

# ResearchBrief

OFFICE OF THE NEW YORK STATE COMPTROLLER

DIVISION OF LOCAL GOVERNMENT AND SCHOOL ACCOUNTABILITY

## 21<sup>st</sup> Century State Aid Formulas: Revenue Sharing

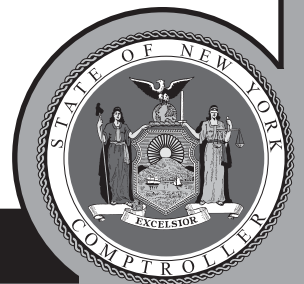
### Summary

- The State's current revenue sharing formula is based on outdated municipal classifications and does not take into consideration similar structural, demographic and financial characteristics in differently categorized municipalities.
- For example, if municipalities received aid based upon similar characteristics rather than historical classification, 279 villages would be eligible for the same level of revenue sharing as cities. Using this scenario, aid to small urban villages would increase by more than \$90 million.
- In another scenario, had State revenue sharing funds to these villages increased comparably to increases provided to cities since 1995-96, aid to these 279 villages would increase by \$10.7 million.
- As part of its efforts to modernize New York's municipal structures and reform our State-local governmental delivery system, the State should examine its aid formulas in order to see where the basis for revenue sharing and other aid distributions is no longer rational or equitable.

State-local revenue sharing has taken many forms in New York State. Originally, the program was designed to provide multipurpose local governments (particularly those with municipal responsibilities) with flexible, predictable unrestricted State aid. The revenue sharing formula used factors such as real property value and population, and was linked to the State's Personal Income Tax (PIT) revenues. Unfortunately, the formula was often altered or distributions kept flat, resulting in a program that was less flexible and predictable. During the State fiscal crisis of the early 1990s, revenue sharing was cut dramatically. Subsequently, aid increases were targeted primarily to cities, so that by 2005 more than half of total revenue sharing funds went to cities other than New York City.<sup>1</sup> The same is true for recent aid increases – 87 percent of revenue sharing funds are targeted to cities other than New York City.

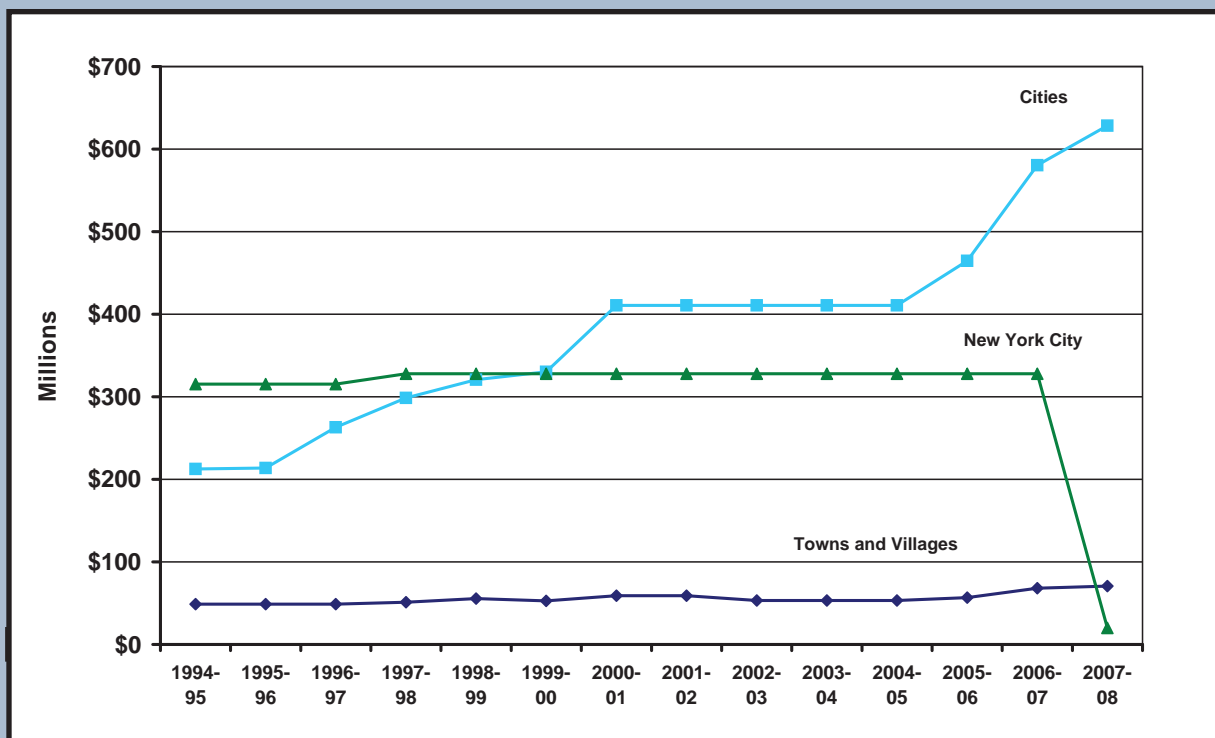
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<sup>1</sup> See *Revenue Sharing in New York State*, Office of the State Comptroller, February 2005. Online: [http://www.osc.state.ny.us/localgov/pubs/research/rev\\_sharing.pdf](http://www.osc.state.ny.us/localgov/pubs/research/rev_sharing.pdf)



These funding decisions ignored the changing role of municipalities – regardless of their designation – in our increasingly outdated municipal structures. As previous reports by the Office of the State Comptroller have pointed out, the terms city, town and village have more to do with history than they do with present-day governmental function.<sup>2</sup> This report looks at urban villages as one type of municipal government that has been impacted by these historic designations. A similar analysis could be done for towns.

## Unrestricted Aid to Cities, Towns and Villages



It is possible to regroup cities and villages into different classifications using cluster analysis, a statistical technique that groups entities with similar characteristics. For this analysis, revenue sharing distributions provided to villages and cities that fall into the smaller urban center cluster<sup>3</sup> were examined to determine how funding allocations would change if the revenue sharing formula were based on similar structural, demographic and financial variables rather than municipal classification. The smaller urban center cluster consists of 279 of 553 villages (50.5 percent) and 52 of 61 cities (85.2 percent) and represents small city/large village communities that are similar in many respects. While the smaller urban center cluster also includes a small number of towns, primarily located in downstate New York, this initial look at inequities inherent in the State revenue sharing program is exclusively focused on the cities and villages contained in that cluster.

<sup>2</sup> See *Outdated Municipal Structures: Cities, Towns and Villages – 18th Century Designations for 21st Century Communities*, Office of the State Comptroller, October 2006. Online: <http://www.osc.state.ny.us/localgov/pubs/research/munistructures.pdf>

<sup>3</sup> Ibid.

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The villages in this cluster offer many of the services provided by cities – police, fire, libraries, water, sewer and refuse collection – but have received disparate treatment since the original, formula-based revenue sharing distributions. While villages received some of the targeted increases that cities benefited from in the late 1990s, this aid was cut entirely in 2002. Comparatively, this targeted funding stream was responsible for about half of the aid going to cities between 2002 and 2005.

In 2006, cities characterized as upstate and downstate smaller urban centers received 9.3 percent and 5.4 percent, respectively, of their total revenues from State revenue sharing funds. In comparison, revenue sharing for villages classified as small urban centers represented less than one percent of total revenues.

Even with the introduction of the Aid and Incentives for Municipalities (AIM) program in 2005, villages were treated differently. Cities received the lion's share of the new aid. Villages (and towns) received a three percent increase or \$500, whichever was more, while cities of similar size and responsibility received more generous aid payments. What impact would a truly functional revenue sharing program have had on these village's finances?

AIM, the State's current revenue sharing program, distributes grants keyed off of base aid levels established in the late 1990s and early 2000s for cities, and base amounts that date even further back for towns and villages. Beyond these fixed levels, aid increases are determined by weighing four specific fiscal criteria for fiscal stress:

- Full valuation of taxable real property per capita less than 50 percent of the statewide average.
- More than 60 percent of the constitutional property tax limit exhausted.
- Population loss greater than 10 percent since 1970.
- Poverty rate greater than 150 percent of the statewide average.

Beginning in 2007-08, AIM increases ranging from three to nine percent are provided to municipalities based upon these criteria. Increases are awarded to eligible cities, large towns and large villages as follows: nine percent if all four distress indicators are met; seven percent if three distress indicators are met; five percent if one or two distress indicators are met; and three percent for municipalities that do not exhibit any signs of fiscal stress. Additional increases were also provided to small towns and villages that meet at least one of the above fiscal criteria, as well as to those municipalities that received significantly less aid than their peers on a per capita basis. The Governor and the Legislature have made a four-year, \$200 million commitment for increased aid under the AIM formula.

However, there are some flaws with this approach, particularly for villages. While the current AIM program uses sound financial criteria for determining additional aid amounts to be distributed to municipalities, AIM locked in base grants in a "hold harmless" fashion that froze in place the inequities inherent in the way revenue sharing payments had been reduced and then partially restored in the 1990s and early 2000s. Moreover, it continues to use outdated municipal classifications in making these distributions.

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It may be helpful to look at ways in which village distributions could be made more equitably. Two methodologies for establishing a new distribution for state aid to smaller urban villages are highlighted below.

### **Method I:**

#### **Recalibration of AIM Funding for Villages Based on Current Distribution for Small Urban Cities**

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One method that could be used to estimate an appropriate base level adjustment for smaller urban villages utilizes statistical correlation techniques and the four fiscal measures in the current AIM formula in the allocation of AIM increases to cities, towns and villages. The method uses the current AIM distribution for cities in the smaller urban center cluster as the basis for estimating aid to villages. We have focused on this cluster because these villages were found to have characteristics similar to smaller urban cities, and therefore are likely to have similar service demands and responsibilities.

#### **Using Regression Analysis to Determine Aid Distributions**

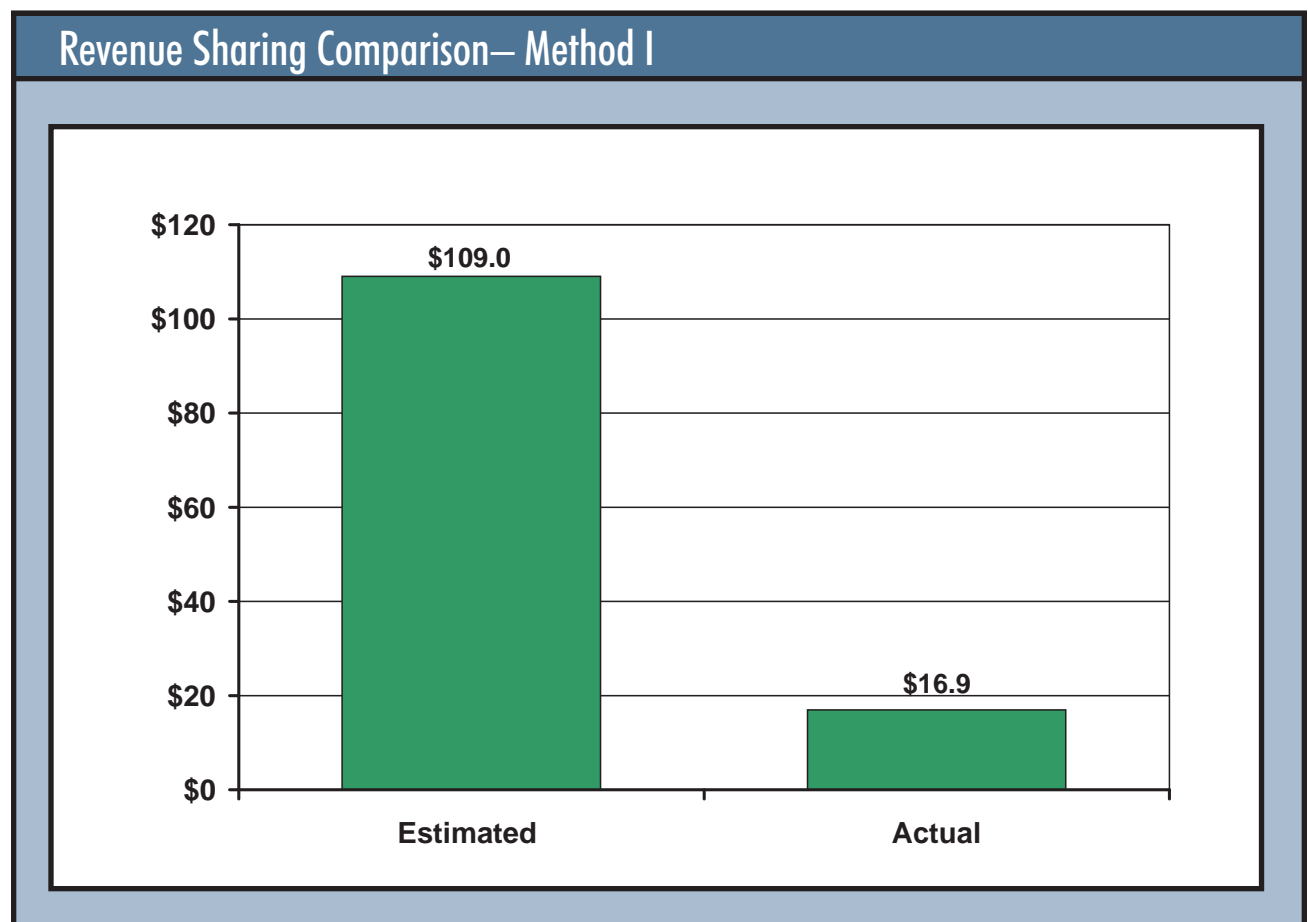
A simple way to estimate aid to villages is to apply the city formula to villages. However, as a result of several adjustments and changes to the revenue sharing formula over the past 40 years, there is currently no straight forward method for calculating the current per capita AIM amount for cities. Regression analysis was therefore used to produce the estimates based on our current understanding of the ways AIM is allocated.

A three-variable model was used to predict the 2007-08 per capita AIM distribution for the 52 smaller urban cities in the cluster. The resulting equation was then applied to the 279 smaller urban villages. While this model does not reproduce the current city distribution exactly, these variables – overall fiscal stress, population size and land area – accounted for a majority of the variability in the aid distribution to cities and therefore could be used, as a starting point, to determine a more equitable aid appropriation to the corresponding villages.

The regression equation estimates the per capita AIM amount for villages “as if they were cities.” Adjustments were made to reflect that villages may benefit from town services.

Providing increases to smaller urban villages based on the results of this model is expensive, but it highlights the disparity in the revenue sharing base. All villages in the cluster would experience large increases in aid, from 82 percent (Alfred, Allegany County) to over 4,100 percent (North Hills, Nassau County), with the mean and median increase at more than 700 percent. In all, using this model, small urban villages would receive \$109 million (15.2 percent of total AIM funding), or \$92.1 million more than these villages received in the 2007-08 Enacted State Budget.

While this approach is clearly unaffordable within the context of the current fiscal challenges facing the State, it demonstrates that by freezing the revenue sharing base, AIM has locked in significant inequities for municipalities that are of similar size and perform similar functions.

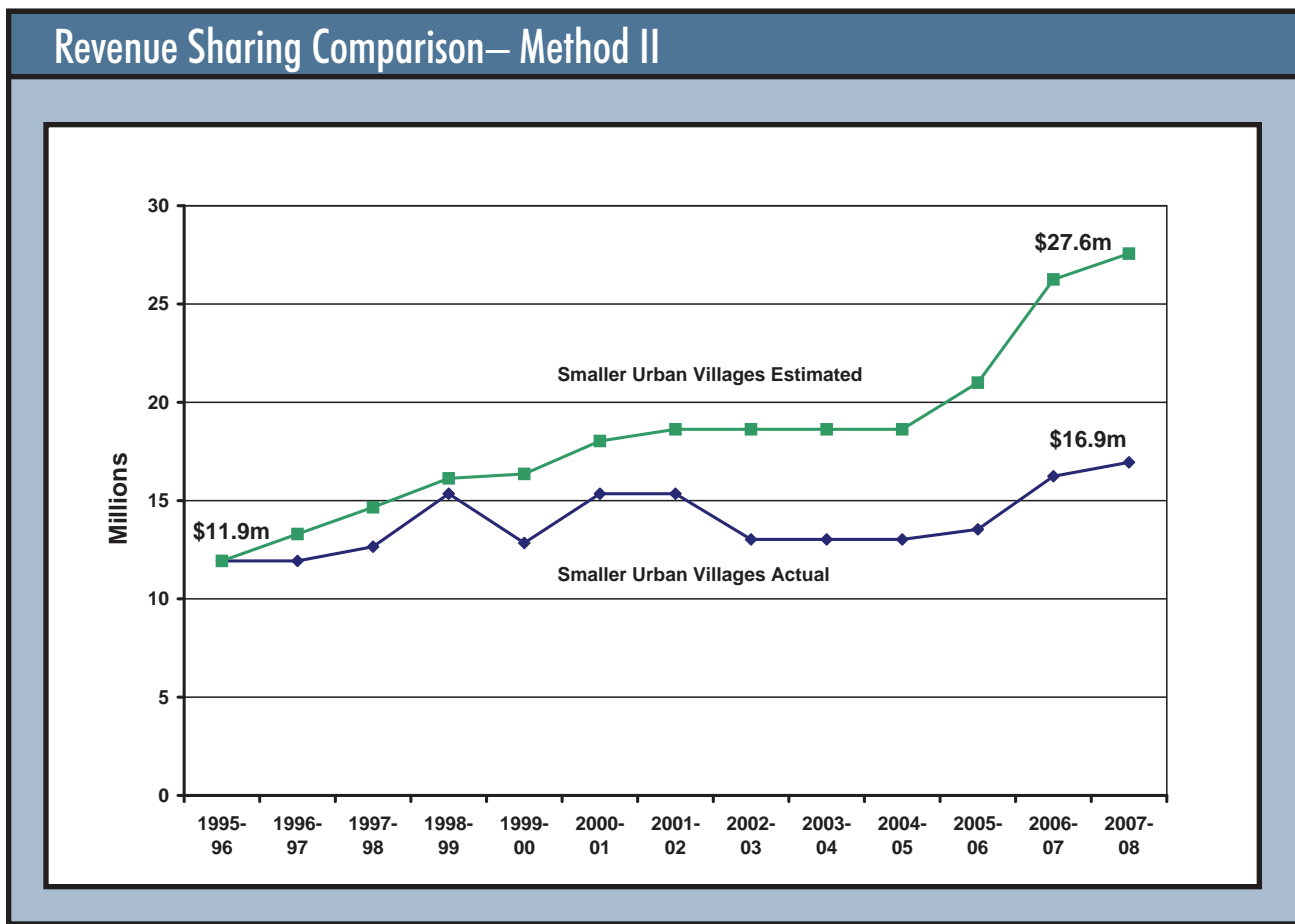


## Method II:

### Increasing Village Revenue Sharing Distributions Comparable to City Increases Since 1995-96

While the first method uses a statistical correlation to determine what aid villages would receive had they been called cities, another potential method to equalize the funding distributions to villages is to analyze the average annual increases in revenue sharing from State Fiscal Years (SFY) 1995-96 through 2005-06 for cities that fall into the smaller urban center cluster and provide comparable increases for villages within the cluster. Under this methodology, aid allocated to these selected villages is trended upward using these average increases. From SFY 2005-06 onward, AIM increases provided to smaller urban center cities are used to determine the aid that would have been provided to smaller urban center villages.

In 2007-08, if these villages had been treated like smaller urban cities, they would have received over \$10 million more than what was allocated to these villages in the 2007-08 Enacted State Budget. Under this methodology, the trend lines would look like this:



## Kenmore and Tonawanda: A Comparison

The Village of Kenmore and the City of Tonawanda are two large municipalities in western New York. Both are in Erie County on the outskirts of the City of Buffalo. They lie five miles apart. Demographically, the municipalities are very similar. Both have populations between 16,000 and 17,000, and lost over 20 percent of their populations between 1970 and 2000. In addition, both municipalities have similar poverty rates, property values and expenditures.

According to the criteria used in this analysis to determine levels of increases to AIM grants, Kenmore and Tonawanda had matching results in all four areas. The only marked difference between the municipalities is the fact that one is designated a city and the other a village. As a result of this classification, the City of Tonawanda received \$2.6 million in AIM revenue in 2007-08, while the Village of Kenmore received 25.4 percent of this total, or \$651,000.

Under the two methods for adjusting revenue sharing payments, this gap would be reduced considerably. Using Method I, which takes the fiscal criteria used in determining AIM increases into account, Kenmore would receive \$1.8 million in AIM funding, an increase of \$1.1 million over the current level. Using Method II, which calculates city increases since 1995-96 and applies these to villages, Kenmore would receive \$1.03 million, or \$383,000 over the current funding level, if classified as a city rather than a village.

This example illustrates that funding formulas that use municipal labels, which are often more a function of history than of current realities, lead to dramatically different results.

	Kenmore	Tonawanda
<b>Class</b>	<b>Village</b>	<b>City</b>
<b>Population Loss from 1970 to 2000</b>	21.7%	26.3%
<b>Poverty Rate</b>	5.2%	7.1%
<b>Full Value Per Capita</b>	\$ 26,602	\$ 28,924
<b>Population</b>	16,426	16,136
<b>Land Area</b>	1.4 miles	3.8 miles
<b>2007-08 AIM (actual)</b>	\$ 650,977	\$ 2,560,309
<b>Method I (estimate)</b>	\$ 1,768,798	\$ 2,560,309
<b>Method II (estimate)</b>	\$ 1,034,021	\$ 2,560,309

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## Conclusion

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As part of its efforts to modernize New York's municipal structures and reform our intergovernmental aid delivery system, the State should examine its aid formulas in order to see where the basis for aid distributions is no longer rational or equitable. The revenue sharing program may be one place to start.

The current revenue sharing distribution is based on a formula that is almost 50 years old and an increasingly outdated municipal classification system. As a result, municipalities that now often provide many of the same services as cities have not significantly benefited from aid increases in the 1990s and through the first seven years of this decade.

As this report shows, it may be time for a comprehensive review of revenue sharing based upon revised criteria that focus less on what a municipality is called and more on the services it provides, the needs of its residents and its economic and financial condition.



### Small Urban Villages: Actual AIM Revenues vs. Method II Distributions

County	Village	2007-08 AIM	Method II	\$ Change	% Change
Albany	Green Island	\$38,577	\$62,444	\$23,867	61.9%
Allegany	Alfred	\$208,773	\$337,932	\$129,159	61.9%
Allegany	Andover	\$9,384	\$14,700	\$5,316	56.7%
Allegany	Bolivar	\$15,714	\$25,333	\$9,619	61.2%
Allegany	Cuba	\$11,425	\$18,129	\$6,704	58.7%
Allegany	Wellsville	\$135,114	\$218,705	\$83,591	61.9%
Broome	Deposit	\$15,638	\$25,206	\$9,568	61.2%
Broome	Endicott	\$311,301	\$485,400	\$174,099	55.9%
Broome	Johnson City	\$183,019	\$285,376	\$102,357	55.9%
Broome	Port Dickinson	\$24,289	\$39,315	\$15,026	61.9%
Cattaraugus	Allegany	\$13,213	\$21,134	\$7,921	59.9%
Cattaraugus	Cattaraugus	\$8,697	\$13,550	\$4,853	55.8%
Cattaraugus	Delevan	\$12,726	\$20,316	\$7,590	59.6%
Cattaraugus	Franklinville	\$33,756	\$54,641	\$20,885	61.9%
Cattaraugus	Gowanda	\$20,959	\$33,925	\$12,966	61.9%
Cattaraugus	Little Valley	\$12,324	\$19,638	\$7,314	59.3%
Cattaraugus	Randolph	\$8,773	\$13,677	\$4,904	55.9%
Cayuga	Moravia	\$12,184	\$19,404	\$7,220	59.3%
Cayuga	Port Byron	\$11,201	\$17,754	\$6,553	58.5%
Cayuga	Union Springs	\$7,769	\$11,989	\$4,220	54.3%
Cayuga	Weedsport	\$16,240	\$26,215	\$9,975	61.4%
Chautauqua	Brocton	\$8,853	\$13,811	\$4,958	56.0%
Chautauqua	Celoron	\$17,444	\$28,233	\$10,789	61.8%
Chautauqua	Falconer	\$20,972	\$33,945	\$12,973	61.9%
Chautauqua	Fredonia	\$88,412	\$137,230	\$48,818	55.2%
Chautauqua	Mayville	\$9,766	\$15,344	\$5,578	57.1%
Chautauqua	Silver Creek	\$28,652	\$46,379	\$17,727	61.9%
Chautauqua	Westfield	\$29,393	\$47,580	\$18,187	61.9%
Chemung	Bainbridge	\$10,844	\$17,153	\$6,309	58.2%
Chemung	Elmira Heights	\$42,944	\$69,513	\$26,569	61.9%
Chemung	Greene	\$16,950	\$27,410	\$10,460	61.7%
Chemung	New Berlin	\$10,270	\$16,191	\$5,921	57.7%
Chemung	Oxford	\$12,865	\$20,547	\$7,682	59.7%
Chemung	Sherburne	\$18,461	\$29,880	\$11,419	61.9%
Clinton	Champlain	\$9,969	\$15,682	\$5,713	57.3%
Clinton	Dannemora	\$112,438	\$181,999	\$69,561	61.9%
Clinton	Keesville	\$17,119	\$27,691	\$10,572	61.8%
Columbia	Chatham	\$14,978	\$24,098	\$9,120	60.9%
Columbia	Philmont	\$12,959	\$20,706	\$7,747	59.8%
Cortland	Homer	\$30,322	\$49,080	\$18,758	61.9%
Cortland	Mc Graw	\$19,167	\$31,026	\$11,859	61.9%

### Small Urban Villages: Actual AIM Revenues vs. Method II Distributions

County	Village	2007-08 AIM	Method II	\$ Change	% Change
Delaware	Delhi	\$30,192	\$48,872	\$18,680	61.9%
Delaware	Hancock	\$11,819	\$18,790	\$6,971	59.0%
Delaware	Sidney	\$31,638	\$51,212	\$19,574	61.9%
Delaware	Stamford	\$9,010	\$14,074	\$5,064	56.2%
Delaware	Walton	\$28,256	\$45,736	\$17,480	61.9%
Dutchess	Red Hook	\$10,104	\$16,238	\$6,134	60.7%
Dutchess	Tivoli	\$4,731	\$7,042	\$2,311	48.8%
Dutchess	Wappingers Falls	\$45,897	\$74,294	\$28,397	61.9%
Erie	Akron	\$25,800	\$41,763	\$15,963	61.9%
Erie	Angola	\$20,026	\$32,415	\$12,389	61.9%
Erie	Blasdell	\$30,885	\$49,995	\$19,110	61.9%
Erie	East Aurora	\$53,321	\$87,983	\$34,662	65.0%
Erie	Hamburg	\$101,798	\$158,003	\$56,205	55.2%
Erie	Kenmore	\$650,977	\$1,034,021	\$383,044	58.8%
Erie	Lancaster	\$157,435	\$254,832	\$97,397	61.9%
Erie	North Collins	\$12,380	\$19,732	\$7,352	59.4%
Erie	Sloan	\$96,746	\$156,599	\$59,853	61.9%
Erie	Springville	\$36,738	\$59,467	\$22,729	61.9%
Essex	Lake Placid	\$34,621	\$57,129	\$22,508	65.0%
Essex	Port Henry	\$12,023	\$19,133	\$7,110	59.1%
Franklin	Malone	\$82,710	\$133,878	\$51,168	61.9%
Franklin	Saranac Lake	\$52,015	\$84,196	\$32,181	61.9%
Franklin	Tupper Lake	\$74,816	\$121,101	\$46,285	61.9%
Fulton	Broadalbin	\$15,388	\$24,784	\$9,396	61.1%
Fulton	Northville	\$10,717	\$16,942	\$6,225	58.1%
Genesee	Bergen	\$10,099	\$15,903	\$5,804	57.5%
Genesee	Le Roy	\$35,572	\$57,579	\$22,007	61.9%
Genesee	Oakfield	\$15,688	\$25,288	\$9,600	61.2%
Greene	Athens	\$11,184	\$18,090	\$6,906	61.7%
Greene	Catskill	\$41,411	\$67,033	\$25,622	61.9%
Greene	Coxsackie	\$30,660	\$49,630	\$18,970	61.9%
Herkimer	Dolgeville	\$20,638	\$33,406	\$12,768	61.9%
Herkimer	Frankfort	\$52,232	\$84,546	\$32,314	61.9%
Herkimer	Herkimer	\$136,084	\$220,273	\$84,189	61.9%
Herkimer	Ilion	\$168,059	\$272,032	\$103,973	61.9%
Herkimer	Mohawk	\$67,563	\$109,362	\$41,799	61.9%
Jefferson	Adams	\$13,753	\$22,038	\$8,285	60.2%
Jefferson	Alexandria Bay	\$18,673	\$30,226	\$11,553	61.9%
Jefferson	Black River	\$8,518	\$13,247	\$4,729	55.5%
Jefferson	Brownville	\$7,893	\$12,196	\$4,303	54.5%
Jefferson	Carthage	\$34,185	\$55,335	\$21,150	61.9%

### Small Urban Villages: Actual AIM Revenues vs. Method II Distributions

County	Village	2007-08 AIM	Method II	\$ Change	% Change
Jefferson	Clayton	\$12,746	\$20,766	\$8,020	62.9%
Jefferson	Dexter	\$10,688	\$16,892	\$6,204	58.0%
Jefferson	Philadelphia	\$7,559	\$11,636	\$4,077	53.9%
Jefferson	Sackets Harbor	\$7,749	\$11,955	\$4,206	54.3%
Jefferson	West Carthage	\$21,128	\$34,199	\$13,071	61.9%
Lewis	Lowville	\$26,924	\$43,579	\$16,655	61.9%
Livingston	Avon	\$20,851	\$34,407	\$13,556	65.0%
Livingston	Caledonia	\$13,861	\$22,219	\$8,358	60.3%
Livingston	Dansville	\$41,571	\$67,287	\$25,716	61.9%
Livingston	Geneseo	\$75,198	\$121,720	\$46,522	61.9%
Livingston	Mount Morris	\$21,761	\$35,225	\$13,464	61.9%
Livingston	Nunda	\$9,715	\$15,257	\$5,542	57.0%
Madison	Canastota	\$35,509	\$57,477	\$21,968	61.9%
Madison	Cazenovia	\$18,440	\$29,848	\$11,408	61.9%
Madison	Hamilton	\$39,384	\$63,751	\$24,367	61.9%
Madison	Morrisville	\$59,796	\$96,789	\$36,993	61.9%
Monroe	Brockport	\$113,954	\$184,454	\$70,500	61.9%
Monroe	East Rochester	\$81,143	\$131,343	\$50,200	61.9%
Montgomery	Canajoharie	\$22,631	\$36,631	\$14,000	61.9%
Montgomery	Fort Plain	\$21,802	\$35,290	\$13,488	61.9%
Montgomery	St. Johnsville	\$19,457	\$31,495	\$12,038	61.9%
Nassau	Atlantic Beach	\$10,312	\$16,596	\$6,284	60.9%
Nassau	Baxter Estates	\$6,436	\$9,962	\$3,526	54.8%
Nassau	Bayville	\$45,735	\$75,467	\$29,732	65.0%
Nassau	Bellerose	\$15,002	\$24,627	\$9,625	64.2%
Nassau	Cedarhurst	\$55,543	\$91,651	\$36,108	65.0%
Nassau	East Hills	\$36,017	\$59,430	\$23,413	65.0%
Nassau	East Rockaway	\$205,460	\$339,031	\$133,571	65.0%
Nassau	East Williston	\$17,590	\$29,025	\$11,435	65.0%
Nassau	Floral Park	\$285,562	\$471,206	\$185,644	65.0%
Nassau	Flower Hill	\$20,901	\$34,489	\$13,588	65.0%
Nassau	Freeport	\$950,367	\$1,568,195	\$617,828	65.0%
Nassau	Garden City	\$218,740	\$360,942	\$142,202	65.0%
Nassau	Great Neck	\$75,062	\$123,861	\$48,799	65.0%
Nassau	Great Neck Estates	\$27,864	\$45,979	\$18,115	65.0%
Nassau	Great Neck Plaza	\$69,192	\$114,173	\$44,981	65.0%
Nassau	Hempstead	\$641,463	\$1,038,315	\$396,852	61.9%
Nassau	Hewlett Harbor	\$5,658	\$8,630	\$2,972	52.5%
Nassau	Island Park	\$134,691	\$218,019	\$83,328	61.9%
Nassau	Kensington	\$12,285	\$19,973	\$7,688	62.6%
Nassau	Lake Success	\$22,740	\$37,523	\$14,783	65.0%

### Small Urban Villages: Actual AIM Revenues vs. Method II Distributions

County	Village	2007-08 AIM	Method II	\$ Change	% Change
Nassau	Lattingtown	\$6,440	\$9,969	\$3,529	54.8%
Nassau	Lawrence	\$35,306	\$58,257	\$22,951	65.0%
Nassau	Lynbrook	\$251,221	\$414,537	\$163,316	65.0%
Nassau	Malverne	\$112,843	\$186,201	\$73,358	65.0%
Nassau	Manorhaven	\$101,352	\$167,239	\$65,887	65.0%
Nassau	Massapequa Park	\$343,296	\$566,472	\$223,176	65.0%
Nassau	Mineola	\$278,522	\$459,587	\$181,065	65.0%
Nassau	Munsey Park	\$11,121	\$17,980	\$6,859	61.7%
Nassau	Muttontown	\$10,513	\$16,942	\$6,429	61.1%
Nassau	New Hyde Park	\$157,009	\$259,079	\$102,070	65.0%
Nassau	North Hills	\$5,262	\$7,951	\$2,689	51.1%
Nassau	Old Brookville	\$8,768	\$13,952	\$5,184	59.1%
Nassau	Port Washington North	\$11,276	\$18,246	\$6,970	61.8%
Nassau	Rockville Centre	\$425,642	\$702,350	\$276,708	65.0%
Nassau	Roslyn	\$12,894	\$21,017	\$8,123	63.0%
Nassau	Roslyn Estates	\$7,292	\$11,428	\$4,136	56.7%
Nassau	Roslyn Harbor	\$4,617	\$6,848	\$2,231	48.3%
Nassau	Russell Gardens	\$8,739	\$13,903	\$5,164	59.1%
Nassau	Sea Cliff	\$40,560	\$66,926	\$26,366	65.0%
Nassau	South Floral Park	\$32,616	\$53,819	\$21,203	65.0%
Nassau	Stewart Manor	\$45,615	\$75,271	\$29,656	65.0%
Nassau	Thomaston	\$18,608	\$30,708	\$12,100	65.0%
Nassau	Upper Brookville	\$6,227	\$9,604	\$3,377	54.2%
Nassau	Valley Stream	\$588,723	\$971,453	\$382,730	65.0%
Nassau	Westbury	\$117,898	\$194,545	\$76,647	65.0%
Nassau	Williston Park	\$180,663	\$298,110	\$117,447	65.0%
Niagara	Middleport	\$16,202	\$26,148	\$9,946	61.4%
Niagara	Wilson	\$8,915	\$13,913	\$4,998	56.1%
Oneida	Boonville	\$37,601	\$60,863	\$23,262	61.9%
Oneida	Camden	\$19,790	\$32,032	\$12,242	61.9%
Oneida	New Hartford	\$17,605	\$28,496	\$10,891	61.9%
Oneida	New York Mills	\$29,724	\$48,114	\$18,390	61.9%
Oneida	Oriskany	\$13,458	\$21,543	\$8,085	60.1%
Oneida	Vernon	\$10,038	\$15,799	\$5,761	57.4%
Oneida	Waterville	\$12,264	\$19,538	\$7,274	59.3%
Oneida	Whitesboro	\$75,520	\$122,241	\$46,721	61.9%
Oneida	Yorkville	\$49,642	\$80,355	\$30,713	61.9%
Onondaga	Baldwinsville	\$55,652	\$90,080	\$34,428	61.9%
Onondaga	Camillus	\$28,617	\$46,322	\$17,705	61.9%
Onondaga	East Syracuse	\$28,608	\$46,310	\$17,702	61.9%

### Small Urban Villages: Actual AIM Revenues vs. Method II Distributions

County	Village	2007-08 AIM	Method II	\$ Change	% Change
Onondaga	Jordan	\$11,672	\$18,544	\$6,872	58.9%
Onondaga	Liverpool	\$27,411	\$44,369	\$16,958	61.9%
Onondaga	North Syracuse	\$92,131	\$149,130	\$56,999	61.9%
Onondaga	Solvay	\$179,037	\$289,801	\$110,764	61.9%
Ontario	Clifton Springs	\$16,776	\$27,117	\$10,341	61.6%
Ontario	Naples	\$8,625	\$13,426	\$4,801	55.7%
Ontario	Phelps	\$13,943	\$22,359	\$8,416	60.4%
Ontario	Shortsville	\$18,473	\$29,900	\$11,427	61.9%
Orange	Walden	\$49,657	\$81,937	\$32,280	65.0%
Orleans	Albion	\$40,144	\$64,978	\$24,834	61.9%
Orleans	Holley	\$18,397	\$29,778	\$11,381	61.9%
Orleans	Medina	\$47,087	\$76,220	\$29,133	61.9%
Oswego	Mexico	\$11,216	\$17,779	\$6,563	58.5%
Oswego	Phoenix	\$23,834	\$38,580	\$14,746	61.9%
Oswego	Pulaski	\$15,467	\$24,918	\$9,451	61.1%
Otsego	Cooperstown	\$14,306	\$23,432	\$9,126	63.8%
Otsego	Unadilla	\$12,838	\$20,502	\$7,664	59.7%
Putnam	Brewster	\$12,189	\$19,807	\$7,618	62.5%
Rensselaer	Castleton-On-Hudson	\$14,152	\$23,171	\$9,019	63.7%
Rensselaer	Hoosick Falls	\$31,628	\$51,195	\$19,567	61.9%
Rensselaer	Nassau	\$10,910	\$17,262	\$6,352	58.2%
Rockland	Chestnut Ridge	\$24,506	\$40,436	\$15,930	65.0%
Rockland	Haverstraw	\$86,927	\$132,501	\$45,574	52.4%
Rockland	Nyack	\$83,906	\$138,452	\$54,546	65.0%
Rockland	Piermont	\$18,326	\$30,238	\$11,912	65.0%
Rockland	Pomona	\$7,992	\$12,625	\$4,633	58.0%
Rockland	South Nyack	\$62,075	\$102,427	\$40,352	65.0%
Rockland	Spring Valley	\$422,326	\$670,825	\$248,499	58.8%
Rockland	Suffern	\$93,227	\$153,833	\$60,606	65.0%
Rockland	West Haverstraw	\$149,798	\$247,184	\$97,386	65.0%
Saratoga	Ballston Spa	\$43,366	\$70,197	\$26,831	61.9%
Saratoga	Corinth	\$23,390	\$37,861	\$14,471	61.9%
Saratoga	Schuylerville	\$11,565	\$18,363	\$6,798	58.8%
Saratoga	South Glens Falls	\$33,109	\$53,595	\$20,486	61.9%
Saratoga	Waterford	\$70,191	\$113,616	\$43,425	61.9%
Schenectady	Scotia	\$72,297	\$117,026	\$44,729	61.9%
Schoharie	Cobleskill	\$37,713	\$61,047	\$23,334	61.9%
Schoharie	Middleburgh	\$8,668	\$13,498	\$4,830	55.7%
Schoharie	Schoharie	\$6,893	\$10,516	\$3,623	52.6%
Schuyler	Montour Falls	\$10,613	\$16,768	\$6,155	58.0%
Schuyler	Watkins Glen	\$22,050	\$35,690	\$13,640	61.9%

### Small Urban Villages: Actual AIM Revenues vs. Method II Distributions

County	Village	2007-08 AIM	Method II	\$ Change	% Change
Seneca	Seneca Falls	\$57,660	\$93,330	\$35,670	61.9%
Seneca	Waterloo	\$51,034	\$82,606	\$31,572	61.9%
St. Lawrence	Gouverneur	\$38,417	\$62,185	\$23,768	61.9%
St. Lawrence	Massena	\$134,663	\$209,976	\$75,313	55.9%
St. Lawrence	Norwood	\$14,267	\$22,903	\$8,636	60.5%
St. Lawrence	Potsdam	\$115,707	\$187,292	\$71,585	61.9%
Steuben	Addison	\$15,358	\$24,734	\$9,376	61.0%
Steuben	Avoca	\$10,572	\$16,696	\$6,124	57.9%
Steuben	Bath	\$107,474	\$173,963	\$66,489	61.9%
Steuben	Canisteo	\$36,441	\$58,985	\$22,544	61.9%
Steuben	Painted Post	\$14,117	\$22,652	\$8,535	60.5%
Steuben	Wayland	\$14,736	\$23,690	\$8,954	60.8%
Suffolk	Amityville	\$68,351	\$112,784	\$44,433	65.0%
Suffolk	East Hampton	\$15,635	\$25,711	\$10,076	64.4%
Suffolk	Greenport	\$31,029	\$51,200	\$20,171	65.0%
Suffolk	Huntington Bay	\$8,766	\$13,947	\$5,181	59.1%
Suffolk	Lindenhurst	\$571,904	\$943,697	\$371,793	65.0%
Suffolk	Lloyd Harbor	\$15,155	\$24,888	\$9,733	64.2%
Suffolk	Nissequogue	\$5,492	\$8,347	\$2,855	52.0%
Suffolk	Northport	\$53,391	\$88,100	\$34,709	65.0%
Suffolk	Patchogue	\$97,830	\$161,430	\$63,600	65.0%
Suffolk	Quogue	\$5,488	\$8,339	\$2,851	52.0%
Suffolk	Southampton	\$24,550	\$40,510	\$15,960	65.0%
Sullivan	Liberty	\$32,212	\$52,142	\$19,930	61.9%
Sullivan	Monticello	\$48,513	\$78,526	\$30,013	61.9%
Tioga	Newark Valley	\$8,706	\$13,562	\$4,856	55.8%
Tioga	Owego	\$34,653	\$56,093	\$21,440	61.9%
Tioga	Waverly	\$48,781	\$78,961	\$30,180	61.9%
Tompkins	Dryden	\$11,239	\$17,819	\$6,580	58.5%
Tompkins	Groton	\$19,920	\$32,243	\$12,323	61.9%
Tompkins	Lansing	\$12,286	\$19,976	\$7,690	62.6%
Tompkins	Trumansburg	\$12,980	\$20,741	\$7,761	59.8%
Ulster	Ellenville	\$35,623	\$57,663	\$22,040	61.9%
Ulster	New Paltz	\$75,221	\$121,759	\$46,538	61.9%
Ulster	Saugerties	\$29,672	\$48,029	\$18,357	61.9%
Washington	Cambridge	\$12,154	\$19,349	\$7,195	59.2%
Washington	Fort Edward	\$29,314	\$47,450	\$18,136	61.9%
Washington	Granville	\$20,022	\$32,407	\$12,385	61.9%
Washington	Greenwich	\$14,933	\$24,018	\$9,085	60.8%
Washington	Hudson Falls	\$119,379	\$193,233	\$73,854	61.9%
Washington	Whitehall	\$24,646	\$39,894	\$15,248	61.9%

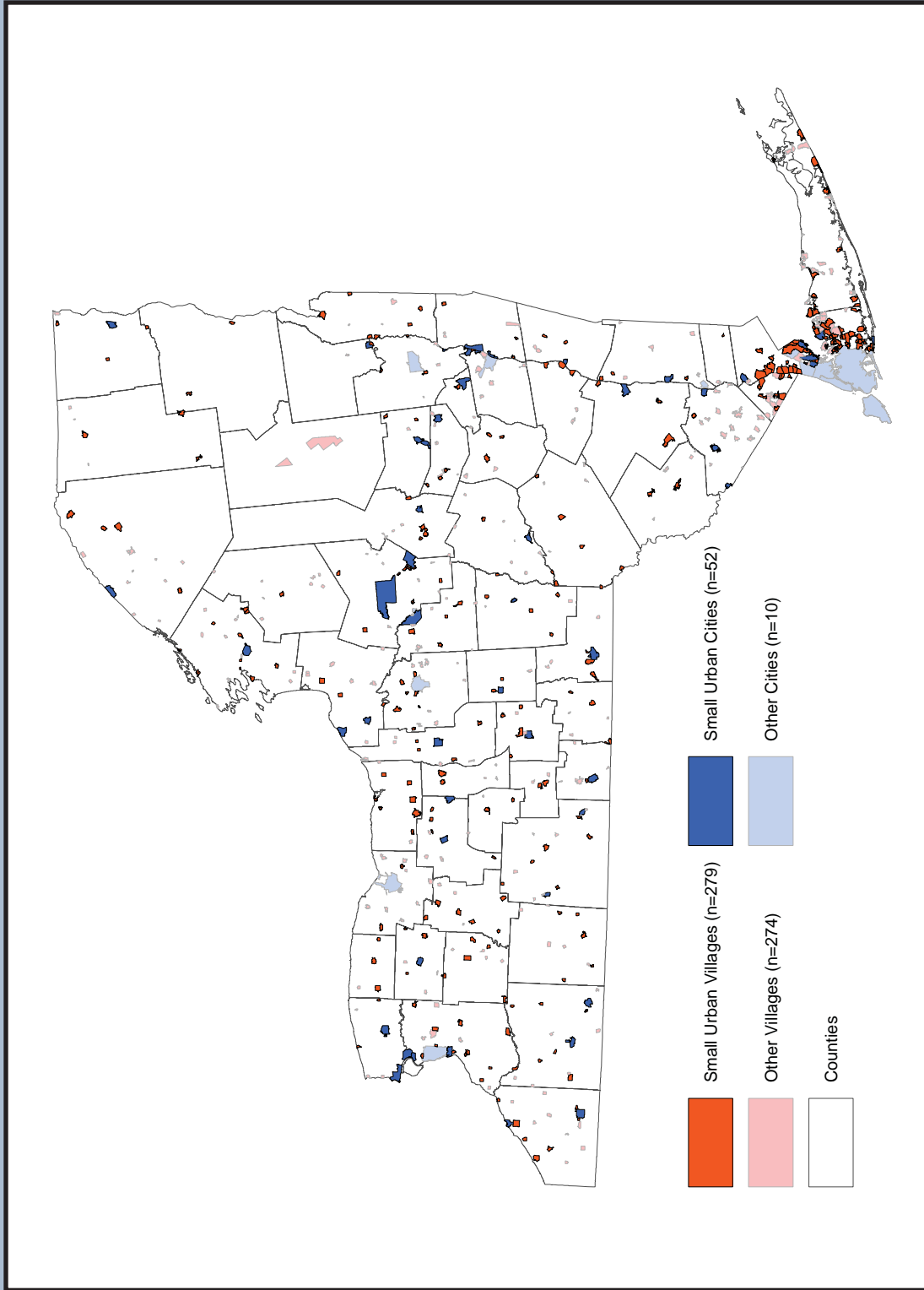


### Small Urban Villages: Actual AIM Revenues vs. Method II Distributions

County	Village	2007-08 AIM	Method II	\$ Change	% Change
Wayne	Clyde	\$19,129	\$30,963	\$11,834	61.9%
Wayne	Lyons	\$29,970	\$48,511	\$18,541	61.9%
Wayne	Newark	\$68,094	\$110,220	\$42,126	61.9%
Wayne	Palmyra	\$33,282	\$53,871	\$20,589	61.9%
Wayne	Sodus	\$16,328	\$26,364	\$10,036	61.5%
Wayne	Sodus Point	\$8,851	\$14,096	\$5,245	59.3%
Wayne	Wolcott	\$10,582	\$16,715	\$6,133	58.0%
Westchester	Aardsley	\$29,534	\$48,733	\$19,199	65.0%
Westchester	Briarcliff Manor	\$38,413	\$63,383	\$24,970	65.0%
Westchester	Croton-On-Hudson	\$47,816	\$78,901	\$31,085	65.0%
Westchester	Dobbs Ferry	\$81,329	\$134,201	\$52,872	65.0%
Westchester	Elmsford	\$26,339	\$43,465	\$17,126	65.0%
Westchester	Harrison	\$69,806	\$115,187	\$45,381	65.0%
Westchester	Hastings-On-Hudson	\$72,159	\$119,068	\$46,909	65.0%
Westchester	Irvington	\$37,897	\$62,531	\$24,634	65.0%
Westchester	Larchmont	\$76,919	\$126,925	\$50,006	65.0%
Westchester	Mamaroneck	\$157,829	\$260,433	\$102,604	65.0%
Westchester	Mount Kisco	\$61,305	\$101,160	\$39,855	65.0%
Westchester	Ossining	\$213,424	\$352,170	\$138,746	65.0%
Westchester	Pelham	\$77,135	\$127,281	\$50,146	65.0%
Westchester	Pelham Manor	\$57,317	\$94,578	\$37,261	65.0%
Westchester	Pleasantville	\$53,775	\$88,736	\$34,961	65.0%
Westchester	Port Chester	\$421,703	\$695,850	\$274,147	65.0%
Westchester	Rye Brook	\$47,802	\$78,879	\$31,077	65.0%
Westchester	Sleepy Hollow	\$65,484	\$108,055	\$42,571	65.0%
Westchester	Tarrytown	\$88,189	\$145,517	\$57,328	65.0%
Westchester	Tuckahoe	\$83,041	\$137,024	\$53,983	65.0%
Wyoming	Arcade	\$25,594	\$41,430	\$15,836	61.9%
Wyoming	Attica	\$22,404	\$36,266	\$13,862	61.9%
Wyoming	Castile	\$15,275	\$24,595	\$9,320	61.0%
Wyoming	Perry	\$31,089	\$50,325	\$19,236	61.9%
Wyoming	Warsaw	\$24,556	\$39,747	\$15,191	61.9%
Yates	Dundee	\$12,135	\$19,322	\$7,187	59.2%
Yates	Penn Yan	\$42,016	\$68,010	\$25,994	61.9%
<b>Totals</b>		<b>\$16,944,898</b>	<b>\$27,561,400</b>	<b>\$10,616,502</b>	<b>mean 61.3%</b>

Method II analyzes the average annual increases in revenue sharing from State Fiscal Years 1995–96 through 2005–06 for smaller urban cities and provides comparable increases for villages within the clusters

# New York State — Small Urban Cities and Villages





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