

2009 Annual Financial Report
Summary
County of Oswego

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County Of Oswego

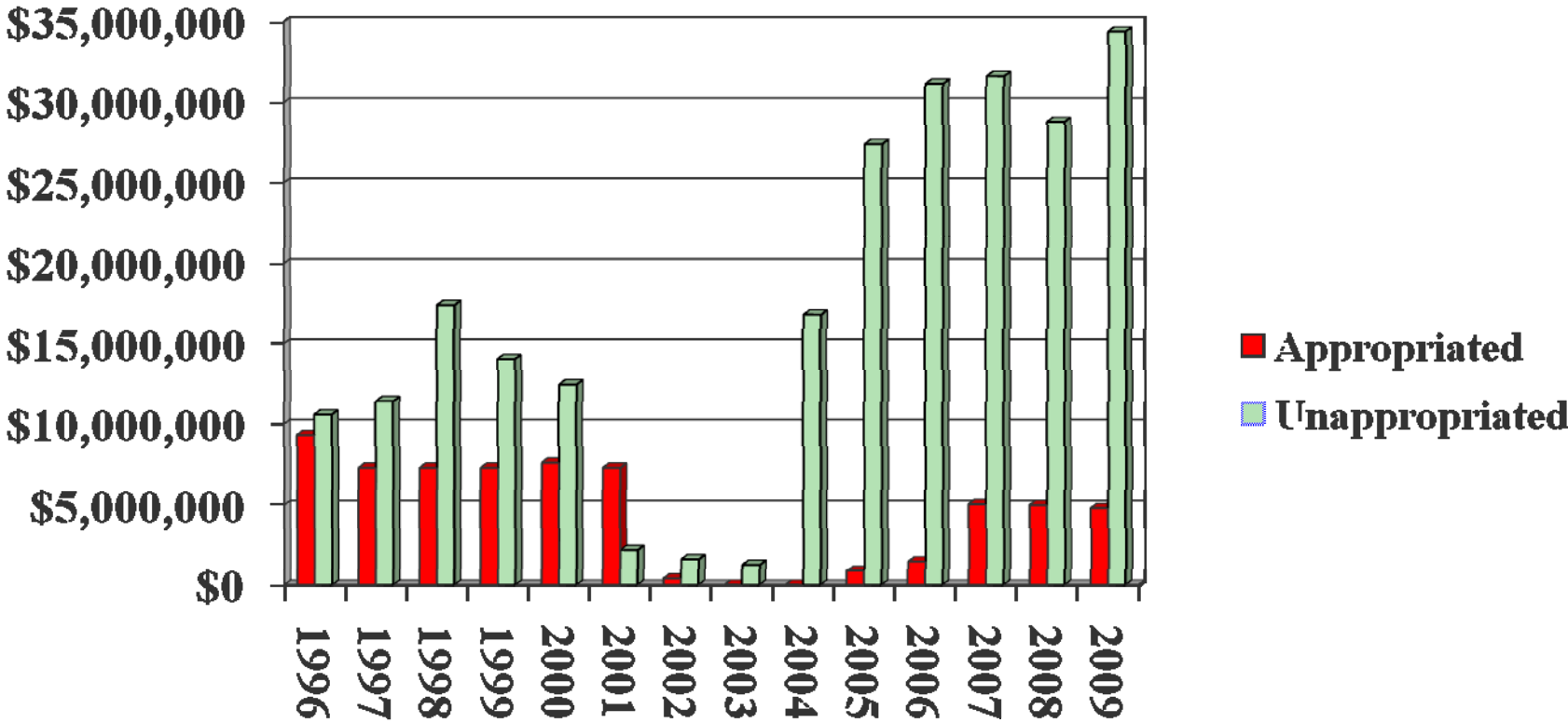
General Fund Balance Analysis

1996-2009

<u>YEAR</u>	<u>TOTAL FUND BALANCE</u>	<u>APPROPRIATED ENSUING YEARS BUDGET</u>	<u>UNAPPROPRIATED</u>	<u>PERCENTAGE OF ENSUING YEARS BUDGET</u>
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%
1996	\$19,901,940	\$9,293,872	\$10,608,068	8.07%

- ✉ **Unappropriated fund balance at healthy level.**
- ✉ **Unappropriated fund balance is now 18.55% 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 1996-2009



County of Oswego, New York

Increases in General Fund Balance

December 31, 2009

Amounts adding(subtracting) to General Fund Balance-2009-Revenue Over Budget and Expenses Under Budget

	<u>AMOUNT</u>	<u>EXPLANATION</u>
<u>Revenue</u>		
Sales Tax	\$ (304,679)	Sales tax decrease due to economic conditions
Interest Income	\$ (723,869)	Lower Interest Rates
Clerk & MV Fees	\$ 242,939	Additional Revenue
Appropriated Fund Balance	\$(5,439,059)	2009 Appropriated Fund Balance
<u>Expenditures</u>		
Transfer-Volney Sewer Capital project	\$ (750,000)	Funds transferred-Capital Project
Transfer-Master Control-Sheriff	\$ (800,000)	Funds transferred-Capital Project
Transfer-Highway Equipment CP	\$ (1,510,875)	Funds transferred-Capital Project
Other Capital Projects	\$ (1,961,145)	Transfer to Capital Projects
Community College (Net)	\$ (295,711)	Community College Tuition
DSS Programs (Net)	\$ 10,218,190	FMAP Stimulus Revenue & Amounts Under Budget
Sheriff & Jail	\$ 552,490	Amounts under budget
Education Handicapped Children(Net)	\$ 986,254	Amounts under budget expenses & revenue net
Buildings & Grounds	\$ 208,165	Amounts under budget
Health Programs (Net)	\$ 990,391	Amounts under budget expenses & revenues net
County Road & Road Mach	\$ 2,829,045	Sale of Asphalt, Mild December
Other Dept's Revenue & Expense	\$ <u>1,152,366</u>	Additional revenue and under budget for Exp.
Increase in General Fund Balance	\$ 5,394,502	
General Fund Balance at 12/31/08	\$ <u>33,782,564</u>	
General Fund Balance at 12/31/09	\$ 39,177,066	
Appropriated Fund Balance-2010	\$(4,800,000)	
Unappropriated Fund Balance 12/31/09	<u>\$ 34,377,066</u>	

COUNTY OF OSWEGO, NEW YORK OVERALL FUND BALANCE ANALYSIS DECEMBER 31, 2009

<u>FUND</u>	<u>FUND EQUITY</u> <u>12/31/2008</u>	<u>FUND EQUITY</u> <u>12/31/2009</u>	<u>CHANGE</u>
<u>GENERAL FUND</u>			
ENCUMBRANCES	\$222,762	\$230,360	\$7,598
APPROPRIATED RESERVES	\$0	\$1,900,000	\$1,900,000
RESERVES	\$15,796,288	\$12,950,848	-\$2,845,440
APPROPRIATED	\$5,000,000	\$4,800,000	-\$200,000
UNAPPROPRIATED	\$28,782,564	\$34,377,066	\$5,594,502
<u>SOLID WASTE/ERF</u>			
ENCUMBRANCES	\$153,397	\$18,534	-\$134,863
UNAPPROPRIATED	\$630,715	\$1,015,934	\$385,219
<u>COUNTY ROAD</u>			
ENCUMBRANCES	\$258,305	\$214,829	-\$43,476
<u>ROAD MACHINERY</u>			
ENCUMBRANCES	\$0	\$51,067	\$51,067
<u>CAPITAL PROJECTS</u>			
ENCUMBRANCES	\$543,691	\$595,457	\$51,766
FUND BALANCE	\$2,660,829	\$3,020,370	\$359,541
<u>SELF INSURANCE FUNDS</u>			
NET ASSETS-WORKERS COMP	-\$4,684,357	-\$3,779,743	\$904,614
NET ASSETS-HEALTH INSUR.	<u>\$5,267,702</u>	<u>\$3,777,907</u>	<u>-\$1,489,795</u>
TOTAL FUND EQUITIES	<u>\$54,631,896</u>	<u>\$59,172,629</u>	<u>\$4,540,733</u>

- Overall fund equity for the County increased by \$5,594,502.
- 2010 Appropriated Fund Balance \$4,800,000 for General Fund and \$1,900,000 for retirement reserve
- Encumbrances are funds set aside for approved future purchases usually equipment.
- Reduction in fund equity in self insurance funds due to increased costs for health.

County Of Oswego Reserve Fund Analysis December 31, 2009

	BALANCE AT	PROJECTS	UNCOMMITTED
<u>CAPITAL RESERVES</u>	<u>12-31-09</u>	<u>COMMITTED</u>	<u>BALANCE</u>
Bridges	\$2,710,642	\$325,631	\$2,385,011
Road Construction	\$292,201	\$0	\$292,201
Building Renovations	\$1,669,912	\$226,854	\$1,443,058
Retirement Reserve	\$2,533,068	\$1,900,000	\$633,068
Tax Stablization Reserve	\$1,138,887	\$0	\$1,138,887
Technology Reserve	\$640,342	\$53,988	\$586,354
Highway Equipment Reserve	\$4,416,646	\$273,722	\$4,142,924
Silk Road Remediation	<u>\$794,769</u>	<u>\$4,211</u>	<u>\$790,558</u>
Total Capital Reserves	<u>\$14,196,467</u>	<u>\$2,784,406</u>	<u>\$11,412,061</u>
Insurance Reserve	\$654,380	\$0	\$654,380
Total Reserves	<u>\$14,850,847</u>	<u>\$2,784,406</u>	<u>\$12,066,441</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 \$1,900,000 for Retirement Reserve.

County Of Oswego Budget Analysis 2010 Vs. 2009

<u>Budget Line</u>	<u>2010</u>	<u>2009</u>	<u>Difference</u>	<u>Percentage</u>
Appropriations	\$ 185,334,375	\$ 181,966,815	\$ 3,367,560	1.9%
Revenues	<u>\$ 145,066,405</u>	<u>\$ 144,167,423</u>	\$ 898,982	0.6%
Net Appropriations	\$ 40,267,970	\$ 37,799,392	\$ 2,468,578	6.5%
Less: Approp Fund Balance	\$ (4,800,000)	\$ (5,000,000)	\$ 200,000	
Approp Fund Balance - Health	\$ (1,000,000)	\$ (1,000,000)	\$ -	
Approp Fund Balance - Retire Reserv	\$ (1,900,000)			
Deferred Tax Revenue	<u>\$ 5,000,000</u>	<u>\$ 5,000,000</u>	<u>\$ -</u>	
Total Real Property Tax Levy	<u>\$ 37,567,970</u>	<u>\$ 36,799,392</u>	<u>\$ 768,578</u>	2.1%

* Appropriations increased only 1.9%.

* Total real property tax levy increased 2.1% , and generic tax rate went down slightly due to increased property tax assessments.

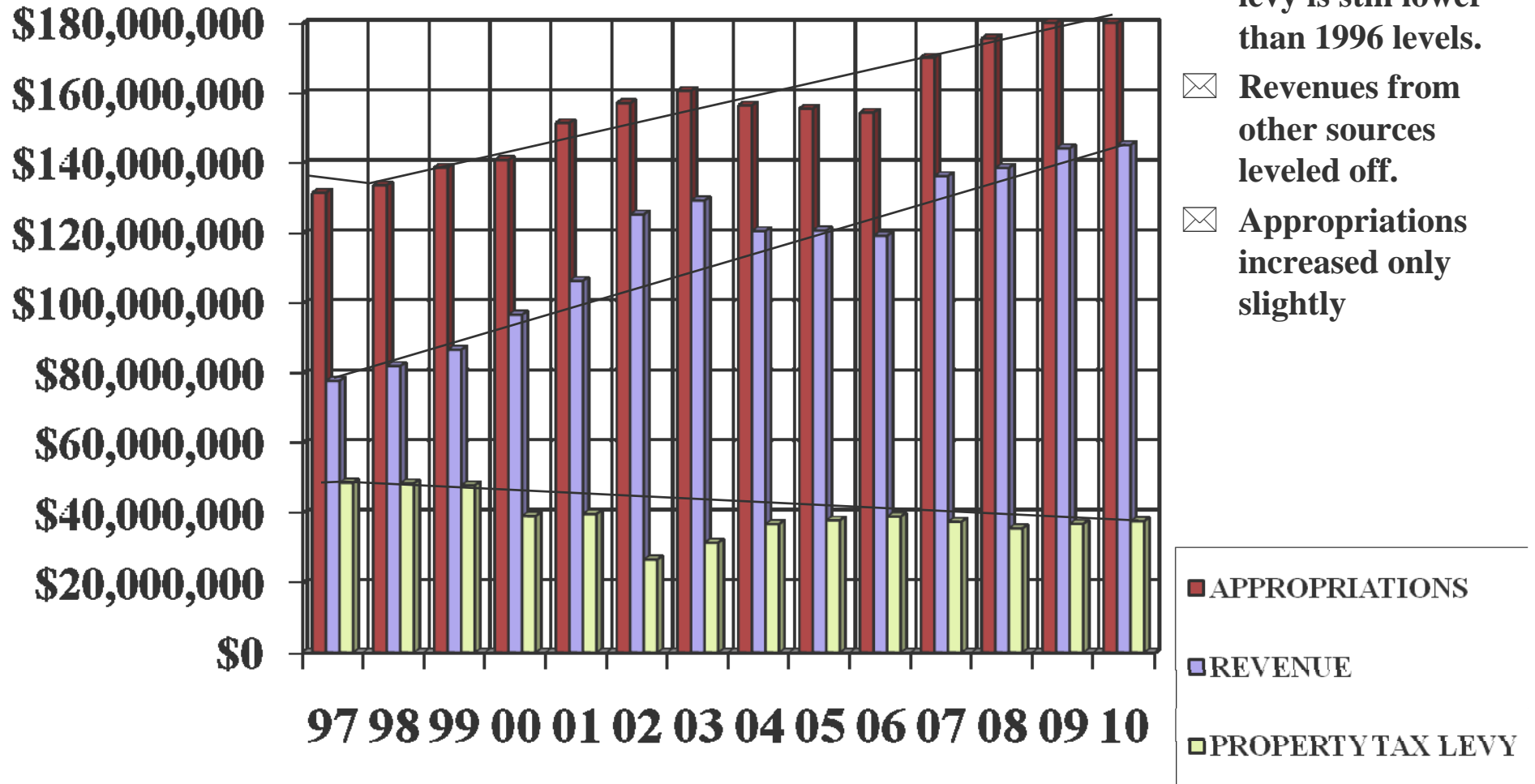
County Of Oswego Budgeted Appropriations & Revenue Analysis 1996-2010

<u>YEAR</u>	<u>APPROPRIATIONS</u>	<u>PERCENTAGE INCREASE (DECREASE)</u>	<u>REVENUE OTHER THAN REAL PROPERTY TAXES</u>	<u>PERCENTAGE INCREASE (DECREASE)</u>
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%
1996	\$138,534,865	(3.2%)	\$71,519,140	(-1.6%)

✉ Revenues other than real property taxes increased only .62%

✉ Appropriations increased only 1.85%.

Budgeted Revenues & Appropriations 1997-2010



County of Oswego

Amount to be Raised-Real Property Tax 1992-2010

<u>YEAR</u>	<u>AMOUNT TO BE RAISED REAL PROPERTY TAX</u>	<u>PERCENTAGE CHANGE</u>	<u>REAL PROPERTY TAX & PILOTS</u>	<u>PERCENTAGE CHANGE</u>
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%		

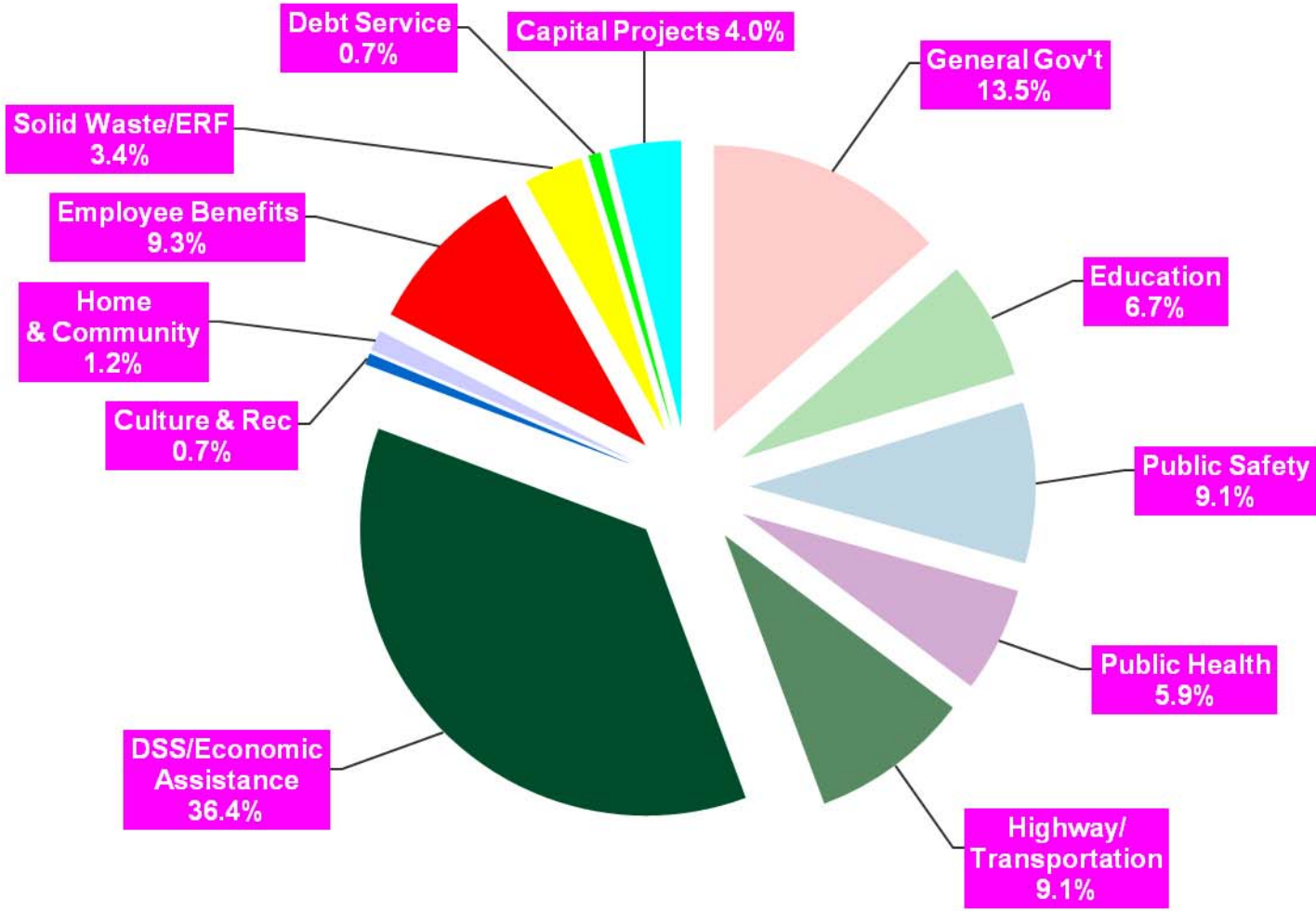
- 1 Real property tax levy increased and generic tax rate stayed the same.
- 1 Combined property taxes and pilot agreements decreased 18.1% since 1995 levels.
- 1 Federal stimulus revenue and cost containment has allowed Oswego County to maintain services and a stable tax levy over the last year.

**COUNTY OF OSWEGO, NEW YORK
2008 ACTUAL VS. 2009 ACTUAL
EXPENDITURE COMPARISON**

<u>EXPENDITURES</u>	<u>2008 ACTUAL</u>	<u>2009 ACTUAL</u>	<u>DIFFERENCE</u>	<u>PERCENTAGE DIFFERENCE</u>
GENERAL GOVT SUPPORT	\$23,136,845	\$24,009,004	\$872,159	3.77%
EDUCATION	\$12,718,702	\$11,913,471	-\$805,231	-6.33%
PUBLIC SAFETY	\$15,488,707	\$16,060,866	\$572,159	3.69%
PUBLIC HEALTH	\$10,726,272	\$10,543,277	-\$182,995	-1.71%
TRANSPORTATION	\$1,410,915	\$1,683,424	\$272,509	19.31%
DSS/ECONOMIC ASSIST.	\$62,837,234	\$64,484,763	\$1,647,529	2.62%
CULTURE & REC	\$1,185,539	\$1,152,405	-\$33,134	-2.79%
HOME & COMM SERVICES	\$1,546,626	\$2,082,294	\$535,668	34.63%
EMPLOYEE BENEFITS	<u>\$675,878</u>	<u>\$784,756</u>	<u>\$108,878</u>	<u>16.11%</u>
SUBTOTAL-GENERAL	\$129,726,718	\$132,714,260	\$2,987,542	2.30%
SOLID WASTE/ERF	\$5,969,708	\$5,952,967	-\$16,741	-0.28%
COUNTY ROAD FUND	\$12,073,728	\$11,823,818	-\$249,910	-2.07%
ROAD MACHINERY FUND	\$2,932,847	\$2,545,442	-\$387,405	-13.21%
SELF INS- WORKERS COMP	\$5,980,872	\$4,020,316	-\$1,960,556	-32.78%
DEBT SERVICE	\$2,598,163	\$1,254,600	-\$1,343,563	-51.71%
SELF INS-HEALTH	\$10,448,908	\$11,744,080	\$1,295,172	12.40%
TOTAL EXPENDITURES	<u>\$169,730,944</u>	<u>\$170,055,483</u>	<u>\$324,539</u>	<u>0.19%</u>
CAPITAL PROJECTS	<u>\$7,601,187</u>	<u>\$7,166,312</u>	<u>-\$434,875</u>	<u>-5.72%</u>
TOTAL EXPENDITURES	<u>\$177,332,131</u>	<u>\$177,221,795</u>	<u>-\$110,336</u>	<u>-0.06%</u>

- **Actual General Fund expenditures increased by 2.3%.**
- **Workers Compensation Fund cost decreased mainly due to School District costs going off and accrued liability leveled off.**
- **County Road & Road Machinery funds decreased due to light December.**

County of Oswego 2009 Actual Expenditures

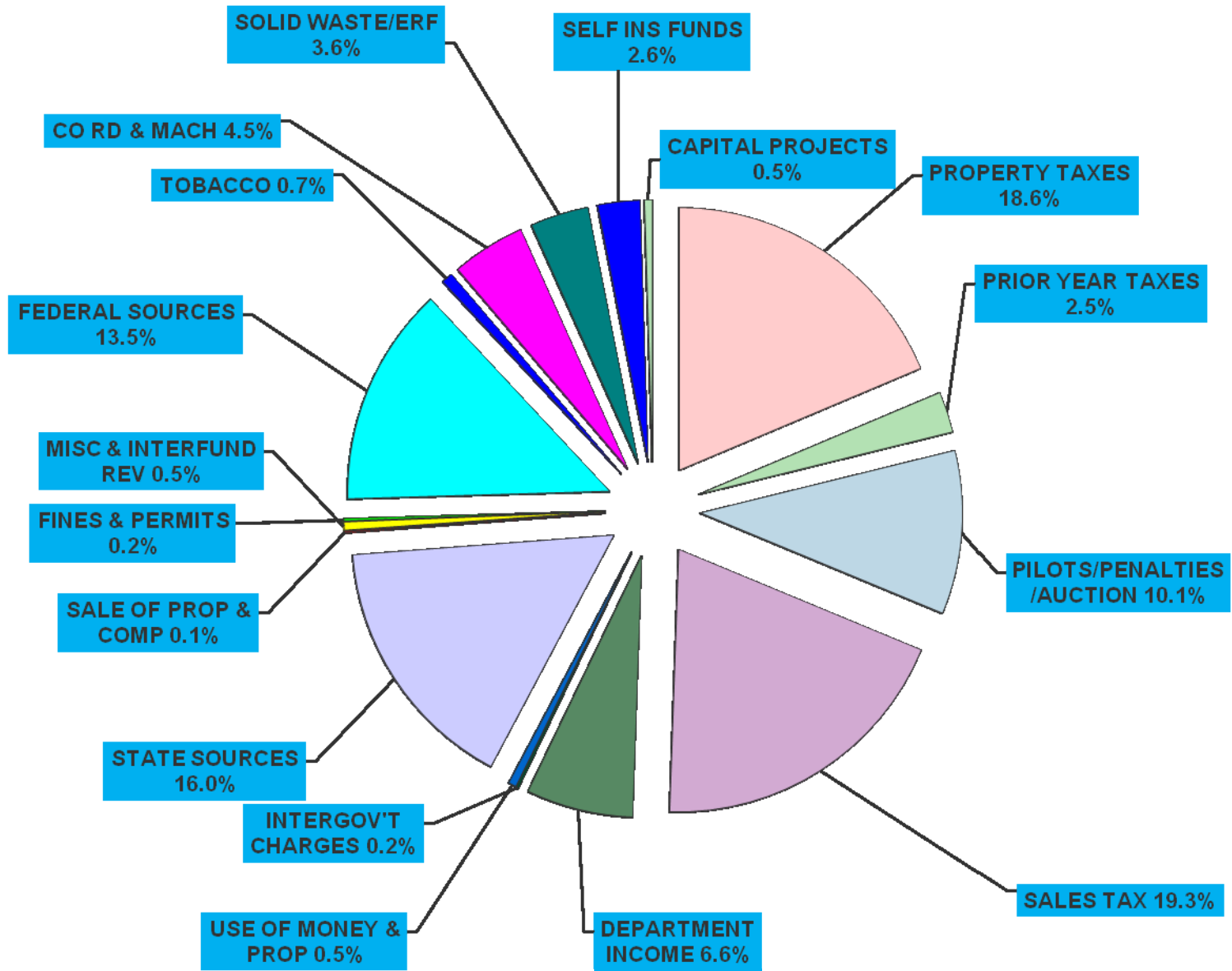


COUNTY OF OSWEGO, NEW YORK
2008 ACTUAL VS. 2009 ACTUAL
REVENUE COMPARISON

	2008	2009		PERCENTAGE
REVENUE	ACTUAL	ACTUAL	DIFFERENCE	DIFFERENCE
REAL PROPERTY TAXES	\$29,455,023	\$30,042,155	\$587,132	1.99%
COMMUNITY COLLEGE	\$3,531,083	\$3,727,872	\$196,789	5.57%
PRIOR YEAR TAXES	\$4,486,712	\$4,560,638	\$73,926	1.65%
PILOTS/PENALTIES/AUCTION	\$18,181,513	\$18,274,935	\$93,422	0.51%
SALES TAX / TAX ITEMS	\$36,008,998	\$34,960,520	-\$1,048,478	-2.91%
DEPARTMENTAL INCOME	\$11,466,763	\$11,947,665	\$480,902	4.19%
INTERGOVT CHARGES	\$281,822	\$276,075	-\$5,747	-2.04%
USE OF MONEY & PROP	\$1,866,041	\$860,083	-\$1,005,958	-53.91%
LICENSES & PERMITS	\$10,051	\$12,244	\$2,193	21.82%
FINES & FORFIETURES	\$356,965	\$298,227	-\$58,738	-16.45%
SALE OF PROP & COMP	\$362,592	\$150,809	-\$211,783	-58.41%
MISC LOCAL SOURCES	\$877,715	\$824,394	-\$53,321	-6.07%
INTERFUND REVENUES	\$60,000	\$66,098	\$6,098	10.16%
STATE SOURCES	\$27,972,118	\$29,005,259	\$1,033,141	3.69%
FEDERAL SOURCES	\$16,055,211	\$24,488,511	\$8,433,300	52.53%
SUBTOTAL-GENERAL	\$150,972,607	\$159,495,485	\$8,522,878	5.65%
SOLID WASTE/ERF	\$6,558,489	\$6,518,766	-\$39,723	-0.61%
COUNTY ROAD FUND	\$7,514,449	\$7,586,198	\$71,749	0.95%
ROAD MACHINERY FUND	\$680,418	\$634,650	-\$45,768	-6.73%
DEBT SERVICE	\$2,598,163	\$1,254,600	-\$1,343,563	-51.71%
SELF INSURANCE FUND	\$3,554,353	\$4,729,607	\$1,175,254	33.07%
TOTAL REVENUE	\$171,878,479	\$180,219,306	\$8,340,827	4.85%
CAPITAL PROJECTS	\$527,307	\$893,817	\$366,510	69.51%
TOTAL REVENUE	\$172,405,786	\$181,113,123	\$8,707,337	5.05%

- Sales Tax revenue decreased 1 million from 2008 due to economic conditions.
- Use of money and property decreased 1 million due to lower interest rates.
- Federal and State Sources increased due to FMAP and stimulus monies.
- Self insurance fund revenues increased due to increase in participant contributions for health and workers compensation.

County Of Oswego Actual Revenue - 2009



COUNTY OF OSWEGO

SELF INSURANCE FUNDS ANALYSIS

DECEMBER 31, 2009

	SELF INSURANCE FOR HEALTH	SELF INSURANCE FOR WORKERS COMP	TOTAL
FUND BALANCE 1/09	\$5,267,702	-\$5,684,357	-\$416,655
REVENUE	\$10,254,285	\$4,924,930	\$15,179,215
EXPENDITURES	-\$11,744,080	-\$4,020,316	-\$15,764,396
FUND BALANCE 12/09	\$3,777,907	-\$4,779,743	-\$1,001,836
Contributed Reserve	\$0	\$1,000,000	\$1,000,000
Total Fund Balance 12/09	\$3,777,907	-\$3,779,743	-\$1,836
EXPENDITURES			
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	
2000	\$7,213,022	\$3,599,784	

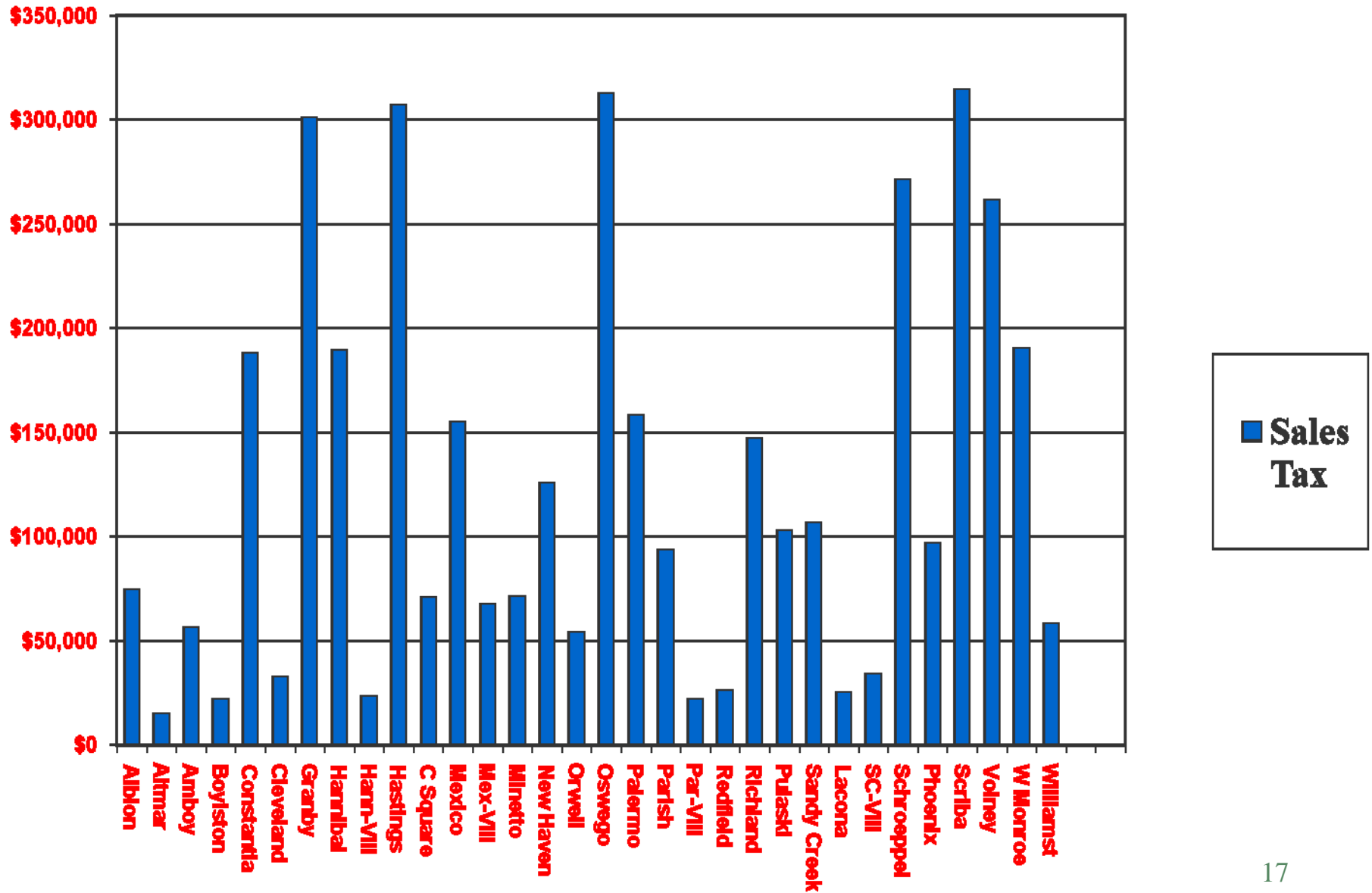
- Actual expenditures for workers compensation decreased as School Districts have exited and accrued liability leveled off.
- Actual expenditures for health insurance increased 12.4%
- Accrued liability for Health Fund is fully funded.
- Appropriated Fund Balance of \$1,000,000 for Health in 2010 budget.
- 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 2009

Municipality	Sales Tax Total
CITY OF FULTON	\$6,128,889.07
ALBION	\$74,269.57
ALTMAR-VIL	\$15,051.17
AMBOY	\$56,259.63
BOYLSTON	\$21,654.81
CONSTANTIA	\$187,946.61
CLEVELAND-VIL	\$32,503.66
GRANBY	\$300,551.63
HANNIBAL	\$189,318.80
HANNIBAL-VIL	\$23,241.40
HASTINGS	\$306,897.99
CENTRAL SQUARE	\$70,581.82
MEXICO	\$154,756.86
MEXICO-VIL	\$67,408.64
MINETTO	\$71,310.79
NEW HAVEN	\$125,640.79
ORWELL	\$53,772.54
OSWEGO	\$312,472.49
PALERMO	\$158,058.68
PARISH	\$93,565.94
PARISH-VIL	\$21,954.98
REDFIELD	\$26,028.65
RICHLAND	\$146,909.67
PULASKI-VIL	\$102,828.19
SANDY CREEK	\$106,515.94
LACONA-VIL	\$25,299.68
SANDY CRE-VIL	\$33,832.96
SCHROEPEL	\$270,792.34
PHOENIX-VIL	\$96,524.71
SCRIBA	\$314,359.25
VOLNEY	\$261,315.68
WEST MONROE	\$189,876.25
WILLIAMSTOWN	\$57,889.10
COUNTY PORTION	\$25,931,962.70
TOTAL	\$36,030,243.00

County of Oswego, New York Sales Tax Distribution – Towns Only - 2009



**County Of Oswego
Sales Tax Revenue Distribution
2005-2009 Cash Basis**

<u>TOWN</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
ALBION	74,270	72,250	\$71,076	\$72,329	\$71,217
ALTMAR-VIL	15,051	14,642	\$14,404	\$14,658	\$14,432
AMBOY	56,260	54,730	\$53,841	\$54,789	\$53,947
BOYLSTON	21,655	21,066	\$20,724	\$21,089	\$20,765
CONSTANTIA	187,947	182,836	\$179,865	\$183,035	\$180,221
CLEVELAND-VIL	32,504	31,620	\$31,106	\$31,654	\$31,168
GRANBY	300,552	292,379	\$287,629	\$292,697	\$288,198
HANNIBAL	189,319	184,171	\$181,179	\$184,371	\$181,537
HANNIBAL-VIL	23,241	22,609	\$22,242	\$22,634	\$22,286
HASTINGS	306,898	298,552	\$293,702	\$298,877	\$294,283
CENTRAL SQUARE-VIL	70,582	68,662	\$67,547	\$68,737	\$67,681
MEXICO	154,757	150,549	\$148,103	\$150,712	\$148,396
MEXICO-VIL	67,409	65,576	\$64,510	\$65,647	\$64,638
MINETTO	71,311	69,372	\$68,245	\$69,447	\$68,380
NEW HAVEN	125,641	122,224	\$120,239	\$122,357	\$120,476
ORWELL	53,773	52,310	\$51,460	\$52,367	\$51,562
OSWEGO	312,472	303,975	\$299,037	\$304,306	\$299,628
PALERMO	158,059	153,761	\$151,263	\$153,928	\$151,562
PARISH	93,566	91,022	\$89,543	\$91,121	\$89,720
PARISH-VIL	21,955	21,358	\$21,011	\$21,381	\$21,053
REDFIELD	26,029	25,321	\$24,910	\$25,348	\$24,959
RICHLAND	146,910	142,915	\$140,593	\$143,070	\$140,871
PULASKI-VIL	102,828	100,032	\$98,407	\$100,141	\$98,601
SANDY CREEK	106,516	103,619	\$101,936	\$103,732	\$102,138
LACONA-VIL	25,300	24,612	\$24,212	\$24,638	\$24,260
SANDY CREEK-VIL	33,833	32,913	\$32,378	\$32,949	\$32,442
SCHROEPEL	270,792	263,429	\$259,149	\$263,715	\$259,661
PHOENIX-VIL	96,525	93,900	\$92,374	\$94,002	\$92,557
SCRIBA	314,359	305,811	\$300,843	\$306,143	\$301,438
VOLNEY	261,316	254,210	\$250,080	\$254,486	\$250,574
WEST MONROE	189,876	184,713	\$181,712	\$184,914	\$182,071
WILLIAMSTOWN	57,889	56,315	\$55,400	\$56,376	\$55,510
COUNTY PORTION	25,931,963	24,836,091	\$24,188,467	\$24,790,860	\$24,256,072
TOTAL	\$29,901,354	\$28,697,542	\$27,987,186	\$28,656,510	\$28,062,302

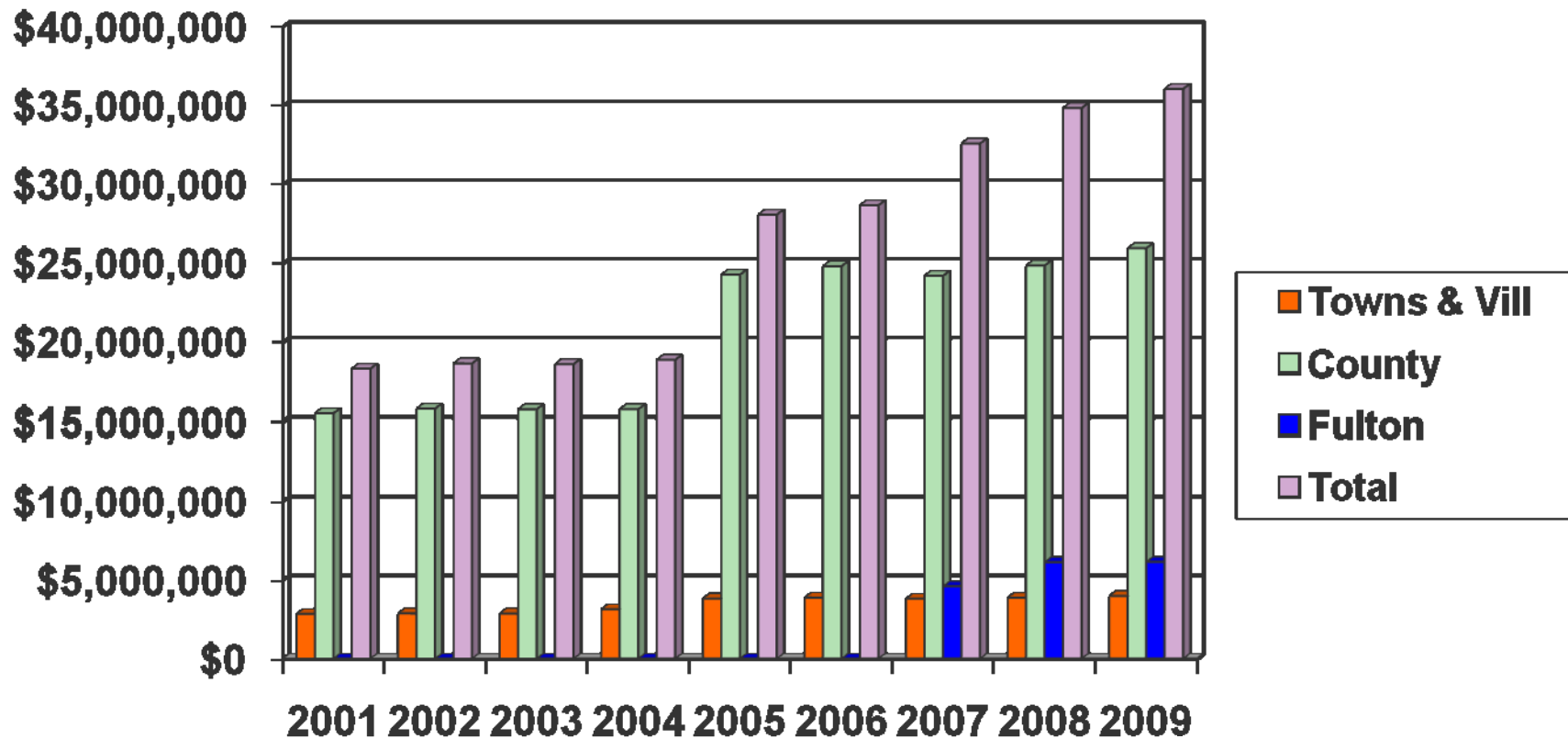
☒ Sales Tax Cash Revenue increased 4.2%.

☒ City of Fulton was paid \$6,128,889 in 2009.

☒ 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 2001-2009 Cash Basis



COUNTY OF OSWEGO

TOWN REVENUE DISTRIBUTION-2009

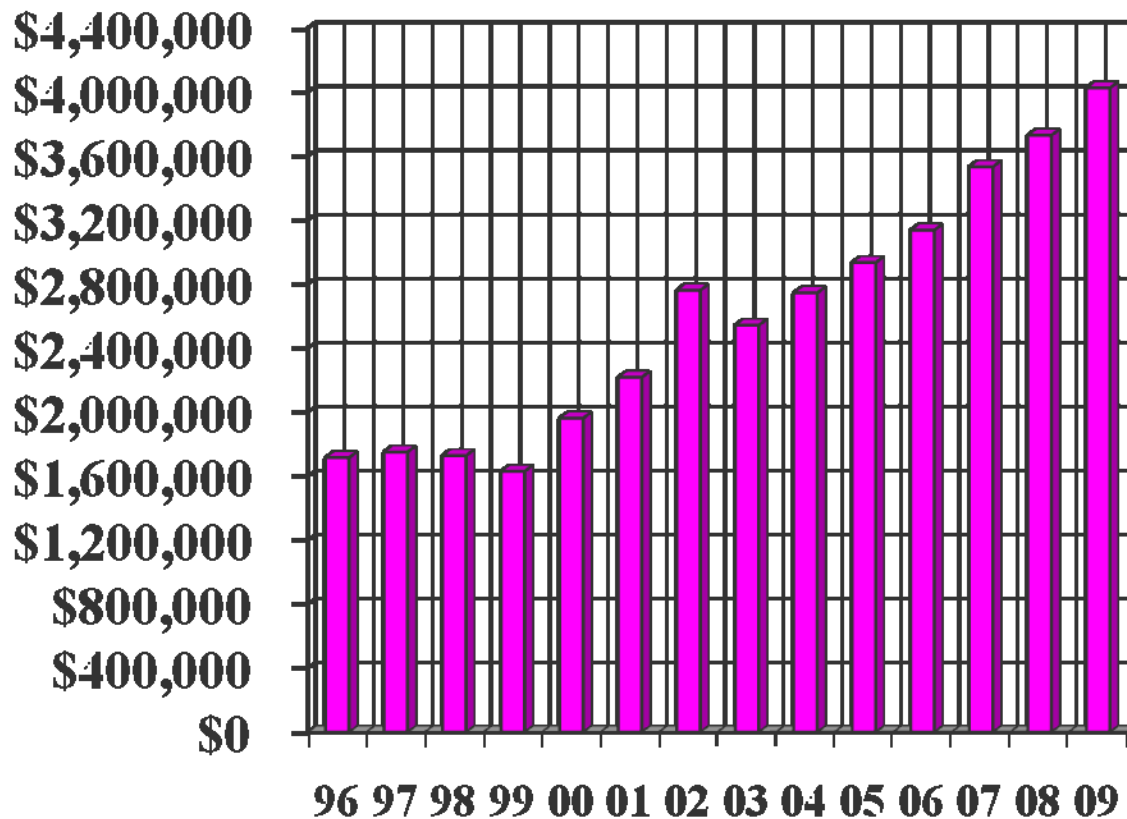
<u>TOWN</u>	<u>SALES TAX</u>	<u>DOG LICENSE</u>	<u>MORTGAGE TAX</u>	<u>SNOW PAYROLL</u>	<u>TOTAL</u>
ALBION	\$74,270	\$277	\$13,623	\$114,326	\$202,496
ALTMAR-VIL	\$15,051	\$0	\$1,270	\$0	\$16,321
AMBOY	\$56,260	\$75	\$9,627	\$85,395	\$151,357
BOYLSTON	\$21,655	\$169	\$5,469	\$100,218	\$127,511
CONSTANTIA	\$187,947	\$522	\$52,931	\$91,789	\$333,189
CLEVELAND-VIL	\$32,504	\$0	\$3,468	\$0	\$35,972
GRANBY	\$300,552	\$1,603	\$59,170	\$136,804	\$498,129
HANNIBAL	\$189,319	\$732	\$31,711	\$80,428	\$302,190
HANNIBAL-VIL	\$23,241	\$0	\$3,537	\$0	\$26,778
HASTINGS	\$306,898	\$445	\$113,369	\$139,880	\$560,592
CENTRAL SQUARE-VIL	\$70,582	\$0	\$16,530	\$0	\$87,112
MEXICO	\$154,757	\$697	\$46,808	\$126,053	\$328,315
MEXICO-VIL	\$67,409	\$0	\$9,652	\$0	\$77,061
MINETTO	\$71,311	\$136	\$28,882	\$28,583	\$128,912
NEW HAVEN	\$125,641	\$516	\$23,911	\$137,285	\$287,353
ORWELL	\$53,773	\$51	\$31,282	\$193,925	\$279,031
OSWEGO	\$312,472	\$574	\$73,684	\$79,865	\$466,595
PALERMO	\$158,059	\$870	\$31,894	\$85,086	\$275,909
PARISH	\$93,566	\$513	\$19,733	\$102,638	\$216,450
PARISH-VIL	\$21,955	\$0	\$2,230	\$0	\$24,185
REDFIELD	\$26,029	\$64	\$9,093	\$140,610	\$175,796
RICHLAND	\$146,910	\$927	\$38,791	\$160,468	\$347,096
PULASKI-VIL	\$102,828	\$0	\$13,298	\$0	\$116,126
SANDY CREEK	\$106,516	\$895	\$38,107	\$139,451	\$284,969
LACONA-VIL	\$25,300	\$0	\$1,984	\$0	\$27,284
SANDY CREEK-VIL	\$33,833	\$0	\$3,291	\$0	\$37,124
SCHROEPPPEL	\$270,792	\$1,283	\$75,516	\$177,819	\$525,410
PHOENIX-VIL	\$96,525	\$0	\$9,577	\$0	\$106,102
SCRIBA	\$314,359	\$986	\$70,261	\$120,038	\$505,644
VOLNEY	\$261,316	\$1,008	\$51,046	\$109,288	\$422,658
WEST MONROE	\$189,876	\$253	\$47,034	\$120,045	\$357,208
WILLIAMSTOWN	\$57,889	\$47	\$4,752	\$132,754	\$195,442
TOTAL	\$3,969,391	\$12,643	\$941,531	\$2,602,748	\$7,526,313

COMMUNITY COLLEGE TUITION CHARGEBACK - 2009

<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	\$522,183	\$33,246	\$1,074	\$1,902	\$1,531	\$2,033	\$24,468	\$586,437
OSWEGO CITY	\$505,512	\$49,918	\$3,731	\$8,307	\$21,291	\$4,033	\$27,235	\$620,027
ALBION	\$15,172	\$23,133	\$11,807	\$2,892	\$4,267	\$0	\$7,260	\$64,531
AMBOY	\$11,288	\$5,430	\$0	\$1,301	\$0	\$0	\$0	\$18,019
BOYLSTON	\$10,891	\$1,065	\$13,111	\$0	\$524	\$1,059	\$2,437	\$29,087
CONSTANTIA	\$22,363	\$45,862	\$3,248	\$4,212	\$2,915	\$2,742	\$7,993	\$89,335
GRANBY	\$214,604	\$30,884	\$733	\$10,293	\$2,157	\$2,065	\$12,500	\$273,236
HANNIBAL	\$195,471	\$5,721	\$0	\$8,393	\$3,330	\$2,411	\$3,527	\$218,853
HASTINGS	\$61,425	\$105,110	\$0	\$2,599	\$8,937	\$7,225	\$13,883	\$199,179
MEXICO	\$91,336	\$33,783	\$3,633	\$1,408	\$5,385	\$393	\$28,392	\$164,330
MINETTO	\$32,231	\$9,426	\$0	\$0	\$182	\$578	\$13,685	\$56,102
NEW HAVEN	\$72,325	\$12,056	\$2,647	\$276	\$1,244	\$0	\$11,622	\$100,170
ORWELL	\$8,067	\$5,438	\$17,552	\$0	\$0	\$953	\$2,653	\$34,663
OSWEGO	\$159,161	\$12,371	\$1,151	\$0	\$13,928	\$3,790	\$17,343	\$207,744
PALERMO	\$82,837	\$26,459	\$0	\$5,311	\$3,085	\$393	\$16,419	\$134,504
PARISH	\$38,327	\$18,776	\$2,225	\$0	\$1,616	\$0	\$556	\$61,500
REDFIELD	\$7,125	\$5,266	\$2,397	\$1,404	\$0	\$0	\$0	\$16,192
RICHLAND	\$19,025	\$43,404	\$95,287	\$0	\$3,952	\$0	\$8,843	\$170,511
SANDY CREEK	\$47,264	\$23,531	\$71,191	\$552	\$0	\$91	\$3,467	\$146,096
SCHROEPEL	\$174,720	\$111,115	\$1,008	\$6,109	\$10,250	\$2,798	\$12,249	\$318,249
SCRIBA	\$212,704	\$26,116	\$0	\$764	\$13,577	\$6,237	\$16,977	\$276,375
VOLNEY	\$212,865	\$25,037	\$733	\$743	\$1,178	\$2,927	\$9,000	\$252,483
WEST MONROE	\$11,889	\$46,212	\$0	\$1,049	\$3,349	\$2,075	\$7,424	\$71,998
WILLIAMSTOWN	\$10,805	\$8,205	\$14,185	\$6,720	\$1,964	\$0	\$4,592	\$46,471
TOTAL	\$2,739,590	\$707,564	\$245,713	\$64,235	\$104,662	\$41,803	\$252,525	\$4,156,092

- 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 1996-2009

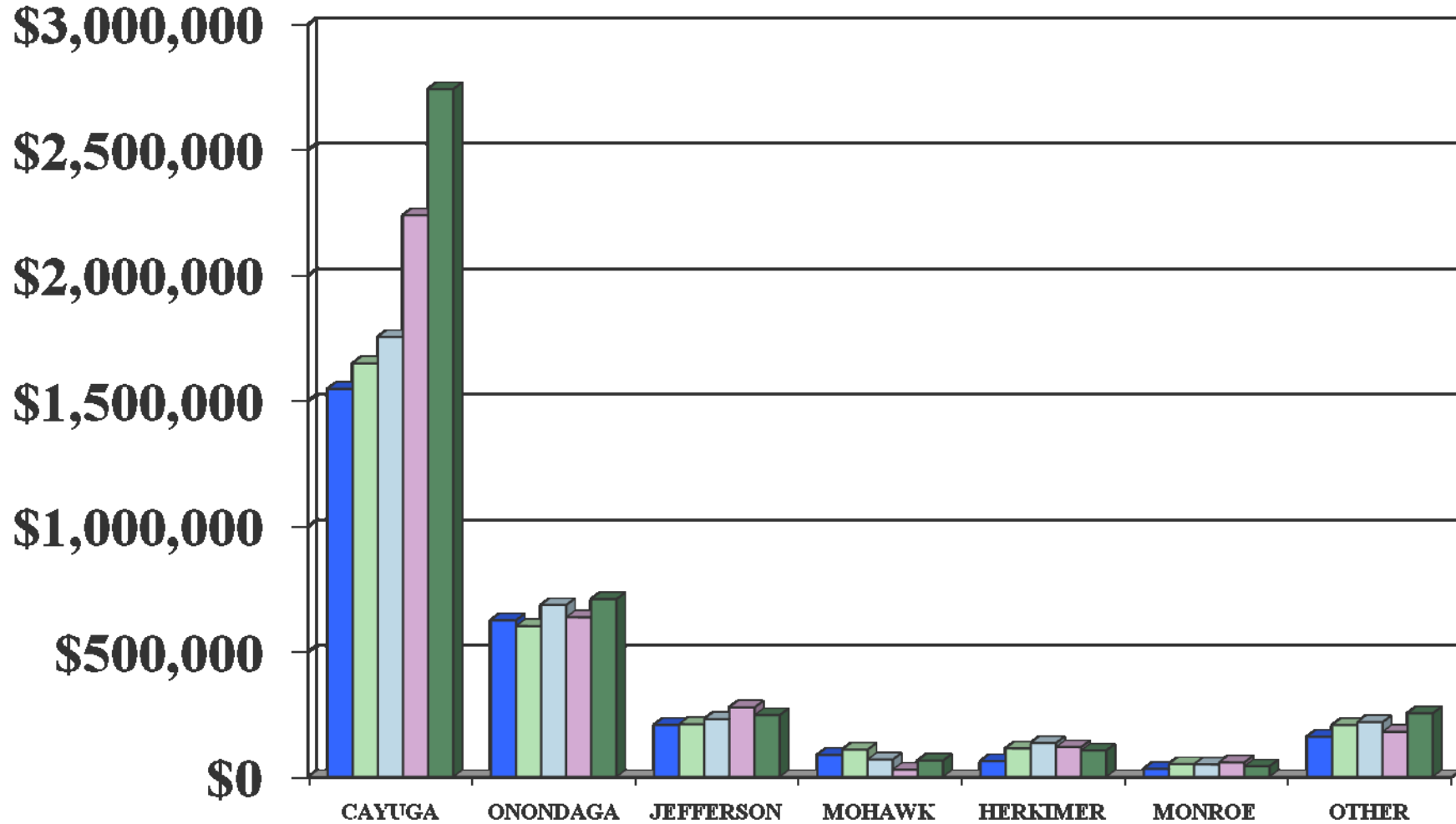


■ TUITION PAID

- ☒ Community College Tuition required by NYS education law.
- ☒ Tuition cost increased 11.5% in 2009.

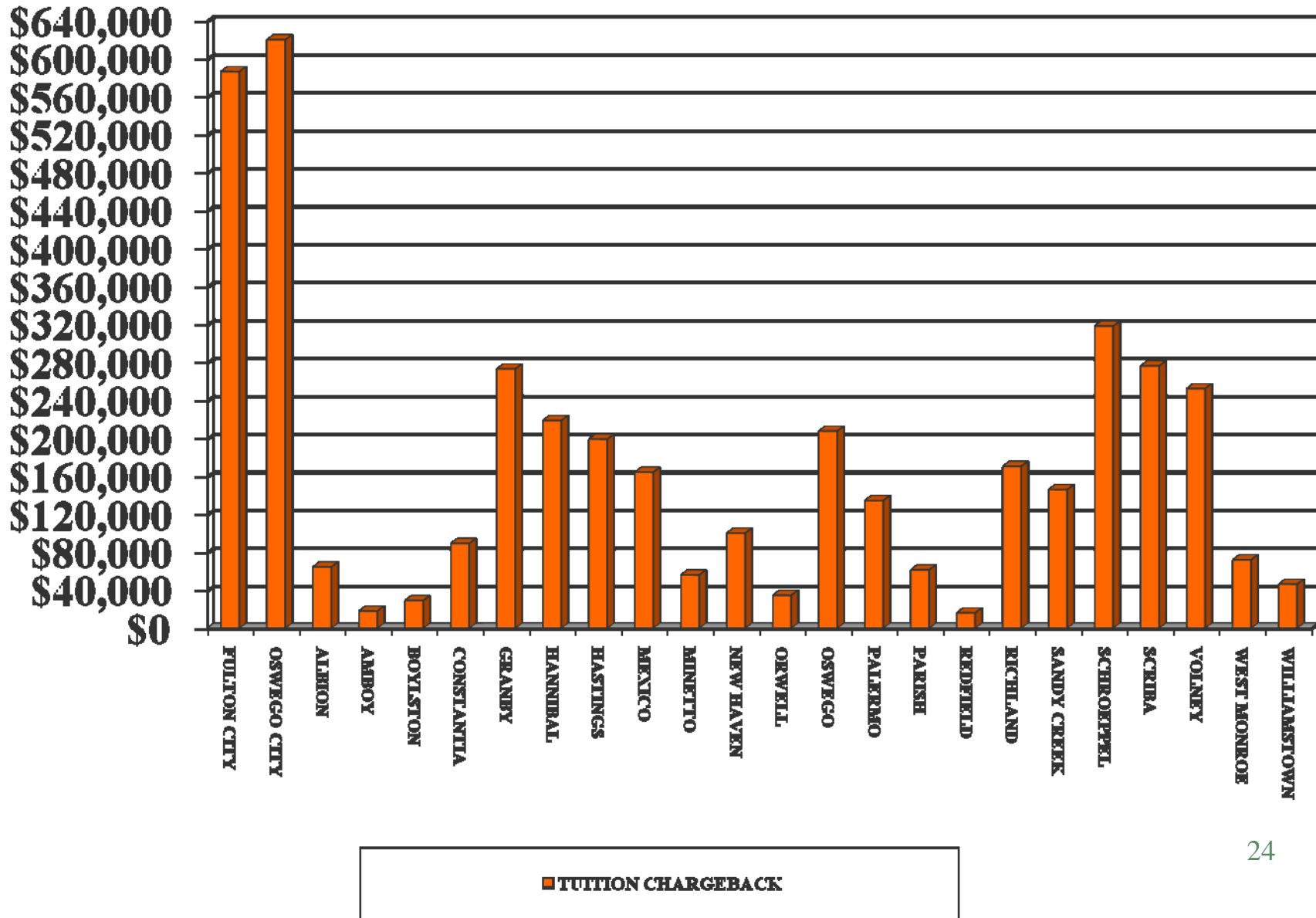
1996	\$1,714,040
1997	\$1,749,495
1998	\$1,727,105
1999	\$1,628,379
2000	\$1,960,411
2001	\$2,215,663
2002	\$2,759,663
2003	\$2,541,218
2004	\$2,743,579
2005	\$2,932,955
2006	\$3,135,231
2007	\$3,531,083
2008	\$3,727,874
2009	\$4,156,092

COMMUNITY COLLEGE TUITION CHARGEBACK BY COLLEGE 2004 - 2009

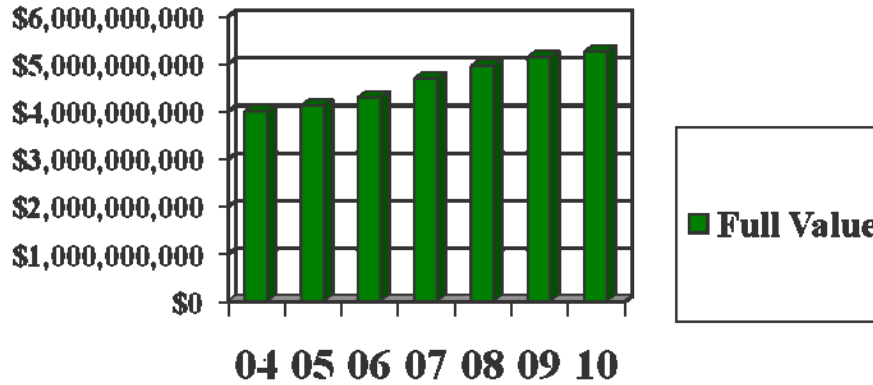


■ 2004 Tuition
 ■ 2005 Tuition
 ■ 2006 Tuition
 ■ 2007 Tuition
 ■ 2009 Tuition

COMMUNITY COLLEGE CHARGEBACK BY MUNICIPALITY - 2009

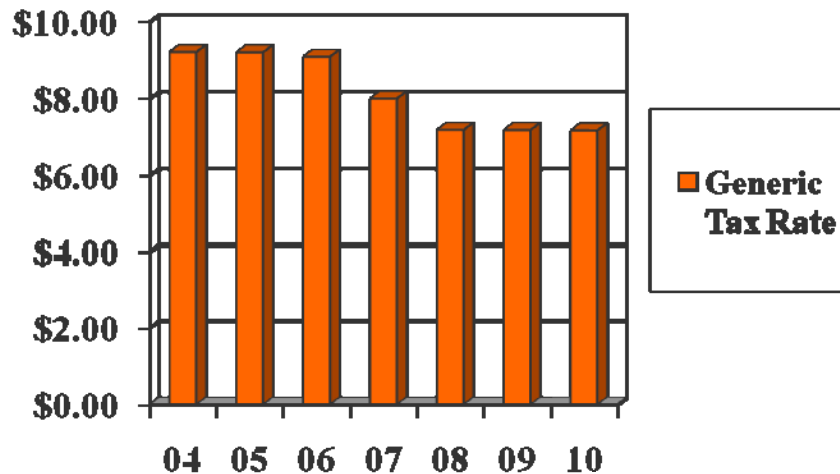


County Full Valuation and Generic Tax Rate Comparison 2004 - 2010



Full Value:

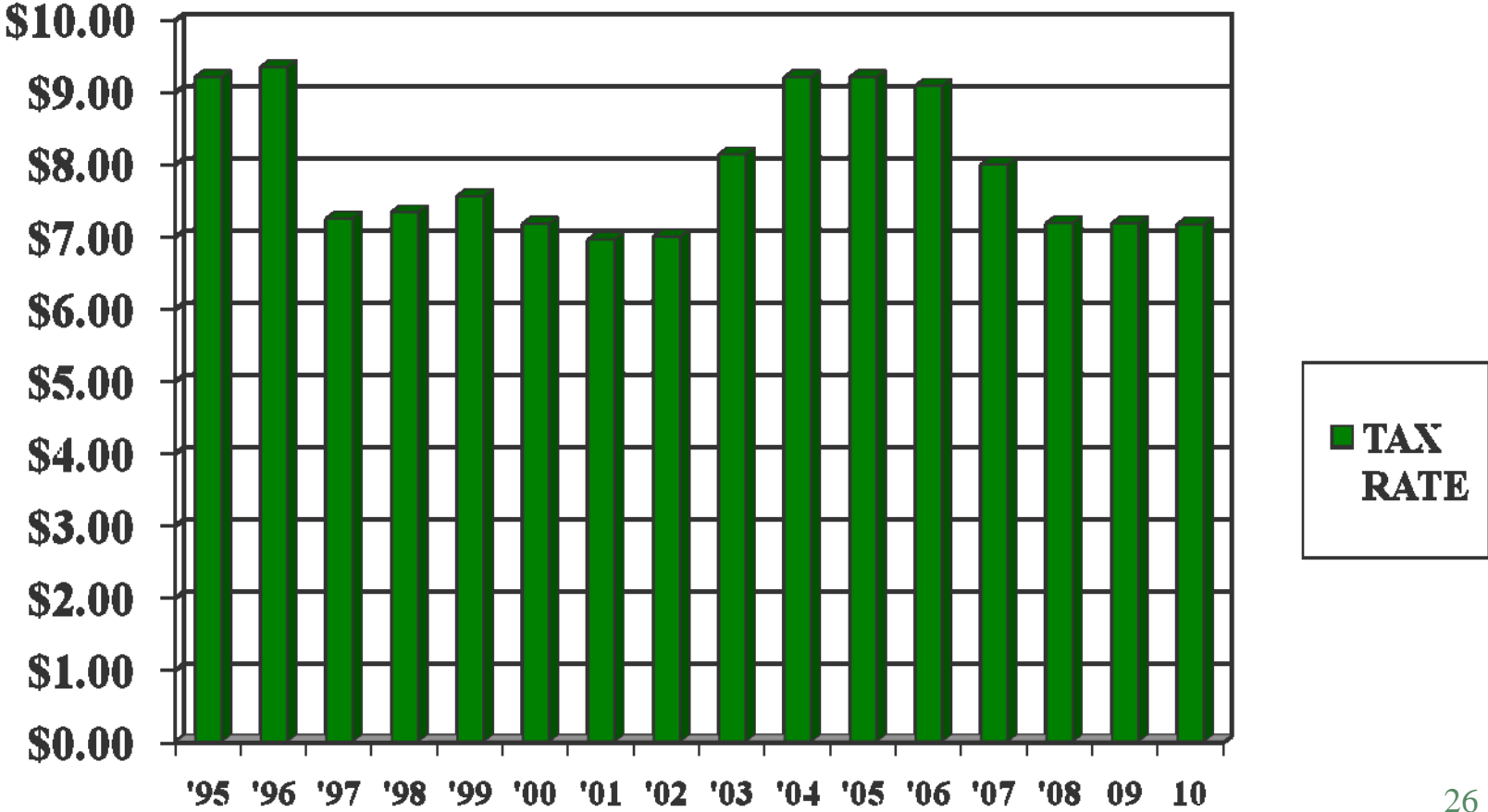
- ❖ 2004 \$3,991,016,066
- ❖ 2005 \$4,112,160,839
- ❖ 2006 \$4,279,750,507
- ❖ 2007 \$4,679,982,101
- ❖ 2008 \$4,944,330,647
- ❖ 2009 \$5,128,673,674
- ❖ 2010 \$5,245,917,981



Generic Tax Rate:

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

COUNTY OF OSWEGO, NEW YORK GENERIC TAX RATES 1995 - 2010



COUNTY OF OSWEGO, NEW YORK
TAX RATE CALCULATIONS
JANUARY 1, 2010

<u>MUNICIPALITY</u>	<u>2010 TAX RATES</u>				<u>2009 TAX RATE</u>	<u>DIFFERENCE</u>
	<u>COUNTY TAX RATE</u>	<u>WORKERS CO TAX RATE</u>	<u>COMMUNITY COLLEGE RATE</u>	<u>2010 TOTAL RATE</u>		
FULTON CITY	7.39789	0.88252	1.69919	\$9.97960	\$9.99202	-\$0.01242
OSWEGO CITY	7.34544	1.21819	0.83043	\$9.39406	\$9.26283	\$0.13123
ALBION	7.34565	0.16488	0.80325	\$8.31378	\$8.38035	-\$0.06657
AMBOY	7.36987	0.55382	0.28947	\$8.21316	\$8.22390	-\$0.01074
BOYLSTON	7.29343	0.17594	0.96668	\$8.43605	\$8.42161	\$0.01444
CONSTANTIA	7.51180	0.19231	0.34460	\$8.04871	\$8.06565	-\$0.01694
GRANBY	7.41828	0.07493	1.15088	\$8.64409	\$8.44200	\$0.20209
HANNIBAL	7.42963	0.13352	1.66804	\$9.23119	\$9.07217	\$0.15902
HASTINGS	7.36748	0.14479	0.48152	\$7.99379	\$8.01954	-\$0.02575
MEXICO	7.40642	0.07705	0.72694	\$8.21041	\$8.41650	-\$0.20609
MINETTO	7.53139	0.10912	0.59814	\$8.23865	\$8.45884	-\$0.22019
NEW HAVEN	7.43366	0.08802	0.78090	\$8.30258	\$8.58127	-\$0.27869
ORWELL	7.31646	0.71066	0.53158	\$8.55870	\$8.69910	-\$0.14040
OSWEGO	7.44162	0.11953	0.90610	\$8.46725	\$8.35660	\$0.11065
PALERMO	7.37818	0.26080	1.02215	\$8.66113	\$9.24339	-\$0.58226
PARISH	10.36779	0.17342	0.79640	\$11.33761	\$11.11954	\$0.21807
REDFIELD	8.50522	0.12344	0.28152	\$8.91018	\$7.97040	\$0.93978
RICHLAND	8.25470	0.09776	0.63841	\$8.99087	\$8.18490	\$0.80597
SANDY CREEK	7.36120	0.11442	0.59700	\$8.07262	\$8.01486	\$0.05776
SCHROEPEL	8.65509	0.22859	1.05101	\$9.93469	\$9.42419	\$0.51050
SCRIBA	7.52476	0.19822	0.92021	\$8.64319	\$8.44987	\$0.19332
VOLNEY	8.35776	0.25978	1.05889	\$9.67643	\$9.13916	\$0.53727
WEST MONROE	226.18948	2.18312	10.54409	\$238.91669	\$231.13085	\$7.78584
WILLIAMSTOWN	7.39386	0.14029	0.81944	\$8.35359	\$9.80867	-\$1.45508

§ 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 2009 year.

County of Oswego, New York
Tax Rate Comparison
Workers Compensation Rate and County Rate
2009 to 2010

<u>W/C RATE</u>	2009	2010	
	WKRS COMP	WKRS COMP	INCREASE
MUNICIPALITY	TAX RATE	TAX RATE	(DECREASE)
FULTON CITY	1.04542	0.88252	-\$0.16290
OSWEGO CITY	1.23337	1.21819	-\$0.01518
ALBION	0.18548	0.16488	-\$0.02060
AMBOY	0.46916	0.55382	\$0.08466
BOYLSTON	0.16590	0.17594	\$0.01004
CONSTANTIA	0.17948	0.19231	\$0.01283
GRANBY	0.09031	0.07493	-\$0.01538
HANNIBAL	0.19430	0.13352	-\$0.06078
HASTINGS	0.16034	0.14479	-\$0.01555
MEXICO	0.08213	0.07705	-\$0.00508
MINETTO	0.11474	0.10912	-\$0.00562
NEW HAVEN	0.10701	0.08802	-\$0.01899
ORWELL	0.73048	0.71066	-\$0.01982
OSWEGO	0.11608	0.11953	\$0.00345
PALERMO	0.20339	0.26080	\$0.05741
PARISH	0.13817	0.17342	\$0.03525
REDFIELD	0.12236	0.12344	\$0.00108
RICHLAND	0.09201	0.09776	\$0.00575
SANDY CREEK	0.10958	0.11442	\$0.00484
SCHROEPPPEL	0.19295	0.22859	\$0.03564
SCRIBA	0.18056	0.19822	\$0.01766
VOLNEY	0.23270	0.25978	\$0.02708
WEST MONROE	2.14599	2.18312	\$0.03713
WILLIAMSTOWN	0.16414	0.14029	-\$0.02385

<u>COUNTY RATE</u>	2009	2010	
	COUNTY	COUNTY	INCREASE
MUNICIPALITY	TAX RATE	TAX RATE	(DECREASE)
FULTON CITY	7.43650	7.39789	-\$0.03861
OSWEGO CITY	7.36718	7.34544	-\$0.02174
ALBION	7.40136	7.34565	-\$0.05571
AMBOY	7.40943	7.36987	-\$0.03956
BOYLSTON	7.32339	7.29343	-\$0.02996
CONSTANTIA	7.53870	7.51180	-\$0.02690
GRANBY	7.42871	7.41828	-\$0.01043
HANNIBAL	7.45221	7.42963	-\$0.02258
HASTINGS	7.38903	7.36748	-\$0.02155
MEXICO	7.42364	7.40642	-\$0.01722
MINETTO	7.59407	7.53139	-\$0.06268
NEW HAVEN	7.51735	7.43366	-\$0.08369
ORWELL	7.35282	7.31646	-\$0.03636
OSWEGO	7.46680	7.44162	-\$0.02518
PALERMO	8.08578	7.37818	-\$0.70760
PARISH	9.92743	10.36779	\$0.44036
REDFIELD	7.63317	8.50522	\$0.87205
RICHLAND	7.45617	8.25470	\$0.79853
SANDY CREEK	7.39597	7.36120	-\$0.03477
SCHROEPPPEL	8.40110	8.65509	\$0.25399
SCRIBA	7.38586	7.52476	\$0.13890
VOLNEY	8.01971	8.35776	\$0.33805
WEST MONROE	219.01081	226.18948	\$7.17867
WILLIAMSTOWN	8.75082	7.39386	-\$1.35696

**County of Oswego, New York
Tax Rate Comparison
Community College Rate
2009 to 2010**

Com Coll Rate	2009	2010	
	COMMUNITY	COMMUNITY	INCREASE
MUNICIPALITY	COLL RATES	COLL RATES	(DECREASE)
FULTON CITY	1.51010	1.69919	\$0.18909
OSWEGO CITY	0.66228	0.83043	\$0.16815
ALBION	0.79351	0.80325	\$0.00974
AMBOY	0.34531	0.28947	-\$0.05584
BOYLSTON	0.93231	0.96668	\$0.03437
CONSTANTIA	0.34747	0.34460	-\$0.00287
GRANBY	0.92298	1.15088	\$0.22790
HANNIBAL	1.42566	1.66804	\$0.24238
HASTINGS	0.47018	0.48152	\$0.01134
MEXICO	0.91074	0.72694	-\$0.18380
MINETTO	0.75002	0.59814	-\$0.15188
NEW HAVEN	0.95692	0.78090	-\$0.17602
ORWELL	0.61579	0.53158	-\$0.08421
OSWEGO	0.77373	0.90610	\$0.13237
PALERMO	0.95422	1.02215	\$0.06793
PARISH	1.05394	0.79640	-\$0.25754
REDFIELD	0.21487	0.28152	\$0.06665
RICHLAND	0.63672	0.63841	\$0.00169
SANDY CREEK	0.50931	0.59700	\$0.08769
SCHROEPEL	0.83013	1.05101	\$0.22088
SCRIBA	0.88345	0.92021	\$0.03676
VOLNEY	0.88676	1.05889	\$0.17213
WEST MONROE	9.97406	10.54409	\$0.57003
WILLIAMSTOWN	0.89370	0.81944	-\$0.07426