? Is it ever prohibited? What is the dollar limit on gifts? If you've ever wondered about the right answers to these questions, don't miss this program. Hear about incompatibility of office, appearance of impropriety, codes of ethics and many related topics. Cosponsored by The Association of Towns of the State of New York.

A Pre-Retirement Seminar - An Employer Perspective – An abbreviated version of the Retirement seminar attended by your employees, this program will give the information you need as an employer to guide prospective retirees. Learn about final average salary, service credits, vesting estimates, filing requirements and benefits registration.

Fire District Management - Tools of the Trade: Roles and Responsibilities – This program, cosponsored by the Association of Fire Districts of the State of New York, Inc., will give you the answers to your questions regarding the relationships of chief and commissioner, and fire company and fire district, discipline, residency, travel, training, dues, fund raising, budgets and other timely topics of interest to fire district officials.

Resources: Video Tape Listing

Calling ALL Clerks – Do you know what the clerk’s role is in the legislative process? Experts will help you understand this topic and many more such as records management in the 21st century including the roles and responsibilities of the clerk and the board. Cosponsored by The Association of Towns of the State of New York and the New York State Conference of Mayors.

Getting Up To Speed on Handling VTL 1180 Cases – A program for town and village justices and clerks on handling speeding tickets including pre-taped segments with examples of actual situations. Cosponsored by the Office of Court Administration.

The Low Down on LOSAP and Procurement Issues – This program will give you the low down on volunteer firefighter service award programs and select issues relating to purchases of equipment and apparatus. It is designed for all fire district commissioners and officers. Cosponsored by the Association of Fire Districts of the State of New York, Inc.

Retirement – A Town Hall Meeting with Alan G. Hevesi – This program will tell you what you need to know as an employer and participant in the NYS and Local Retirement System such as: Strengthening the Pension Fund; Stabilizing Government Payments now and in the future; and Trends in Employer Contributions. Cosponsored by New York State and Local Retirement System.

Where’s the Money? – A program for all Municipal Officials concerned with funding initiatives for water, sewer and other environmental projects. Cosponsored by The Office of the Lt. Governor – Quality Communities, and the NYS Water & Sewer Co-Funding Initiative.

Just Elected – What Do You Do Now? – This program is specifically designed for newly elected and reelected town officials to help them understand their duties and how Town government functions. Topics include: powers and duties, budgets, transitional issues, conducting town board meetings, appointments, conflicts of interest, and other town issues. Cosponsored by The Association of Towns of the State of New York.

Fire District Management: Ask the Attorney – This is designed for all fire district commissioners, officers and attorneys. The program covers many legal issues-including purchasing, hiring, conflicts of interest, elections, discipline, construction projects, etc. Cosponsored by the Association of Fire Districts of the State of New York, Inc.

DWI: Trial by Jury – This program for town and village justices and justice court clerks is on handling DWI tickets with the focus on conducting a trial. This includes pre-taped segments with examples of actual situations. Cosponsored by the Office of Court Administration.

Fire District Management: More about Money & Management – This is designed for all fire district commissioners, chiefs, secretaries, attorneys, district managers/superintendents and emergency medical service personnel. The program is about financial issues including LOSAP, EMS/HIPPA rules and process, financing capital projects, using reserve funds and authorized expenses as well as travel reimbursement. Cosponsored by the Association of Fire Districts of the State of New York, Inc.

Resources: Video Tape Listing

Cheaper by the Dozen: Procurement Cost Saving Tips for Local Governments – Cosponsored with the State Association of Municipal Purchasing Officials (SAMPO) and the National Institute of Government Purchasing (NIGP). This teleconference is intended to educate all local officials involved in purchasing, including the policy makers, on ways to save money by reducing costs. The panelists will present at least 12 key recommendations for smart shopping. These will include cooperative purchasing, controlling costs in a decentralized vs. centralized process, using county and OGS contracts, financial systems that track purchases for bid limits, and much more.

Using Accountability to Build Public Trust – This teleconference features State Comptroller Alan G. Hevesi and Commissioner of Education Richard Mills. The teleconference is focused on oversight responsibilities, ethics, internal controls and lessons learned as measures to reduce the climate for fraud and to better protect assets.

Turn Your Downtown Around: Tips, Tools & Money – Cosponsored with the Lieutenant Governor, Mary O. Donohue's Quality Communities Initiative. This teleconference is for all local officials and community leaders as well as others interested in economic development and planning. The teleconference is focused on providing tools to help municipalities plan for revitalization and then implementation. It provides information on capacity building as well as sustainability issues. Experts from various agencies and local officials share critical information on: economic renewal, funding sources, visioning and planning, identifying what the community wants, Smart Growth considerations and mixed-use considerations.

Town Board & Town Clerks Working Together: Whose Job is It? – Cosponsored with the Association of Towns of the State of New York and the NYS Association of Town Clerks. This teleconference is mainly for town clerks and town boards on their connected or shared duties and responsibilities. There are several things town clerks are required to do that hinge upon the town board handling properly and vice versa. The discussion will clarify and recommend best practices for these key responsibilities that often seem like gray areas and are often misunderstood. The panelists will discuss these key areas including the budget process, oaths of office, public & special district hearings, board meeting procedures, abstracts of claims, bid procedures, special district hearings, the impact of elected vs. appointed assessors, records management, etc.

Fire District Management: Roles & Responsibilities-Powers & Duties – Cosponsored by the Association of Fire Districts of the State of New York, Inc. - A program covering and clarifying the roles and responsibilities of fire district commissioners, secretaries and treasurers. The topics include organizational meetings, appointments, fiscal management, budget, spending limits, procurement, records and minutes.

Summary Proceedings: What Every Court Should Know – Cosponsored by the Office of Court Administration. This program for town and village justices and justice court clerks is on handling landlord evictions under Summary Proceedings. This includes pre-taped segments with examples of actual situations.

Local Government Cooperation: Get on Board - We'll Show You How – Sponsored by the Office of the NY State Comptroller in cooperation with the Cornell Local Government Program and the NYS Commission on Rural Resources. A panel of experts and local officials will share insights on how to reduce costs and improve the quality of services by using inter-municipal cooperation agreements. They will provide valuable information on where and how to start, available resources, as well as how to avoid losing the momentum.

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