

FINANCIAL REPORT

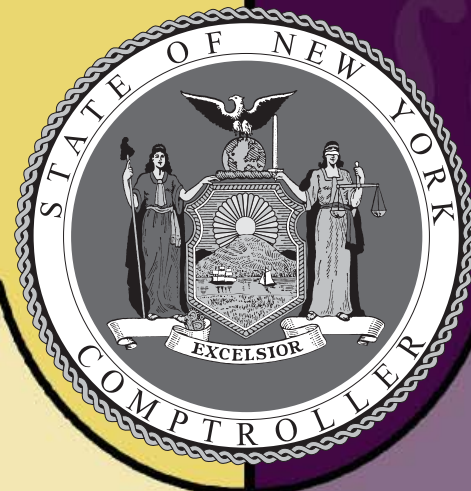
ON TOWNS

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*



MAY 2007

For additional copies of this report contact:

Comptroller's Press Office

110 State Street, 15th floor

Albany, New York 12236

(518) 474-4015

or email us:

localgov@osc.state.ny.us

www.osc.state.ny.us

To be removed from our mailing list:

In an effort to reduce the cost of printing, if you would like to have your name removed from our mailing list or if your present address has changed, contact the Comptroller's Press Office at (518) 474-4015 or Office of the State Comptroller, 110 State Street, 15th Floor, Albany, NY 12236.

Date of Issue: May 2007

RMD19

Overview

There are 932 towns in New York State. The State's towns encompass all territory within the State except that within cities or Native American reservations. Towns are municipal corporations that can be traced to both English and Dutch colonial government roots in the Hudson Valley.

The Town of Hempstead, Nassau County, is New York State's largest town. In 2005, Hempstead had an estimated population of 751,276—more than twice the size of the city of Buffalo—and taxable real property of over \$87 billion. The State's smallest town, Red House, Cattaraugus County, had an estimated population of 37 in 2005 and taxable real property of \$81 million.

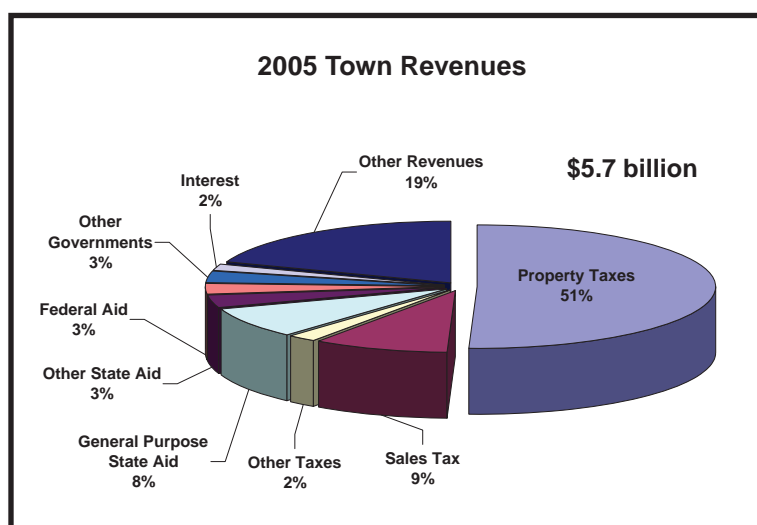
Because of population outward migration from cities into suburban and rural areas over the past 50 years, New York's towns have generally enjoyed the benefits of growth (unlike some other classes of local government) with sizable increases in population and real property valuation. Traditionally, the construction and maintenance of roads has been the largest financial responsibility for towns. While this is still the case, with rapid population growth, some towns are finding themselves responsible for services not previously provided by towns, such as public safety, recreation and social services.

Revenues

Town revenues totaled \$5.7 billion in 2005. Between 2000 and 2005, town revenues increased 31 percent, or an average annual rate of 5.6 percent, exceeding the average annual inflation rate of 2.5 percent for that time period.

Property Taxes

Towns rely heavily on real property taxes to support their operations. In 2005, towns raised over \$2.9 billion from property taxes, which accounted for 51 percent of all town revenues. Between 2000 and 2005, towns slightly reduced their reliance on property taxes, from 51.6 percent of their revenue mix to 50.4 percent. Part of this shift can be attributed to increases in State aid and non-property taxes, such as sales tax revenues.



While town property tax levies increased by 1.7 percent a year between 1995 and 2000, from 2000 to 2005 town levies increased 5.1 percent annually – well above the average annual inflation rate of 2.5 percent for that period. This trend is similar to the experience of all classes of local government during this period, largely due to the terrorist attacks of 2001, the national recession and increased fringe benefit costs, including health insurance. Analysis of preliminary data indicates that this trend is continuing, with town levies increasing by 4.6 percent in 2006.

Sales Tax

Currently, 43 of 57 counties (excluding New York City) share sales tax revenues with towns within their boundaries. Sales taxes are an important revenue source for towns, accounting for over 9 percent of all town revenues in 2005. These revenues result from sharing agreements between counties and the municipalities within their borders. Consistent with overall growth in sales taxes, town sales tax revenues increased from \$316.3 million in 1995 to \$526.6 million in 2005 at an average annual growth rate of 5.2 percent.

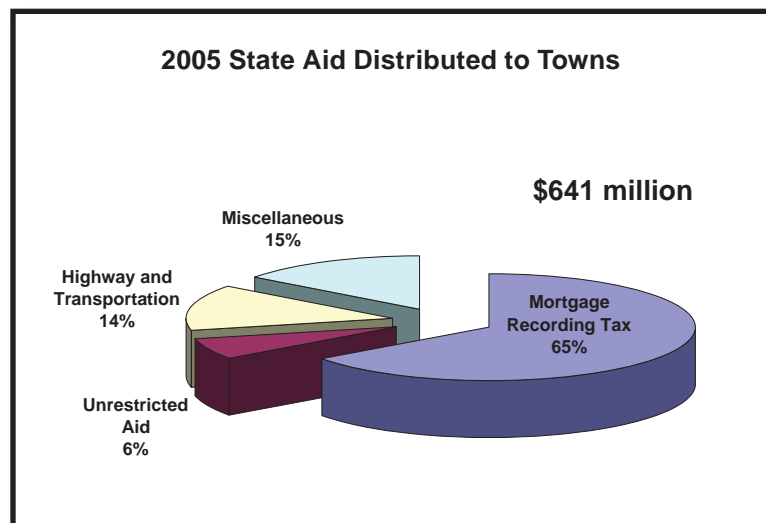
The remaining \$119.5 million in non-property tax revenues account for 2 percent of town revenues in 2005, and represent funds from a wide variety of sources, including licenses, permits, rentals, recoveries and forfeitures.

State Aid

Between 1995 and 2005, State aid to towns increased by 130 percent, from \$279 million to \$641 million. The share of town revenues resulting from State aid has increased from 7.6 percent in 1995 to 11.2 percent in 2005. Most of this increase was attributable to the mortgage recording tax¹ and its growth reflects the increasing demographic outflows to suburban towns and growth in the state's housing market.

The mortgage recording tax was responsible for 65.1 percent of all State aid distributed to towns in 2005.

Highway and transportation aid accounted for 13.9 percent, and unrestricted aid accounted for 6.2 percent; miscellaneous categories comprised the balance. Other than villages, towns receive the smallest share of unrestricted State aid of any class of local government.

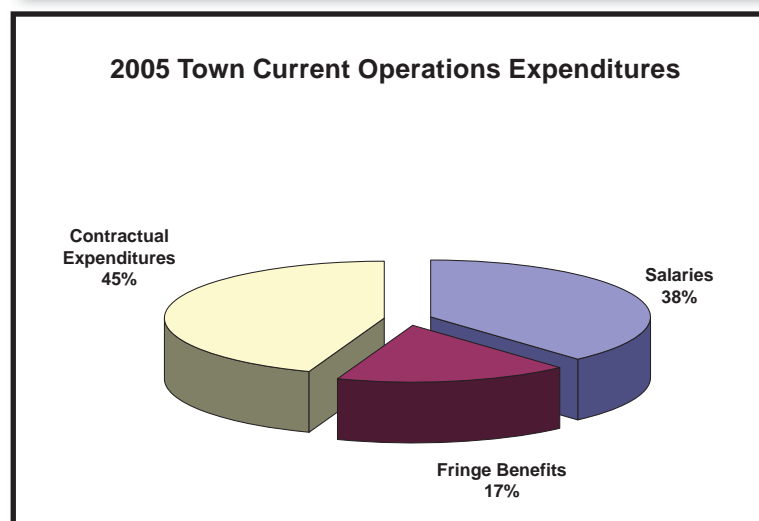
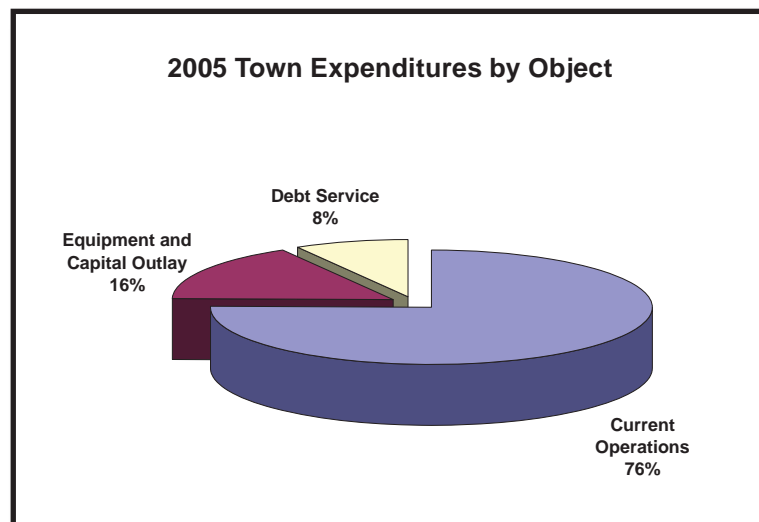


¹ The mortgage recording tax is a State tax collected at the county level and distributed to the State of New York Mortgage Agency (SONYMA) in support of the Mortgage Insurance Fund, and to the municipalities in which real property has been purchased. It is therefore categorized as State aid.

The 2005-06 and 2006-07 enacted State Budgets included unrestricted State aid increases for towns, cities and villages. In 2006-07, towns received a 20 percent increase in unrestricted State aid. Even so, this increase is only valued at \$48.3 million, which accounts for only 5 percent of all unrestricted State aid distributed to local governments, compared to 60 percent for cities (excluding New York City, which receives 33 percent).

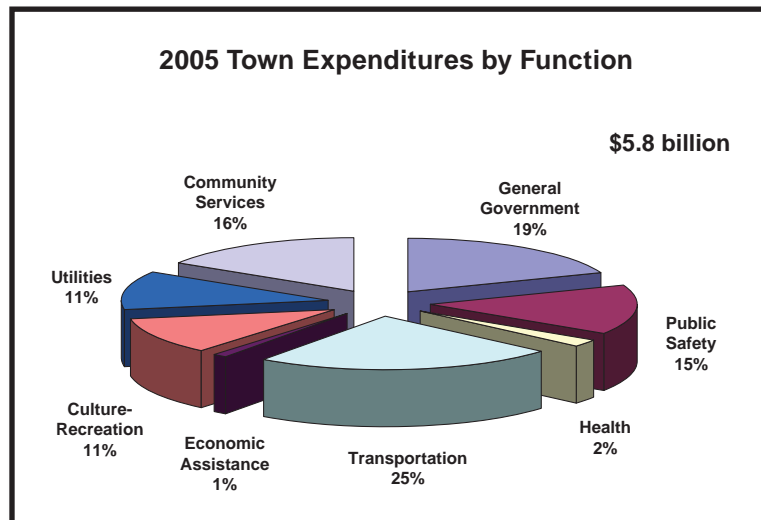
Expenditures

Town expenditures totaled almost \$6.3 billion in 2005. Payments for current operations (e.g., personal services, employee benefits and contractual obligations) comprised about 76 percent of total town expenditures, with the remaining 24 percent devoted to capital investments and debt service. Of the \$4.7 billion spent on current operations, salaries and benefits were responsible for 55 percent of expenditures, and contractual expenses made up the balance.



Town expenditures increased 34.9 percent between 2000 and 2005, at an average of 6.2 percent annually, more than double the rate of inflation for the period.

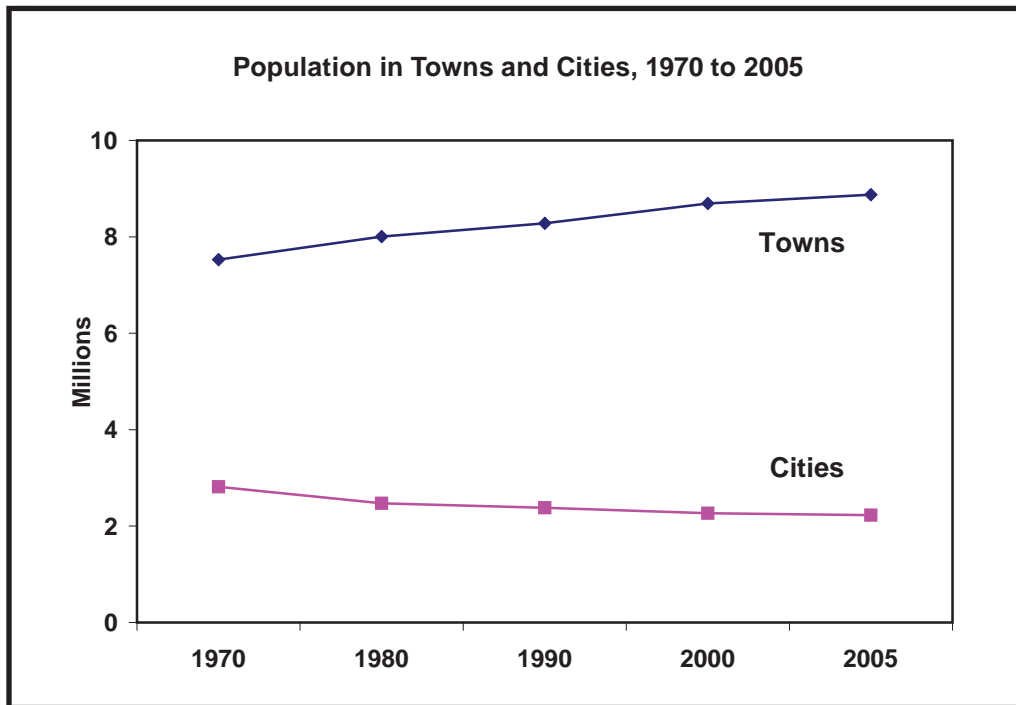
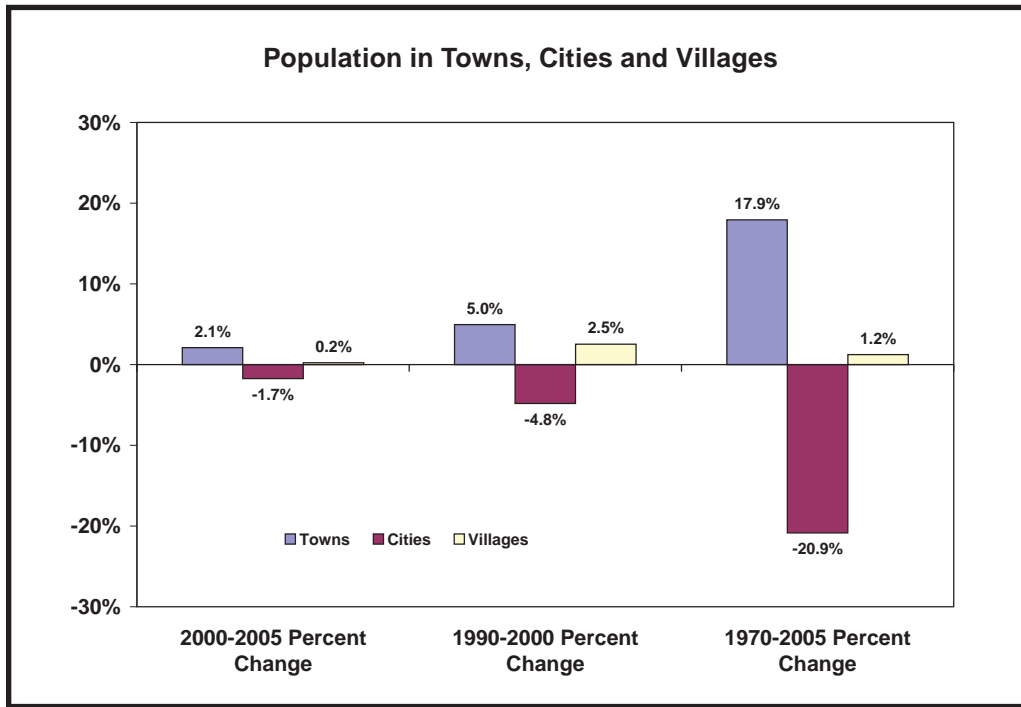
Town functional expenditures, which do not include payments for debt service, increased by 37.6 percent between 2000 and 2005, at an average annual rate of 6.6 percent—more than twice the rate of inflation for the period. While transportation was the largest category of functional expenditure (25 percent of total expenditures) – responsible for \$1.4 billion in spending in 2005 – the rate of spending growth in this category of expense was slower than in other areas. Culture and recreation spending (11 percent of total) had the largest five-year growth, increasing by 49 percent from 2000 to 2005. From 1995 to 2005, culture and recreation expenditures increased 90 percent, at an average annual rate of 6.6 percent. Community services expenditures, a category driven by spending for refuse and garbage, was responsible for \$934 million (16 percent of total expenditures) in 2005.



Population Growth in Towns

As a result of population declines in cities and corresponding suburban growth, towns have shown consistent increases in population since 1970. In fact, 83 percent of towns have experienced population growth since 1970, with 22 percent growing by at least 50 percent, and 5 percent effectively doubling in size during this time period. Towns in Rockland and Saratoga counties have grown the most, accounting for six of the top ten high-growth towns in the State.

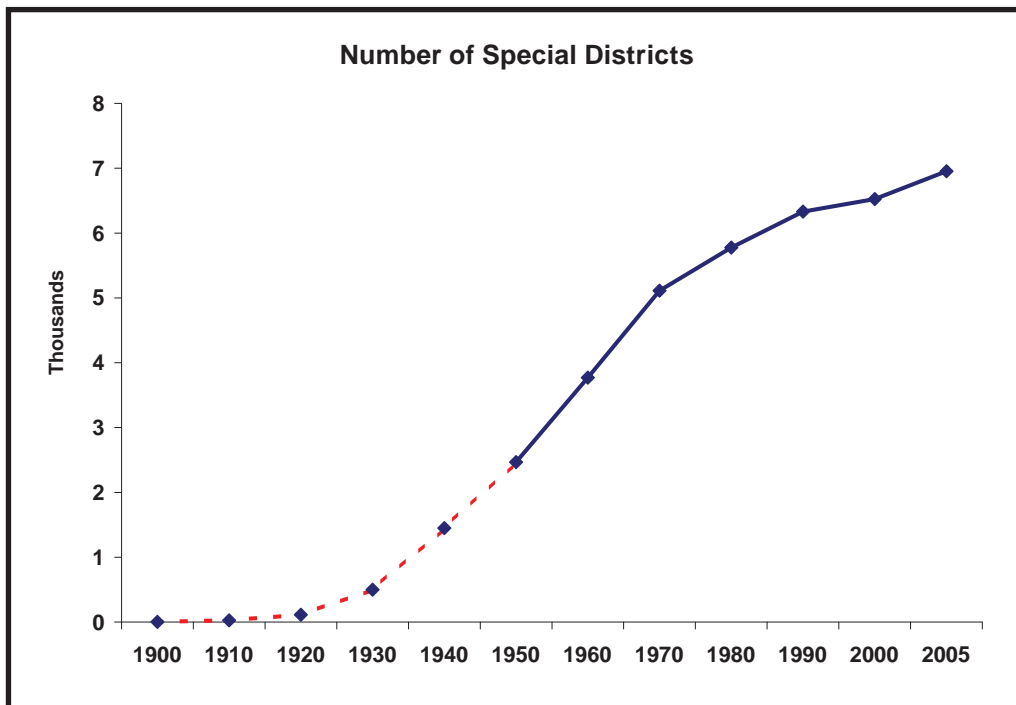
By comparison, cities (other than New York City) have lost 21 percent of their total population from 1970 to 2005, and while there are some exceptions, 48 of 61 cities have lost population during this period. From 1990 to 2000, towns grew by 5 percent, while cities lost almost 5 percent of their population. More recently, the U.S. Census Bureau has estimated that from 2000 to 2005, towns in New York grew 2 percent while cities lost almost 2 percent of their population. While the disparity in population growth between towns and cities continues, it has slowed in recent years.



Town Special Districts

Special districts are mechanisms by which some towns deliver certain services. A special district is a geographic area within a town established to address specific needs of the property owners within that district, utilizing charges and, in some cases, user fees paid by taxpayers within the district to finance these services. Special districts were statutorily authorized to assist towns in adjusting to patterns of growth that were not townwide, and have been used liberally by towns over the last several decades to address increased residential needs. The revenue raised to pay for special district services now represents a significant share of total revenue raised by local governments, which can cost a taxpayer hundreds of dollars annually.

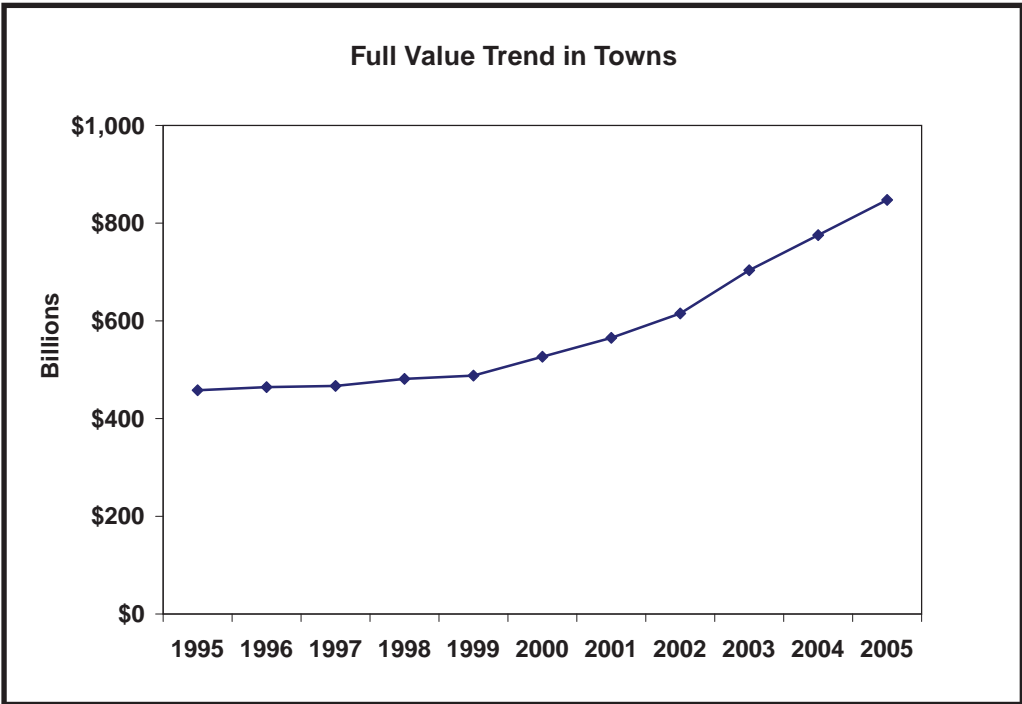
The numbers of special districts have grown consistently since 1909, when the authority for town improvement districts was originally established in law. The end of World War II and the subsequent “baby boom” was accompanied by an expansion of suburban development in towns surrounding larger metropolitan areas. The greatest increase of special districts in towns occurred between 1950 and 1970, when more than 2,500 special districts were established, largely for lighting, water, sewer and fire protection. As of 2004, there were 6,927 special districts which have been created throughout the State for a wide variety of residential needs. Most districts are established to attend to common needs of people in residential areas, with drainage, fire protection, lighting, park, refuse, sewer and water districts accounting for about 93 percent of all existing improvement districts.

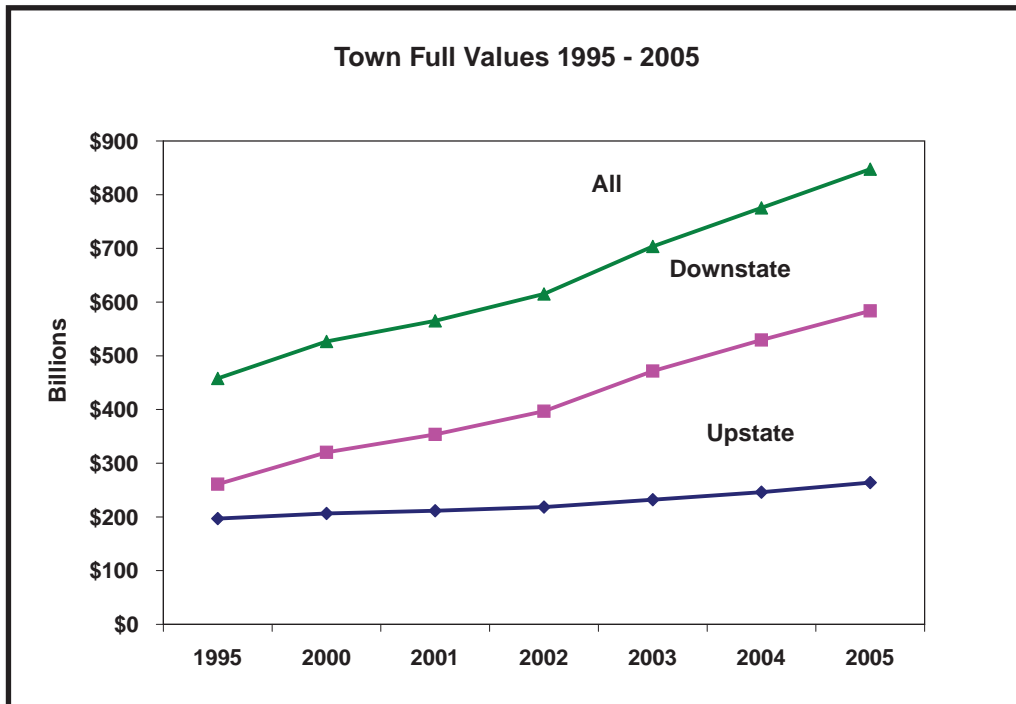


Other less-common districts have been created for ambulance services, incinerators, sidewalks and snow removal, among other purposes. These districts are responsible for about 7 percent of all current special districts. The concept of the special district has proved so flexible that it has even been used to meet some unusual and unique needs, including public dock, beach erosion control and harbor improvement districts for seaside properties. Other special districts have been created through special acts of the State Legislature.

Town Full Value Trends

Though problematic for cities, the shift in population from metropolitan centers into suburban and rural towns has contributed to the continuing growth in town full value over the five-year period from 2000 to 2005. During this time, full value in towns statewide has increased over 60 percent (10 percent annually). In contrast, full value growth during the five-year period from 1994 to 1999 was only 15 percent (2.8 percent annually). In effect, full values grew almost four times faster between 2000 and 2005 than they did in the preceding five-year period. Some of this growth could be the result of property revaluations within towns.





When split between upstate and downstate, the full value story in towns is quite different. The growth of towns in areas surrounding metropolitan New York City is largely responsible for driving the growth of town full values statewide. From 1995 to 2005, almost 70 percent of the towns in downstate counties (Nassau, Orange, Putnam, Rockland, Suffolk and Westchester) had full value growth of more than 100 percent. Overall, the full value of downstate towns grew by 124 percent during that 10-year timeframe and by 82 percent from 2000 to 2005. The same cannot be said for upstate towns, which averaged 34 percent growth in full value from 1995 to 2005 and 28 percent growth from 2000 to 2005. Only 2 percent of upstate towns doubled their full value between 1995 and 2005.

Summary of Finances for Towns – Fiscal Years Ended in 1995 and 2000 - 2005											Percent Change			
											Overall		Average Annual	
Towns	1995	2000	2001	2002	2003	2004	2005	2000-2005	1995-2005	2000-2005	1995-2005			
Population (1)	8,281,960	8,692,132	8,692,132	8,692,132	8,692,132	8,692,132	8,692,132	0.0%	5.0%	0.0%	0.5%			
* Amounts below in millions of dollars														
TAXABLE VALUATION OF REAL PROPERTY:														
Assessed Value	\$160,934.2	\$205,784.3	\$216,602.2	\$223,921.6	\$237,426.4	\$244,266.7	\$300,177.8	45.9%	86.5%	7.8%	6.4%			
Full Value	\$458,032.9	\$526,663.5	\$565,231.4	\$615,132.2	\$703,607.9	\$775,483.5	\$847,490.4	60.9%	85.0%	10.0%	6.3%			
INDEBTEDNESS DATA:														
Debt Issued:														
Bonds	\$304.0	\$262.9	\$427.8	\$386.8	\$567.2	\$784.9	\$584.7	122.4%	92.3%	17.3%	6.8%			
Notes (2)	\$215.2	\$254.5	\$351.4	\$288.5	\$411.4	\$340.6	\$317.9	24.9%	47.7%	4.5%	4.0%			
Outstanding Debt:														
Bonds	\$2,659.7	\$2,831.7	\$2,942.5	\$3,028.9	\$3,138.7	\$3,433.8	\$3,548.6	25.3%	33.4%	4.6%	2.9%			
Notes (2)	\$380.3	\$503.7	\$633.0	\$561.9	\$719.6	\$651.2	\$692.2	37.4%	82.0%	6.6%	6.2%			
TOTAL OUTSTANDING DEBT	\$3,040.0	\$3,335.4	\$3,575.5	\$3,590.8	\$3,858.3	\$4,085.0	\$4,240.8	27.1%	39.5%	4.9%	3.4%			
REVENUES:														
Real Property Taxes and Assessments	\$2,072.0	\$2,254.4	\$2,364.3	\$2,455.3	\$2,583.9	\$2,719.0	\$2,885.5	28.0%	39.3%	5.1%	3.4%			
Non-Property Taxes	\$341.0	\$478.1	\$494.5	\$534.6	\$556.0	\$606.0	\$646.1	35.1%	89.5%	6.2%	6.6%			
State Aid	\$278.9	\$368.3	\$420.7	\$501.2	\$592.5	\$640.8	\$641.1	74.1%	129.9%	11.7%	8.7%			
Federal Aid	\$110.8	\$141.6	\$151.5	\$151.7	\$168.8	\$171.9	\$172.2	21.6%	55.4%	4.0%	4.5%			
Other Revenues	\$888.5	\$1,125.0	\$1,164.4	\$1,152.7	\$1,192.3	\$1,267.0	\$1,377.6	22.5%	55.0%	4.1%	4.5%			
TOTAL REVENUES	\$3,691.2	\$4,367.4	\$4,595.4	\$4,795.5	\$5,093.5	\$5,404.7	\$5,722.5	31.0%	55.0%	5.6%	4.5%			
EXPENDITURES:														
Current Operations	\$3,050.8	\$3,516.4	\$3,759.8	\$3,908.0	\$4,218.7	\$4,500.4	\$4,737.0	34.7%	55.3%	6.1%	4.5%			
Equipment and Capital Outlay	\$613.9	\$670.0	\$805.8	\$796.8	\$928.2	\$968.9	\$1,023.6	52.8%	66.7%	8.8%	5.2%			
Debt Service:														
Principal	\$264.1	\$322.0	\$332.9	\$337.9	\$346.4	\$388.4	\$379.1	17.7%	43.5%	3.3%	3.7%			
Interest	\$162.1	\$155.4	\$157.8	\$150.7	\$147.1	\$145.2	\$150.8	-3.0%	-7.0%	-0.6%	-0.7%			
TOTAL DEBT SERVICE	\$426.2	\$477.4	\$490.7	\$488.6	\$493.5	\$533.6	\$529.9	11.0%	24.3%	2.1%	2.2%			

(1) 1990 Federal Census population figures are used for 1995; 2000 Federal Census population figures are used starting in 2000.

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

Note: Detail may not add due to rounding

Expenditure Trends by Function for Towns – Fiscal Years Ended in 1995 and 2000 - 2005										Percent Change		
Towns	1995	2000	2001	2002	2003	2004	2005	Overall			Average Annual	
								2000-2005	1995-2005	2000-2005	1995-2005	
* Amounts below in millions of dollars												
GENERAL PURPOSE:												
General Government	\$635.8	\$747.5	\$862.3	\$876.5	\$998.6	\$1,038.6	\$1,107.0	48.1%	74.1%	8.2%	5.7%	
Police	\$274.7	\$350.7	\$371.6	\$397.6	\$424.4	\$469.7	\$496.0	41.4%	80.6%	7.2%	6.1%	
Fire	\$108.9	\$127.1	\$133.2	\$141.2	\$148.6	\$157.1	\$164.4	29.3%	51.0%	5.3%	4.2%	
Public Safety	\$125.6	\$141.2	\$146.5	\$162.0	\$173.4	\$195.8	\$205.8	45.7%	63.9%	7.8%	5.1%	
Health	\$66.2	\$85.4	\$89.5	\$99.2	\$104.1	\$113.0	\$116.5	36.4%	76.0%	6.4%	5.8%	
Transportation	\$912.7	\$1,039.6	\$1,128.2	\$1,121.6	\$1,233.9	\$1,295.5	\$1,371.9	32.0%	50.3%	5.7%	4.2%	
Economic Assistance	\$42.2	\$50.8	\$50.4	\$54.3	\$56.2	\$58.5	\$61.8	21.6%	46.5%	4.0%	3.9%	
Culture-Recreation	\$339.0	\$432.3	\$487.3	\$505.3	\$553.8	\$602.4	\$643.8	48.9%	89.9%	8.3%	6.6%	
Utilities	\$434.6	\$488.8	\$536.7	\$528.2	\$590.7	\$607.4	\$659.1	34.8%	51.6%	6.2%	4.3%	
Other Community Services	\$725.4	\$722.9	\$760.0	\$818.9	\$863.4	\$931.2	\$934.4	29.3%	28.8%	5.3%	2.6%	
TOTAL GENERAL PURPOSE	\$3,665.1	\$4,185.3	\$4,565.6	\$4,704.8	\$5,147.0	\$5,469.3	\$5,760.6	37.6%	57.2%	6.6%	4.6%	
DEBT SERVICE:												
Principal	\$264.1	\$322.0	\$332.9	\$337.9	\$346.4	\$388.4	\$379.0	17.7%	43.5%	3.3%	3.7%	
Interest	\$162.1	\$155.4	\$157.8	\$150.7	\$147.1	\$145.2	\$150.8	-3.0%	-7.0%	-0.6%	-0.7%	
TOTAL DEBT SERVICE	\$426.2	\$477.4	\$490.7	\$488.6	\$493.5	\$533.6	\$529.8	11.0%	24.3%	2.1%	2.2%	
TOTAL GENERAL PURPOSE AND INTEREST	\$4,091.3	\$4,662.7	\$5,056.3	\$5,193.4	\$5,640.5	\$6,002.9	\$6,290.4	34.9%	53.8%	6.2%	4.4%	

Note: Detail may not add due to rounding

Large Towns*

Selected Socioeconomic Indicators

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

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

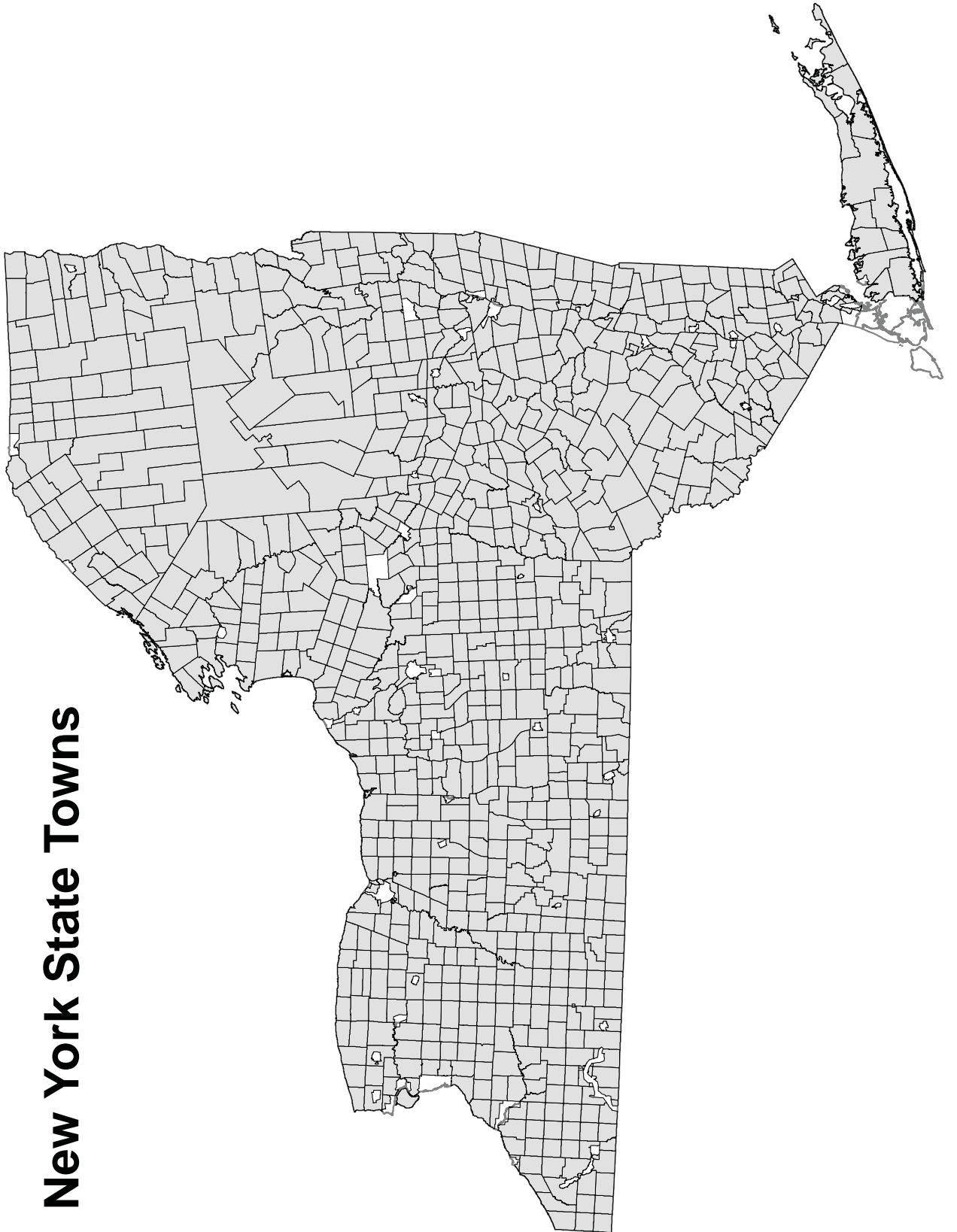
Large Towns*

Selected Fiscal Indicators

Town	Property Taxes (2006)			Debt (2005 FYE)		Revenue and Expenses (2005)			
	% Change in Tax Levy 2001 to 2006	% Change Full Value 2001 to 2006	Full Value Tax Rate	Debt Service as a % of Expenditure	Total Outstanding Debt Per Capita	Percent Change (2000 -2005)		Salary as a % of Expenses	Employee Benefits as a % of Expenses
						Revenues	Expenses		
Amherst	43.2%	22.8%	\$5.11	6.8%	\$577	32.8%	23.6%	31.5%	14.4%
Babylon	11.2%	92.9%	\$1.55	20.2%	\$719	14.2%	19.4%	15.0%	8.5%
Brookhaven	-0.1%	127.8%	\$0.96	11.4%	\$563	37.3%	45.2%	19.5%	9.4%
Cheektowaga	64.7%	7.4%	\$9.48	5.5%	\$235	31.2%	25.2%	38.0%	20.4%
Clarkstown	64.9%	62.7%	\$5.94	7.9%	\$956	35.5%	42.7%	39.1%	13.3%
Clay	66.4%	44.0%	\$2.26	4.9%	\$108	47.3%	42.1%	23.0%	10.1%
Colonie	40.9%	38.5%	\$2.14	7.1%	\$951	17.9%	20.9%	40.5%	15.3%
Greece	30.5%	18.0%	\$5.83	9.5%	\$347	25.7%	25.0%	38.6%	15.0%
Greenburgh	32.7%	84.5%	\$2.34	7.6%	\$474	28.8%	39.6%	43.5%	18.9%
Hamburg	28.7%	26.1%	\$5.44	6.0%	\$293	19.5%	29.7%	35.6%	16.2%
Hempstead	20.0%	68.1%	\$0.81	10.2%	\$422	26.3%	25.1%	31.1%	14.6%
Huntington	22.0%	84.7%	\$1.69	9.5%	\$573	24.7%	34.3%	27.2%	12.7%
Irondequoit	24.8%	7.5%	\$7.06	12.1%	\$535	20.5%	15.2%	36.7%	16.4%
Islip	-3.2%	100.0%	\$1.10	10.0%	\$383	21.5%	32.2%	25.0%	12.1%
Mount Pleasant	28.8%	81.6%	\$1.04	10.3%	\$1,032	48.9%	9.7%	32.8%	14.0%
North Hempstead	40.7%	57.1%	\$2.91	17.1%	\$1,315	37.0%	35.3%	23.6%	11.3%
Orangetown	26.5%	68.3%	\$0.65	5.8%	\$649	39.6%	30.7%	39.9%	17.6%
Oyster Bay	37.6%	64.4%	\$3.87	12.4%	\$1,132	31.6%	30.8%	26.5%	12.8%
Perinton	35.6%	68.3%	\$0.78	5.8%	\$202	22.8%	23.9%	32.2%	10.8%
Poughkeepsie	50.6%	15.8%	\$1.55	12.3%	\$946	47.4%	55.4%	33.1%	14.6%
Ramapo	59.8%	84.8%	\$3.98	9.8%	\$594	45.2%	62.7%	32.8%	16.2%
Smithtown	36.5%	72.8%	\$1.46	5.6%	\$194	19.4%	10.4%	33.9%	16.6%
Southampton	5.9%	98.2%	\$2.16	9.0%	\$2,069	81.6%	124.9%	21.4%	9.6%
Tonawanda	38.5%	137.3%	\$1.17	3.5%	\$209	10.4%	22.3%	40.3%	20.3%
Union	17.1%	7.4%	\$7.21	5.8%	\$123	13.5%	26.9%	24.4%	16.9%
West Seneca	41.2%	20.0%	\$9.58	8.6%	\$428	34.8%	31.0%	32.0%	17.6%
All Large Towns (median)	34.1%	66.2%	\$2.21	8.8%	\$549	30.0%	30.2%	32.5%	14.6%
All Large Towns (mean)	33.3%	60.0%	\$3.39	9.0%	\$617	31.4%	34.0%	31.4%	14.4%

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

New York State Towns



Division of Local Government and School Accountability

Regional Office Directory

Steven J. Hancox, Deputy Comptroller (518) 474-4037

Cole H. Hickland, Director - Direct Services (518) 474-5480

Jack Dougherty, Director - Direct Services (518) 474-5480

ALBANY REGIONAL OFFICE – Kenneth Madej, Chief Examiner

22 Computer Drive West • Albany, New York 12205-1695

Tel (518) 438-0093 • Fax (518) 438-0367 • Email: Muni-Albany@osc.state.ny.us

Serving: Albany, Columbia, Dutchess, Greene, Schenectady, Ulster counties

BINGHAMTON REGIONAL OFFICE – Patrick Carbone, Chief Examiner

State Office Building, Room 1702 • 44 Hawley Street • Binghamton, New York 13901-4417

Tel (607) 721-8306 • Fax (607) 721-8313 • Email: Muni-Binghamton@osc.state.ny.us

Serving: Broome, Chenango, Cortland, Delaware, Otsego, Schoharie, Sullivan, Tioga, Tompkins counties

BUFFALO REGIONAL OFFICE – Robert Meller, Chief Examiner

295 Main Street, Room 1050 • Buffalo, New York 14203-2510

Tel (716) 847-3647 • Fax (716) 847-3643 • Email: Muni-Buffalo@osc.state.ny.us

Serving: Allegany, Cattaraugus, Chautauqua, Erie, Genesee, Niagara, Orleans, Wyoming counties

GLENS FALLS REGIONAL OFFICE – Karl Smoczynski, Chief Examiner

One Broad Street Plaza • Glens Falls, New York 12801-4396

Tel (518) 793-0057 • Fax (518) 793-5797 • Email: Muni-GlensFalls@osc.state.ny.us

Serving: Clinton, Essex, Franklin, Fulton, Hamilton, Montgomery, Rensselaer, Saratoga, Warren, Washington counties

HAUPPAUGE REGIONAL OFFICE

NYS Office Building, Room 3A10 • Veterans Memorial Highway • Hauppauge, New York 11788-5533

Tel (631) 952-6534 • Fax (631) 952-6530 • Email: Muni-Hauppauge@osc.state.ny.us

Serving: Nassau, Suffolk counties

NEWBURGH REGIONAL OFFICE – Christopher J. Ellis, Chief Examiner

33 Airport Center Drive, Suite 103 • New Windsor, New York 12553-4725

Tel (845) 567-0858 • Fax (845) 567-0080 • Email: Muni-Newburgh@osc.state.ny.us

Serving: Orange, Putnam, Rockland, Westchester counties

ROCHESTER REGIONAL OFFICE – Edward V. Grant, Jr., Chief Examiner

The Powers Building • 16 West Main Street – Suite 522 • Rochester, New York 14614-1608

Tel (585) 454-2460 • Fax (585) 454-3545 • Email: Muni-Rochester@osc.state.ny.us

Serving: Cayuga, Chemung, Livingston, Monroe, Ontario, Schuyler, Seneca, Steuben, Wayne, Yates counties

SYRACUSE REGIONAL OFFICE – Eugene A. Camp, Chief Examiner

State Office Building, Room 409 • 333 E. Washington Street • Syracuse, New York 13202-1428

Tel (315) 428-4192 • Fax (315) 426-2119 • Email: Muni-Syracuse@osc.state.ny.us

Serving: Herkimer, Jefferson, Lewis, Madison, Oneida, Onondaga, Oswego, St. Lawrence counties

Division of Local Government and School Accountability

Central Office Directory

(Area code for the following is 518 unless otherwise specified)

Executive 474-4037
Steven J. Hancox, Deputy Comptroller
John C. Traylor, Assistant Comptroller

Financial Reporting 474-4014
(Annual Financial Reports, Constitutional Limits, Real Property Tax Levies,
Local Government Approvals)

Information Services 474-6975
(Requests for Publications or Government Data)

Justice Court Fund 473-6438

Audits and Local Services 474-5404
(Audits, Technical Assistance)

Professional Standards 474-5404
(Auditing and Accounting)

Research 473-0617

Statewide and Regional Projects 607-721-8306

Training 473-0005
(Local Official Training, Teleconferences, DVDs)

Electronic Filing
Questions Regarding Electronic Filing of Annual Financial Reports 474-4014
Questions Regarding Electronic Filing of Justice Court Reports 486-3166

**Mailing Address
for all of the above:**

**Office of the State Comptroller,
110 State St., Albany, New York 12236**
email: localgov@osc.state.ny.us



**New York State
Office of the State Comptroller
Division of
Local Government and School Accountability
110 State Street, 12th Floor • Albany, New York 12236**