

# Multiyear Comparisons Using OpenBookNewYork.com

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Division of Local Government and School Accountability



NYS COMPTROLLER  
**THOMAS P. DiNAPOLI**

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New York State Comptroller Thomas P. DiNapoli [Open Book New York Video](#)

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Local Government Data Search

You can search six reports:

- Property Tax Cap:** Factors used by local governments to calculate their real property tax levy limit.
- Revenues and Expenditures:** Local government revenue and expenditure data.
- Tax Limit:** The maximum amount of real property tax cities, counties and villages may levy.
- Balance Sheet:** Local government asset, liability and equity data.
- Debt:** Local government summary of debt related activity. Installment purchase contract data is not available for school districts prior to 2003.
- Multi-year Compare:** 2 to 5 year presentation of local government Balance Sheet, Revenue, Expenditure, Fund Balance/Net Assets and Budget data by fund.

Report ▼  
 Property Tax Cap     Revenues and Expenditures     Tax Limit  
 Balance Sheet     Debt     Multi-year Compare

Report Type ▼  
 Trend     Comparison

Submit

You can also download bulk detailed account-level data of revenues, expenditures and balance sheets. Download the following zipped .csv files:

- Single class of local government for all years,
- All classes of local government for a single year, or
- All classes of local government for all years.

Download Bulk Data Files—  
 Revenue, Expenditure, and Balance Sheet Account Code Level Data  
 Debt  
 Property Tax Cap

Download Data

Links to additional Local Government financial information:  
[See Property Tax Rates in Your Community](#)   
[Additional Financial Information about Local Governments](#)

Date Last Updated: 8/13/2018

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Classes of Government:  
 City, County, Fire District,  
 School District, Town, Village,  
 Library, Special Purpose Unit,  
 Joint Activity

What kind of report?

Do you want a trend of multiple years for a single class, or a comparison between multiple governments?

Local Government Data Search

You can search six reports:

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Report ▼  
 Property Tax Cap     Revenues and Expenditures     Tax Limit  
 Balance Sheet     Debt     Multi-year Compare

Report Type ▼  
 Trend     Comparison

Submit

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Multiyear Comparison example:

Select Report:  
 Multi-year Compare

Select Report Type:  
 [Note that section will be grayed out]

Click: Submit

Class of Government: Select Town

Name of Local Government: Select Town of Allegany

Local Government Data Search - Multi-year Compare

Local Government

Class: Town

Name of Local Government: Allegany

Fiscal Years - Select two to five years.

2019  2018  2017  2016  2015  2014  2013  2012

2011  2010  2009  2008  2007  2006  2005  2004

Submit Cancel

Fiscal Years: Select last 5 completed fiscal years; 2017, 2016, 2015, 2014, 2013

Click: Submit

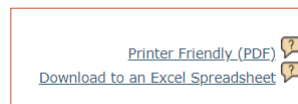
Takeaways from report:

- This is your data.
- Includes summary information (seen below) of municipality including Name, Municipality Code, County and Regional Office responsible for audit services and technical assistance.

Multi-year Comparison Report

Municipality: Town of Allegany County: Cattaraugus  
Municipality Code: 040301100000 Regional Office: Buffalo Regional Office

Upper right-hand corner you will see:



These options will allow you to make more user friendly reports (versions) for analysis by your local government.

These reports are simply what you see on the webpage.

Please note, no analysis is performed for you.

## First Section: Balance Sheet

Account Code	Code Narrative	2013	2014	2015	2016	2017	Difference 2016/2017
<b>BALANCE SHEET</b>							
A200	Cash	-617,172.24	\$45,698.63	\$16,921.36	\$80,667.81	\$19,726.53	-\$61,941.28
A201	Cash In Time Deposits	\$299,885.14	\$306,326.18	\$381,602.66	\$323,295.95	\$366,707.33	\$43,411.38
A210	Petty Cash	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$0.00
	<b>Cash:</b>	\$292,862.90	\$352,174.81	\$398,674.02	\$404,113.76	\$385,583.86	
A380	Accounts Receivable	\$21,088.72	\$91,697.49	\$22,650.92	\$9,120.70	\$7,635.62	-\$1,485.08
	<b>Other Receivables (net):</b>	\$21,088.72	\$91,697.49	\$22,650.92	\$9,120.70	\$7,635.62	
A391	Due From Other Funds	\$75,000.00	-	-	-	-	-
	<b>Due From Other Funds:</b>	\$75,000.00	-	-	-	-	
A230	Cash, Special Reserves	\$29,372.45	\$44,382.17	\$87,892.52	\$123,908.54	\$149,801.56	\$25,903.02
A231	Cash In Time Deposits, Spec Res	-	-	-	\$76,080.82	\$76,151.79	\$70.97
	<b>Restricted Assets:</b>	\$29,372.45	\$44,382.17	\$87,892.52	\$199,989.36	\$225,953.35	
	<b>Assets:</b>	\$408,324.07	\$488,254.47	\$509,217.46	\$613,223.82	\$618,302.83	
	<b>Assets and Deferred Outflows of Resources:</b>	\$408,324.07	\$488,254.47	\$509,217.46	\$613,223.82	\$618,302.83	
<b>BALANCE SHEET</b>							
A600	Accounts Payable	\$16,148.17	\$10,215.52	\$5.28	\$18,386.37	\$9,263.07	-\$9,123.30
	<b>Accounts Payable:</b>	\$16,148.17	\$10,215.52	\$5.28	\$18,386.37	\$9,263.07	
A601	Accrued Liabilities	\$1,063.10	\$1,134.89	-	\$1,300.96	\$1,359.22	\$58.26
	<b>Accrued Liabilities:</b>	\$1,063.10	\$1,134.89	-	\$1,300.96	\$1,359.22	
A631	Due To Other Governments	\$13,798.00	\$9,612.25	\$6,704.37	-	-	-
	<b>Due To Other Governments:</b>	\$13,798.00	\$9,612.25	\$6,704.37	-	-	
	<b>Liabilities:</b>	\$31,009.27	\$20,962.66	\$6,709.65	\$19,737.33	\$10,622.29	
A815	Unemployment Insurance Reserve	-\$3,313.65	\$3,850.51	\$1,870.24	-	-	-
A870	General Reserve	-	-	-	\$76,080.82	\$76,151.79	\$70.97
A882	Reserve For Rescans	\$29,372.45	\$44,382.17	\$87,892.42	\$123,908.54	\$149,801.56	\$25,903.02
	<b>Restricted Fund Balance:</b>	\$26,058.80	\$48,232.68	\$89,762.66	\$199,989.36	\$225,953.35	
A914	Assigned Appropriated Fund Balance	\$150,000.00	\$120,000.00	\$180,000.00	\$225,000.00	\$225,000.00	\$0.00
	<b>Assigned Fund Balance:</b>	\$150,000.00	\$120,000.00	\$180,000.00	\$225,000.00	\$225,000.00	
A917	Unassigned Fund Balance	\$201,256.00	\$299,059.13	\$232,745.14	\$168,497.13	\$157,597.19	-\$10,899.94
	<b>Unassigned Fund Balance:</b>	\$201,256.00	\$299,059.13	\$232,745.14	\$168,497.13	\$157,597.19	
	<b>Fund Balance:</b>	\$377,314.80	\$467,291.81	\$502,507.80	\$593,486.49	\$607,680.54	
	<b>Liabilities, Deferred Inflows of Resources And Fund Balance:</b>	\$408,324.07	\$488,254.47	\$509,217.45	\$613,223.82	\$618,302.83	

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## Second Section: Statement of Revenues and Other Sources

Account Code	Code Narrative	2013	2014	2015	2016	2017	Difference 2016/2017
<b>STATEMENT OF REVENUES AND OTHER SOURCES</b>							
A1001	Real Property Taxes	\$660,015.00	\$621,084.00	\$663,428.00	\$712,875.00	\$615,859.00	-\$97,016.00
A1030	Special Assessments	\$3,177.46	\$4,012.26	\$3,888.66	\$4,077.77	\$3,981.84	-\$95.93
	<b>Real Property Taxes:</b>	\$663,192.46	\$625,096.26	\$667,316.66	\$716,952.77	\$619,840.84	
A1001	Other Payments In Lieu Of Taxes	\$7,624.94	\$7,660.74	\$9,915.17	\$12,114.45	\$10,065.47	-\$1,248.98
A1088	Other Tax Items	-	-	-	-	-	-
A1090	Interest & Penalties On Real Prop Taxes	\$12,972.67	\$9,410.16	\$9,770.00	\$10,255.00	\$9,341.44	-\$913.56
	<b>Real Property Tax Items:</b>	\$20,597.51	\$17,070.92	\$19,685.17	\$22,369.45	\$20,206.91	
A1170	Franchises	\$50,783.71	\$49,882.34	\$49,672.62	\$47,506.18	\$48,200.94	\$694.76
	<b>Non Property Tax Items:</b>	\$50,783.71	\$49,882.34	\$49,672.62	\$47,506.18	\$48,200.94	
A1255	Clerk Fees	\$1,146.15	\$1,088.23	\$677.74	\$917.36	\$648.60	-\$168.76
A2001	Park And Recreational Charges	\$8,754.50	\$6,941.00	\$3,628.00	\$3,904.00	\$9,438.00	\$5,534.00
A2025	Special Recreational Facility Charges	\$10,740.00	\$7,470.00	\$6,035.00	\$6,670.00	\$7,031.00	\$361.00
A2190	Sale Of Cemetery Lots	\$30,600.00	\$23,800.00	\$10,200.00	\$16,150.00	\$20,500.00	\$4,350.00
A2192	Charges For Cemetery Services	\$39,840.00	\$46,070.00	\$26,220.00	\$38,295.00	\$41,463.25	\$3,163.25
	<b>Departmental Income:</b>	\$91,080.65	\$85,369.23	\$46,760.74	\$65,836.36	\$79,080.85	
A2401	Interest And Earnings	\$1,448.69	\$508.14	\$386.48	\$454.48	\$204.05	-\$250.43
A2460	Wind Power Host Community Fees	-	-	-	-	-	-
	<b>Use of Money And Property:</b>	\$1,448.69	\$508.14	\$386.48	\$454.48	\$204.05	
A2530	Games Of Chance	\$35.30	\$20.00	\$20.00	\$10.00	\$10.00	\$0.00
A2540	Bingo Licenses	-	-	-	-	-	-
A2544	Dog Licenses	\$4,553.00	\$5,004.00	\$4,674.00	\$4,329.00	\$3,655.00	-\$474.00
A2590	Permits, Other	\$500.00	-	-	\$500.00	\$575.00	\$75.00
	<b>Licenses And Permits:</b>	\$5,088.30	\$5,024.00	\$4,694.00	\$4,839.00	\$4,440.00	
A2610	Fines And Forfeited Bail	\$74,444.35	\$88,345.00	\$67,751.50	\$66,665.25	\$58,238.25	-\$7,627.00
	<b>Fines And Forfeitures:</b>	\$74,444.35	\$88,345.00	\$67,751.50	\$66,665.25	\$58,238.25	
A2650	Sales Of Scrap & Excess Materials	\$3.00	-	-	\$42.50	-	
A2655	Sales, Other	\$1,221.30	\$1,481.70	\$1,280.20	\$1,396.46	\$1,538.03	\$181.57
A2660	Sales Of Real Property	-	\$12,000.00	-	-	-	
A2660	Insurance Recoveries	-	\$2,900.00	-	-	-	
	<b>Sale of Property And Compensation For Loss:</b>	\$1,224.90	\$16,381.70	\$1,280.20	\$1,398.96	\$1,538.03	
A2701	Refunds Of Prior Year's Expenditures	-	\$76,500.00	-	-	-	
A2705	Gifts And Donations	-	\$100.00	\$946.25	\$855.75	\$945.25	\$89.50
A2706	Grants From Local Governments	-	-	-	-	-	
A2770	Unclassified (specify)	\$3,090.00	\$29,564.98	\$6,588.44	-	-	
	<b>Miscellaneous Local Sources:</b>	\$3,090.00	\$106,164.98	\$7,534.69	\$855.75	\$945.25	

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### Third Section: Statement of Expenditures and Other Uses

STATEMENT OF EXPENDITURES AND OTHER USES							
Account Code	Code Narrative	2013	2014	2015	2016	2017	Difference 2016/2017
A10101	Legislative Board, Pers Serv	\$24,000.00	\$24,000.00	\$24,000.00	\$24,000.00	\$24,000.00	\$0.00
A10104	Legislative Board, Contr Expend	\$385.04	\$93.79	\$350.48	\$500.00	\$483.22	-\$16.78
A11101	Municipal Court, Pers Serv	\$48,529.40	\$50,422.83	\$54,521.25	\$55,838.43	\$56,073.42	\$434.99
A11102	Municipal Court, Equip & Cap Outlay	-	-	-	-	-	-
A11104	Municipal Court, Contr Expend	\$11,259.90	\$11,720.01	\$15,186.07	\$10,296.97	\$11,348.06	\$1,049.09
A12201	Supervisor,pers Serv	\$14,800.00	\$14,800.00	\$14,800.00	\$14,800.00	\$14,800.00	\$0.00
A12204	Supervisor,contr Expend	\$1,425.87	\$10.00	\$26.66	\$123.40	\$10.00	-\$113.40
A13151	Comptroller,pers Serv	\$54,151.57	\$53,714.59	\$65,415.54	\$52,878.52	\$50,166.44	-\$2,712.08
A13152	Comptroller, Equip & Cap Outlay	\$8,136.82	-	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00
A13154	Comptroller, Contr Expend	\$480.55	\$430.29	\$1,000.00	\$610.28	\$1,026.04	\$215.76
A13204	Auditor, Contr Expend	-	\$8,000.00	-	\$9,000.00	\$4,500.00	-\$4,500.00
A13281	Tax Collection,pers Serv	\$3,500.00	\$4,000.00	\$4,500.00	\$4,500.00	\$4,500.00	\$0.00
A13304	Tax Collection,contr Expend	\$1,875.03	\$1,821.44	\$1,335.52	\$1,900.00	\$1,900.00	\$0.00
A13551	Assessment, Pers Serv	\$25,705.00	\$25,710.00	\$26,010.00	\$26,530.00	\$26,925.00	\$395.00
A13552	Assessment, Equip & Cap Outlay	-	-	-	-	-	-
A13554	Assessment, Contr Expend	\$1,449.06	\$1,091.62	\$1,822.31	\$98,055.66	\$38,939.26	-\$59,116.40
A14101	Clerk,pers Serv	\$27,062.04	\$29,383.88	\$28,853.01	\$29,782.28	\$29,254.10	-\$528.18
A14102	Clerk,Equip & Cap Outlay	\$685.00	\$720.00	\$755.00	\$790.00	\$790.00	\$0.00
A14104	Clerk,contr Expend	\$341.99	\$499.83	\$129.49	\$400.00	\$400.00	\$0.00
A14201	Law, Pers Serv	\$27,500.00	\$27,500.00	\$27,500.00	\$27,500.00	\$27,500.00	\$0.00
A14204	Law, Contr Expend	\$32,751.96	\$9,927.21	\$4,966.05	\$4,000.00	\$3,825.41	-\$174.59
A14404	Engineer, Contr Expend	\$2,359.77	\$5,192.50	\$4,004.48	\$3,700.93	\$4,251.00	\$550.17
A16201	Buildings, Pers Serv	\$8,444.98	\$7,568.22	\$7,337.50	\$7,658.73	\$7,555.07	-\$103.66
A16202	Buildings, Equip & Cap Outlay	-	-	\$5,486.49	\$2,000.00	\$1,270.50	-\$729.50
A16204	Buildings, Contr Expend	\$90,657.21	\$35,827.89	\$12,591.83	\$36,770.70	\$39,138.63	\$2,367.93
A16502	Central Comm System, Equip & Cap Outlay	\$317.50	\$732.00	\$800.00	-	\$1,000.00	-
A16504	Central Comm System, Contr Expend	\$7,146.05	\$6,876.24	\$6,470.86	\$7,751.03	\$7,985.41	\$234.38
A16704	Central Print & Mail,contr Expend	\$4,011.00	\$4,240.00	\$4,737.49	\$5,000.00	\$5,000.00	\$0.00
A19104	Unallocated Insurance, Contr Expend	\$46,858.16	\$48,822.29	\$48,625.05	\$50,000.00	\$54,471.19	\$4,471.19
A19204	Municipal Assn Dues, Contr Expend	\$1,100.00	\$1,199.00	\$1,100.00	\$1,100.00	\$1,100.00	\$0.00
A19994	Other Gen Govt Support, Contr Expend	-	\$8,050.60	\$29,284.86	\$28,078.42	\$8,692.00	-\$19,386.42
	<b>General Government Support:</b>	<b>\$444,533.80</b>	<b>\$300,154.33</b>	<b>\$393,609.94</b>	<b>\$505,565.25</b>	<b>\$428,902.75</b>	
A33101	Traffic Control, Pers Serv	\$2,218.50	\$2,853.60	\$3,184.28	\$3,188.00	\$339.50	-\$2,848.50
A33102	Traffic Control, Equip & Cap Outlay	\$369.65	\$997.32	\$800.00	-	-	-
A33104	Traffic Control, Contr Expend	\$948.28	\$600.14	\$399.18	\$632.78	\$393.76	-\$139.02
A35101	Control Of Animals, Pers Serv	\$5,000.00	\$4,791.67	\$5,000.00	\$5,250.00	\$4,685.64	-\$564.36
A35104	Control Of Animals, Contr Expend	\$2,521.03	\$1,928.17	\$1,151.45	\$447.56	\$1,117.49	\$669.93
	<b>Public Safety:</b>	<b>\$11,057.46</b>	<b>\$11,170.90</b>	<b>\$10,534.91</b>	<b>\$9,418.34</b>	<b>\$6,736.39</b>	
A40504	Public Health Other, Contr Expend	\$10,143.73	\$10,247.19	\$2,900.00	\$3,166.80	\$3,243.30	\$76.50
	<b>Health:</b>	<b>\$10,143.73</b>	<b>\$10,247.19</b>	<b>\$2,900.00</b>	<b>\$3,166.80</b>	<b>\$3,243.30</b>	

### Fourth Section: Changes in Equity

CHANGE IN EQUITY							
Account Code	Code Narrative	2013	2014	2015	2016	2017	Difference 2016/2017
A8021	Fund Equity-Beginning Of Year	\$367,607.04	\$377,314.80	\$467,308.00	\$502,507.80	\$593,486.49	\$90,978.69
A8012	Prior Period Adj-Increase To Fund Equity	-	\$4,833.47	-	\$68,161.67	-	-
A8015	Prior Period Adj - Decrease In Fund Equity	\$131.76	-	\$5,630.43	-	-	-
A8022	Restated Fund Equity - Beg Of Year	\$367,475.28	\$382,148.27	\$461,677.57	\$570,669.47	\$593,486.49	\$22,817.02
A8029	Fund Equity-End Of Year	\$377,314.80	\$467,308.00	\$502,507.80	\$593,486.49	\$607,680.54	\$14,194.05

### Fifth Section: Budgetary Information

- Note that all sections repeat for the various funds reported to OSC.

BUDGET							
Account Code	Code Narrative	2013	2014	2015	2016	2017	Difference 2016/2017
A1049N	Est Rev - Real Property Taxes	\$625,084.00	\$697,428.00	\$716,875.00	\$615,859.00	\$598,252.00	-\$17,607.00
A1099N	Est Rev - Real Property Tax Items	\$21,500.00	\$21,500.00	\$10,000.00	\$24,000.00	\$24,000.00	\$0.00
A1199N	Est Rev - Non Property Tax Items	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00
A1299N	Est Rev - Departmental Income	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
A2399N	Est Rev - Intergovernmental Charges	\$75,000.00	\$77,000.00	\$71,000.00	\$65,300.00	\$79,000.00	\$14,360.00
A2499N	Est Rev - Use Of Money And Property	\$400.00	\$400.00	\$300.00	\$300.00	\$100.00	-\$200.00
A2599N	Est Rev - Licenses And Permits	\$4,500.00	\$5,500.00	\$5,500.00	\$5,000.00	\$5,000.00	\$0.00
A2648N	Est Rev - Fines And Forfeitures	\$65,000.00	\$75,000.00	\$75,000.00	\$70,000.00	\$65,000.00	-\$5,000.00
A2699N	Est Rev - Sale Of Prop And Comp For Loss	\$750.00	\$750.00	\$750.00	\$1,000.00	\$1,000.00	\$0.00
A2799N	Est Rev - Miscellaneous Local Sources	\$2,000.00	-	-	\$750.00	\$750.00	\$0.00
A3099N	Est Rev - State Aid	\$149,817.00	\$134,817.00	\$129,817.00	\$137,817.00	\$154,817.00	\$17,000.00
	<b>Estimated Revenues:</b>	<b>\$995,051.00</b>	<b>\$1,053,395.00</b>	<b>\$1,060,242.00</b>	<b>\$971,026.00</b>	<b>\$979,579.00</b>	
A599N	Appropriated Fund Balance	\$150,000.00	\$120,000.00	\$180,000.00	\$225,000.00	\$225,000.00	\$0.00
	<b>Other Sources:</b>	<b>\$150,000.00</b>	<b>\$120,000.00</b>	<b>\$180,000.00</b>	<b>\$225,000.00</b>	<b>\$225,000.00</b>	
	<b>Estimated Revenues and Other Sources:</b>	<b>\$1,145,051.00</b>	<b>\$1,173,395.00</b>	<b>\$1,240,242.00</b>	<b>\$1,196,026.00</b>	<b>\$1,204,579.00</b>	
BUDGET							
A1999N	App - General Government Support	\$458,474.00	\$458,470.00	\$602,705.00	\$527,252.00	\$506,544.00	-\$20,708.00
A3999N	App - Public Safety	\$12,455.00	\$13,475.00	\$13,500.00	\$12,220.00	\$9,035.00	-\$3,185.00
A4999N	App - Health	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$0.00
A5999N	App - Transportation	\$128,530.00	\$129,670.00	\$131,121.00	\$130,975.00	\$128,770.00	-\$2,205.00
A6999N	App - Economic Assistance And Opportunity	\$20,900.00	\$20,900.00	\$21,400.00	\$17,900.00	\$19,400.00	\$1,500.00
A7999N	App - Culture And Recreation	\$136,305.00	\$155,075.00	\$149,900.00	\$166,850.00	\$182,374.00	\$15,524.00
A8999N	App - Home And Community Services	\$57,050.00	\$61,750.00	\$69,791.00	\$77,069.00	\$80,660.00	\$2,991.00
A9199N	App - Employee Benefits	\$205,622.00	\$202,350.00	\$201,780.00	\$211,600.00	\$229,500.00	\$17,900.00
A9899N	App - Debt Service	\$93,715.00	\$77,205.00	\$2,895.00	\$3,560.00	\$9,796.00	\$6,236.00
	<b>Appropriations:</b>	<b>\$1,127,051.00</b>	<b>\$1,129,895.00</b>	<b>\$1,204,242.00</b>	<b>\$1,159,026.00</b>	<b>\$1,177,079.00</b>	
A9999N	App - Interfund Transfer	\$18,000.00	\$43,500.00	\$36,000.00	\$37,000.00	\$27,500.00	-\$9,500.00
	<b>Other Uses:</b>	<b>\$18,000.00</b>	<b>\$43,500.00</b>	<b>\$36,000.00</b>	<b>\$37,000.00</b>	<b>\$27,500.00</b>	
	<b>Appropriations and Other Uses:</b>	<b>\$1,145,051.00</b>	<b>\$1,173,395.00</b>	<b>\$1,240,242.00</b>	<b>\$1,196,026.00</b>	<b>\$1,204,579.00</b>	

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## Questions?

Division of Local Government and School Accountability  
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NYS COMPTROLLER  
**THOMAS P. DiNAPOLI**

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