

# **2010 Annual Financial Report**

## **Summary**

### **County of Oswego**



**JOHN W. KRUK**  
**COUNTY TREASURER**

**MARK J. SEE,**  
**CHIEF ACCOUNTANT**

**PHONE; 315-349-8393**

**[WWW.OSWEGOCOUNTY.COM/TREASURER](http://WWW.OSWEGOCOUNTY.COM/TREASURER)**



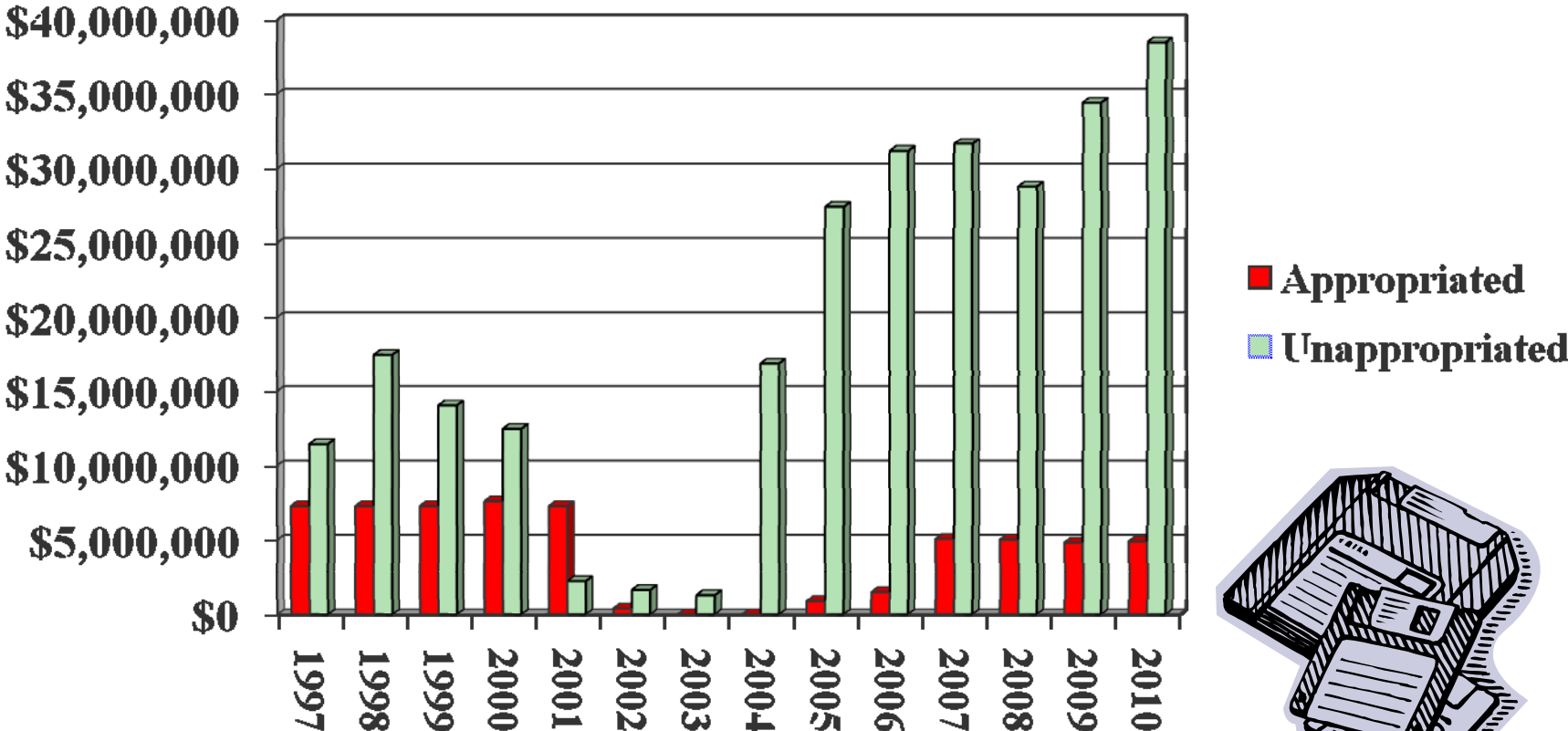
# County Of Oswego General Fund Balance Analysis 1997-2010

YEAR	TOTAL FUND BALANCE	APPROPRIATED ENSUING YEARS BUDGET	UNAPPROPRIATED	PERCENTAGE OF ENSUING YEARS BUDGET
2010	\$43,330,417	\$4,885,000	\$38,445,417	20.32%
2009	\$39,177,066	\$4,800,000	\$34,377,066	18.55%
2008	\$33,782,564	\$5,000,000	\$28,782,564	15.80%
2007	\$36,734,286	\$5,050,000	\$31,684,286	18.05%
2006	\$32,716,116	\$1,500,000	\$31,216,116	18.35%
2005	\$28,348,614	\$900,000	\$27,448,614	17.78%
2004	\$16,861,847	\$0	\$16,861,847	10.85%
2003	\$1,292,784	\$0	\$1,292,784	0.83%
2002	\$2,042,525	\$401,194	\$1,641,331	1.02%
2001	\$9,514,867	\$7,293,872	\$2,220,995	1.41%
2000	\$20,094,511	\$7,611,872	\$12,482,639	8.24%
1999	\$21,309,538	\$7,293,872	\$14,015,666	10.00%
1998	\$24,744,092	\$7,293,872	\$17,450,220	12.59%
1997	\$18,771,267	\$7,293,872	\$11,477,395	8.59%

- ✉ **Unappropriated fund balance at healthy level.**
- ✉ **Unappropriated fund balance is now 20.32% of the ensuing years budget.**
- ✉ **A healthy fund balance can prevent large tax increases for unexpected financial and economic downturns or natural disasters.**
- ✉ **Bond rating agencies analyze fund balance as one of their rating tools.**



# County of Oswego General Fund Balance 1997-2010



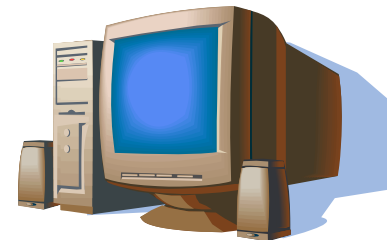
# County of Oswego, New York

## Increases in General Fund Balance

### December 31, 2010

**Amounts adding(subtracting) to General Fund Balance-2010-Revenue Over Budget and Expenses Under Budget**

<u>Revenue</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
Sales Tax	\$ 2,767,053	Sales tax increase due to increase in gas prices
Interest RP Taxes & Sales of Co Prop	\$ 653,229	Gain on tax sale & Interest on Real Property taxes
Appropriated Fund Balance	\$(4,800,000)	2010 Appropriated Fund Balance
Retirement Reserve transfer in	\$ 1,900,000	Retirement Reserve transfer to General Fund
<b><u>Expenditures</u></b>		
Transfer-911 Communication project	\$ (5,000,000)	Funds transferred-Capital Project
Transfer-Paving 2010	\$ (2,000,000)	Funds transferred-Capital Project
Transfer-Highway Equipment Reserve	\$ (1,100,000)	Funds transferred-Equipment Reserve
Other Capital Projects	\$ (1,914,337)	Transfer to Capital Projects
Transfer-Retirement Reserve	\$ (1,420,818)	Funds transferred-Retirement Reserve
Transfer-Bridge Reserve	\$ (500,000)	Funds Transferred Bridge Reserve
DSS Programs (Net)	\$ 13,155,309	FMAP Stimulus Revenue & Amounts Under Budget
Public Defender	\$ (342,002)	Amounts over adopted budget
Education Handicapped Children(Net)	\$ 689,310	Amounts under budget expenses & revenue net
Health Programs (Net)	\$ 488,539	Amounts under budget expenses & revenues net
County Road & Road Mach	\$ 1,464,693	Capital Project chargeback/Cost containment
Other Dept's Revenue & Expense	\$ <u>112,375</u>	Additional revenue and under budget for Exp.
Increase in General Fund Balance	\$ 4,153,351	
General Fund Balance at 12/31/09	\$ <u>39,177,066</u>	
General Fund Balance at 12/31/10	\$ 43,330,417	
Appropriated Fund Balance-2010	\$( 4,885,000)	
<b>Unappropriated Fund Balance 12/31/10</b>	<b><u>\$ 38,445,417</u></b>	



## COUNTY OF OSWEGO, NEW YORK OVERALL FUND BALANCE ANALYSIS DECEMBER 31, 2010

<u>FUND</u>	<u>FUND EQUITY</u> <u>12/31/2009</u>	<u>FUND EQUITY</u> <u>12/31/2010</u>	<u>CHANGE</u>
<b><u>GENERAL FUND</u></b>			
ENCUMBRANCES	\$230,360	\$168,558	-\$61,802
APPROPRIATED RESERVES	\$1,900,000	\$1,600,000	-\$300,000
RESERVES	\$12,950,848	\$14,061,039	\$1,110,191
APPROPRIATED	\$4,800,000	\$4,885,000	\$85,000
UNAPPROPRIATED	\$34,377,066	\$38,445,417	\$4,068,351
<b><u>SOLID WASTE/ERF</u></b>			
ENCUMBRANCES	\$18,534	\$1,368	-\$17,166
UNAPPROPRIATED	\$1,015,934	\$1,892,283	\$876,349
<b><u>COUNTY ROAD</u></b>			
ENCUMBRANCES	\$214,829	\$56,696	-\$158,133
<b><u>ROAD MACHINERY</u></b>			
ENCUMBRANCES	\$51,067	\$0	-\$51,067
<b><u>CAPITAL PROJECTS</u></b>			
ENCUMBRANCES	\$595,457	\$1,088,981	\$493,524
FUND BALANCE	\$3,020,370	\$22,788,697	\$19,768,327
<b><u>SELF INSURANCE FUNDS</u></b>			
NET ASSETS-WORKERS COMP	-\$3,779,743	-\$2,111,034	\$1,668,709
NET ASSETS-HEALTH INSUR.	\$3,777,907	\$3,677,448	-\$100,459
<b>TOTAL FUND EQUITIES</b>	<b><u>\$59,172,629</u></b>	<b><u>\$86,554,453</u></b>	<b><u>\$27,381,824</u></b>

- 2010 Appropriated Fund Balance \$4,885,000 for General Fund and \$1,600,000 for retirement reserve
- Encumbrances are funds set aside for approved future purchases usually equipment.
- Increase in fund equity in self insurance funds due to decreased costs for Workers Compensation.
- Change in Capital Projects mainly due to 911 communication project.

# County Of Oswego Reserve Fund Analysis December 31, 2010

	<b>BALANCE AT</b>	<b>PROJECTS</b>	<b>UNCOMMITTED</b>
<b><u>CAPITAL RESERVES</u></b>	<b><u>12-31-10</u></b>	<b><u>COMMITTED</u></b>	<b><u>BALANCE</u></b>
Bridges	\$2,597,979	\$985,086	\$1,612,893
Road Construction	\$1,929,539	\$0	\$1,929,539
Building Renovations	\$1,638,978	\$884,361	\$754,617
Retirement Reserve	\$2,071,186	\$1,600,000	\$471,186
Tax Stablization Reserve	\$1,144,609	\$0	\$1,144,609
Technology Reserve	\$643,697	\$27,452	\$616,245
Highway Equipment Reserve	\$4,270,429	\$548,466	\$3,721,963
Silk Road Remediation	\$706,954	\$200,000	\$506,954
<b>Total Capital Reserves</b>	<b><u>\$15,003,371</u></b>	<b><u>\$4,245,365</u></b>	<b><u>\$10,758,006</u></b>
Insurance Reserve	\$657,668	\$0	\$657,668
<b>Total Reserves</b>	<b><u>\$15,661,039</u></b>	<b><u>\$4,245,365</u></b>	<b><u>\$11,415,674</u></b>



- \*Transfers only allowed to other reserve funds.**
- \*Interest earned goes back into the specific reserve funds.**
- \*Projects committed, are capital projects approved by the Legislature.**
- \*Appropriated Fund Balance of \$1,600,000 for Retirement Reserve.**

# County Of Oswego Budget Analysis 2011 Vs. 2010



<b><u>Budget Line</u></b>	<b><u>2011</u></b>	<b><u>2010</u></b>	<b><u>Difference</u></b>	<b><u>Percentage</u></b>
Appropriations	\$ 189,201,088	\$ 185,334,375	\$ 3,866,713	2.1%
Revenues	<u>\$ 151,247,161</u>	<u>\$ 145,066,405</u>	\$ 6,180,756	4.3%
Net Appropriations	\$ 37,953,927	\$ 40,267,970	\$ (2,314,043)	-5.7%
Less: Approp Fund Balance	\$ (4,885,000)	\$ (4,800,000)	\$ (85,000)	
Approp Fund Balance - Health	\$ (1,000,000)	\$ (1,000,000)	\$ -	
Approp Fund Balance - Retire Reserv	\$ (1,600,000)	\$ (1,900,000)		
Deferred Tax Revenue	<u>\$ 6,500,000</u>	<u>\$ 5,000,000</u>	<u>\$ 1,500,000</u>	
<b>Total Real Property Tax Levy</b>	<u>\$ 36,968,927</u>	<u>\$ 37,567,970</u>	<u>\$ (599,043)</u>	-1.6%

- \* **Appropriations increased only 2.1% and revenues increased 4.3%.**
- \* **Net Appropriations decreased 5.7%**
- \* **Total real property tax levy decreased 1.6% , and generic tax rate went down due to increased property tax assessments.**

# County Of Oswego

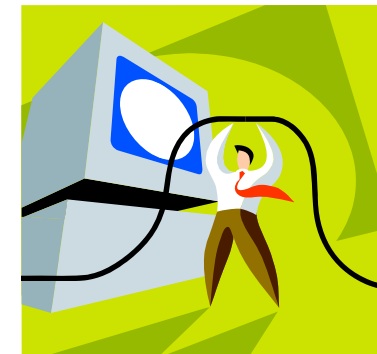
## Budgeted Appropriations & Revenue Analysis

### 1997-2011

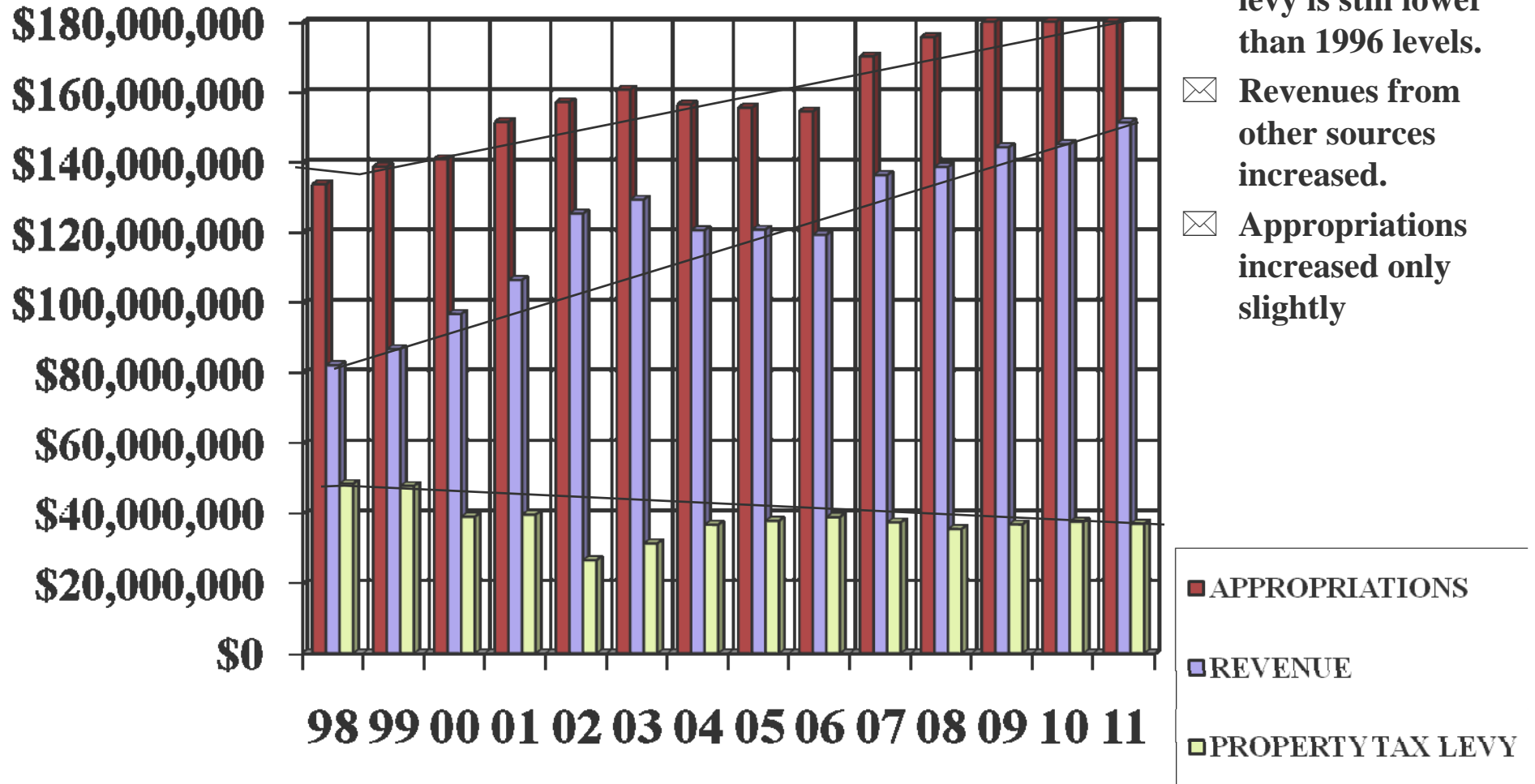
<u>YEAR</u>	<u>APPROPRIATIONS</u>	<u>PERCENTAGE INCREASE (DECREASE)</u>	<u>REVENUE OTHER THAN REAL PROPERTY TAXES</u>	<u>PERCENTAGE INCREASE (DECREASE)</u>
2011	\$189,201,088	2.09%	\$151,247,161	4.26%
2010	\$185,334,375	1.85%	\$145,066,405	0.62%
2009	\$181,966,815	3.64%	\$144,167,423	4.06%
2008	\$175,580,784	3.21%	\$138,542,794	1.71%
2007	\$170,117,270	10.19%	\$136,215,726	14.32%
2006	\$154,388,818	-0.69%	\$119,148,875	-1.25%
2005	\$155,467,786	-0.61%	\$120,654,117	0.14%
2004	\$156,415,409	-2.61%	\$120,486,034	-6.75%
2003	\$160,602,712	2.25%	\$129,213,446	3.17%
2002	\$157,068,577	3.74%	\$125,242,784	17.86%
2001	\$151,410,907	7.50%	\$106,265,906	10.04%
2000	\$140,812,265	1.6%	\$96,571,024	11.6%
1999	\$138,624,495	3.8%	\$86,567,900	5.6%
1998	\$133,598,143	1.6%	\$81,939,252	5.5%
1997	\$131,442,264	(5.1%)	\$77,659,142	8.6%

✉ Revenues other than real property taxes increased only 4.26%

✉ Appropriations increased only 2.09%.



# Budgeted Revenues & Appropriations 1998-2011



## County of Oswego Amount to be Raised-Real Property Tax 1992-2011



	AMOUNT TO BE RAISED	PERCENTAGE	REAL PROPERTY	PERCENTAGE
YEAR	REAL PROPERTY TAX	CHANGE	TAX & PILOTS	CHANGE
2011	\$36,968,927	-1.59%	\$53,166,448	3.89%
2010	\$37,567,970	2.09%	\$51,175,600	0.35%
2009	\$36,799,392	3.70%	\$50,995,843	2.44%
2008	\$35,487,990	-5.12%	\$49,783,369	-4.07%
2007	\$37,401,544	-3.77%	\$51,897,727	-2.33%
2006	\$38,864,943	2.79%	\$53,136,409	4.10%
2005	\$37,811,766	2.96%	\$51,043,270	0.44%
2004	\$36,724,197	17.00%	\$50,820,434	5.43%
2003	\$31,389,266	18.04%	\$48,204,895	6.11%
2002	\$26,592,588	-32.84%	\$45,431,078	3.27%
2001	\$39,593,496	1.50%	\$43,993,496	-2.90%
2000	\$39,008,036	-18.37%	\$45,308,036	-6.05%
1999	\$47,787,723	-1.24%	\$48,227,723	
1998	\$48,390,019	-0.26%		
1997	\$48,514,250	-21.43%		
1996	\$61,746,853	-1.15%		
1995	\$62,464,130	0.00%		
1994	\$62,464,130	4.02%		
1993	\$60,049,713	-0.07%		
1992	\$60,094,744	17.73%		

- 1 Real property tax levy and generic tax rate decreased.
- 1 Combined property taxes and pilot agreements decreased 14.9% since 1995 levels.
- 1 Federal stimulus revenue, other revenue sources and cost containment has allowed Oswego County to maintain services and lower the tax levy over the last year.

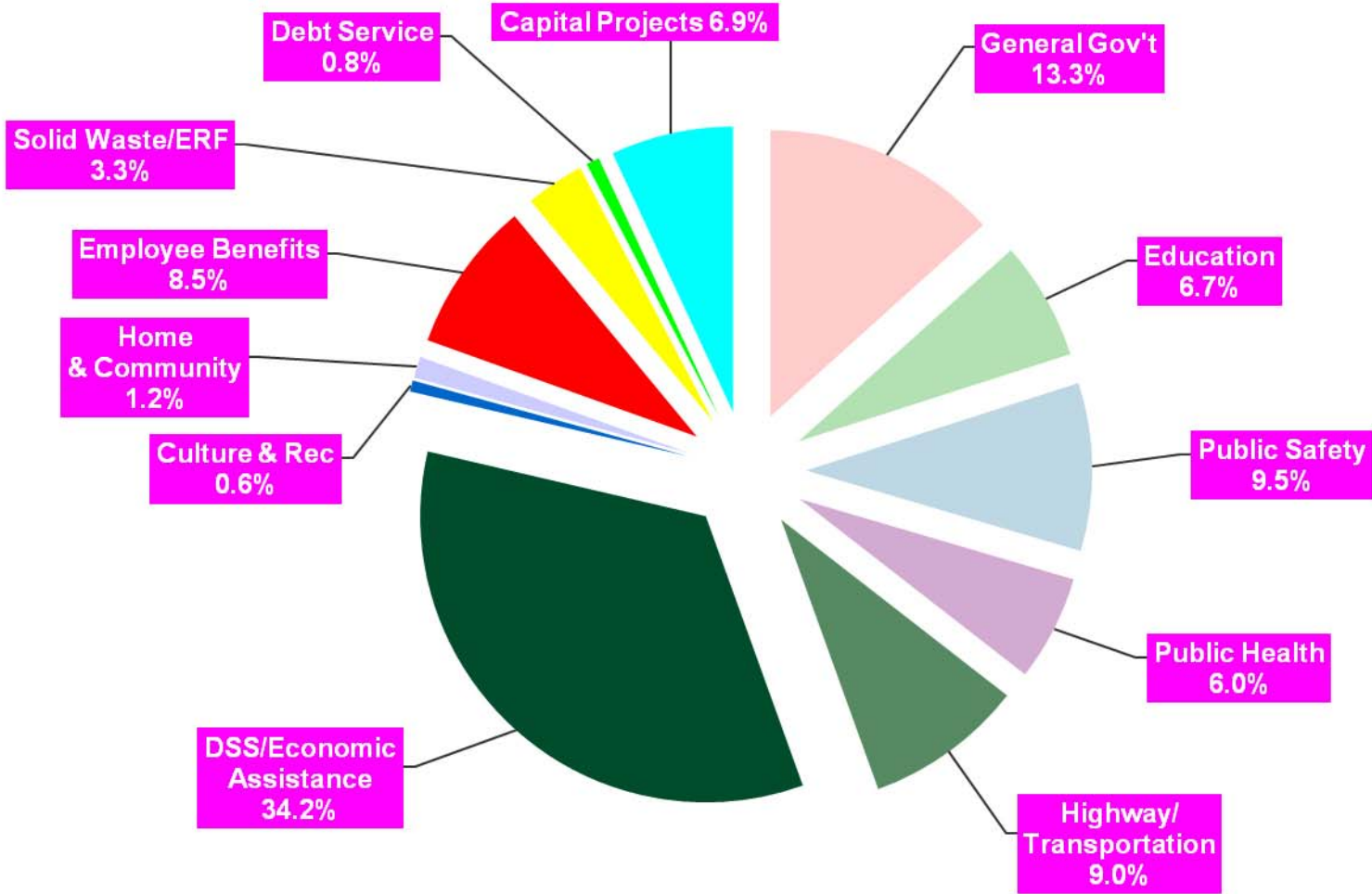


## COUNTY OF OSWEGO, NEW YORK 2009 ACTUAL VS. 2010 ACTUAL EXPENDITURE COMPARISON

<u>EXPENDITURES</u>	<u>2009 ACTUAL</u>	<u>2010 ACTUAL</u>	<u>DIFFERENCE</u>	<u>PERCENTAGE DIFFERENCE</u>
GENERAL GOV'T SUPPORT	\$24,009,004	\$24,409,177	\$400,173	1.67%
EDUCATION	\$11,913,471	\$12,300,094	\$386,623	3.25%
PUBLIC SAFETY	\$16,060,866	\$17,362,552	\$1,301,686	8.10%
PUBLIC HEALTH	\$10,543,277	\$10,944,444	\$401,167	3.80%
TRANSPORTATION	\$1,683,424	\$1,971,057	\$287,633	17.09%
DSS/ECONOMIC ASSIST.	\$64,484,763	\$62,512,085	-\$1,972,678	-3.06%
CULTURE & REC	\$1,152,405	\$1,158,618	\$6,213	0.54%
HOME & COMM SERVICES	\$2,082,294	\$2,187,361	\$105,067	5.05%
EMPLOYEE BENEFITS	<u>\$784,756</u>	<u>\$870,576</u>	<u>\$85,820</u>	<u>10.94%</u>
<b>SUBTOTAL-GENERAL</b>	<b>\$132,714,260</b>	<b>\$133,715,964</b>	<b>\$1,001,704</b>	<b>0.75%</b>
SOLID WASTE/ERF	\$5,952,967	\$6,066,498	\$113,531	1.91%
COUNTY ROAD FUND	\$11,823,818	\$11,596,946	-\$226,872	-1.92%
ROAD MACHINERY FUND	\$2,545,442	\$2,860,611	\$315,169	12.38%
SELF INS- WORKERS COMP	\$4,020,316	\$3,118,302	-\$902,014	<b>-22.44%</b>
DEBT SERVICE	\$1,254,600	\$1,378,589	\$123,989	9.88%
SELF INS-HEALTH	\$11,744,080	\$11,621,389	-\$122,691	-1.04%
<b>TOTAL EXPENDITURES</b>	<b><u>\$170,055,483</u></b>	<b><u>\$170,358,299</u></b>	<b><u>\$302,816</u></b>	<b><u>0.18%</u></b>
CAPITAL PROJECTS	<u>\$7,166,312</u>	<u>\$12,689,683</u>	<u>\$5,523,371</u>	<u>77.07%</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$177,221,795</u></b>	<b><u>\$183,047,982</u></b>	<b><u>\$5,826,187</u></b>	<b><u>3.29%</u></b>

- **Actual General Fund expenditures increased by .75%.**
- **Workers Compensation Fund cost decreased mainly due to School District costs going off and accrued liability decreasing.**
- **County Road fund decreased due to chargeback's to capital projects.**

# County of Oswego 2010 Actual Expenditures



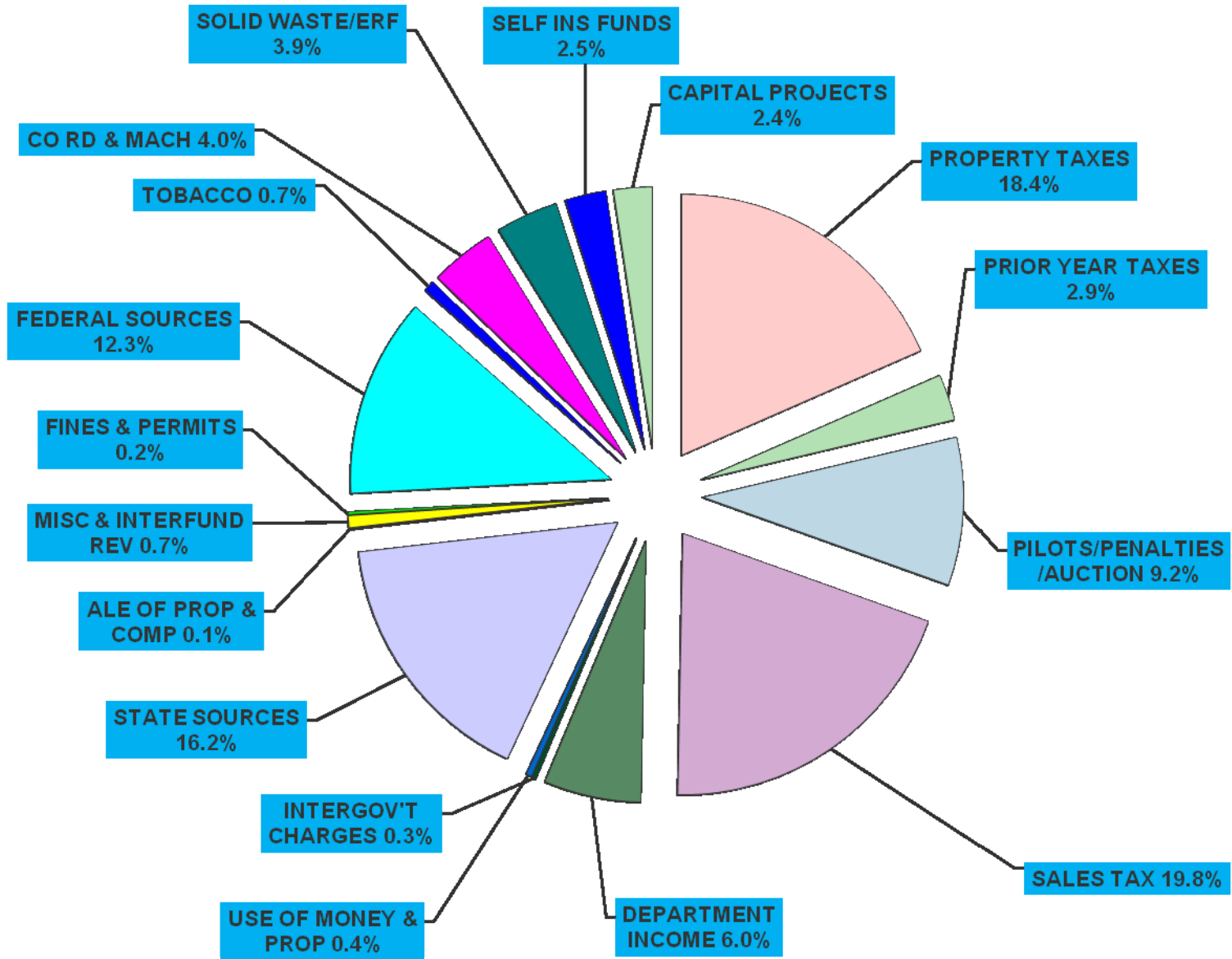
## COUNTY OF OSWEGO, NEW YORK 2009 ACTUAL VS. 2010 ACTUAL REVENUE COMPARISON

	<b>2009</b>	<b>2010</b>		<b>PERCENTAGE</b>
<b>REVENUE</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>DIFFERENCE</b>	<b>DIFFERENCE</b>
REAL PROPERTY TAXES	\$30,042,155	\$31,221,840	\$1,179,685	3.93%
COMMUNITY COLLEGE	\$3,727,872	\$4,156,092	\$428,220	11.49%
PRIOR YEAR TAXES	\$4,560,638	\$5,484,653	\$924,015	20.26%
PILOTS/PENALTIES/AUCTION	\$18,274,935	\$17,602,336	-\$672,599	-3.68%
SALES TAX / TAX ITEMS	\$34,960,520	\$38,066,817	\$3,106,297	8.89%
DEPARTMENTAL INCOME	\$11,947,665	\$11,559,266	-\$388,399	-3.25%
INTERGOVT CHARGES	\$276,075	\$516,733	\$240,658	87.17%
USE OF MONEY & PROP	\$860,083	\$675,265	-\$184,818	-21.49%
LICENSES & PERMITS	\$12,244	\$22,053	\$9,809	80.11%
FINES & FORFIETURES	\$298,227	\$351,574	\$53,347	17.89%
SALE OF PROP & COMP	\$150,809	\$65,929	-\$84,880	-56.28%
MISC LOCAL SOURCES	\$824,394	\$1,369,285	\$544,891	66.10%
INTERFUND REVENUES	\$66,098	\$55,902	-\$10,196	-15.43%
STATE SOURCES	\$29,005,259	\$31,140,549	\$2,135,290	7.36%
FEDERAL SOURCES	\$24,488,511	\$23,680,625	-\$807,886	-3.30%
<b>SUBTOTAL-GENERAL</b>	<b>\$159,495,485</b>	<b>\$165,968,919</b>	<b>\$6,473,434</b>	<b>4.06%</b>
SOLID WASTE/ERF	\$6,518,766	\$7,447,478	\$928,712	14.25%
COUNTY ROAD FUND	\$7,586,198	\$6,911,734	-\$674,464	-8.89%
ROAD MACHINERY FUND	\$634,650	\$777,069	\$142,419	22.44%
DEBT SERVICE	\$1,254,600	\$1,301,851	\$47,251	3.77%
SELF INSURANCE FUND	\$4,729,607	\$4,886,561	\$156,954	3.32%
<b>TOTAL REVENUE</b>	<b><u>\$180,219,306</u></b>	<b><u>\$187,293,612</u></b>	<b><u>\$7,074,306</u></b>	<b><u>3.93%</u></b>
CAPITAL PROJECTS	\$893,817	\$4,599,456	\$3,705,639	414.59%
<b>TOTAL REVENUE</b>	<b><u>\$181,113,123</u></b>	<b><u>\$191,893,068</u></b>	<b><u>\$10,779,945</u></b>	<b><u>5.95%</u></b>



- Sales Tax revenue increased 3.11 million from 2009 due to improved economic conditions & gas prices.
- Solid Waste fees increased to enable the fund to build some equity.
- Federal and State Sources increased due to FMAP and stimulus monies.
- Overall revenue actual revenue increased 4.06% for general fund.

# County Of Oswego Actual Revenue - 2010





## COUNTY OF OSWEGO SELF INSURANCE FUNDS ANALYSIS DECEMBER 31, 2010

	SELF INSURANCE FOR HEALTH	SELF INSURANCE FOR WORKERS COMP	TOTAL
FUND BALANCE 1/09	\$3,777,907	-\$4,779,743	-\$1,001,836
REVENUE	\$11,520,930	\$4,787,011	\$16,307,941
EXPENDITURES	-\$11,621,389	-\$3,118,302	-\$14,739,691
<b>FUND BALANCE 12/09</b>	<b>\$3,677,448</b>	<b>-\$3,111,034</b>	<b>\$566,414</b>
Contributed Reserve	\$0	\$1,000,000	\$1,000,000
<b>Total Fund Balance 12/09</b>	<b><u>\$3,677,448</u></b>	<b><u>-\$2,111,034</u></b>	<b><u>\$1,566,414</u></b>
<b>EXPENDITURES</b>			
2010	\$11,621,389	\$3,118,302	
2009	\$11,744,080	\$4,020,316	
2008	\$10,448,908	\$5,980,872	
2007	\$10,088,089	\$4,697,259	
2006	\$9,523,676	\$4,500,182	
2005	\$9,428,164	\$4,575,077	
2004	\$9,318,851	\$4,961,824	
2003	\$8,053,343	\$3,942,602	
2002	\$8,124,458	\$3,504,734	
2001	\$7,585,807	\$3,891,186	

- Actual expenditures for workers compensation decreased as School Districts have exited and accrued liability has decreased.
- Actual expenditures for health insurance decreased 1.0%
- Accrued liability for Health Fund is fully funded.
- Appropriated Fund Balance of \$1,000,000 for Health in 2011 budget.
- Negative fund balance in Worker's Compensation Fund represents the accrued liability not being fully funded.

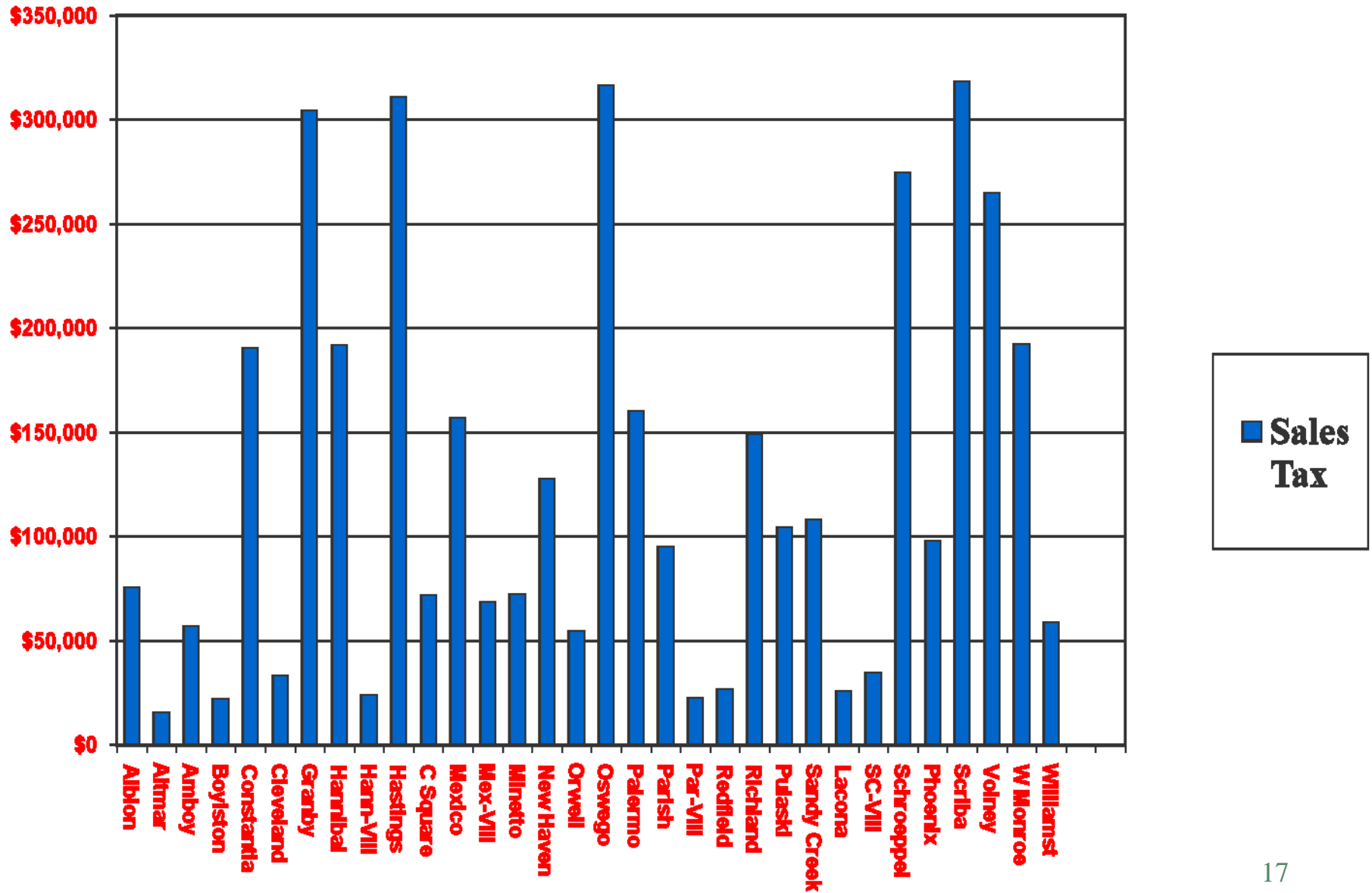
# County of Oswego, New York

## Sales Tax Distribution- Cash Basis 2010



<u>Municipality</u>	<u>Sales Tax Total</u>
<b>CITY OF FULTON</b>	<b>\$6,134,959.89</b>
ALBION	\$75,156.51
ALTMAR-VIL	\$15,230.91
AMBOY	\$56,931.49
BOYLSTON	\$21,913.42
CONSTANTIA	\$190,191.10
CLEVELAND-VIL	\$32,891.82
GRANBY	\$304,140.87
HANNIBAL	\$191,579.68
HANNIBAL-VIL	\$23,518.95
HASTINGS	\$310,563.02
CENTRAL SQUARE	\$71,424.72
MEXICO	\$156,604.99
MEXICO-VIL	\$68,213.65
MINETTO	\$72,162.40
NEW HAVEN	\$127,141.21
ORWELL	\$54,414.70
OSWEGO	\$316,204.10
PALERMO	\$159,946.25
PARISH	\$94,683.32
PARISH-VIL	\$22,217.17
REDFIELD	\$26,339.49
RICHLAND	\$148,664.09
PULASKI-VIL	\$104,056.19
SANDY CREEK	\$107,787.98
LAONA-VIL	\$25,601.81
SANDY CRE-VIL	\$34,237.00
SCHROEPEL	\$274,026.20
PHOENIX-VIL	\$97,677.43
SCRIBA	\$318,113.39
VOLNEY	\$264,436.36
WEST MONROE	\$192,143.78
WILLIAMSTOWN	\$58,580.42
<b>COUNTY PORTION</b>	<b><u>\$26,413,229.05</u></b>
<b>TOTAL</b>	<b><u>\$36,564,983.39</u></b>

## County of Oswego, New York Sales Tax Distribution – Towns Only - 2010



**County Of Oswego  
Sales Tax Revenue Distribution  
2006-2010 Cash Basis**

<b><u>TOWN</u></b>	<b><u>2010</u></b>	<b><u>2009</u></b>	<b><u>2008</u></b>	<b><u>2007</u></b>	<b><u>2006</u></b>
ALBION	75,157	74,270	72,250	\$71,076	\$72,329
ALTMAR-VIL	15,231	15,051	14,642	\$14,404	\$14,658
AMBOY	56,931	56,260	54,730	\$53,841	\$54,789
BOYLSTON	21,913	21,655	21,066	\$20,724	\$21,089
CONSTANTIA	190,191	187,947	182,836	\$179,865	\$183,035
CLEVELAND-VIL	32,892	32,504	31,620	\$31,106	\$31,654
GRANBY	304,141	300,552	292,379	\$287,629	\$292,697
HANNIBAL	191,580	189,319	184,171	\$181,179	\$184,371
HANNIBAL-VIL	23,519	23,241	22,609	\$22,242	\$22,634
HASTINGS	310,563	306,898	298,552	\$293,702	\$298,877
CENTRAL SQUARE-VIL	71,425	70,582	68,662	\$67,547	\$68,737
MEXICO	156,605	154,757	150,549	\$148,103	\$150,712
MEXICO-VIL	68,214	67,409	65,576	\$64,510	\$65,647
MINETTO	72,162	71,311	69,372	\$68,245	\$69,447
NEW HAVEN	127,141	125,641	122,224	\$120,239	\$122,357
ORWELL	54,415	53,773	52,310	\$51,460	\$52,367
OSWEGO	316,204	312,472	303,975	\$299,037	\$304,306
PALERMO	159,946	158,059	153,761	\$151,263	\$153,928
PARISH	94,683	93,566	91,022	\$89,543	\$91,121
PARISH-VIL	22,217	21,955	21,358	\$21,011	\$21,381
REDFIELD	26,339	26,029	25,321	\$24,910	\$25,348
RICHLAND	148,664	146,910	142,915	\$140,593	\$143,070
PULASKI-VIL	104,056	102,828	100,032	\$98,407	\$100,141
SANDY CREEK	107,788	106,516	103,619	\$101,936	\$103,732
LACONA-VIL	25,602	25,300	24,612	\$24,212	\$24,638
SANDY CREEK-VIL	34,237	33,833	32,913	\$32,378	\$32,949
SCHROEPEL	274,026	270,792	263,429	\$259,149	\$263,715
PHOENIX-VIL	97,677	96,525	93,900	\$92,374	\$94,002
SCRIBA	318,113	314,359	305,811	\$300,843	\$306,143
VOLNEY	264,436	261,316	254,210	\$250,080	\$254,486
WEST MONROE	192,144	189,876	184,713	\$181,712	\$184,914
WILLIAMSTOWN	58,580	57,889	56,315	\$55,400	\$56,376
<b>COUNTY PORTION</b>	<b>26,413,229</b>	<b>25,931,963</b>	<b>24,836,091</b>	<b>\$24,188,467</b>	<b>\$24,790,860</b>
<b>TOTAL</b>	<b>\$30,430,023</b>	<b>\$29,901,354</b>	<b>\$28,697,542</b>	<b>\$27,987,186</b>	<b>\$28,656,510</b>

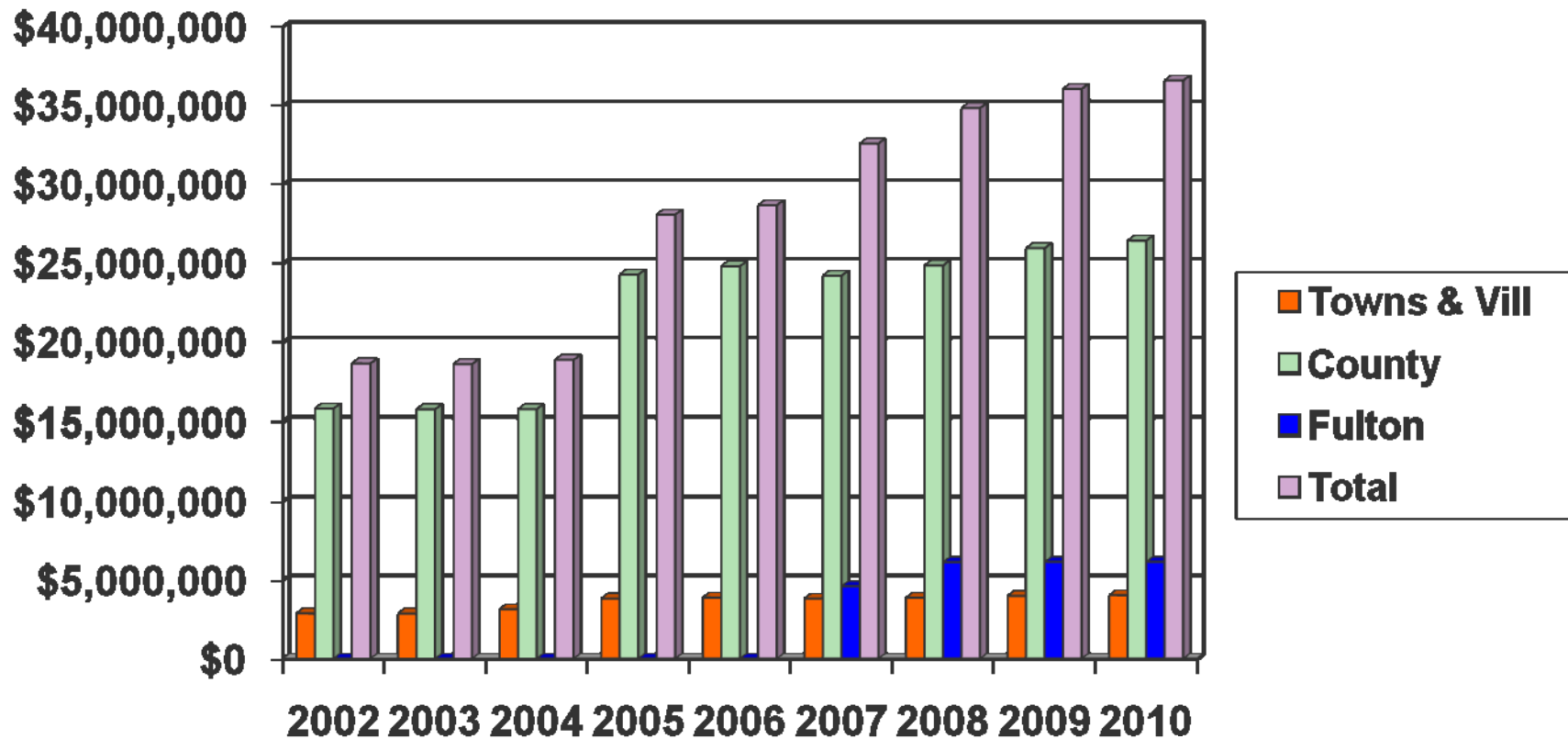
☒ Sales Tax Cash Revenue increased 1.8%.

☒ City of Fulton was paid \$6,134,960 in 2010.

☒ Towns and Villages have been able to utilize these revenues to lower taxes or keep rates stable.

☒ City of Fulton receives \$508,820 per month per agreement.

# Sales Tax Revenue Distribution 2002-2010 Cash Basis



# COUNTY OF OSWEGO

## TOWN REVENUE DISTRIBUTION-2010

<u>TOWN</u>	<u>SALES TAX</u>	<u>DOG LICENSE</u>	<u>MORTGAGE TAX</u>	<u>SNOW PAYROLL</u>	<u>TOTAL</u>
ALBION	\$75,157	\$177	\$12,253	\$92,767	\$180,354
ALTMAR-VIL	\$15,231	\$0	\$1,105	\$0	\$16,336
AMBOY	\$56,931	\$164	\$8,687	\$83,946	\$149,728
BOYLSTON	\$21,913	\$118	\$2,769	\$82,891	\$107,691
CONSTANTIA	\$190,191	\$839	\$56,778	\$87,081	\$334,889
CLEVELAND-VIL	\$32,892	\$0	\$3,697	\$0	\$36,589
GRANBY	\$304,141	\$1,338	\$43,739	\$114,129	\$463,347
HANNIBAL	\$191,580	\$603	\$21,562	\$87,625	\$301,370
HANNIBAL-VIL	\$23,519	\$0	\$2,456	\$0	\$25,975
HASTINGS	\$310,563	\$369	\$85,320	\$140,906	\$537,158
CENTRAL SQUARE-VIL	\$71,425	\$0	\$12,329	\$0	\$83,754
MEXICO	\$156,605	\$614	\$34,990	\$127,682	\$319,891
MEXICO-VIL	\$68,214	\$0	\$7,117	\$0	\$75,331
MINETTO	\$72,162	\$114	\$22,033	\$38,931	\$133,240
NEW HAVEN	\$127,141	\$401	\$30,295	\$123,393	\$281,230
ORWELL	\$54,415	\$47	\$9,937	\$146,245	\$210,644
OSWEGO	\$316,204	\$503	\$50,644	\$90,677	\$458,028
PALERMO	\$159,946	\$842	\$26,961	\$91,979	\$279,728
PARISH	\$94,683	\$774	\$15,774	\$92,134	\$203,365
PARISH-VIL	\$22,217	\$0	\$1,763	\$0	\$23,980
REDFIELD	\$26,339	\$162	\$4,386	\$127,308	\$158,195
RICHLAND	\$148,664	\$791	\$51,739	\$172,441	\$373,635
PULASKI-VIL	\$104,056	\$0	\$11,707	\$0	\$115,763
SANDY CREEK	\$107,788	\$803	\$31,252	\$87,726	\$227,569
LACONA-VIL	\$25,602	\$0	\$1,556	\$0	\$27,158
SANDY CREEK-VIL	\$34,237	\$0	\$2,585	\$0	\$36,822
SCHROEPEL	\$274,026	\$1,084	\$64,824	\$162,678	\$502,612
PHOENIX-VIL	\$97,677	\$0	\$8,641	\$0	\$106,318
SCRIBA	\$318,113	\$837	\$65,557	\$136,806	\$521,313
VOLNEY	\$264,436	\$833	\$47,472	\$117,526	\$430,267
WEST MONROE	\$192,144	\$326	\$47,065	\$119,627	\$359,162
WILLIAMSTOWN	\$58,580	\$36	\$9,425	\$114,991	\$183,032
<b>TOTAL</b>	<b>\$4,016,792</b>	<b>\$11,775</b>	<b>\$796,418</b>	<b>\$2,439,489</b>	<b>\$7,264,474</b>



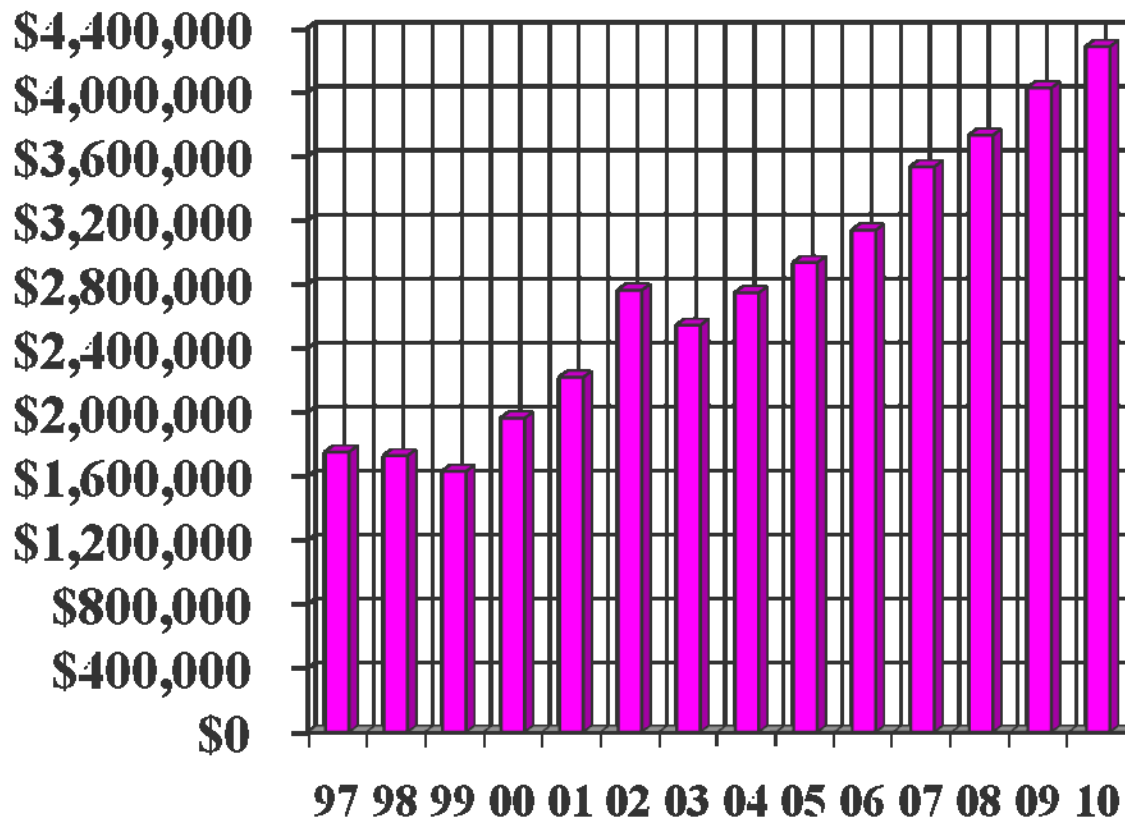
## COMMUNITY COLLEGE TUITION CHARGEBACK - 2010



<u>MUNICIPALITY</u>	<u>CAYUGA</u>	<u>ONON-DAGA</u>	<u>JEFF-ERSON</u>	<u>MOHAWK</u>	<u>HERKIMER</u>	<u>MONROE</u>	<u>OTHER COLLEGES</u>	<u>TOTAL</u>
FULTON CITY	\$ 506,071	\$ 34,996	\$ 1,305	\$ 916	\$ 3,789	\$ 3,392	\$8,981	\$559,450
OSWEGO CITY	\$ 540,439	\$ 56,884	\$ 4,145	\$ 4,660	\$ 15,220	\$ 1,224	\$34,612	\$657,184
ALBION	\$ 12,352	\$ 22,873	\$ 21,275	\$ 8,638	\$ 3,460		\$9,449	\$78,047
AMBOY	\$ 9,838	\$ 9,480	\$ 1,168	\$ 4,219	\$ 171		\$1	\$24,877
BOYLSTON	\$ 7,122	\$ 480	\$ 16,499		\$ 665		\$0	\$24,765
CONSTANTIA	\$ 26,485	\$ 51,479	\$ 2,639	\$ 13,575	\$ 2,683	\$ 3,457	\$6,390	\$106,707
GRANBY	\$ 214,868	\$ 35,950		\$ 4,423	\$ 3,385	\$ 3,991	\$6,054	\$268,671
HANNIBAL	\$ 206,726	\$ 10,641		\$ 2,808	\$ 4,920	\$ 645	\$3,998	\$229,739
HASTINGS	\$ 71,655	\$129,337	\$ 348	\$ 6,972	\$ 5,968	\$ 3,443	\$23,807	\$241,529
MEXICO	\$ 117,283	\$ 35,150	\$ 4,302	\$ 4,750	\$ 1,663	\$ 974	\$26,043	\$190,164
MINETTO	\$ 44,057	\$ 10,009					\$13,270	\$67,335
NEW HAVEN	\$ 75,397	\$ 12,893	\$ 4,603		\$ 1,561	\$ 703	\$10,153	\$105,310
ORWELL	\$ 6,688	\$ 6,056	\$ 18,355			\$ 358	\$2,777	\$34,235
OSWEGO	\$ 147,399	\$ 19,513	\$ 2,399	\$ 1,014	\$ 7,095	\$ 4,198	\$27,963	\$209,580
PALERMO	\$ 85,370	\$ 26,076	\$ 348	\$ 6,654	\$ 1,273	\$ 1,541	\$11,258	\$132,519
PARISH	\$ 36,764	\$ 26,504	\$ 4,475		\$ 342	\$ 343	\$1,809	\$70,237
REDFIELD	\$ 3,399	\$ 3,305	\$ 974	\$ 3,957			\$0	\$11,634
RICHLAND	\$ 24,329	\$ 46,573	\$105,258	\$ 1,146	\$ 4,646	\$ 1,455	\$11,367	\$194,775
SANDY CREEK	\$ 30,572	\$ 21,530	\$ 71,758	\$ 239	\$ 972	\$ 515	\$7,710	\$133,295
SCHROEPEL	\$ 142,407	\$127,519	\$ 2,758	\$ 4,221	\$ 6,712	\$ 430	\$13,188	\$297,236
SCRIBA	\$ 215,268	\$ 26,554	\$ 4,029	\$ 1,816	\$ 7,113	\$ 2,420	\$11,237	\$268,437
VOLNEY	\$ 195,676	\$ 17,398		\$ 6,701	\$ 2,139	\$ 2,070	\$15,938	\$239,920
WEST MONROE	\$ 19,726	\$ 53,135		\$ 1,932	\$ 2,747	\$ 3,434	\$4,365	\$85,340
WILLIAMSTOWN	\$ 9,928	\$ 17,611	\$ 9,042	\$ 8,211	\$ 2,755	\$ 375	<u>\$3,559</u>	<u>\$51,482</u>
<b>TOTAL</b>	<u>\$2,749,818</u>	<u>\$801,946</u>	<u>\$275,680</u>	<u>\$86,851</u>	<u>\$79,278</u>	<u>\$34,967</u>	<u>\$253,929</u>	<u>\$4,282,468</u>

- Charge back based on actual student cost by individual college and town residency.
- Other community colleges include Fashion Institute, Fulton/Montgomery, Genesee, Ulster, North Country, Suffolk, Schenectady, Adirondack, Niagara. Broome, Finger Lakes, Hudson, Jamestown, Dutchess, Erie, Tompkins-Cortland and Clinton.

# COMMUNITY COLLEGE TUITION 1997-2010

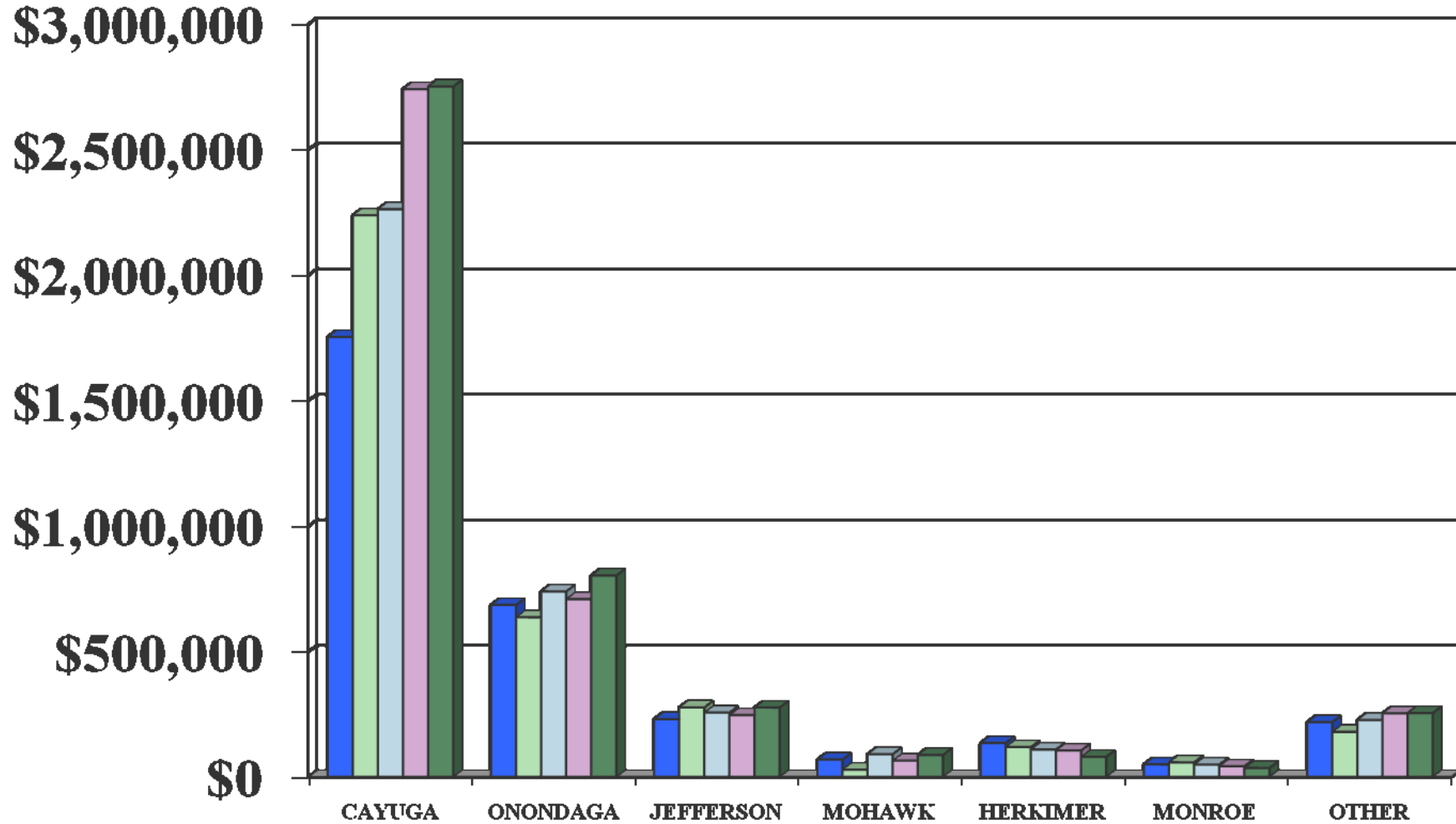


■ TUITION PAID

- ✉ Community College Tuition required by NYS education law.
- ✉ Tuition cost increased 3.0% in 2010.

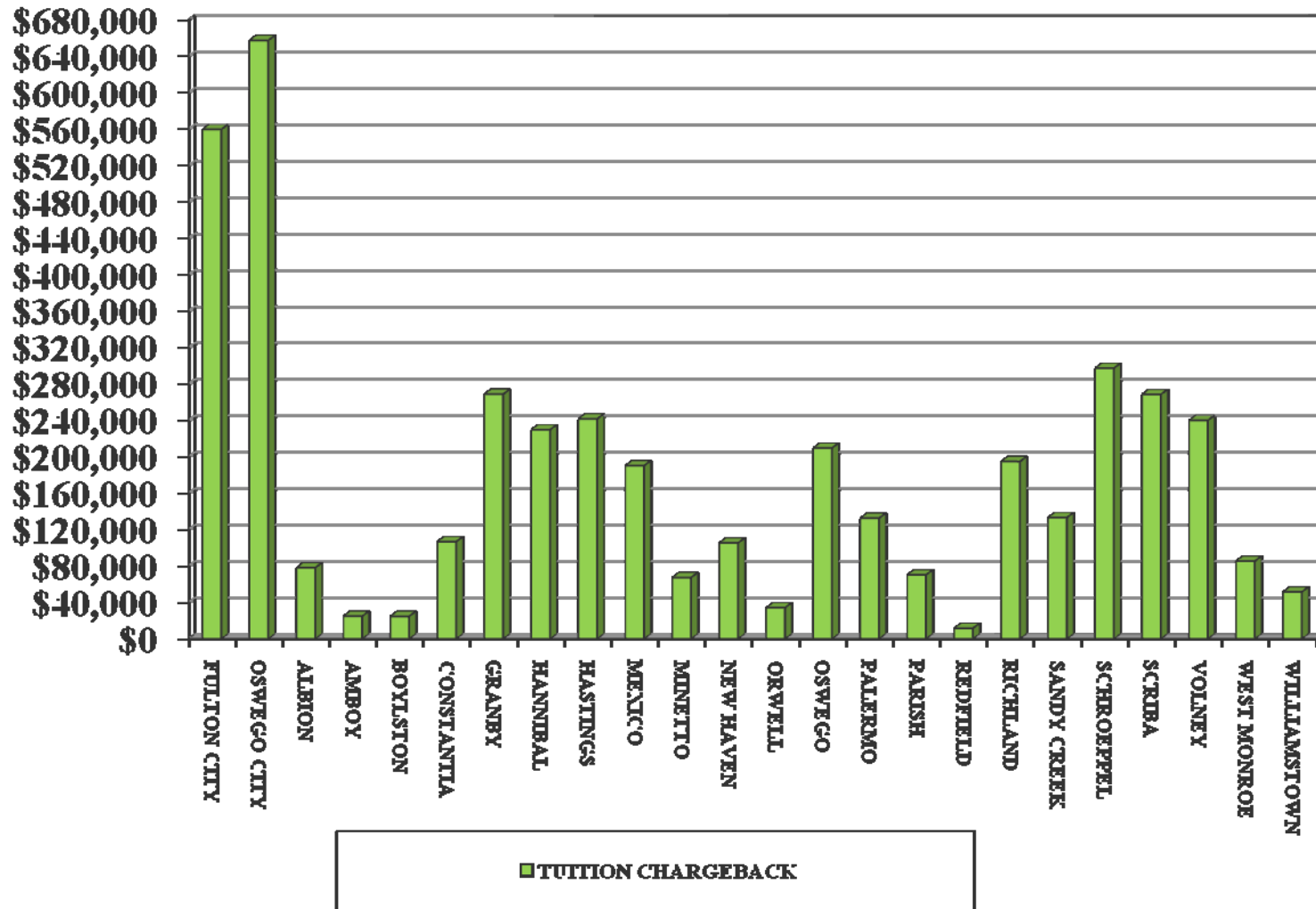
1997	\$1,749,495
1998	\$1,727,105
1999	\$1,628,379
2000	\$1,960,411
2001	\$2,215,663
2002	\$2,759,663
2003	\$2,541,218
2004	\$2,743,579
2005	\$2,932,955
2006	\$3,135,231
2007	\$3,531,083
2008	\$3,727,874
2009	\$4,156,092
2010	\$4,282,468

## COMMUNITY COLLEGE TUITION CHARGEBACK BY COLLEGE 2006 - 2010

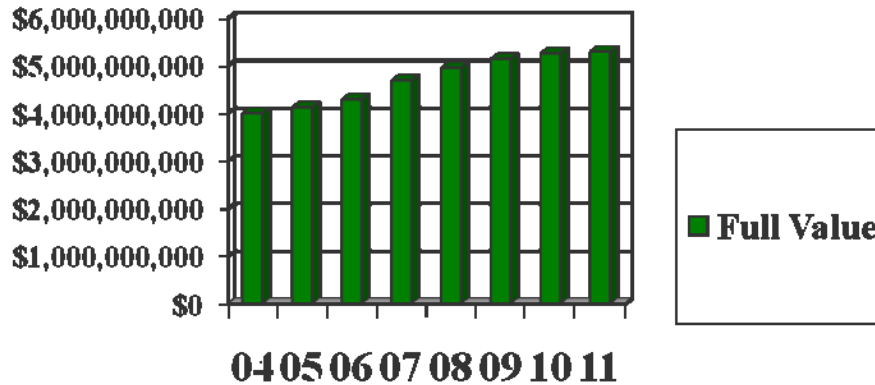


■ 2006 Tuition   
 ■ 2007 Tuition   
 ■ 2008 Tuition   
 ■ 2009 Tuition   
 ■ 2010 Tuition

## COMMUNITY COLLEGE CHARGEBACK BY MUNICIPALITY - 2010

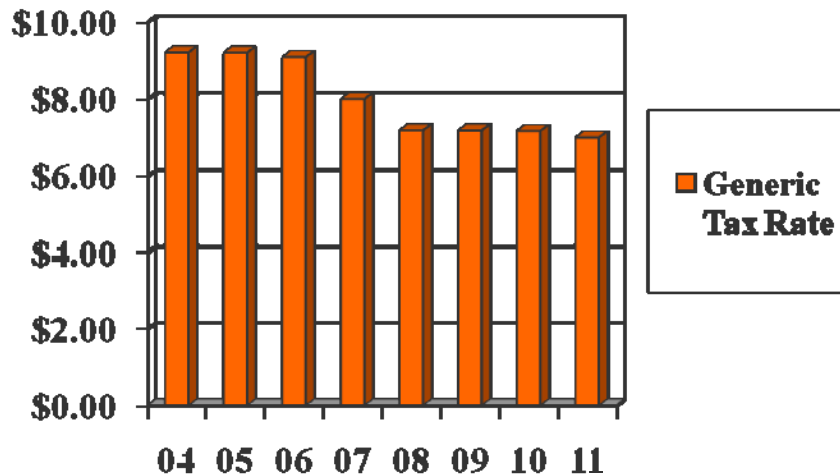


## County Full Valuation and Generic Tax Rate Comparison 2004 - 2011



### Full Value:

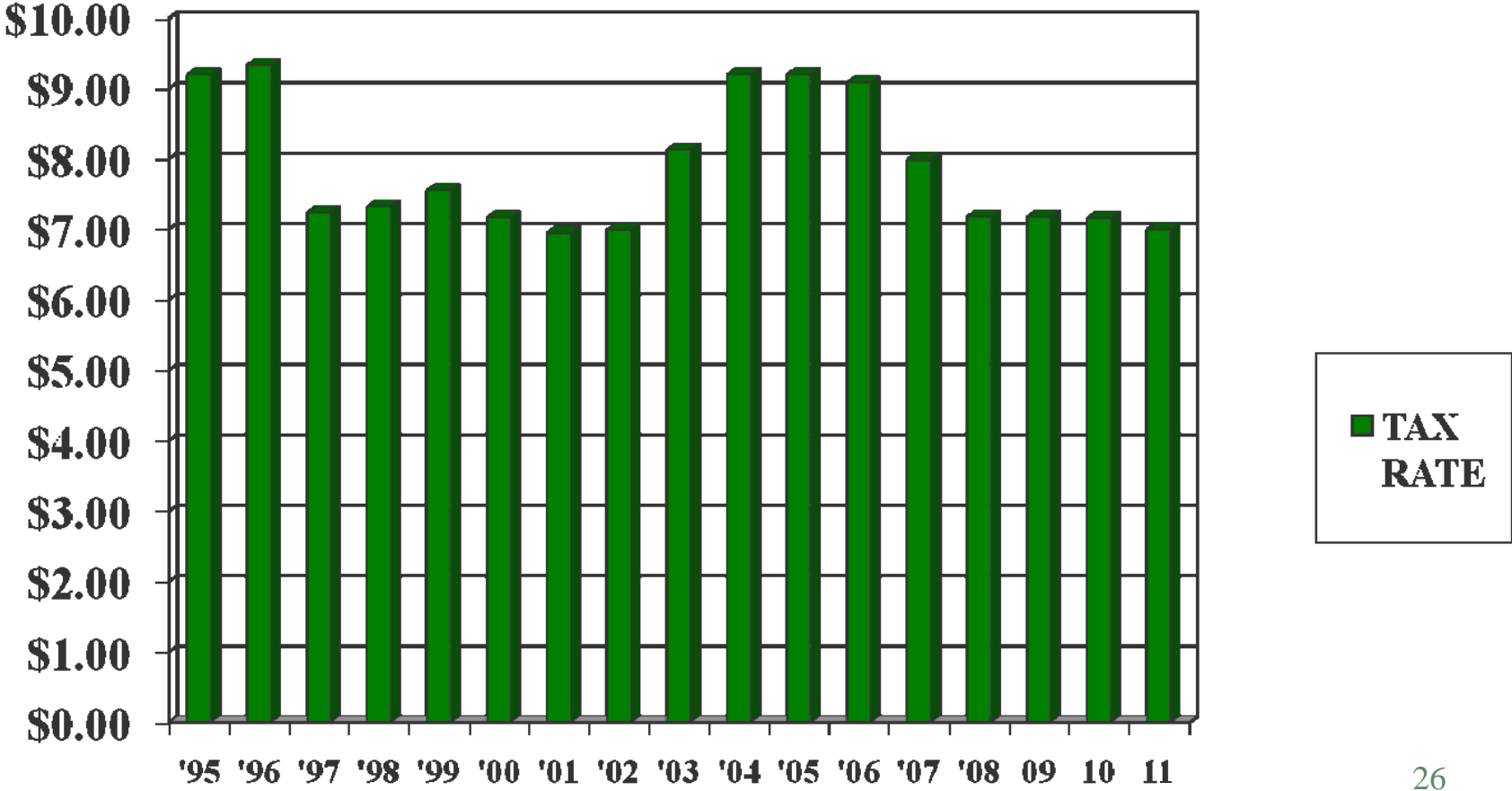
- ❖ 2004 \$3,991,016,066
- ❖ 2005 \$4,112,160,839
- ❖ 2006 \$4,279,750,507
- ❖ 2007 \$4,679,982,101
- ❖ 2008 \$4,944,330,647
- ❖ 2009 \$5,128,673,674
- ❖ 2010 \$5,245,917,981
- ❖ 2011 \$5,285,801,646



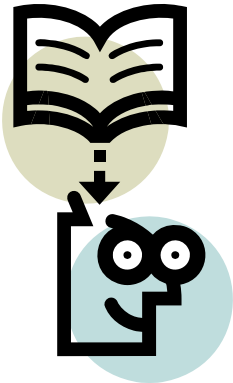
### Generic Tax Rate:

- ❖ 2004 \$9.2017
- ❖ 2005 \$9.1951
- ❖ 2006 \$9.0811
- ❖ 2007 \$7.9918
- ❖ 2008 \$7.1775
- ❖ 2009 \$7.1752
- ❖ 2010 \$7.1614
- ❖ 2011 \$6.9940

# COUNTY OF OSWEGO, NEW YORK GENERIC TAX RATES 1995 - 2011



**COUNTY OF OSWEGO, NEW YORK**  
**TAX RATE CALCULATIONS**  
**JANUARY 1, 2011**



MUNICIPALITY	2011 TAX RATES				2010 TAX RATE	DIFFERENCE
	COUNTY TAX RATE	WORKERS CO TAX RATE	COMMUNITY COLLEGE RATE	2011 TOTAL RATE		
FULTON CITY	7.22679	0.78572	1.61077	\$9.62328	\$9.97960	-\$0.35632
OSWEGO CITY	7.16894	1.07354	0.86807	\$9.11055	\$9.39406	-\$0.28351
ALBION	7.17000	0.20977	0.96472	\$8.34449	\$8.31378	\$0.03071
AMBOY	7.15234	0.61939	0.39277	\$8.16450	\$8.21316	-\$0.04866
BOYLSTON	7.13643	0.15238	0.79198	\$8.08079	\$8.43605	-\$0.35526
CONSTANTIA	7.30437	0.19921	0.41040	\$7.91398	\$8.04871	-\$0.13473
GRANBY	7.19895	0.06417	1.12632	\$8.38944	\$8.64409	-\$0.25465
HANNIBAL	7.25164	0.16903	1.74511	\$9.16578	\$9.23119	-\$0.06541
HASTINGS	7.31672	0.13671	0.58064	\$8.03407	\$7.99379	\$0.04028
MEXICO	7.21891	0.07484	0.83240	\$8.12615	\$8.21041	-\$0.08426
MINETTO	7.33691	0.09696	0.73388	\$8.16775	\$8.23865	-\$0.07090
NEW HAVEN	7.24332	0.07755	0.81905	\$8.13992	\$8.30258	-\$0.16266
ORWELL	7.11255	0.67099	0.51359	\$8.29713	\$8.55870	-\$0.26157
OSWEGO	7.24613	0.09840	0.90731	\$8.25184	\$8.46725	-\$0.21541
PALERMO	7.19855	0.20595	0.99525	\$8.39975	\$8.66113	-\$0.26138
PARISH	10.11688	0.16792	0.92531	\$11.21011	\$11.33761	-\$0.12750
REDFIELD	8.29900	0.13886	0.20138	\$8.63924	\$8.91018	-\$0.27094
RICHLAND	7.91693	0.07766	0.72345	\$8.71804	\$8.99087	-\$0.27283
SANDY CREEK	7.17147	0.08894	0.53957	\$7.79998	\$8.07262	-\$0.27264
SCHROEPEL	8.43309	0.31481	0.97429	\$9.72219	\$9.93469	-\$0.21250
SCRIBA	7.18311	0.17633	0.87794	\$8.23738	\$8.64319	-\$0.40581
VOLNEY	7.97242	0.19021	1.01787	\$9.18050	\$9.67643	-\$0.49593
WEST MONROE	232.08265	2.23327	12.23987	\$246.55579	\$238.91669	\$7.63910
WILLIAMSTOWN	7.16342	0.12512	0.90115	\$8.18969	\$8.35359	-\$0.16390

§ County tax rate is the normal county tax rate based on the Oswego County Budget including Medicaid.  
 § Workers Compensation rate is based on actual experience and anticipated cost of the self insured plan..  
 § Community College rate is the actual cost of the number of students attending community colleges for each individual municipality for the 2010 year.



## County of Oswego, New York Tax Rate Comparison Workers Compensation Rate and County Rate 2010 to 2011

<u>W/C RATE</u>	<u>2010</u>	<u>2011</u>	
<u>MUNICIPALITY</u>	<u>WKRS COMP TAX RATE</u>	<u>WKRS COMP TAX RATE</u>	<u>INCREASE (DECREASE)</u>
FULTON CITY	0.88252	0.78572	-\$0.09680
OSWEGO CITY	1.21819	1.07354	-\$0.14465
ALBION	0.16488	0.20977	\$0.04489
AMBOY	0.55382	0.61939	\$0.06557
BOYLSTON	0.17594	0.15238	-\$0.02356
CONSTANTIA	0.19231	0.19921	\$0.00690
GRANBY	0.07493	0.06417	-\$0.01076
HANNIBAL	0.13352	0.16903	\$0.03551
HASTINGS	0.14479	0.13671	-\$0.00808
MEXICO	0.07705	0.07484	-\$0.00221
MINETTO	0.10912	0.09696	-\$0.01216
NEW HAVEN	0.08802	0.07755	-\$0.01047
ORWELL	0.71066	0.67099	-\$0.03967
OSWEGO	0.11953	0.09840	-\$0.02113
PALERMO	0.26080	0.20595	-\$0.05485
PARISH	0.17342	0.16792	-\$0.00550
REDFIELD	0.12344	0.13886	\$0.01542
RICHLAND	0.09776	0.07766	-\$0.02010
SANDY CREEK	0.11442	0.08894	-\$0.02548
SCHROEPEL	0.22859	0.31481	\$0.08622
SCRIBA	0.19822	0.17633	-\$0.02189
VOLNEY	0.25978	0.19021	-\$0.06957
WEST MONROE	2.18312	2.23327	\$0.05015
WILLIAMSTOWN	0.14029	0.12512	-\$0.01517

<u>COUNTY RATE</u>	<u>2010</u>	<u>2011</u>	
<u>MUNICIPALITY</u>	<u>COUNTY TAX RATE</u>	<u>COUNTY TAX RATE</u>	<u>INCREASE (DECREASE)</u>
FULTON CITY	7.39789	7.22679	-\$0.17110
OSWEGO CITY	7.34544	7.16894	-\$0.17650
ALBION	7.34565	7.17000	-\$0.17565
AMBOY	7.36987	7.15234	-\$0.21753
BOYLSTON	7.29343	7.13643	-\$0.15700
CONSTANTIA	7.51180	7.30437	-\$0.20743
GRANBY	7.41828	7.19895	-\$0.21933
HANNIBAL	7.42964	7.25164	-\$0.17800
HASTINGS	7.36748	7.31672	-\$0.05076
MEXICO	7.40642	7.21891	-\$0.18751
MINETTO	7.53138	7.33691	-\$0.19447
NEW HAVEN	7.43367	7.24332	-\$0.19035
ORWELL	7.31646	7.11255	-\$0.20391
OSWEGO	7.44162	7.24613	-\$0.19549
PALERMO	7.37818	7.19855	-\$0.17963
PARISH	10.36779	10.11688	-\$0.25091
REDFIELD	8.50522	8.29900	-\$0.20622
RICHLAND	8.25470	7.91693	-\$0.33777
SANDY CREEK	7.36120	7.17147	-\$0.18973
SCHROEPEL	8.65509	8.43309	-\$0.22200
SCRIBA	7.52477	7.18311	-\$0.34166
VOLNEY	8.35777	7.97242	-\$0.38535
WEST MONROE	226.18948	232.08265	\$5.89317
WILLIAMSTOWN	7.39387	7.16342	-\$0.23045

## County of Oswego, New York Tax Rate Comparison Community College Rate 2010 to 2011



<u>Com Coll Rate</u>	2010	2011	
	COMMUNITY	COMMUNITY	INCREASE
<u>MUNICIPALITY</u>	<u>COLL RATES</u>	<u>COLL RATES</u>	<u>(DECREASE)</u>
FULTON CITY	1.69919	1.61077	-\$0.08842
OSWEGO CITY	0.83043	0.86807	\$0.03764
ALBION	0.80325	0.96472	\$0.16147
AMBOY	0.28947	0.39277	\$0.10330
BOYLSTON	0.96668	0.79198	-\$0.17470
CONSTANTIA	0.34460	0.41040	\$0.06580
GRANBY	1.15088	1.12632	-\$0.02456
HANNIBAL	1.66804	1.74511	\$0.07707
HASTINGS	0.48152	0.58064	\$0.09912
MEXICO	0.72694	0.83240	\$0.10546
MINETTO	0.59814	0.73388	\$0.13574
NEW HAVEN	0.78090	0.81905	\$0.03815
ORWELL	0.53158	0.51359	-\$0.01799
OSWEGO	0.90610	0.90731	\$0.00121
PALERMO	1.02215	0.99525	-\$0.02690
PARISH	0.79640	0.92531	\$0.12891
REDFIELD	0.28152	0.20138	-\$0.08014
RICHLAND	0.63841	0.72345	\$0.08504
SANDY CREEK	0.59700	0.53957	-\$0.05743
SCHROEPEL	1.05101	0.97429	-\$0.07672
SCRIBA	0.92021	0.87794	-\$0.04227
VOLNEY	1.05889	1.01787	-\$0.04102
WEST MONROE	10.54409	12.23987	\$1.69578
WILLIAMSTOWN	0.81944	0.90115	\$0.08171