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IDENTIFIERS

ABSTRACT

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Symposium participants identified trends, strengths, and weaknesses in local governments in rural New York and clarified the current status of the state-local governance and management partnership. Among the trends cited were a population shift from urban to rural areas and a corresponding need for more services, increasing state mandates and decreasing state financial assistance, and increased resistance to centralized governments with greater reliance on local problem solutions. Strengths included effective local governments; availability of private and voluntary resources as " well as such governmental, resources as special commissions, city and state agencies, and federal programs; and potential assistance from rural educational institutions. Cited as weaknesses were isolation, legal constraints on local governments and services, lack of financial and technical assistance, ineffective government structures and management, and effects of land use/disputes. Goals to improve government and management encompassed efforts in financial, legal, structural, educational and technical assistance areas. Appended are lists, maps, and charts reflecting population distributions, governmental structures, expenditures for various services, and sources of revenue, and other supporting statistical data. (MM)

GOVERNMENT AND MANAGEMENT IN RURAL NEW YORK STATE: A PRELIMINARY REPORT

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NEW YORK STATE LEGISLATIVE COMMISSION ON RURAL RESOURCES

SENATOR CHARLES D. COOKS CHAIRMAN

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RURAL FUTURES



LEGISLATIVE COMMISSION ON RIRAL RÉSOURCES STATE OF NEW YORK (518) 455-2544

The Commission on Rural Resources was established by Chapter 428 of the Laws of 1982; and , began its work February, 1983. A bipartisan Commission, its primary purpose is to promote a state-level focus and avenue for rural affairs policy and program development in New York State.

The Commission provides state lawnakers with a unique capability and perspective from which to anticipate and approach large scale problems and opportunities in the state's rural areas. In addition, legislators who live in rural New York are in the minority and look to the Commission * for assistance in fulfilling their responsibilities to constituents.

The Commission seeks to amplify the efforts of others who are interested in such policy areas as agriculture; business, economic development, and employment; education; government and management; environment, land use, and natural resources; transportation; housing, community facilities, and renewal; human relations and community life; and health care. It seeks to support lawmakers' efforts to preserve and enhance the state's vital rural resources through positive, decisive action.

In order to obtain a clearer picture of key problems and opportunities, the Commission invited people to informal discussions at a Statewide Rural Development Symposium, held October 5-7, 1983. It was the first such effort of its kind in the state and nation. Workshop participants undertook in-depth examinations of key policy areas the Commission believed were critical to the state's future rural, development.

Symposium participants focused their discussions on ends, not means. In short, the objective was to identify key trends, strengths, weaknesses, goals, and opportunities for advancement; not to present solutions. Once a clearer picture of these findings is drawn, the next step will be to identify and propose the required, and hopefully innovative, recommendations. This task will be the subject of a second, follow-up symposium. Another unique feature of the first symposium was the opportunity it provided participants to share their thinking with colleagues from throughout the state over a three-day period of intensive dialogue.

The Commission is happy to announce that the objective of the Symposium was accomplished. Preliminary reports, based on the findings, are being issued as planned, in connection with a series of public hearings it is sponsoring across the state. The aim of these hearings is to obtain public commentary on the preliminary reports. Following these, a final symposium report will be prepared for submission to the Governor and the State Legislature. It will also serve as a resource report for the second statewide symposium on recommendations.

The Commission is comprised of five Assemblymen and five Senators with members appointed by the leader of each legislative branch. Senator Charles D. Cook (R.-Delaware, Sullivan, Greane, Schoharie, Ulster Counties) serves as Chairman. Assemblyman William L. Parment (D.-Chautauque) is Vice Chairman and Senator L. Paul Kehoe (R.-Wayne, Ontario, Monroe) is Secretary. Members also include: Senator William T. Smith (R.-Steuben, Chemung, Schuyler, Yates, Senaca, Ontario); Senator Anthony M. Masiello (D.-Erie); Senator Thomas J. Bartosiewicz (D.-Kings); Assemblywoman Louise M. Slaughter (D.-Monroe, Wayne); Assemblyman Michael McNulty (D.-Albany, Rensselaer); Assemblyman John G.A. O'Nell (R.-St. Lawrence); and Assemblyman Richard Coombe (R.-Sullivan, Delaware, Chenango).

New York State Legislative Commission on Rural Resources 🖾 Senator Charles D. Cook. Chairman

The Legislative Commission on Rural Resources publishes herein one of nine preliminary reports from the First Statewide Legislative Symposium on Rural Development held October 5-7, 1983. This effort was not only a "first" for New York State, but for the nation as well.

The purpose of the Symposium, and the public hearings that will follow, is to catalog the strengths of rural New York, to define its problems, and to establish goals for the next two decades. Neither the Symposium nor the hearings will deal with strategy to develop our resources, address our problems, or accomplish our goals. That will be the thrust of a later Commission effort.

For the moment, it is our purpose to foster as objectively and exhaustively as possible, an understanding of where we are and where we want to go.

The Symposium reports in each subject area encompass the oral and written findings of the respective workshops, along with responses given at the Commission hearing where the reports were presented to State legislators for comment and discussion. Incorporated into this preliminary report is subsequent comment from group participants on points they felt needed amplification. Also appended to the published product is basic resource material intended to clarify points made in the reports.

I wish to personally congratulate the Symposium participants on the very sound and scholarly documents they have produced. However, their work is only preliminary to the final product which will be issued by the Commission once the hearing process is complete.

PREFACE

Those who read this report are urgently invited to participate in the public hearings that will be held throughout rural New York, or to submit comments in writing to the Commission. Your support, disagreement or commentary on specific points contained in the Symposium report will have a strong influence on the final report of the Commission.

Please do your part in helping to define sound public policy for rural New York during the next two decades.

Senator Charles D. Cook

Chairman

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Legislative Commission on Rural Resources

INTRODUCTION

Local governments have played an important role in the life and development of rural New York State. The State, as sovereign authority, has delegated vital governance, management, and public service responsibilities to local municipalities.

In 1981, there were 44 counties, 32 cities, 727 towns, 324 incorporated villages, and 3,124 special purpose local governments in rural New York. Rural county governments spent most of their revenues (52.6%) on economic assistance. The largest single expenditure for town governments was transportation (48.1%). Cities and villages in rural areas spent the largest single share of their funds on water, sewer, and other home and community services. These expenditure patterns reflect the major functional responsibilities for each unit of local government, although other important services are provided by each.

Some people feel there is a need to revitalize rural local government. Others view it as being too expensive, somewhat ineffective, unnecessarily duplicative, and therefore, in need of modernization. Indeed, another layer of multi-county public and private regional agencies has been interposed between state and local governments over the past two or more decades. These both compliment and complicate traditional principles of local governance and management as well as dilute a previously stronger state-local partnership.

Very little restructuring or revitalization of local governments has, in fact, occurred in New York State in recent decades. Between 1971 and 1981, for example, five villages and one town were dissolved in rural areas. Indeed, one new village was created during this period. The most significant change has been reapportionment of rural county legislatures, prompted by the Supreme Court's "one-man-one-vote" decision.

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A restructuring of federal-state-local relations and responsibilities is currently being demanded because of the shift toward governmental decentralization in American society. If the recent reversal of the previous trend towards centralization of government at the federal level continues, the major forum for future public policy will lie within state and local governments. Paralleling this movement has been the responsibility to raise additional revenues at the local level and the mounting burden of state mandates thrust upon local governments.

Symposium participants, reviewed these trends and discussed their implications for local governments in rural New York. Probably the single most important challenge for State lawmakers during the next several years will be to improve the state-local governance and management partnership. Its future viability is in question.

Many rural municipalities are experiencing extreme difficulty in their efforts to adapt to current societal needs and trends. Moreover, the State has come to be identified as a master/controller rather than partner/enabler in local government activities. Indeed, many local governments prefer to work with "Washington" rather than state agencies. A recent example is the proposed State administration of the U.S. Community Development Block Grant Program, a move which has been vehemently opposed by rural localities in New York State. Such a partnership is perceived as threatening and inadequate for rural localities.

Symposium participants found important strengths inherent in local governments in rural New York. These include: close proximity to the citizenry; the "non-intrusiveness" of rural local government; a "common sense" approach to community problem-solving; existing part-time elected officials who are willing to work long hours for low wages; and the ability of rural government to enlist private and voluntary talent and support for local projects (e.g., a fundraiser for a town building destroyed by fire). In addition, there is a cadre of resource agencies, associations, and educational institutions with the potential to offer assistance to conscientious local government officials.

Still, a general feeling of isolation, alienation, and helplessness is felt in many rural localities. Local government officials and citizens are confronted continually by such outside forces as developers, "experts," and state and federal government bureaucracies. Few existing state or federal agencies have rural citizens and government as their primary constituency. Most new multi-county regional agencies have their locus and dominant focus on metropolitam areas. Moreover, a generally discouraging climate currently exists for potential "movers and shakers" to seek community betterment through rural local government.

Symposium participants have identified several significant limitations or flaws in the current state-local government partnership. First, there are legal impediments to cooperation between local government bodies in such matters as joint ownership of equipment as a cost-saving device. Secondly, a generally inadequate local financial resource and tax base is further compounded by aforementioned state mandates. In addition, relatively small rural governments frequently encounter difficulty when competing for categorical grants-in-aid, since aid formulas and planning regions oriented to metropolitan counties tend to discriminate against rural governments. In addition, impediments to intergovernmental cooperation are often built into state and federal revenue programs. Structurally, new forms of rural local government would be more appropriate for some localities, but current laws and aid formulas create disincentives to such change,

Rural local governments are plagued by frequent turnover among elected and appointed officials. For example, there is a one-third turnover rate

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among town supervisors every two years. Low salary levels and part-time work have made it extremely difficult to attract and retain qualified local officials and to provide continuity in leadership. Most officials are required to wear "many hats" and are bogged down by time and energy-wasting activities, such as bookkeeping by hand. Public resistance to land use controls (a traditional responsibility of local government under home rule statutes) and extreme pressure from developers often impede efforts to preserve the quality of life in rural communities.

A major goal suggested by Symposium participants is to improve the capacity for governance, management, and the delivery of services by local governments in rural areas. In this way, it is hoped the principle of home rule will be preserved and an improved state-local partnership will be realized. In order to achieve this aim, one of the partners (local government) needs to become more equal if it is to exercise greater local leadership, management, and cost-effective delivery of services in light of current and future societal needs.

What should be done in order to ensure the future viability and capacity of local municipalities to govern and provide essential services in rural areas? Are there state and local programs that should be cut back or turned over to the private sector in view of increasing pressures on local government officials to manage and finance added responsibilities? These are only two of the public policy questions which currently challenge state lawmakers. How the various political actors respond to the changing nature and interdependency of federal, state, and local government will have important implications not only for the future delivery of services to rural New York residents, but also for the quality of life of all people of the State.

WHERE RURAL NEW YORK IS TODAY

Trends

- A shift in population from urban to rural areas. According to the 1980 census, New York State has the sixth largest rural population in the United States. Moreover, its rural population is larger than the total population of 25 other states.
- The growing population of rural residents is expecting to receive more services delivered from rural New York's 44 counties, 32 cities, 727 towns, 324 incorporated villages, and 3,124 special purpose districts.
- Decreasing state financial assistance as a share of rural local government revenue.
- Increased reliance on such special purpose districts as lighting, water, and sewer for the maintenance and delivery of vital services (e.g., between 1971 and 1981 there was a net gain of 238 special purpose districts in rural localities).
- The development of a high tech "infrastructure" will allow the design of new concepts of state-local government architecture through electronic "networking." Telephone lines and microcomputer work stations provide the concrete and visible framework that will link offices, people, and data bases faster, and perhaps better, over a wider geographical range.
- Increased public resistance to large, centralized governments that administer and coordinate programs directly affecting local people.
- Escalating burden of state mandates on local governments, many of which are uniformly applied and therefore are not sensitive to the individual needs and demands of rural localities.
- Increased reliance on grassroots solutions to local problems and needs in response to inadequate federal and state aid.
- Increasing numbers of ad hoc, business, political, and administrative actors and agencies involved in land use planning and environmental concerns affecting rural localities.
- Rise of a post-industrial information society with emphasis on high technology as a major component of future economic growth and management practices (e.g., increased demand for computer utilization in local government management).
- Shift in the role of the chief elected executive in many of rural New York's local jurisdictions. The strong, informed leadership of such officials has become increasingly critical to the smooth and effective management of community development and day-to-day local government affairs.

- Heightened public awareness of the increasingly serious problems associated with local management and intergovernmental relations in rural New York.
- The State has come to be identified as master/controller rather than partner/enabler in local government activities.
- Fewer qualified citizens are willing to enter local government service, either in professional or political roles.
- Increasing frustration of part-time elected officials as to the amount of time required to perform their duties in local government.
- Increasing recognition that professional management assistance is imperative to the smooth functioning of rural local governments. However, there is decreasing ability to afford it, with the present structure and financing of local government.
- Increasing reliance by part-time elected officials on outside, often urban-oriented consultants and technical expertise for advice on problem-solving and management.

Strengths and Assets

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- Inherent strengths of local government in rural areas:
 - Close proximity of local elected officials to the citizenry; (e.g., there are 25 county legislators for every 100,000 people in rural counties and 4 for every 100,000 people in metropolitan counties).
 - The "non-intrusiveness" of rural local government;
 - The "common sense" approach of rural citizens to community problem-solving.
- Private and voluntary resources unique to rural New York:
 - Existing part-time elected officials who are willing to work long hours for low wages;
 - Ability of rural governments to enlist private and voluntary talent, support, assistance, and enthusiasm for local projects from such sourcess as banks and business firms, service organizations, private contractors and senior citizens (e.g., private and public equipment used for such private purposes or public benefit as removal of abandoned junk cars from the landscape);
 - Informal assistance, (e.g., a fundraiser for a town building which was destroyed by fire).

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Other governmental resources:

Subcounty rural government assistance (e.g., The Temporary State Commission on Tug Hill's "circuit riders" and technical agsistance services);

 County government (e.g., help and hands-on expertise provided by county budget officers and officials from county planning departments);

- State agencies and regional governing bodies (e.g., Department of State, Department of Audit and Control, Department of Health; Department of Environmental Conservation, Regional .Planning and Development Agencies, etc.) with jurisdiction over matters pertaining to rural governments;

 Federal government departments and programs, including grants and other forms of technical and financial assistance (e.g., United States Department of Transportation, Farmers Home 'Administration, Soil Conservation Districts, and U.S.D.A. Office of Rural Development Policy).

Significant potential for educational institutions in rural New York to assist local governments.

At the secondary level, adult education classes and Boards of Cooperative Educational Services (BOCES) have been instrumental in offering a variety of technical knowledge and expertise to rural residents.

- The State University of New York is the largest and most diverse public multi-campus university system in the nation. Over fourteen institutions offering baccalaureate and graduate degrees, the Cooperative Extension Service at Cornell University, five Agricultural and Technical Colleges and thirty community colleges are located in rural counties (e.g., The Local Technical Assistance Program at SUNY Plattsburgh and the Local Government Institute at Cornell University).

- More than twenty independent colleges and universities offering diverse programs and disciplines are located in rural areas.
- The general abundance of natural resources and important alternatives to urban living found in rural New York.
- Associations of municipal officials (e.g., New York State Association of Counties, New York State Association of Towns, New York State Conference of Mayors, New York State Planning Federation, etc.).

Weaknesses and Problem Areas

• A general feeling of isolation, alienation, and helplessness on the part of local government officials and citizens in their efforts to deal with societal trends; and such outside forces as developers, "experts," and state and federal government bureaucracies.

- A generally discouraging climate within which potential "movers and " shakers" can seek community betterment through local government.
- Relatively few existing state and federal agencies or resource groups have as their primary constituency rural citizens and rural governments.

• Legal:

- Financial constraints on local revenue raising powers (e.g., statutory and constitutional debt and tax limits); .
- State mandates, especially those applied uniformly throughout the entire State without regard for the needs of rural New York, its part-time government, and local citizenry (e.g., the Uniform Fire Prevention and Building Code);
- Ultra vires ("exceeding their authority") acts committed by local officials applying "common sense" solutions to problems;
- Lack of adequate legal advice. For example, in some localities of the State, town attorneys are not aware of the intricacies of municipal, land use, or environmental law. This is because many towns, as clients, are often too small to justify keeping abreast of such laws;
- Complex, often disorganized system of state laws pertaining to local governments (see study by New York' State Legislative Commission on State/Local Relations);
- Traditional local government boundary lines having no current rational basis and leading to inefficient/ineffective service delivery (e.g., many historical boundaries were along streams, which results in splitting valleys between municipalities. Others were "straight-line" arbitrary boundaries, which often bisect communities. Many long-standing fire district boundaries are outmoded today);
- State government insistence that local governments adhere to certain rigidly prescribed types of operations rather than performance standards (e.g., The C.H.I.P.S. Highway Improvement Program);
- Difficulty in legally closing rural roads, especially on a seasonal basis (e.g., a dead-end road with vacation/weekend occupants);
- Impediments to intergovernmental cooperation (e.g., lack of legal forms for joint ownership of equipment);

- United States Supreme Court decisions extending the scope of the Civil Rights Act of 1971 in which states and political subdivisions were stripped of immunity for the actions of their public servants. These decisions grant the federal judiciary unlimited authority to review actions of State and local

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officials totally unrelated to civil rights.

• Financial:

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General lack of financial resources required to support needed and/or mandated local facilities and services. Most rural localities fell significantly below New York State's 1980 average per capita income of \$7,500 (see Appendix);

- Grant-in-aid programs have been built on an ad hoc basis without a systematic review of priorities.

- Increasing i portance, but declining share of federal and state aid to rural localities. (e.g., although the total dollar amount of state aid to local governments in rural areas increased 99% between 1971 and 1981, the local share of this aid as a source of total revenue declined from 22% to 17%. Reliance on federal aid dollars during the same period increased signifiantly from 14% to 21% of total local revenues. However, there have been sharp cutbacks in federal aid since 1981;

Excessive reliance on the general property tax as an income generator for support of rural local government, including: political unpopularity during times of land value inflation; failure of full valuation assessment; its regressivity; competition for property tax funding from public elementary and secondary education; and the proliferation of tax-exempt and tax-sheltered properties (e.g., local governments in rural areas increased real property taxes 111% between 1971 and 1981. The increase in metropolitan areas during this same period was 82%;)

- Unpredictability and late payment of state aid to localities;

- Differing fiscal years for various types of local governments and the State (e.g., the State's imposition of higher mandated future housing allowances to social service recipients following passage of county budgets in the previous year);

- Distribution of sales tax revenue (e.g., towns and villages have no voice in such determinations);

 Revenue sharing formulas that discourage consolidation of small political units (e.g., between 1971 and 1981, five villages and one town government were dissolved in rural New York. See case study on Village of Rosendale in Appendix);

Difficulty encountered by relatively small, rural governments and agencies when competing in categorical grant-in-aid programs. Generally, aid formulas based on population, type of government, Standard Metropolitan Statistical Areas, and Planning Regions oriented to metropolitan counties tend to discriminate against rural governments;

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- High unit costs imputed to delivery of required services in sparsely populated rural areas often result from using metropolitan-oriented criteria or approaches in the delivery of services. Moreover, in some instances, services may simply have to cost more in order to provide an equitable quality of life for rural residents;
- Some debt and tax limitations are unnecessarily restrictive for responsible local government administration.
- Structural:
 - Overemphasis on traditional forms of local government without much thought being given to providing for new alternatives (e.g., non-chartered county governments are plagued by fragmentation of administrative and policy authority, caused by having part-time legislators who control individual operating departments through a committee structure);
 - Impediments to intergovernmental cooperation built into state and federal revenue programs.
 - Managerial:
 - Local officials often lack expertise and training in public management techniques;
 - Most post-secondary public administration or planning training programs offer students little direct field experience or educational content in rural affairs;
 - Frequent turnover among elected and appointed officials (e.g., ere is a one-third turnover rate among town supervisors every two years);
 - Complex public labor-management relationships, especially the Public Employees' Fair Employment Act (Taylor Law) and system of collective bargaining which have caused a loss of local control in dealing with employees;
 - Low salary levels and part-time work which have made it difficult to attract and retain high quality local government officials and that tend to discourage year-to-year continuity in leadership (e.g., the average salary for a parttime rural legislator/ supervisor in 1980 was \$5,500. In metropolitan areas, the average salary was \$13,000. The corresponding salaries for Board Chairman were \$9,200 and \$17,007, respectively);
 - Insufficient training, information, and time available to local officials often leading to non-action;

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- Conflicting authority (chain of command) of local elected officials (e.g., elected positions of supervisor and highway superintendent);

- Geographic isolation which causes extensive travel and communication costs for local officials seeking to find answers to problems or exchange ideas with their peers;
- Due to scarce resources or lack of technical assistance, local officials and personnel are required to wear many hats and to get involved in many time or energy-wasting activities (e.g., recordkeeping and bookkeeping by hand).
- Technical Assistance:
 - Lack of readily available training services;
 - Counties now provide limited technical assistance to towns and villages. However, current laws giving such authority and responsibility are obsolete;
 - Need for better communications and linkages between those with problems and those who can help.
- Land Use Controls:
 - Public resistance to land use controls and disputes over the best types of environmental controls often impede efforts to preserve the quality of life in communities;
 - Local governments in roral areas are concerned about the increasing threat of federal and state encroachment on their land-use control powers (e.g., Adirondack Park Agency River Basin Commissions);
 - Confusion in state enabling legislation, with need for recodification.

GOALS FOR RURAL NEW YORK

- Improve the capacity for governing and delivering services in rural areas.
- Financial:
 - Institute uniform government fiscal years geared to the state fiscal year in order to insure greater predictability in forthcoming state aid;
 - Adequate state financial aid to local units of government for costs associated with state mandates;

- Simplify application procedures for aid programs;

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- Review the priorities and applicability of existing State grant-in-aid programs with respect to the State's fural areas;

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- Reduce the importance of the property tax as a source of local government revenue;
- Ensure that rural areas receive an equitable share of state and federal aid;
- Find ways to maximize the use of state and federal aid received by rural local governments;
- Provide incentives to encourage intergovernmental cooperation;
- Improve assessments of rural properties;
- Ease the burden caused by tax-exempt property in rural areas.
- Broaden local discretionary authority in order to encourage innovation in the use of federal, state and local resources for problem-solving or service delivery;
- Simplify and recodify municipal statutes in order to eliminate overlap and multiplicity and promote appropriate sharing of services/equipment;
- Review the Local Finance Law and constitutional debt and tax limits in order to balance necessary local government financing and borrowing power while preserving adequate restraints that encourage prudent management;
- Ensure that the special needs and problems of rural areas are considered when promulgating federal and state administrative rules and regulations;
- Maximize the use of volunteers, private, and service organizations through removal of legal impediments;
- Promote congressional review and amendment of Section 1983 of the United States Civil Rights Act of 1971 in order to reverse the 1980 United States Supreme Gourt decision extending the scope of the section;
- Adopt a system of true home rule that promotes participatory democracy and permits multiple options in meeting local needs and carrying out statewide goals as a substitute for overly proscriptive mandates.
- Structural:

Legal:

- Develop the capacity to recognize, support, and nourish "necessarily small" rural governments where, for example, consolidation is an inappropriate course of action to follow;

- Eliminate unnecessary duplication of services and equipment,

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ERIC Full first Provided by ERIC including redundancy associated with traditional local government boundary lines; '

- Facilitate the removal of barriers to state/local cooperation (e.g., overlapping responsibilities and regulations among the different State agencies that impact or result in mandates for local governments);
- Develop the capacities of rural local governments to deliver appropriate services that will meet current and future public demands;
- Establish a state-local partnership for change that shares risk and increases the payoff and probability that rural local governments will be successful in their efforts to remain contemporary and cost-effective;
- Develop adequate communication networks and management systems for all levels of government, using "high technology" where appropriate, with "high touch" to make it work.

Managerial:

- Promote additional professional management services for rural local governments in order to give them the ability to successfully manage growth and change (e.g., Rural Town Management Cooperative).
- Education and Training:
 - Expand continuing education services and communication networks for elected and appointed officials in rural governments in order to assist them in performing their responsibilities more efficiently and effectively (e.g., contract courses in cooperation with community colleges).

• Technical Assistance:

- Increase the availability and accessibility of technical assistance to localities, geared to the special needs of rural local governments.

PUBLIC POLICY QUESTIONS TO BE ADDRESSED

• Legal:

How can quality legal services best be provided rural areas? Should there be a process of certification for municipal attorneys?

- How can the need for codification of all statutes affecting municipal government best be addressed?

• Financial:

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- Existing formulas for categorical grants-in-aid tend to favor larger metropolitan communities. How can smaller rural communities; facing increased demands for service delivery, be provided an equitable share in aid programs applicable to their jurisdictions?
- How can aid formulas be amended in order to encourage appropriate consolidation, cooperation, and long-term capital planning?
- In times of shrinking resources, how can the demands for services created by the demographic shifts that are occurring in rural New York State be met in a cost-effective and fair manner?
- How serious must the financial conditions of rural local governments become before required changes are implemented? What are the economies and diseconomies of scale for service delivery in the major functional areas of local government?
- Are there state or local programs that should be cut back in view of decreasing resources?

Structural:

- What are the State's responsibilities as an enabler/partner in helping fural areas wrestle with and develop viable 'management strategies for growth and change?
- How viable/is the growing array of small service delivery is units in local government?
- What should be done to preserve and enhance the participatory approach to local government, protect minority interests, and promote effective and efficient management practices?
- How can relationships between the State, rural counties, towns, and villages be strengthened? What guidelines should be considered in instituting any new system of intergovernmental cooperation?
- How can such multi-county governmental functions, such as planning and development or transit, best be performed in rural areas?
- Is the strength of traditional voluntary institutions in rural New York increasing, decreasing, or remaining constant? How much untapped potential and energy really exist?

Managerial:

- What new public management systems should be developed as models that show how to simplify the tasks and improve the effectiveness of local officials?

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Technical Assistance:

- How can existing state agencies update their missions or alter their priorities in providing technical assistance, education and traiming to local governments (e.g., change in role from "mandate enforcer" to partner and facilitator)?
- How can the expertise of the private sector, including the use of volunteers and other resources, be better utilized?
- Would a decentralized system of technical assistance be more efficient and effective than a centralized one (e.g., County or joint municipal technical assistance offices vs. an Office of Local Government)?
- How can technology be used to enhance the delivery of technical assistance to local governments?
- What is the future role of the shared municipal "circuit rider" as a town manager, or a technical assistance deliverer?
- Should rural counties be given a stronger role in providing: technical assistance to towns/villages?

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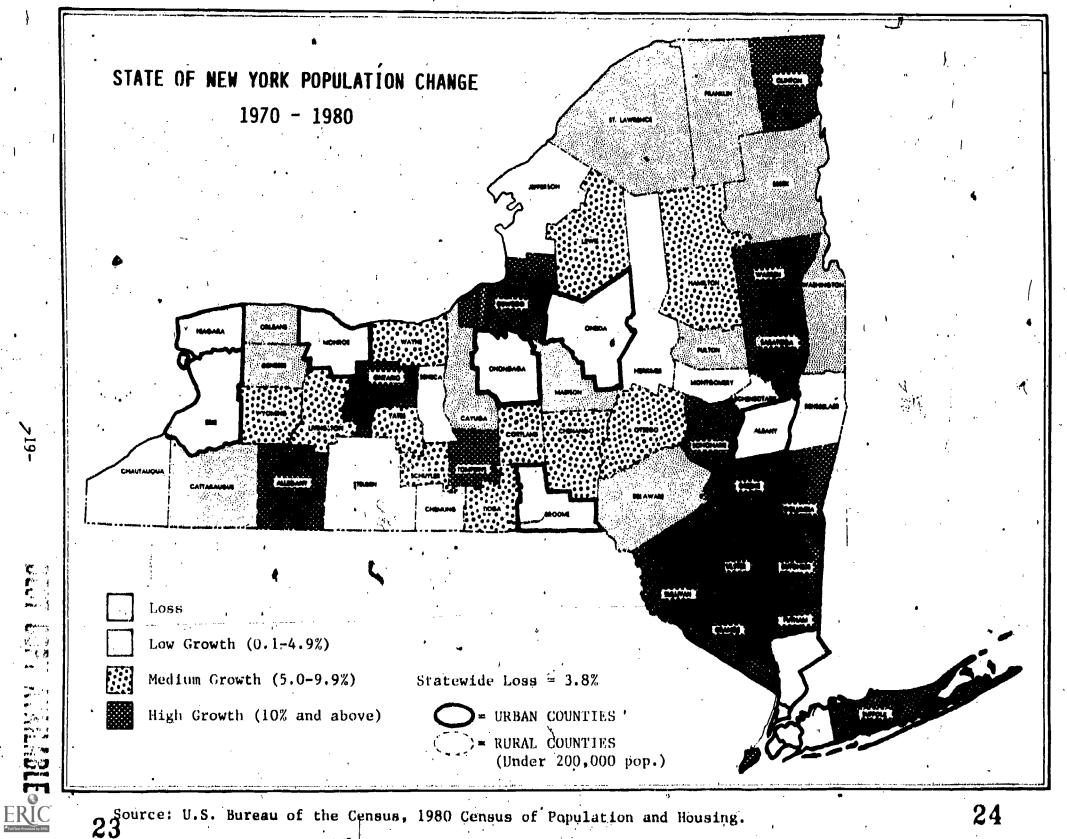
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23 Source: U.S. Bureau of the Census, 1980 Census of Population and Housing.

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HISTORICAL DENELOPMENT:	New York State counties originated Legislature to carry out specified State's behalf. However, over the gradual expansion of responsibiliti corporations with geographical juri capacities to provide a wide range residents.	functions at the local level on the years, counties have experienced a les; they have become municipal addiction, powers, and fiscal
	NON-CHARTER COUNTLES	CHARDER COUNTLES
Legal Francisci:	Non-charter counties operate under the general provisions of the County Law. This statute's inherent flexibility enables counties to develop the organizational design in their provision of local services.	Any county, regardless of size, may adopt a home rule charter either through local initiative or enactment by the State Legislature. Such a charter may replace the existing government structures provided for under County Law.
EXECUTIVE AUTHORITY:	The County Law makes no provision for independent administrative authority in non-charter counties.	Generally, a county charter authorizes an elected executive or appointed administrator, independent of the legislature, to administer the day-to day affairs of county government. Among the most potent elements of the executive's authority is the budgetary power, which provides an important tool of executive participation in policy development and administration. Another important resources is the power to appoint and remove department heads.
LECTSLATIVE ADDRORTTY :	County executive and legislative functions are exercised by the county legislative body (variously known as boards of supervisors, boards of representatives, boards of legislators, county legislatures, and legislative boards). Each entity has the power to enact laws, adopt resolutions and exercise authority within the framework of law in its particular jurisdiction. Members of the legislative body, elected for either two or four- year terms, also select a chairman and create committees organized around the functional areas of county government,	With the exception of an elected executive or appointed administrator, the powers and responsibilities of county charter governments parallel those of their non-charter counterparts.
OTHER ELECTED AND APPOINTED OFFICEES:	The county district attorney, sheriff, coroner(s), and county clerk, must be elected. One home rule charter option permits a county to eliminate some of these offices or to alter their duties, subject to referendum.	Many charter counties have abolished the office of treasurer and incorpor- ated these functions with those of a director of finance. The offices of sheriff, district attorney, coroner, and clerk, although based in the Constitution, may also be abolished or substantially modified.
and Ni Report	Government Handbook, New York State Depart ny York's Local Government Structure: The naibilities, New York State Legislative Con Local Relations, April 1983.	Division of

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HISTORICAL DEVELOPMENT:	STRUCTURE AND CEFICERS OF CITY G The creation of cities was prompt services to large concentrations general law which grants authorit cities; the State Legislature may of any size as a city, regardless size. Moreover, there is no form to city status.	ed by the need to provide of people. There is no y for the incorporation of incorporate any community of population or physical
LICAL FRANSIONK:	Most city charters, which set the wide government, have unique organis, because cities are created ind right to revise their charters by	nizational schemes. This lividually and reserve the
Council	Generally, city government falls Executive An appointed professional manager is the addinistrative leader of city government, The manager reserves the right to appoint and remove department meds and prepare	into four categories: legislative The council is the policymaking body.
Strong Hayur- Council	An elected mayor is the chief executive and administrative head of the city. Unlike the city manager, the mayor has the authority to exercise veto powers over council	The council approves the budget and makes policy
Weak Mayor- Council	actions. The mayor is mainly a ceremonial figure, with no veto power.	The council serves not only as the policymsicing body, but controls a committee form of admin- istrative leadership. It? appoints and removes agency heads and prepares the budget.
Commission:	One of the commissioners assumes the ceremonial duties of mayor, on a rotating basis.	Individual commissioners are elected by the voters to head city departments and form a policymaking #
a Rescond	Warmont Handbook, New York State D York's Local Government Structure: bilities, New York State Legislative lations, April 1983.	The Division of

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STRUCTURE AND OFFICERS OF TOWN AND VILLAGE GOVERNMENTS IN NEW YORK STATE

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SIRUCIUM	D OFFICERS OF IOWN AND VIDUARE	
~	TOLDIS	VILLAGES
	Towns and cities encompass all lands within the State with the exception of Indian reservations which enjoy special legal status. Towns were originally created by the State Legislature as subunits of county government to perform state functions. Over the years, town governments have acquired status as frue mandcipal corporations, with the authority to provide a variety of services, in accordance with the Town Law and in response to local needs and demands.	A village is an incorporated municipality, originally formed within towns to provide services for clusters of residents. By definition, a village, at the time of its incorpor- ation, must have 500 or more inhabitants, contain no more than five square mile: (unless part of a coterminous town or special district), and must not already be part of an existing city or village. Although the Village Law presently sets criteria for an initial village incorporation, a number of existing villages have populations and areas smaller than current minimum atendards.
LICAL Prosections	The New York State Turn Law provides the legal basis for each town's responsibility, as a municipal corporation to exercise home rule powers and discharge the duties of local government. In addition, with respect to the property, affairs, or structure of government, the State Legislature has authorized towns to adopt local laws superseding many specific provisions of the Turn Law.	The Village Law governs the incorpor- ation of new villages and the organization of most existing villages. A village may emact a local law superseding the application of any provision of the Village Law relating to the structure of government.
CURCUTTIVE AUTRICALLY :	The Town Law does not provide for a separate executive branch of town government. Although the town supervisor is often deamed the unofficial ch'ef executive of town government, he/she is primarily part of the legislative branch as a member and presiding officer of the town board, without any additional tie-breaking or veto power. In accordance with the State Legislature's decision to grant towns the authority to supermede the Town Law, offices such as the town executive may be established. The Town Board may delegate powers and duties for such a position as they deem necessary.	As the village's chief executive officer, the mayor is generally responsible for law enforcement, budget preparation, and the appointment of department heads and nonelected officers and employees. Unless otherwise provided by local law or charter, the mayor is elected for a two-year term. In addition to his/her executive duties, the mayor presides over all meetings of the board of trustees and may vote on all questions, including tie-breaking decisions, coming before the body. Unless provided by local law, there is no mayoral veto power. In addition, villages may create the office of village manager to provide administrative supervision and discretion.
LEGISLATIVE AUDHORITT:	Each town elects a supervisor and town councilmen who comprise the town board. The board, in turn, exercises all legislative and executive powers.	The Board of Trustees, the legislative body of a village, consists of the mayor and four trustees. However, the board may increase or decrease the number of trustees, subject to mandatory referendim. Trustees are elected for two-year terms unless otherwise provided by local law. The village board is vested with board powers to govern the affairs of the village. Among these is the power to: provide for its own rules of procedure; adopt a budget and provide for the financing of village activities; and abolish or create offices, boards, agencies, and commissions to assist in administering village functions and duties.
SCURCE: Local	Covercenant Handbook, New York State Depar	tment of State, 1982;

SCURCE: Local Government Handbook, New York State Department of State, 1982; and New York's Local Government Structure: The Division of Responsibilities, New York State Legislative Commission on State-Local Relations, April 1983.

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FORMS OF COUNTY GOVERNMENT IN NEW YORK STATE, 1984

	Reco ¹ Counties	County Seat:	Form of Executive	Name of Legislative Body	Number of Members	Legislative Term of Office (Years)	
	Allegany	Belmont	Legislative Chairman	Bd. of Legislators	[/] 15	4	
	Cattaraugus	Little Valley		County Legislature	25	2	
	Cayuga	Auburn Mayville	Lugislative Chairman Elected Executive	County Legislature	21 25	2	
	Chautauquat	Elmira	Elected Executive	County Legislature	15	4	
	Chenango	Norwich	Board Chairman	Bd. of Supervisors	23	2	
	Clinton	Plattsburgh	Board Chairman	Bd. of Legislators	10	2	
	Oolumbia	Hudson	Board Chairman	Bd. of Supervisors	·* 23	2	
	Cortland	Cortland Delhi	Legislative Chairman Board Chairman	County Legislature Bd. of Supervisors	19 19	2	
	Delaware Essex	Elimbethtown	Board Chairman	Bd. of Supervisors	18	2	
	Pranklin	Malone	Legislative Chairman W	County Legislature	7	2	
	Fulton	Johnstown		Bd. of Supervisors	20	2 ·	
	Genesee	Betavia	Legislative Chairman	County Legislature	9	2	
	Greene Handlton	Catekill Lake Pleasant	Legislative Chairman Board Chairman	County Legislature Bd. of Supervisors	12 9	2	
	Herkimer*	Herkimer	Legislative Chairman	County Legislature	17	ĩ	
	Jefferson	Watertown	Board Chairman	Bd. of Supervisors	34	2	
	Lewis	Lowille	Board Chairman	Legislative Board	10	2	
	Livingston	Ganeseo Wampsville	Board Chairman Board Chairman	Bd. of Supervisors Bd. of Supervisors	17 19	2	•
	Madison	Fonda	Board Chairman	Bd. of Supervisors		2	
	Montgomery Ontario	Canandaigua	Board Chairman	Bd. of Supervisors	2ĭ 7	· ī	
	Orleans	Albion	Legislative Chairman	County Legislature	7	• 2	
•	Овнедо	Oswago	Legislative Chairman	County Legislature	36	2	
	Otsego	Cooperstown Carmel	Board Chairman Elected Executive	Bd. of Representati County Legislature	ves 14. 9	2	
	Putnent Rensselaer*	Troy	Elected Executive	County Legislature	20	4	
	St. Lavrence	Canton	Board Chairman	Bd. of Legislators	22	222422222222222222222222222222222222222	
	Saratoga	Ballston Spa	Board Chairman	Bd. of Supervisors	23	2	
	Schenectady	Schenectady Schoharle	Appointed Manager Board Chairman	Bd. of Representati	ves 15 16	4 2 1	
·	Schoharie Schuyler	Watking Glen	Legislative Chairman	Bd. of Supervisors County Legislature	8	2	
	Seneca	Waterloo	Board Chaiman	Bd. of Supervisors	14	2	
	Steuhen	Bath	Board Chairman	Bd. of Supervisors	34	2	
	Sullivan	Monticello	Board Chairman	Bd. of Supervisors	15 9	2 '	
	Tioga	Owego Ithaca	Legislative Chairman Appointed Admin.	County Legislature Bd. of Representati		2	
	Tompkins*	Kinzston	Legislative Chairman	County Legislature	33	ž	
	Warren	Queensbury	Board Chairman	Bd. of Supervisors	19 17	2	
	Washington	Hudson Falls	Board Chairman	Bd. of Supervisors	17	2 .	
	Wayne	Lyons Warsow	Board Chairman Board Chairman	Bd. of Supervisors Bd. of Supervisors	15 16	2	
	Wyoning Yates	Penn Yan	Legislative Chairman	/County Legislature	13	2 2 2 2 2	
	Metropolitan Coun					,	
	Albanad	Albany	Elected Executive	County Legislature	30	4	
	Albany ⁿ Broome ⁿ	Binghenton	Elected Executive	County Legislature	39 19	2	
	Dutchese*	Poughkeepsie	Elected Executive	County Legislature	35	2	
	Erie	Buffalo	Elected Executive	County Lagislature	20	22	
	Monroe*	Rochester	Elected Executive	County Legislature	35 20 29	422222222222244222	
	Nassau [*] Niscara	Minsola Lockport	Legislative Chairman	Bd. of Supervisors County Legislature	31	2	
	Niagara Oneida*	Utica/Rome	Elected Executive	County Legislature	31 37	2	
	Ononciaga*	Syracuse	Elected Executive	County Legislature	24 21	2	
	Orange	Goshan	Elected Executive	County Legislature	21	. 4	
	Rockland	New City Riverhead	Legislative Chairman Elected Executive	County Legislature County Legislature	18 18	4	
	Suifolk* Westchester*	White Plains	Elected Executive	Bd. of Legislators	17	2	
	A CONTRACT OF THE OWNER OF THE OWNER			· · · · · · · ·	_		

*Indicates county charter form of government.

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SCURCE: Local Government Handbook, New York State Department of State, 1982.

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POPULATION CHANGES AND FORMS OF GOVERNMENT FOR CITIES IN NEW YORK STATE, BY COUNTY 1971-1981

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Eural	·	1970	1980	Percent	
Counties	City	Population	Population	Change	Government
Cattaraugus	Olean Salamanca	19,169 7,877 34,599 16,855 39,795 39,945 8,843 18,715 8,715	18,207	-5.0	Mayor-Council
Cayuga	Auburn	34 599	6,890 32,548 15,310 35,775 35,327 8,082	-5.9	Mayor-Council Council-Manager
Chautauqua	Dunkirk	16.855	ĭ5.310	-9.2	Mayor-Council
oncoracion	Jamestown	39,795	35 775	-10.1	Mayor-Council
Chemung	Elmira	39,945	35 327	-11.6	Council-Manager
Chenungo	Norwich	8,843	8,082	-8.6	Mayor-Council
Clinton	Platteburgh	18,/15		+12.5	Mayor-Council
Columbia Cortland	Hudson Cortland	8,940 19,621 19,677 10,045	7,986	-10.7 +2.6	Mayor-Council Mayor-Council
Fulton	Cortland F Gloversville	19:677	20,138 17,836 9,360 16,703	-9.3	Mayor-Council
rurton	Johnstown	10.045	9.360	-6.8	Mayor-Council
Genesee	Batavia	1/.550	16,703	-3.7	Council-Manager
Herkimer	Little Falls	7,629 30,787	חרו.ח	-19.3	Mayor-Council
Jefferson	Watertown	30,787	27,861 10,810 21,872	-9.5	Council-Manager
Madison	Oneida	11,658 25,524	10,810	-7.3	Mayor-Council
Montgomery Ontario	Ameterdam Çanandaigua	23,524	21,8/2	-14.3 -1.0	Mayor-Council Council-Manager
OHLELIO	Geneva	10,488 16,793	10,419 15,133 13,312 19,793	-9.9	Council-Manager
Oswego -	Fulton	14 2003	13.312	-5.0	Mayor-Council
	Oswego	14,003 20,913 16,030	19,793	-5.3	Mayor-Council
Otsego	Oneonta	16,030	10.911	-6.8	Mayor-Council
Rensselaer	Rensselaer	10,136	9,047 56,638 12,375	-10.7	Mayor-Council
	Troy	02,910	20,030	-10.0	Council-Manager
St. Lawrence Saratoga	Ogdénsberg Mechanicville	6 247	5 500 -	-15.0 -12.0	Council-Manager Commission
Jaracoga	Saratoga Spring	10,136 62,918 14,554 6,247 8 19,906	5,500 23,906 67,972 12,953 10,234 28,732	+20.1	Counission
Schenectady	Schenectady	77.958	67.972	-12.8	Mayor-Council
Steuben	Corning	77,958	12 953	-18.0 (Mayor-Council
_ <i>I</i> .	Hornell	12,144 26,226	10,234	-15.7	Mayor-Council
Tompkins	Ithaca	26,226	28,/32	+9.5	Mayor-Council
Ulster Warren	Kingston Glens Falls	25,544 17,222	24,401	-4.2 -7.7	Mayor-Council
warren	GIENS FALLS	1/,222	15,897	-/./	Mayor-Council
Metropolitan	Counties				
Albany'	Albany	115,781	101,727	-12.1	Mayor-Council
-	Cohoe	18.653	18 144	-2.7	Mayor-Council
	Watervliet	12,404	11,354	-8.5	Council-Manager
Broome Dutchess	Binghanton Beacon	12,404 64,123 13,255 32,029 462,768	11,354 55,860 12,937 29,757	-12.9	Mayor-Council Commission
Durchess	Poughkeepsie	12 1029	29.757	-7.1	Council-Manager
Erie	Buffalo	462.768	357,870 22,701 18,693	-22.7	Mayor-Council
_,	Lackawanna	28,657 21,898 296,233 25,770 33,127	22,701	-20.8	Mayor-Council
- 4	Tonawanda	21,898	18,693	-14.6	Mayor-Council
Monroe	Rochester	296,233	2411/41	-18.4	Council-Manager
Nassau	Glen Cove Long Beach	23,127	24,618	-4.5	Mayor-Council Council-Manager
New York*	New York City	7,895,563	34,073	-10.4	Mayor-Council
Niagara	Lockport	25.399	24:844	-2.2	Mayor-Council
, , , , , , , , , , , , , , , , , , ,	Niagra Falls	25,399	24 844 71 384	-16.6	Council Manager
a 11	North Tonawanda	36,012 50,148 2,986 91,611 197,297	11.70	-1.0	Mayor-Council
Oneida	Rome ·	20,148	43,826 2,830 75,632	-12.6	Mayor-Council
	Sherrill Utica	91 611	75 632	···5.2 17.4	Council-Manager Mayor-Council
Onondaga	Syracuse	197.297	170,105	-13.8	Mayor-Council
Orange	Middletown	22.607	21.454	-5.1	Mayor-Council
	Newburgh	22,607 26,219	21,454 23,438	-10.6	Council-Manager
11	Port Jervis	8,852 72,778 75,385	8,699	-1.7	Mayor-Council
Westchester	Mount Vernon	/2,//8	56,713	-8.3	Mayor-Council
	New Rochelle Peekskill	10,282	70,794 18,236	-6.1 -5.4	Council-Manager Council-Manager
	Rye	19,283 15,869	15,083	-5.0	Council-Manager
	White Plains	50,346	46,299	-6.6	Mayor-Council
	Yonkers	204,297	195,351	-4,4	Council-Manager
A		•			
SUMMARY: (CI	ties in:)			•	
Rural County	• . •	703,891 0,011,212	653,243	-7.2	
Metropolitan	County 1	<u>, , , , , , , , , , , , , , , , , , , </u>	8.897.762	-11.1	
New York Stat	ia l'	0,715,103	9,551,005	-10.9	· •

* Includes all five boroughs.

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SOURCES: Report of the Comptroller on Municipal Affairs, New York State Department of Audit and Control; and Local Government Handbook, New York State Department of State.

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LOCAL GOVERNMENT ENTITIES IN NEW YORK STATE, BY COUNTY, 1981

GENERAL PURPOSE NUMICIPAL CORPORATIONS

1¥ 1

Rural Counties	Counties	Cities	Towns	Villages	Total
Allegany	1	2	29 32	11	41 48
Cattaraugus Cayuga	i	1	23	1 9 ·	34
Chautauqua	· ī	2	27	15	45
Chemung	Ī	1	11	5	18
Chenango	1	1	21	7 .	30
Clinton	1 *	· 1	14 18	2	21 24
Columbia Cortland	1	1 .	15	3	20
Delaware	1	· I · ·	19	10	′ 3 ŏ
Essex	î		18	10	- 25
Franklin	1	-	19	6.	26
Fulton	• 1	2	10		16
Genesee	1	1	13 14	6	21 20
Greene Hamilton	1	-	· 19	, 1	11
Herkimer	i	1	- 19	1Ō	. 31
Jefferson	· 1	Ī	19 22	10 20	44
Levis	1	-	17	/ 9	27
Livingston	1		17 15	1.0	27 27
Madison	1	• • •	10	10	22
Montgomery Ontario	1	2	16	8	22 27
Örleans	î		10	4	15
Oswego	Ī	2	22	10	35 36
Otsego	1	1.	24	10 3	36
Putnam	ļ	-	6 14	2	10 22
Rensselaer . St. Lawrence	1	2	32	5 13 9 2	47
Saratoga	1	2	32 19	19	31
Schenectady	i .	ī	5	· 2	9
Schoharie	1	-	16	Ģ	23
Schuyler	ļ	-	-8 10	4	13
Seneca .	1	2	10	(14 / /	- 16 49
Steuben Sullivan	1	· · ·	15	16	22
Tioga	i	-	32 15 9	Ğ /	. ĪĒ
Tompkins	Ī	· 1	9	6	17
Uliter	1	1	20	/ 4	. 26
Warren	1	1	11		14
Washington	I I	-	15) 9	27 25
Wayne Wyoming	i	•••			26
Yates	Î.	<u>ا</u> ند	16 9	9	26 14
Metropolitan Cou	nties ,	a '	10		20
Albany	1	3	10	× 9	25
Broome Dutchess	1	2 .	20 25 20 3	• 6 7 8 15	20 25 31 44
Erie	ī	Ξ,	25	15	44
Monroe	· 1	1	20	10 64	32 70 2
Nassau	· 1	2	3	64 /	70
New York*	1	1	12	5	21
Niagara Oneida	1	. 3	26	19	2 <u>1</u> 49
Onondaga	î	ī	Ī9	15	36
Orange	· <u>1</u>	3 1 2 3 1 2 1 3 1 3 1 3	12 26 19 20 5 10	5 19 15 17 13 29 22	• 41
Orange Rockland	ļ		.5	-13	· 19
Suffolk	1	6	10	29	40 48
Westchester	L	U	17	<u> </u>	70
SUMMARY:				4	
Rural Counties	<u> </u>	33	727	324	1,128
Metropolitan Counties	•	20	205	220	478
Counties New York State	14 58	29 62	205 932	230 554	1,606
NEW TOLK DEALS	96	UL ·	734	JJT	- 1000
(Armatudua all dd	un horougha				

%*Includes all five boroughs.

Report of the Comptroller on Municipal Affairs, New York State Department of Audit and Control, 1981. SOURCE : -25- 30

MET CHANGE IN NUMBER OF LOCAL GOVERNMENT ENTITIES IN NEW YORK STATE, BY COUNTY, 1971-1981 . .

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GENERAL PURPOSE MUNICIPAL CORPORATIONS

Rural Counties	Counties	Cities	Towns	Villages -1	Total -1
Cattaraugus Cayuga Chautauqua					
Chemung Chenango Clinton					١
Columbia - Cortland Delaware				500 1	•
Essex Franklin Fulton	·			-1	-1
Genesee Greene Hamilton					
Herkimer Jefferson				· · · ·	
Lewis Livingston Madison			-1	•	-1
Montgomery Ontario Orleans				· •	
Oswego Otsego Putnam	· · ·				•
Rensselaer St. Lawrence Saratoga					
Saratoga Schenectady Schoharie Schuyler					\$
Seneca Steuben Sullivan		·		-1	-1
Tioga Tompkins Ulster			· · · ·	1	-1
Warren Washington Wayne		1	•	-1	/- 1
Wyoming Yates			đ	-	-
Metropolitan Cou Albany Broome	inties			•	ï
Dutchess Erie Monroe			(1
Nassau New York#			-	,	-
Niagara Onelda Onondaga Orange			•	· 1	1
Rockland Suffolk Westchester			1	, -	- '1
SIMMARY: Rural Counties			-1	-4	-5
Metropolitan Counties New York State			2 , 1	_1 _3	-3 -2

*Includes all five boroughs.

Report of the Comptroller on Municipal Affairs, New York State Department of Audit and Control, 1971 and 1981. SOURCE :

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MARBER OF SPECIAL PURPOSE DISTRICTS IN NEW YORK STATE, BY COUNTY, 1981

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<i>,</i>				,			Refuse		Consol	-	•
Rural Counties	School Districts	s Firet)	Lightin	r Sener	Dealong	e Vieter	and Gerbeg	e Park	ideted Health	Other	Total
Allegany Cattaraugus	15 15	- 31 - 46	-13 18	- 6 5		10 9	1		1	4	81 93
Cayuga Chautauqua	7	22	17	3	•	16 19	•	•		•	65 142
Chenteuque Chentung	19 3	52 27	34 16	13	2	9	1	2		1	142 60
Chananzo	10	22 52 27 30 26 33 15	17 34 16 14 22 17 25 8 12	·/* Ī 13	4	8 23			5	•	60 68 93 69 27 80 59 27 59 28 28 29 51 29 212
Clinton Columbia	7	33	17	5 '		- 4	3		•		69
Cortland Delamre	5	15	25	2		8 8			[.] 1		<u>. 32</u> 78
Essex	<u> 11</u> ->	31 28	8	, li	•	24	1	2	Ż	3	90 90
Franklin Fulton	9	25 18	12	2	#1	-9	· I	1	1	2	. 32
Genesee	ģ	· 16	27	Ž		11			- 1		37
Greene Hemilton	8	13		1		11 5 17	1		1		29
Herkimer Jefferson	11 13	27	18	4		17	2		3	i	82 84
Terris	.15	22	5	1		4	۰.		` 1	î	39
Livingston Medicon	-5 8 10	25 13 27 29 20 24	13	3		15	·		6		51 83
Montgomery	5	14	1825 1322 239		4	-1 35		. 1	Ž		29
Ontario V	5 9 5 9	32 11	29	í	42	9		T	. 🔺		37
Ouvego Otsego	9 13	11 30 39 14	16 29	4		-18 6	1		5 `	1	77 95
Putnem	6		9	.7		13	Ż	6		8	37 77 95 65 109
Reneselaer St. Lawrence	13 18	41 43	21 32	16 11		16 7			5	223	110
Saratoga	18 12	34 26	21 32 21 19	6 15	c	17 22	2	9 5	4	3	108 101
Schenectady Schoharie	<i>'</i>	20 19	- 6	15	D	~ 1		5	▲ .		33 18
Schuyler Seneca	2	9 17	1.	1		2 6	1		3		18 41
Steuben	17	40	6 17 42 6	6		8			- 4	•	92
Sullivan Tioga	10 6	47 12	42	28 6		18 6	1	1	3	3	92 150 39 46 138 65
Tompkins	7	12	14	6	1	6 18		2	-		46
Ulster Warren 🗠	10 9	55 16	41 11	8 5	1	18		ź	2	1	65
Washington	11	20	8 17	5	1	26	· 1	1	5 3	1.	46 r 95
Wayne Wyoning Yates	11 11 5 2	20 30 21 12	8 17 11 • 2	5 1 2	•	26 6 5	• .			• .	40 95 44 24
Yates	2	12	• 2	2		2			1		- 24
Metropolitan Cour		25	12	1.	1	15	1				ይን
Albany Broome	13	35 52 32 81 42 69	13 39 22 378 84 3	4 29 20 119 72 5	1 22	15 43 21 166 124 29	i	1		•	82 200 113 899 527 235
Dutchess Erie	15	32 81	22 378	20	109	21 166	11	3		2	113 899
Monroe	18	42	84	72	109 145	124	11 10 16	3 25 24	·	2 3 7 32	527
Nansau New York ^a	56 1	69			I	•		24			1
Niagara Oneida Onondaga	10	14	15	15 35 237 67	9 7 142	36 72	11		2	2	112 • 255
Onondaga	18	·60	173	237	142	167	Ğ	8 2	5	2	813
Orange Rockland	13 13 29 18 56 10 18 18 17 9 73 49	14 44 60 45 28 126 59	15 75 173 20 16 50 22	67 3	۲	36 72 167 39 15 35 43	11 2 6 5 1 51 4	1	. # 1	2 3 33 19	112 ∞255 813 199 75 387 330
Suffolk	73	126	50	3	h."	35	51	11 14		33	387
Westchester	49	99	24	116	4	45	4	14		13	720
Surrent Counties	200	1,154	674	225	18	4 89 1	19	32	77	38	3,124
Matropolitan Counties	398										
Counties New York State	339 737	687 1,841	910 1 ,58 4	730 955	440 4 58	805 1,294	120 1 39	89 121	3 80	105 143	4,228 7,352
	1						*		~~	#	· • • • •

*Includes Fire Districts and Fire Protection Districts. **Includes all five boroughs.

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SCUNCE: Report of the Comptroller on Manicipal Affairs, New York State Department of Audit and Control, 1981.

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NET CHANGE IN NUMBER OF SPECIAL DISTRICTS IN NEW YORK STATE, 1971-1981

In sparsely populated geographic areas of New York State, the provision of some services on a town-wide basis is costly and impractical. Rather than levying taxes on an entire population when these services may only be needed by a few people, town boards, in accordance with the Town Law, may create, "special districts." Thus, only citizens who actually benefit from a type of service are taxed for its use. Although some consolidation of special districts has occurred during the past decade, the number of special districts has increased overall.

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Rural Counties	School Districts	Hind	Lightin	see See	Desines	n Vieter	and Garban	n Park	idated Health	Other	Total
Allegany			1	4	· ·	3			-7	4	6
Cattaraugus			1.	4		ļ	,	`• .			6
Cayuga Chaucaugua		-1	6	2.		5	: 1	•	-1	1	-1
Chenung	•	2	. i.	J.		6		1		-	10
Chanango		-	• -		١.	l					1
Clinton Columbia		1	2	3		6				•	12
Cortland	· .	•	•	1		. 3			•		2
Delaware		1	,	-		~ž		•			ĩ
Essex		3	1	2 2		4	1		-1 -2	2 -	12 13
Franklin Fulton	-4	1	2	2	T	1	I		-2	1.	-2
Generace	· ·	•	•		•	5			-1		4
Greene	-1	-3		5		2					3
Hand Luon Herkimer	-1	1	3	3	•	. 3				1	1
Jefferson	-*	•	J	ĭ	•	3					4.
Leris .		_		-		Ĩ			-		i
Livingston Madison		1 -1	,	2		1			-5	1	-1 14
Montgomery	-2	-1	-4	C		11					-6
Ontario	. –	1	9	1	4.	12		1	, i		28
Orleans				2		2			5		2
Ouwego Otsego		16	1	1		. 2		•	•••		10 .
Putnen	-1	Ŭ	1 î -	4	13	6				1	îĭ
Rensselaer		ļ	-4	6		1				1	5
St. Lawrence Saratoga		1	1 2	4 7	•	3	•	` A			17
Schenectady	i i		ž	2.		J		: ĭ			5
Schoharie		-	-	-				-			Õ.
Schuyler Seneca		1	5	1		12				•	3
Steuben			J	3		· 2			-1		4
Sullivan		1	<u>3</u> . *	11		5			-		20
Tioga		,	4	4			•				> 4 -17
/Tompkins Ulster	1. '	i	1	-65		-11				3	12
Warren	-3'	ī		Ĩ		Ĩ		-		Ĩ	. 4
Washington	•	1 '	1	' с		2	1	r + 1	••	1	12 ¹⁰
Wayne Wyoadng	· 1	1	L	<u>с</u>		2	I			T	12
Vakaa		1 1		1		2					- Ă
Metropolitan Coun Albany	ties			-1		2					K
Broome	-2	2		-4	6	2 7 19. -4		1	-1	•	10
Dutchess Erie	, ī	2 -3 -3	Ī	4	-1 27 36	6	_	, –	•	-1	
Erle	- <u>l</u>	-3	62 6	. 7	27	19.	1	1 12	-2 -3	1	112
Monroe Nassau	1 1	1	D	7	30	-4	1	¹² 3.	. - 3	-1 1 -2 2	ວ <u>ວ</u> 5
New York##	.•					_	10 - 11 - 11 - 11 - 11 - 11 - 11 - 11 -	3			Ó
Niagara Onelda	0	0	13	14	3 6 56	-3	2 2	•	-1 -6 -2	1	3
Onondaga	2	-1	10	20	56	29	×	1	P ~2	- 1	104
Orange RockLand		2 -1 2 -1	1	14 20 25 -40	<i></i>	-3 10 29 8	1	1 2			-5 10 7 112 55 0 39 10 99 10 99 10 99
RockLand	•	-1		40						1 15	-40
Suffolk Westchester	-2 3	1 -1	-126	65	1	4 -26	-2	5		-1	-110 44
		4	,		•			-		•	.
S Factor M B	' 10 ·	10	41	.40	E	103	3	12		12	120
Bural Counties	-10	18	41	78	ຸ 5	103	3	12	-25	13	238
Matropolitan Counties	7 17	-5 13	-45	99 177	134 139	52 155	6	25 37	-15 -40	17 30	261
New York State	-17	13	-4	177	139	155 [.]	9	37	-40	30	499

*Includes Fire Districts and Fire Protection Districts. * **Includes all five boroughs.

SCINCE: Report of the Comptroller on Municipal Affairs, New York State Department of Audit and Control, 1971 and 1981. -28-

DEFINITION OF EXPENDITURES

The following definitions generally apply to expenditures at the county, city, town, and village levels, which appear in the Tables and Charts found in this report:

Expenditures by Function

General Government: Includes expenditures for executive, legislative, judicial, and financial operations.

Education: Mincludes expanditures for community colleges and other educational costs at the county level.

Public Safety: Expenditures for police service (including sheriff, jail, rehabilitation services, probation, etc.), fire prevention and protection, and other public safety measures (such as dog warden, building inspection, civil defense, etc.).

Health: Includes total expenditures for medical facilities, medical personnel, public health and ambulance services, registrar of vital statistics, and other health services. Mental health programs and addiction control services are included at the county level.

Transportation: Expenditures for maintenance and improvement of roads and bridges, landscaping of roads, snow removal, street lighting, and other transportation related activities.

Economic Assistance: Expenditures to promote the economic welfare of a locality's residents. Social service programs are included at the county and city levels.

Culture: Expenditures for libraries, museums, performing arts, parks and playgrounds, youth and adult recreation, festival, etc.

Home and Community Services: Expenditures for the operation and administration of utility systems (water and sewer). Also included are expenditures for garbage collection and disposal, cemeteries, drainage, conservation purposes, and other home and community services.

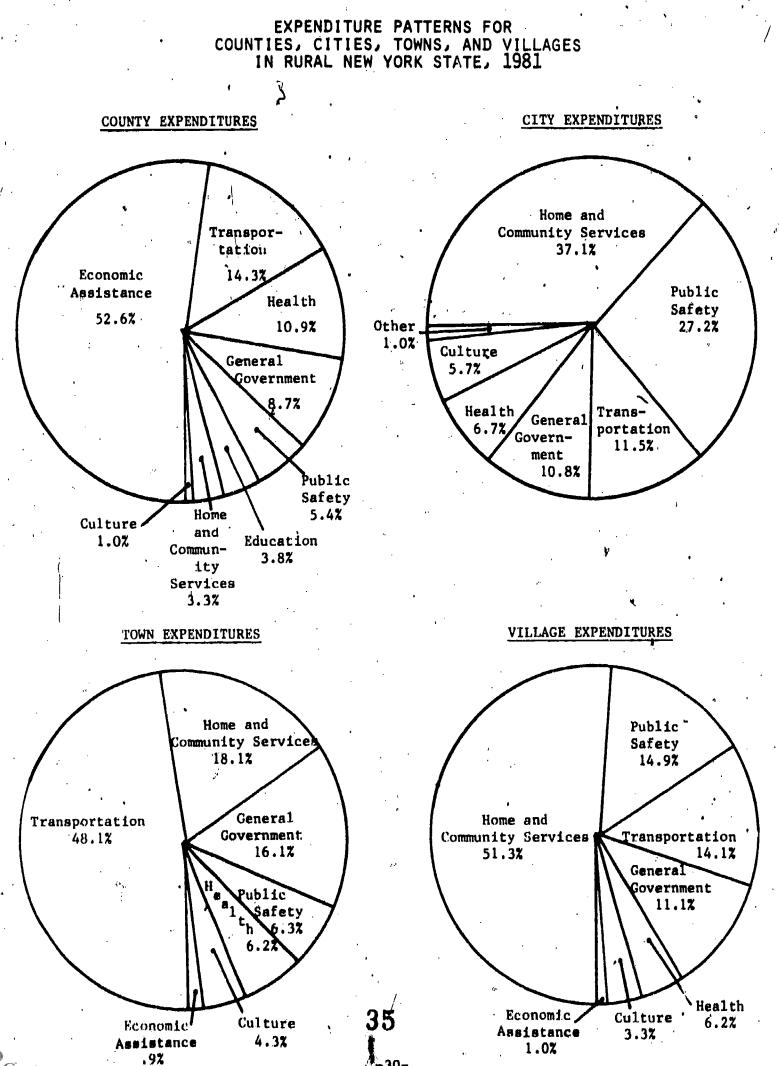
Expenditures by Object

Current Operations: Total expenditures for operating costs. Included in current operations are expenses incurred for personnel services, employee benefits, and contractual expenses.

Equipment and Capital Outlay: Expenses incurred for equipment purchases, and the construction, improvement and acquisition of fixed assets (municipal facilities, public buildings, real property, streets, highways, bridges, and sewers).

SOURCE: Report of the Comptroller on Municipal Affairs, New York State Department of Audit and Control, 1981.

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SUMMARY OF EXPENDITURES BY NEW YORK STATE'S EURAL COUNTIES, 1981 (MILLIONS OF DOLLARS)*/

FUNCTIONS

Bural. Counties	General Government	Blucation	Public ^{to} Sefety	Health	Trans- portation	Economic Ansistance	Oulture	Home Services	Total
Allegany Cattaraugus Chustauqua Chastauqua Chastauqua Chastauqua Chastauqua Chastauqua Chastauqua Chastauqua Chastauqua Chastauqua Chastauqua Chastauqua Continention Columbia Cortiand Delaware Essex Franklin Fulton Genesee Greene Hanilton Genesee Greene Hanilton Herkiser Jefferson Lewis Livingston Madison Montgomery Ontario Orleans Ouvego Otsego Putnan Renseclaer St. Lawrence Saratoga Schenectady Schoharle Schuyler Seneca Steuben Sullivan Tioga Tompkins Ulster Warren' Washington Wayne Wyoming Yates	1.7 52.5 4.8 4.7 4.4 7 82 62 7 63 3.6 4.6 7 60 7 69 3.0 2 3.7 1.4 4 5 1 13.6 4 6 7 60 7 69 3.0 2 3.7 1.4 6 5 1 13.5 6 2 3.6 2 7 6 3.7 6 3.7 6 0 7 6 9 3.0 2 3.7 1.4 4 5 1.5 5 1.4 4 1.4 4 1.4 5 1.5 1.4 4 5 1.5 1.4 4 5 1.5 1.4 4 5 1.5 1.4 4 5 1.5 1.4 1.4 5 1.5 1.5 1.4 5 1.4 4 5 1.5 1.4 5 1.4 5 1.4 5 1.4 5 1.4 5 1.4 5 1.4 5 1.4 5 1.4 5 1.4 5 1.4 5 1.4 5 1.4 5 1.4 5 1.5 5 1.4 5 5 1.4 5 5 1.4 5 5 1.4 5 5 5 5 5 5 1.4 5 5 5 5 5 1.4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	.2 1.3 1.3 1.4 2.3 2.1 1.2 .4 .7 .6 1.1 1.3 .7 .6 1.1 1.3 .7 .6 1.1 1.3 .7 .6 1.1 1.3 .7 .6 1.1 1.3 .7 .6 1.1 1.3 .7 .6 1.1 1.3 .7 .6 1.1 1.3 .7 .6 1.1 1.3 .7 .6 1.1 1.3 .7 .6 1.1 1.3 .7 .6 1.1 1.3 .7 .6 1.1 1.3 .7 .6 1.1 1.3 .7 .6 1.1 1.3 .7 .6 1.1 1.3 .7 .6 1.1 1.3 .7 .6 1.3 .7 .6 1.3 .7 .6 1.3 .5 .6 1.3 .5 .5 1.3 .5 .5 1.3 .5 .5 1.3 .5 .5 .5 .5 .5 .5 .5 .5 .5 .5	1.1 1.6 1.5 4.2.7 1.42.7 1.2.5 1.2.7 1.3.9 1.1.1 1.6 1.5 1.2.7 1.3.9 1.1.1 1.4.2 1.2.2 1.2.	1.5555630777253245287959361409556518448030178 1711133121220 251393	3.9 5.6 9.1 5.3 4.1 3.5 4.1 3.5 4.3 4.5 5.5 4.3 4.6 7.7 1.3 4.0 9.1 4.2 3.0 3.5 4.3 5.5 4.3 5.5 4.3 5.5 4.3 5.5 4.3 5.5 4.3 5.5 4.3 5.5 4.3 5.5 4.3 5.5 4.3 5.5 4.3 5.5 4.3 5.5 4.3 5.5 4.3 5.5 4.3 5.5 4.3 5.5 4.3 5.5 4.3 5.5 4.3 5.5 4.5 5.5 4.5 5.5 4.5 5.5 4.5 5.5 4.5 5.5 4.5 5.5 4.5 5.5 4.5 5.5 4.5 5.5 5	$\begin{array}{c} 15.9\\ 15.9\\ 21.3\\ 19.6\\ 44.2\\ 20.2\\ 10.1\\ 20.9\\ 12.9\\ 12.9\\ 12.9\\ 12.9\\ 12.9\\ 12.9\\ 12.9\\ 12.9\\ 12.8\\ 13.2\\ 15.2\\ 14.4\\ 20.5\\ 2.1\\ 20.5\\ 2.1\\ 20.5\\ 2.1\\ 20.5\\ 2.1\\ 20.5\\ 2.1\\ 20.5\\ 2.1\\ 20.5\\ 2.1\\ 20.5\\ 2.1\\ 20.5\\ 20.5\\ 2.1\\ 20.5\\ $	1.34551212121213112003123241483330013209.641.612	.6 1.4.3.4.8 1.6.7.5.4.2.2.5.2.1.8.3.2.1.8.7.5.5.1.3.4.6.7.4.4.2.2.1.1.6.3.6.5.1.3.8.2.4 1.5.5.1.3.4.6.7.4.4.2.2.1.1.6.3.6.5.1.3.8.2.4	246.480.287.57.37.3.1.3.384.9.9.9.9.9.36.9.5.9.688.1.6.2.20.1.4.7.4.7.2.1.0.8 371.9.1.3.322.222.222.22.3.3.242.7.224.5.222.244.5.1.6.2.2.0.1.4.7.4.7.2.1.0.8 3.1.0.8.1.6.2.2.0.1.4.7.4.7.2.1.0.8
	118.4	51.6	73.4	148.7	194.2	715.0	13 .9	45.1	1,360.3
Percent of Total	: 8.7	3.8	5.4	10.9	14.3	52:6	1.0	3.3	100.0

*Expenditure information includes Current Operations and Equipment and Capital Outlay for each functional area.

##Includes Police, Fire, and other Public Safety.

SOLECE: Report of the Comptroller on Manicipal Affairs, New York State Department of Audit and Control, 1981.

SUMMARY OF EXPENDITURES BY CITIES IN NEW YORK STATE'S RUBAL COUNTIES, 1981 (MILLIONS OF DOLLARS)*

FUNCTIONS

			Home and						
Baral Counties	General Government	Micatic	Public n Sefety	d Health	Trans- portation	Economic Assistance	Oulture	Comun- ity Services	Total
Cattaraugus Cayuga Chautaunua	1.6 1.6 3.0	· · · ·	2.9 5.2 7.4	• .1	2.1 2.4 3.9	•1 •1 •2	.9 1.1 1.9	3.9 5.8 17.5	11.6 16.2 44.1
Channg Channgo Clinton Columbia Cortland Fulton	1.6 .4 .9 .4 .5 1.4		6.1 .9 2.8 .6 2.5 3.6	• • •	2.0 .7 .5 1.1 1.4	•1 •1 •2	•8 •2 •7	3.1 1.8 10.8 .7 2.9 6.0	13.6 3.7 15.9 2.4 7.6 12.9
Gamasee Herkizer Jefferson Modison Montgomery Ontario	· .9 .4 1.8 .9 .9 1.2		2.1 5.3 1.2 2.1 2.9	8.7 .1	• •8 •4 1•8 •7 1•5 1•5	-2 -1	·•• ••• ••• ••• ••• ••• ••• ••• ••• •••	2.3 1.4 5.2 13.8 1.7 5.7	6.6 2.9 15.4 25.8 6.6 12.2
Oswego Otsego Rensselaer St. Lawrence Seratoga	3.8 .8 5.1 .5 1.6		5.3 1.8 11.2 1.7 3.9	.1 .1 .7	4.7 1.5 2.2 .6 2.1	•1 •3 •1 •5 •2 •6	1.3 .6 1.4 .5 .8 1.8	9.1 2.0 10.3 2.7 2.4	24.6 6.8 30.7 6.0
Schenectady Stauben Tompkins Ulster Warren	4.2 .8 · 1.6 1.5 1.2	· ·	14.3 2.7 4.3 3.9 2.4	.7 .2 4.0 .1	2.5 1.1 2.1 1.7 1.5	•6 •1 •1 •2	1.8 .9 1.5 .8 1.0	11.1 3.5 2.4 3.6 3.2	35.2 9.3 12.0 15.5 9.6
SUMMEY:	38.6	•3	97 .6	24.1	41 .2	3.2	20.4	132.9	358.3
Percent of Total	10.8	•1	27.2	6.7	11.5	.9	5.7	37.1	100.0

*Expenditure information includes Current Operations and Equipment and Capital Outlay for each functional area.

**Includes Police, Fire, and other Public Safety.

SOURCE: Report of the Comptroller on Manicipal Affairs, New York State Department of Audit and Control, 1981.

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SUMMARY OF EXPENDITURES BY TOWNS IN NEW YORK STATE'S RURAL COUNTIES, 1981 (MILLIONS OF DOLLARS)*

FUNCTIONS

Baral Counties	General. Government	Public Safety	Health	Trans- portation	Economic Assistance	Gulture	Home and Community Services	Total
Allegany	1.0	1.4	1	5.1 5.3 3.9	.1	• •1 •2 •1	.8 .5 .8 1.9	7.6 7.9
CECCURALIS	1.5	.4		3.9	.1	.1		6.5
Cayuga Chautauqua	2.4	.4 .2 1.2 .5 .2		, 7.2 ,	ĺ	.4 .3	1.9	13.1
Cheming	1.5	•5		3.1	1	.3 .1	.8 .1	6.2
Chanango Clinton	1.5 .7 1.8 1.2	· · · <u>· 2</u>	.1	4.3 /	.1	4	2.5 1.7	9.5
Columbia	1.2	4	· · · ·	4.0		•1	1.7	7.4
Cortland	.7	· •1 •1	4.7	2.0		.1	·.3	12.2
Delaware Essex	1.9	.4	· · .2	. 4.5 /	3	.1 [°] 2.4	.6	13.1 (
Franklin	1.4	.2	-1	4.5 2.1	.3 .2 .1		.3	7.5
Fulton	.5	•2		2.1	•1	· •1		5.2
Censoe Greene	1.2 .7	.5	.1	3.0		.1 .2 .3 .4 .3	.6	5.6
Herd Iton		•]	.2 5.1	1.6	•]	.3	25	3.6 13.8
Herkiner	1.4 1.6	· .3	5. 1	5.7	.1 .2 .1	.3	2.5	8.8
Jefferson Lavis	· .7	.1	••	2.8	• •		<u>.</u>]	3.7 、
Livingston	1.2	22251321322¢17	•	4.2 3.5	a 1	.2 .2	.2 .6 .6 2.5 8 .1 .7 1.3 .2 2.7 .2	6.6 -6.5
Madison	1.1 , 8 1.9 , 8 2.0 , 9 3.2	-2	.1	3. 5 2.1	• *	.1	.2	3.4
Montgomery Ontario	1.9	.6	•	6.3	.	.1	2.7	12.0 3.2
Orleans	.8	•1	,	2.0		-1	1.1	3.2
Oswego.	2.0	.3	.1 .1	4.8	la server	.3 .1 1.0	i.i 1.9	10.1 7.3 15.3 13.2
Otaego Putniam	3.2	3.5 1.2		/ 5.6		1.0	1.9	15.3
Rensselaer	2.1	1.2	7.4	5.4	-1	.5 1.1 .8 .4	'39	22.3
St. Lavrence Saratoga	2.5	4 .8 3.0	2	5.3	.i .2 .1		- 2/4	22.3
Schenectady	2.4 .5 .3 .7	3.0		3.3	• •1	.4	6. 0 '	15.3
Schoharie		.1	•	2.3 1.8	•	•1		3.1
Schuyler Seneca		.1 .2 .5	2.6	1.6		•2	/ 38	. 6.1
Steuben	, 1.8 2.4	.5	.1	6.3	•1	. .2	/ .3	9.4 19.4
Sulliven	2.4	1.1	•1	8.9 3.6	•1	.2 .3 1.5 .2	.3 5.3 9 2.0	5.6
Tioga Tompkins	° 1.0	.1 .5 2.4		3.7	_	.2 /	2.0	5.6 7.4
ULSCEL	4.0	2.4	.]	· 9.3 3.9	.7 •2	1.1	· 9. 6	27.2
Warren	1.8	1.0	2.3	3.9		.2	2.6	<i>·</i> · ·
Washington Wayne	2.4	3 .8 .2 .1	.3 .3	1 5.6	•1 •1	· .2	4.8 .2 .2	14.5
Wyonding	.7	.2	•.3	3.4		p	.2	5.0 2.4
Yates '	.4	•1		1/		/	•2	2.14
SUMMET:	62.7	24,6	24.2	187.7	3.5	16.9	70.9	390.5
Percent of Total	16.1	6.3	6.2	48.1	.9	4.3	18.1	100.0

*Expenditure information includes Current Operations and Equipment and Capital Outlay for each functional area.

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**Includes Police, Fire Protection, and Other Public Safety.

SCIRCE: Report of the Comptroller on Municipal Affairs, New York State Department of Audit and Control, 1981.

SUMMARY OF EXPENDITURES BY VILLACES IN NEW YORK STATE'S RURAL COUNTIES, 1981 (MILLIONS OF DOLLARS)*

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Home and Community Public Loonande General Trans Real Safety portation Health Annistance Culture Services Total Co. 1.9.1 Count les .9 .8 5.1 10.9 1.2 2.8 86.32 Allegany 8.0 3.3 5.8 2.4 5.2 3.2 3.7 3.7 6.29 .1 .1 Cattaraugus .4 2.0 .1 Cayuga Chautauqua 11.0 1/ .4 •1 1 2.7 3.4 4.8 84322 651 .1 634.2.2 .7 .5 .3 Chestung Chenanito **.**1 .1 Clinton 4.2.5 Columbia 1.3 2.5 3.7 .1 .2 .4 .2 Cort Land 046.145 Delaware .1 .2 .1 .2 .6.8.2.3 Essex 6.1 Franklin .5 3.0 .1.4.7 .1 1.7 Fulton .2 Geneeec 2.6 4.6 .6 .1 Greene Ĵ Л ·1.2 1.3 1.0 8.5 7.7 Hamilton 12.7 4.3 2.9 .1 .2 4.2.1.3.2.2.1.1.2.1 2.0 Herkimer 1.0 3.7 5.5 1.8 5.6 3.0 7.9 3.0 7.3 2.6 1.1 .7.3.7 .5 Jefferson 4 .7 Loris 1.9 2.1 2.0 1.2 5.2 1.1 Livingston .5.7.6 .1 Madison .3 •1 Montgomery .1 Ontario •6 1.1 .1 .1 Orleans 3.0 **.**3 4.5.23 4.2 Ommego 4.2.3 1.4 Otsego .4 1.4 Putnam 2.5 Ą Rensselaer 1.3 2.487.327.938.6 .2 4.4 .1 .7 .6.2.1.1 St. Laurence 1.0 3.6 1.0 .6.2 Saratoga Schenectady 1.6 Schoharie 1.0 2.4 7.0 3.3 1.6 1.9 2.5 1.6 •1 .1 Schuyler 4.4 10.4 7.0 122212 •5 Seneca 0.0455275 .1 .1 1.1 Steuben 1.1 •l Sullivan 3.6 3.6 .6 .5 Tioga ۰. Tompkins 5.0 1.1 .2 1.2 1.7 .9 .6 .1 Ulster 1.0 .2 .1.2.3.3 .3 Warren 5.4 2.1 1.1 1.3 .9 .1 Washington .1 Waryme Wyosting 4.6 1.8 .4 .3 2.9 .4 .1 Yates 108.7 211.7 23.4 9.1 29.9 2.2 6.9 31.5 SIMMET: 100.0 3.3 51.3 14.9 14.1 1.0 11.1 4.3 Percent of Total

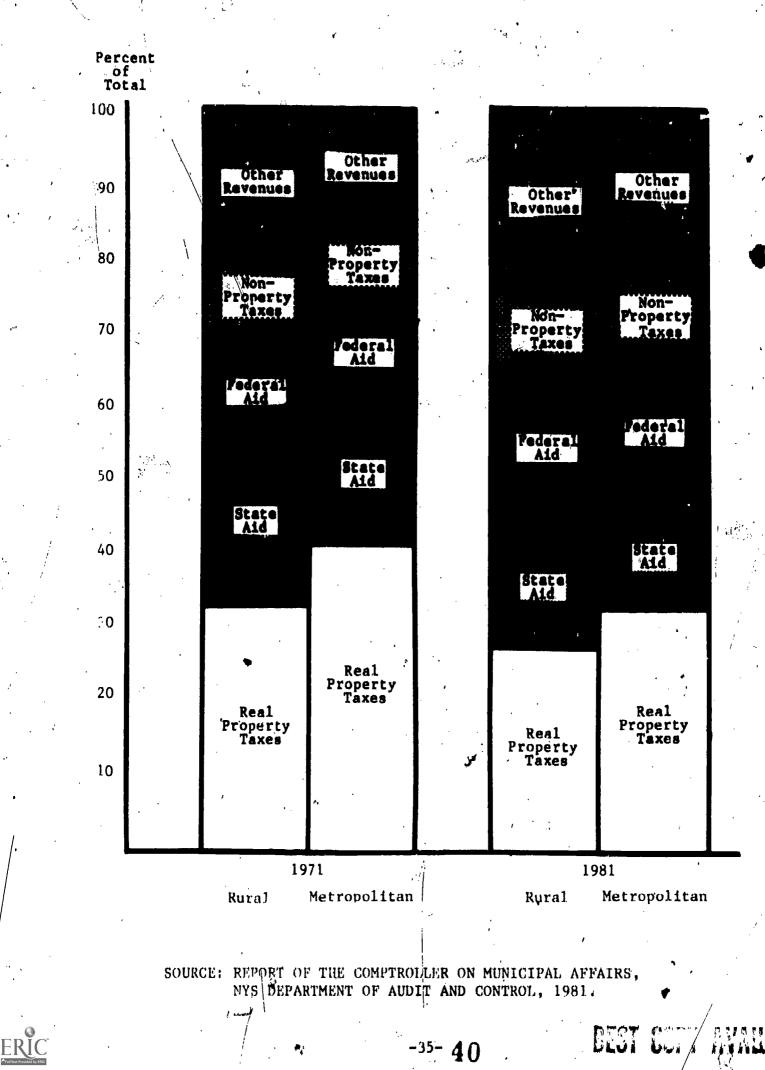
TUNCTIONS

*Expenditure information includes Current Operations and Equipment and Capital Outlay for each functional area.

**Includes Police, Fire Protection, and Other Public Safety.

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SUBCE: Report of the Comptroller on Manicipal Affairs, New York State Department of Audit and Control, 1981. SOURCE OF REVENUES FOR LOCAL GOVERNMENT IN NEW YORK STATE 1971-81 (COUNTIES, CITTES, TOWNS, AND FIRE DIRSTRICTS, EXCLUDING N.Y.C.)



SUMMARY OF TOTAL REVENUES IN NEW YORK STATE'S COUNTIES, CITIES, TOWNS, VILLAGES, AND FIRE DISTRICTS, BY COUNTY, 1971 (MILLIONS OF DOLLARS)

	Real	Non-				
' Rural Counties	Property Taxes	Property Taxes	State Aid	Federal Aid	Other Revenues	Total Revenues
Allegany	<u> </u>	1.6	3.3 6.4	2.3 5.4	4.4	15.8 28.7
Cattaraŭgus Cayuga	8.2	4.1	7.4	4.2	5.1	28.5
Chautauqua	13.9	8.6	10.3	8.1	15.6	56.5
Chemung Chenango	7.9 3.8	6.4 1.4	7.1 3.6	4.8 2.2	5.1 2.3	31.3 13.3
Clinton	4.9	4.0	5.8	3.8	5.4	23.9
Columbia	6.3 3.6	0.0	3.1 3.4	1.8	1.6 1.7	12.8 13.1
Cortland Delaware	6.0	0.0	3.2	1.0	2.5	13.1
Essex	4.6	2.6	3.0	2.2	2.9	15.3
Franklin / Fulton	4.3 4.7	2.2	3.5	2.7	2.7 ···· 2.4	15.4 18.4
Genesee	5.8	2.8	7.5	2.0	3.8	21.9
Greene ·	4.2	2.0	2.8 0.4	2.2	3.4 0.5	14.6
Hamilton . Herkimer	2.7	0.4	4.5	0.2	8.3	4.2
Jefferson	7.2	5.9	7.2	4.1	5.6	30.0
Lewis Livingston	3.1 3.7	0.1	1.9	0.9	2.6 3.0	8.6 12.6
Madison	5.6	2.3	3.7	2.4	5.5	19.5
Montgomery	4.2	2.9	4.0	2.0 2.7	2.4 3.8	15.5
Ontario Orleans	7.1	1.8	2.4	1.9	3.8 1.9	11.2
Oswego	12.0	1.8	6.2	5.2	6.1	. 31.3
Otsego Putnam	4.0 11.0	2.2	4.1	2.2	2.6	15.1 16.8
Rensselaer	14.8	5.6	10.7	6.4	<u>9.1</u>	46.6
St. Lawrence	7.9	5.5	9. 3	6.4	7.3	36.4
Saratoga Schenectady	10.8	1.7	5.6 9.5	2.7	3.7	24.5 48.2
Schoharie	23.2	0.0	1.5	0.6	1.2	6.2
Schuyler	1.6	0.7	1.2	0.7	9.8	5.0 -10.0
Seneca Steuben	7.5	3.3	6.7	4.0	3.1 5.8	27.3
Sullivan	11.6	3.5	5.7	4.2	4.3	29.3
Tioga Tompkins	2.9	1.5 4.1	3.1 5.5	2.5 2.9	2.2 11.0	12.2 29.8
Ulster "	15.3	4.6	8.9	4.7	5.9	39.4
Warren		4.8	3.4#	2.1	3.7	. 19.5
Washington Wayne	4.9 7.0	1.9	3.2 4.9	2.3	1.5	" 13.8 22.6
Wyoming	7.0	0.0	1.9	0 . 9	6.3	13.4
Yates	1.4	1.1	1.3	: 0.9	1.3	·· 6.0
Metropolitan (• • •			
Albany Broome	30.8	21.9	20.7 15.2	16.5 13.5	16.8 26.9	106.7 92.1
Dutchess	25.7	9.5 1.7	10.3	8.2	7.2	53.1
Erie	178.3	34.6	84.5	59. 0	78.4	434.8
Monroe Nassau	99.9 334.4	37.4 76.5	55.7 125.3	78.2 80.1	65.4 90.6	336.6 706.9
Niagara	29.2 34.0	13.9	22.0	12.9	20.4	98.4
Oneida	34.0 65.8	0.4 31.2	19.8 38.0	16.3 32.8	20.2 30.8	90.7 198.6
`Onondaga Orange	33.6	0.3	14.0	14.5	9.6	72.0
Rockland	39.0	0.1	20.2	15.8	15.3	90.4
Suffolk Westchester	154.6 181.0	47.0 8.0	60.1 71.1	57.1 58.3	37.4 49.9	356.2 368.3
SUMMARY :				•	•	
Rural Counties	292.9	111.9	202.9	128.7	187.8	924.2
Metropolitan						
Counties New York State	1,233.3 1,526.2	282.5 394.4	[*] 556.9 759.8	463.2 591.9	468.9 656.7	3,004.8 3,929.0
% of TOTAL:	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	<i>22</i> 447	, , , , , , , , , , , , , , , , , , , ,		0500,	3,72,700
Rural Counties	9 31.7	12.1	22.0	13.9	20.3	100.0
Metropolitan						
Counties New York State	41.0 38.8	9.4 10.0	18.5 19.3	15.4 15.1	15.6 16.7	100.0 100.0
			,			
SOURCE: Report of Av	nt of the Co udit and Con	mptroller on strol, 1971	$\frac{-36-4}{2}$	1	IOTK STATE D	eparcment

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SUMMARY OF TOTAL REVENUES IN NEW YORK STATE'S COUNTIES, CITIES, TOWNS, VILLAGES, AND FIRE DISTRICTS, BY COUNTY, 1981 (MILLIONS OF DOLLARS) ..

Rural Counties	Real Property Taxes	Nor- Proper Taxes	State Aid	Federal Aid	Other Revenues	Total Revenues
Allegany Cattaraugus Cayuga Chautauqua Chemung Chenango Clinton Columbia Cortland Delaware Essex Franklin Fulton Genesee Greene Hamilton Herkimer Jefferson Lewis Livingston Madison Montgomery Ontario Orleans Oswego Otsego Putnam Renselaer St. Lawrence Saratoga Schenectady Schoharie Schuyler Seneca Steuben Sullivan Tioga Tompkins Ulster Warren Washington Wayne Wyoming Yates	9.1 147.6 18.77 18.77 18.77 18.77 18.77 19.14 17.6 18.77 19.6 19.14 17.6 18.77 19.78 19.78 19.78 19.78 19.78 19.78 19.78 19.78 19.78 19.78 19.78 19.78 19.78 19.78 19.78 19.78 19.78 19.78 19.78 10.14 11.05 10.14 10.55 10.18 10.24 10.18 10.24 10.18 10.24 10.18 10.24 10.18 10.24 10.18 10.24 10.18 10.24 10.18 10.14 10.55 10.18 10.24 10.18 10.24 10.18 10.24 10.18 10.24 10.18 10.24 10.18 10.14 10.55 10.14 10.16 10.14 10.55 10.18 10.14 10.18 10.14 10.16 10.14 10.16 10.18 10.14 10.18 10.18 10.14 10.16 10.18 10.14 10.18 10.1	$\begin{array}{c} 4.7\\ 10.6\\ 7.8\\ 19.2\\ 3.5\\ 94.3\\ 4.4\\ 9.3\\ 4.4\\ 9.3\\ 4.4\\ 10.4\\ 7.4\\ 1.5\\ 6.2\\ 10.3\\ 4.5\\ 7.3\\ 4.3\\ 2.9\\ 1.2\\ 9.0\\ 6.2\\ 1.1\\ 3.2\\ 2.1\\ 1.5\\ 1.2\\ 2.1\\ 1.5\\ 1.2\\ 2.1\\ 1.5\\ 1.2\\ 2.1\\ 1.5\\ 1.2\\ 2.1\\ 1.5\\ 1.2\\ 2.1\\ 1.5\\ 1.2\\ 2.1\\ 1.5\\ 1.2\\ 2.1\\ 1.5\\ 1.2\\ 2.1\\ 1.5\\ 1.2\\ 2.1\\ 1.5\\ 1.2\\ 1.5\\ 1.5\\ 1.5\\ 1.5\\ 1.5\\ 1.5\\ 1.5\\ 1.5$	$\begin{array}{c} 7.9\\ 13.1\\ 11.2\\ 22.2\\ 12.7\\ 6.4\\ 12.3\\ 7.7\\ 6.4\\ 7.8\\ 8.4\\ 0.6\\ 13.6\\ 9.0\\ 15.1\\ 120.3\\ 15.1\\ 120.3\\ 15.1\\ 120.3\\ 15.1\\ 120.3\\ 15.1\\ 11.0\\ 0.7\\ 22.9\\ 13.1\\ 20.3\\ 5.2\\ 11.3\\ 11.0\\ 0.7\\ 2.5\\ 8.7\\ 8.9\\ 1.9\end{array}$	10.9 16.6 13.8 27.4 11.9 7.8 18.9 8.8 9.7 10.6 12.7 9.1 10.6 12.7 9.1 19.3 4.6 19.3 4.6 19.3 4.6 19.3 4.6 19.3 4.6 19.3 4.6 19.3 4.6 19.3 4.6 19.3 4.6 11.9 19.3 4.6 11.9 19.3 4.6 11.9 19.3 4.6 11.9 19.3 4.6 11.9 19.3 4.6 11.9 19.3 24.1 20.6 11.9 1.5 6.7 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5	$12.2 \\ 18.2 \\ 11.6 \\ 44.6 \\ 19.4 \\ 19.4 \\ 19.4 \\ 11.6 \\ 8.5 \\ 12.4 \\ 15.5 \\ 12.4 \\ 15.6 \\ 12.3 \\ 14.9 \\ 6.7 \\ 14.9 \\ 8.49 \\ 24.7 \\ 18.3 \\ 15.6 \\ 12.3 \\ 14.9 \\ 6.7 \\ 21.7 \\ 18.3 \\ 15.6 \\ 15.3 \\ 15.6 \\ 15.3 \\ 2.7 \\ 14.9 \\ 11.6 \\ 19.4 \\ 19.4 \\ 15.3 \\ 2.7 \\ 15.3 \\ 15.3 \\ 2.7 \\ 15.3 \\ 15$	44.87 641.46 174.67 37.61.46 174.67 37.61.46 37.69 66.69 172.36 172.56 172.5
Albany Broome Dutchess Erie Monroe Nassau Niagara Oneida Onondaga Orange Rockland Suffolk Westchester SUMMARY: Rural Counties Metropolitan Counties New York State % of TOTAL:	65.0 33.4 53.4 265.3 169.5 547.9 49.2 54.4 113.5 66.1 93.2 370.7 366.0 617.5 2,247.6 2,865.1	52.2 35.6 16.3 108.6 97.1 127.1 33.2 3.6 72.5 1.7 0.9 180.2 105.6 289.3 834.6 1,123.9	46.1 27.3 26.8 195.3 109.6 106.4 39.4 34.1 80.8 31.3 35.7 163.7 150.9 403.5 1,047.4 1,450.9	43.9 42.4 27.0 277.5 164.3 189.8 48.7 45.1 99.3 37.7 31.1 256.8 144.3 486.4 1,407.9 1,894.3	62.6 44.8 28.1 212.4 161.3 382.4 53.6 48.0 93.4 38.0 63.8 137.0 200.1 570.1 1,525.5 2,095.6	269.8 183.5 151.6 1,059.1 701.8 1,353.6 224.1 185.2 459.5 174.8 224.7 1,108.4 966.9 2,366.8 7,063.0 9,429.8
Rural Counties Metropolitan Counties New York State SOURCE: Report Departs	26.1 31.8 30.4 of the Comment of Aud	12.2 11.8 11.9 ptroller on P it and Contro	17.0 14.8 15.4 Aunicipal 21, 1981.	20.6 19.9 20.1 Afairs, New -37- 42	24.1 2.,6 22.2 York State	

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EXAMINING THE ABILITY OF RURAL LOCALITIES TO SUPPORT LOCAL GOVERNMENT SERVICES (SELECTED INDICATORS FOR SEVERAL COMMUNITIES)

Der Contra

			Per	Real Prop- erty (Full Value)	Per Full Capita Value Property Tax-	
Municipality	County	1980 Population	Capita Income*	(Thousands)	Tax Exempt Levy Property	

TYPE A: MUNICIPALITIES WITH LOW BUSINESS/INDUSTRIAL TAX BASE . AND LOW PERCENTAGE OF TAX-EXEMPT PROPERTIES, 1981

Clifton Park	Saratoga	23,989	\$9,123	\$21.6	\$ 32	14.0
Bristol	Ontario	1,882	7,045	18.2	69	3.3
Kinderhook	Columbia	7,674	7,034	15.2	19	13.7
Catskill	Greene	11,453	6,360	17.5	45	12.8
Forestburgh	Sullivan	796	6,184	43.3	368	16.2
Conesus	Livingston	1,970	6,107	16.7	140	4.3
Barre	Orleans	2,164	5,960	15.0	114	1.4
Cape Vincent	Jefferson	1,823	5,622	24.4	144	2.5
Benson	Hamilton	156	5,536	92.9	621	.7
Plerrepont	St. Lawrence	2,207	5,506	14.4	122	4.2
Benson Pierrepont Andes Denning		2,207 1,312 474	5,506 5,188 4,689		122 235 524	4.2 2.4 5.7

TYPE B: MUNICIPALITIES WITH LOW BUSINESS/INDUSTRIAL BASE AND SIGNIFICANT PERCENTAGE TAX-EXEMPT PROPERTIES

Scriba	Oswego	5,455	\$6,668	\$110.8	\$109	41.0
Perrysburg	Cattaraugus	2,180	5,930	20.7	74	49.5
White Creek	Washington	2,988	5,657	23.1	32	51.7
Schoharie	Schoharie	3,107	5 542	21.1	33	44.2
Perth	Fulton	3,261	5,532	21.3	34	50.0
Philadelphia	Jefferson	1 417	4 (913	5 15 .1	70	46.6
Pharsalia	Chenango	606	4 058	27.1	116	40.6
Delaware	Sullivan	د 2,783 ک	5,412/	28.8	110	41.9
Tioga	Tioga	4,432	6,357	23.4	211	53.8

TYPE C: MUNICIPALITIES WITH SIGNIFICANT BUSINESS/INDUSTRIAL TAX BASE AND LOW PERCENTAGE OF TAX-EXEMPT PROPERTIES, 1981

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Victor LeRoy Lake George Arcade	Ontario Genesee Warren Wyoming	5,784 8,019 3,394 3,714 3,331	\$8,327 6,948 6,935 6,541 6,422	\$30.7 16.3 44.8 16.7	\$ 48 13 219 43	13.8 11.5 14.5 14.2
Bainbridge	Chenango	3,331	6,422	16.8	54	10.1

TYPE D: MUNICIPALITIES WITH SIGNIFICANT BUSINESS/INDUSTRIAL TAX BASE AND SIGNIFICANT PERCENTAGE OF TAX-EXEMPT PROPERTIES

OneontaOtsegoSidneyDelawareGlens FallsWarrenJohnstownFultonOgdensburgSt. LawrenceCortlandCortlandElmiraChemung	14,933	\$7,089	\$15.0	\$106	49.0
	6,856	6,309	20.9	40	40.0
	15,897	6,053	19.0	149	42.2
	9,360	5,847	17.3	82	47.9
	12,375	5,305	17.2	92	59.9
	20,138	5,208	16.9	94	47.5
	35,327	5,161	16.8	132	43.1

*The 1980 average per capita personal income in New York State was \$7,500.

SOURCES: Summary Characteristics for Governmental Units and Standard Metropolitan Statistical Areas, 1980 Census of Population and Housing, Bureau of the Census, United States Department of Commerce; and Report of the Comptroller on Municipal Affairs, New York State Department of Audit and Control, 1981.

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			alarad da 1	Towney Maind T	egislators/
	1980 tal Pop. Co	Elected App unty Exec. A	min./Mgr.	Chair 1983 S	upervisors
ton	5034 17686		· ·	\$10,700 F/T 6,500 P/T 6,200 P/T	\$6,480 F/ 4,000 P/
ler	21459			6,200 P/T	3,000 P/
arie	25035 29710	<u>×</u>		5,000 P/T 3,100 P/T	3,500 P/ 2,500 P/
	33733		/	/ 5,500 P/T	4,000 P/ 8,400 P/
	36176 38496			5.800 P/T	4 800 P/
ing	39895 40861 ·	•		12,000 F/T 8,000 F/T	5,250 F/ 4,500 P/
lin	44929	Ì		8,000 P/T 12,500 P/T 16,000 F/T	9,500 P/ 4,000 P/
and	46824]		12,500 F/T	5,000 P/
ingo	49344 49812			19,950 P/T 17,730 F/T	6,400 P/ 6,500 P/
(any	51742	, and the second s	610 000 m/m	11.200 P/T	5,700 P/ 3,000 P/
lonery Ington	53439 54795		\$30,000 F/T	5,000 P/T 8,455 P/T	5.510 P/
n –	54854		25,300 F/T	14 500 P/T 5 500 P/T	7 200 P/ 4 000 P/
on Igston	55153 57006	1		15.000 P/T	⁴ 6.200 P/
0	5907 <i>3</i> 59400	1		6,000 P/T 6,000 P/T	5,000 P/ 3,000 P/
bia,	59487	<i>i</i>	¹ /	5,816 P/T 9,800 P/T	4 494 P/ 6 500 P/
ion Lvan' /	65150 65155		46,380 F/T	12 750 P/T	9,500 P/
lmer	66714 77193	\$46,500 F/T		8,300 P/T 10,000 P/T	4,600 P/ 8,000 P/
5 0 5 4	79894	4401200 1/1	32,480 F/T	8 000 P/T	5 000 P/ 7 000 P/
ton ·	80750 84581		52,400 F/I	15,000 P/T	7,000 P/
4raugue	85697 87805	a an 11	38,455 F/T	9,000 P/T 11,200 P/T	5 000 P/ 5 600 P/
kins erson	88151		•	7,000 P/T	5 500 P/ 7 250 P/
rio ung	88909 97656	37,165 F/T	39,250 F/T	8,067 P/T	5,755 P/
ben .	99217 113901	- •		12,059 P/T 10,000 P/T	2 ,89 4 P/ 5,000 P/
go Lawrence	114254	··· 010 7/7	11 ,500 F/T	10,000 P/T 8,500 P/T	4.500 P/
tauqua nectady	146925 149946	46,910 F/T	48,579 F/T	9,700 P/T	8,000 P/ 8,560 P/
selaer -	151966	"49,081 F/T	41,665 F/T	10,000 P/T 9,700 P/T 15,515 P/T 9,000 P/T	8 560 P/ 6 000 P/
toga er	153759 158158		41,750 F/T	13,500 P/T	5,500 P/
opolit an County		*			
ne	213648	34,000 F/T		7,500 P/T 9,455 P/T	6,500 P
ara hese	227354 245055	40,000 F/T		10,000 P/T	6,500 P/ 6,955 P/ 5,500 P/ 5,000 P/
da land	253466 259530	-		10,000 P/T 13,000 P/T 13,000 P/T	11,000 P/
ge	259603	46,000 F/T 35,000 F/T		12 000 P/T 10,500 P/T	8,000 P/ 7,000 P/
ny mond	285909 352121	-			
daga	463920 7022 38	54,303 F/T 68,872 F/T 81,485 F/T		21,522 P/T 45,000 F/T	12,522 P/ 15,000 P/
chester	866599	81,485 F/T 63,932 F/T		33 455 P/T 34 224 F/T	T(735 E
X	1015472 1168972	-		•	· · · · · · · · · · · · · · · · · · ·
olk j	1284231 1321582	65 000 F/T 72 500 F/T		41,000 P/T	30,000 ⁽ P) 26,000 P/
York	1428285			1	-
18 . (8	1891325 2230936			ł	- -
AVERAGE SALARY:	Ŧ		1		
L COUNTIES (ull Time (F/T)		\$44,914	\$31,690	\$13,455 \$9,237	\$5,865 \$5,532
OPOLITAN COUNTIES		456 100			
ull Time (F/T) Part Time (P/T)		\$44,914 \$56,109	\$31,690	ł	\$13,455 \$9,237 \$39,612 \$17,143

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SOURCE: EXECUTIVE, LEGISLATIVE, AND ADMINISTRATIVE POSITIONS IN NEW YORK STATE COUNTIES, WIS ASSOCIATION OF COUNTIES, 1983. -39- 44

	·	VILLAGES	1 1 1	
Population	ľ	layo ŕ	Tr	ustee
Range	Salary	Range	, Salary	Range
Under 3,000	\$1,185	(\$0-\$12,000)	\$ 599	(\$0~\$2580)
3,000- 5,999	\$2,585	(\$0-\$8,000)	\$1,354	(\$0-\$9,000)
6 ,000	\$4,875	(\$0-\$38,000)	\$2,282	(\$0 -\$9,00 0)

AVERACE SALARIES FOR ELECTED VILLAGE AND CITY OFFICIALS IN NEW YORK STATE, 1980

CITIES

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		Ma	Alderman/Councilman			
	Population Range	Salary	Range	Salary	Lange	
	Under 10,000	\$4,419	(\$1 ¹ ,200- \$6,233)	\$2,741	(\$800- \$12,243)	
	10,000- 19,999	\$9,018	(\$0-\$21,000)	\$3,018	(\$0-\$15,000)	
	20,000 J 29,999	\$15,330	(\$ 4,500- \$28,000)	\$4,168	(\$2,500- \$9,000)	
r	Over 30,000	\$24,798	(\$ 5,000- \$80,000)	\$8,574	(\$ 2,000- \$35,000)	

SOURCE: Reports No. 81-1, 81-2, and 81-3, New York Conference of Mayors and Municipal Officials, 1981.

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THE DESCLIPTION OF THE VILLAGE OF ROBBINLE: REAGING THE MINISTER AND COSTS FOR LOCAL DESEMBLY

On December 31, 1977, the Village of Resentals in the County of Ulster was dissolved by local reference. The village's population was 1,220 with a high proportion of elderly, low and moderate income residents (1960 per capita income was \$6,000). In addition, there were no major industries, but a number of small businesses. Population in the Town of Resentals (population 4,222) which surrounded the village, was increasing. At the time of dissolution the municipal water system serving the village needed extensive improvements and construction of a new sense system was considered essential as a matter of public health and safety. With the village's dissolution, the Town of Resentals essend responsibility for administering services and for providing leadership formerly within the authority of the village.

A major consideration in deciding to dissolve the Village of Rosendale was to reduce the tax burden imposed on local property taxpeyers. It was thought that the residents who stood to gain most were those who lived in the former village. Did local residents make a good decision? Have benefits outweighed costs? If so, by how much? Is this an alternative residents of other rural communities in New York State may want to emplore for themselves? The number of other villages that have been dissolved is very small indeed.

The financial summary for Rosendale, given balow, will show the answer is neither black nor white. Perhaps, the current financial incentive to streamline local government in New York State is not enough. Certainly, a more exhaustive study, both of Rosendale and other communities, is required before the above questions can be answered. The intent of this summary, therefore, is to stimulate such discussion and inquiry on a topic of increasing public interest and importance.

	1977 - Village		colution Conjuined	1979 Combined	1981 Combined
Function					
A: EXPENDICUES (Th	oueende of	Dollars)			
General Government Public Safety Transportation Oulture/Recreation Economic Assistance Health Home and Community [#]	25.4 31.5 35.2 1.2 71.2	90.4 63.9 163.0 40.7 14.0 99.4	115.8 95.4 198.2 41.9 14.0	122.1 96.2 193.4 55.3 22.0 0.1 1,286.8	159.0 92.2 203.8 82.6 28.6 0.1 421.3
TOTAL.	164.5	471.4	635.9	1,775.9	987.6
B: INVINUES (Thouse	als of Doll	lars)			
Real Property Tax Other Property Tax Sales Tax	71.2 2.2	241.9	313.1 4.5	313.9 .3	358.9
Other Taxes State Aid [®] Federal Aid [®] Other Governments Utility Revenue All Other	3.7 12.8 42.1 2.1 35.4 10.3	8.0 94.0 387.6 23.9 0.1 45.7	11.7 106.8 429.7 25.0 35.5 56.0	0.7 117.7 487.3 1.6 35.6 77.7	0.9 105.2 1,036.9 3.5 67.8 68.8
TUTAL	179.8	803.4	983.2	1,034.7	1,645.7
C. PER CAPITA STATE	aid and fe	CERVE. TENED	ue sensunc	, (Thousands of	Dollars)
State Federal	12 .8 42.1	84.0 33.4	96.8 75.5	96.3 38.9	88.9 30.9
TOTAL	54.9	117.4	172.3	135.2	119.8
D: . HAL PRESETT DE	(CH \$ 50,	000 HEINE() ***		,	
	\$492	\$223	-	\$242	\$252

*Includes extensive saver and water projects within the village, funded with state and federal categorical grant dollars.

**This does not include fees for utilities (water, sever, etc.) and county and school taxes.

SCUNCH: Data based on financial records kept by the New York State Department of Audit and Control.

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