

FINANCIAL REPORT

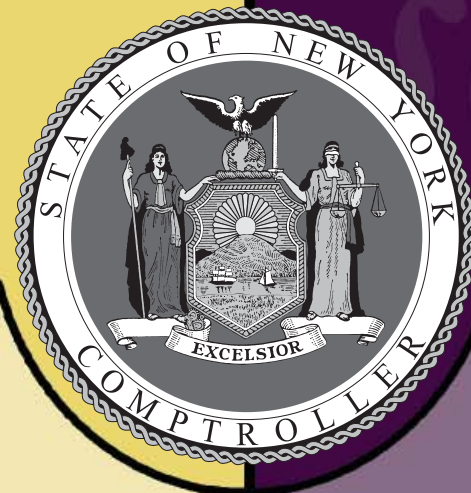
ON COUNTIES

FISCAL YEARS ENDED 2005

OFFICE OF THE
NEW YORK STATE
COMPTROLLER

Thomas P. DiNapoli

*Our mission
is to serve
taxpayers'
interests by
improving
the fiscal
management of
local governments
and schools in
New York State*



JULY 2007

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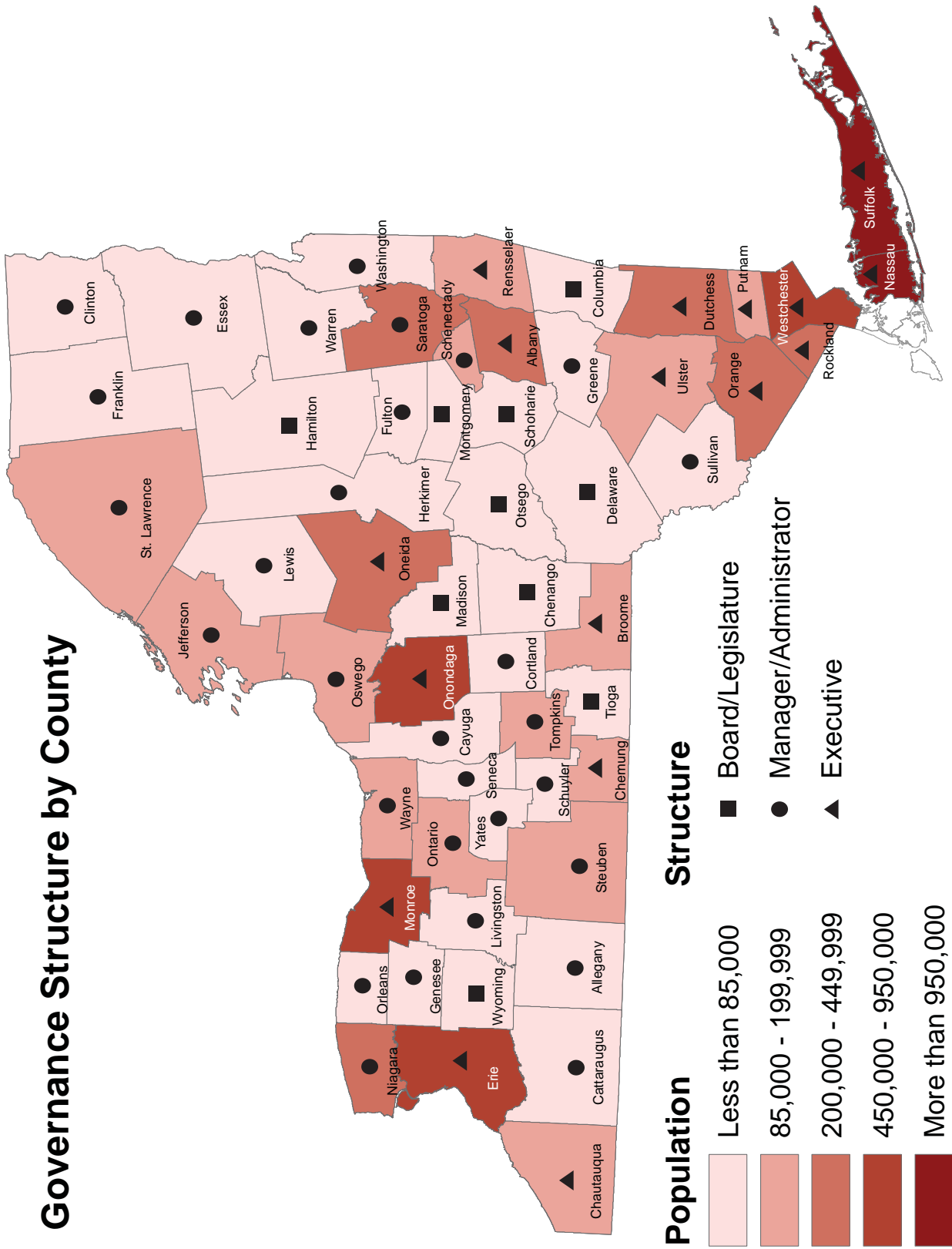
**FINANCIAL REPORT
ON COUNTIES
FISCAL YEARS ENDED 2005**



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NEW YORK STATE COMPTROLLER**

**Thomas P. DiNapoli
State Comptroller**

Governance Structure by County



Overview

There are 57 counties in New York State (excluding the five boroughs of New York City). Counties are municipal corporations with geographical jurisdiction, home rule powers and the fiscal capacity to provide a variety of services to residents. This report provides an overview of their finances, including data for county fiscal years ending in 2004 and 2005.

The counties of New York State vary widely in terms of population, ranging from 5,228 to 1.5 million. According to Census estimates for 2005, the five most populous counties are Suffolk, Nassau, Westchester, Erie and Monroe. The five least populous counties are Hamilton, Schulyer, Yates, Lewis and Schoharie.

The counties of New York also vary in terms of their governance structure. Generally, county governments operate under one of three different organizational arrangements:

- County executive
- Appointed county manager/administrator
- Legislature/board

The **county executive model** enlists an elected county executive as the chief administrative officer of the jurisdiction. As an elected official, the county executive usually has the authority to veto ordinances adopted by the county legislature/board (subject to their possible override) and to hire/fire department heads. In New York, this model of governance is most prevalent in the most populous counties, including those on Long Island, Erie, Monroe and Onondaga. In total, 17 New York State counties follow this model of governance.¹

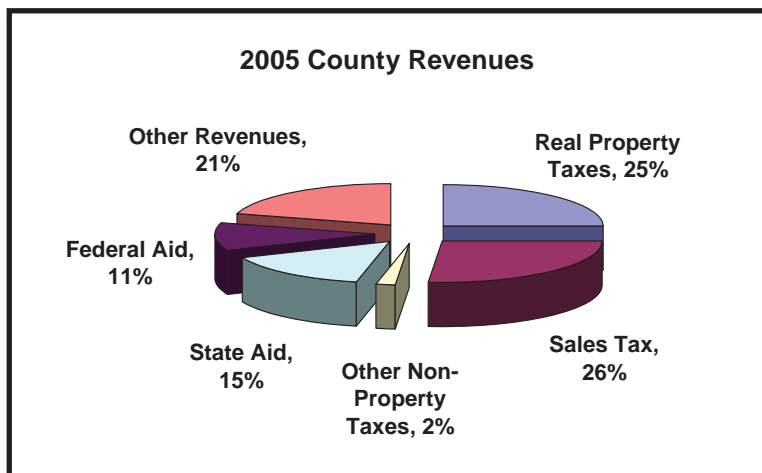
Under the **manager/administrator model**, the county legislative body appoints an administrator or professional county manager who serves at the pleasure of that body (this could be the legislature or the board of supervisors). The manager/administrator is usually vested with a broad range of powers, including the authority to hire/fire department heads and formulate a budget. This model of governance is the most common in the State. Presently, there are 30 New York State counties with either county managers or county administrators.

Counties utilizing the **legislature/board model** tend to be more rural. Under this model, counties operate under the administrative direction of an elected legislative body (this could be the legislature, board of supervisors or board of representatives). This body has both legislative (power to enact ordinances and adopt budgets) and executive authority (power to administer policies and appoint county employees). Ten counties currently operate under this model of governance.²

¹ For Ulster County, the county executive model of governance will take effect in January 2009.

² For more information on county governance see: NYSAC and the Dennis A. Pelletier County Government Institute's County Government Organization in New York State January 2007.
Online: http://www.nysac.org/Policy_and_Research/documents/Countyorganizationreport2007Final.pdf

Revenues



County revenues totaled more than \$17.5 billion in 2005. Between 2000 and 2005, county revenues increased 16 percent, an average of 3.1 percent a year, moderately exceeding the average annual inflation rate of 2.5 percent a year for the same time period.

Property Taxes

Counties rely on property tax revenues to support their operations, but they are less dependent on such taxes than most local governments. In 2005, counties raised nearly \$4.4 billion from property taxes, which accounted for 25 percent of total county revenues. Statewide, local governments raised 36 percent of their revenues through the property tax in 2005.

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According to 2006 property tax levy data and a recent OSC report,³ county property tax levy growth has slowed recently, largely due to the implementation of the Medicaid cap. Growth in county property tax levies in 2006 measured just over 3 percent overall, versus the 7 percent average annual increase from 2001 to 2005.

New York remains one of the most heavily taxed states in terms of real property. Indeed, New York's per capita property tax burden was the fourth highest in the nation at \$1,677 in 2004, or 54 percent above the national average of \$1,086.⁴ Only New Jersey, Connecticut and New Hampshire rank higher.

³ County Medicaid Update, Office of the State Comptroller, 2006.

Online: <http://www.osc.state.ny.us/localgov/pubs/research/medicaidupdate.pdf>

⁴ Just the Facts 2004, The Public Policy Institute of New York State, Inc.

Sales Taxes

Sales tax is reported as part of non-property taxes and represents another major source of revenue for county governments. In fact, the sales tax now exceeds the property tax as the largest contributor to the county revenue mix. In 2005, non-property taxes totaled over \$4.9 billion. Sales tax revenues represented \$4.6 billion of this amount,⁵ or 26 percent of total county revenues. Between 1995 and 2005, county sales tax revenues increased about 84 percent, or 6.3 percent on an average annual basis.

Local sales tax rates vary widely across the State. These rates range from a low of 3 percent to a high of 5 percent. When added to the State rate of 4 percent, combined sales tax rates range from 7 percent to 9 percent. These rates are high compared to the rest of the nation. Although the State recently scaled back its sales tax rate from 4.25 percent to 4 percent, many counties have been increasing their local sales tax rates.

A recent survey of county governments shows that some counties share as much as 70 percent of their sales tax revenues with municipalities within their borders, while others retain all the proceeds.

Only six counties continue to levy the 3 percent rate that is statutorily allowable: Hamilton, St. Lawrence, Saratoga, Warren, Washington and Westchester. The remaining 51 counties have sought and received special legislative approval to exceed the 3 percent rate as a way to raise additional revenues. Although these special requests are generally characterized as “temporary,” many counties have repeatedly returned to the State Legislature for approval to continue levying the higher rate.

Five counties (Allegany, Erie, Nassau, Oneida and Suffolk) have rates exceeding 4 percent. The highest local rate (5 percent) is in Oneida County.

A recent survey of county governments shows that some counties share as much as 70 percent of their sales tax revenues with municipalities within their borders, while others retain all the proceeds. Of the 57 counties, 43 counties have sharing agreements with other municipalities.

⁵ The remaining \$322 million in non-property taxes includes items such as: tax on hotel occupancy; automobile use tax; OTB surtax and emergency telephone systems surcharge.

Other Revenues

The “other revenue” category is the third-largest revenue source for county governments. In 2005, it represented 21 percent of total county revenues or \$3.6 billion. Between 1995 and 2005, other revenue grew by almost 19 percent or an annual average increase of 1.7 percent during that period. Significant decreases between 2000 and 2005 are due, in large part, to the impact of proceeds from tobacco securitization, which are essentially non-recurring revenues, as well as the privatization of the Erie County Medical Center.

Other items contained in this revenue category include: sewer and water departmental fees and charges, as well as income from licenses, permits, rentals, sales, fines and forfeits, recoveries and refunds.

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State Aid

Overall, State aid to counties has increased about 40 percent from \$1.9 billion in 1995 to \$2.7 billion in 2005, an average annual growth of 3.6 percent.

While counties are not eligible to participate in the State’s revenue sharing program (recently renamed AIM—Aid and Incentives to Municipalities), they do receive other types of revenue from the State that is classified as aid, e.g. highway, transportation and health. Overall, State aid to counties has increased about 40 percent from \$1.9 billion in 1995 to \$2.7 billion in 2005, an average annual growth of 3.6 percent. The share of county revenues resulting from State aid has remained relatively unchanged over the last decade and represented 15 percent of total county revenues in 2005.

Federal Aid

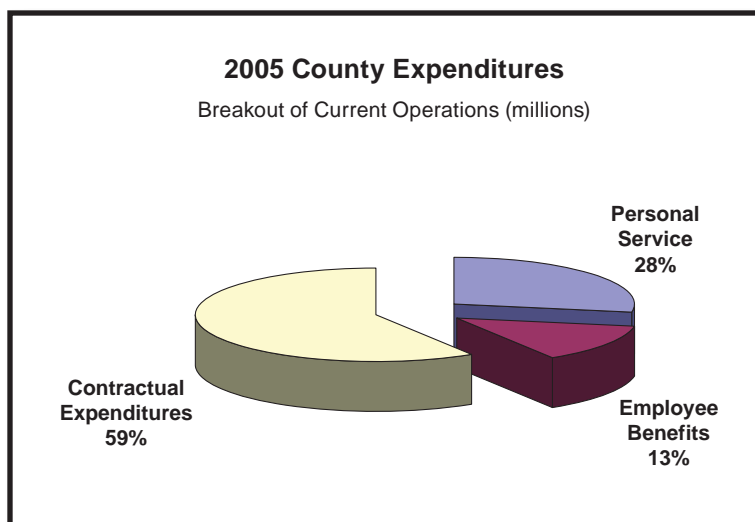
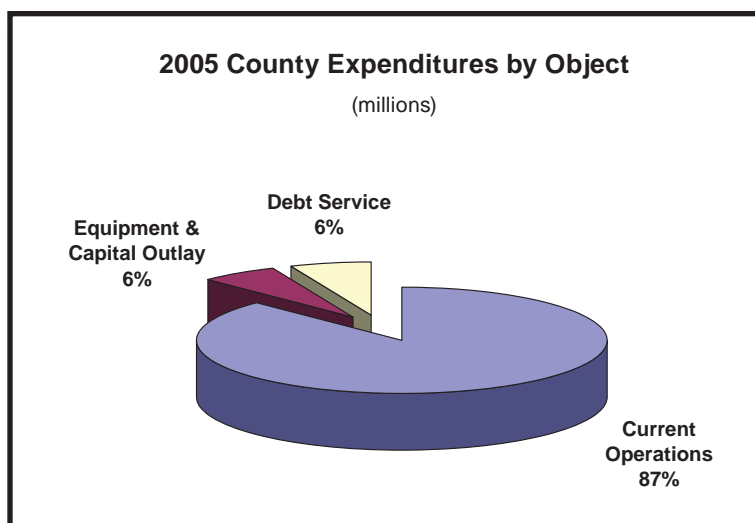
Federal aid represents nearly 11 percent of total county revenues. This is an increase of 23 percent since 1995. Most federal aid received by counties is reimbursement for social services expenditures.

Expenditures

County expenditures totaled \$18.7 billion in 2005. Of that amount, counties spent \$1.2 billion on equipment and capital outlay (an increase of 50 percent since 1995), \$1.2 billion on debt service (an increase of 44 percent) and \$16.4 billion on current operations (an increase of 41 percent). Payments for current operations comprised about 87 percent of total county expenditures.

Overall, county expenditures increased by 21 percent between 2000 and 2005, at an average of about 3.9 percent a year. This rate of increase exceeds inflation for the period (2.5 percent) and revenue gains for counties as a class (3.1 percent).

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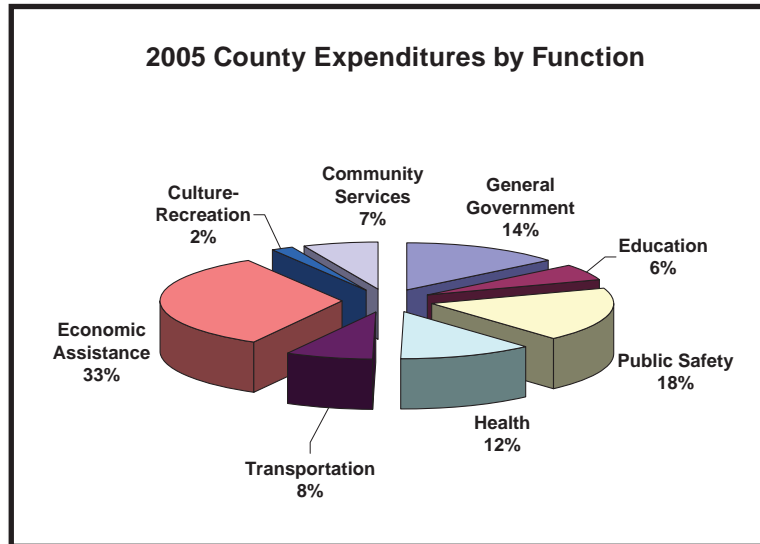


Of the \$16.4 billion counties spent on current operations in 2005, approximately \$4.6 billion (28 percent) was for personal services, approximately \$9.6 billion (59 percent) was for contractual services and the remaining \$2.2 billion (13 percent) was for employee benefits.

County expenditures on employee benefits, including pensions and health insurance, increased almost 97 percent, at an average annual rate of 7 percent, between 1995 and 2005. Spending on employee benefits comprised 8 percent of all county expenditures in 1995 and 12 percent of expenditures in 2005.

At the functional level, counties allocate the majority of their budgets (33 percent) to economic assistance spending. This category is comprised mostly of social service programs, including

Medicaid. Public safety, which includes fire and police services, is the second-largest category of county expenditures (18 percent of total). General government (14 percent) and health (12 percent) represent the third-and fourth-largest categories of county spending, respectively.



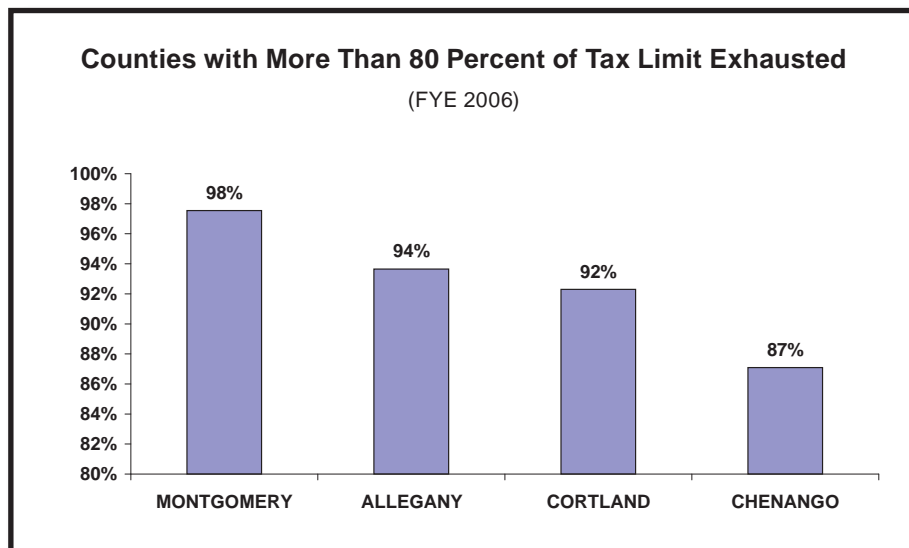
Between 1995 and 2005, public safety costs experienced the fastest growth at an average annual rate of 6.6 percent. Education expenditures were the second fastest, growing at an average annual rate of 4.9 percent.

Between 1995 and 2005, public safety costs experienced the fastest growth at an average annual rate of 6.6 percent. Education expenditures were the second fastest, growing at an average annual rate of 4.9 percent. Health expenditures during this period actually decreased by 0.1 percent. However, this negative growth trend was due largely to the off-budget transfer of county medical centers in Erie, Nassau and Westchester counties.

Tax and Debt Limits

Counties are subject to both constitutional tax and debt limits, which 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). The tax limit is generally calculated as 1.5 percent of total property value in the county. The debt limit is generally calculated as 7 percent of property value.⁶

As of 2006, four counties (Montgomery, Allegany, Cortland and Chenango) are within close proximity to their tax limits. That is, they have each exhausted greater than 80 percent of their tax limits. There are no counties that are within close proximity to their debt limits.



Medicaid

Calendar year 2006 marked the first year of the statewide cap on local Medicaid costs. Under the cap, a county's local Medicaid cost increases are capped at 2005 levels plus 3.5 percent. In 2007, costs are capped at 3.25 percent and in 2008 at 3 percent. In 2008 and thereafter, cost increases will continue to be capped at 3 percent, but counties will also have the option of "swapping" a percentage of their sales tax revenues (in perpetuity) in lieu of the 3 percent cap. Counties will have to decide whether to participate in this sales tax intercept by September 2007. Generally, the only counties that are likely to consider this option are those that have experienced sales tax revenue growth below 3 percent.

⁶ The one exception to this rule is Nassau County, where the debt limit is calculated as 10 percent of property value.

| Summary of Finances for Counties - Fiscal Years Ended in 1995 and 2000 - 2005 | | | | | | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|--------------|-----------------------|
| Counties | 1995 (6) | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 (7) | Percent Change | | Average Annual Change |
| | 10,668,214 | 10,968,179 | 10,968,179 | 10,968,179 | 10,968,179 | 10,968,179 | 10,968,179 | 2000-2005 | 1995-2005 | 2000-2005 |
| Population (1) | | | | | | | | No Change | 2.8% | No Change |
| TAXABLE VALUATION OF REAL PROPERTY: | | | | | | | | | | |
| Assessed Value | \$191,303.7 | \$244,464.3 | \$255,296.8 | \$262,477.0 | \$275,756.1 | \$283,345.5 | \$341,074.7 | 39.5% | 78.3% | 6.9% |
| Full Value | \$526,666.8 | \$594,307.2 | \$635,075.6 | \$688,996.4 | \$787,048.5 | \$863,697.8 | \$942,576.3 | 58.6% | 79.0% | 9.7% |
| INDEBTEDNESS DATA: | | | | | | | | | | |
| Debt Issued: | | | | | | | | | | |
| Bonds | \$558.3 | \$534.6 | \$501.6 | \$754.0 | \$1,297.5 | \$1,961.0 | \$1,658.7 | 210.3% | 197.1% | 25.4% |
| Notes (2) | \$1,366.3 | \$819.9 | \$1,038.2 | \$959.7 | \$821.9 | \$540.4 | \$664.8 | -18.9% | -51.3% | -4.1% |
| Outstanding Debt: | | | | | | | | | | |
| Bonds | \$5,684.9 | \$6,219.9 | \$5,816.4 | \$5,817.3 | \$6,668.4 | \$7,042.2 | \$7,766.0 | 24.9% | 36.6% | 4.5% |
| Notes (2) | \$1,201.5 | \$878.9 | \$965.4 | \$777.9 | \$944.6 | \$787.6 | \$917.0 | 4.3% | -23.7% | 0.9% |
| TOTAL OUTSTANDING DEBT | \$6,886.4 | \$7,098.8 | \$6,781.8 | \$6,595.2 | \$7,613.1 | \$7,829.7 | \$8,683.1 | 22.3% | 26.1% | 4.1% |
| REVENUES: | | | | | | | | | | |
| Real Property Taxes and Assessments | \$3,165.1 | \$3,342.9 | \$3,338.6 | \$3,555.2 | \$3,954.1 | \$4,229.7 | \$4,385.0 | 31.2% | 38.5% | 5.6% |
| Non-Property Taxes | \$2,711.1 | \$3,662.1 | \$3,717.6 | \$3,982.8 | \$4,260.1 | \$4,638.8 | \$4,943.7 | 35.0% | 82.4% | 6.2% |
| State Aid | \$1,916.0 | \$2,290.8 | \$2,460.6 | \$2,483.6 | \$2,646.8 | \$2,750.8 | \$2,686.9 | 17.3% | 40.2% | 3.2% |
| Federal Aid | \$1,537.7 | \$1,678.8 | \$1,864.8 | \$2,048.8 | \$2,005.1 | \$2,017.1 | \$1,884.8 | 12.3% | 22.6% | 2.3% |
| Other Revenues (3) (4) (5) | \$3,058.1 | \$4,092.9 | \$3,680.3 | \$3,541.6 | \$3,519.7 | \$3,326.4 | \$3,623.5 | -11.5% | 18.5% | -2.4% |
| TOTAL REVENUES | \$12,388.0 | \$15,067.5 | \$15,061.8 | \$15,611.9 | \$16,385.8 | \$16,962.7 | \$17,523.8 | 16.3% | 41.5% | 3.1% |
| EXPENDITURES: | | | | | | | | | | |
| Current Operations (3) (4) (5) | \$11,625.8 | \$13,327.9 | \$14,196.0 | \$14,819.9 | \$15,429.1 | \$16,319.8 | \$16,365.6 | 22.8% | 40.8% | 4.2% |
| Equipment and Capital Outlay | \$789.2 | \$940.7 | \$1,233.7 | \$1,140.2 | \$1,098.1 | \$1,152.9 | \$1,184.3 | 25.9% | 50.1% | 4.7% |
| Debt Service: | | | | | | | | | | |
| Principal | \$479.9 | \$828.8 | \$782.3 | \$595.5 | \$607.4 | \$603.6 | \$789.3 | -4.8% | 64.5% | -1.0% |
| Interest | \$333.7 | \$361.3 | \$366.8 | \$346.4 | \$382.1 | \$351.4 | \$384.5 | 6.4% | 15.2% | 1.3% |
| TOTAL EXPENDITURES | \$13,228.6 | \$15,458.7 | \$16,578.8 | \$16,902.0 | \$17,516.7 | \$18,427.7 | \$18,723.7 | 21.1% | 41.5% | 3.9% |

(1) 1990 Federal Census population figures are used for 1995. For 2000-2005, 2000 Federal Census population figures are used.

(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) so revenues and expenditures for these facilities are not reflected in the subsequent years 2000 to 2005. For comparison purposes, these Nassau County health facilities did report the following in 1995: Other Revenues of \$276.4 million and Current Operations of \$294.1. 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. These amounts are included in Other Revenues.

- (4) Starting in 1998, trend data 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 basis of comparison, in 1995 WCWC and RTI finances are summarized as follows: Other Revenues and Total Revenues - \$377.9 million, Current Operations - \$394.0 million, Interest - \$2.7 million, Total Expenditures \$396.7 million.
- (5) Starting January 1, 2004, operation of the Erie County Medical Center (ECMC) was transferred to the Erie County Medical Corporation. As a result, the financial transactions of the medical center are not reported as in prior years. For basis of comparison, Erie County Medical Center reported the following in 1995 and 2000 to 2004: Other Revenues of \$223.0 million in 1995, \$303.0 million in 2000, \$307.6 million in 2001, \$312.6 million in 2002, \$ 290.8 million in 2003, and \$0 in 2004; Current Operations of \$223.8 million in 1995, \$245.2 million in 2000, \$251.8 million in 2001, \$247.0 million in 2002, \$ 274.2 million in 2003, and \$0 in 2004.
- (6) Nassau County changed its fiscal year to end September 30; therefore, financial data of the County included in this Table for 1995 is only for a nine-month interim fiscal year, January 1 – September 30, 1995.
- (7) Fiscal Year 2005 data of the County of Columbia is not available, as the County did not file a 2005 annual financial report in time for publication. For comparison purposes, in 2004, Columbia County reported \$8.1 million in total outstanding debt, \$98.1 million in total revenues, and \$101.8 million in total expenditures.

Expenditure Trends by Function for Counties - Fiscal Years Ended in 1995 and 2000 - 2005

| Counties | 1995 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | Percent Change | | | Average Annual Change | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|--------------|--------------|-----------------------|-------------|
| | | | | | | | | 2000-2005 | 1995-2005 | 2000-2005 | 1995-2005 | 1995-2005 |
| General Government | \$1,569.8 | \$1,799.3 | \$1,970.2 | \$1,942.4 | \$2,015.2 | \$2,426.7 | \$2,482.3 | 38.0% | 58.1% | 6.6% | 4.7% | 4.7% |
| Education | \$616.0 | \$715.3 | \$795.0 | \$834.0 | \$870.6 | \$917.2 | \$998.1 | 39.5% | 62.0% | 6.9% | 4.9% | 4.9% |
| Public Safety | \$1,714.0 | \$2,391.5 | \$2,588.2 | \$2,755.2 | \$2,933.7 | \$3,122.0 | \$3,244.3 | 35.7% | 89.3% | 6.3% | 6.6% | 6.6% |
| Health | \$2,269.3 | \$1,914.0 | \$2,001.6 | \$2,088.1 | \$2,207.0 | \$2,035.1 | \$2,117.6 | 10.6% | -6.7% | 2.0% | -0.7% | -0.7% |
| Transportation | \$867.2 | \$1,069.7 | \$1,277.4 | \$1,190.1 | \$1,207.2 | \$1,244.3 | \$1,333.5 | 24.7% | 53.8% | 4.5% | 4.4% | 4.4% |
| Economic Assistance | \$4,403.8 | \$5,160.7 | \$5,460.3 | \$5,718.9 | \$5,890.4 | \$6,275.8 | \$5,852.3 | 13.4% | 32.9% | 2.5% | 2.9% | 2.9% |
| Culture-Recreation | \$235.9 | \$332.3 | \$346.1 | \$344.0 | \$349.4 | \$341.8 | \$352.5 | 6.1% | 49.4% | 1.2% | 4.1% | 4.1% |
| Community Services | \$739.0 | \$885.8 | \$990.9 | \$1,087.4 | \$1,063.7 | \$1,109.7 | \$1,169.4 | 32.0% | 58.2% | 5.7% | 4.7% | 4.7% |
| TOTAL CURRENT OPERATIONS AND EQUIPMENT & CAPITAL OUTLAY | \$12,415.0 | \$14,268.6 | \$15,429.7 | \$15,960.1 | \$16,527.2 | \$17,472.7 | \$17,550.0 | 23.0% | 41.4% | 4.2% | 3.5% | 3.5% |
| TOTAL DEBT SERVICE | \$813.6 | \$1,190.1 | \$1,149.1 | \$941.9 | \$989.5 | \$955.0 | \$1,173.8 | -1.4% | 44.3% | -0.3% | 3.7% | 3.7% |
| Principal | \$479.9 | \$628.8 | \$782.3 | \$595.5 | \$607.4 | \$603.6 | \$789.3 | -4.8% | 64.5% | -1.0% | 5.1% | 5.1% |
| Interest | \$333.7 | \$361.3 | \$366.8 | \$346.4 | \$382.1 | \$351.4 | \$384.5 | 6.4% | 15.2% | 1.3% | 1.4% | 1.4% |
| TOTAL EXPENDITURES | \$13,228.6 | \$15,458.7 | \$16,578.8 | \$16,902.0 | \$17,516.7 | \$18,427.7 | \$18,723.8 | 20.8% | 41.5% | 3.9% | 3.5% | 3.5% |

Counties

Selected Demographic and Socioeconomic Indicators

| County | Population | | | Unemployment Rate | | Median Household Income | | Poverty Rate | | Median House Value | | | |
|-------------|------------|-----------|-----------------------|-------------------|-------|-------------------------|----------|--------------|-------|--------------------|-----------|-----------|-------|
| | 1970 | 2000 | % Change 1970 to 2000 | 1990 | 2000 | 1990 | 2000 | 1990 | 2000 | 1990 | 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% | 10.8% | \$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 | \$88,200 | 47.4% |
| 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 | \$60,200 | 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% |
| Schuylar | 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 (2006) | | | | | Debt (2005 FYE) | | | Revenue and Expenses (2005) | | |
|--------------|-----------------------------------|-------------------------------------|---------------------|--------------------------|------------------------------------|---------------------------------------|----------------------------|----------|----------------------------------|---|--|
| | % Change in Tax Levy 2001 to 2006 | % Change in Full Value 2001 to 2006 | Full Value Tax Rate | % of Tax Limit Exhausted | Debt Service as a % of Expenditure | Total Outstanding Debt Per Capita (1) | Percent Change (2000-2005) | | Salary as a % of Expenses (2005) | Employee Benefits as a % of Expenses (2005) | |
| | | | | | | | Revenues | Expenses | | | |
| Albany | 84.8% | 39.1% | \$3.45 | 23.03% | 3.4% | \$651 | 10.2% | 21.0% | 23.8% | 11.8% | |
| Allegany | 56.9% | 14.2% | \$14.64 | 93.87% | 1.6% | \$672 | 26.6% | 42.2% | 20.2% | 10.7% | |
| Broome | 44.3% | 19.7% | \$7.53 | 50.21% | 4.5% | \$650 | 27.0% | 29.7% | 23.3% | 12.6% | |
| Cattaraugus | 44.7% | 24.1% | \$12.35 | 55.39% | 4.8% | \$741 | 24.6% | 22.5% | 25.4% | 11.7% | |
| Cayuga | 59.2% | 26.6% | \$9.09 | 49.39% | 5.6% | \$79 | 17.9% | 11.8% | 24.5% | 14.6% | |
| Chautauqua | 48.0% | 16.1% | \$9.49 | 69.29% | 1.7% | \$417 | 14.9% | 12.3% | 24.1% | 11.2% | |
| Chemung | 26.8% | 20.8% | \$9.13 | 52.93% | 4.1% | \$440 | 17.1% | 20.0% | 23.7% | 10.7% | |
| Chenango | 49.6% | 26.9% | \$12.57 | 89.41% | 4.1% | \$239 | 47.2% | 44.5% | 21.5% | 16.8% | |
| Clinton | 113.6% | 33.3% | \$5.80 | 22.67% | 3.6% | \$447 | 46.1% | 53.6% | 22.7% | 9.0% | |
| Columbia (2) | 57.9% | 56.5% | \$6.12 | 39.47% | — | — | — | — | — | — | |
| Cortland | 67.8% | 25.1% | \$13.44 | 97.14% | 0.9% | \$144 | 35.5% | 29.3% | 27.0% | 12.4% | |
| Delaware | 43.9% | 39.6% | \$5.78 | 31.97% | 2.5% | \$668 | 30.9% | 28.6% | 26.2% | 12.9% | |
| Dutchess | 49.0% | 95.3% | \$2.58 | 20.68% | 4.9% | \$236 | 41.8% | 34.6% | 24.3% | 10.4% | |
| Erie | 23.1% | 19.3% | \$5.11 | 23.77% | 4.8% | \$705 | -24.8% | -9.5% | 19.3% | 9.0% | |
| Essex | 54.3% | 55.0% | \$3.00 | 18.12% | 2.8% | \$1,228 | 23.1% | 47.6% | 20.2% | 10.6% | |
| Franklin | 80.0% | 38.2% | \$6.28 | 35.14% | 3.1% | \$112 | 23.8% | 24.9% | 21.1% | 16.6% | |
| Fulton | 13.0% | 37.3% | \$10.20 | 96.80% | 1.3% | \$77 | 2.2% | 9.3% | 27.7% | 13.9% | |
| Genesee | 57.2% | 18.2% | \$9.82 | 63.25% | 2.9% | \$263 | 5.7% | 3.7% | 26.9% | 11.2% | |
| Greene | 43.1% | 44.5% | \$4.49 | 35.80% | 2.7% | \$388 | 28.7% | 28.4% | 25.2% | 11.7% | |
| Hamilton | 64.3% | 40.4% | \$2.13 | 17.54% | 0.0% | \$0 | 34.2% | 44.9% | 30.6% | 13.2% | |
| Herkimer | 67.6% | 36.7% | \$6.00 | 42.11% | 1.1% | \$110 | 20.4% | 23.2% | 22.1% | 9.7% | |
| Jefferson | 27.3% | 25.1% | \$8.96 | 61.35% | 2.2% | \$261 | 30.3% | 26.2% | 23.0% | 13.9% | |
| Lewis | 36.7% | 24.1% | \$8.56 | 45.30% | 0.6% | \$177 | 24.7% | 23.8% | 32.3% | 21.5% | |
| Livingston | 40.3% | 26.3% | \$7.44 | 52.82% | 0.9% | \$746 | 14.6% | 2.8% | 31.3% | 13.4% | |
| Madison | 58.3% | 26.8% | \$8.38 | 45.14% | 1.8% | \$92 | 49.0% | 37.0% | 25.3% | 12.2% | |
| Monroe | 41.0% | 16.2% | \$8.02 | 50.55% | 5.6% | \$720 | -4.6% | 0.0% | 17.9% | 7.7% | |
| Montgomery | 59.6% | 17.4% | \$17.65 | 98.12% | 4.6% | \$657 | 34.1% | 28.6% | 19.6% | 13.1% | |
| Nassau | 49.2% | 68.7% | \$2.13 | 8.99% | 15.4% | \$2,509 | 18.6% | 30.1% | 25.3% | 11.2% | |
| Niagara | 36.3% | 15.2% | \$8.70 | 61.31% | 7.9% | \$243 | 16.6% | 19.2% | 21.4% | 12.9% | |
| Oneida | 20.8% | 19.2% | \$7.37 | 42.50% | 3.8% | \$412 | 11.2% | 5.9% | 21.8% | 7.9% | |

| | | | | | | | | | | |
|------------------------------|--------------|--------------|---------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|
| Onondaga | 30.9% | 23.6% | \$6.67 | 45.36% | 7.3% | \$535 | 19.1% | 24.0% | 20.8% | 9.7% |
| Ontario | 44.4% | 33.0% | \$6.62 | 48.05% | 3.0% | \$245 | 22.4% | 20.3% | 28.4% | 10.7% |
| Orange | 58.0% | 86.2% | \$3.11 | 25.28% | 3.3% | \$578 | 36.4% | 24.3% | 23.4% | 11.5% |
| Orleans | 37.8% | 16.9% | \$8.19 | 53.52% | 1.5% | \$144 | 7.3% | 6.8% | 29.6% | 8.4% |
| Oswego | 5.5% | -7.8% | \$10.10 | 52.06% | 2.3% | \$89 | 6.3% | -2.4% | 24.2% | 14.0% |
| Otsego | 19.1% | 31.1% | \$3.89 | 21.75% | 2.3% | \$469 | 17.3% | 18.7% | 26.9% | 13.4% |
| Putnam | 45.2% | 84.9% | \$1.59 | 11.86% | 2.7% | \$372 | 9.4% | 30.6% | 29.8% | 12.1% |
| Rensselaer | 55.7% | 35.3% | \$6.55 | 45.07% | 2.8% | \$446 | 21.6% | 23.6% | 26.9% | 10.2% |
| Rockland | 17.7% | 63.6% | \$1.22 | 6.84% | 3.8% | \$1,534 | 32.4% | 34.0% | 26.5% | 13.7% |
| St Lawrence | 52.7% | 15.1% | \$9.28 | 49.60% | 0.6% | \$32 | 27.6% | 16.6% | 24.8% | 14.1% |
| Saratoga | 55.4% | 61.2% | \$2.39 | 19.57% | 1.1% | \$80 | 24.0% | 29.6% | 28.4% | 13.2% |
| Schenectady | 35.6% | 37.5% | \$7.74 | 57.95% | 3.2% | \$279 | 6.6% | 12.3% | 24.5% | 11.8% |
| Schoharie | 51.5% | 24.3% | \$9.67 | 45.45% | 1.4% | \$43 | 29.8% | 28.7% | 27.7% | 12.8% |
| Schuyler | 44.7% | 24.3% | \$10.54 | 76.49% | 0.2% | \$15 | 22.5% | 22.0% | 28.4% | 12.8% |
| Seneca | 40.9% | 14.2% | \$6.98 | 42.05% | 0.1% | \$601 | 19.9% | 58.0% | 22.9% | 8.2% |
| Steuben | 49.0% | 24.7% | \$8.48 | 60.86% | 0.3% | \$253 | 10.1% | 10.1% | 26.5% | 11.8% |
| Suffolk | 31.5% | 109.2% | \$2.05 | 17.47% | 5.2% | \$583 | 31.4% | 31.3% | 32.4% | 15.7% |
| Sullivan | 31.3% | 58.0% | \$5.96 | 43.70% | 3.4% | \$1,099 | 10.6% | 20.7% | 25.0% | 13.3% |
| Tioga | 45.3% | 31.8% | \$9.37 | 58.69% | 1.4% | \$122 | 14.9% | 35.0% | 22.5% | 13.2% |
| Tompkins | 82.3% | 36.7% | \$6.42 | 45.83% | 3.4% | \$462 | 28.3% | 27.9% | 23.9% | 9.8% |
| Ulster | 108.0% | 86.6% | \$4.03 | 23.81% | 3.8% | \$950 | 20.5% | 34.8% | 25.9% | 15.4% |
| Warren | 51.7% | 57.4% | \$3.17 | 26.26% | 2.2% | \$411 | 37.7% | 48.0% | 26.7% | 10.2% |
| Washington | 61.7% | 39.5% | \$7.75 | 49.39% | 2.5% | \$252 | 11.0% | 22.6% | 27.7% | 11.8% |
| Wayne | 37.5% | 14.9% | \$9.49 | 72.22% | 1.4% | \$323 | 23.0% | 18.6% | 28.8% | 12.1% |
| Westchester | 49.7% | 79.1% | \$3.05 | 20.22% | 5.5% | \$758 | 31.3% | 32.1% | 18.2% | 9.1% |
| Wyoming | 34.1% | 19.8% | \$6.38 | 32.61% | 4.4% | \$114 | 7.2% | -2.1% | 32.9% | 11.5% |
| Yates | 31.1% | 38.7% | \$7.56 | 50.57% | 5.5% | \$812 | 28.2% | 34.0% | 26.9% | 10.1% |
| All Counties (median) | 45.3% | 31.1% | \$7.37 | 45.4% | 2.8% | \$399 | 22.4% | 24.2% | 25.1% | 11.8% |
| All Counties (mean) | 47.8% | 36.9% | \$7.10 | 45.6% | 3.2% | \$459 | 21.5% | 24.2% | 25.1% | 12.1% |

(1) Per Capita calculations based on 2000 Census figures.

(2) 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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Office of the State Comptroller
Division of Local Government and School Accountability
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