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Comptroller

COUNTY OF ONONDAGA

Office of the
County Comptroller

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February 8, 2010

Onondaga County collects sale tax imposed upon the sale of goods and services sold within the county. The sales tax proceeds are presently divided amongst the County, the City of Syracuse and the various towns, villages and school districts. Every ten years the Onondaga County Legislature decides how sales tax will be shared with other government entities. During 2010 the Onondaga County Legislature must determine how the County will distribute sales tax proceeds for the next decade. It is a substantial process and decision involving hundreds of millions of dollars, numerous governmental entities and all the citizens of our county.

There are legal, financial and political ramifications in all aspects of the new agreement. Our report details the current status of sales tax allocation and reviews prior legislation and financial data. We hope decision makers and the public will find it useful in understanding and participating in the process.

Formulation of the next sharing agreement has started with the creation of the Sales Tax Review Committee. The Onondaga County Legislature has sole decision-making power in allocating sales tax and the City of Syracuse can either reach an agreement with the County Legislature or by statute receive a fixed statutory percentage of the gross sales tax proceeds. This is commonly known as "preempt".

Towns are not permitted to institute sales tax. Towns only share a portion of sales tax revenue if by agreement with the County or if the City preempts. School districts only share by agreement and villages receive a share only if the Towns receive a share. The current sharing process can be confusing with its differences in payment structure-credits on real property tax bills or cash, and different allocations of the 1% and 3% taxes.

The current agreement affects only the 3% sales tax. The State Legislature must agree to renew the 1% sales tax every two years. Having to ask Albany for an extension of the 1% sales tax and its related political pressure must be considered in formulating a new 3% agreement. Our report provides more detail on the 1% sales tax.

Onondaga County government shares sales tax in greater amounts than all but one county and is one of only four counties to share with school districts. The City of Syracuse, all the school districts, villages and a few town governments receive their sales tax distribution in the form of cash. The majority of town governments however have agreed

to receive their distributions in the form of sales tax credits used to reduce the amount of county real property taxes paid and collected from their constituents.

For the County to increase the bottom line solely based on a new agreement, the County must retain sales tax currently distributed to entities receiving sales tax in cash. Since the County currently credits towns with sales tax by reducing the county real property tax bill, those receiving cash represent an immediate increase in revenue to the County without any thought of real property tax being increased.

For those town governments receiving credits to the county real property bill, the new agreement will not affect them. However, the County will only realize a revenue increase if the credit is reduced. Allocating less credit to town taxpayers may not affect the town government but it will extract more money from the taxpayers in any event by way of more real property tax dollars coming to the County.

If the County allocates less sales tax to the villages and school districts the loss of sales tax revenue would require a hard look at the services they deliver and how to fund the services. Since all villages except Fabius receive cash they will need to either replace this revenue stream or cut expenditures. The school districts will have the same quandary.

We welcome questions and hope this report is useful to the county taxpayer in understanding the sales tax process.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert E. Antonacci II, CPA". The signature is stylized and cursive.

Robert E. Antonacci II, CPA

Onondaga County Sales Tax

Sales Tax -Overview

New York State currently imposes a 4% sales tax. New York State counties and cities are authorized to levy a local sales tax up to a combined maximum of 3% within their respective jurisdictional limits which is imposed in addition to the State sales tax of 4 percent. Cities generally have a right to pre-empt the county and levy a sales tax directly within their borders (i.e., rather than take a distribution from the county). Onondaga County has elected to share their sales tax with the city, the towns and villages and school districts within their borders.

In 2004 the New York State Comptroller's Office performed a survey of counties in New York State in order to determine how many counties share a portion of the sales tax. The survey noted the majority of counties (43 out of 57), pursuant to statute or agreement, share sales tax with other local governments located within their boundaries. The proportion of sales tax retained by each county varies greatly. The county with the lowest percentage of retention is Monroe County which retains 31% of the sales tax. Onondaga County retained 39% of sales tax in 2004. There were 14 counties in the State retaining 100% of the sales tax revenue generated within their borders. The following illustrates the results of this survey of counties in New York State and the amount of sales tax generated by each and the amount of sales tax retained by each county.

Amount of Sales Tax Retained by Counties in New York State For the Year Ended 2004							
County	Amount Collected	Amount Retained	Pct Retained	County	Amount Collected	Amount Retained	Pct Retained
Allegany	13,525,392	13,525,392	100.00%	Columbia	25,092,773	17,404,941	69.36%
Delaware	18,045,692	18,045,692	100.00%	Rensselaer	57,788,846	38,683,653	66.94%
Essex	17,886,661	17,886,661	100.00%	Chenango	15,784,474	10,526,319	66.69%
Franklin	12,481,825	12,481,825	100.00%	Broome	98,858,189	65,718,647	66.48%
Greene	22,642,246	22,642,246	100.00%	Tompkins	39,144,737	25,869,514	66.09%
Hamilton	2,530,501	2,530,501	100.00%	Oneida	88,436,683	58,000,066	65.58%
Lewis	6,295,562	6,295,562	100.00%	Fulton	12,054,034	7,881,186	65.38%
Putnam	36,716,813	36,716,813	100.00%	Steuben	34,498,595	22,154,454	64.22%
Seneca	15,329,196	15,329,196	100.00%	Wayne	29,774,426	18,658,805	62.67%
Sullivan	30,050,017	30,050,017	100.00%	Chemung	46,686,558	29,179,099	62.50%
Suffolk	1,081,762,708	1,081,762,708	100.00%	Clinton	36,386,153	22,582,434	62.06%
Washington	14,461,234	14,461,234	100.00%	Cayuga	26,728,953	16,498,347	61.72%
Wyoming	12,818,437	12,818,437	100.00%	Schenectady	76,023,891	46,798,675	61.56%
Yates	7,935,958	7,935,958	100.00%	Montgomery	20,544,211	12,357,422	60.15%
Rockland	147,829,374	144,674,552	97.87%	Albany	211,872,307	127,180,132	60.03%
Schoharie	11,525,066	10,978,253	95.26%	Niagara	85,179,754	49,101,218	57.64%
Livingston	22,065,037	20,973,819	95.05%	Cortland	21,936,845	12,287,585	56.01%
Nassau	934,445,434	883,892,000	94.59%	Madison	17,833,536	9,962,131	55.86%
Oswego	22,768,521	20,833,276	91.50%	Ontario	49,901,769	27,593,137	55.29%
Orleans	11,338,949	9,921,334	87.50%	Erie	481,872,848	262,760,725	54.53%
Ulster	91,463,758	78,300,021	85.61%	Warren	40,147,300	21,316,673	53.10%
Dutchess	147,933,117	123,701,523	83.62%	Saratoga	85,153,719	43,048,579	50.55%
Westchester	398,111,009	318,184,668	79.92%	Genesee	28,233,468	14,119,689	50.01%
Orange	181,933,402	140,926,670	77.46%	St Lawrence	33,102,281	16,551,141	50.00%
Otsego	29,367,301	22,407,165	76.30%	Chautauqua	43,602,638	21,798,977	49.99%
Schuyler	7,499,831	5,624,874	75.00%	Jefferson	44,103,310	18,584,160	42.14%
Tioga	15,609,610	11,502,566	73.69%	Onondaga	220,729,641	92,329,739	41.83%
Cattaraugus	29,043,982	20,869,016	71.85%	Monroe	375,173,108	118,144,842	31.49%
Herkimer	22,030,108	15,549,096	70.58%	Total	<u>5,712,091,788</u>	<u>4,347,913,365</u>	

Source: Office of the New York State Comptroller

Onondaga County Sales Tax

The total local gross sales tax received by Onondaga County for the year 2008 was \$293,804,505. The amount retained by the county was \$143,714,592. The amount paid to the City of Syracuse the various school districts and the villages totaled \$91,127,796; the amount given as a sales tax credit against county property taxes was \$58,962,117. The 3% and the 1% sales tax amounts and the method of payment to each entity is illustrated in Exhibit A.

The legislative history of the local sales tax is presented in Exhibit B.

Distribution of the 3% Sales Tax

Resolution 201 dated June 14, 2000 provides for the distribution of the 3% sales tax for the period January 2001 through December 2010. The resolution set forth the following distribution percentages and instituted the following guaranteed amounts:

Distribution of the 3% Sales Tax		
Entity	Initial Distribution Pct.	Guaranteed Amount
Onondaga County	38.23%	
City of Syracuse	25.89%	47,000,000.00
Towns and Villages	28.92%	54,500,000.00
Schools Districts	6.96%	12,500,000.00

Resolution 201 of 2000 states beginning with the calendar year 2001 as the base year, in the event that, for two consecutive years, the total net collections for a calendar year are less than the total net collections for the immediately preceding calendar year, then the distribution formula in this resolution is rescinded and on the thirtieth day of the next succeeding calendar year, the county shall retain 100% of the sales tax.

The resolution further states in the event the total net collections for a calendar year increase by an amount up to 2% over the total collections received for the immediately preceding calendar year, the following will occur. The city, towns and the school districts shall each receive an amount equal to the amount each received the preceding calendar year increased by the same percentage as the total net collection increased.

In the event the total net collections in a calendar year increase by greater than 2% over the total net collections received for the immediately preceding calendar year, then the remaining monies in excess of 2% is set aside for the County. The following chart illustrates the growth of the 3% sales tax from 2001 through 2009:

Onondaga County Sales Tax

Growth of the 3% Sales Tax											
Year	Sales Tax	Inc	Pct	County	Pct	City	Pct	Town Villages	Pct	School	Pct
2001	175,948,835			61,448,835	34.92%	47,500,000	27.00%	54,500,000	30.97%	12,500,000	7.10%
2002	192,702,237	16,753,402	9.52%	75,912,237	39.39%	48,450,000	25.14%	55,590,000	28.85%	12,750,000	6.62%
2003	196,233,920	3,531,683	1.83%	77,303,492	39.39%	49,337,951	25.14%	56,608,806	28.85%	12,983,671	6.62%
2004	198,806,372	2,572,452	1.31%	78,316,872	39.39%	49,984,728	25.14%	57,350,897	28.85%	13,153,875	6.62%
2005	208,041,250	9,234,878	4.65%	85,141,960	40.93%	50,984,422	24.51%	58,497,915	28.12%	13,416,953	6.45%
2006	212,184,820	4,143,570	1.99%	86,838,759	40.93%	52,000,134	24.51%	59,662,128	28.12%	13,683,799	6.45%
2007	216,470,136	4,285,316	2.02%	88,617,155	40.94%	53,040,136	24.50%	60,855,370	28.11%	13,957,475	6.45%
2008	220,008,449	3,538,313	1.63%	90,064,859	40.94%	53,906,470	24.50%	61,850,975	28.11%	14,186,145	6.45%
2009	207,979,479	(12,028,970)	-5.47%	78,035,889	37.52%	53,906,470	25.92%	61,850,975	29.74%	14,186,145	6.82%

As noted there were 7 increases and one decrease from 2001 through 2009. In 4 instances the increases were under 2%; and the percentage distribution among the various entities remained the same in the subsequent years. There were 3 instances in which the sales tax increased by more than 2%. Monies in excess of the 2% are set aside for Onondaga County and therefore the County's percentage increased in subsequent years.

In the years from 2001 to 2002 the increase was \$16,753,402 or 9.52%, and the County's share went from 34.92% to 39.39%. In the years from 2004 to 2005 the increase was \$9,234,878 or 4.65% and the County's share went from 39.39% to 40.93%. Finally in the years from 2006 to 2007 the increase was \$4,285,316 or 2.02% and the County's share went from 40.93% to 40.94%.

In the years 2008 to 2009 the cash collected from sales tax decreased by 12,028,971 or 5.47%. Since the resolution indicates that the city, towns and villages and school districts are guaranteed at least the amount that each received in the previous year, Onondaga County's share decreased to \$78,035,889 or 37.52%

Towns and Villages

By utilizing the distribution formula which was established in resolution 201 of 2000, by the year 2008, the amount of the 3% sales tax retained by Onondaga County was 40.94% while the amount distributed to the city was 24.50%, the amount distributed to the towns and villages was 28.11% and the amount distributed to the schools was 6.45%. This is illustrated as follows:

Onondaga County Sales Tax

3% Sales Tax Distribution for the Year 2008		
Entity	Pct.	Amount
Onondaga County	40.94%	90,064,858.53
City of Syracuse	24.50%	53,906,470.02
Towns and Villages	28.11%	61,850,975.08
Schools	6.45%	14,186,144.74
Total	<u>100.00%</u>	<u>220,008,448.37</u>

Towns

The amount distributed to each town is based on the percentage of the population in that town to the total population of all towns in Onondaga County. This is illustrated as follows:

Amount Allocated to Each Town			
Towns	Population	Pct.	Amount Allocated
Camillus	23,152.00	7.48%	4,626,452.94
Cicero	27,982.00	9.04%	5,591,328.15
Clay	58,805.00	19.00%	11,751,685.27
Dewitt	24,942.00	7.78%	4,812,005.86
Elbridge	6,091.00	1.97%	1,218,464.21
Fabius	1,974.00	0.64%	395,846.24
Geddes	17,740.00	5.73%	3,544,060.87
Lafayette	4,833.00	1.56%	964,875.21
Lysander	19,285.00	6.23%	3,853,315.75
Manlius	31,872.00	10.30%	6,370,650.43
Marcellus	6,319.00	2.04%	1,261,759.89
Onondaga	21,063.00	6.80%	4,205,866.31
Otisco	2,561.00	0.83%	513,363.09
Pompey	6,159.00	1.99%	1,230,834.40
Salina	33,290.00	10.75%	6,648,979.82
Skaneateles	7,323.00	2.36%	1,459,683.01
Spafford	1,661.00	0.54%	333,995.27
Tully	2,709.00	0.87%	538,103.48
Van Buren	12,667.00	4.09%	2,529,704.88
Total Town	<u>310,428.00</u>	<u>100.00%</u>	<u>61,850,975.08</u>

As illustrated, the total distributed to the towns was \$61,850,975. Since the Town of Camillus had a population of 23,152, which represents 7.48% of the total population of all towns in Onondaga County, then the Town of Camillus received \$4,626,452 (61,850,975 x 7.48%).

Village

Each village receives a percentage of the towns sales tax based on the total taxable assessed value of the village in comparison with the total assessed value of the town. For example,

Onondaga County Sales Tax

the total assessed value of the Village of Camillus in 2008 was \$45,810,665 which is equal to 3.17% of the total assessed value of the Town of Camillus of \$1,444,403,049. Therefore, since the total sales tax for the Town of Camillus was \$4,626,452 then the amount apportioned to the Village of Camillus was \$146,658 ($\$4,626,452 \times 3.17\%$). The 3% sales tax allocated to each village is illustrated as follows:

3% Sales Tax Allocated to the Villages					
Towns Villages	Amount Allocated	Village Assesment	Town Assesment	Village Percent	Village Amount
Camillus	4,626,452.94				
Camillus		45,810,665.00	1,444,403,049.00	3.17%	146,658.56
Cicero	5,591,328.15				
Cicero		4,607,259.00	99,954,477.00	4.61%	257,760.23
Clay	11,751,685.27				
N. Syracuse		8,797,849.00	143,324,284.00	6.14%	721,553.48
Dewitt	4,812,005.86				
E. Syracuse		169,811,611.00	2,465,120,674.00	6.89%	331,547.20
Elbridge	1,218,464.21				
Elbridge		42,688,718.00	242,641,847.00	17.59%	214,327.85
Jordan		38,116,628.00		15.71%	191,420.73
Fabius	395,846.24				
Fabius		11,887,402.00	105,355,642.00	11.28%	44,651.46
Geddes	3,544,060.87				
Solvay		238,550,501.00	844,684,869.00	28.24%	1,000,842.79
Lafayette	964,875.21				
Lysander	3,853,315.75				
Baldwinsville		227,828,218.00	1,407,158,593.00	16.19%	623,851.82
Manlius	6,370,650.43				
Fayetteville		293,587,691.00	2,363,941,992.00	12.42%	791,234.78
Manlius		269,903,333.00		11.42%	727,528.28
Minoa		141,603,032.00		5.99%	381,601.96
Marcellus	1,261,759.89				
Marcellus		67,817,270.00	316,298,065.00	21.44%	270,521.32
Onondaga	4,205,866.31				
Otisco	513,363.09				
Pompey	1,230,834.40				
Salina	6,648,979.82				
Liverpool		127,770,005.00	1,677,777,838.00	7.62%	506,652.26
Skaneateles	1,459,683.01				
Skaneateles		398,158,504.00	1,178,562,568.00	33.78%	493,080.92
Safford	333,995.27				
Tully	538,103.48				
Tully		27,835,888.00	179,091,922.00	15.54%	83,621.28
Van Buren	2,529,704.88				
Van Buren		75,828,622.00	580,635,595.00	13.06%	330,379.46
Town & Village	<u>61,850,975.08</u>				<u>7,117,234.38</u>

School Districts

By the year 2008 the percentage of the 3% sales tax that was distributed to schools was 6.45% which equates to \$14,186,144. Baldwinsville, for example, has 8.13% of the total number of students in Onondaga County. Therefore, the amount distributed to the

Onondaga County Sales Tax

Baldwinsville School District is \$1,153,773.31 (\$14,186,144 X 8.13%). This is illustrated as follows:

3% Sales Tax Spread to the Various Schools			
Schools	Students	Pct	Sales Tax
Baldwinsville	5,805	8.13%	1,153,773.31
Cato-Meridian	36	0.05%	7,155.18
Cazenovia	79	0.11%	15,701.65
Central Square	939	1.32%	186,631.03
Syracuse	18,522	25.95%	3,681,341.83
ESM	3,542	4.96%	703,990.54
F-M	4,555	6.38%	905,329.45
Fabius	858	1.20%	170,531.87
Homer	28	0.04%	5,565.14
J-D	2,791	3.91%	554,725.46
J-E	1,344	1.88%	267,126.84
Lafayette	885	1.24%	175,898.26
Liverpool	7,613	10.67%	1,513,122.52
Marcellus	2,036	2.85%	404,665.37
Moravia	4	0.01%	795.02
North Syracuse	9,655	13.53%	1,918,980.42
Onondaga	943	1.32%	187,426.05
Phoenix	255	0.36%	50,682.55
Lyncourt	329	0.46%	65,390.43
Skaneateles	1,493	2.09%	296,741.35
Solvay	1,580	2.21%	314,033.05
Tully	1,184	1.66%	235,326.03
West Genesee	5,002	7.01%	994,172.97
West Hill	1,897	2.66%	377,038.41
	<u>71,375</u>	<u>100.00%</u>	<u>14,186,144.74</u>

Additional 1% Sales Tax

In 2004, Onondaga County obtained special state approval (Article 29, subpart B, sec 1210, par 37) in order to exceed the 3% maximum limit. The additional 1% must be approved by the New York State Legislature every two years. Resolution 163 dated July 15, 2004 established the distribution formula for the additional 1% for the period December 1, 2005 – December 31, 2010 as follows:

Onondaga County Sales Tax

Additional 1% Sales Tax Distribution	
Entity	Percent
County	72.70%
City	11.35%
Towns & Villages	13.04%
School Districts	2.91%
Total	<u>100.00%</u>

Onondaga County is one of 52 out of 57 counties in New York State that imposed a local sales tax above the 3% rate restriction. Currently, the total sales tax imposed in Onondaga County is 8% (4% State 4% local). The current local sales tax amount for each of the 57 Counties is illustrated is as follows:

Counties in New York State Local Sales Tax		
4.75% Oneida	4.00% Livingston	4.00% Wyoming
4.75% Erie	4.00% Madison	4.00% Yates
4.50% Allegany	4.00% Monroe	3.75% Chautauqua
4.25% Herkimer	4.00% Montgomery	3.75% Dutchess
4.25% Nassau	4.00% Niagara	3.75% Essex
4.25% Suffolk	4.00% Onondaga	3.75% Jefferson
4.00% Albany	4.00% Orleans	3.75% Lewis
4.00% Broome	4.00% Oswego	3.75% Orange
4.00% Cattaraugus	4.00% Otsego	4.00% Rockland
4.00% Cayuga	4.00% Rensselaer	4.00% Putnam
4.00% Chemung	4.00% Schenectady	4.00% Sullivan
4.00% Chenango	4.00% Schoharie	4.00% Franklin
4.00% Clinton	4.00% Schuyler	3.00% Hamilton
4.00% Columbia	4.00% Seneca	3.50% Ontario
4.00% Cortland	4.00% Steuben	3.00% Saratoga
4.00% Delaware	4.00% Tioga	3.00% St Lawrence
4.00% Fulton	4.00% Tompkins	3.00% Warren
4.00% Genesee	4.00% Ulster	3.00% Washington
4.00% Greene	4.00% Wayne	3.00% Westchester

The additional sales tax in excess of 3% for these counties is scheduled to expire on November 30, 2011.

The total local sales tax (the 3% and 1%), the amount retained by the county and the amount distributed to other entities for the years from 2001 to 2008 is illustrated as follows:

Onondaga County Sales Tax

Sales Tax (3%+1%) 2001 - 2008					
Year		County	Shared Sales Tax		
			City	Town	School
2001	175,948,835	61,448,835	47,500,000.00	54,500,000.00	12,500,000.00
2002	192,702,237	75,912,237	48,450,000.00	55,590,000.00	12,750,000.00
2003	196,233,921	77,303,493	49,337,951.00	56,608,806.00	12,983,671.00
2004	212,438,634 *	83,687,166	53,412,151.00	61,283,532.00	14,055,785.00
2005	245,753,193 *	103,536,422	59,000,784.00	67,697,714.00	15,518,273.00
2006	282,435,128 *	137,910,733	59,973,544.00	68,822,768.00	15,728,083.00
2007	287,241,991 *	140,068,293	61,072,742.00	70,084,020.00	16,016,936.00
2008	293,804,506 *	143,714,592	62,282,323.00	71,473,981.00	16,333,610.00

* Includes both the 1% and the 3% sales tax

Amounts are on the Cash Basis

In 2008 all the towns and the Village of Fabius received sales tax as a credit against the County tax rate, except for Geddes which received all cash, Cicero received \$600,000 cash, Dewitt received \$500,000 cash and Van Buren received \$300,000 cash. The City, the school districts and other villages received cash. The towns that have taken sales tax credits are illustrated as follows:

Sales Tax Credits as a Percentage of Net Property Tax			
Town	Sales Tax Credits	Net County	Pct of Property Tax
		Property Tax Levied	
Camillus	5,176,777.63	8,860,712.29	58.42%
Cicero	5,563,384.35	14,413,564.10	38.60%
Clay	12,746,240.92	20,766,289.54	61.38%
Dewitt	4,677,545.17	21,420,839.66	21.84%
Elbridge	939,160.97	1,654,547.27	56.76%
Fabius	457,433.46	490,563.37	93.25%
Geddes		10,894,314.71	0.00%
Layfayette	1,114,994.10	1,632,048.70	68.32%
Lysander	3,731,916.00	9,563,948.38	39.02%
Manlius	5,165,789.13	17,137,515.03	30.14%
Marcellus	1,145,459.17	2,030,760.00	56.41%
Onondaga	4,860,230.71	7,286,511.80	66.70%
Otisco	593,234.04	743,861.43	79.75%
Pompey	1,422,332.22	3,431,932.66	41.44%
Salina	7,097,973.84	12,242,692.16	57.98%
Skaneateles	1,116,989.66	8,671,467.01	12.88%
Spafford	385,959.50	2,243,875.60	17.20%
Tully	525,192.24	1,353,542.41	38.80%
Van Buren	2,241,504.69	3,970,844.35	56.45%
	58,962,117.80	148,809,830.47	39.62%

As illustrated the Town of Camillus was given a sales tax credit against the county property tax of \$5,176,777.53 which is 58.42% of the total County property tax. This reduces the

Onondaga County Sales Tax

County property tax in the Town of Camillus by \$5,176,777.53 which is 58.42% of the County tax levied in that town.

The County property tax required to be collected by each town is legislatively set through the County budget process. As stated above for towns which elect to take sales tax credits, the amount to be collected is reduced by the budgeted sales tax credit amount. When local sales tax collections are less than the budgeted sales tax credit amount the County ends up with a cash shortfall and less sales tax revenues than budgeted. In order to make up this shortfall in cash/revenues a receivable is recognized by the County. Diligent conservative budgeting of sales tax will minimize these shortfalls.

In order for the County to rectify the above situation, the shortfall in local sales tax collections is deducted from the amount of sales tax credits applied towards the County property tax for each town electing to receive sales tax credits. The process is on a two year lag. See Exhibit C for Town of Tully's 2008 Abstract.

City of Syracuse Agreement (Contract #43304)

The County of Onondaga was authorized by NYS to impose the additional one percent sales and compensating use tax effective September 1, 2004 to November 30, 2005, in order to ease the financial burdens imposed by State mandated costs, particularly to address the escalating costs of state mandated Medicaid.

In August of 2004, the County of Onondaga and the City of Syracuse entered into agreement #43304 to address the additional one percent sales and compensating use tax. The term of the agreement is from December 1, 2004 to December 31, 2010, with the City of Syracuse receiving \$3,000,000 per year, in addition to the allocation set forth in Resolution # 201-2000 for the 3% sales and compensating use tax as well as 11.35% of the one percent additional sales tax. The \$3,000,000 per year is required to be used solely for infrastructure payments with at least \$100,000 annually being used for City Department of Public Works and the City Department of Parks and Recreation.

The City is to provide the Onondaga County Chief Fiscal Officer an annual report confirming that such money was expended in the manner and for purposes consistent with the agreement no later than March 1 of each calendar year commencing in 2006. If the City fails to provide the annual report to the County by April 1 of any calendar year, the County shall have the right to withhold future payments until such time as the City provides such report to the County.

The City, under the agreement, is required to pay the County an amount equal to eleven percent of any permit fees and any other City, Syracuse Industrial Development Agency (SIDA), or other City-affiliated agency fees received by the City related to the Carousel Expansion project and which the SIDA board or governing body of such other Agency agrees to release to the City of Syracuse in the form of a direct payment or in-kind services. The City shall make such payments to the County within thirty days of receipt of payment by the City.

Onondaga County Sales Tax

Population Trends

One of the variables used in the past to determine how to distribute the sales tax has been population. The sales tax paid to each town is based on the population of each town in comparison to the population of all towns in Onondaga County. Resident population is estimated annually at the mid-year point of each year, July 1 by the U.S Bureau of the Census. The following chart indicates the population of the towns and the City of Syracuse as of the last Census and the estimated population in the various towns and the city through July 1, 2008.

Estimates of the Resident Population Onondaga County, 2000 to 2008				
	Apr-00 Census	Jul-08 Estimate	Increase (Decrease)	Percent
City				
Syracuse	147,306.00	138,068.00	(8,396.00)	-5.70%
Towns				
Camillus	23,152.00	23,301.00	149.00	0.64%
Cicero	27,982.00	30,059.00	2,077.00	7.42%
Clay	58,805.00	58,558.00	(247.00)	-0.42%
De Witt	24,071.00	24,424.00	(518.00)	-2.15%
Elbridge	6,091.00	6,006.00	(85.00)	-1.40%
Fabius	1,974.00	1,959.00	(15.00)	-0.76%
Geddes	17,740.00	16,835.00	(905.00)	-5.10%
LaFayette	4,833.00	4,935.00	102.00	2.11%
Lysander	19,285.00	21,113.00	1,828.00	9.48%
Manlius	31,872.00	32,194.00	322.00	1.01%
Marcellus	6,319.00	6,276.00	(43.00)	-0.68%
Onondaga Reser	1,473.00	1,397.00	(76.00)	-5.16%
Onondaga	21,063.00	21,589.00	526.00	2.50%
Otisco	2,561.00	2,508.00	(53.00)	-2.07%
Pompey	6,159.00	6,704.00	545.00	8.85%
Salina	33,290.00	32,498.00	(792.00)	-2.38%
Skaneateles	7,323.00	7,309.00	(14.00)	-0.19%
Spafford	1,661.00	1,677.00	16.00	0.96%
Tully	2,709.00	2,692.00	12.00	0.44%
Van Buren	12,667.00	12,531.00	(136.00)	-1.07%
	<u>311,030.00</u>	<u>314,565.00</u>	<u>2,693.00</u>	<u>0.87%</u>

As noted the population of the city has decreased by 8,396 or 5.73% while the population in the towns has increased 2,693 or .87%.

Sales Tax as a percentage of property tax levied was calculated for the 57 counties in New York State. It was determined that Onondaga County had one of the highest percentages in New York State in the year 2008. The sales tax was 228.77% of the property tax levied.

Onondaga County Sales Tax

This means that for every dollar of net property tax levied there were 2.28 sales tax dollars generated in the year 2008. A listing of these percentages is presented in Exhibit D.

Hypothetical Scenario

One scenario is that all of the sales tax paid in cash to the towns/villages \$12,511,863.27 and all of the sales tax paid to the school districts \$16,333,610.01 would be retained by Onondaga County. The amounts for the year 2008 are illustrated as follows:

<u>Sales Tax</u>	Balance as of 12/31/08	Adjustments	Adjusted Balance
Onondaga County	143,714,592.37	28,845,473.28	172,560,065.65
City	62,282,322.53		62,282,322.53
Towns/Villages	71,473,980.97	(12,511,863.27)	58,962,117.70
Schools	16,333,610.01	(16,333,610.01)	0.00
	<u>293,804,505.88</u>	<u>-</u>	<u>293,804,505.88</u>

Note that the Onondaga County property tax balance of \$148,809,830.47 listed below is net of the sales tax credits of \$58,962,117. In order to make-up for the loss in sales tax, under the hypothetical scenario the towns/villages and the school districts would have to increase their property tax. Since Onondaga County would increase its share of sales tax, Onondaga County could decrease the County property tax. This is illustrated as follows:

<u>Property Tax</u>	Balance as of 12/31/08	Adjustments	Adjusted Balance
Onondaga County	148,809,830.47	(28,845,473.28)	119,964,357.19
City	45,175,226.88		45,175,226.88
Towns/Villages	119,527,152.62	12,511,863.27	132,039,015.89
Schools	525,820,147.00	16,333,610.01	542,153,757.01
	<u>839,332,356.97</u>	<u>-</u>	<u>839,332,356.97</u>

After the above adjustments are performed to reallocate the amount of sales tax and property tax, the total sum of the property tax and the sales tax added together remain the same for the county and the towns/villages and the schools. This is illustrated below:

	<u>Sales Tax</u>	<u>Property Tax</u>	<u>Total</u>
County	143,714,592.37	148,809,830.47	292,524,422.84
After Adjustments	172,560,065.65	119,964,357.19	292,524,422.84
City	62,282,322.53	45,175,226.88	107,457,549.41
After Adjustments	62,282,322.53	45,175,226.88	107,457,549.41
Towns/Villages	71,473,980.97	119,527,152.62	191,001,133.59
After Adjustments	58,962,117.70	132,039,015.89	191,001,133.59
Schools	16,333,610.01	525,820,147.00	542,153,757.01
After Adjustments	-	542,153,757.01	542,153,757.01

**Onondaga Sales Tax
For the Calendar Year 2008**

Entity	3% Sales Tax					Sales Tax 1%		
	Resolution 201	Population Pct.	County, City Town & Villages	Village Pct.	Village Amount	Resolution 162	County, City Town & Villages	Village Amount
Onondaga County	40.94%		90,064,858.53			72.70%	53,649,733.84	
City of Syracuse	24.50%		53,906,470.02			11.35%	8,375,852.51	
Camillus		7.48%	4,626,452.94				719,800.84	
Camillus				3.17%	146,658.56			22,817.69
Cicero - 600,000 cash		9.04%	5,591,328.15				869,919.73	
Cicero				4.61%	257,760.23			40,103.30
Clay		19.00%	11,751,685.27				1,828,371.12	
N.Syracuse				6.14%	721,553.48			112,261.99
Dewitt - 500,000 cash		7.78%	4,812,005.86				748,669.86	
E.Syracuse				6.89%	331,547.20			51,583.35
Elbridge		1.97%	1,218,464.21				189,573.22	
Elbridge				17.59%	214,327.85			33,345.93
Jordan				15.71%	191,420.73			29,781.95
Fabius		0.64%	395,846.24				61,587.22	
Fabius - Sales tax credit				11.28%	44,651.46			6,947.04
Geddes - all Cash		5.73%	3,544,060.87				551,398.24	
Solvay				28.24%	1,000,842.79			155,714.86
Lafayette		1.56%	964,875.21				150,118.89	
Lysander		6.23%	3,853,315.75				599,513.27	
Lysander				16.19%	623,851.82			97,061.20
Manlius		10.30%	6,370,650.43				991,169.62	
Fayetteville				12.42%	791,234.78			123,103.27
Manlius				11.42%	727,528.28			113,191.57
Minoa				5.99%	381,601.96			59,371.06
Marcellus		2.04%	1,261,759.89				196,309.32	
Marcellus				21.44%	270,521.32			42,088.72
Onondaga		6.80%	4,205,866.31				654,364.40	
Otisco		0.83%	513,363.09				79,870.95	
Pompey		1.99%	1,230,834.40				191,497.82	
Salina		10.75%	6,648,979.82				1,034,473.13	
Liverpool				7.62%	506,652.26			78,826.85
Skaneateles		2.36%	1,459,683.01				227,102.94	
Skaneateles				33.78%	493,080.92			76,715.37
Safford		0.54%	333,995.27				51,964.23	
Tully		0.87%	538,103.48				83,720.15	
Tully				15.54%	83,621.28			13,010.11
Van Buren - 300,000 cash		4.09%	2,529,704.88				393,580.94	
Van Buren				13.06%	330,379.46			51,401.67
Towns & Villages	28.11%	<u>100.00%</u>	<u>61,850,975.08</u>		<u>7,117,234.38</u>	13.04%	<u>9,623,005.89</u>	<u>1,107,325.93</u>

Schools	Pct		
Baldwinsville	8.13%	1,153,773.31	174,655.49
Cato-Meridian	0.05%	7,155.18	1,083.13
Cazenovia	0.11%	15,701.65	2,376.88
Central Square	1.32%	186,631.03	28,251.77
Syracuse	25.95%	3,681,341.83	557,272.88
ESM	4.96%	703,990.54	106,568.43
F-M	6.38%	905,329.45	137,046.65
Fabius	1.20%	170,531.87	25,814.71
Homer	0.04%	5,565.14	842.44
J-D	3.91%	554,725.46	83,973.04
J-E	1.88%	267,126.84	40,437.03
Lafayette	1.24%	175,898.26	26,627.06
Liverpool	10.67%	1,513,122.52	229,052.93
Marcellus	2.85%	404,665.37	61,257.29
Moravia	0.01%	795.02	120.35
North Syracuse	13.53%	1,918,980.42	290,490.75
Onondaga	1.32%	187,426.05	28,372.12
Phoenix	0.36%	50,682.55	7,672.21
Lyncourt	0.46%	65,390.43	9,898.65
Skaneateles	2.09%	296,741.35	44,920.01
Solvay	2.21%	314,033.05	47,537.58
Tully	1.66%	235,326.03	35,623.10
West Genesee	7.01%	994,172.97	150,495.57
West Hill	2.66%	377,038.41	57,075.19
	6.45%	<u>14,186,144.74</u>	<u>2,147,465.27</u>
	<u>100.00%</u>	<u>220,008,448.37</u>	<u>73,796,057.51</u>

Entity	Combined	Method of Payment			
	Sales Tax	Retained	Cash	Credits	Total
	County, City Town & Villages				
Onondaga County	143,714,592.37	143,714,592.37			143,714,592.37
City of Syracuse	62,282,322.53		62,282,322.53		62,282,322.53
Camillus	5,346,253.78		169,476.25	5,176,777.53	5,346,253.78
Cicero - 600,000 cash	6,461,247.88		897,863.53	5,563,384.35	6,461,247.88
Clay	13,580,056.39		833,815.47	12,746,240.92	13,580,056.39
Dewitt - 500,000 cash	5,560,675.72		883,130.55	4,677,545.17	5,560,675.72
Elbridge	1,408,037.43		468,876.46	939,160.97	1,408,037.43
Fabius	457,433.46		-	457,433.46	457,433.46
Geddes - all Cash	4,095,459.11		4,095,459.11	-	4,095,459.11
Lafayette	1,114,994.10		-	1,114,994.10	1,114,994.10
Lysander	4,452,829.02		720,913.02	3,731,916.00	4,452,829.02
Manlius	7,361,820.05		2,196,030.92	5,165,789.14	7,361,820.05
Marcellus	1,458,069.21		312,610.04	1,145,459.17	1,458,069.21
Onondaga	4,860,230.71		-	4,860,230.71	4,860,230.71
Otisco	593,234.04		-	593,234.04	593,234.04
Pompey	1,422,332.22		-	1,422,332.22	1,422,332.22
Salina	7,683,452.95		585,479.11	7,097,973.84	7,683,452.95
Skaneateles	1,686,785.95		569,796.29	1,116,989.66	1,686,785.95
Safford	385,959.50		-	385,959.50	385,959.50
Tully	621,823.63		96,631.39	525,192.24	621,823.63
Van Buren - 300,000 cash	2,923,285.82		681,781.13	2,241,504.69	2,923,285.82
	<u>71,473,980.97</u>	<u>-</u>	<u>12,511,863.27</u>	<u>58,962,117.70</u>	<u>71,473,980.97</u>
Schools					
Baldwinsville	1,328,428.81		1,328,428.81		1,328,428.81
Cato-Meridian	8,238.32		8,238.32		8,238.32
Cazenovia	18,078.53		18,078.53		18,078.53
Central Square	214,882.80		214,882.80		214,882.80
Syracuse	4,238,614.71		4,238,614.71		4,238,614.71
ESM	810,558.97		810,558.97		810,558.97
F-M	1,042,376.09		1,042,376.09		1,042,376.09
Fabius	196,346.58		196,346.58		196,346.58
Homer	6,407.58		6,407.58		6,407.58
J-D	638,698.50		638,698.50		638,698.50
J-E	307,563.88		307,563.88		307,563.88
Lafayette	202,525.32		202,525.32		202,525.32
Liverpool	1,742,175.45		1,742,175.45		1,742,175.45
Marcellus	465,922.66		465,922.66		465,922.66
Moravia	915.37		915.37		915.37
North Syracuse	2,209,471.17		2,209,471.17		2,209,471.17
Onondaga	215,798.17		215,798.17		215,798.17
Phoenix	58,354.75		58,354.75		58,354.75
Lyncourt	75,289.07		75,289.07		75,289.07
Skaneateles	341,661.36		341,661.36		341,661.36
Solvay	361,570.63		361,570.63		361,570.63
Tully	270,949.13		270,949.13		270,949.13
West Genesee	1,144,668.54		1,144,668.54		1,144,668.54
West Hill	434,113.60		434,113.60		434,113.60
	<u>16,333,610.01</u>		<u>16,333,610.01</u>	<u>-</u>	<u>16,333,610.01</u>
	<u>293,804,505.88</u>	<u>143,714,592.37</u>	<u>91,127,795.81</u>	<u>58,962,117.70</u>	<u>293,804,505.88</u>

**Onondaga County Sales Tax History
1967 to 2009**

Calendar Year 1967

- *Resolution 372 of 1967*
Resolution of the Onondaga County Board of Supervisors Imposing Taxes on Sales and Certain Services, Occupancy of Hotel Rooms, Admission Charges and Club Dues, Pursuant to Article 28 and 29 of the Tax Law of the State of New York.

- *Resolution 494 of 1967*
Amending section 12 of resolution 372 of 1967 regarding certain limitations on the right to refund or credit, to cover situations reflected by the repeal of the Syracuse local tax by enactment of a higher sales tax by the County of Onondaga, in order to comply with Section 1119(a) of the Tax Law of the State of New York.

Calendar Year 1968

- *Resolution 329 of 1968*
Amending section 2 of resolution 372 of 1967, increasing sales tax from 2% to 3% and section 14 dispositions of revenues.

Calendar Year 1971

- *Resolution 509 of 1971*
Amending items to be taxed and exempt based on New York State Department of Taxation and Finance recommendations. Amending; paragraph (ii) subdivision (d) of Section 2, paragraph (6) of subdivision (a) of Section 6, Section 6 (c), subdivision (b) of Section 7 and subparagraphs (A) & (B) of paragraph (6) of Section 11 be amended by adding a new paragraph (C).

- *Resolution 510 of 1971*
Clarification of taxable and exempt transactions to be in conformity to Article 28 and Article 29 of the New York State Tax Law. Amend resolution 372 of 1967, section 1(b) paragraph i of subdivision 4, paragraph i of subdivision (d) of section 2, section 4, subdivision (a) of section 5, subdivision (a) of section 6 adding paragraphs 13, 14, & 15, subdivision (g) of section 6, subdivision (b) of section 12 and section 13.

Calendar Year 1973

- *Resolution 64 of 1973*
Adding taxable transactions by amending paragraph (ii) of subdivision (d) of Section 2 of Resolution 372 of 1967 and Resolution 509 of 1971 by adding paragraph ©. Amending paragraph (13) of subdivision (a) of Section 6 of Resolution 372 of 1967 and resolution 510 of 1971.
- *Resolution 418 of 1973*
Creating a Commission to Inquire into and Report by February 1, 1974 on Apportionment of Sales Tax Revenues.

Calendar Year 1974

- *Resolution 12 of 1974*
Authorizing an appropriation of \$10,000 for the purpose of inquiring into and reporting on the apportionment of sales tax revenue

Calendar Year 1978

- Amend Resolution 372 of 1967 relative to the imposition of sales and compensating use tax pursuant to Article 28 of the Tax Law of the State of New York.

Calendar Year 1981

- *Resolution 267 of 1981*
Requesting the County Executive to open Sales Tax negotiations with the City of Syracuse.
- *Resolution 301 of 1981*
Amending Section 14(a) and (b) of Resolution 372 of 1967 as amended by Resolution 329 of 1968, and Resolution 217 of 1978 dealing with the disposition of revenues. Repeal second unnumbered paragraph of Section 17 of Resolution 372 of 1968.
- *Resolution 302 of 1981*
Creating a nine member Citizens Advisory Commission to review the present sales tax distribution formula and to make recommendations concerning same.
- *Resolution 437 of 1981*
Confirming appointments to the Citizens Advisory Commission.

Calendar Year 1982

- *Resolution 230 of 1982*
Amend Resolution 372 of 1967 relative to the imposition of sales and compensating use tax pursuant to Article 28 and 29 of the Tax Law of the State of New York.

Calendar Year 1984

- *Resolution 381 of 1984*
Create a special committee of the Onondaga County Legislature to study and make recommendations regarding the distribution of Sales Tax Revenue to municipalities and the use of Sales Tax Revenues by local municipalities.

Calendar Year 1990

- *Resolution 227 of 1990*
Amend Resolution 372 of 1967 relative to the imposition of sales and compensating use tax pursuant to Article 28 and 29 of the Tax Law of the State of New York.

Calendar Year 2000

- *Resolution 60 of 2000*
Establishing a Sales Tax Committee to review and make recommendations regarding the sales tax distribution formula.
- *Resolution 201 of 2000*
Amending Resolution 372 of 1967 as amended relative to the imposition and disposition of sales and compensating use tax pursuant to Articles 28 and 29 of the Tax Law of the State of New York.

Calendar Year 2001

- *Resolution 2 of 2001*
Authorizing the County Executive to execute a reporting agreement relative to the annual sales tax revenues for Carousel Expansion.
- *Resolution 3 of 2001*
Requesting the State of New York to create a sales tax reporting zone or sub zone for the Carousel Expansion or, in the alternative, to provide sales tax information submitted by lessees in the Carousel Expansion directly to the County.

➤ *Resolution 59 of 2001*

Declaring the policy and intent of this Legislature that sales tax growth attributable to the expansion of the Carousel Center shall be used solely to reduce real property taxes and requesting the Onondaga County Chief Fiscal Officer to review the potential for including information on the tax bill evidencing the amount of sales tax attributable to the reduction of property taxes.

➤ *Local Law 2 of 2001*

Authorizing the irrevocable payment to the City of Syracuse of an annual payment based upon a formula equivalent to thirty percent of the Local Sales and Compensating use tax revenues generated annually from Carousel Expansion and authorizing the County Executive to execute a payment agreement for a limited term.

Calendar Year 2002

➤ *Resolution 13 of 2002*

Amending resolution 2-01, which authorized the County Executive to execute a reporting agreement relative to the annual sales tax revenues for Carousel expansion, to substitute amended exhibit A.

➤ *Resolution 16 of 2002*

Amending resolution 2-01, as amended by resolution 13-02, authorizing the County Executive to execute a reporting agreement relative to the annual sales tax revenues for Carousel Expansion, to substitute amended exhibit A-2.

➤ *Local Law #5 of 2002*

Amending Local Law # 2-2001 which authorized the irrevocable payment to the City of Syracuse of an Annual Payment based upon a formula equivalent to thirty percent of the local sales and compensating use tax revenues generated annually from Carousel Expansion and authorize the County Executive to execute a payment agreement for a limited term, to substitute an amended Exhibit A-2 and to substitute an amended payment agreement.

Calendar Year 2004

➤ *Resolution 162 of 2004*

Increase taxes on sales and uses of tangible personal property and certain services, on occupancy of hotel rooms and on amusement charges pursuant to article 29 of the tax law of the State of New York.

- *Resolution 163 of 2004*
Amending resolution 201-2000 regarding the imposition and disposition of sales and compensating use tax pursuant to tax law articles 28 and 29 to authorize the amendment of the sales tax distribution formula (1% sales tax allocation).
- *Resolution 164 of 2004*
Authorizing the County Executive to enter into an inter-municipal agreement with the City of Syracuse.
- *Contract #43304*
Inter-municipal agreement between Onondaga County and City of Syracuse providing for the County to pay an additional \$3,000,000 per year to the City in response to an additional one percent increase sales and compensating use tax authorized to the County by New York State.

Calendar Year 2005

- *Resolution 198 of 2005*
Increase of tax on sales and uses of tangible personal property and of certain services, on occupancy of hotel rooms and on amusement charges pursuant to Article 29 of the Tax Law of the State of New York.

Calendar Year 2006

- *Resolution 120 of 2006*
Amending resolution 2-2001, as amended by resolution 13-2002 and resolution 16-2002, authorizing the County Executive to execute a reporting agreement relative to the annual sales tax revenues for the Carousel expansion and to execute any agreements necessary to accept payment from SIDA.
- *Resolution 171 of 2006*
Amending the 2006 County budget to account and budget for shared sales tax revenues to other municipalities.

Calendar Year 2007

- *Resolution 147 of 2007*
Increase of tax on sales and uses of tangible personal property and of certain services, on occupancy of hotel rooms and on amusement charges pursuant to Article 29 of the Tax Law of the State of New York.

**Sales Tax as a Percentage of Property Tax
For All Counties In New York State
For the Calander Year 12/31/08**

Exhibit D

	County Name	Total Property Tax	Total Sales And Use Tax	Sales Tax as a Pct. Of Property Tax
1	Columbia	\$0	\$0	
2	Hamilton	\$5,624,341	\$2,526,038	44.91%
3	Oswego	\$55,654,331	\$36,005,239	64.69%
4	Lewis	\$14,619,628	\$9,545,148	65.29%
5	Washington	\$27,432,149	\$18,148,317	66.16%
6	Westchester	\$675,448,556	\$482,571,091	71.44%
7	Allegany	\$26,041,370	\$18,608,907	71.46%
8	Yates	\$12,711,947	\$9,583,875	75.39%
9	Chenango	\$24,184,151	\$18,299,855	75.67%
10	Cattaraugus	\$43,631,943	\$33,423,425	76.60%
11	Madison	\$28,962,598	\$22,384,303	77.29%
12	Schoharie	\$17,233,990	\$13,412,828	77.83%
13	Fulton	\$21,857,069	\$17,699,300	80.98%
14	Delaware	\$23,985,129	\$19,869,340	82.84%
15	Wayne	\$40,527,835	\$33,631,030	82.98%
16	Sullivan	\$45,115,634	\$37,577,228	83.29%
17	Tioga	\$21,310,196	\$18,853,336	88.47%
18	Schuyler	\$9,371,807	\$8,676,333	92.58%
19	Montgomery	\$27,574,064	\$25,537,851	92.62%
20	Orleans	\$14,673,155	\$14,007,602	95.46%
21	Chautauqua	\$57,132,584	\$55,499,519	97.14%
22	Cortland	\$24,474,364	\$25,060,670	102.40%
23	Nassau	\$920,096,000	\$1,000,197,000	108.71%
24	Herkimer	\$25,339,472	\$27,578,922	108.84%
25	St. Lawrence	\$37,622,294	\$42,136,412	112.00%
26	Cayuga	\$34,025,947	\$38,579,970	113.38%
27	Livingston	\$23,007,020	\$26,163,817	113.72%
28	Steuben	\$37,916,926	\$43,297,508	114.19%
29	Wyoming	\$13,174,702	\$15,146,764	114.97%
30	Niagara	\$83,120,014	\$98,131,913	118.06%
31	Rensselaer	\$54,292,893	\$69,557,135	128.11%
32	Tompkins	\$35,135,579	\$46,391,986	132.04%
33	Jefferson	\$47,206,270	\$63,139,441	133.75%
34	Schenectady	\$64,424,265	\$86,466,165	134.21%
35	Ulster	\$74,444,999	\$99,966,678	134.28%
36	Ontario	\$46,172,125	\$65,692,245	142.28%
37	Greene	\$19,088,588	\$27,364,285	143.35%
38	Genesee	\$23,951,128	\$34,664,411	144.73%
39	Putnam	\$35,065,206	\$51,839,704	147.84%
40	Monroe	\$313,012,452	\$468,471,398	149.67%
41	Franklin	\$13,296,945	\$20,018,388	150.55%
42	Dutchess	\$93,994,736	\$154,943,974	164.84%
43	Rockland	\$102,544,574	\$169,226,908	165.03%
44	Warren	\$31,185,664	\$53,464,330	171.44%
45	Orange	\$126,416,674	\$223,433,793	176.74%
46	Essex	\$14,734,048	\$26,095,584	177.11%
47	Broome	\$62,858,872	\$112,298,650	178.65%
48	Oneida	\$62,326,085	\$114,479,588	183.68%
49	Chemung	\$27,918,201	\$54,784,533	196.23%
50	Seneca	\$9,656,282	\$19,367,621	200.57%
51	Suffolk	\$573,026,764	\$1,164,486,053	203.22%
52	Saratoga	\$47,949,810	\$98,230,518	204.86%
53	Onondaga	\$128,429,672	\$293,804,506	228.77%
54	Clinton	\$22,849,515	\$54,479,338	238.43%
55	Otsego	\$12,581,463	\$34,627,930	275.23%
56	Erie	\$226,791,623	\$671,753,978	296.20%
57	Albany	\$74,398,704	\$244,233,287	328.28%
	TOTAL	\$4,735,622,353	\$6,798,262,762	

Counties Ranked Lowest to Highest