

# Boom or Bust? Federal Relief Aid and Local Government Finances in New York State

## Introduction

In the context of local government finance, the term “fiscal cliff” has been used to refer to when a set of financial factors converge to create a substantial budgetary shortfall.<sup>1</sup> There has been a lot of discussion on whether the expiration of federal funds received by local governments during and after the pandemic would create a fiscal cliff but there are other factors at play as well.<sup>2</sup> This report examines the ways that pandemic funding received by local governments – from federal stimulus programs, as well as volatile annual state and local revenue sources – can impact local budgeting. The temporary nature of the federal stimulus funds in combination with state aid that has not kept pace with inflation, sales tax growth that has returned to lower pre-pandemic levels, and flat property tax revenue growth can put local governments closer to the edge of the fiscal cliff if not carefully managed. This is especially true for municipalities that expected pandemic sales tax trends to continue.

This report examines the ways that pandemic funding received by local governments – from federal stimulus programs, as well as volatile annual state and local revenue sources – can impact local budgeting.



## Federal Stimulus Aid

As the COVID-19 pandemic shuttered non-essential businesses, restricted travel and caused record numbers of displaced workers to apply for unemployment insurance, the impact it had on local governments and the services they provided to residents was less clear.

Starting in March of 2020, there were a number of federal stimulus programs that provided funding to local governments in the wake of the COVID-19 pandemic. The federal Coronavirus Aid, Relief and Economic Security (CARES) Act of 2020's Coronavirus Relief Fund provided nearly \$1 billion in targeted aid to five counties and one town in the state, and another \$1.5 billion to New York City, at the start of the pandemic. More significantly, local governments outside of New York City received a total of \$4.8 billion in financial relief from the federal American Rescue Plan Act of 2021 (ARPA).<sup>3</sup> With two equal distributions made to municipalities in 2021 and 2022, localities were required to obligate the funds by the end of 2024 and spend the funds by the end of 2026. Counties received a total of \$2.3 billion, which represented nearly half of the ARPA funds allocated statewide, and cities outside of New York City received \$1.5 billion, or nearly 31 percent of the total. Towns and villages received the remainder – nearly \$1.1 billion, or 22.3 percent of the total. (See Figure 1).

Local governments generally were given significant latitude in how these funds could be used. For example, local governments could use ARPA funds to replace lost revenue, respond to public health and/or economic impacts due to the pandemic, provide premium pay for essential workers, invest in water, sewer and broadband infrastructure, provide emergency relief from natural disasters, pay for eligible surface transportation projects, and invest in Title I projects eligible under the Community Development Block Grant (CDBG) and Indian Community Development Block Grant programs.<sup>4</sup>

While these funds could be used in various ways, prudent budgeting practices stipulate that one-time revenues such as these should not be used to fund recurring expenses.<sup>5</sup> If these non-recurring funds are budgeted to pay for ongoing needs, a structural imbalance is created as recurring costs no longer have a source of revenue to pay for them. This heightens the risk of a fiscal cliff and could jeopardize essential programs and services.

**FIGURE 1**  
**American Rescue Plan Act (ARPA) Revenues by Class of Local Government, 2021 and 2022**

	2021	2022	Total ARPA \$	% of Total
City	\$739,046,092	\$739,046,092	\$1,478,092,184	30.6%
County	\$1,140,367,030	\$1,140,367,030	\$2,280,734,060	47.2%
Town	\$437,256,660	\$437,256,649	\$874,513,309	18.1%
Village	\$101,331,791	\$101,331,785	\$202,663,576	4.2%
<b>Total</b>	<b>\$2,418,001,573</b>	<b>\$2,418,001,556</b>	<b>\$4,836,003,129</b>	<b>100.0%</b>

**Note:** Does not include New York City. Percentages in the chart may not total 100 percent due to rounding.

**Source:** U.S. Department of the Treasury.

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## Impact Varies by Municipality

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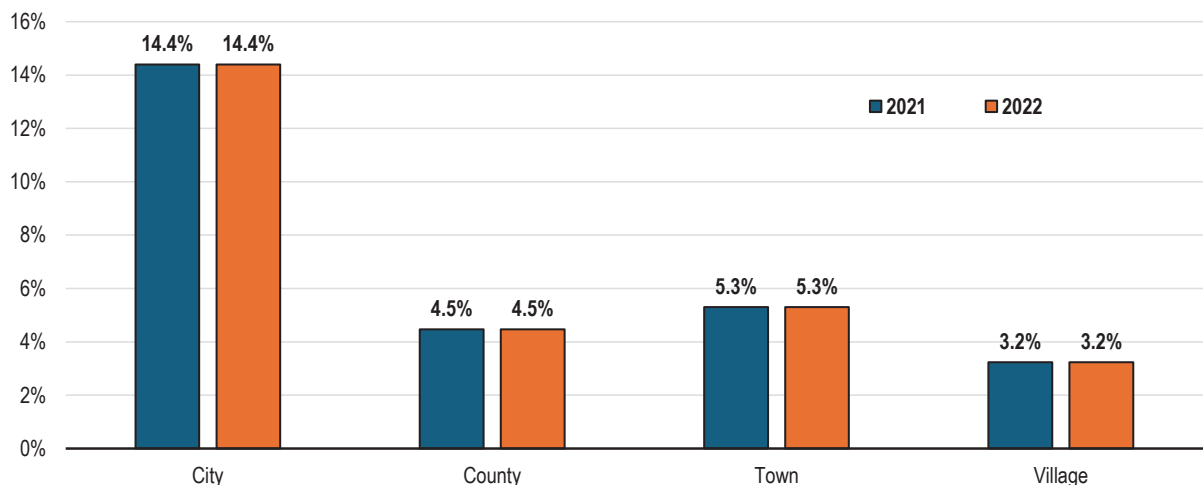
While counties received the most in terms of overall dollars among municipal classes of government, federal ARPA revenues represented the largest share of 2019 (pre-pandemic) total revenues in each year for cities (14.4 percent), as shown in Figure 2. This shows that ARPA funding for cities had a proportionally larger budgetary impact than for other municipal classes. As such, as a class, cities may be more susceptible to fiscal cliffs due to the greater potential to have used such funds for recurring needs. ARPA funding for towns and villages amounted to 5.3 percent and 3.2 percent of 2019 total revenues, respectively.<sup>6</sup>

The amount of ARPA funding that each local government received varied substantially from locality to locality. All counties and some of the larger, more urban local governments identified by the U.S. Treasury as metropolitan cities (typically with populations above 50,000), received their funding directly from the U.S. Treasury in two installments.<sup>7</sup> These metropolitan cities received aid in amounts that were calculated using a formula based on the federal CDBG formula, which considers several measures of community need, such as the extent of poverty, population, housing overcrowding and age of housing.<sup>8</sup> Thus, municipalities with the greatest need as defined by the CDBG formula received a more generous allocation of ARPA funding. For the other local governments, referred to as non-entitlement units (NEUs), funding was calculated and distributed by the state in an amount that equaled the proportional share that the NEU population bears to the total population of all the NEUs in the state.<sup>9</sup>

Of the 61 cities in New York State (excluding New York City), 26 were identified as metropolitan cities and 35 were NEUs. Similarly, 14 towns and two villages were classified as metropolitan cities for the purpose of distributing ARPA funds.

**FIGURE 2**  
**American Rescue Plan Act Revenues as a Percentage of 2019 (Pre-COVID) Total Revenues by Class of Local Government, 2021-2022**

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**Note:** Does not include New York City.  
**Source:** U.S. Department of the Treasury.

Regardless of how the funds were distributed, individual local governments that received aid representing a greater percentage of their total budget had a greater risk of creating structural imbalance if they used the funds for recurring costs that would continue once the ARPA funds were depleted. For example, funding new programs, hiring additional staff, or giving raises instead of one-time bonuses creates ongoing costs that could be unsustainable without an additional recurring source of revenue. Nearly a third of cities received their first installment of ARPA funding in an amount that exceeded 10 percent of total revenues, compared to 5.4 percent and 5.8 percent of villages and towns respectively. This makes cities potentially more susceptible to a fiscal cliff once these funds are depleted.

Figure 3 identifies the 20 cities (32.7 percent of all cities) in the state that received first-installment ARPA funding which amounted to more than 10 percent of their total revenue in 2019, the year preceding the start of the pandemic. As shown, the City of Utica, which received over \$30 million two years in a row, received the highest proportional share of one-year of revenue from ARPA funding (33 percent), while the City of Buffalo – which received more ARPA funding than the other cities – was a close second with a single year of ARPA funding amounting to nearly 31 percent of total revenue.

**FIGURE 3**  
**Cities for Which One Year of American Rescue Plan Act (ARPA) Funding Exceeded 10 Percent of 2019 Total Revenues**

Name	County	Fiscal Year End	2021 ARPA Funding	2022 ARPA Funding	2019 Total Revenues	2021 ARPA as a % of Total Revenues
Utica	Oneida	03/31	\$30,440,869	\$30,440,869	\$92,223,178	33.0%
Buffalo	Erie	06/30	\$165,678,466	\$165,678,466	\$536,769,503	30.9%
Elmira	Chemung	12/31	\$14,135,193	\$14,135,193	\$54,683,612	25.8%
Niagara Falls	Niagara	12/31	\$28,603,764	\$28,603,764	\$117,027,198	24.4%
Schenectady	Schenectady	12/31	\$26,485,899	\$26,485,899	\$118,168,201	22.4%
Albany	Albany	12/31	\$40,362,717	\$40,362,717	\$184,166,117	21.9%
Dunkirk	Chautauqua	12/31	\$5,442,555	\$5,442,555	\$24,956,015	21.8%
Troy	Rensselaer	12/31	\$21,439,570	\$21,439,570	\$103,025,303	20.8%
Syracuse	Onondaga	06/30	\$61,538,465	\$61,538,465	\$305,443,573	20.1%
Binghamton	Broome	12/31	\$23,092,337	\$23,092,337	\$122,453,856	18.9%
Glens Falls	Warren	12/31	\$6,004,162	\$6,004,162	\$33,290,701	18.0%
Rome	Oneida	12/31	\$12,067,212	\$12,067,212	\$74,318,066	16.2%
Rochester	Monroe	06/30	\$101,070,660	\$101,070,660	\$623,614,483	16.2%
Auburn	Cayuga	06/30	\$10,697,528	\$10,697,528	\$70,857,864	15.1%
Newburgh	Orange	12/31	\$10,907,170	\$10,907,170	\$72,369,180	15.1%
Watertown	Jefferson	06/30	\$11,132,864	\$11,132,864	\$74,683,823	14.9%
Jamestown	Chautauqua	12/31	\$14,039,573	\$14,039,573	\$94,912,365	14.8%
Kingston	Ulster	12/31	\$8,650,693	\$8,650,693	\$60,616,088	14.3%
Poughkeepsie	Dutchess	12/31	\$10,431,892	\$10,431,892	\$74,639,203	14.0%
New Rochelle	Westchester	12/31	\$18,469,242	\$18,469,242	\$174,871,577	10.6%

**Note:** The City of Mount Vernon is excluded because it did not file an Annual Financial Report. For reference, the City of Mount Vernon received \$20,554,329 in ARPA funding in both 2021 and 2022.

**Source:** U.S. Department of the Treasury, OSC.

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Now that this stream of federal funding has ended, both cities are taking steps to mitigate the fiscal cliff. Both overrode the property tax cap this year, increased the tax levy and looked for ways to close structural budget deficits, according to news reports.<sup>10</sup> Prior to the end of calendar year 2024, the City of Buffalo Common Council amended the city's ARPA Spending Plan to shift \$17.2 million in unobligated ARPA funds, initially allocated to a variety of initiatives and community groups, to be used to fill revenue shortfalls in the city's budget.<sup>11</sup> The City of Utica ultimately passed a 2024-25 budget that included a tax levy increase of 14.2 percent.<sup>12</sup> City officials said the increase was due to final costs of ARPA-funded projects ultimately being higher than initially projected, according to news reports.<sup>13</sup>

ARPA funding, however, could not completely serve as a remedy to all local governments experiencing pre-existing financial issues. Even with the influx of federal pandemic aid amounting to just under 22 percent of revenue for two consecutive years, the City of Dunkirk sought and received approval from the State in 2024 to issue up to \$18.5 million in deficit financing bonds. Additionally, as part of the enacted legislation authorizing the issuance of this debt, the city will now undergo additional state oversight.<sup>14</sup> Dunkirk officials are years late in filing the city's annual financial report with OSC, as is required by law – another indication of the fiscal difficulties facing the municipality. Dunkirk's proposed budget for fiscal year 2025 would more than double the property tax rate from the prior year.<sup>15</sup>

While cities received proportionally more federal pandemic aid compared to the other classes of local government, some towns and villages also received ARPA funds in excess of 10 percent of their total revenues in each of the two years of the program. (See Appendices A and B.) Many of these municipalities are relatively small, with revenues totaling less than \$1 million. However, there are also some larger towns on the list – many located in Western New York and the Southern Tier regions. Some of the larger (mostly downstate) villages made the list as well. As described previously, receiving a large amount of federal aid is not a red flag for a fiscal cliff unless local officials used these funds in a way that is unsustainable going forward.

## Other Factors Affecting Local Budgets

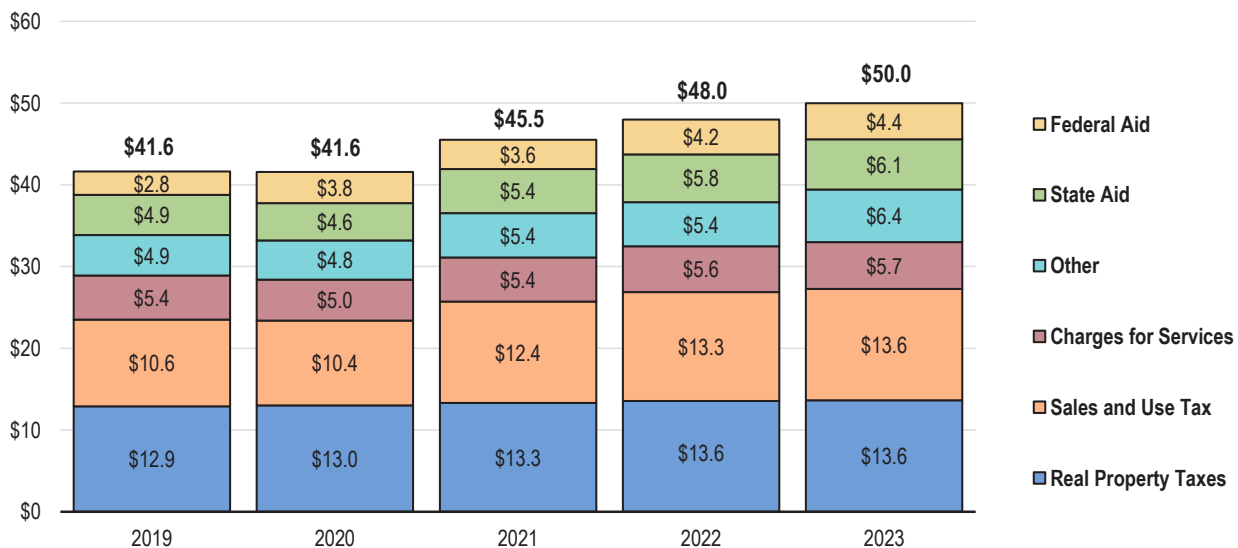
The substantial, albeit temporary, federal pandemic relief aid that local governments have received comes in addition to other foundational revenues on which they also rely, such as sales tax, property tax and state aid. However, all of these revenue streams available to local governments present challenges: additional federal pandemic aid is no longer available; state aid programs, specifically the Aid and Incentives for Municipalities and the Consolidated Local Street and Highway Improvement Program have generally been flat or down when adjusted for inflation; sales tax revenue growth has returned to pre-pandemic levels; and property tax revenue can be potentially restrained due to the tax cap and constitutional tax limit. Additionally, inflation, while much lower than highs experienced in 2022, is still higher than it was before the pandemic.<sup>16</sup>

### Overall Revenue Trends

Local governments receive revenue from a variety of sources, with the amount increasing from 2019 through 2023 from each source. (See Figure 4.)<sup>17</sup>

While federal aid comprises the smallest portion of overall revenue for local governments, it was the fastest growing source during the pandemic period – from \$2.8 billion in 2019 to \$4.4 billion in 2023, a 55 percent increase.

**FIGURE 4**  
**Aggregate Revenues by Source for Municipalities in New York State, Local Fiscal Years, 2019 to 2023 (in billions)**



**Note:** Includes counties, cities, towns and villages, but excludes New York City. "Other" sources include charges to other local governments, other non-property taxes and use and sale of property  
**Source:** OSC.

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Sales and use tax experienced the biggest aggregate revenue increase, \$3 billion, from 2019 to 2023, a growth of over 28 percent during this period. However, while the increase in sales and use tax was significant overall during this period, more recently, growth rates in this revenue source have returned to lower rates of growth more typical of the pre-pandemic period. Sales and use tax revenues grew by 7.5 percent from 2021 to 2022 and only 2.3 percent between 2022 and 2023.

Property taxes, the most stable source of revenue for local governments, grew by nearly \$753 million, or 5.8 percent, between 2019 and 2023, similar to pre-pandemic growth when property taxes grew by 7.3 percent (over \$879 million) from 2015 to 2019. The relatively small level of overall growth may be due to the limitations placed on increasing property taxes, mentioned above. However, property taxes as an overall share of local government revenue decreased due to the growth of other revenue sources. In 2019 property taxes represented 31 percent of overall local government revenue but decreased to 27.3 percent in 2023. As revenues from other sources decrease and local governments return to relying even more on property taxes, it could become harder to make up any shortfall through property tax increases due to statutory limits.

Overall, while revenue from each source increased from 2019 through 2023, with brief exception, this has generally been a period of economic growth. With the potential for significant fiscal and policy changes at the federal level, as well as increasing economic uncertainty, local governments should recognize that this growth in revenue may not continue in future years and budget accordingly.

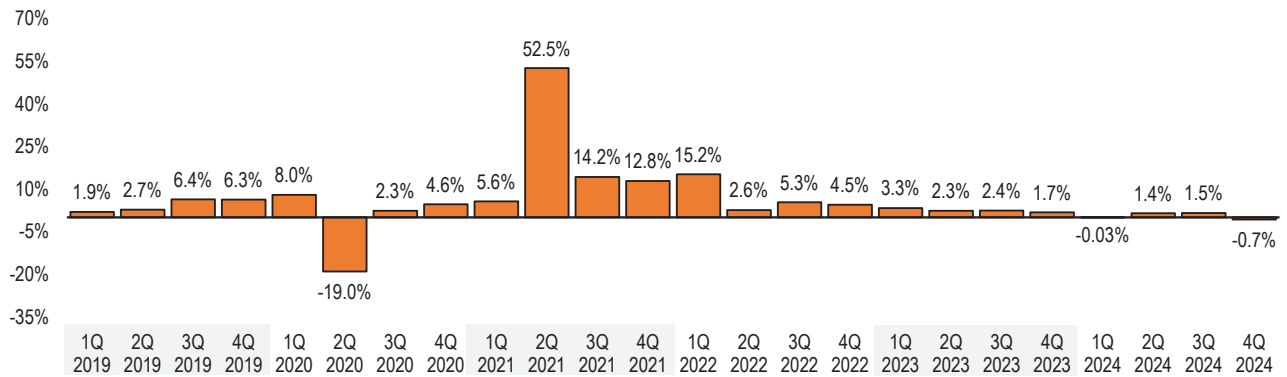


## Sales Tax

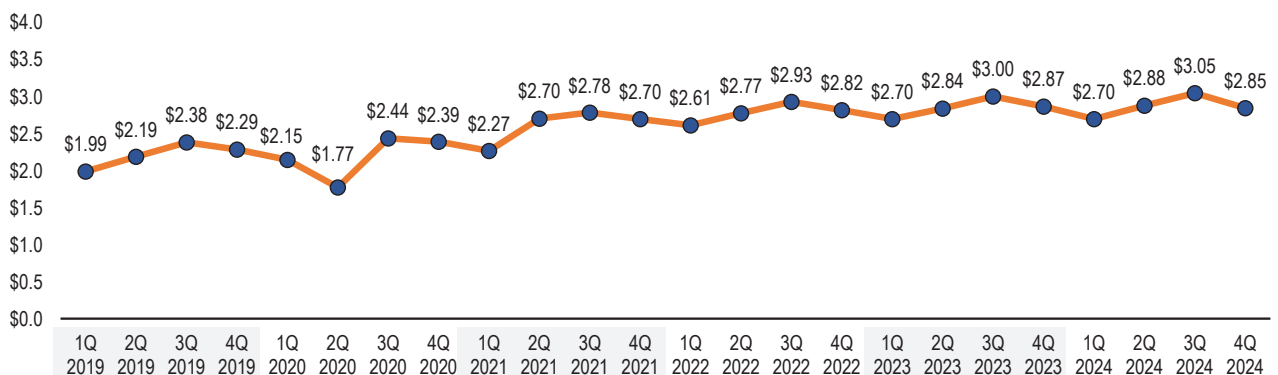
For most of 2021 and in part of 2022, local governments outside of New York City benefited from a double-digit year-over-year percentage increase in local sales tax collections after experiencing a 19 percent decline during the height of the pandemic in the second quarter of 2020. Outside of New York City, local government sales tax collections totaled \$2.85 billion in the fourth quarter of 2024, a decrease of over \$21 million, or 0.7 percent compared to the same quarter the previous year. This slight decrease is a stark contrast compared to the post-pandemic surge in sales tax revenue collection.

However, as Figure 5 shows, in 2023 and 2024, sales tax revenue growth outside of New York City is reverting to levels of growth more typical of the pre-pandemic period, with relatively modest year-over-year increases. Local governments that fail to adjust their budgets to account for this shift back to traditional sales tax revenue growth may need to make up revenue deficiencies from other sources. To avoid unanticipated shortfalls at best, and a fiscal cliff in the extreme, local governments should continue to budget conservatively for future sales tax revenue growth.

**FIGURE 5**  
**Quarterly Year-Over-Year Percentage Change in Local Sales Tax Collections Outside of New York City**



**Total Amount Received in Quarterly Local Sales Tax Collections Outside of New York City (In Billions)**



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

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



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## State Aid

The Aid and Incentives for Municipalities (AIM) program represents the largest amount of unrestricted state aid to local governments. The State Fiscal Year (SFY) 2024-25 Enacted Budget again provides \$715 million in AIM funding for all cities, towns and villages outside of New York City, approximately the same amount that the state appropriated 13 years earlier in SFY 2011-12.

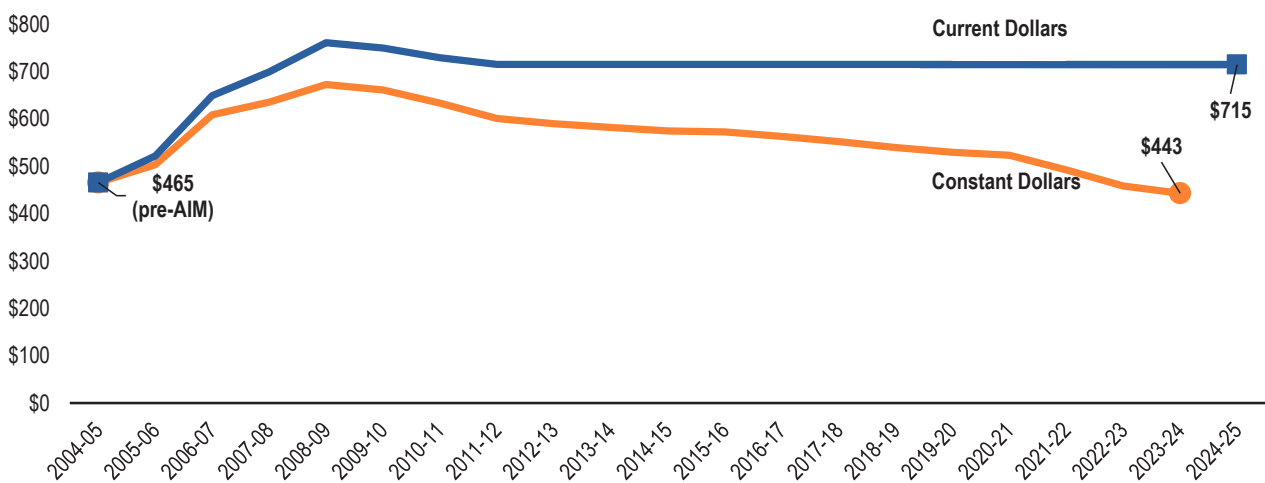
When the effects of inflation are considered, however, AIM funding has declined nearly 30 percent in real terms over that same period. In fact, adjusting for inflation, AIM funding is now worth less to local governments than the amount they were receiving in unrestricted aid in 2004-05, the year before the AIM program started. (See Figure 6.)

While the AIM program has not seen an increase in over a decade, the Consolidated Local Street and Highway Improvement Program (CHIPS) experienced a moderate increase of \$150 million (from \$438.1 million to \$598.1 million) from SFY 2018-19 through 2024-25. However, local governments received an overall state aid increase from SFY 2019-20 through 2022-23 due to additional investments in water and sewer capital projects, local transportation and home and community services.<sup>18</sup> (See Figure 4, above).

The SFY 2024-2025 Enacted Budget did include one-time Temporary Municipal Assistance aid of \$50 million to be allocated to all AIM recipients. The Governor's recently released 2025-26 Executive Budget proposes to continue this \$50 million in funding for another year. However, the 2024-25 Enacted Budget kept funding flat for most of the transportation aid programs for local governments, including CHIPS.<sup>19</sup>

Going forward, local governments cannot rely on an increase in state aid from AIM since this revenue source has historically been flat, or even decreasing, when factoring in inflation.

**FIGURE 6**  
**Impact of Inflation on Aid and Incentives for Municipalities (AIM) Funding, State Fiscal Year 2004-05 to 2024-25**  
(in millions)



**Notes:** Does not include New York City. Amounts from SFY 2019-20 to 2021-22 include AIM-related payments made to 1,325 towns and villages that were funded by certain county sales tax withholdings.

**Sources:** New York State Division of the Budget and the U.S. Bureau of Labor Statistics, Consumer Price Index, All Urban Consumers.

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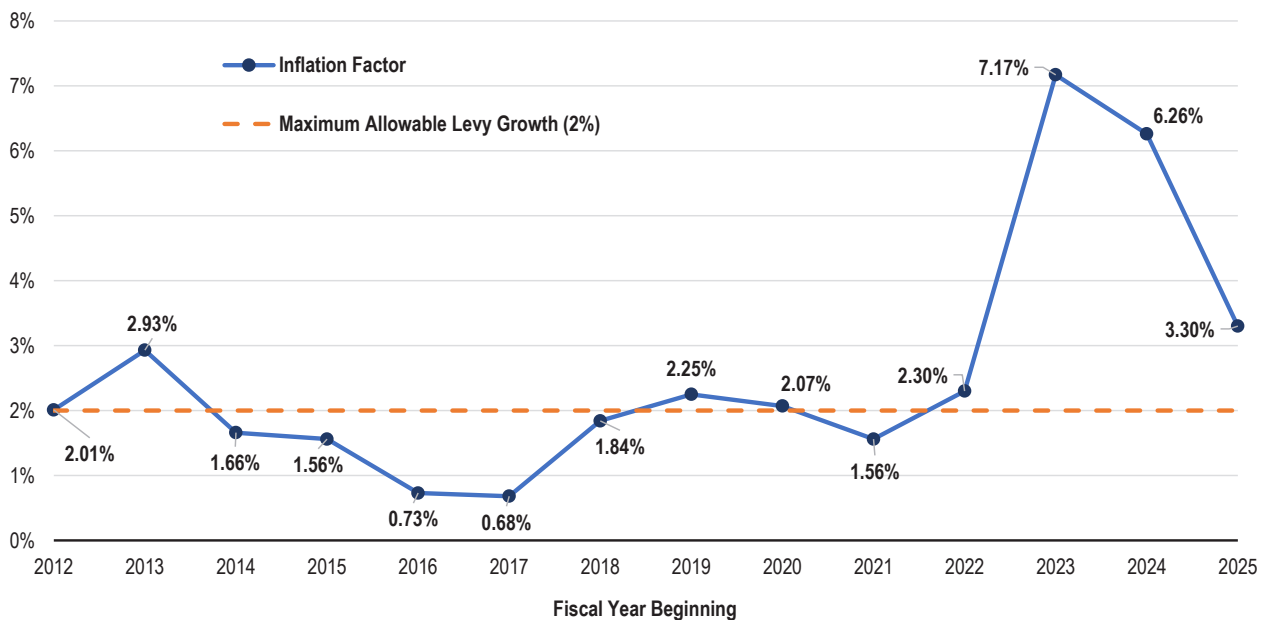
## Property Tax

The property tax is one of the largest and most consistent sources of revenue for counties, cities, towns and villages, totaling \$13.6 billion in local fiscal year 2023.

However, local governments are restrained from increasing their property tax by the statutory property tax cap. This cap generally limits the growth of property tax levies to the lesser of 2 percent or the rate of inflation, with some exceptions. While inflation is cooling, it is still over 2 percent for tax cap purposes for municipality fiscal years beginning in 2025.<sup>20</sup> (See Figure 7.)

In addition, counties, cities and villages are also subject to a constitutional tax limit, which restricts the overall amount of property tax revenue they can raise in any single year. The constitutional tax limit is generally calculated based on a percentage of the local government's taxable real property, with some permissible exclusions.<sup>21</sup> Thus, a local government could face a constrained tax margin should property values decline or if there are changes to permissible exclusions.

**FIGURE 7**  
**Tax Cap Inflation Factors for Calendar Fiscal Year Local Governments, 2012 to 2025**

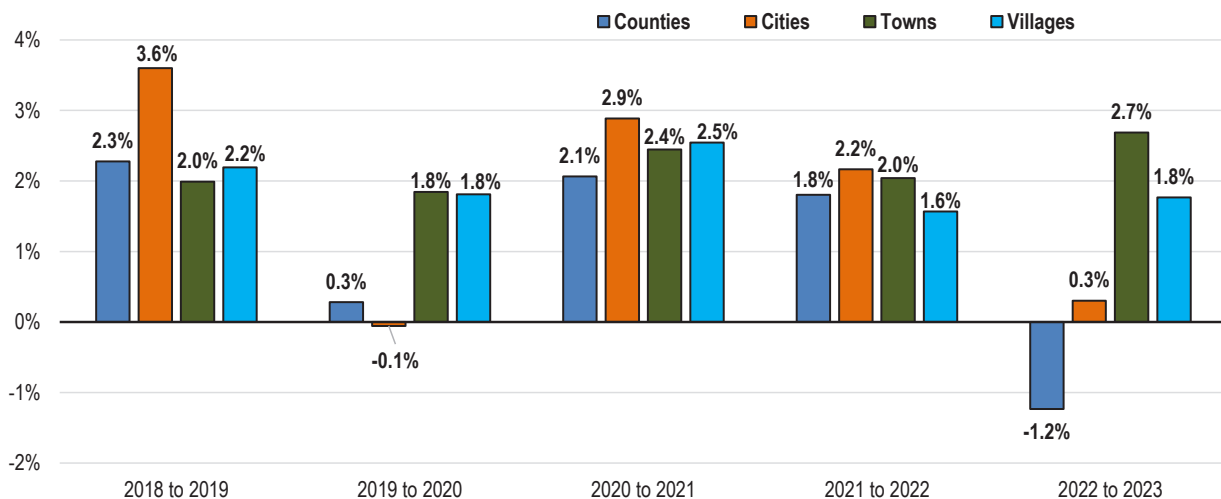


Source: OSC.

After receiving the federal ARPA aid, some local governments reduced the amount of property taxes they levied. Figure 8 shows that overall counties reduced their property tax levy from 2022 to 2023 by 1.2 percent or \$75.7 million, while cities in aggregate only raised their levy by 0.3 percent, or \$4.1 million. From 2018 to 2019, before the pandemic, counties increased their property tax revenue by 2.3 percent (\$131.1 million) and cities by 3.6 percent (\$45.2 million). As mentioned above, counties and cities received the most ARPA funding and some may not have increased their property tax levy from 2022 to 2023 due to this influx of aid. Towns and villages maintained a steady increase in their property tax revenue before and throughout the pandemic.

While using the temporary influx of federal funds to maintain or reduce property taxes may help taxpayers in the short term, it can make budgeting more difficult in future years for local governments, since this one-time revenue source will need to be substituted with recurring revenue. As such, with the depletion of those temporary funds, a larger than expected or desired property tax increase may be required to provide the same level of programs and services. Without this tax increase, difficult cuts to programs and services may be needed to achieve a structurally balanced budget and to avoid approaching a fiscal cliff.

**FIGURE 8**  
**Year-Over-Year Percentage Change in Property Taxes by Class of Local Government, 2018 to 2023**



**Note:** Does not include New York City.  
**Source:** OSC.

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## The Great Unknown

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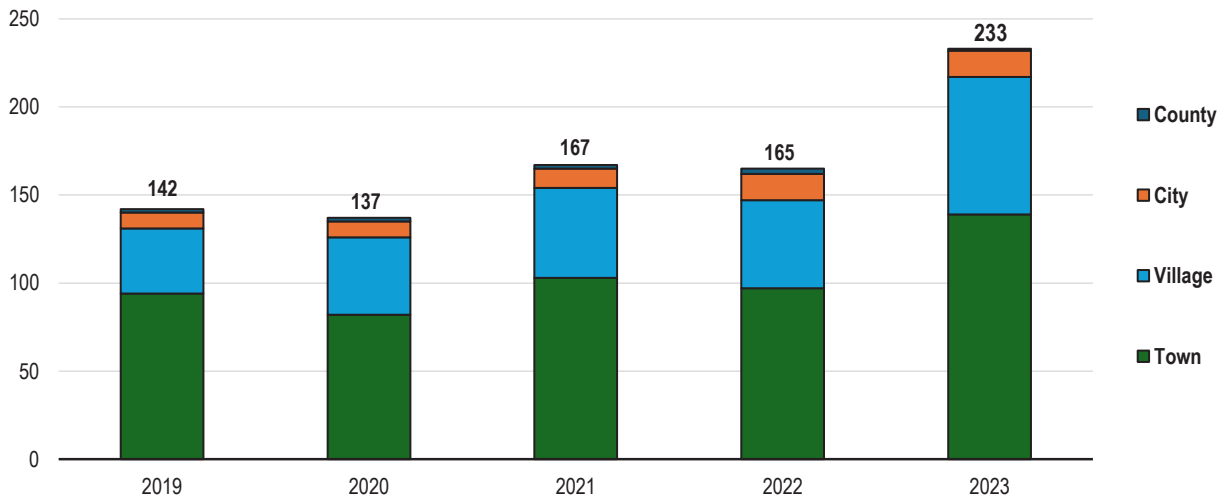
Another contributing factor to a potential fiscal cliff is when a local government does not prepare and submit complete and accurate financial reporting in a timely manner. While not an exact metric, like the loss of revenue or increase in expenditures, delinquency in reporting financial information can call into question the general effectiveness of the financial management of a local government.<sup>22</sup>

Local governments are required to file annual financial reports (AFRs) with OSC.<sup>23</sup> The complete and accurate filing of AFRs within their statutory due dates provides transparency in assessing the financial standing of local governments. A lack of filing prevents various stakeholders – residents, debtholders, and state and local officials – from knowing how a local government is faring. Consistent and timely AFR filing also holds local governments accountable for how funds were spent compared to the previously adopted budget from the beginning of the year. Proper AFR filing helps inform stakeholders on what needs to be done for the local government’s budget to remain structurally balanced and avoid a fiscal cliff.

Beyond the specific examples highlighted above, the number of local governments that have failed to file timely reports has been increasing in recent years. For the local fiscal year ending in 2019, 142 of over 1,575 counties, cities, towns and villages failed to file AFRs in a timely manner. For fiscal year 2023, 233 entities had not filed an AFR by August 31, 2024. (See Figure 9.) This trend is concerning. This lack of fiscal transparency prevents necessary oversight. Additionally, without a filed AFR, OSC is unable to issue a score through its Fiscal Stress Monitoring System (FSMS) for those entities, and it is impossible to make an assessment on their financial condition. FSMS uses a set of specific financial and environmental indicators to calculate separate fiscal and environmental stress scores. Financial indicators include fund balance, cash on hand, operating deficits, use of short-term cash flow debt, and fixed costs. The environmental scores gauge a local government’s reliance on state and federal revenue and the ability of the local economy and households to support raising revenue through property taxes.<sup>24</sup> Failure to file an AFR might also be a sign that local governments may be struggling to find qualified financial personnel. Without competent financial management, local governments could be putting taxpayer dollars at risk and jeopardizing their fiscal stability without anyone realizing it.

If a local government is already approaching a fiscal cliff, the AFR filing can serve as a warning to stakeholders to address potential budget shortfalls. For example, the Village of Washingtonville (Orange County) has only recently filed its AFRs for fiscal years 2021 through 2023. However, village officials have notified stakeholders that the village is in significant fiscal stress and has received authorization to issue up to \$4.5 million in deficit financing bonds to balance the budget.<sup>25</sup> If the village had filed AFRs by the statutory due dates, its deteriorating financial condition may have been clearer to the local officials and OSC’s FSMS may have provided an early alert for the village.<sup>26</sup> Recently, OSC attempted to conduct a statutory budget review to determine the village’s financial condition. Due to the village’s lack of complete, accurate and current accounting and financial records, OSC was unable to assess the reasonableness of the village’s revenue and expenditure projections.<sup>27</sup> In addition, the village’s lack of up-to-date and accurate financial records caused the village to delay the issuance of deficit financing bonds, thereby requiring the village to obtain approval from the State Legislature to extend the date by which the deficit bonds must be issued.<sup>28</sup>

**FIGURE 9**  
**Number of Local Governments that Failed to File Annual Financial Reports by Class of Local Government, 2019 to 2023**



**Note:** Includes counties, cities, towns and villages that failed to file annual financial reports as of August 31st of the subsequent year.  
**Source:** OSC.

Another example is the City of Dunkirk (Chautauqua County). As previously mentioned, the City has yet to file its fiscal year 2022 and 2023 AFRs. The City was also 387 days late in filing its fiscal year 2020 AFR and 243 days late in filing its 2021 AFR. Legislation was enacted allowing the city to issue up to \$18.5 million in deficit financing bonds to liquidate deficits.<sup>29</sup>

The consistent lack of complete, accurate and on time AFR filings by the Village of Washingtonville and City of Dunkirk delayed and/or prevented actions that could have been taken by stakeholders to assist these local governments before deficit financing, or other drastic measures, were needed.

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## Conclusion

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Local governments received significant federal funding to help them manage the challenges of the pandemic. However, the recent high inflationary period somewhat diminished the impact of this strong revenue growth, as costs have continued to rise.

As federal pandemic aid comes to an end, inflation continues to outpace growth in state aid, and growth in local sales tax and property tax revenues continues to moderate relative to pandemic-era results, local governments need to take measures to improve their fiscal stability and avoid fiscal cliffs. These measures should include:

- Ensuring that any obligated ARPA funds are expended before the applicable 2026 deadline.<sup>30</sup>
- Identifying if any of the one-time revenues were obligated for recurring purposes, and identifying alternative revenue sources where needed so that budgets do not become structurally imbalanced.
- Communicating with taxpayers regarding the use of the additional aid over the past few years, and the effect upon the budget going forward, including whether some of the funds were used to reduce or avoid property tax increases and the consequences of such actions.
- Engaging in multiyear planning to better understand the implications of current revenue and expenditure actions for out-year budgets.<sup>31</sup>
- Acting quickly to ensure fiscal stability by continuously monitoring the current budget and adjusting as needed.
- Accessing LGSA's complimentary webinars, local government management guides and other publications to assist in developing a budget and maintaining proper accounting records.<sup>32</sup>

By focusing on ensuring structural budget balance, combined with realistic revenue projections and multiyear planning, local governments will be better positioned to effectively weather whatever fiscal challenges they may face in the years ahead.

# Appendix A

## Towns for Which One Year of American Rescue Plan Act (ARPA) Funding Exceeded 10 Percent of 2019 Total Revenues

Name	County	Fiscal Year End	2021 ARPA Funding	2022 ARPA Funding	2019 Total Revenues	2021 ARPA as a % of Total Revenues
Town of Union	Broome	12/31	\$15,238,819	\$15,238,819	\$28,130,563	54.2%
Town of Irondequoit	Monroe	12/31	\$11,227,458	\$11,227,458	\$36,899,354	30.4%
Town of Attica	Wyoming	12/31	\$236,153	\$236,153	\$1,190,751	19.8%
Town of Tonawanda	Erie	12/31	\$20,175,930	\$20,175,930	\$102,975,235	19.6%
Town of Le Ray	Jefferson	12/31	\$1,008,356	\$1,008,356	\$5,601,472	18.0%
Town of Granby	Oswego	12/31	\$330,153	\$330,153	\$2,160,257	15.3%
Town of Lysander	Onondaga	12/31	\$918,202	\$918,202	\$6,267,105	14.7%
Town of Oswego	Oswego	12/31	\$386,204	\$386,204	\$2,695,121	14.3%
Town of Beekman	Dutchess	12/31	\$737,793	\$737,793	\$5,564,454	13.3%
Town of Portville	Cattaraugus	12/31	\$131,794	\$131,794	\$995,511	13.2%
Town of Cheektowaga	Erie	12/31	\$12,658,427	\$12,658,427	\$96,827,891	13.1%
Town of Schuyler Falls	Clinton	12/31	\$260,922	\$260,922	\$2,008,461	13.0%
Town of Hamburg	Erie	12/31	\$5,769,433	\$5,769,433	\$44,698,721	12.9%
Town of Moira	Franklin	12/31	\$119,538	\$119,538	\$934,335	12.8%
Town of Plattekill	Ulster	12/31	\$523,075	\$523,075	\$4,100,318	12.8%
Town of Great Valley	Cattaraugus	12/31	\$99,436	\$99,436	\$783,173	12.7%
Town of Clermont	Columbia	12/31	\$95,589	\$95,589	\$752,907	12.7%
Town of Tioga	Tioga	12/31	\$241,230	\$241,230	\$1,933,874	12.5%
Town of Mayfield	Fulton	12/31	\$275,948	\$275,948	\$2,231,466	12.4%
Town of Milton	Saratoga	12/31	\$778,869	\$778,869	\$6,333,435	12.3%
Town of Groveland	Livingston	12/31	\$162,256	\$162,256	\$1,371,644	11.8%
Town of Conewango	Cattaraugus	12/31	\$91,897	\$91,897	\$777,564	11.8%
Town of Westmoreland	Oneida	12/31	\$311,076	\$311,076	\$2,641,846	11.8%
Town of Princetown	Schenectady	12/31	\$107,641	\$107,641	\$924,155	11.6%
Town of Onondaga	Onondaga	12/31	\$1,148,715	\$1,148,714	\$10,032,873	11.4%
Town of Hamptonburgh	Orange	12/31	\$283,743	\$283,743	\$2,525,770	11.2%
Town of Clarkson	Monroe	12/31	\$355,435	\$355,435	\$3,180,073	11.2%
Town of Bangor	Franklin	12/31	\$115,897	\$115,897	\$1,037,530	11.2%
Town of Malone	Franklin	12/31	\$434,768	\$434,768	\$3,919,171	11.1%
Town of Hamlin	Monroe	12/31	\$459,640	\$459,640	\$4,196,391	11.0%
Town of Lee	Oneida	12/31	\$326,614	\$326,614	\$3,002,548	10.9%
Town of Chazy	Clinton	12/31	\$213,333	\$213,333	\$1,962,249	10.9%
Town of Collins	Erie	12/31	\$281,179	\$281,179	\$2,586,364	10.9%
Town of Romulus	Seneca	12/31	\$212,512	\$212,512	\$1,960,753	10.8%
Town of Clay	Onondaga	12/31	\$3,322,446	\$3,322,446	\$30,775,078	10.8%
Town of Altona	Clinton	12/31	\$150,051	\$150,051	\$1,390,460	10.8%
Town of Hampton	Washington	12/31	\$46,564	\$46,564	\$432,603	10.8%
Town of Moravia	Cayuga	12/31	\$115,128	\$115,128	\$1,078,666	10.7%
Town of Seward	Schoharie	12/31	\$85,487	\$85,487	\$801,084	10.7%
Town of Johnstown	Fulton	12/31	\$373,230	\$373,230	\$3,501,782	10.7%
Town of Granville	Washington	12/31	\$204,717	\$204,717	\$1,931,720	10.6%
Town of Erin	Chemung	12/31	\$95,179	\$95,179	\$904,632	10.5%
Town of Newark Valley	Tioga	12/31	\$142,461	\$142,461	\$1,357,119	10.5%
Town of Veteran	Chemung	12/31	\$146,461	\$146,461	\$1,398,757	10.5%
Town of Kingsbury	Washington	12/31	\$270,666	\$270,666	\$2,601,993	10.4%
Town of Shawangunk	Ulster	12/31	\$709,588	\$709,588	\$6,863,420	10.3%
Town of Constable	Franklin	12/31	\$80,718	\$80,718	\$781,654	10.3%
Town of Northumberland	Saratoga	12/31	\$260,307	\$260,307	\$2,533,692	10.3%
Town of Elmira	Chemung	12/31	\$285,691	\$285,691	\$2,798,645	10.2%
Town of Perth	Fulton	12/31	\$178,205	\$178,205	\$1,748,913	10.2%
Town of Marcy	Oneida	12/31	\$485,127	\$485,127	\$4,768,235	10.2%
Town of Lincoln	Madison	12/31	\$98,461	\$98,461	\$969,704	10.2%
Town of Islip	Suffolk	12/31	\$23,775,821	\$23,775,821	\$235,689,117	10.1%

Source: U.S. Department of the Treasury, OSC.

# Appendix B

## Villages for Which One Year of American Rescue Plan Act (ARPA) Funding Exceeded 10 Percent of 2019 Total Revenues

Name	County	Fiscal Year End	2021 ARPA Funding	2022 ARPA Funding	2019 Total Revenues	2021 ARPA as a % of Total Revenues
Village of Brushton	Franklin	05/31	\$20,049	\$20,049	\$38,944	51.5%
Village of Cold Brook	Herkimer	05/31	\$15,692	\$15,692	\$35,955	43.6%
Village of Fabius	Onondaga	05/31	\$17,026	\$17,026	\$61,900	27.5%
Village of Richville	St. Lawrence	05/31	\$15,487	\$15,487	\$57,137	27.1%
Village of Hannibal	Oswego	05/31	\$26,923	\$26,923	\$126,962	21.2%
Village of East Nassau	Rensselaer	05/31	\$29,179	\$29,179	\$142,892	20.4%
Village of Nichols	Tioga	05/31	\$24,103	\$24,102	\$127,670	18.9%
Village of New Hempstead	Rockland	12/31	\$277,435	\$277,435	\$1,476,006	18.8%
Village of Lodi	Seneca	05/31	\$14,667	\$14,667	\$86,746	16.9%
Village of Argyle	Washington	05/31	\$14,974	\$14,974	\$91,052	16.4%
Village of Wampsville	Madison	05/31	\$31,333	\$31,333	\$190,556	16.4%
Village of Burke	Franklin	05/31	\$10,256	\$10,256	\$63,914	16.0%
Village of New Square	Rockland	05/31	\$449,383	\$449,383	\$2,952,017	15.2%
Village of South Floral Park	Nassau	05/31	\$91,795	\$91,795	\$625,172	14.7%
Village of Panama	Chautauqua	05/31	\$22,769	\$22,769	\$156,762	14.5%
Village of Poland	Herkimer	05/31	\$24,513	\$24,513	\$173,602	14.1%
Village of Oneida Castle	Oneida	05/31	\$31,897	\$31,897	\$236,148	13.5%
Village of Galway	Saratoga	05/31	\$9,795	\$9,795	\$74,632	13.1%
Village of Lisle	Broome	05/31	\$15,179	\$15,179	\$120,170	12.6%
Village of Airmont	Rockland	12/31	\$450,563	\$450,563	\$3,571,554	12.6%
Village of Almond	Allegany	05/31	\$22,051	\$22,051	\$175,633	12.6%
Village of Chestnut Ridge	Rockland	05/31	\$411,281	\$411,281	\$3,368,460	12.2%
Village of North Hills	Nassau	05/31	\$306,102	\$306,102	\$2,708,574	11.3%
Village of Otego	Otsego	05/31	\$47,590	\$47,590	\$421,889	11.3%
Village of Lake Grove	Suffolk	05/31	\$566,973	\$566,973	\$5,056,314	11.2%
Village of Massapequa Park	Nassau	05/31	\$879,126	\$879,126	\$7,949,572	11.1%
Village of Wesley Hills	Rockland	05/31	\$303,538	\$303,538	\$2,754,184	11.0%
Village of Delevan	Cattaraugus	05/31	\$52,410	\$52,410	\$505,583	10.4%
Village of Nelsonville	Putnam	05/31	\$32,410	\$32,410	\$320,504	10.1%

Source: U.S. Department of the Treasury, OSC.



# Notes

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- <sup>1</sup> For the origins of the term “fiscal cliff” and its use throughout other times in history, see “Who, What, Why: Who First Called it a ‘Fiscal Cliff?’” BBC News, November 15, 2012: [www.bbc.com/news/magazine-20318326](https://www.bbc.com/news/magazine-20318326).
- <sup>2</sup> “The Fiscal Cliff,” Katherine Barrett and Richard Greene, Government Finance Review, Government Finance Officers Association, October 2023: <https://www.gfoa.org/materials/gfr1023-fiscal-cliff>.
- <sup>3</sup> This figure excludes ARPA funding received by New York City and school districts throughout the state. The Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program authorized by the ARPA provided \$350 billion to state, territorial, local and tribal governments across the country. Overall, every county, city, town and village in the state was eligible to receive SLFRF funding. For more information on SLFRF, see the U.S. Department of the Treasury’s website: <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds>.
- <sup>4</sup> For a complete list of acceptable uses under the SLFRF, see: <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds/eligible-uses>.
- <sup>5</sup> OSC, *Federal Aid Received by NYS Local Governments and School Districts Under the Coronavirus Response and Relief Supplemental Appropriations Act and the American Rescue Plan Act*, Accounting Bulletin, Originally issued June 2021 and updated October 2021, accessible here: <https://www.osc.ny.gov/files/local-government/publications/pdf/american-rescue-plan-and-crrsa-guidance.pdf>.
- <sup>6</sup> For this analysis, we used 2019 total revenues so that the magnitude of the federal aid could be assessed using a pre-pandemic budgetary period.
- <sup>7</sup> The allocation of SLFRF to counties and metropolitan cities is accessible at the U.S. Department of the Treasury’s website: <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds/allocations-and-payments>.
- <sup>8</sup> The designation of “metropolitan cities,” can include large cities, towns and villages that meet population requirements. The U.S. Department of the Treasury’s “Allocation Methodology for Metropolitan Cities” document is accessible at: <https://home.treasury.gov/system/files/136/Allocation-Methodology-for-MetropolitanCities-508A.pdf>. Also see the United States Code Title 42, Section 5306(b).
- <sup>9</sup> For more information on non-entitlement units (NEUs), including allocation methodology, access the U.S. Department of Treasury’s SLFRF NEU website at: <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-fund/non-entitlement-units>.
- <sup>10</sup> “Proposed Property Tax Hikes for Buffalo Imminent as Common Council Votes to Override Property Tax Levy Cap,” WBFO, April 30, 2024: [www.wbfo.org/2024-04-30/proposed-property-tax-hikes-for-buffalo-imminent-as-common-council-votes-to-override-the-state-property-tax-levy-cap](http://www.wbfo.org/2024-04-30/proposed-property-tax-hikes-for-buffalo-imminent-as-common-council-votes-to-override-the-state-property-tax-levy-cap); “Lawmakers and the Control Board Offer Ways to Fill the Buffalo Budget Gap,” WGRZ, September 27, 2024: [www.wgrz.com/article/money/lawmakers-control-board-buffalo-budget-gap/71-fb0a2a0f-e038-4d5d-ad14-f09f9715eb91](http://www.wgrz.com/article/money/lawmakers-control-board-buffalo-budget-gap/71-fb0a2a0f-e038-4d5d-ad14-f09f9715eb91); “Utica Common Council Lowers Proposed Tax Increase: Will the Mayor Sign?,” *Utica Observer-Dispatch*, March 21, 2024: <https://www.uticaod.com/story/news/2024/03/21/utica-common-council-amends-mayors-budget-to-cut-tax-increase/73055181007/>; “Utica Common Council Votes to Override Tax Cap,” WKTV, March 7, 2024: [www.wktv.com/news/utica-common-council-votes-to-override-tax-cap/article\\_99fe6206-dc28-11ee-a83f-ffbf880060d.html](http://www.wktv.com/news/utica-common-council-votes-to-override-tax-cap/article_99fe6206-dc28-11ee-a83f-ffbf880060d.html).
- <sup>11</sup> City of Buffalo Common Council Agenda Items 24-2195 and 24-2196, adopted at December 30, 2024 Common Council Special Meeting, accessible here: <https://buffalony.iqm2.com/Citizens/FileOpen.aspx?Type=12&ID=2769&Inline=True>. Also see: “ARP Spending Plan” City of Buffalo, accessible as of December 24, 2024: [www.buffalony.gov/1441/ARP-Spending-Plan](http://www.buffalony.gov/1441/ARP-Spending-Plan).
- <sup>12</sup> “City of Utica New York 2024-2025 Common Council Approved Budget, Mayor Michael P. Galime,” April 1, 2024: [https://www.cityofutica.com/Assets/Departments/Budget/City-Budget/2024-2025/2024\\_2025%20AK\\_FM%20FINAL.pdf](https://www.cityofutica.com/Assets/Departments/Budget/City-Budget/2024-2025/2024_2025%20AK_FM%20FINAL.pdf).
- <sup>13</sup> “Galime Reexamines Utica’s ARPA Projects; Palmieri Responds to City Budget,” Rome Sentinel, March 6, 2024.
- <sup>14</sup> Part DD of Chapter 56 of the Laws of 2024 establishing the “City of Dunkirk Fiscal Recovery Act”. The City will be allowed to issue debt for the specific purpose to liquidate actual deficits in their fund balance. This legislation allows OSC to intercept the city’s state aid allocation if OSC determines that the city would have difficulties in making payments on their deficit financing debt. This act is effective immediately and shall remain in effect until the 15th anniversary of the date of first issuance of the deficit bonds or notes pursuant to this act.

# Notes

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- <sup>15</sup> “Full Pain, No Gain: Dunkirk Taxes Could More Than Double in Plan,” *Observer Today*, September 26, 2024: [www.observertoday.com/news/top-stories/2024/09/full-pain-no-gain-dunkirk-taxes-could-more-than-double-in-plan](http://www.observertoday.com/news/top-stories/2024/09/full-pain-no-gain-dunkirk-taxes-could-more-than-double-in-plan).
- <sup>16</sup> OSC, *Aid and Incentives for Municipalities: New York State’s Local Revenue Sharing Program*, February 2022: [www.osc.ny.gov/files/local-government/publications/2022/pdf/revenue-sharing-aim-2022.pdf](http://www.osc.ny.gov/files/local-government/publications/2022/pdf/revenue-sharing-aim-2022.pdf). For more information on sales tax, including monthly and quarterly reports on sales tax revenue for local governments and the impact of inflation on revenue, see OSC, “Local Sales Tax Data, Reports and Resources,” accessible at [www.osc.ny.gov/local-government/resources/local-sales-tax-data-reports-and-resources](http://www.osc.ny.gov/local-government/resources/local-sales-tax-data-reports-and-resources). For more information on the real property tax cap, see OSC, “Real Property Tax Cap and Tax Cap Compliance,” accessible at [www.osc.ny.gov/local-government/property-tax-cap](http://www.osc.ny.gov/local-government/property-tax-cap). For more information on the constitutional tax limit, see OSCs “Constitutional Tax Limits” website at [www.osc.ny.gov/local-government/required-reporting/constitutional-tax-limits](http://www.osc.ny.gov/local-government/required-reporting/constitutional-tax-limits).
- <sup>17</sup> The figure includes fiscal year 2022 revenue amounts for counties, cities, towns and villages that failed to file their annual financial report with OSC for fiscal year 2023. If a local government failed to file for both 2022 and 2023 fiscal years, they were excluded for all fiscal years.
- <sup>18</sup> “Annual Report on Local Governments for Fiscal Year 2022,” OSC, January 2024: <https://www.osc.ny.gov/files/local-government/publications/pdf/fye2022-annualreport.pdf>. “Annual Report on Local Governments for Fiscal year 2023,” OSC, February 2024.
- <sup>19</sup> Temporary Municipal Assistance funding is appropriated in Chapter 53 of the Laws of 2024, Page 1,423. For more information on local government transportation funding, see New York State Division of the Budget, *FY 2025 NYS Enacted Budget Capital Program and Financing Plan*, May 2024, accessible at [www.budget.ny.gov/pubs/archive/fy25/en/fy25cp-en.pdf](http://www.budget.ny.gov/pubs/archive/fy25/en/fy25cp-en.pdf).
- <sup>20</sup> For more information on the tax cap, see OSC’s “Real Property Tax Cap and Tax Cap Compliance” page at [www.osc.ny.gov/local-government/property-tax-cap](http://www.osc.ny.gov/local-government/property-tax-cap).
- <sup>21</sup> For more information on the constitutional tax limit, see OSC’s “Constitutional Tax Limits” page at [www.osc.ny.gov/local-government/required-reporting/constitutional-tax-limits](http://www.osc.ny.gov/local-government/required-reporting/constitutional-tax-limits).
- <sup>22</sup> “Transparency and Accountability of Fiscal Activities in Villages (2024-MS-2),” OSC, December 20, 2024, [www.osc.ny.gov/local-government/audits/statewide-audit/2024/12/20/transparency-and-accountability-fiscal-activities-villages-2024-ms-2](http://www.osc.ny.gov/local-government/audits/statewide-audit/2024/12/20/transparency-and-accountability-fiscal-activities-villages-2024-ms-2).
- <sup>23</sup> For more information on Annual Financial Reports (AFR), see OSC’s “AFR” page at [www.osc.ny.gov/local-government/required-reporting/annual-financial-report](http://www.osc.ny.gov/local-government/required-reporting/annual-financial-report).
- <sup>24</sup> “Fiscal Stress Monitoring System Manual,” OSC, January 2022, <https://www.osc.ny.gov/files/local-government/fiscal-monitoring/pdf/system-manual.pdf>.
- <sup>25</sup> Chapter 206 of the Laws of 2023, as amended, authorizes the Village to issue up to \$4.5 million in deficit financing to liquidate deficits in various funds. As part of the deficit financing legislation, OSC must conduct an annual review of the Village’s proposed budget, and the Village Board must make adjustments to the proposed budget based on OSC’s recommendations.
- <sup>26</sup> For more information on OSC’s Fiscal Stress Monitoring System, see [www.osc.ny.gov/local-government/fiscal-monitoring](http://www.osc.ny.gov/local-government/fiscal-monitoring).
- <sup>27</sup> “Village of Washingtonville – Budget Review (B25-6-1),” OSC, January 22, 2025: <https://www.osc.ny.gov/local-government/audits/village/2025/01/22/village-washingtonville-budget-review-b25-6-1>.
- <sup>28</sup> Chapter 276 of the Laws of 2024 extends the ability of the Village to issue this deficit financing debt until June 30, 2025.
- <sup>29</sup> Part DD of Chapter 56 of the Laws of 2024 establishing the “City of Dunkirk Fiscal Recovery Act.”
- <sup>30</sup> U.S. Department of the Treasury, *Compliance and Reporting Guidance State and Local Fiscal Recovery Funds*, as of October 15, 2024: <https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf>. See pages 7 and 8 for eligible cost timeframes.
- <sup>31</sup> For more information on Multiyear Financial Planning, see OSC’s “Planning Resources” website at [www.osc.ny.gov/local-government/resources/planning-resources](http://www.osc.ny.gov/local-government/resources/planning-resources).
- <sup>32</sup> OSC’s Academy for New York State’s Local Officials provides training and other resources to local government officials. For more information on the Academy, including publications, webinars and additional information, see the Academy’s website at [www.osc.ny.gov/local-government/academy](http://www.osc.ny.gov/local-government/academy).

# Contacts



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

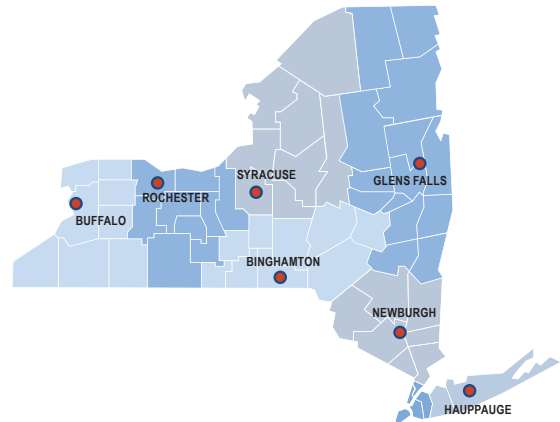
## Division of Local Government and School Accountability

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

Tel: 518.474.4037 • Fax: 518.486.6479

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

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



**Andrea C. Miller**  
Executive Deputy Comptroller

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

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

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

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

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

Technical Assistance is available at any of our Regional Offices

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

**BUFFALO REGIONAL OFFICE**  
Tel 716.847.3647 • Fax 716.847.3643 • Email [Muni-Bufferalo@osc.ny.gov](mailto:Muni-Bufferalo@osc.ny.gov)  
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Tel 607.721.8306 • Fax 607.721.8313 • Email [Muni-Statewide@osc.ny.gov](mailto:Muni-Statewide@osc.ny.gov)

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## Contact

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

110 State Street, 12th floor  
Albany, NY 12236  
Tel: (518) 474-4037  
Fax: (518) 486-6479  
or email us: [localgov@osc.ny.gov](mailto:localgov@osc.ny.gov)

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

