

2010 Annual Financial Report

Summary

County of Oswego



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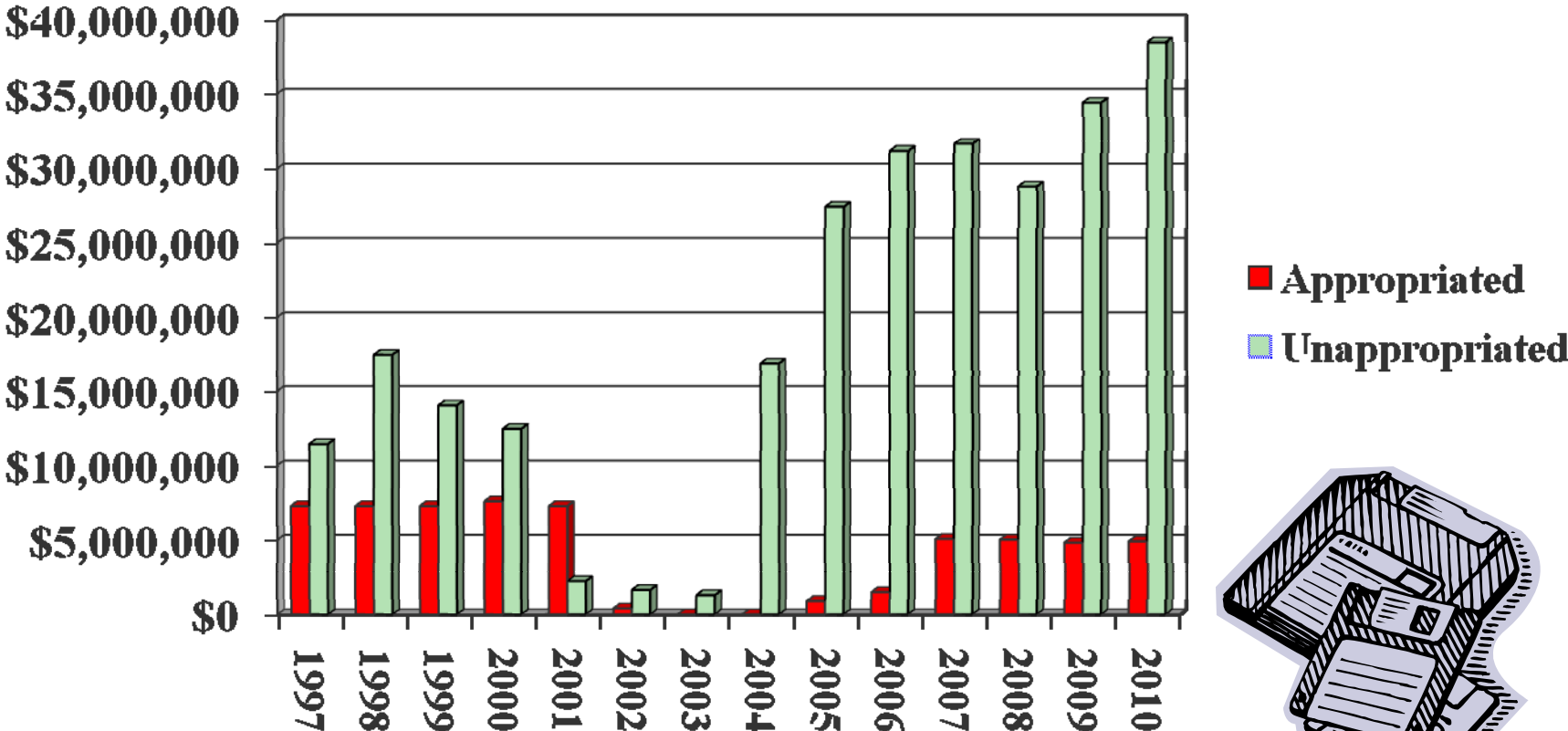
County Of Oswego General Fund Balance Analysis 1997-2010

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



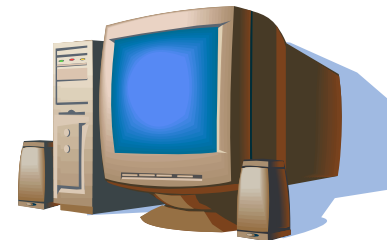
County of Oswego, New York

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
<u>Expenditures</u>		
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)	
Unappropriated Fund Balance 12/31/10	<u>\$ 38,445,417</u>	



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>
<u>GENERAL FUND</u>			
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
<u>SOLID WASTE/ERF</u>			
ENCUMBRANCES	\$18,534	\$1,368	-\$17,166
UNAPPROPRIATED	\$1,015,934	\$1,892,283	\$876,349
<u>COUNTY ROAD</u>			
ENCUMBRANCES	\$214,829	\$56,696	-\$158,133
<u>ROAD MACHINERY</u>			
ENCUMBRANCES	\$51,067	\$0	-\$51,067
<u>CAPITAL PROJECTS</u>			
ENCUMBRANCES	\$595,457	\$1,088,981	\$493,524
FUND BALANCE	\$3,020,370	\$22,788,697	\$19,768,327
<u>SELF INSURANCE FUNDS</u>			
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
TOTAL FUND EQUITIES	<u>\$59,172,629</u>	<u>\$86,554,453</u>	<u>\$27,381,824</u>

- 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

	BALANCE AT	PROJECTS	UNCOMMITTED
<u>CAPITAL RESERVES</u>	<u>12-31-10</u>	<u>COMMITTED</u>	<u>BALANCE</u>
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
Total Capital Reserves	<u>\$15,003,371</u>	<u>\$4,245,365</u>	<u>\$10,758,006</u>
Insurance Reserve	\$657,668	\$0	\$657,668
Total Reserves	<u>\$15,661,039</u>	<u>\$4,245,365</u>	<u>\$11,415,674</u>



- *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



<u>Budget Line</u>	<u>2011</u>	<u>2010</u>	<u>Difference</u>	<u>Percentage</u>
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>	
Total Real Property Tax Levy	<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

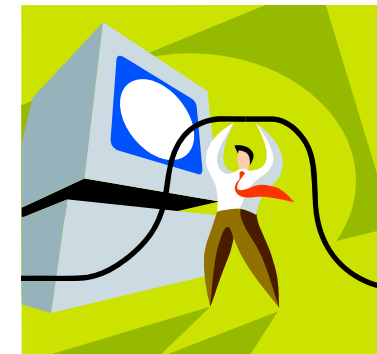
Budgeted Appropriations & Revenue Analysis

1997-2011

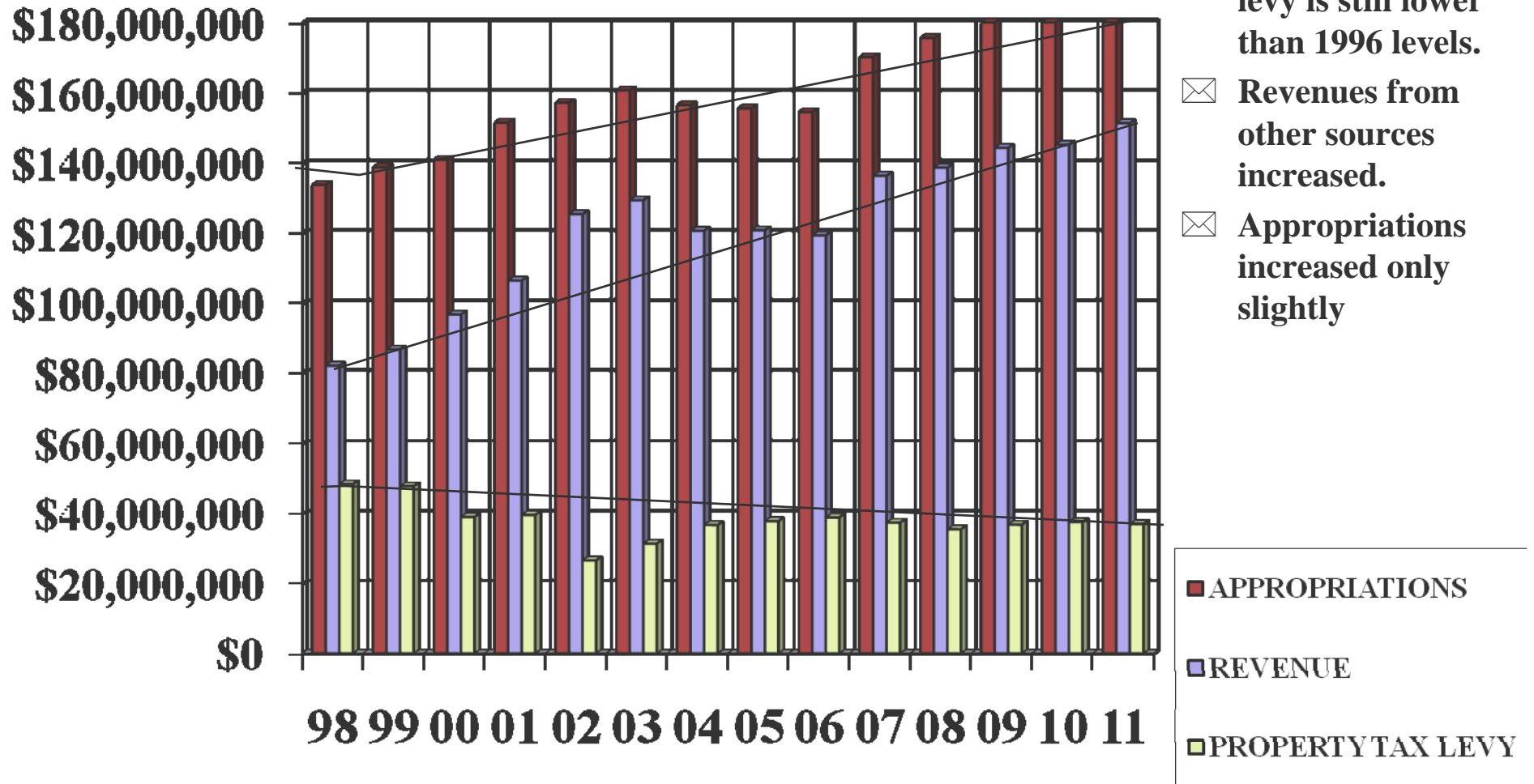
<u>YEAR</u>	<u>APPROPRIATIONS</u>	<u>PERCENTAGE INCREASE (DECREASE)</u>	<u>REVENUE OTHER THAN REAL PROPERTY TAXES</u>	<u>PERCENTAGE INCREASE (DECREASE)</u>
2011	\$189,201,088	2.09%	\$151,247,161	4.26%
2010	\$185,334,375	1.85%	\$145,066,405	0.62%
2009	\$181,966,815	3.64%	\$144,167,423	4.06%
2008	\$175,580,784	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.

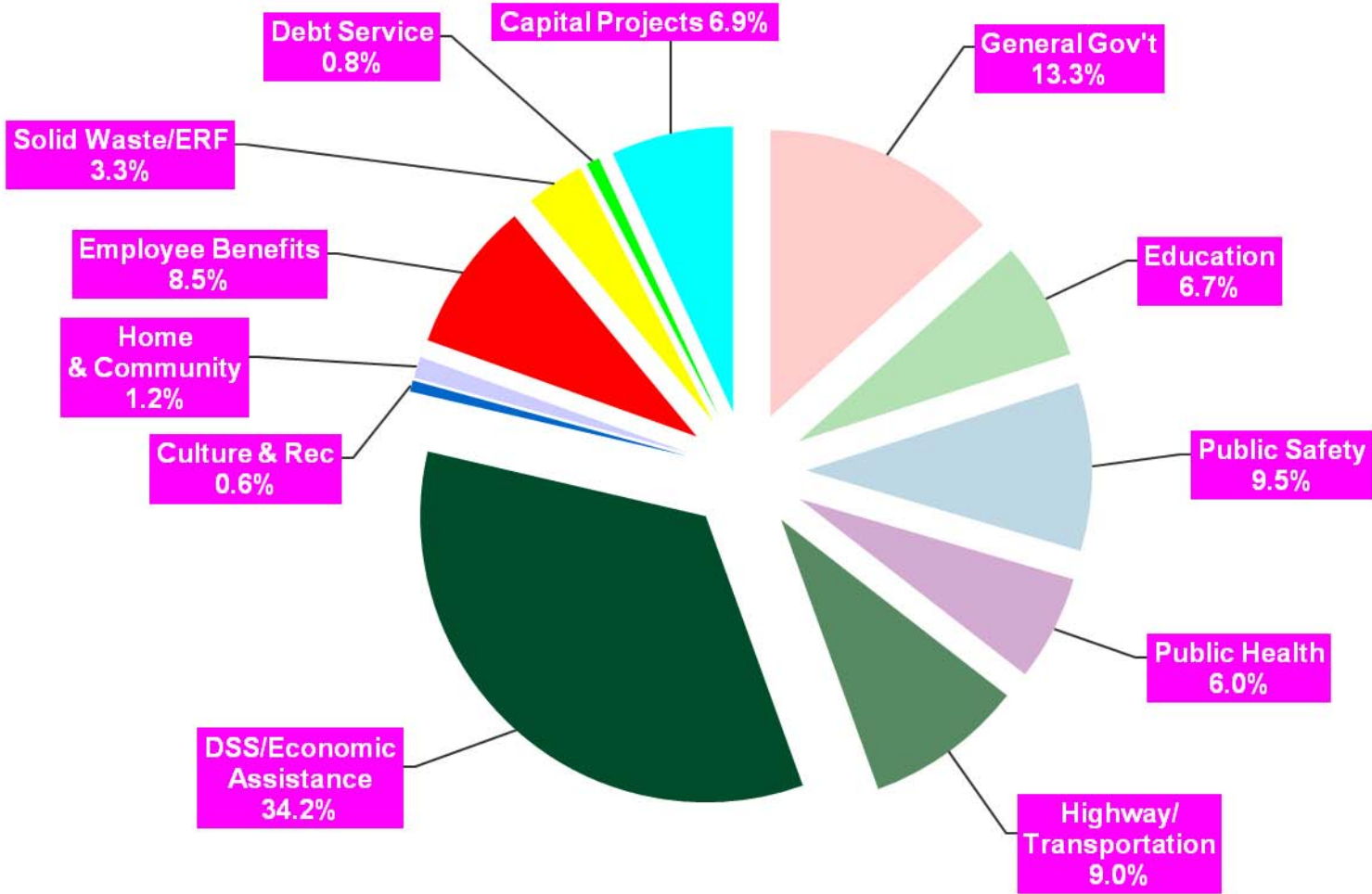


COUNTY OF OSWEGO, NEW YORK 2009 ACTUAL VS. 2010 ACTUAL EXPENDITURE COMPARISON

<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>
SUBTOTAL-GENERAL	\$132,714,260	\$133,715,964	\$1,001,704	0.75%
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	-22.44%
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%
TOTAL EXPENDITURES	<u>\$170,055,483</u>	<u>\$170,358,299</u>	<u>\$302,816</u>	<u>0.18%</u>
CAPITAL PROJECTS	<u>\$7,166,312</u>	<u>\$12,689,683</u>	<u>\$5,523,371</u>	<u>77.07%</u>
TOTAL EXPENDITURES	<u>\$177,221,795</u>	<u>\$183,047,982</u>	<u>\$5,826,187</u>	<u>3.29%</u>

- **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



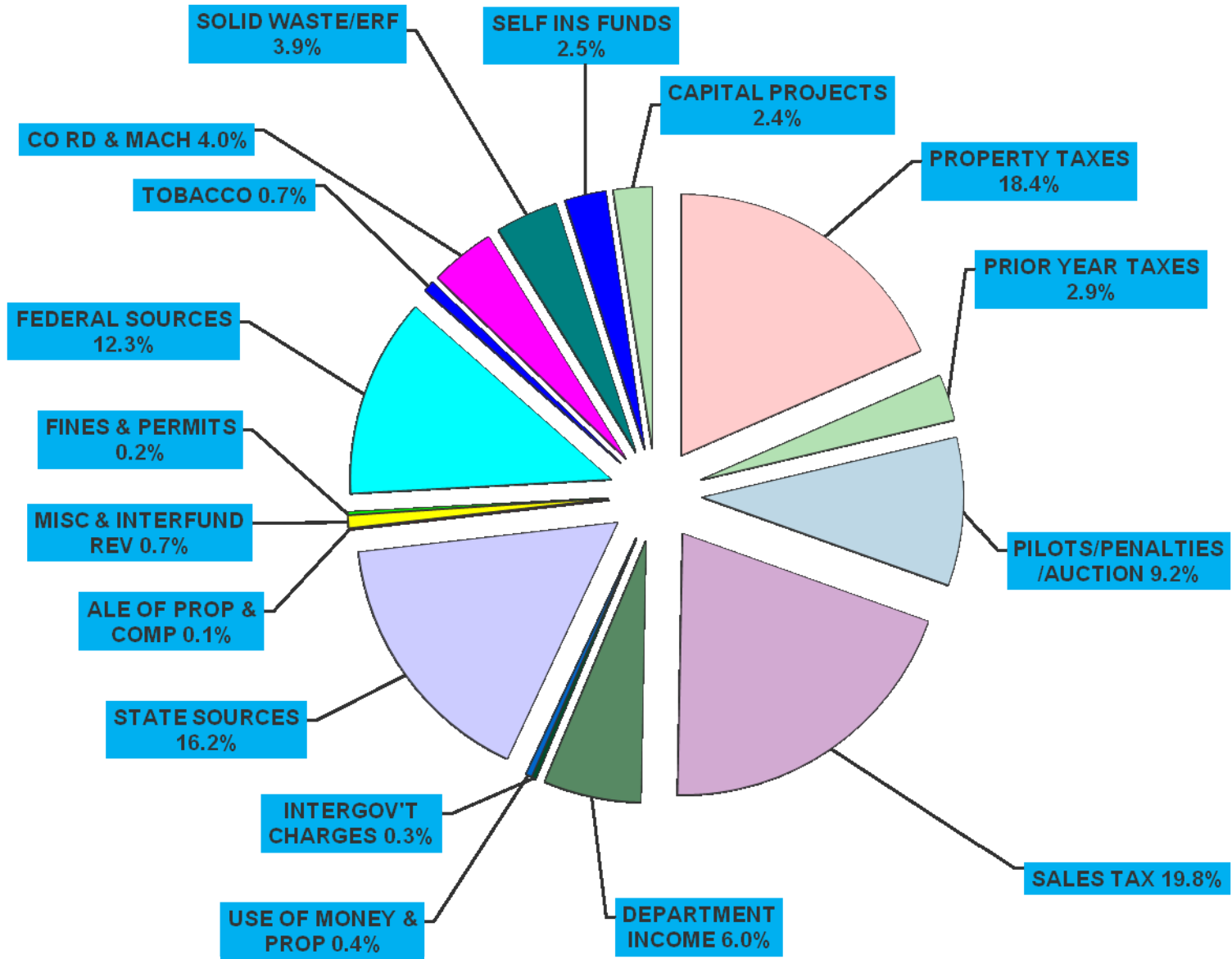
COUNTY OF OSWEGO, NEW YORK
2009 ACTUAL VS. 2010 ACTUAL
REVENUE COMPARISON

	2009	2010		PERCENTAGE
REVENUE	ACTUAL	ACTUAL	DIFFERENCE	DIFFERENCE
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%
SUBTOTAL-GENERAL	\$159,495,485	\$165,968,919	\$6,473,434	4.06%
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%
TOTAL REVENUE	\$180,219,306	\$187,293,612	\$7,074,306	3.93%
CAPITAL PROJECTS	\$893,817	\$4,599,456	\$3,705,639	414.59%
TOTAL REVENUE	\$181,113,123	\$191,893,068	\$10,779,945	5.95%



- 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
FUND BALANCE 12/09	\$3,677,448	-\$3,111,034	\$566,414
Contributed Reserve	\$0	\$1,000,000	\$1,000,000
Total Fund Balance 12/09	<u>\$3,677,448</u>	<u>-\$2,111,034</u>	<u>\$1,566,414</u>
EXPENDITURES			
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.

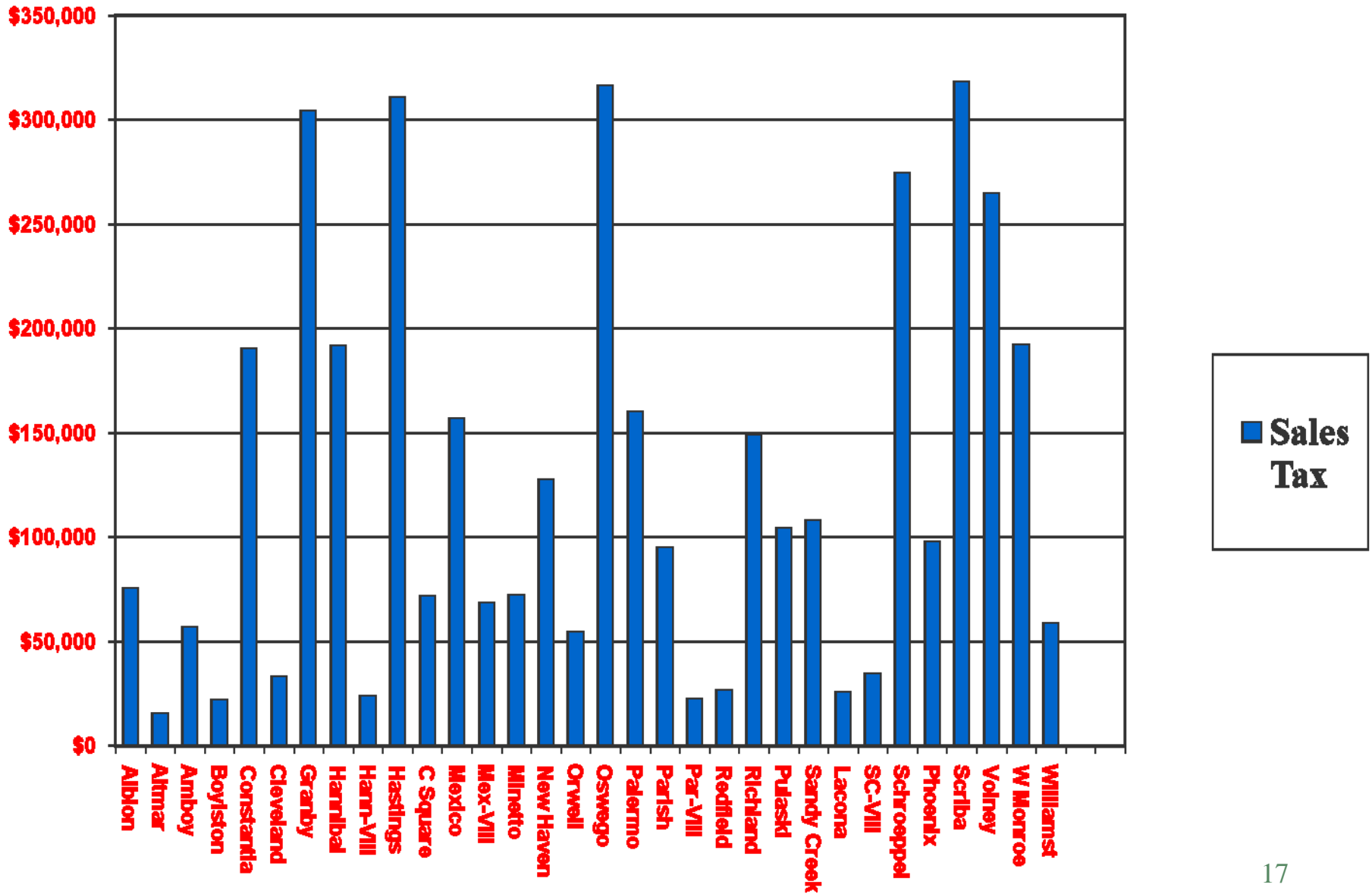
County of Oswego, New York

Sales Tax Distribution- Cash Basis 2010



<u>Municipality</u>	<u>Sales Tax Total</u>
CITY OF FULTON	\$6,134,959.89
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
COUNTY PORTION	<u>\$26,413,229.05</u>
TOTAL	<u>\$36,564,983.39</u>

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



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

<u>TOWN</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
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
COUNTY PORTION	26,413,229	25,931,963	24,836,091	\$24,188,467	\$24,790,860
TOTAL	\$30,430,023	\$29,901,354	\$28,697,542	\$27,987,186	\$28,656,510

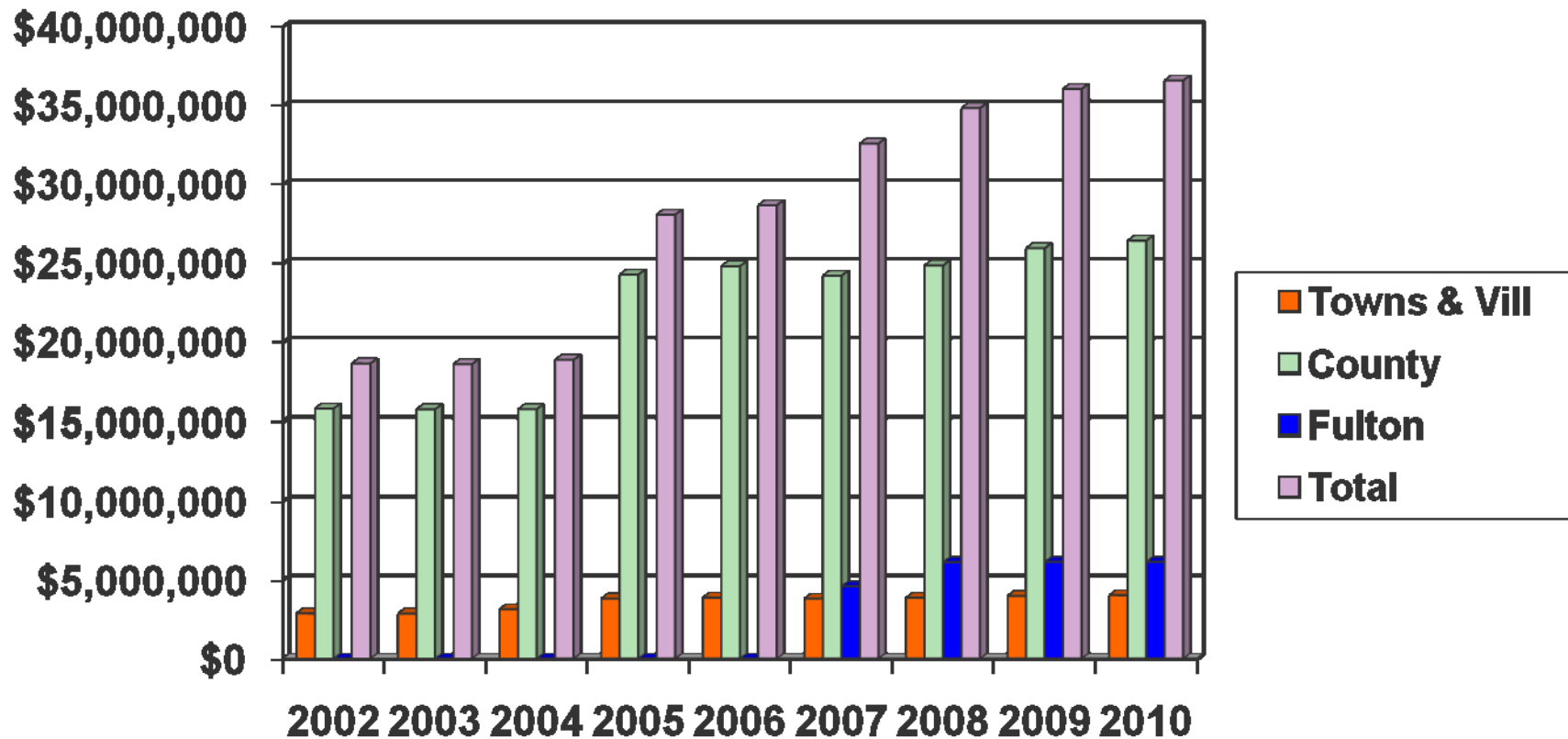
☒ Sales Tax Cash Revenue increased 1.8%.

☒ 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
TOTAL	\$4,016,792	\$11,775	\$796,418	\$2,439,489	\$7,264,474



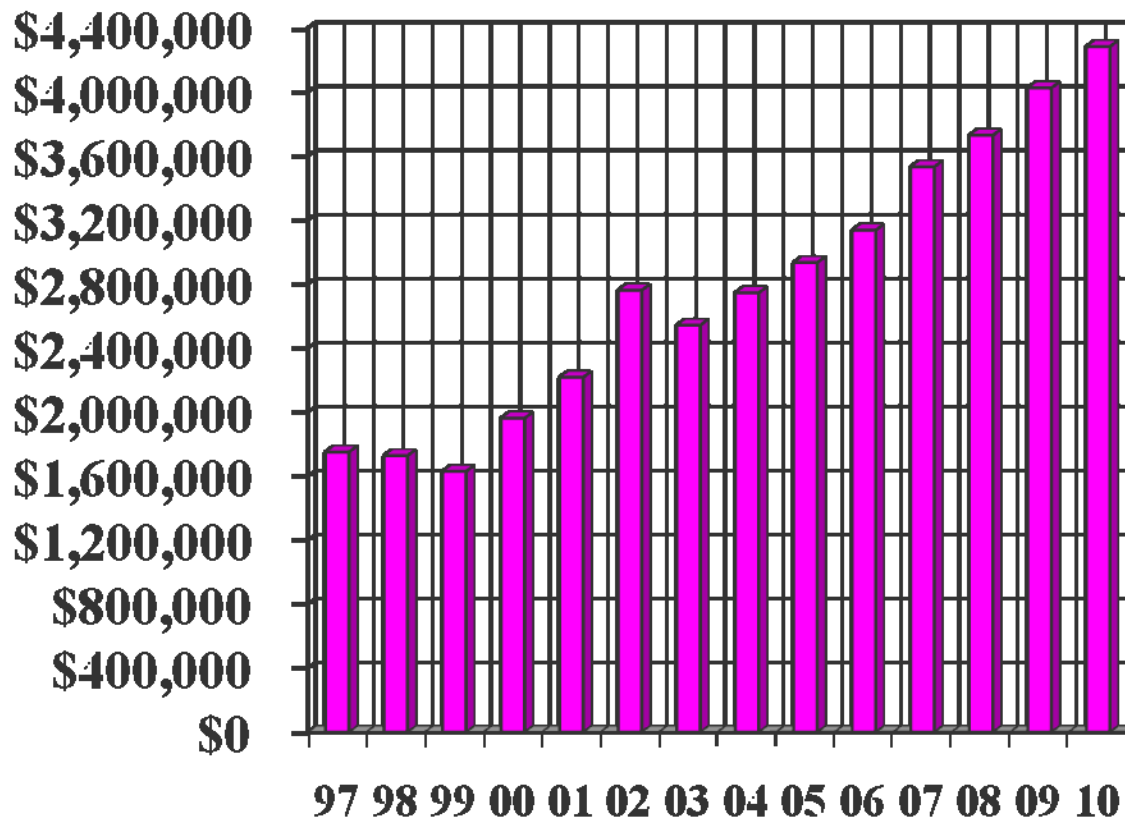
COMMUNITY COLLEGE TUITION CHARGEBACK - 2010



<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>
TOTAL	<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

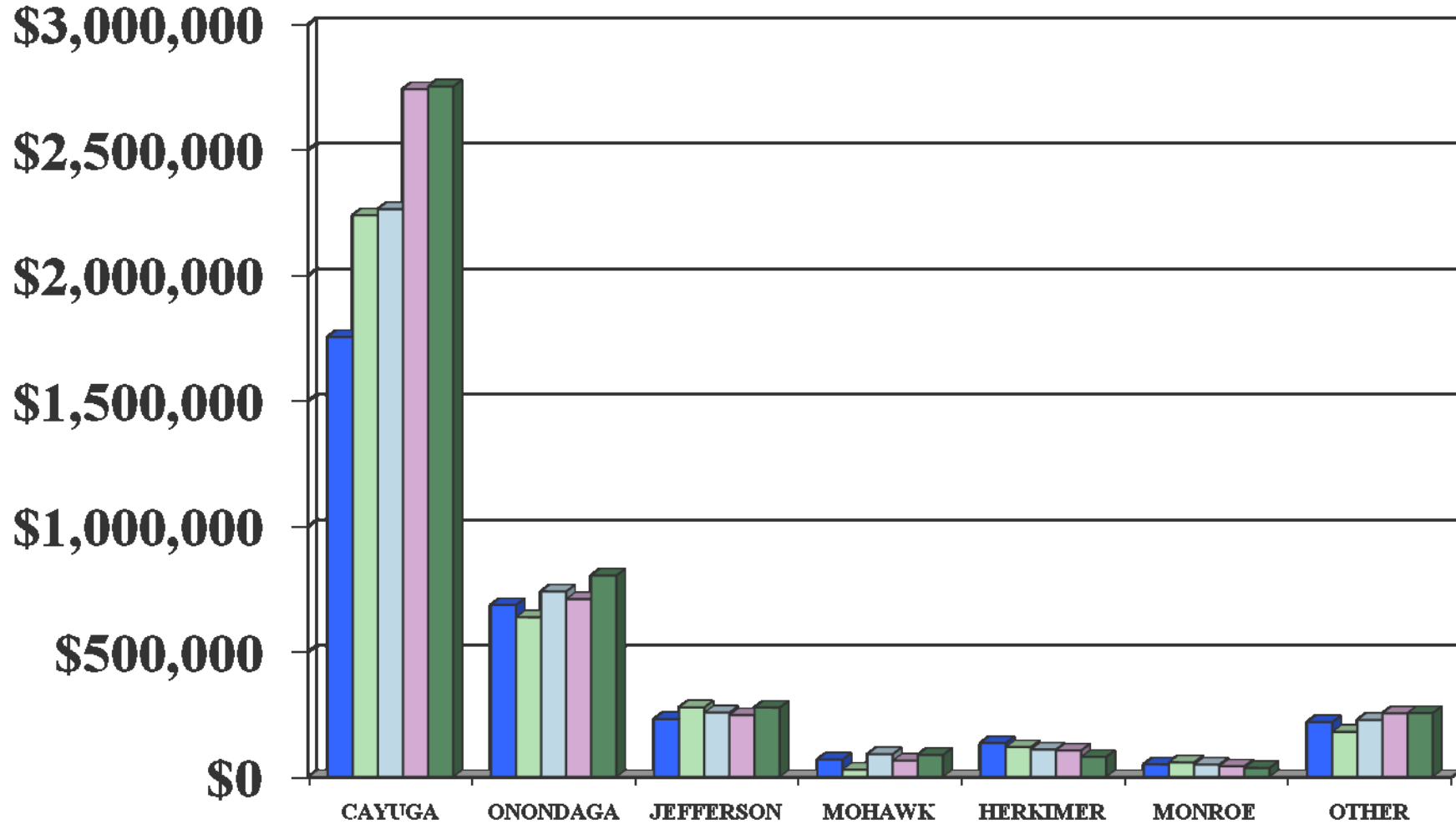


■ TUITION PAID

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

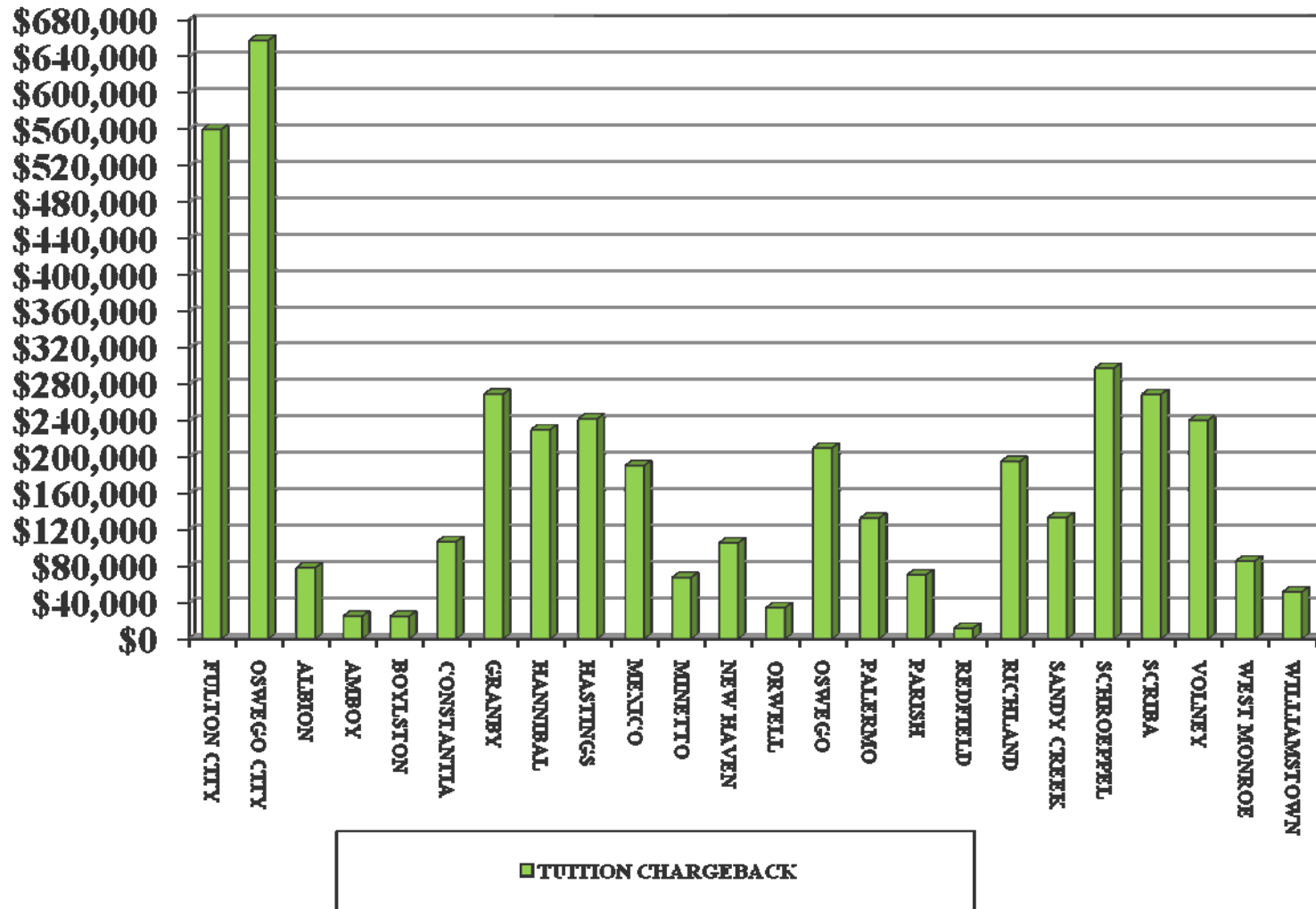
1997	\$1,749,495
1998	\$1,727,105
1999	\$1,628,379
2000	\$1,960,411
2001	\$2,215,663
2002	\$2,759,663
2003	\$2,541,218
2004	\$2,743,579
2005	\$2,932,955
2006	\$3,135,231
2007	\$3,531,083
2008	\$3,727,874
2009	\$4,156,092
2010	\$4,282,468

COMMUNITY COLLEGE TUITION CHARGEBACK BY COLLEGE 2006 - 2010

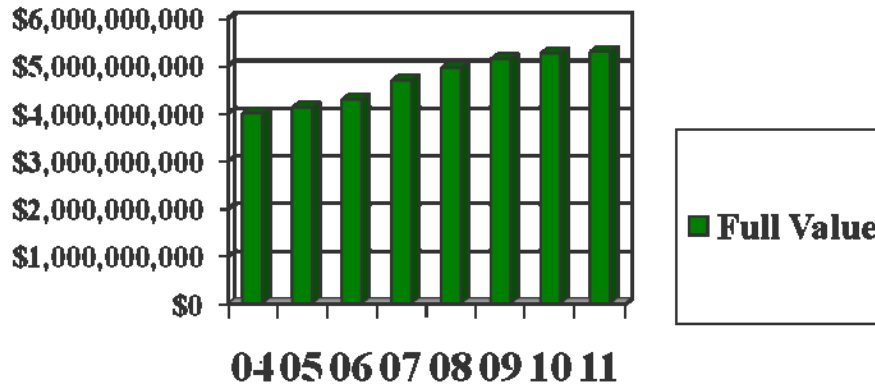


■ 2006 Tuition
 ■ 2007 Tuition
 ■ 2008 Tuition
 ■ 2009 Tuition
 ■ 2010 Tuition

COMMUNITY COLLEGE CHARGEBACK BY MUNICIPALITY - 2010

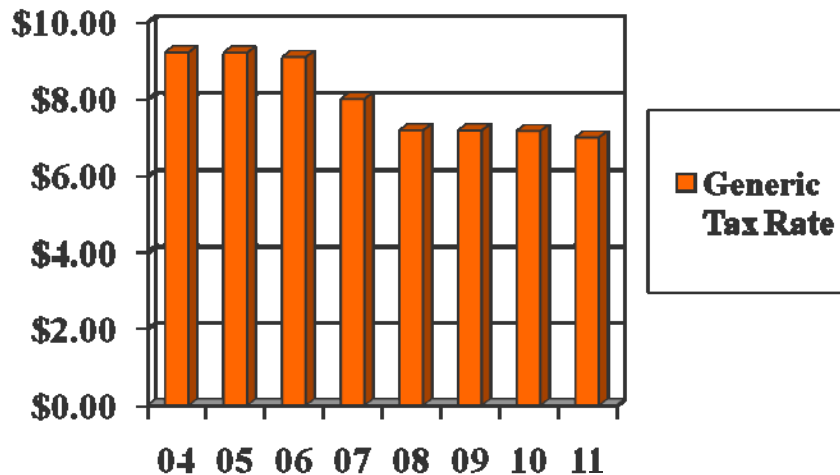


County Full Valuation and Generic Tax Rate Comparison 2004 - 2011



Full Value:

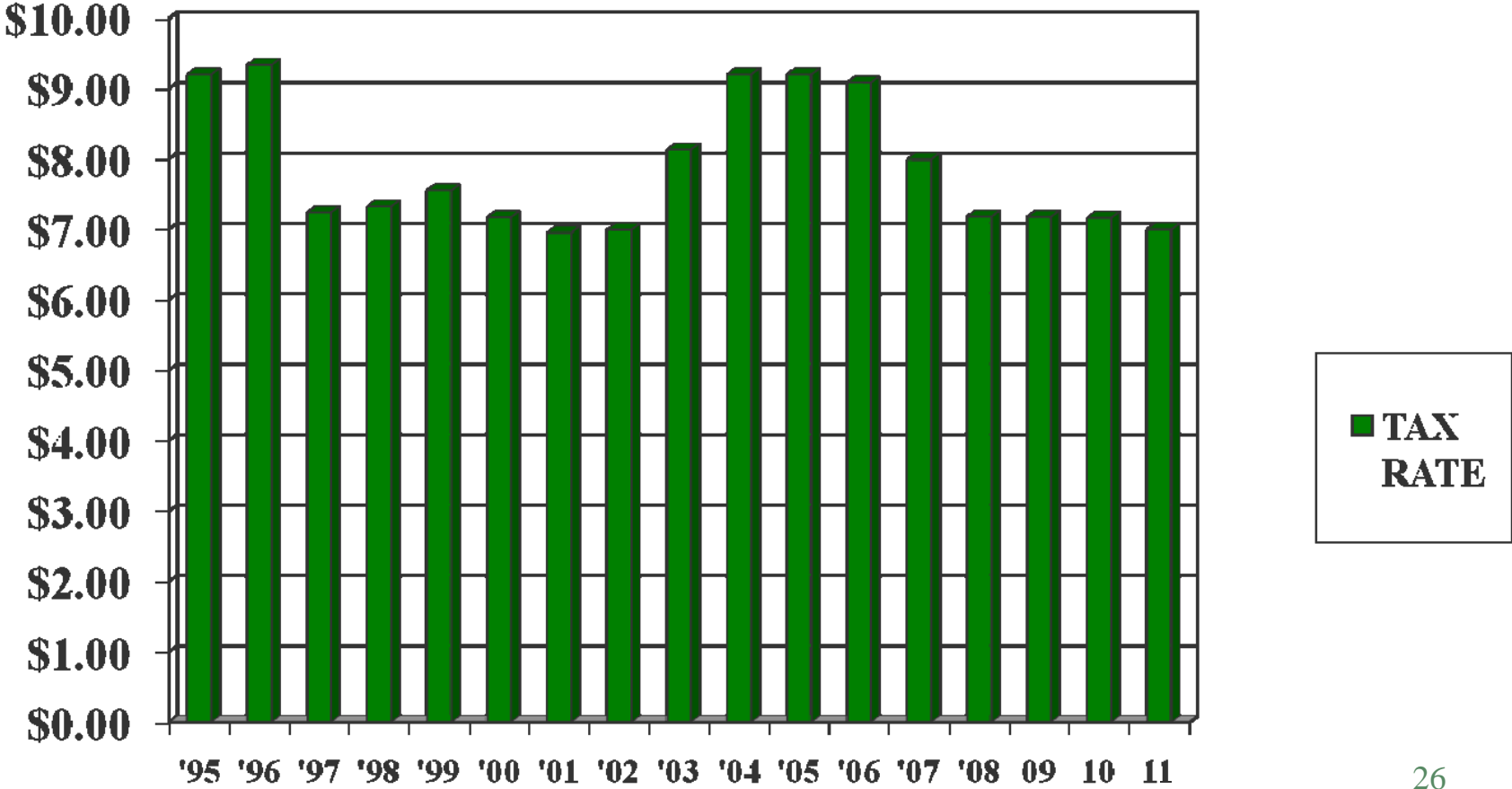
- ❖ 2004 \$3,991,016,066
- ❖ 2005 \$4,112,160,839
- ❖ 2006 \$4,279,750,507
- ❖ 2007 \$4,679,982,101
- ❖ 2008 \$4,944,330,647
- ❖ 2009 \$5,128,673,674
- ❖ 2010 \$5,245,917,981
- ❖ 2011 \$5,285,801,646



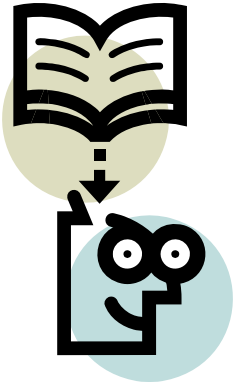
Generic Tax Rate:

- ❖ 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