

Local Government Data in Open Book New York

Sarah Lauser · Rockefeller Institute · 2023-03-24

Topics

- What's available in Open Book
- NYS geographic hierarchy
- Data dictionary / data decoding
- Upcoming changes to LG data



<https://openbookny.com/>

<https://www.osc.state.ny.us/open-book-new-york>

Open Book New York

"New Yorkers pay among the highest taxes in the country. It's important to have transparency so citizens are empowered with information they need to hold their elected officials accountable." – Thomas P. DiNapoli



State Contracts

Search 210,000 contracts that State agencies have with businesses, not-for-profit organizations and other governmental entities in effect April 1, 2012, or later. Includes both contracts approved by the Office of the State Comptroller and those that don't require approval by the Office.

[Search Contracts](#)



State Payments

Search payments made by the state since April 1, 2012, which now includes about 17,000 new payments each day, and contains the agency submitting the payment request, the payment recipient, the payment amount and the date the payment was made.

[Search Payments](#)

[Also see Legislative Travel and Per Diem Expenses](#)



Local Government Data

View and download detailed revenue, spending, debt, tax limits, balance sheets, and property tax cap information for 3,100 local governments, dating back to 2007.

[Search Local Government Data](#)

[Also see Fiscal Stress Monitoring System and Local Sales Tax Collections](#)



State Spending

Search by major spending categories for State agencies and some authorities. Provides information on budgetary activities such as payments, journal transfers, appropriated transfers, and so on.

[Search Spending](#)

[Also see COVID-19 Relief Program Tracker](#)



Public Authorities Data

View financial information for more than 500 State and local public authorities dating back to 2007.

[Search Public Authorities Data](#)

[Also see State Public Authorities Dashboard](#)



Local Government Data Search

You can search six reports:

- **Property Tax Cap:** Factors used by local governments to calculate their real property tax levy limit.
- **Revenues and Expenditures:** Local government revenue and expenditure data.
- **Tax Limit:** The maximum amount of real property tax cities, counties and villages may levy.
- **Balance Sheet:** Local government asset, liability and equity data.
- **Debt:** Local government summary of debt related activity. Installment purchase contract data is not available for school districts prior to 2003.
- **Multi-year Compare:** 2 to 5 year presentation of local government Balance Sheet, Revenue, Expenditure, Fund Balance/Net Assets and Budget data by fund.

Report 

Property Tax Cap Revenues and Expenditures Tax Limit
 Balance Sheet Debt Multi-year Compare

Report Type 

Trend Comparison

Submit

You can also download bulk detailed account-level data of revenues, expenditures and balance sheets. Download the following zipped .csv files:

- Single class of local government for all years,
- All classes of local government for a single year, or
- All classes of local government for all years.

Download Bulk Data Files

Revenue, Expenditure, and Balance Sheet Account Code Level Data
 Debt
 Property Tax Cap

Download Data

Links to additional Local Government financial information:

- [See Property Tax Rates in Your Community](#)
- [Additional Financial Information about Local Governments](#)

Date Last Updated: 3/23/2023

Built-in reporting options



Trend
up to 6 years



Comparison
up to 4 entities

Bulk data downloads

Update date

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Trend or Comparison



Comparison only



Report 

- Property Tax Cap
- Revenues and Expenditures
- Tax Limit
- Balance Sheet
- Debt
- Multi-year Compare

Report Type 

- Trend
- Comparison

Revenues and Expenditures Trend



Local Government Data Search - Trend Report: Revenues and Expenditures

Local Government

Class Name of Local Government 

Select Class

Name of Local Government

Fiscal Years - Select up to six years.

2024 2023 2022 2021 2020 2019 2018 2017
 2016 2015 2014 2013 2012 2011 2010 2009

Classes

- City
- County
- Fire District
- School District
- Town
- Village
- Library
- Special Purpose Unit
- Joint Activity

Trend Report for City of Albany

 Revenues and Proceeds of Debt 

	2023	2022	2021	2020	2019	2018
Total	No Data	No Data	207,103,133	176,422,920	210,371,117	221,156,300

 CHARGES FOR SERVICES	-	-	12,701,695	15,683,021	15,977,894	15,632,198
 CHARGES TO OTHER GOVERNMENTS	-	-	817,742	1,023,214	1,117,376	925,272
 FEDERAL AID	-	-	20,787,068	3,220,504	4,619,708	4,980,894
 OTHER LOCAL REVENUES	-	-	8,754,220	8,349,320	9,729,020	9,732,401
 OTHER NON-PROPERTY TAXES	-	-	1,342,635	1,396,906	1,473,408	1,521,863
 OTHER REAL PROPERTY TAX ITEMS	-	-	19,421,455	19,710,690	20,984,411	20,417,936
 PROCEEDS OF DEBT	-	-	3,000,000	2,509,000	26,205,000	37,004,417
 REAL PROPERTY TAXES AND ASSESSMENTS	-	-	59,178,211	58,608,188	58,312,601	58,252,312
 SALES AND USE TAX	-	-	42,219,520	35,377,779	37,840,036	36,819,273
 STATE AID	-	-	36,903,068	29,898,173	30,928,283	31,828,118
 USE AND SALE OF PROPERTY	-	-	1,977,519	646,125	3,183,380	4,041,616

 Expenditures 

	2023	2022	2021	2020	2019	2018
Total	No Data	No Data	219,147,319	217,886,730	203,436,002	194,038,903

 COMMUNITY SERVICES	-	-	-	2,157	23,732	25,890
 CULTURE AND RECREATION	-	-	4,229,130	2,623,490	4,359,992	4,610,481
 DEBT SERVICE	-	-	17,917,315	23,532,257	19,107,000	21,638,159
 ECONOMIC DEVELOPMENT	-	-	5,311	713,159	1,711,720	397,944
 EDUCATION	-	-	-	-	-	-
 EMPLOYEE BENEFITS	-	-	59,664,805	55,783,138	54,564,565	51,461,317
 GENERAL GOVERNMENT	-	-	32,031,170	41,585,067	33,307,529	22,893,141
 HEALTH	-	-	136,966	157,292	137,202	123,717
 PUBLIC SAFETY	-	-	82,889,580	74,004,964	68,795,351	70,728,920
 SANITATION	-	-	6,518,848	5,940,786	6,425,219	5,817,412
 SOCIAL SERVICES	-	-	1,735,929	1,990,969	1,799,671	1,636,327
 TRANSPORTATION	-	-	14,018,265	11,553,451	13,204,021	14,705,595
 UTILITIES	-	-	-	-	-	-

Trend Report for City of Albany

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+ ECONOMIC DEVELOPMENT	-	-	5,311	713,159	1,711,720	397,944
+ EDUCATION	-	-	-	-	-	-
+ EMPLOYEE BENEFITS	-	-	59,664,805	55,783,138	54,564,565	51,461,317
+ GENERAL GOVERNMENT	-	-	32,031,170	41,585,067	33,307,529	22,893,141
+ HEALTH	-	-	136,966	157,292	137,202	123,717
+ PUBLIC SAFETY	-	-	82,889,580	74,004,964	68,795,351	70,728,920
+ SANITATION	-	-	6,518,848	5,940,786	6,425,219	5,817,412
+ SOCIAL SERVICES	-	-	1,735,929	1,990,969	1,799,671	1,636,327
+ TRANSPORTATION	-	-	14,018,265	11,553,451	13,204,021	14,705,595
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+ CHARGES FOR SERVICES	-	12,701,695	15,683,021	15,977,894	15,632,198	
+ Community Services Fees	-	6,926,297	8,423,558	6,347,392	6,070,246	
A2590 Permits, Other	4,370,692	5,112,346	3,872,249	4,261,107		
A2115 Planning Board Fees	52,920	48,738	38,209	71,653		
A1710 Public Works Charges	-	2,483,635	3,251,924	2,413,824	1,725,561	
A2110 Zoning Fees	-	19,050	10,550	23,110	11,925	
+ Culture And Recreation Fees	-	1,161,833	937,813	1,015,567	933,309	
A2089 Other Culture & Recreation Income	-	19,405	30,564	82,534	75,001	
A2012 Recreational Concessions	-	22,526	60,186	61,933	57,085	
A2025 Special Recreational Facility Charges	-	1,119,902	847,063	871,100	801,223	
Economic Development Fees	-	-	-	-	-	
Education Fees	-	-	-	-	-	
+ General Government Fees	-	634,573	417,452	377,984	429,634	
A1255 Clerk Fees	-	20,622	8,614	10,333	186	

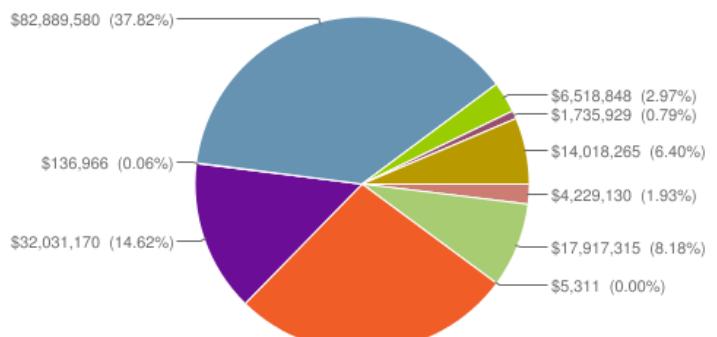
Trend Report for City of Albany

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+ CHARGES FOR SERVICES	Level 1 Category	-	12,701,695	15,683,021	15,977,894	15,632,198	
+ Community Services Fees	Level 2 Category	-	6,926,297	8,423,558	6,347,392	6,070,246	
A2590 Permits, Other	Account Code & Narrative	4,370,692	5,112,346	3,872,249	4,261,107		
A2115 Planning Board Fees		52,920	48,738	38,209	71,653		
A1710 Public Works Charges		-	2,483,635	3,251,924	2,413,824	1,725,561	
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Economic Development Fees		-	-	-	-	-	
Education Fees		-	-	-	-	-	
+ General Government Fees		-	634,573	417,452	377,984	429,634	
A1255 Clerk Fees		-	20,622	8,614	10,333	186	

Expenditures of City of Albany for 2021
Total Expenditures: \$219,147,319



CULTURE AND RECREATION
DEBT SERVICE
ECONOMIC DEVELOPMENT
EMPLOYEE BENEFITS

GENERAL GOVERNMENT
HEALTH
PUBLIC SAFETY
SANITATION
SOCIAL SERVICES
TRANSPORTATION



Revenues and Expenditures Comparison

Local Government Data Search - Comparison Report: Revenues and Expenditures

Local Government

Class

School District

Available Local Governments

- Central Square Central School District
- Central Valley Central School District At Ilion-Mc
- Chappaqua Central School District
- Charlotte Valley Central School District
- Chateaugay Central School District
- Chatham Central School District
- Chautauqua Lake Central School District
- Chazy Union Free School District
- Cheektowaga Central School District
- Cheektowaga-Maryvale Union Free School Dist

Selected Local Governments

- City of Albany
- City of Troy
- County of Tioga
- Charlotte Valley Central School District

(Choose up to four units. You may mix classes of government.)

Remove Remove All

Fiscal Year - Select one year.

2024 2023 2022 2021 2020 2019 2018 2017
 2016 2015 2014 2013 2012 2011 2010 2009

Submit Cancel

[Printer Friendly \(PDF\)](#)

[Download to an Excel Spreadsheet](#)

Comparison Report for Charlotte Valley Central School District, City of Albany, City of Troy, and County of Tioga for 2016

+ Revenues and Proceeds of Debt		Charlotte Valley Central School District	City of Albany	City of Troy	County of Tioga
Total		10,234,510	212,546,022	88,082,328	72,530,707
+ CHARGES FOR SERVICES	213,644	19,405,002	23,334,593	4,708,713	
+ CHARGES TO OTHER GOVERNMENTS	-	826,511	278,953	2,065,156	
+ FEDERAL AID	644,928	9,309,746	2,675,147	7,454,101	
+ OTHER LOCAL REVENUES	224,266	9,007,397	5,683,811	950,912	
+ OTHER NON-PROPERTY TAXES	-	1,467,567	560,923	150,070	
+ OTHER REAL PROPERTY TAX ITEMS	402,283	32,644,238	1,884,077	2,741,232	
+ PROCEEDS OF DEBT	-	27,402,127	241,000	-	
+ REAL PROPERTY TAXES AND ASSESSMENTS	2,719,533	56,313,118	21,469,686	23,523,355	
+ SALES AND USE TAX	-	34,436,181	16,295,226	19,549,143	
+ STATE AID	5,911,870	20,367,616	15,008,212	11,273,617	
+ USE AND SALE OF PROPERTY	117,986	1,366,519	650,700	114,408	

Tax Cap

VS.

Tax Limit

Property Tax Cap (Data elements presented below are "as submitted" by the local government, and have not been modified or certified by OSC)

Tax Levy Limit (Cap) before Adjustments and Exclusions

	2021	2020
Tax Levy Prior Year	60,292,998	59,992,998
Prior Year Reserve Offset	0	0
Reserve Amount	0	0
Tax Base Growth Factor	1.0000	1.0088
PILOTS Receivable Prior Year	20,003,760	19,675,000
Tort/Judgment Exclusion Prior Year	0	0
Allowable Levy Growth Factor	1.0156	1.0200
PILOTS Receivable Current Year	20,217,273	20,003,760
Available Carryover from Prior Year	940,798	923,795
Total Levy Limit before Adjustments/Exclusions	62,272,912	62,719,890

Adjustments for Transfer of Local Government Functions

Costs Incurred from Transfer of Functions	0	0
Savings Realized from Transfer of Functions	0	0
Total Adjustments	0	0
Total Levy Limit, Adjusted for Transfer of Local Government Functions	62,272,912	62,719,890

Exclusions

Tax levy necessary for expenditures resulting from tort orders/judgments over 5% Prior Year Tax Levy	0	0
Tax levy for pension contribution expense		
TRS	0	0
ERS	0	0
PFRS	0	0
Total Exclusions	0	0
Total Tax Levy Limit, Adjusted for Transfers Plus Exclusions	62,272,912	62,719,890
Reserve Amount Used to Reduce Current Year Levy	0	0
Proposed Levy for Current Year, Net of Reserve	61,292,998	60,292,998
Total Tax Levy Limit Adjusted for Transfers Plus Exclusions compared to the Prior Year Tax Levy	3.3%	4.5%
Difference between Tax Levy Limit Plus Exclusions and Current Year Proposed Levy	979,914	2,426,892
Planning to Override the Cap	No	No

	Tax Limit	2021	2020
Total Tax Levy		61,329,105	60,006,344
Total Exclusions		17,152,531	21,752,416
Total Levy Subject to Tax Limit		44,176,574	38,253,928
Constitutional Tax Limit		99,000,280	96,067,353
Percent Tax Limit Exhausted		44.62	39.82
Tax Margin		54,823,706	57,813,425

Balance Sheet

vs.

Multi-year Compare

Balance Sheet for City of Albany for 2020

Governmental

	GENERAL A	CAPITAL PROJECTS H	SPECIAL GRANT CD
Assets			
CASH	5,884,760	19,047,021	462,196
CASH IN TIME DEPOSITS	12,775,449	6,174,814	0
PETTY CASH	2,100	0	0
CASH FOR REVENUE ANTICIPATION NOTES	26,874	0	0
Total Cash	18,689,183	25,221,835	462,196
SECURITIES AND MORTGAGES	16,016	0	0
Total Investments	16,016	0	0
TAXES RECEIVABLE, CURRENT	4,870,819	0	0
Total Taxes Receivable (net)	4,870,819	0	0
ACCOUNTS RECEIVABLE	7,367,980	0	0
ALLOWANCE FOR RECEIVABLES (CREDIT)	-123,649	0	0
Total Other Receivables (net)	7,244,331	0	0
DUE FROM STATE AND FEDERAL GOVERNMENT	3,593,993	1,574,799	0
Total State And Federal Aid Receivables	3,593,993	1,574,799	0
DUE FROM OTHER FUNDS	5,153,695	0	0
Total Due From Other Funds	5,153,695	0	0
DUE FROM OTHER GOVERNMENTS	34,169,524	0	0
Total Due From Other Governments	34,169,524	0	0
PREPAID EXPENSES	2,759,128	0	0
Total Prepaid Expenses	2,759,128	0	0
CASH SPECIAL RESERVES	483,085	0	0
CASH IN TIME DEPOSITS SPECIAL RESERVES	436,259	0	0
Total Restricted Assets	919,344	0	0
Total Assets	77,416,033	26,796,634	462,196
Total Assets and Deferred Outflows of Resources	77,416,033	26,796,634	462,196
	GENERAL A	CAPITAL PROJECTS H	SPECIAL GRANT CD

Multi-year Comparison Report

Municipality: City of Albany
Municipality Code: 010201000000
County: Albany
Regional Office: Glens Falls Regional Office

Account Code	Code Narrative	2018	2019	2020	2021	Difference 2020/2021
BALANCE SHEET						
A200	Cash	\$1,791,688.00	\$4,142,697.00	\$5,884,760.00	\$5,155,858.00	-\$728,902.00
A201	Cash In Time Deposits	-	\$5,628,200.00	\$12,775,449.00	\$44,563,919.00	\$31,788,470.00
A210	Petty Cash	\$2,100.00	\$2,100.00	\$2,100.00	\$2,100.00	\$0.00
A222	Cash For Revenue Anticipation Notes	\$26,570.00	\$26,846.00	\$26,874.00	\$26,876.00	\$2.00
	Cash:	\$1,820,358.00	\$9,799,843.00	\$18,689,183.00	\$49,748,753.00	
A455	Securities And Mortgages	\$16,016.00	\$16,016.00	\$16,016.00	\$16,016.00	\$0.00
	Investments:	\$16,016.00	\$16,016.00	\$16,016.00	\$16,016.00	
A250	Taxes Receivable, Current	\$4,704,076.00	\$4,911,813.00	\$4,870,819.00	\$4,597,618.00	-\$273,201.00
	Taxes Receivable (net):	\$4,704,076.00	\$4,911,813.00	\$4,870,819.00	\$4,597,618.00	
A380	Accounts Receivable	\$6,667,311.00	\$4,729,073.00	\$7,367,980.00	\$5,725,622.00	-\$1,642,358.00
A389	Allowance For Receivables (credit)	\$51,188.00	-\$300,132.00	-\$123,649.00	-\$137,517.00	-\$13,868.00
	Other Receivables (net):	\$6,616,123.00	\$4,428,941.00	\$7,244,331.00	\$5,588,105.00	
A410	Due From State And Federal Government	\$2,129,406.00	\$1,772,732.00	\$3,593,993.00	\$15,131,926.00	\$11,537,933.00
	State And Federal Aid Receivables:	\$2,129,406.00	\$1,772,732.00	\$3,593,993.00	\$15,131,926.00	
A391	Due From Other Funds	\$7,530,320.00	\$5,059,825.00	\$5,153,695.00	\$4,760,333.00	-\$393,362.00
	Due From Other Funds:	\$7,530,320.00	\$5,059,825.00	\$5,153,695.00	\$4,760,333.00	
A440	Due From Other Governments	\$29,433,727.00	\$35,657,015.00	\$34,169,524.00	\$25,445,905.00	-\$8,723,619.00
	Due From Other Governments:	\$29,433,727.00	\$35,657,015.00	\$34,169,524.00	\$25,445,905.00	
A480	Prepaid Expenses	\$3,455,107.00	\$3,370,894.00	\$2,759,128.00	\$2,864,621.00	\$105,493.00
	Prepaid Expenses:	\$3,455,107.00	\$3,370,894.00	\$2,759,128.00	\$2,864,621.00	
A230	Cash Special Reserves	\$5,034,667.00	\$5,752,884.00	\$483,085.00	\$1,677,642.00	\$1,194,557.00
A231	Cash In Time Deposits Special Reserves	-	-	\$436,259.00	\$2,200,113.00	\$1,763,854.00

	Capital District
	Central New York
	Finger Lakes
	Long Island
	Mid-Hudson
	Mohawk Valley
	North Country
	Southern Tier
	Western New York

NYS Geographic Hierarchy

General Purpose

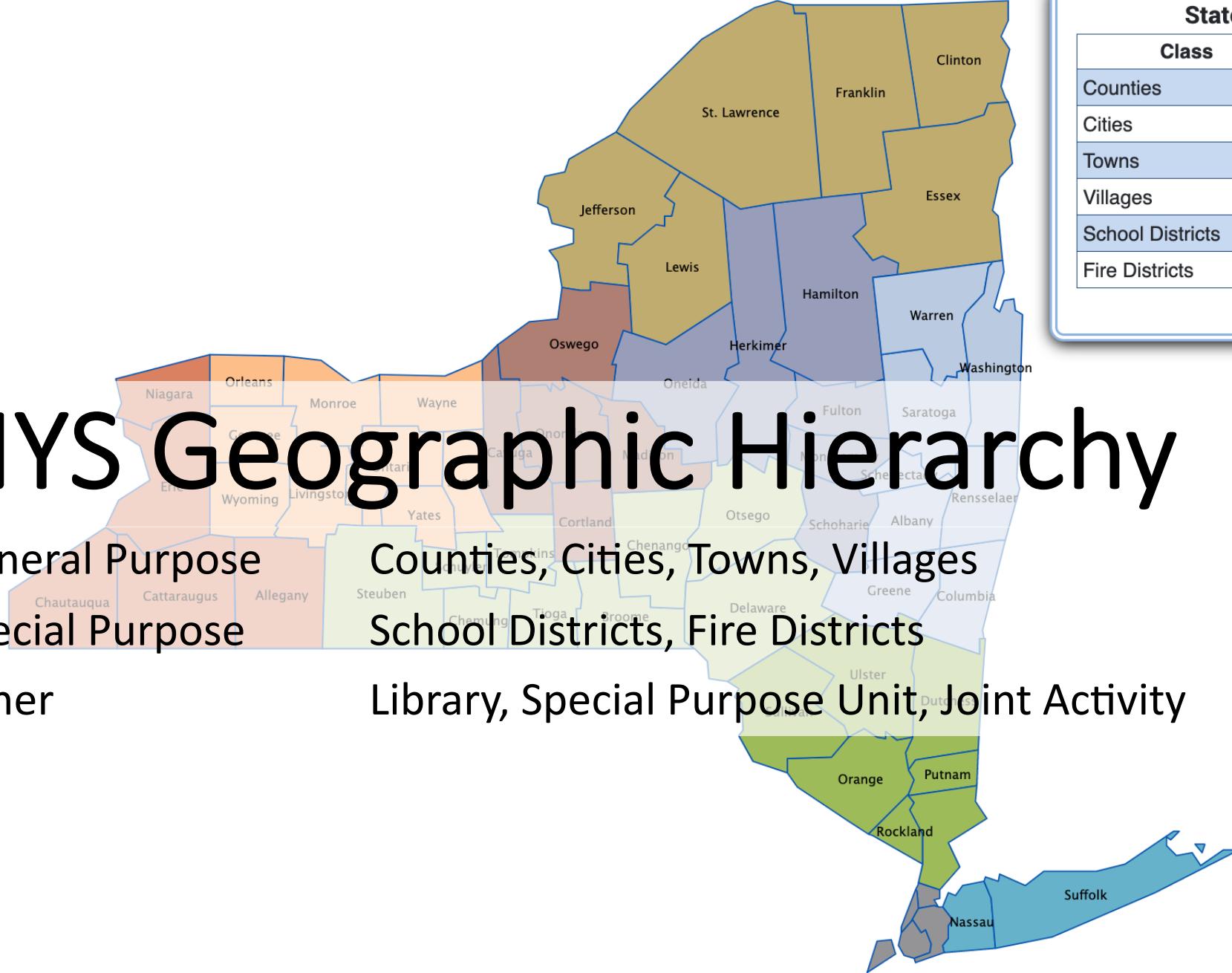
Special Purpose

Other

Counties, Cities, Towns, Villages

School Districts, Fire Districts

Library, Special Purpose Unit, Joint Activity

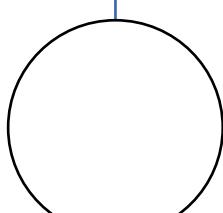
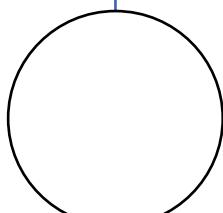
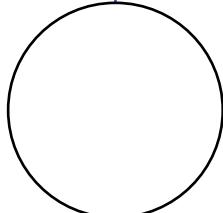


Statewide	
Class	Count
Counties	57 * + 5 NYC = 62
Cities	62
Towns	933
Villages	533
School Districts	690
Fire Districts	902

Standard* Hierarchy of New York Geographic Entities



State



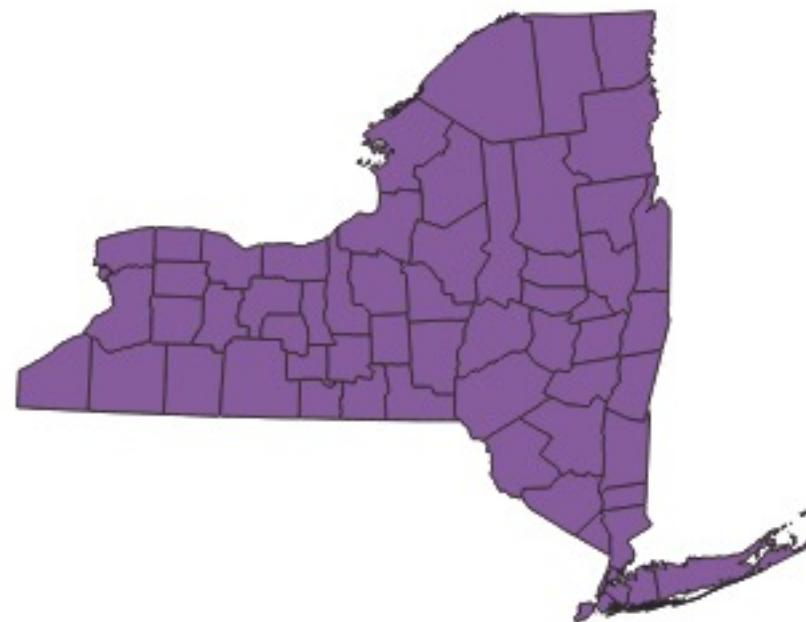
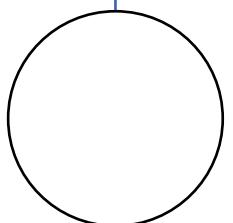
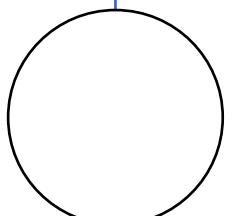
Standard* Hierarchy of New York Geographic Entities



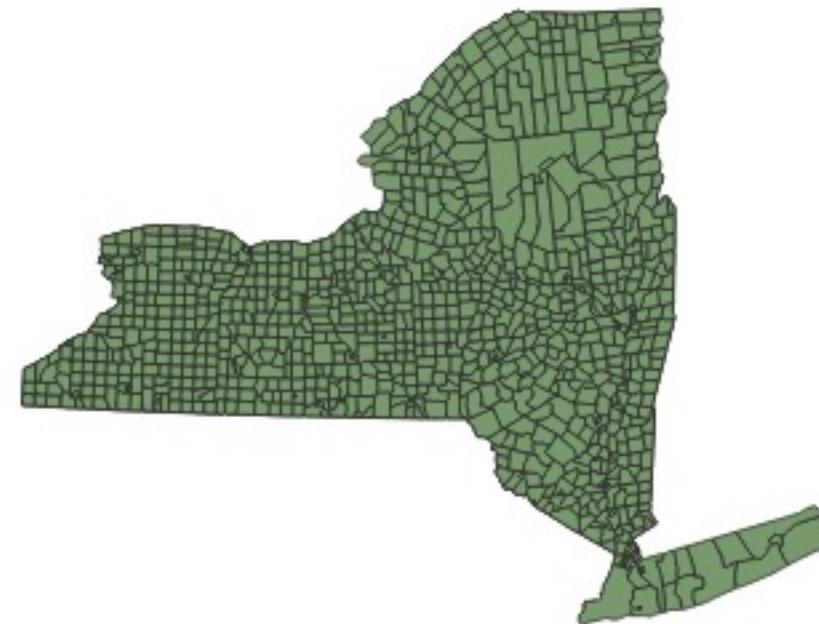
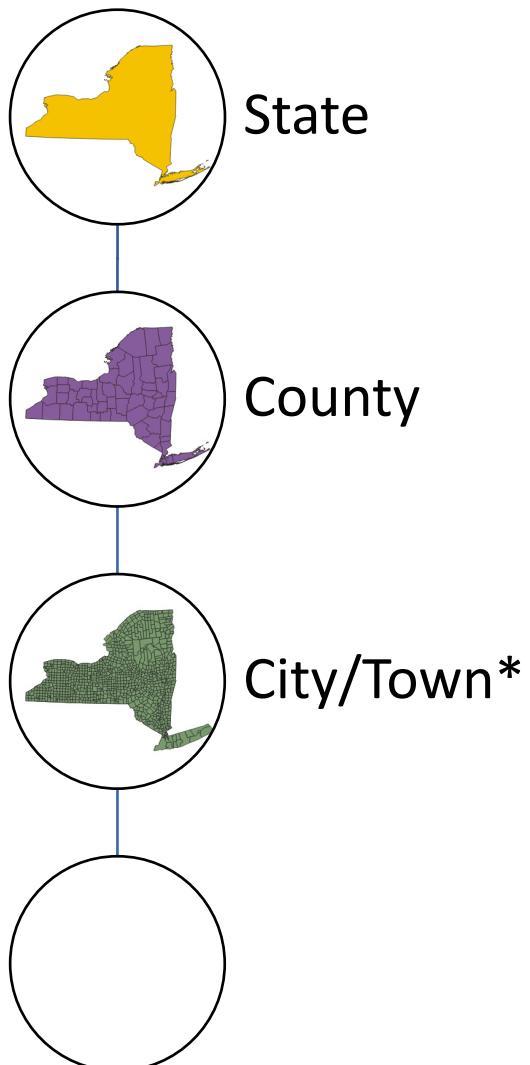
State



County



Standard* Hierarchy of New York Geographic Entities



Standard* Hierarchy of New York Geographic Entities



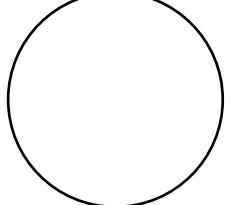
State



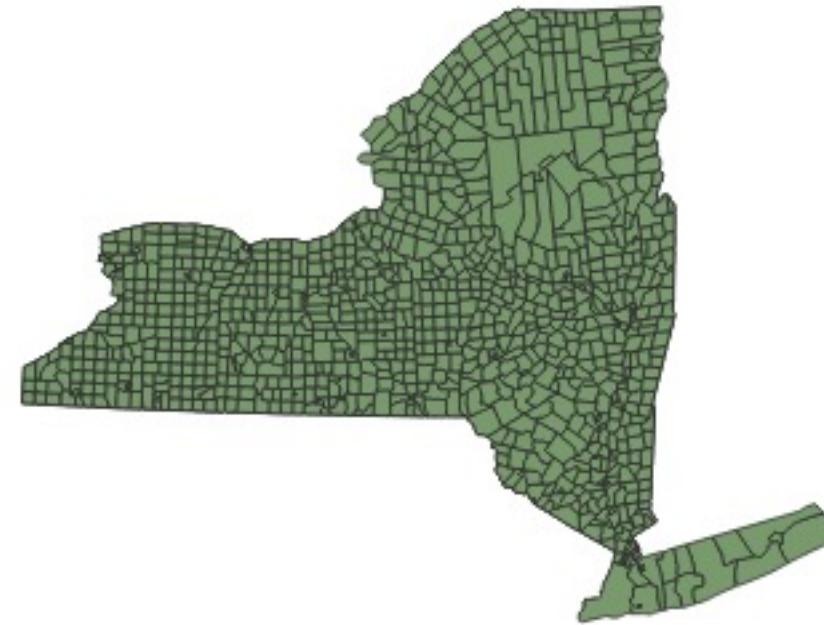
County



City/Town*

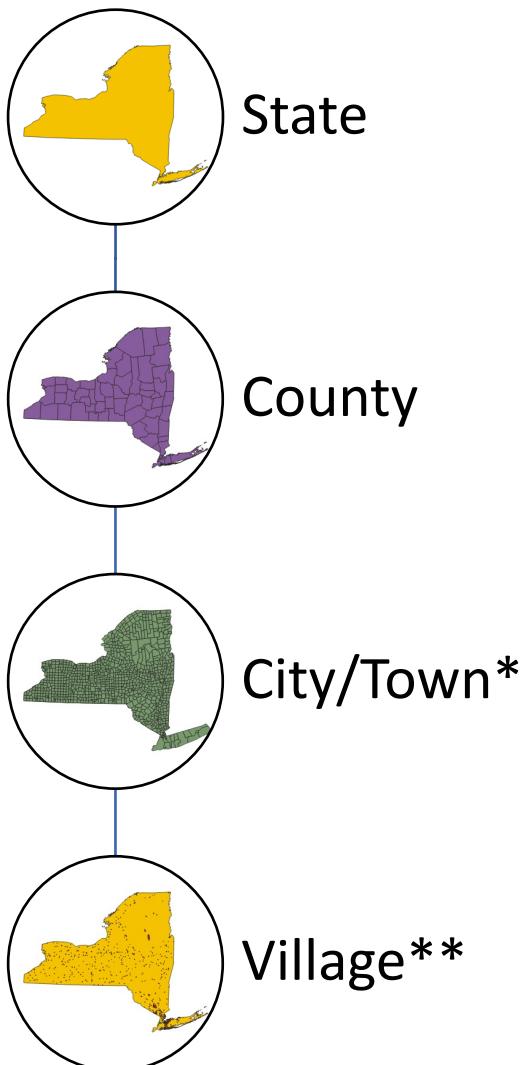


* Cities that cross county lines:



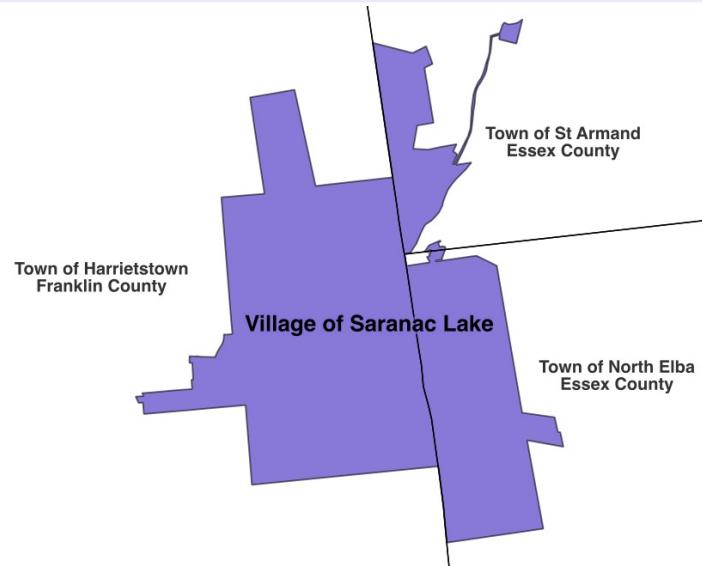
SWIS Code	Name	% by area				
320500	City of Geneva	Ontario 72.27%	Seneca 27.73%			
650000	City of New York	Queens 38.17%	(Staten Island) Richmond 21.79%	(Brooklyn) Kings 20.66%	Bronx 12.22%	(Manhattan) New York 7.17%

Standard* Hierarchy of New York Geographic Entities



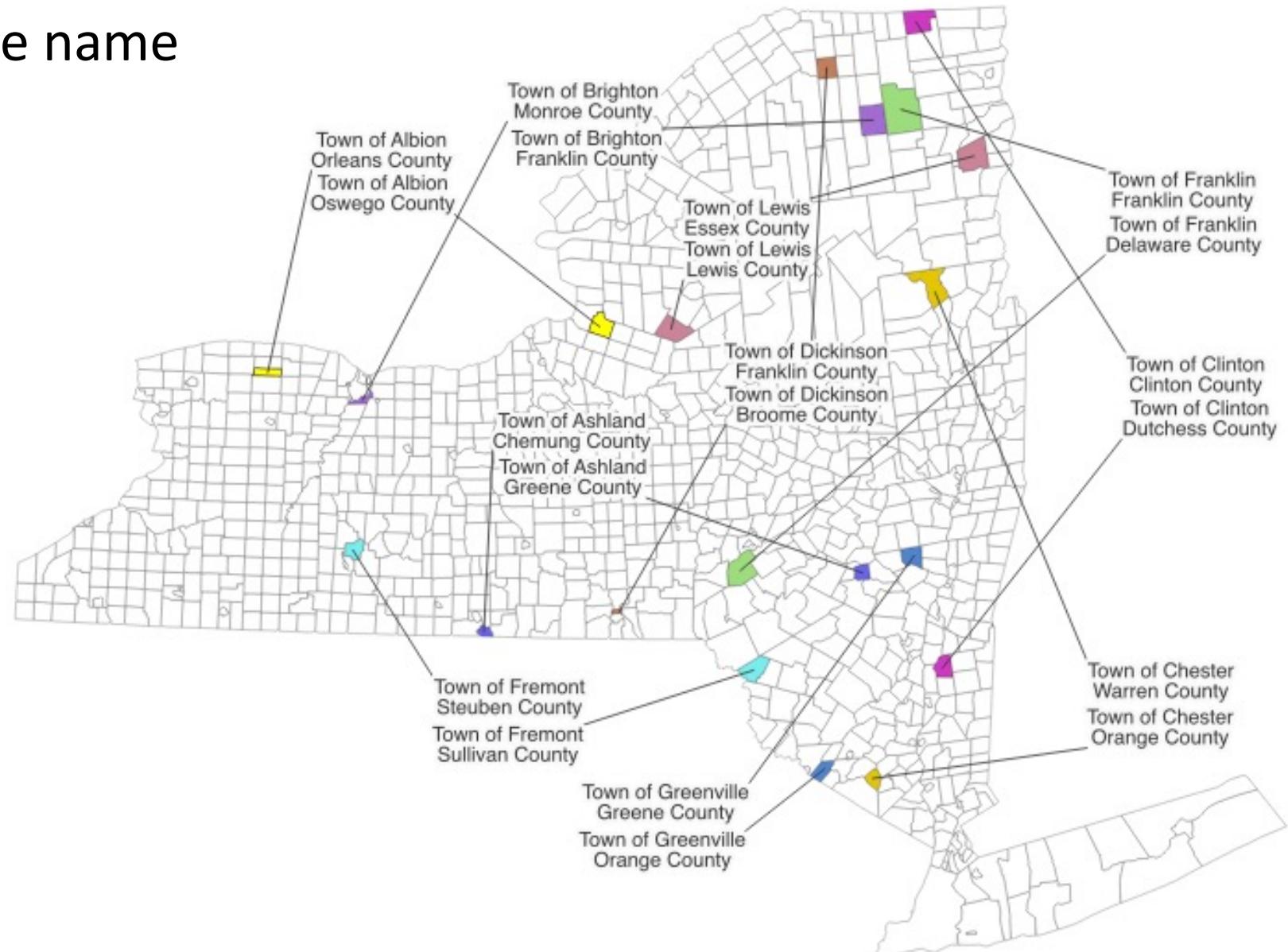
** Villages that cross town/county lines (SWIS codes in parentheses)

crosses 2 towns in 1 county	Albion (342001), Baldwinsville (313601), Ballston Spa (412001), Black River (224001), Briarcliff Manor (553405), Broadalbin (172201), Brockport (265201), Cambridge (532201), Cato (052403), Chatham (102601), Chester (332201), Clifton Springs (323605), Cooperstown (363801), Corfu (184201), Croghan (232001), Dannemora (093401), Dansville (243801), Depew (143003), East Hills (282203), Elmira Heights (073001), Floral Park (282007), Florida (335401), Glen Park (222605), Greenwich (532601), Harriman (334003), Homer (112201), Hunter (193601), Ilion (212801), Lyons Falls (233803), Mamaroneck (553203), Maybrook (333401), Medina (343401), Middleport (292201), Middleville (212401), Mineola (282039), Montour Falls (442403), New Hyde Park (282041), New York Mills (304803), North Syracuse (312201), Norwood (406201), Nyack (392005), Odessa (442001), Old Westbury (282231), Ovid (452801), Perry (562603), Poland (213805), Pomona (392205), Port Leyden (233401), Remsen (305201), Richburg (023803), Roslyn Harbor (282245), Sag Harbor (472403), Sinclairville (062601), Spring Valley (392003), Stamford (123801), Valley Falls (383601), Wappingers Falls (134601), Waterville (304601), Watkins Glen (442401), Williamsville (142201), Wolcott (542201)
crosses 3 towns in 1 county	Fort Plain (272205), Hamilton (253203), Massena (405201), Penn Yan (572201), Waterloo (452201)
crosses 2 towns in 2 counties	Almond (022601), Attica (182203), Deposit (034201), Dolgeville (173401), Earlville (085601), Gowanda (047201), Rushville (323201)
crosses 3 towns in 2 counties	Saranac Lake (154003)



Pairs of towns with the same name

Town	County 1	County 2
Albion	Orleans	Oswego
Ashland	Chemung	Greene
Brighton	Franklin	Monroe
Chester	Orange	Warren
Clinton	Clinton	Dutchess
Dickinson	Broome	Franklin
Franklin	Delaware	Franklin
Fremont	Steuben	Sullivan
Greenville	Greene	Orange
Lewis	Essex	Lewis



Villages not in their matching towns

Name	Village			Town	
	SWIS Code	Town List	County	County	SWIS Code
Albion	342001	Albion (Orleans County), Gaines	Orleans	Oswego	352000
Aurora	053401	Ledyard	Cayuga	Erie	142400
Barker	293801	Somerset	Niagara	Broome	032000
Chester	332201	Chester (Orange County), Goshen	Orange	Warren	522400
Clinton	304001	Kirkland	Oneida	Clinton	093200
				Dutchess	132400
Dansville	243801	North Dansville, Sparta	Livingston	Steuben	464000
Dresden	573601	Torrey	Yates	Washington	532400
Florida	335401	Goshen, Warwick	Orange	Montgomery	272600
Franklin	123201	Franklin (Delaware County)	Delaware	Franklin	164400
Greenport	473801	Southold	Suffolk	Columbia	104000
Lawrence	282023	Hempstead	Nassau	St Lawrence	404800
Mohawk	212803	German Flatts	Herkimer	Montgomery	273200
Poland	213805	Newport, Russia	Herkimer	Chautauqua	065600
Victory	415003	Saratoga	Saratoga	Cayuga	056400
Waverly	492001	Barton	Tioga	Franklin	165400

atadictionary

Download Bulk Data Files

- Revenue, Expenditure, and Balance Sheet Account Code Level Data
- Debt
- Property Tax Cap

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Download Data to Comma Separated File

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- Single Class of Government for All Years
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- All Classes of Government for All Years

Select Class ▾

Select Year ▾

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Cancel

all_classes_years.zip ≈ 270 MB

unzipped ≈ 3.13 GB

one file per year (1995 – present) per class (County, City, Town, Village, School District, Fire District)

Column	Type	Notes	Sample Value
CALENDAR_YEAR	INTEGER	YYYY	2021
MUNICIPAL_CODE	CHAR (12)	12 digits, but may start with 0 * contains smart coding	010201000000
ENTITY_NAME	CHAR	display name, not good for joining	City of Albany
CLASS_DESCRIPTION	CHAR	ENTITY_TYPE	City
COUNTY	CHAR	the county with the largest area %	Albany
FISCAL_YEAR-END	CHAR	MM/DD	12/31
ACCOUNT_CODE	CHAR	1-2 letters followed by 3-5 digits * contains smart coding	A51424
ACCOUNT_CODE_NARRATIVE	CHAR		Snow Removal, Contr Expend
FINANCIAL_STATEMENT	CHAR		STATEMENT OF EXPENDITURES AND OTHER USES
FINANCIAL_STATEMENT_SEGMENT	CHAR		EXPENDITURES
LEVEL_1_CATEGORY	CHAR		TRANSPORTATION
LEVEL_2_CATEGORY	CHAR		HIGHWAYS
OBJECT_OF_EXPENDITURE	CHAR	only present if FINANCIAL_STATEMENT = "STATEMENT OF EXPENDITURES AND OTHER USES"	Contractual
AMOUNT	NUMBER	dollar amount (may contain cents)	1227218
SNAPSHOT_DATE	CHAR	date last updated as DD-MON-YY	28-FEB-23

ACCOUNT_CODE smart coding

- The first 1-2 letters represent the fund e.g., A = General
- The number of digits represents the type of account
 - 3 digits = general ledger
 - 4 digits = revenue
 - 5 digits = expenditure
 - The final digit of the expenditure code represents the object of the expenditure
- The account numbers are further divided into categorical ranges

Example:

A51424 is an expense (5 digits) paid out of the general fund (A) for Transportation (range 5000x – 5999x) and represents contractual payment (ends in a 4).

MUNICIPAL_CODE smart coding

- Digits 1-2 represent the county
- Digits 3-4 represent the class of government

Class Code	Entity Count (2021)	Description
01	57	County
02	55	City
03	855	Town
04	501	Village
05	61	School District - City Public School
06	276	School District - Independent Superintendent
07	267	School District - Central
08	3	School District - Central High
09	75	School District - Union Free
10	10	School District - Common
11	741	Fire District

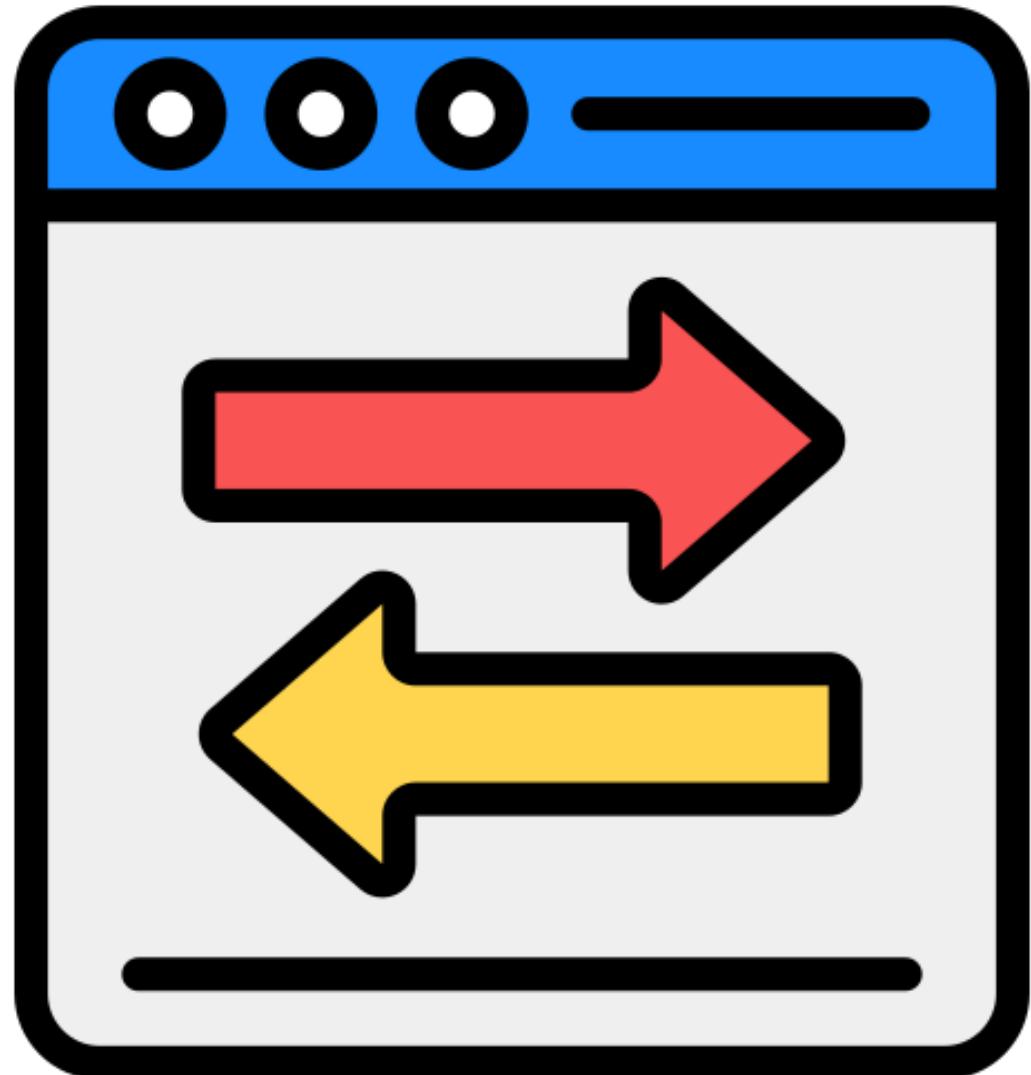
Watch out for:

- Similar entity names
- Changing fiscal year-end dates
(can cause short or extended years)
- Overlapping real property taxes
<https://www.osc.state.ny.us/local-government/data/overlapping-real-property-tax-rates-and-levies-faqs>



Upcoming changes

- New AFR/AUD system expected Fall 2023
- Same account codes
- Expected conversion for all 2013+ data



<https://www.osc.state.ny.us/local-government/data>



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Local Government Data

Download [annual financial data](#) spreadsheets by class of local government and year.

Use [Open Book New York](#) to see data for an individual local government.

[File local government data](#) with the Office of the State Comptroller.

Access Local Government Data Sets

- [Fiscal Stress Monitoring System](#)
- [Justice Court Fund Data](#)
- [Local Government Entities by County and Economic Region](#)
- [Local Sales Tax Data, Reports and Resources](#)
- [NYS Local Government Interactive Data](#)
- [Population Data, Resources and Publications](#)
- [Real Property Tax Levies, Taxable Full Value and Full Value Tax Rates](#)

Find Information About Local Government Data

- [Annual Financial Report Filing Deadlines](#)
- [Data Glossary](#)
- [Data Release Dates](#)
- [Data Sources](#)

Fiscal Stress Monitoring System

<https://www.osc.state.ny.us/local-government/fiscal-monitoring>

Figure 1

Financial Indicators (Local Governments & School Districts)		
Critical Area	What it is	Why it Matters
Fund Balance	The accumulated surplus/deficit since operations began	Indicates entity's ability to cover revenue shortfalls and expenditure overruns
Operating Deficits		
Cash Position		
Short-Term Cash-Flow Debt		
Fixed Costs (Local Governments Only)		

Figure 2

Environmental Indicators (Local Governments)		
Critical Area	What it is	Why it Matters
Population	5-yr change in population	Provides insight into health of local economy. Affects local property values and tax base
Poverty	Households on public assistance	Provides insight about mix of services needed by the community—some of which are higher cost (e.g. healthcare, public transportation)
Age	Percent of population < 18 and > 65 (those not likely to be working full time)	Reflects health of local economy and ability to raise revenue through property taxes
Tax Base	Percent change in home values	Reflects ability of a household to pay property taxes and support local economy (e.g. generate sales tax receipts)
Income	Median Household Income	These revenues are not controlled locally. Significant dependence presents a revenue risk
Unemployment	Unemployment rate	
State and Federal Revenue	Reliance on state and federal aid	

Local Governments Designated in Fiscal Stress, FYE 2021

Municipality	Class	Stress Category
Poughkeepsie	City	Significant
Addison	Village	Moderate
Amsterdam	City	Moderate
North Tonawanda	City	Moderate
South Dayton	Village	Moderate
Yates	Town	Moderate
Albany	City	Susceptible
Chateaugay	Village	Susceptible
Cortland	City	Susceptible
Coxsackie	Village	Susceptible
Fort Covington	Town	Susceptible
Fulton	City	Susceptible
Fultonville	Village	Susceptible
Glen Cove	City	Susceptible
Long Beach	City	Susceptible
New York Mills	Village	Susceptible
Pelham	Village	Susceptible
Roslyn	Village	Susceptible
Valley Stream	Village	Susceptible
Wappingers Falls	Village	Susceptible

Source: OSC.

Note: Bold municipalities are calendar fiscal year end entities whose scores were just released in September 2022.

<https://www.osc.state.ny.us/files/local-government/fiscal-monitoring/pdf/system-manual.pdf>

<https://www.osc.state.ny.us/files/local-government/publications/pdf/arm.pdf>

Office of the New York State Comptroller

Division of Local Government and School Accountability

Accounting and Reporting Manual

Counties, Cities, Towns and Villages
Soil and Water Conservation Districts
Libraries



Thomas P. DiNapoli
State Comptroller

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* = especially useful for data analysis

Chart of Accounts Query

Year
2023

Schedule

- (All)
- Balance Sheet
- Revenue
- Expenditure
- Budget Summary

Class

- (All)
- County
- City
- Town
- Village
- Fire District

Funds

- (All)
- (A) General
- (CB) Housing Authority
- (CD) Special Grant

The Chart of Accounts Query presents the account codes that are valid for Annual Financial Report (AFR) reporting by year.

[Download Results to PDF](#)

[Download Results to Excel](#)

Account Code	Account Description	Funds	Schedule	Class
A200	Cash	(A) General	Balance Sheet	County
A201	Cash In Time Deposits	(A) General	Balance Sheet	County
A210	Petty Cash	(A) General	Balance Sheet	County
A215	Departmental Cash	(A) General	Balance Sheet	County
A220	Cash From Obligations	(A) General	Balance Sheet	County

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Real Property Tax Levies, Taxable Full Value and Full Value Tax Rates

Local Governments:

The files below contain real property tax levies, taxable full value and full value tax rates for local governments. Read the data description files to learn about how the tables are organized and how they differ from previous versions.

[2022 LG \[.xlsx\]](#) | [2021 LG \[.xlsx\]](#) | [2020 LG \[.xlsx\]](#) | [2019 LG \[.xlsx\]](#) | [2018 LG \[.xlsx\]](#) | [2017 LG \[.xlsx\]](#) | [2016 LG \[.xlsx\]](#) | [2015 LG \[.xls\]](#) | [2014 LG \[.xls\]](#) | [2013 LG \[.xls\]](#) | [Data for 2012 and prior](#)

Data Notes:

Data for 2012 and prior are not comparable to later years. Additionally, there are some definitional changes that affect some levy components for counties and towns in 2015 and after.

- [Data Description for 2015 and newer tax tables \[pdf\]](#)
- [Data Description for 2013 and 2014 tax tables \[pdf\]](#)

School Districts:

To activate the excel macro buttons:

1. Select the Security Warning's 'Options' button.
2. Choose to 'Enable the Content'.

[2022 \[.xlsx\]](#) | [2021 \[.xlsx\]](#) | [2020 \[.xlsx\]](#) | [2019 \[.xlsx\]](#) | [2018 \[.xlsx\]](#) | [2017 \[.xlsx\]](#) | [2016 \[.xls\]](#) | [2015 \[.xls\]](#) | [2014 \[.xls\]](#) | [2013 \[.xls\]](#) | [2012 \[.xls\]](#) | [2011 \[.xls\]](#) | [2010 \[.xls\]](#) | [2009 \[.xls\]](#) | [2008 \[.xls\]](#) | [2007 \[pdf\]](#) | [2006 \[pdf\]](#) | [2005 \[pdf\]](#) | [2004 \[pdf\]](#) | [2003 \[pdf\]](#) | [2002 \[pdf\]](#) | [2001 and 2000 \[pdf\]](#)



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