

2008 Annual Financial Report

Summary

County of Oswego

**JOHN W. KRUK
COUNTY TREASURER**

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County Of Oswego

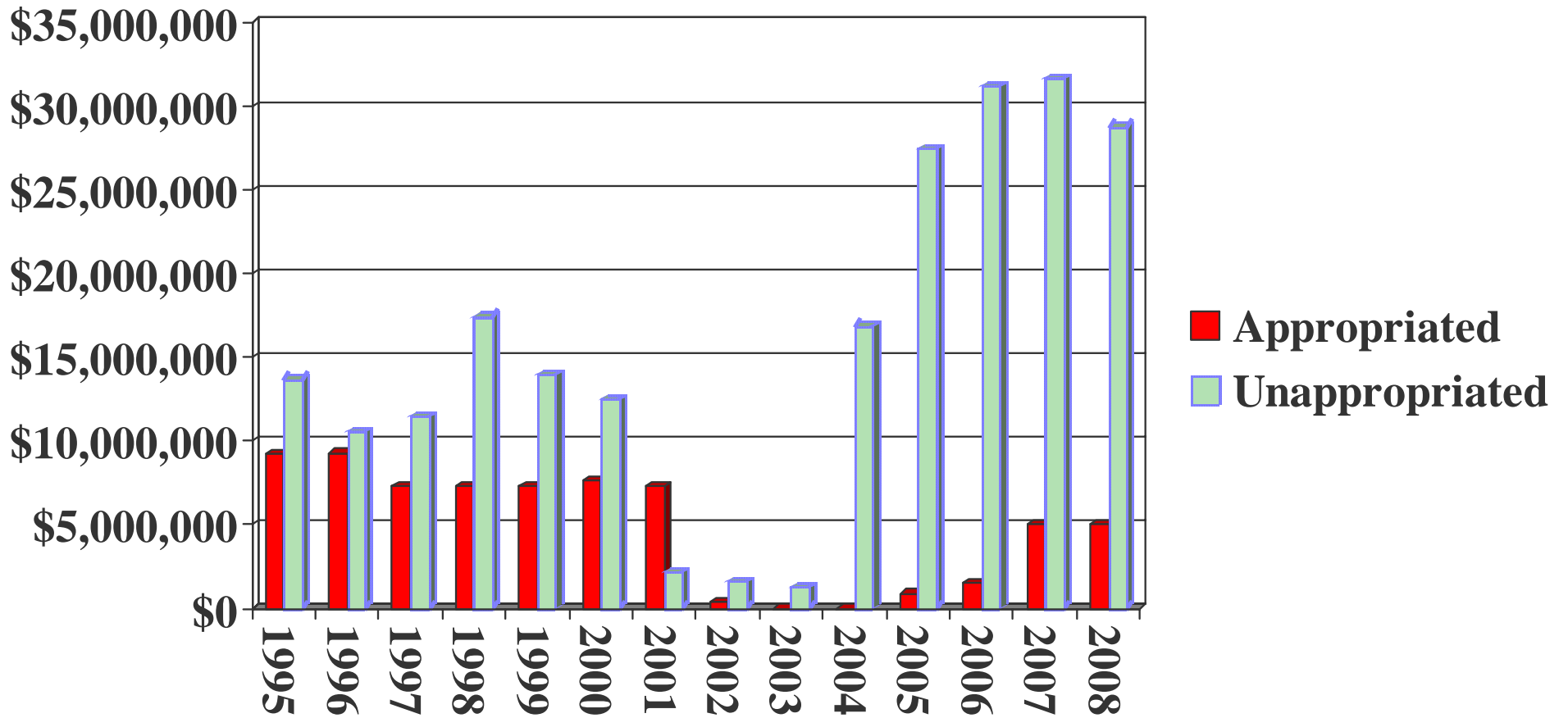
General Fund Balance Analysis

1995-2008

YEAR	TOTAL FUND BALANCE	ENSUING YEARS BUDGET	UNAPPROPRIATED	ENSUING YEARS BUDGET
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%
1996	\$19,901,940	\$9,293,872	\$10,608,068	8.07%
1995	\$22,923,616	\$9,216,379	\$13,707,237	9.89%

- ✉ **Unappropriated fund balance at healthy level.**
- ✉ **Unappropriated fund balance is now 15.80% 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 1995-2008



County of Oswego, New York

Increases in General Fund Balance

December 31, 2008

Amounts adding(subtracting) to General Fund Balance-2008-Revenue Over Budget and Expenses Under Budget

	<u>AMOUNT</u>	<u>EXPLANATION</u>
<u>Revenue</u>		
Sales Tax	\$ 2,717,394	Sales tax increased due to Wal Mart & Gas Cap
Interest Income	\$ (527,337)	Lower Interest Rates
Clerk & MV Fees	\$ 211,356	Additional Revenue
Appropriated Fund Balance	\$(5,050,000)	2008 Appropriated Fund Balance
<u>Expenditures</u>		
Transfer-Equipment Reserve	\$ (1,700,000)	Funds transferred-Reserve
Transfer-Bridge Reserve	\$ (1,400,000)	Funds transferred-Reserve
Transfer-Road Reserve	\$ (1,100,000)	Funds transferred-Reserve
Bldg & Tech Reserve	\$ (1,118,127)	Funds transferred-Reserve
Ferrous Metal Capital Project	\$ (960,000)	Transfer to Capital Project
Other Capital Projects	\$ (1,661,536)	Transfer to Capital Projects
Community College (Net)	\$ (188,486)	Community College Tuition
DSS Programs (Net)	\$ 2,698,956	Amounts Under Budget
Wage Settlement Line	\$ 295,201	Wage Settlement Line not needed
Unallocated Insurance	\$ 374,961	Amounts under budget – better rates
Sheriff & Jail (Net)	\$ 544,761	Amounts under budget
Health & MH Programs	\$ 311,047	Amounts under budget
County Road & Road Mach	\$ 2,126,840	Sale of Asphalt, Snow revenue more, CHIPS
Other Dept's Revenue & Expense	\$ <u>1,473,248</u>	Additional revenue and under budget for Exp.
Decrease in General Fund Balance	\$ (2,951,722)	
General Fund Balance at 12/31/07	\$ <u>36,734,286</u>	
General Fund Balance at 12/31/08	\$ 33,782,564	
Appropriated Fund Balance-2009	\$(5,000,000)	
Unappropriated Fund Balance 12/31/08	\$ <u>28,782,564</u>	

COUNTY OF OSWEGO, NEW YORK

OVERALL FUND BALANCE ANALYSIS

DECEMBER 31, 2008

<u>FUND</u>	<u>FUND EQUITY</u> <u>12/31/2007</u>	<u>FUND EQUITY</u> <u>12/31/2008</u>	<u>CHANGE</u>
<u>GENERAL FUND</u>			
ENCUMBRANCES	\$261,500	\$222,762	-\$38,738
RESERVES	\$15,004,741	\$15,796,288	\$791,547
APPROPRIATED	\$5,050,000	\$5,000,000	-\$50,000
UNAPPROPRIATED	\$31,684,286	\$28,782,564	-\$2,901,722
<u>SOLID WASTE/ERF</u>			
ENCUMBRANCES	\$155,599	\$153,397	-\$2,202
UNAPPROPRIATED	\$239,732	\$630,715	\$390,983
<u>COUNTY ROAD</u>			
ENCUMBRANCES	\$10,852	\$258,305	\$247,453
<u>ROAD MACHINERY</u>			
ENCUMBRANCES	\$16,817	\$0	-\$16,817
<u>CAPITAL PROJECTS</u>			
ENCUMBRANCES	\$879,923	\$543,691	-\$336,232
FUND BALANCE	\$2,346,816	\$2,660,829	\$314,013
<u>SELF INSURANCE FUNDS</u>			
NET ASSETS-WORKERS COMP	-\$1,930,899	-\$4,684,357	-\$2,753,458
NET ASSETS-HEALTH INSUR.	\$6,488,281	\$5,267,702	-\$1,220,579
TOTAL FUND EQUITIES	<u>\$60,207,648</u>	<u>\$54,631,896</u>	<u>-\$5,575,752</u>

- Overall fund equity for the County decreased by \$5,575,752.
- 2009 Appropriated Fund Balance \$5,000,000
- Encumbrances are funds set aside for approved future purchases usually equipment.
- Reduction in fund equity in self insurance funds due to increased costs for workers compensation.

County Of Oswego

Reserve Fund Analysis

December 31, 2008

	BALANCE AT	PROJECTS	UNCOMMITTED
<u>CAPITAL RESERVES</u>	<u>12-31-08</u>	<u>COMMITTED</u>	<u>BALANCE</u>
Bridges	\$2,934,954	\$1,071,925	\$1,863,029
Road Construction	\$1,134,128	\$117,159	\$1,016,969
Building Renovations	\$1,786,356	\$246,234	\$1,540,122
Retirement Reserve	\$2,513,807	\$0	\$2,513,807
Tax Stablization Reserve	\$1,130,227	\$0	\$1,130,227
Technology Reserve	\$635,473	\$57,378	\$578,095
Highway Equipment Reserve	\$4,753,461	\$1,083,083	\$3,670,378
Petroleum Remediation	\$12,969	\$3,882	\$9,087
Silk Road Remediation	\$894,913	\$208,977	\$685,936
Total Capital Reserves	<u>\$15,796,288</u>	<u>\$2,788,638</u>	<u>\$13,007,650</u>
Insurance Reserve	\$649,405	\$0	\$649,405
Total Reserves	<u>\$16,445,693</u>	<u>\$2,788,638</u>	<u>\$13,657,055</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.**
- ☒ **Uncommitted balance increased \$1,552,734 over 2007.**

County Of Oswego

Budget Analysis

2009 Vs. 2008

<u>Budget Line</u>	<u>2009</u>	<u>2008</u>	<u>Difference</u>	<u>Percentage</u>
Appropriations	\$ 181,966,815	\$ 175,580,784	\$ 6,386,031	3.6%
Revenues	<u>\$ 144,167,423</u>	<u>\$ 138,542,794</u>	\$ 5,624,629	4.1%
Net Appropriations	\$ 37,799,392	\$ 37,037,990	\$ 761,402	2.1%
Less: Approp Fund Balance	\$ (5,000,000)	\$ (5,050,000)	\$ 50,000	
Approp Fund Balance - Health	\$ (1,000,000)	\$ (1,500,000)	\$ 500,000	
Deferred Tax Revenue	<u>\$ 5,000,000</u>	<u>\$ 5,000,000</u>	<u>\$ -</u>	
Total Real Property Tax Levy	<u>\$ 36,799,392</u>	<u>\$ 35,487,990</u>	<u>\$ 1,311,402</u>	3.7%

- ☒ Revenues increased 4.1% and appropriations increased mainly due to inflation and energy costs.
- ☒ Total real property tax levy increased 3.7% , and generic tax rate stayed the same due to increased property tax assessments.

County Of Oswego

Budgeted Appropriations & Revenue Analysis

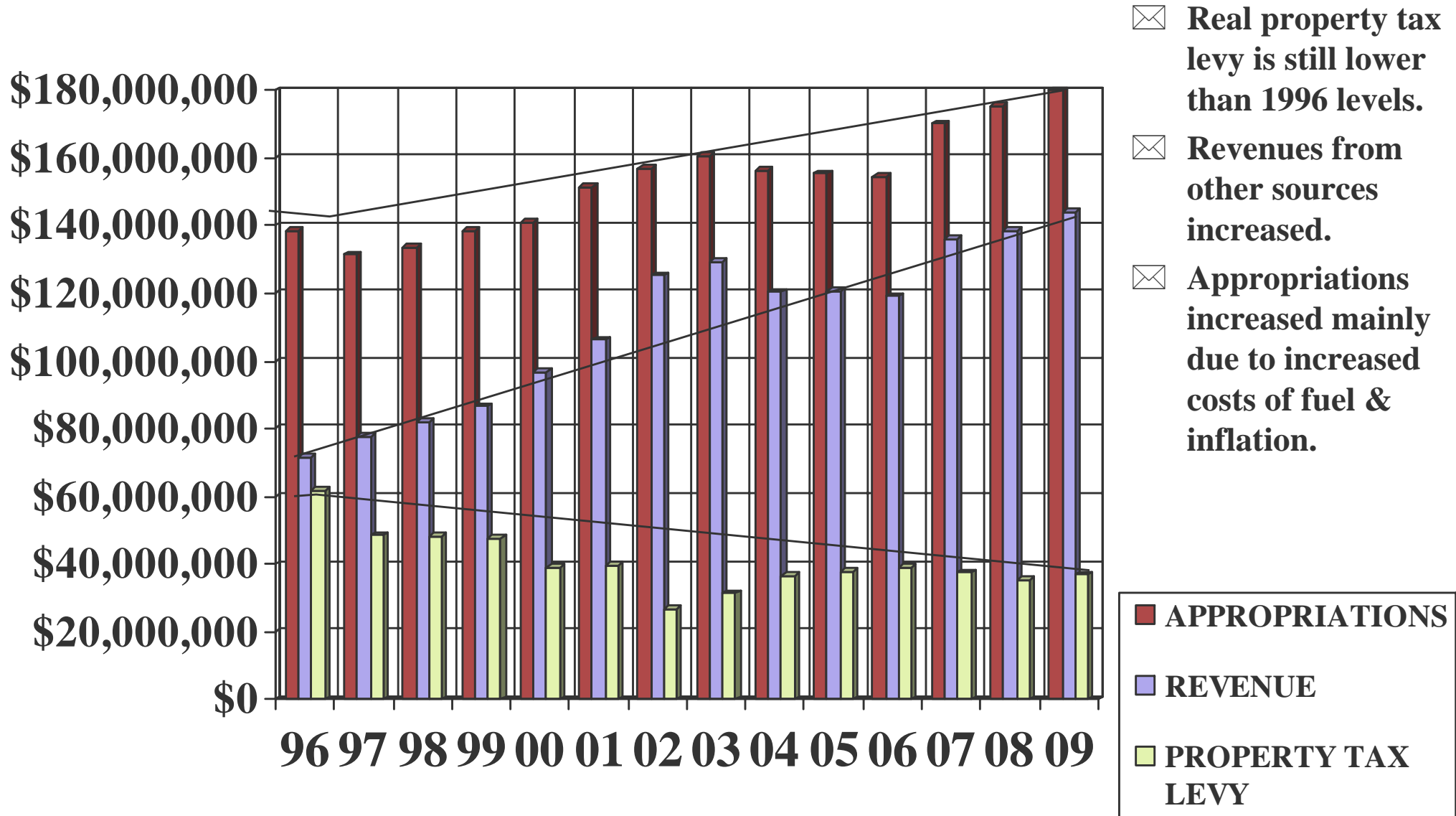
1995-2009

<u>YEAR</u>	<u>APPROPRIATIONS</u>	<u>PERCENTAGE INCREASE (DECREASE)</u>	<u>REVENUE OTHER THAN REAL PROPERTY TAXES</u>	<u>PERCENTAGE INCREASE (DECREASE)</u>
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%
1996	\$138,534,865	(3.2%)	\$71,519,140	(-1.6%)
1995	\$143,052,155	7.3%	\$72,646,646	11.5%

✉ Revenues other than real property taxes increased 4.06%

✉ Appropriations increased mainly due to inflation and energy costs.

Budgeted Revenues & Appropriations 1996-2009



County of Oswego

Amount to be Raised-Real Property Tax

1992-2009

	AMOUNT TO BE RAISED	PERCENTAGE	REAL PROPERTY	PERCENTAGE
YEAR	REAL PROPERTY TAX	CHANGE	TAX & PILOTS	CHANGE
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%		

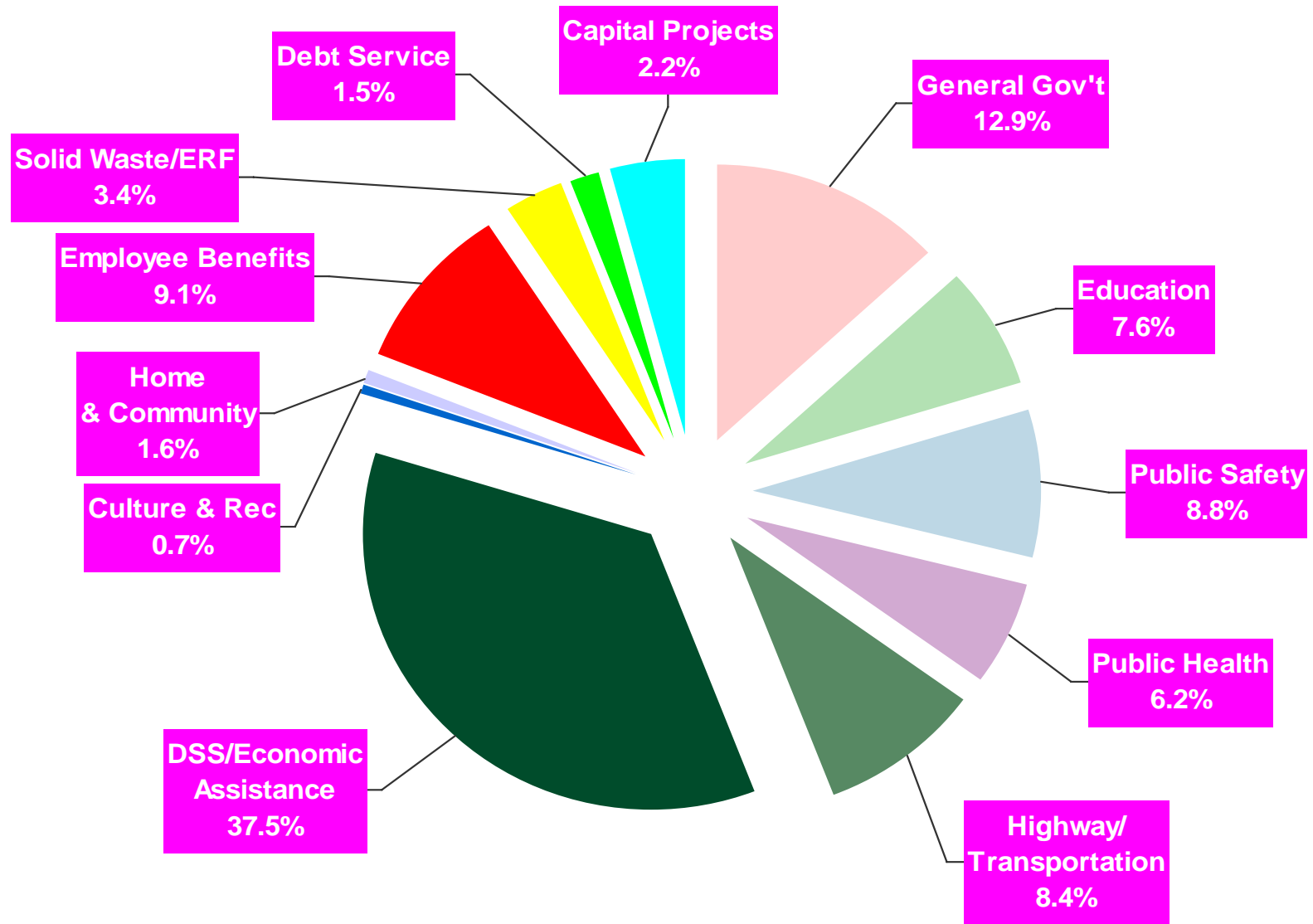
- Real property tax levy increased and generic tax rate stayed the same.
- Combined property taxes and pilot agreements decreased 18.4% since 1995 levels.
- Other sources of revenue and cost containment has allowed Oswego County to maintain services and a stable tax levy over the last year.

COUNTY OF OSWEGO, NEW YORK
2007 ACTUAL VS. 2008 ACTUAL
EXPENDITURE COMPARISON

	2007	2008		PERCENTAGE
<u>EXPENDITURES</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>DIFFERENCE</u>	<u>DIFFERENCE</u>
GENERAL GOV'T SUPPORT	\$21,891,360	\$23,136,845	\$1,245,485	5.69%
EDUCATION	\$12,943,388	\$12,718,702	-\$224,686	-1.74%
PUBLIC SAFETY	\$14,909,626	\$15,488,707	\$579,081	3.88%
PUBLIC HEALTH	\$10,572,150	\$10,726,272	\$154,122	1.46%
TRANSPORTATION	\$1,219,992	\$1,410,915	\$190,923	15.65%
DSS/ECONOMIC ASSIST.	\$63,596,671	\$62,837,234	-\$759,437	-1.19%
CULTURE & REC	\$1,163,351	\$1,185,539	\$22,188	1.91%
HOME & COMM SERVICES	\$1,406,687	\$1,546,626	\$139,939	9.95%
EMPLOYEE BENEFITS	\$629,699	\$675,878	\$46,179	7.33%
SUBTOTAL-GENERAL	\$128,332,924	\$129,726,718	\$1,393,794	1.09%
SOLID WASTE/ERF	\$5,760,262	\$5,969,708	\$209,446	3.64%
COUNTY ROAD FUND	\$11,506,913	\$12,073,728	\$566,815	4.93%
ROAD MACHINERY FUND	\$2,691,639	\$2,932,847	\$241,208	8.96%
SELF INS- WORKERS COMP	\$4,542,481	\$5,980,872	\$1,438,391	31.67%
DEBT SERVICE	\$2,717,975	\$2,598,163	-\$119,812	-4.41%
SELF INS-HEALTH	\$10,242,868	\$10,448,908	\$206,040	2.01%
TOTAL EXPENDITURES	<u>\$165,795,062</u>	<u>\$169,730,944</u>	<u>\$3,935,882</u>	<u>2.37%</u>
CAPITAL PROJECTS	<u>\$3,810,609</u>	<u>\$7,601,187</u>	<u>\$3,790,578</u>	<u>99.47%</u>
TOTAL EXPENDITURES	<u>\$169,605,671</u>	<u>\$177,332,131</u>	<u>\$7,726,460</u>	<u>4.56%</u>

- **Actual General Fund expenditures increased by 1.09%.**
- **Workers Compensation Fund cost increased mainly due to increased medical costs and workers compensation rates increased by State.**
- **County Road Fund increased due to harsh December and fuel costs.**

County of Oswego 2008 Actual Expenditures

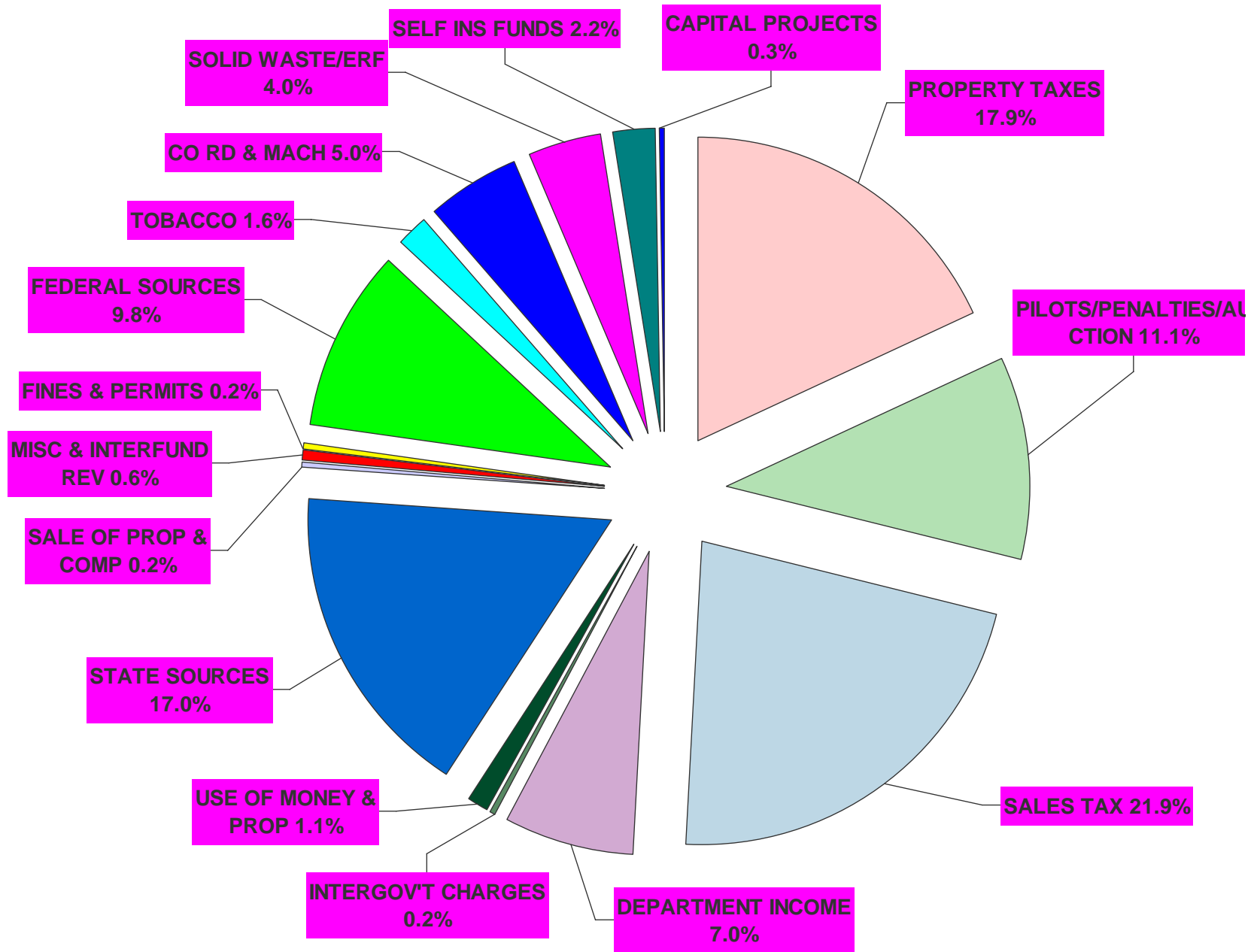


COUNTY OF OSWEGO, NEW YORK
2007 ACTUAL VS. 2008 ACTUAL
REVENUE COMPARISON

	2007	2008		PERCENTAGE
REVENUE	ACTUAL	ACTUAL	DIFFERENCE	DIFFERENCE
REAL PROPERTY TAXES	\$31,813,406	\$29,455,023	-\$2,358,383	-7.41%
COMMUNITY COLLEGE	\$3,135,231	\$3,531,083	\$395,852	12.63%
PRIOR YEAR TAXES	\$4,299,798	\$4,486,712	\$186,914	4.35%
PILOTS/PENALTIES/AUCTION	\$18,160,653	\$18,181,513	\$20,860	0.11%
SALES TAX/ TAX ITEMS	\$34,322,747	\$36,008,998	\$1,686,251	4.91%
DEPARTMENTAL INCOME	\$12,443,394	\$11,466,763	-\$976,631	-7.85%
INTERGOVT CHARGES	\$252,961	\$281,822	\$28,861	11.41%
USE OF MONEY & PROP	\$3,697,346	\$1,866,041	-\$1,831,305	-49.53%
LICENSES & PERMITS	\$8,009	\$10,051	\$2,042	25.50%
FINES & FORFIETURES	\$329,055	\$356,965	\$27,910	8.48%
SALE OF PROP & COMP	\$38,470	\$362,592	\$324,122	842.53%
MISC LOCAL SOURCES	\$815,447	\$877,715	\$62,268	7.64%
INTERFUND REVENUES	\$59,000	\$60,000	\$1,000	1.69%
STATE SOURCES	\$28,375,753	\$27,972,118	-\$403,635	-1.42%
FEDERAL SOURCES	\$17,760,802	\$16,055,211	-\$1,705,591	-9.60%
SUBTOTAL-GENERAL	\$155,512,072	\$150,972,607	-\$4,539,465	-2.92%
SOLID WASTE/ERF	\$6,150,385	\$6,558,489	\$408,104	6.64%
COUNTY ROAD FUND	\$6,296,836	\$7,514,449	\$1,217,613	19.34%
ROAD MACHINERY FUND	\$595,198	\$680,418	\$85,220	14.32%
DEBT SERVICE	\$2,717,975	\$2,598,163	-\$119,812	-4.41%
SELF INSURANCE FUND	\$3,752,008	\$3,554,353	-\$197,655	-5.27%
TOTAL REVENUE	\$175,024,474	\$171,878,479	-\$3,145,995	-1.80%
CAPITAL PROJECTS	\$272,763	\$527,307	\$254,544	93.32%
TOTAL REVENUE	\$175,297,237	\$172,405,786	-\$2,891,451	-1.65%

- Sales Tax revenue increased 1.7 million from 2007 due to addition of Wal-Mart and Gas Cap taken off.
- Use of money and property decreased 1.8 million due to lower interest rates.
- Real Property Taxes decreased due to decrease of Real Property Tax Levy from 2007 to 2008.
- County Road revenue increased due to sale of Asphalt, CHIPS and State Snow reimbursement.
- State & Federal Revenue decreased due to less program funding.

County Of Oswego Actual Revenue - 2008



COUNTY OF OSWEGO

SELF INSURANCE FUNDS ANALYSIS

DECEMBER 31, 2008

	SELF INSURANCE FOR HEALTH	SELF INSURANCE FOR WORKERS COMP	TOTAL
FUND BALANCE 1/08	\$6,488,281	-\$2,930,899	\$3,557,382
REVENUE	\$9,228,329	\$3,227,414	\$12,455,743
EXPENDITURES	-\$10,448,908	-\$5,980,872	-\$16,429,780
FUND BALANCE 12/08	\$5,267,702	-\$5,684,357	-\$416,655
Contributed Reserve	\$0	\$1,000,000	\$1,000,000
Total Fund Balance 12/08	<u>\$5,267,702</u>	<u>-\$4,684,357</u>	<u>\$583,345</u>
EXPENDITURES			
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	
2000	\$7,213,022	\$3,599,784	
1999	\$6,918,577	\$4,078,042	

- Actual expenditures for workers compensation increased even though Central School Districts opted out of the plan.
- Actual expenditures for health insurance increased only 3.6%
- Accrued liability for Health Fund is fully funded.
- Appropriated Fund Balance of \$1,000,000 for Health in 2009 budget.
- Negative fund balance in Worker's Compensation Fund represents the accrued liability not being fully funded.

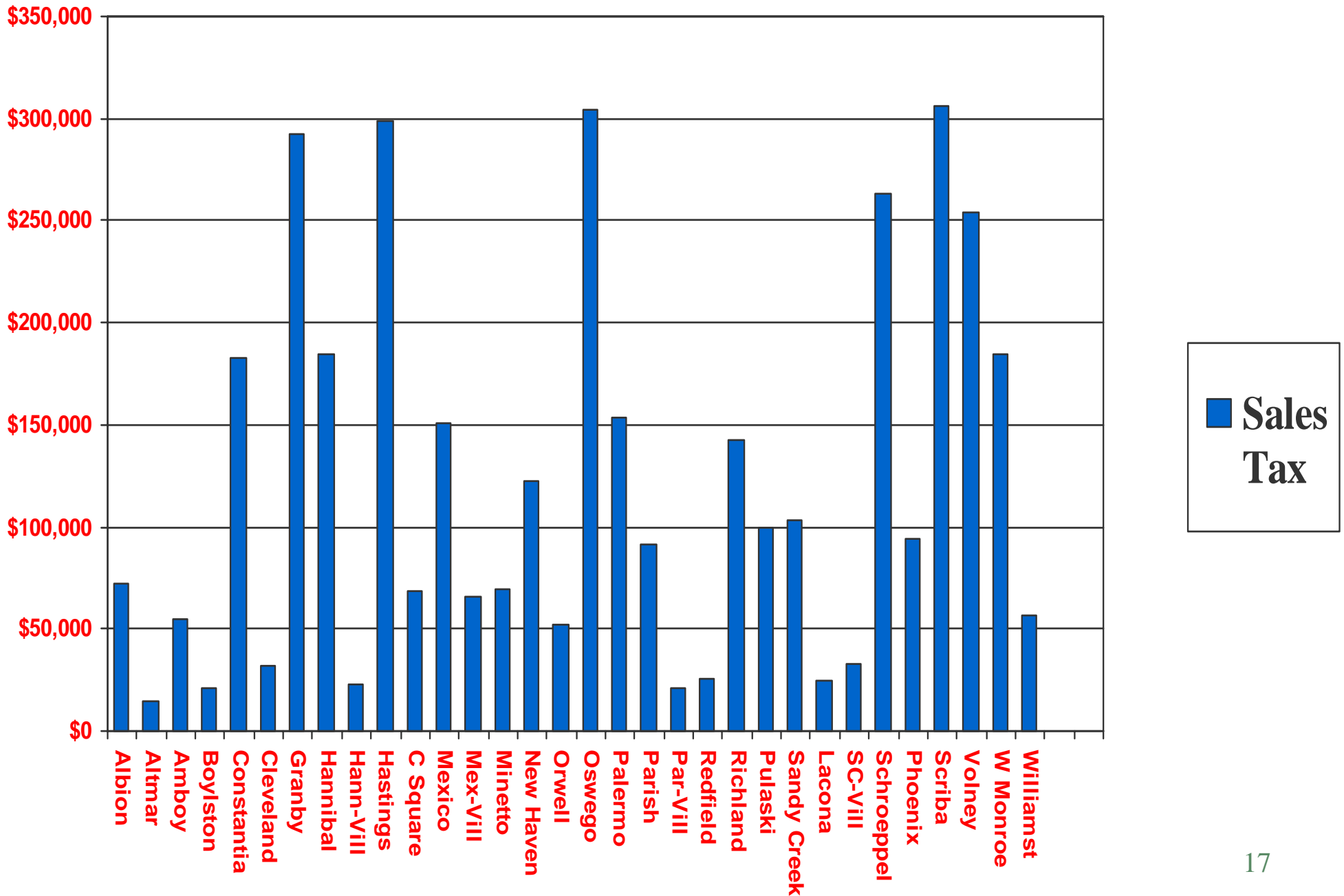
County of Oswego, New York

Sales Tax Distribution- Cash Basis 2008

<u>Municipality</u>	<u>Sales Tax Total</u>
CITY OF FULTON	\$6,115,065.43
ALBION	\$72,249.95
ALTMAR-VIL	\$14,641.88
AMBOY	\$54,729.76
BOYLSTON	\$21,065.95
CONSTANTIA	\$182,835.77
CLEVELAND-VIL	\$31,619.78
GRANBY	\$292,378.71
HANNIBAL	\$184,170.64
HANNIBAL-VIL	\$22,609.40
HASTINGS	\$298,552.50
CENTRAL SQUARE	\$68,662.49
MEXICO	\$150,548.55
MEXICO-VIL	\$65,575.59
MINETTO	\$69,371.64
NEW HAVEN	\$122,224.23
ORWELL	\$52,310.30
OSWEGO	\$303,975.41
PALERMO	\$153,760.58
PARISH	\$91,021.59
PARISH-VIL	\$21,357.95
REDFIELD	\$25,320.86
RICHLAND	\$142,914.75
PULASKI-VIL	\$100,031.98
SANDY CREEK	\$103,619.45
LACONA-VIL	\$24,611.71
SANDY CRE-VIL	\$32,912.94
SCHROEPEL	\$263,428.67
PHOENIX-VIL	\$93,899.91
SCRIBA	\$305,810.86
VOLNEY	\$254,209.71
WEST MONROE	\$184,712.93
WILLIAMSTOWN	\$56,314.92
COUNTY PORTION	\$24,836,091.20
TOTAL	<u>\$34,812,608.00</u>

County of Oswego, New York

Sales Tax Distribution – Towns Only - 2008



**County Of Oswego
Sales Tax Revenue Distribution
2004-2008 Cash Basis**

TOWN	2008	2007	2006	2005	2004
ALBION	\$72,249.95	\$71,076	\$72,329	\$71,217	\$58,538
ALTMAR-VIL	\$14,641.88	\$14,404	\$14,658	\$14,432	\$11,863
AMBOY	\$54,729.76	\$53,841	\$54,789	\$53,947	\$44,343
BOYLSTON	\$21,065.95	\$20,724	\$21,089	\$20,765	\$17,068
CONSTANTIA	\$182,835.77	\$179,865	\$183,035	\$180,221	\$148,137
CLEVELAND-VIL	\$31,619.78	\$31,106	\$31,654	\$31,168	\$25,619
GRANBY	\$292,378.71	\$287,629	\$292,697	\$288,198	\$236,891
HANNIBAL	\$184,170.64	\$181,179	\$184,371	\$181,537	\$149,219
HANNIBAL-VIL	\$22,609.40	\$22,242	\$22,634	\$22,286	\$18,319
HASTINGS	\$298,552.50	\$293,702	\$298,877	\$294,283	\$241,894
CENTRAL SQUARE-VIL	\$68,662.49	\$67,547	\$68,737	\$67,681	\$55,632
MEXICO	\$150,548.55	\$148,103	\$150,712	\$148,396	\$121,978
MEXICO-VIL	\$65,575.59	\$64,510	\$65,647	\$64,638	\$53,131
MINETTO	\$69,371.64	\$68,245	\$69,447	\$68,380	\$56,206
NEW HAVEN	\$122,224.23	\$120,239	\$122,357	\$120,476	\$99,029
ORWELL	\$52,310.30	\$51,460	\$52,367	\$51,562	\$42,383
OSWEGO	\$303,975.41	\$299,037	\$304,306	\$299,628	\$246,287
PALERMO	\$153,760.58	\$151,263	\$153,928	\$151,562	\$124,580
PARISH	\$91,021.59	\$89,543	\$91,121	\$89,720	\$73,748
PARISH-VIL	\$21,357.95	\$21,011	\$21,381	\$21,053	\$17,305
REDFIELD	\$25,320.86	\$24,910	\$25,348	\$24,959	\$20,515
RICHLAND	\$142,914.75	\$140,593	\$143,070	\$140,871	\$115,793
PULASKI-VIL	\$100,031.98	\$98,407	\$100,141	\$98,601	\$81,048
SANDY CREEK	\$103,619.45	\$101,936	\$103,732	\$102,138	\$83,955
LACONA-VIL	\$24,611.71	\$24,212	\$24,638	\$24,260	\$19,941
SANDY CREEK-VIL	\$32,912.94	\$32,378	\$32,949	\$32,442	\$26,667
SCHROEPPLEL	\$263,428.67	\$259,149	\$263,715	\$259,661	\$213,436
PHOENIX-VIL	\$93,899.91	\$92,374	\$94,002	\$92,557	\$76,080
SCRIBA	\$305,810.86	\$300,843	\$306,143	\$301,438	\$247,774
VOLNEY	\$254,209.71	\$250,080	\$254,486	\$250,574	\$205,966
WEST MONROE	\$184,712.93	\$181,712	\$184,914	\$182,071	\$149,658
WILLIAMSTOWN	\$56,314.92	\$55,400	\$56,376	\$55,510	\$45,627
COUNTY PORTION	\$24,836,091	\$24,188,467	\$24,790,860	\$24,256,072	\$18,157,672
TOTAL	\$28,697,542	\$27,987,186	\$28,656,510	\$28,062,302	\$21,286,302

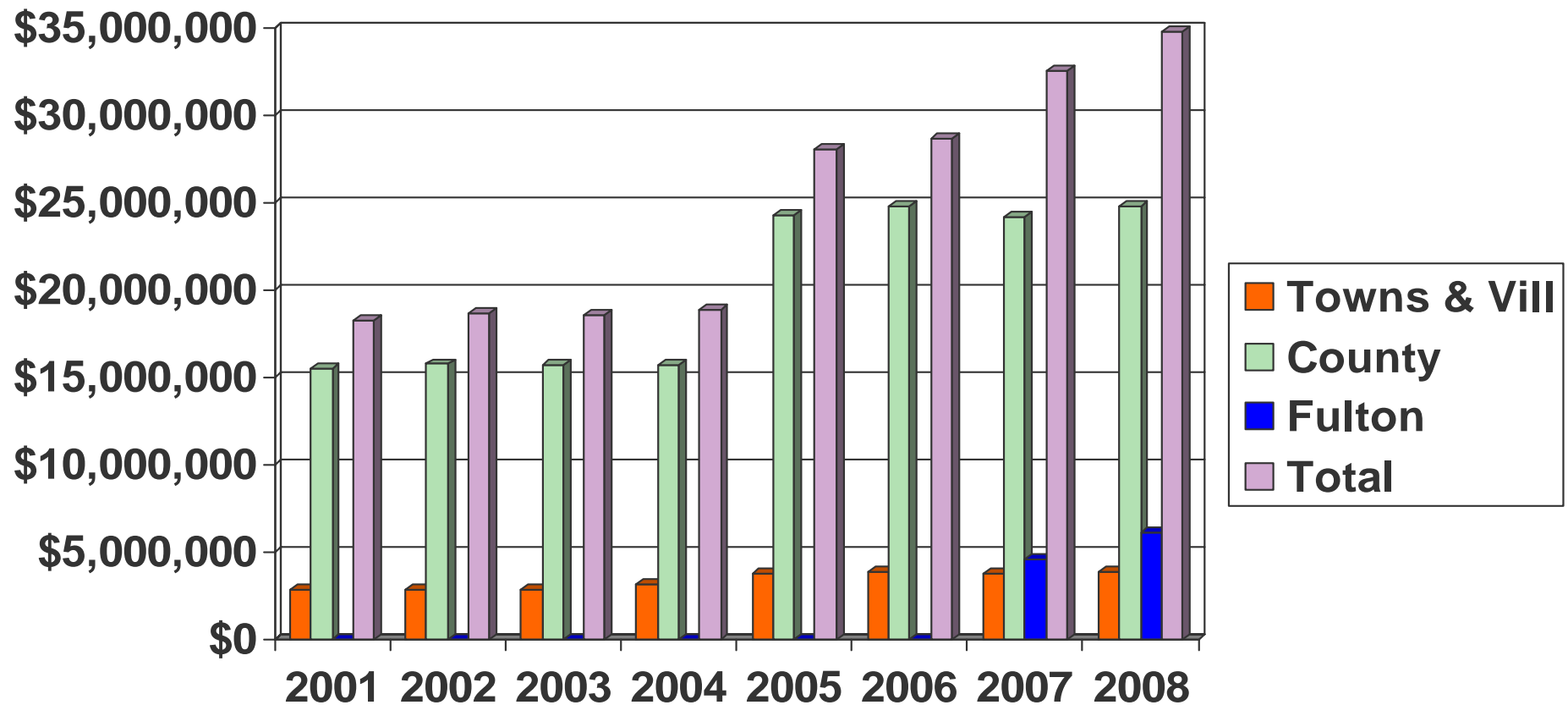
✉ **Sales Tax Cash Revenue increased 2.5%.**

✉ **City of Fulton was paid \$6,115,065 in 2008.**

✉ **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 2001-2008 Cash Basis



COUNTY OF OSWEGO

TOWN REVENUE DISTRIBUTION-2008

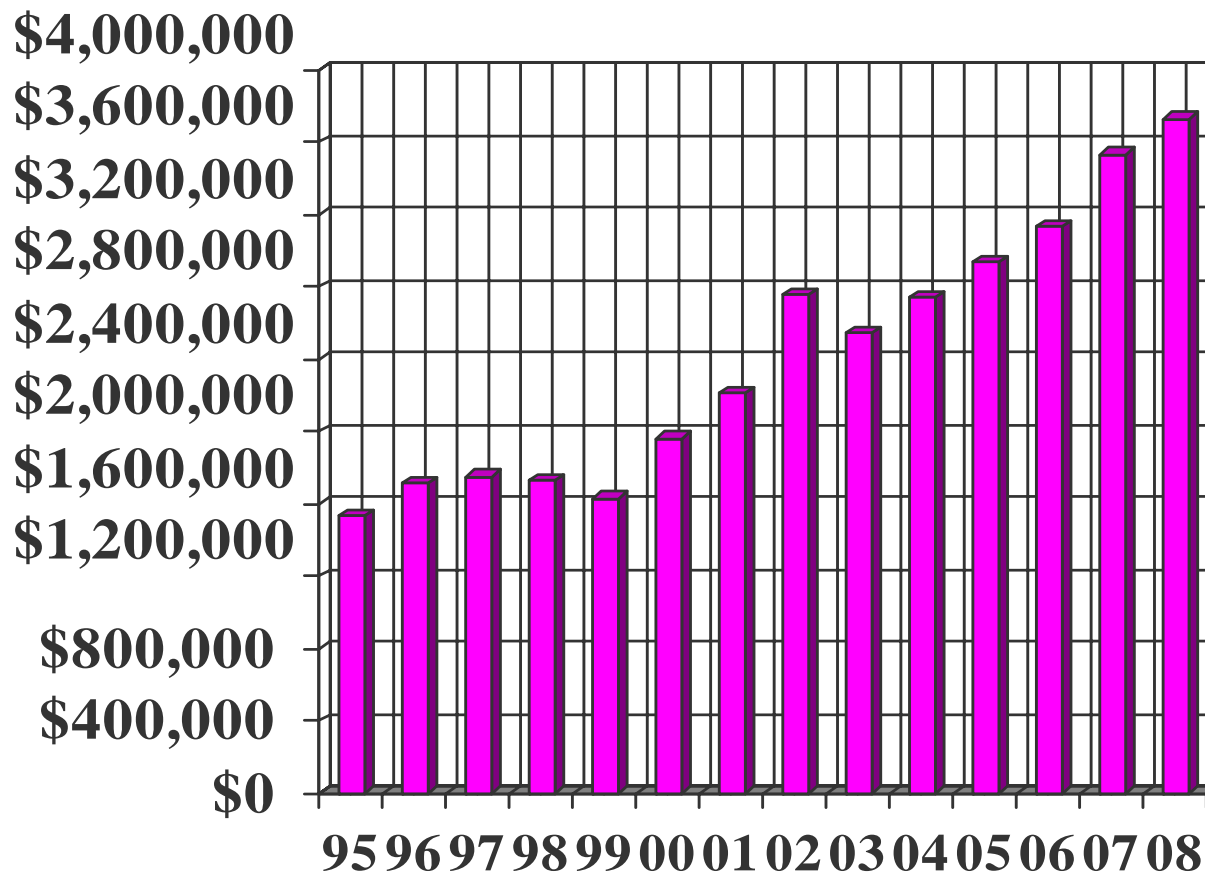
<u>TOWN</u>	<u>SALES TAX</u>	<u>DOG LICENSE</u>	<u>MORTGAGE TAX</u>	<u>SNOW PAYROLL</u>	<u>TOTAL</u>
ALBION	\$72,250	\$264	\$15,946	\$147,973	\$236,433
ALTMAR-VIL	\$14,642	\$0	\$1,512	\$0	\$16,154
AMBOY	\$54,730	\$82	\$11,922	\$99,608	\$166,342
BOYLSTON	\$21,066	\$396	\$4,170	\$130,524	\$156,156
CONSTANTIA	\$182,836	\$517	\$80,079	\$130,979	\$394,411
CLEVELAND-VIL	\$31,620	\$0	\$5,214	\$0	\$36,834
GRANBY	\$292,379	\$1,426	\$54,094	\$164,556	\$512,455
HANNIBAL	\$184,171	\$604	\$35,774	\$89,914	\$310,463
HANNIBAL-VIL	\$22,609	\$0	\$4,279	\$0	\$26,888
HASTINGS	\$298,552	\$355	\$133,718	\$175,688	\$608,313
CENTRAL SQUARE-VIL	\$68,662	\$0	\$20,452	\$0	\$89,114
MEXICO	\$150,549	\$551	\$52,156	\$148,569	\$351,825
MEXICO-VIL	\$65,576	\$0	\$10,770	\$0	\$76,346
MINETTO	\$69,372	\$119	\$28,706	\$39,703	\$137,900
NEW HAVEN	\$122,224	\$453	\$39,838	\$192,466	\$354,981
ORWELL	\$52,310	\$80	\$22,996	\$194,259	\$269,645
OSWEGO	\$303,975	\$515	\$65,265	\$106,539	\$476,294
PALERMO	\$153,761	\$912	\$38,966	\$113,420	\$307,059
PARISH	\$91,022	\$554	\$32,454	\$140,245	\$264,275
PARISH-VIL	\$21,358	\$0	\$3,681	\$0	\$25,039
REDFIELD	\$25,321	\$50	\$6,781	\$180,102	\$212,254
RICHLAND	\$142,915	\$808	\$47,652	\$227,390	\$418,765
PULASKI-VIL	\$100,032	\$0	\$11,019	\$0	\$111,051
SANDY CREEK	\$103,619	\$914	\$39,753	\$189,725	\$334,011
LACONA-VIL	\$24,612	\$0	\$2,218	\$0	\$26,830
SANDY CREEK-VIL	\$32,913	\$0	\$3,687	\$0	\$36,600
SCHROEPEL	\$263,429	\$1,149	\$103,287	\$232,867	\$600,732
PHOENIX-VIL	\$93,900	\$0	\$13,346	\$0	\$107,246
SCRIBA	\$305,811	\$881	\$87,582	\$170,788	\$565,062
VOLNEY	\$254,210	\$915	\$58,492	\$136,811	\$450,428
WEST MONROE	\$184,713	\$242	\$51,211	\$132,661	\$368,827
WILLIAMSTOWN	\$56,315	\$48	\$9,729	\$144,148	\$210,240
TOTAL	\$3,861,451	\$11,835	\$1,096,749	\$3,288,935	\$8,258,970

COMMUNITY COLLEGE TUITION CHARGEBACK - 2008

<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	\$10,220	\$22,803	\$14,773	\$0	\$3,409	\$0	\$3,534	\$54,739
OSWEGO CITY	\$7,878	\$9,949		\$3,351		\$0	\$0	\$21,177
ALBION	\$3,374	\$380	\$17,471	\$0	\$182	\$2,705	\$3,824	\$27,936
AMBOY	\$12,944	\$50,560		\$7,646	\$5,918	\$2,810	\$9,556	\$89,433
BOYLSTON	\$167,729	\$23,488	\$1,037	\$10,584	\$2,222	\$3,165	\$10,225	\$218,450
CONSTANTIA	\$150,765	\$16,288		\$9,470	\$253	\$4,576	\$5,327	\$186,680
GRANBY	\$42,790	\$117,659		\$9,897	\$10,538	\$5,299	\$7,518	\$193,701
HANNIBAL	\$114,425	\$30,126	\$6,515	\$2,973	\$3,234		\$37,762	\$195,034
HASTINGS	\$38,584	\$11,749		\$127	\$1,637		\$13,595	\$65,691
MEXICO	\$80,032	\$10,793	\$2,498		\$1,062	\$815	\$18,664	\$113,865
MINETTO	\$4,981	\$6,632	\$24,385			\$614	\$2,389	\$39,001
NEW HAVEN	\$133,775	\$17,044	\$1,163		\$11,662	\$2,968	\$10,197	\$176,810
ORWELL	\$69,148	\$22,209	\$562	\$6,379	\$3,186	\$1,270	\$17,482	\$120,237
OSWEGO	\$33,727	\$34,475	\$2,736	\$2,753	\$1,915	\$54	\$4,042	\$79,702
PALERMO	\$534	\$2,752	\$3,288	\$5,737			\$0	\$12,311
PARISH	\$18,417	\$48,928	\$94,032	\$3,183	\$2,293		\$5,341	\$172,194
REDFIELD	\$11,217	\$26,791	\$70,377	\$5,767	\$688		\$2,772	\$117,612
RICHLAND	\$125,781	\$91,511		\$4,502	\$13,445	\$5,275	\$11,582	\$252,095
SANDY CREEK	\$210,223	\$20,671	\$2,612		\$12,449	\$6,338	\$11,558	\$263,851
SCHROEPPPEL	\$168,826	\$28,458	\$1,381	\$1,210	\$701	\$4,479	\$6,876	\$211,932
SCRIBA	\$8,092	\$42,377		\$2,361	\$8,486	\$685	\$7,312	\$69,312
VOLNEY	\$8,538	\$14,567	\$6,731	\$6,852	\$3,534		\$2,863	\$43,085
WEST MONROE	\$427,806	\$38,930	\$2,259	\$3,854	\$10,144	\$3,393	\$13,526	\$499,913
WILLIAMSTOWN	<u>\$411,164</u>	<u>\$49,092</u>	\$3,702	\$3,233	<u>\$11,566</u>	<u>\$4,045</u>	<u>\$20,311</u>	<u>\$503,114</u>
TOTAL	<u>\$2,260,970</u>	<u>\$738,230</u>	<u>\$255,523</u>	<u>\$89,879</u>	<u>\$108,525</u>	<u>\$48,491</u>	<u>\$226,256</u>	<u>\$3,727,874</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 1995-2008



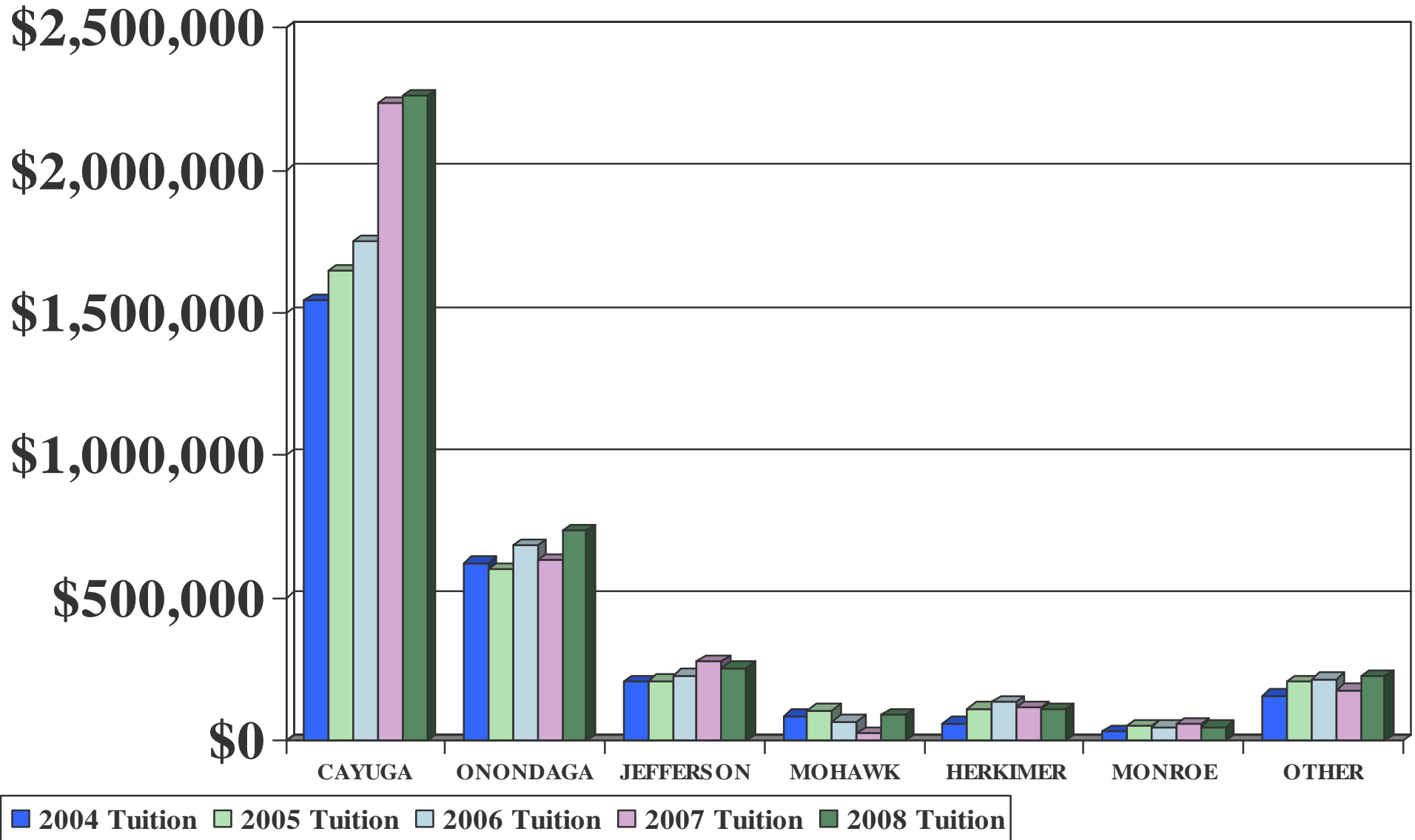
☒ Community College Tuition required by NYS education law.

☒ Tuition cost increased 5.5% in 2008.

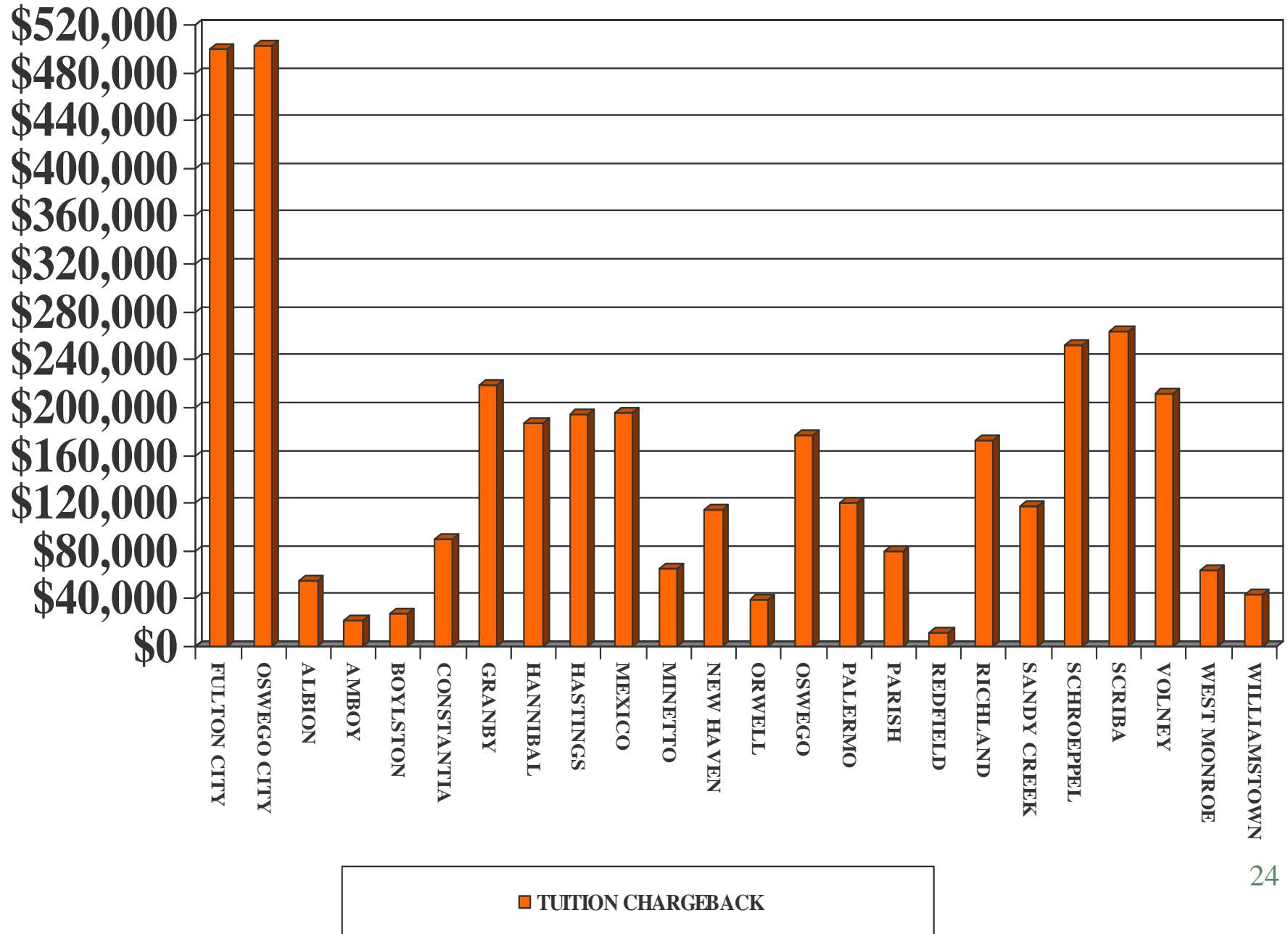
1995	\$1,526,926
1996	\$1,714,040
1997	\$1,749,495
1998	\$1,727,105
1999	\$1,628,379
2000	\$1,960,411
2001	\$2,215,663
2002	\$2,759,663
2003	\$2,541,218
2004	\$2,743,579
2005	\$2,932,955
2006	\$3,135,231
2007	\$3,531,083
2008	\$3,727,874

TUITION PAID

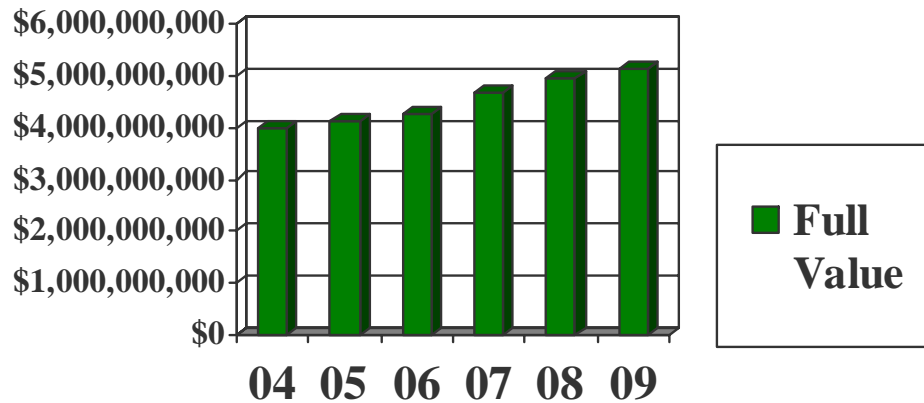
COMMUNITY COLLEGE TUITION CHAREGEBACK BY COLLEGE 2004 - 2008



COMMUNITY COLLEGE CHARGEBACK BY MUNICIPALITY - 2008

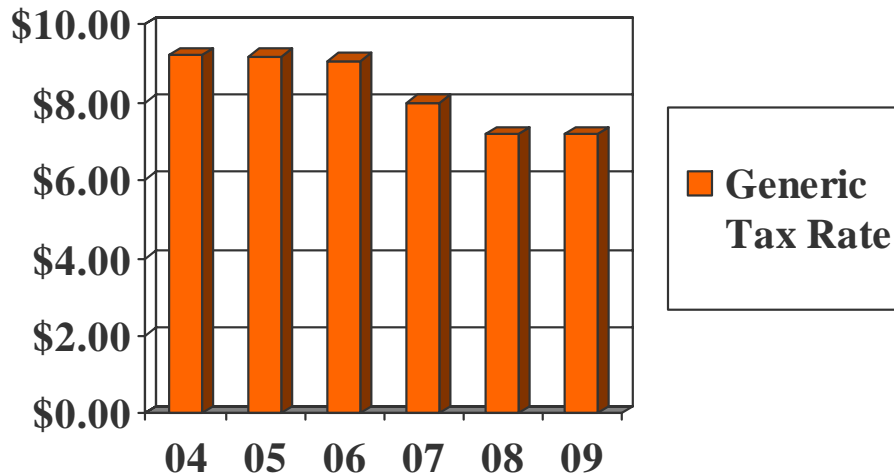


County Full Valuation and Generic Tax Rate Comparison 2004 - 2009



Full Value:

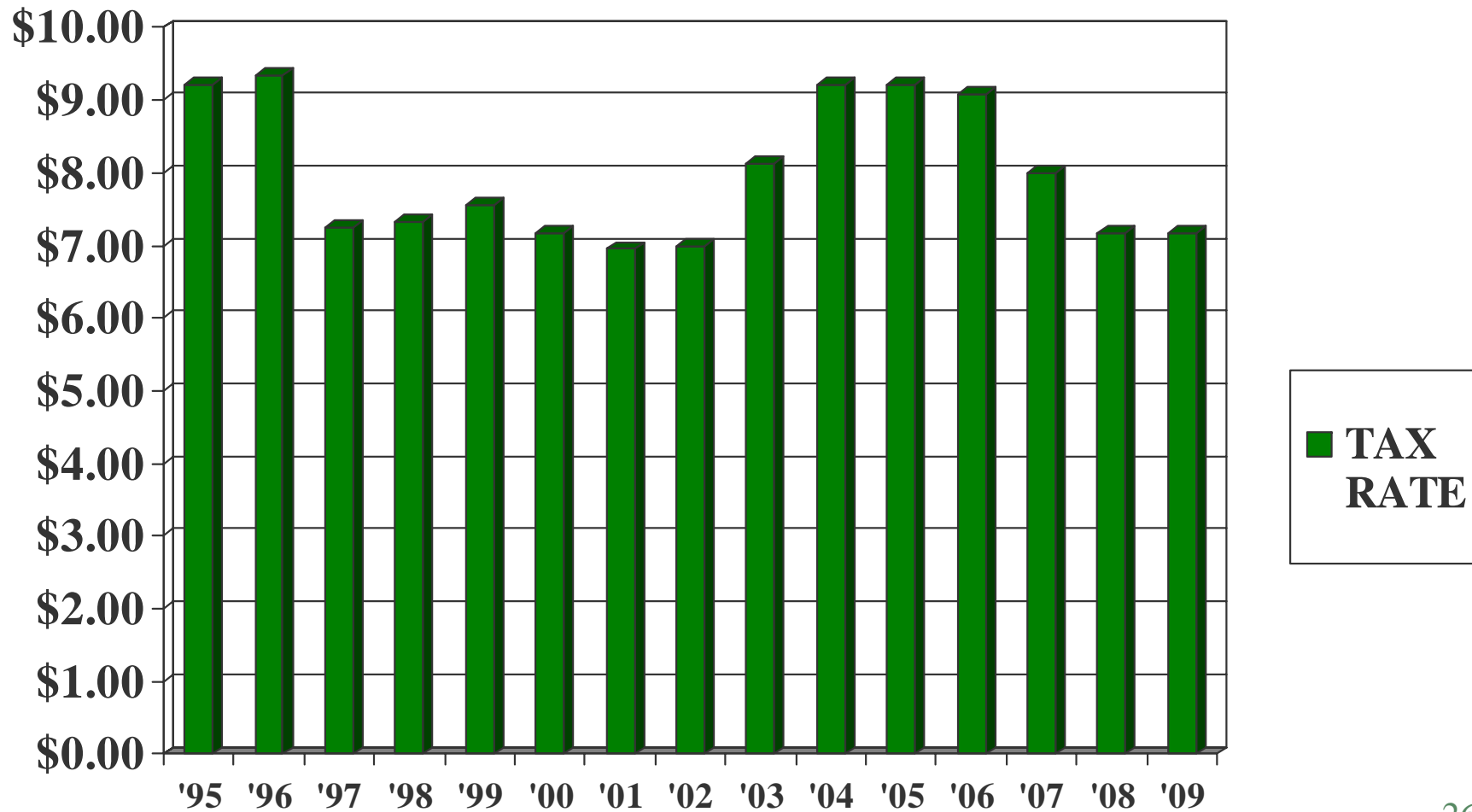
- ❖ 2004 \$3,991,016,066
- ❖ 2005 \$4,112,160,839
- ❖ 2006 \$4,279,750,507
- ❖ 2007 \$4,679,982,101
- ❖ 2008 \$4,944,330,647
- ❖ 2009 \$5,128,673,674



Generic Tax Rate:

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

COUNTY OF OSWEGO, NEW YORK GENERIC TAX RATES 1995 - 2009



COUNTY OF OSWEGO, NEW YORK
TAX RATE CALCULATIONS
JANUARY 1, 2009

	2009 TAX RATES				2008	DIFFERENCE
	COUNTY	WORKERS CO	COMMUNITY	2009		
<u>MUNICIPALITY</u>	<u>TAX RATE</u>	<u>TAX RATE</u>	<u>COLLEGE RATE</u>	<u>TOTAL RATE</u>	<u>TAX RATE</u>	
FULTON CITY	7.43650	1.04542	1.51010	\$9.99202	\$9.71227	\$0.27975
OSWEGO CITY	7.36718	1.23337	0.66228	\$9.26283	\$8.81838	\$0.44445
ALBION	7.40136	0.18548	0.79351	\$8.38035	\$8.25877	\$0.12158
AMBOY	7.40943	0.46916	0.34531	\$8.22390	\$8.06216	\$0.16174
BOYLSTON	7.32339	0.16590	0.93231	\$8.42161	\$8.34751	\$0.07410
CONSTANTIA	7.53870	0.17948	0.34747	\$8.06565	\$8.02723	\$0.03842
GRANBY	7.42871	0.09031	0.92298	\$8.44200	\$8.53917	-\$0.09717
HANNIBAL	7.45221	0.19430	1.42566	\$9.07217	\$9.87902	-\$0.80685
HASTINGS	7.38903	0.16034	0.47018	\$8.01954	\$8.42476	-\$0.40522
MEXICO	7.42364	0.08213	0.91074	\$8.41650	\$8.26423	\$0.15227
MINETTO	7.59407	0.11474	0.75002	\$8.45884	\$8.31398	\$0.14486
NEW HAVEN	7.51735	0.10701	0.95692	\$8.58127	\$8.35289	\$0.22838
ORWELL	7.35282	0.73048	0.61579	\$8.69910	\$8.44968	\$0.24942
OSWEGO	7.46680	0.11608	0.77373	\$8.35660	\$9.90954	-\$1.55294
PALERMO	8.08578	0.20339	0.95422	\$9.24339	\$9.64241	-\$0.39902
PARISH	9.92743	0.13817	1.05394	\$11.11954	\$10.65908	\$0.46046
REDFIELD	7.63317	0.12236	0.21487	\$7.97040	\$7.51508	\$0.45532
RICHLAND	7.45617	0.09201	0.63672	\$8.18490	\$8.19346	-\$0.00856
SANDY CREEK	7.39597	0.10958	0.50931	\$8.01486	\$8.18542	-\$0.17056
SCHROEPEL	8.40110	0.19295	0.83013	\$9.42419	\$9.37505	\$0.04914
SCRIBA	7.38586	0.18056	0.88345	\$8.44987	\$8.50101	-\$0.05114
VOLNEY	8.01971	0.23270	0.88676	\$9.13916	\$8.67872	\$0.46044
WEST MONROE	219.01081	2.14599	9.97406	\$231.13085	\$213.87618	\$17.25467
WILLIAMSTOWN	8.75082	0.16414	0.89370	\$9.80867	\$9.18955	\$0.61912

- County tax rate is the normal county tax rate based on the Oswego County Budget including Medicaid.
- Workers Compensation rate is based 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 2008 year.

County of Oswego, New York

Tax Rate Comparison

Workers Compensation Rate and County Rate

2008 to 2009

<u>W/C RATE</u>	2008	2009	
	WKRS COMP	WKRS COMP	INCREASE
MUNICIPALITY	TAX RATE	TAX RATE	(DECREASE)
FULTON CITY	0.78583	1.04542	\$0.25959
OSWEGO CITY	0.78725	1.23337	\$0.44612
ALBION	0.12640	0.18548	\$0.05908
AMBOY	0.39530	0.46916	\$0.07386
BOYLSTON	0.11211	0.16590	\$0.05379
CONSTANTIA	0.10055	0.17948	\$0.07893
GRANBY	0.07094	0.09031	\$0.01937
HANNIBAL	0.11934	0.19430	\$0.07496
HASTINGS	0.11983	0.16034	\$0.04051
MEXICO	0.05105	0.08213	\$0.03107
MINETTO	0.08338	0.11474	\$0.03137
NEW HAVEN	0.06909	0.10701	\$0.03792
ORWELL	0.49645	0.73048	\$0.23404
OSWEGO	0.09248	0.11608	\$0.02360
PALERMO	0.13992	0.20339	\$0.06347
PARISH	0.08831	0.13817	\$0.04987
REDFIELD	0.07479	0.12236	\$0.04757
RICHLAND	0.07257	0.09201	\$0.01944
SANDY CREEK	0.06319	0.10958	\$0.04639
SCHROEPEL	0.11428	0.19295	\$0.07867
SCRIBA	0.12681	0.18056	\$0.05375
VOLNEY	0.14609	0.23270	\$0.08660
WEST MONROE	1.35699	2.14599	\$0.78900
WILLIAMSTOWN	0.10951	0.16414	\$0.05463

<u>COUNTY RATE</u>	2008	2009	
	COUNTY	COUNTY	INCREASE
MUNICIPALITY	TAX RATE	TAX RATE	(DECREASE)
FULTON CITY	7.45843	7.43650	-\$0.02193
OSWEGO CITY	7.36549	7.36718	\$0.00169
ALBION	7.40691	7.40136	-\$0.00555
AMBOY	7.41887	7.40943	-\$0.00944
BOYLSTON	7.34273	7.32339	-\$0.01934
CONSTANTIA	7.53463	7.53870	\$0.00407
GRANBY	7.42687	7.42871	\$0.00184
HANNIBAL	8.26590	7.45221	-\$0.81369
HASTINGS	7.79380	7.38903	-\$0.40478
MEXICO	7.42514	7.42364	-\$0.00150
MINETTO	7.61992	7.59407	-\$0.02585
NEW HAVEN	7.45208	7.51735	\$0.06527
ORWELL	7.35379	7.35282	-\$0.00097
OSWEGO	8.99125	7.46680	-\$1.52445
PALERMO	8.62332	8.08578	-\$0.53754
PARISH	9.63120	9.92743	\$0.29623
REDFIELD	7.26011	7.63317	\$0.37306
RICHLAND	7.45949	7.45617	-\$0.00332
SANDY CREEK	7.41645	7.39597	-\$0.02048
SCHROEPEL	8.39884	8.40110	\$0.00226
SCRIBA	7.46224	7.38586	-\$0.07639
VOLNEY	7.76180	8.01971	\$0.25791
WEST MONROE	203.89012	219.01081	\$15.12069
WILLIAMSTOWN	8.27386	8.75082	\$0.47697

**County of Oswego, New York
Tax Rate Comparison
Community College Rate
2008 to 2009**

<u>Com Coll Rate</u>	2008	2009	
	COMMUNITY	COMMUNITY	INCREASE
MUNICIPALITY	COLL RATES	COLL RATES	(DECREASE)
FULTON CITY	\$1.46800	1.51010	\$0.04210
OSWEGO CITY	\$0.66563	0.66228	-\$0.00335
ALBION	\$0.72545	0.79351	\$0.06806
AMBOY	\$0.24798	0.34531	\$0.09733
BOYLSTON	\$0.89267	0.93231	\$0.03964
CONSTANTIA	\$0.39205	0.34747	-\$0.04458
GRANBY	\$1.04136	0.92298	-\$0.11838
HANNIBAL	\$1.49378	1.42566	-\$0.06812
HASTINGS	\$0.51112	0.47018	-\$0.04094
MEXICO	\$0.78804	0.91074	\$0.12270
MINETTO	\$0.61068	0.75002	\$0.13934
NEW HAVEN	\$0.83172	0.95692	\$0.12520
ORWELL	\$0.59945	0.61579	\$0.01634
OSWEGO	\$0.82581	0.77373	-\$0.05208
PALERMO	\$0.87917	0.95422	\$0.07505
PARISH	\$0.93957	1.05394	\$0.11437
REDFIELD	\$0.18018	0.21487	\$0.03469
RICHLAND	\$0.66140	0.63672	-\$0.02468
SANDY CREEK	\$0.70578	0.50931	-\$0.19647
SCHROEPPPEL	\$0.86192	0.83013	-\$0.03179
SCRIBA	\$0.91196	0.88345	-\$0.02851
VOLNEY	\$0.77083	0.88676	\$0.11593
WEST MONROE	\$8.62908	9.97406	\$1.34498
WILLIAMSTOWN	\$0.80619	0.89370	\$0.08751

COUNTY OF OSWEGO ACTUAL REVENUE - 1996

