

Appendix

to

Phase II Report

Wellsville Town-Village Municipal Study Section 1: Comparative Data Analysis

submitted by

Michael R. Hattery

and

Alexander I. "Sandy" MacKay

December 15, 1997

Lamont, VanDeValk Buckman & Whitbeck Engineers, P.C.

List of Tables

Table A1.	Revenue Sources for Comparison Group Villages for Fiscal Years Ending in 1996.....	1
Table A2.	Differences in Equalized Tax Rates with and Without Sales Tax Sharing by Counties for fiscal years ending in 1996.....	2
Table A3.	Police Personnel Levels per 100 Population	3
Table A4.	LADS Information from New York State Conference of Mayors, Fall 1997 (Police Wage and benefit information for Comparison Group Villages).....	4
Table A5.	LADS Information from New York State Conference of Mayors, Fall 1997 (Public Works Wage and Benefit Information for Comparison Group Villages).....	10
	LADS Contents and Definitions.....	19
	New York State Comptroller's Definitions of Revenues and Expenditures.....	21
	A Typology of New York State Counties.....	25

Table A1
Revenue Sources for Comparison Group Villages for Fiscal Years Ending in 1996*

Village	Property Tax	Sales Tax	Water & Sewer Revenues	Other Local Tax	State Aid General Purpose s	State Aid Highway	Other State Aid	Federal Aid	Revenues from Other Governments	Other Revenues	Total Revenues
ALBION	1,631,938	187,442	1,481,207	114,782	42,224	13,295	10,247	67,403	37,741	429,732	4,016,011
ALFRED	404,081	-	564,453	26,829	150,288	5,328	4,171	-	1,522	214,629	1,371,301
BATH	1,125,942	411,362	1,177,257	-	93,179	49,203	-	-	220,412	6,027,998	9,105,353
CANASTOTA	1,220,240	316,309	735,091	90,553	40,032	55,471	6,724	1,171,786	97,610	142,466	3,876,282
CANTON	809,035	422,903	1,671,692	81,905	109,445	35,772	230,537	-	23,459	375,103	3,759,851
CATSKILL	2,146,940	-	1,397,281	56,923	39,065	128,285	49,417	518,596	39,823	08,235	4,584,565
CHITTENANGO	871,846	364,773	581,582	67,721	45,658	42,550	619	1,857	20,285	53,545	2,050,436
COBLESKILL	1,242,104	-	1,315,930	95,648	46,688	25,516	9,786	839,620	62,533	267,471	3,905,296
DANSVILLE	1,118,784	51,538	761,293	90,350	44,314	12,391	30,446	-	37,781	125,282	2,272,179
GOVERNEUR	734,766	285,365	965,483	38,507	35,945	38,625	203,073	429,194	20,424	219,771	2,971,153
HAMILTON	775,064	180,404	958,428	15,378	39,213	5,687	9,535	14,046	44,886	2,011,534	4,054,175
LIBERTY	2,245,833	-	1,178,079	61,299	34,707	46,018	64,711	223,846	118,990	300,735	4,274,218
LYONS	1,194,427	149,583	876,844	76,474	26,019	47,629	-	-	101,284	384,551	2,856,811
MALONE	2,067,401	-	1,373,634	88,741	76,081	72,298	-	190,700	5,275	156,952	4,031,082
MEDINA	1,761,626	180,570	1,314,958	94,159	55,880	59,571	20,245	432,262	30,283	262,896	4,212,450
MONTICELLO	3,450,862	-	1,933,535	111,875	47,764	32,610	295,248	155,703	288,310	982,133	7,298,040
OWEGO	1,505,253	175,135	614,512	75,421	34,350	39,788	42,538	75,734	127,432	153,596	2,843,759
PENN YAN	1,530,058	-	1,321,857	52,874	43,476	40,925	72,858	135,950	335,185	2,245,313	5,778,496
PERRY	1,074,621	-	660,590	65,587	32,578	38,345	2,263	-	37,423	184,869	2,096,276
SIDNEY	1,347,573	-	766,786	96,702	46,717	53,441	7,466	126,986	24,771	528,190	2,998,632
TUPPER LAKE	1,087,171	-	962,893	21,969	64,486	38,071	12,894	464,747	119,724	3,039,419	5,811,374
WARSAW	,022,069	-	598,562	56,378	36,415	42,638	1,875	-	98,083	327,753	2,183,773
WATERLOO	1,533,146	-	1,175,652	85,919	49,873	32,593	4,378	-	67,091	190,133	3,138,785
WAVERLY	962,986	225,475	821,971	25,109	44,743	53,571	21,568	-	46,257	217,098	2,418,778
WELLSVILLE	1,839,560	-	1,345,275	44,916	105,929	56,807	7,000	24,309	125,297	2,418,422	5,967,515

* Source: Local Government Database Summary, Office of the State Comptroller, Bureau of Municipal Research and Statistics, 1997.

Table A2
Differences in Equalized Tax Rates
With and Without Sales Tax Sharing by Counties
for fiscal years ending in 1996

Village	Tax Rates Per \$1,000 of Assessed Valuation*					Sales Tax**
	County	Town	Village	School	Total	
<i>villages in counties that do not share the sales tax</i>						
ALFRED	10.79	2.13	12.78	13.90	39.59	0
CATSKILL	4.27	0.88	16.21	15.90	37.26	0
COBLESKILL	7.97	0.97	8.48	10.39	27.81	0
LIBERTY	7.24	3.97	17.34	20.05	48.60	0
MALONE	4.22	2.24	15.20	19.07	40.74	0
MONTICELLO	6.73	2.34	18.46	12.49	40.03	0
PENN YAN (E)	7.29	3.20	11.01	12.10	33.59	0
PERRY	6.16	3.38	11.96	12.27	33.77	0
SIDNEY	5.80	2.38	11.48	20.19	39.85	0
TUPPER LAKE (E)	4.26	3.13	10.04	9.37	26.81	0
WARSAW	5.90	2.62	10.54	18.21	37.27	0
WATERLOO	6.25	2.74	13.04	11.84	33.88	0
WELLSVILLE	11.14	4.12	18.98	14.75	49.00	0
Average	6.77	2.62	13.50	14.66	37.55	0
<i>Villages in counties that share the sales tax</i>						
DANSVILLE	6.51	1.50	10.86	15.97	34.85	51,538
LYONS	8.23	3.35	13.03	14.71	39.31	149,583
OWEGO	8.79	0.70	15.19	18.94	43.61	175,135
HAMILTON (E)	7.07	1.55	9.45	16.19	34.27	180,404
MEDINA	6.74	2.27	13.11	16.88	39.00	180,570
ALBION	7.39	0.00	12.82	16.69	36.91	187,442
WAVERLY	7.61	2.45	11.17	12.49	33.72	225,475
GOUVERNEUR	8.63	2.88	9.96	15.24	36.71	285,365
CANASTOTA	6.82	1.66	9.25	16.71	34.44	316,309
CHITTENANGO	7.26	2.51	6.38	19.40	35.55	364,773
BATH (E)	9.08	2.08	8.56	12.80	32.51	411,362
CANTON	8.70	2.24	7.08	17.27	35.29	422,903
Average	7.73	1.93	10.57	16.11	36.35	245,905

* Source: *Overlapping Real Property Taxes: tax levy and tax rate statistics for New York State local governments fiscal year ended in 1996*. Albany: New York State Office of the State Comptroller, Bureau of Municipal Research and Statistics, May 1997.

** Source: *Local Government Database Summary*, New York State Office of the State Comptroller, Bureau of Municipal Research and Statistics, 1997.

Table A3
Police Personnel Levels per 1000 Population
(Adjusted for Assumed Part Time Work Hours)

Village	Pop	Sworn Officers				Civilian Personnel				Total Personnel			
		FT	PT	FTE	FTE/ 1000	FT	PT	FTE	FTE/ 1000	FT	PT	FTE	FTE/ 1000
HAMILTON	3790	5	6	7.5	2.0	1	1	1.4	0.4	6	7	8.9	2.4
WARSAW	3830	6	5	8.1	2.1	0	7	2.9	0.8	6	12	11.0	2.9
TUPPER LAKE	4087	11	0	11.0	2.7	1	0	1.0	0.2	12	0	12.0	2.9
LIBERTY	4128	16	2	16.8	4.1	3	2	3.8	0.9	19	4	20.7	5.0
PERRY	4219	5	7	7.9	1.9	0	1	0.4	0.1	5	8	8.3	2.0
LYONS	4280	10	2	10.8	2.5	2	0	2.0	0.5	12	2	12.8	3.0
OWEGO	4442	8	6	10.5	2.4	4	4	5.7	1.3	12	10	16.2	3.6
ALFRED	4559	6	5	8.1	1.8	0	1	0.4	0.1	6	6	8.5	1.9
GOVERNEUR	4604	8	0	8.0	1.7	4	1	4.4	1.0	12	1	12.4	2.7
CANASTOTA	4673	4	11	8.6	1.8	0	1	0.4	0.1	4	12	9.0	1.9
CATSKILL	4690	13	6	15.5	3.3	0	4	1.7	0.4	13	10	17.2	3.7
SIDNEY	4720	9	0	9.0	1.9	0	1	0.4	0.1	9	1	9.4	2.0
CHITTENANGO	4734	7	12	12.0	2.5	0	3	1.3	0.3	7	15	13.3	2.8
WAVERLY	4787	10	7	12.9	2.7	5	3	6.3	1.3	15	10	19.2	4.0
DANSVILLE	5002	8	0	8.0	1.6	3	5	5.1	1.0	11	5	13.1	2.6
WATERLOO	5116	8	6	10.5	2.1	1	0	1.0	0.2	9	6	11.5	2.2
WELLSVILLE	5241	12	10	16.2	3.1	4	3	5.3	1.0	16	13	21.4	4.1
PENN YAN	5248	10	5	12.1	2.3	1	0	1.0	0.2	11	5	13.1	2.5
COBLESKILL	5268	10	5	12.1	2.3	0	1	0.4	0.1	10	6	12.5	2.4
BATH	5801	12	4	13.7	2.4	4	2	4.8	0.8	16	6	18.5	3.2
ALBION	5863	12	1	12.4	2.1	1	0	1.0	0.2	13	1	13.4	2.3
CANTON	6379	9	0	9.0	1.4	2	1	2.4	0.4	11	1	11.4	1.8
MONTICELLO	6597	24	0	24.0	3.6	4	0	4.0	0.6	28	0	28.0	4.2
MEDINA	6686	13	0	13.0	1.9	3	0	3.0	0.4	16	0	16.0	2.4
MALONE	6777	18	0	18.0	2.7	0	0	0.0	0.0	18	0	18.0	2.7

Assumes: FT = Full Time = 40 Hours/Week X 50 Weeks/Year
PT = Part Time = 16 Hours/Week X 50 Weeks/Year
FTE = Full Time Equivalent (1920 Work Hours Per Year).

Table A-4: LADS Information from New York State Conference of Mayors, Fall 1997
Police Wage and Benefit Information for Comparison Group Villages

Village	Table 1 data		Table 2 Data			Table 3 Data		Allowance			Reimbursement:			Table 4: Leave Benefits	
	1990 Per Capita Inc.	1996 FV Per Capita	Union	Length	Expires	Shift Hours	Call Back Minimum	for Uniform	Cleaning	Pers. Property	Tuition	Mileage	Sick Leave Annual	Max Accum	
ALBION															
ALFRED															
BATH (E)	\$13,330	\$8.55	PBA	3 yr	5/31/95	8	2	*	0	N	Y	#	15	135	
CANASTOTA															
CANTON	\$10,052	\$7.08	PBA	2 yr	5/31/98	8	2	0	0	Y	N	NA	12	180	
CATSKILL	\$12,214	\$16.20	AFSCM	2 yr	5/31/98	8	2	*	\$500	Y	N	NA	15	180	
CHITTENANGO	\$13,258	\$6.38	PBA	2 yr	5/31/95	8	2	\$300	\$125	N	N	NA	18	180	
COBLESKILL	\$9,959	\$8.48	PBA	3 yr	5/31/99	8	2	200	\$0	Y	N	NA	13	225	
DANSVILLE	\$13,311	\$10.86	DPA	3 yr	5/31/97	8	3	\$250	0	Y	N	\$0.25	12	NA	
GOVERNEUR	\$9,205	\$9.96	GPA	3 yr	5/31/98	8	NA	\$325	*	N	Y	#	12	150	
HAMILTON (E)															
LIBERTY	\$11,558	\$17.34	PBA	3 yr	5/31/00	8	2	\$850	0	Y	Y	#	12	200	
LYONS	\$10,584	\$13.03	PBA	2 yr	5/31/98	8	3	*	*	Y	Y	NA	12	150	
MALONE	\$10,438	\$15.21	PBA	2 yr	5/31/98	8	4	*	*	Y	Y	\$0.24	12	150	
MEDINA	\$11,249	\$13.11	PBA	3 yr	5/31/99	8	2	\$350	0	N	N	NA	15	225	
MONTICELLO	\$14,129	\$18.47	PBA	3 yr	7/31/94	8	3	\$800	0	Y	N	#	12	UNL	
OWEGO	\$12,579	\$15.19	PBA	3 yr	7/31/99	8	3	\$300	0	N	N	NA	12	120	
PENNYAN (E)	\$12,349	\$11.02	PBA	2 yr	5/31/98	8	4	\$400	*	N	N	NA	12	240	
PERRY															
SIDNEY	\$11,356	\$11.48	PBA	3 yr	5/31/00	8	2	*	*	Y	N	NA	15	300	
TUPPER LAKE (I)	\$10,495	\$10.04	CSEA	2 yr	5/31/98	8	2	\$450	0	Y	Y	NA	15	165	
WARSAW															
WATERLOO	\$11,948	\$13.19	WPA	3 yr	5/31/97	10	4	\$700	0	N	Y	#	12	UNL	
WAVERLY	\$10,981	\$11.17	WPA	3 yr	5/31/99	8	3	\$400	0	Y	N	#	12	120	
WELLSVILLE	\$11,844	\$18.99	AFSCM	3 yr	5/31/99	10	3	\$600, 650, or 700	yes	N	Y	#	12	200	

Source: Labor Agreement Data System (LADS) REPORT, Albany: New York Conference of Mayors and Municipal Officials. Police Report Generated for the Village of Wellsville, 18 Municipalities Ordered, 1997.

Table A-4: LADS Information from New York State Conference of Mayors, Fall 1997
Police Wage and Benefit Information for Comparison Group Villages

Village	Max. Cash Out	Cash Out rate	Only Upon Retirement	Bereavement Leave	Carry over	Child rearing	Unpaid	Annual Holidays	Table V: Salary Levels, Health, Vacation and Longevity				
									Salary beginning	Officer/Patrolman Min	max	Sergeant Min	max
ALBION													
ALFRED													
BATH (E)	115	100%	Y	5	Y	N	Y	12	1992	\$17,818.00	\$28,616.00	\$21,290.00	\$29,996.00
CANASTOTA													
CANTON	180	50%	Y	5	Y	N	Y	12	Jun-97	\$26,079.00	\$34,973.00	\$39,344.00	
CATSKILL	75	100%	Y	NA	N	N	Y	11	Jun-97	\$26,715.00	\$33,536.00		
CHITTENANGO	180	100%	Y	3	NA	N	N	0	1993	\$21,807.00	\$28,085.00		\$29,372.00
COBLESKILL	NA	%	NA	5	N	N	y	12	Jun-93	\$24,017.28	\$33,058.00	\$28,647.52	\$36,947.00
DANSVILLE	0	%	NA	3	N	N	N	11	1996	\$24,516.00	\$33,600.00	\$35,100.00	\$36,250.00
GOVERNEUR	75	\$10%	N	3	Y	N	Y	11	Jun-97	\$25,073.53	\$31,090.93	\$31,446.35	\$33,263.26
HAMILTON (E)													
LIBERTY	150	100%	Y	3	Y	N	N	13	Jun-97	\$28,956.00	\$39,507.00	\$43,568.00	
LYONS	150	100%	Y	3	Y	N	N	13	Jun-97	\$25,418.00	\$29,701.00	\$30,889.00	\$32,125.00
MALONE	120	100%	N	4	Y	N	Y	13	Jun-97	\$25,930.00	\$32,031.00	\$36,836.00	
MEDINA	0	%	NA	4	Y	Y	Y	11	Jun-97	\$25,934.77	\$31,207.44	\$31,755.92	\$33,246.49
MONTICELLO	150	100%	Y	4	N	N	Y	13	1993	\$26,119.00	\$34,520.00		\$37,659.00
OWEGO	NA	%	Y	5	N	N	N	NA	97--98	\$17,810.00	\$28,970.00		
PENN YAN (E)	240	100%	N	3	Y	Y	Y	11	Jun-97	\$23,714.00	\$35,957.00	\$24,900.00	\$37,718.00
PERRY													
SIDNEY	120	50%	Y	NA	Y	y	Y	12	Jun-97	\$26,068.00	\$31,892.00	\$32,892.00	
TUPPER LAKE (I)	165	25%	Y	NA	NA	NA	N	13	Jun-97	\$23,316.00	\$27,774.50	\$30,801.10	
WARSAW													
WATERLOO	UNUSED	\$60%	Y	3	N	N	Y	13	1991	\$15,000.00			
WAVERLY	120	%	Y	3	NA	NA	Y	12	Jun-97	\$19,814.00	\$28,681.00		
WELLSVILLE	200	50%	Y	4	N	N	N	12	Jun-96	\$24,979.00	\$33,122.00	\$34,673.00	

Source: Labor Agreement Data System (LADS) REPORT, Albany: New York Conference of Mayors and Municipal Officials. Police Report Generated for the Village of Wellsville, 18 Municipalities Ordered, 1997.

Table A-4: LADS Information from New York State Conference of Mayors, Fall 1997
Police Wage and Benefit Information for Comparison Group Villages

Village	Lieutenant		Dispatcher		Part-time		Detective/Investigator		Assistant Chief	
	Min	max	Min	max	Min	max	Min	max	Min	max
ALBION										
ALFRED										
BATH (E)			\$16,000.00	\$24,184.00						
CANASTOTA										
CANTON										
CATSKILL					\$9.95	\$10.71				
CHITTENANGO										
COBLESKILL										
DANSVILLE										
GOUVERNEUR										
HAMILTON (E)										
LIBERTY	\$45,676.00									
LYONS					\$10.37					
MALONE							\$33,633.00		\$40,039.00	
MEDINA										
MONTICELLO		\$41,301.00								
OWEGO										
PENN YAN (E)							\$24,900.00	\$37,718.00		
PERRY										
SIDNEY										
TUPPER LAKE (I)									\$33,735.94	
WARSAW										
WATERLOO										
WAVERLY					\$7.43	\$7.80				
WELLSVILLE	\$38,232.00		\$20,072.00	\$23,982.00	\$7.50					

Source: Labor Agreement Data System (LADS) REPORT, Albany: New York Conference of Mayors and Municipal Officials. Police Report Generated for the Village of Wellsville, 18 Municipalities Ordered, 1997.

Table A-4: LADS Information from New York State Conference of Mayors, Fall 1997
Police Wage and Benefit Information for Comparison Group Villages

Village	Employer Share of Insurance		Vision		Dental		MaxHealth Waiver	best ret. plan	retiree Health?	if yes amt.	Longevity Payments			
	Health Indiv. %	Depend %	Indiv. %	Depend %	Indiv. %	Depend %					amt. 1	after years	amt. 2	after years
ALBION														
ALFRED														
BATH (E)	100	100	\$150	\$300	0	0	\$1,000	384e	NA		\$400	10	\$600	16
CANASTOTA														
CANTON	100	100	RIDER	RIDER	100	100	50%	384d	Y	100%	\$300	5	\$600	10
CATSKILL	100	100	0	0	YES	YES	NA	384d	Y	0%	\$0		\$0	
CHITTENANGO	100	100	0	0	0	0	NA	384d	NA	0%	\$0		\$0	
COBLESKILL	95	95	0	0	0	0	NA	384d	NA	0%	\$0	0	\$0	0
DANSVILLE	100	90	0	0	0	0	NA	384d	NA	0%	\$0		\$0	
GOVERNEUR	100	100	0	0	100	100	NA	384d	Y	100%	\$0		\$0	
HAMILTON (E)														
LIBERTY	100		0	0	0	0	NA	384D	NA	0%	\$400	7	\$700	10
LYONS	80	80	0	0	\$143	\$367	NA	384D	Y	100%	\$75	1	\$150	2
MALONE	100	100	0	0	0	0	NA	384D	Y	100%	\$800	9	\$1,600	14
MEDINA	90	90	RIDER	RIDER	RIDER	RIDER	\$1,200	384d	N	0%	\$300	6	\$425	10
MONTICELLO	100	100	0	0	0	0	NA	384d	Y	100%	\$550	5	\$750	10
OWEGO	65	65	\$80/2 YRS	\$80/2 YRS	65	65	NA	384d	NA	0%	\$300	9	\$300	12
PENN YAN (E)	80	80	0	0	0	0	NA	384d	N	0%	\$0		\$0	
PERRY														
SIDNEY	100	100	0	0	100	100	NA	384D	Y	100% (20 YRS)	\$300	10	\$600	15
TUPPER LAKE (I)	100	100	0	0	0	0	NA	384D	NA	0%	\$104	9	\$0	
WARSAW														
WATERLOO	90	90	0	0	0	0	NA	384D	Y	90% (10 YRS)	\$700	5	\$1,000	10
WAVERLY	100	100	YES	YES	YES	YES	NA	NA	NA	0%	\$350	7	\$550	12
WELLSVILLE	100	100	100	100	100	100	40%	384d	N	0%	\$50	7	\$100	8

Source: Labor Agreement Data System (LADS) REPORT, Albany: New York Conference of Mayors and Municipal Officials. Police Report Generated for the Village of Wellsville, 18 Municipalities Ordered, 1997.

Table A-4: LADS Information from New York State Conference of Mayors, Fall 1997
Police Wage and Benefit Information for Comparison Group Villages

Village														
	amt. 3	after years	amt. 4	after years	amt. 5	after years	days 1	after years	days 2	after years	days 3	after years	days 4	after years
ALBION														
ALFRED														
BATH (E)	\$750	19	\$0		\$0		12	1	15	5	20	13		
CANASTOTA														
CANTON	\$900	15	\$1,200	20	\$0		12	0	18	5	21	10	25	15
CATSKILL	\$0		\$0		\$0		10	1	15	3	20	5	25	10
CHITTENANGO	\$0		\$0		\$0		5	1	13	2	18	10	21	20
COBLESKILL	\$0	0	\$0		\$0		10	1	15	5	20	8		
DANSVILLE	\$0		\$0		\$0		10	1	15	5	20	10		
GOVERNEUR	\$0		\$0		\$0		10	1	12	4	13	7	17	9
HAMILTON (E)														
LIBERTY	\$1,000	14	\$1,300	19	\$1,600	22	11	1	16	5	21	10		
LYONS	\$375	5	\$750	10	\$2,025	27	12	1	15	5	18	7	20	10
MALONE	\$2,600	19	\$0		\$0		10	1	15	4	20	9	25	14
MEDINA	\$550	14	\$675	18	\$0		10	1	15	6	16	7	20	11
MONTICELLO	\$950	15	\$1,050	18	\$1,550	20	5	1	10	2	15	4	20	10
OWEGO	\$300	15	\$0		\$0		10	1	12	3	15	5	20	7
PENN YAN (E)	\$0		\$0		\$0		10	1	15	5	20	10	25	16
PERRY														
SIDNEY	\$800	20	\$0		\$0		5	1	10	2	15	5	20	15
TUPPER LAKE (I)	\$0		\$0		\$0		5	1	10	2	15	7	20	15
WARSAW														
WATERLOO	\$1,400	15	\$1,700	20	\$0		5	1	10	3	15	5	18	10
WAVERLY							5	1	10	2	15	6	20	13
WELLSVILLE	\$150	9	\$200	10	\$250	11	10	1	15	7	20	12		

Source: Labor Agreement Data System (LADS) REPORT, Albany: New York Conference of Mayors and Municipal Officials. Police Report Generated for the Village of Wellsville, 18 Municipalities Ordered, 1997.

Table A-4: LADS Information from New York State Conference of Mayors, Fall 1997
 Police Wage and Benefit Information for Comparison Group Villages

Village	days 5	after years	Max Vac. carryover	Max cash out days	%	upon ret. only
ALBION						
ALFRED						
BATH (E)			5	25	100%	N
CANASTOTA						
CANTON			20	45	100%	N
CATSKILL			5	30	100%	N
CHITTENANGO			0	0		NA
COBLESKILL			20	30	100%	N
DANSVILLE			0	20	100%	N
GOVERNEUR	22	14	30	UNUSED	100%	N
HAMILTON (E)						
LIBERTY			NA	NA		NA
LYONS	25	15	30	NA	0%	NA
MALONE	26	19	UNUSED	UNUSED	100%	N
MEDINA	21	21	5	NA		NA
MONTICELLO	25	18	0	25	100%	N
OWEGO	26	10	15	32	100%	N
PENN YAN (E)			NA	25	100%	N
PERRY						
SIDNEY			0	UNUSED	100%	N
TUPPER LAKE (I)	21	20	NA	NA		NA
WARSAW						
WATERLOO			0	0	0%	NA
WAVERLY	25	19	NA	30	100%	N
WELLSVILLE			7	UNUSED	100%	N

Source: Labor Agreement Data System (LADS) REPORT, Albany: New York Conference of Mayors and Municipal Officials. Police Report Generated for the Village of Wellsville, 18 Municipalities Ordered, 1997.

**Table A5: LADS Information from the New York State Conference of Mayors, Fall 1997
Public Works Wage and Benefit Information for Comparison Group Villages**

Village	Table 2 Agreement Data			Table 3: Overview Information						Table 4: Leave and Holidays			
	Union	Length	Expires	Shift Hours	Call Back Minimum	Allowance for Reimbursement			Sick Leave		Maximum	Cash Out	
						Uniform	Cleaning	Tuition	Mileage	Annual	Max Accum	Cash Out	Rate
ALBION													
ALFRED	IBT	3 yr	5/31/00	8	3	0	0	Y	NA	130	NA	0	0%
BATH (E)	TEAMS	3 yr	5/31/97	8	2	375	0	N	NA	12	160	0	0%
CANASTOTA													
CANTON	CSEA	1 yr	5/31/97	8	3	0	0	N	NA	12	190	NA	0%
CATSKILL	AFSCME	3 yr	5/31/99	8	4	0	0	Y	22	10	200	75	100%
CHITTENANGO	AFLCIO	3 yr	5/31/96	8	2	150	0	N	NA	18	180	180	100%
COBLESKILL													
DANSVILLE	CSEA	3 yr	5/31/00	8	3	0	0	N	IRS	12	165	0	0%
GOUVERNEUR	GEA	3 yr	5/31/98	8	2	0	0	N	NA	12	150	75	0%
HAMILTON (E)													
LIBERTY	CSEA	3 yr	5/31/99	8	2	175	0	N	NA	12	165	0	0%
LYONS	TEAMS	4 yr	5/31/00	8	3	100	0	Y	31	12	230	0	0%
MALONE	CSEA	2 yr	5/31/99	8	2	0	0	N	24	12	185	120	100%
MEDINA	CSEA	3 yr	5/31/99	8	3	400	0	N	NA	15	225	0	0%
MONTICELLO	AFSCME	3 yr	7/31/94	8	2	0	0	N	IRS	12	UNL	150	75%
OWEGO	CSEA	3 yr	7/31/98	8	2	300	0	N	NA	12	187	0	0%
PENN YAN (E)	CSEA	1 yr	5/31/98	8	4	0	0	N	NA	12	240	100	50%
PERRY													
SIDNEY	IBT	3 yr	5/31/99	8	2	0	0	N	NA	15	120	120	50%
TUPPER LAKE (E)	CSEA	3 yr	5/31/98	8	2	100	0	N	NA	15	160	160	25%
WARSAW													
WATERLOO													
WAVERLY	IBT	4 yr	5/31/01	8	2	175	0	N	NA	12	130	NA	0%
WELLSVILLE	AFSCME	3 yr	5/31/00	8	2	200	0	N	##	12	164	164	50%

Source: Labor Agreement Data System(LADS) REPORT, Albany: New York State Conference of Mayors and Municipal Officials. Public Works Report Generated for the Village of Wellsville, 17 Municipalities Ordered, 1997.

**Table A5: LADS Information from the New York State Conference of Mayors, Fall 1997
Public Works Wage and Benefit Information for Comparison Group Villages**

Village	Only Upon Retirement	Bereavement Leave	Personal Leave-max	Carry Over	Child rearing	Unpaid	Annual Holidays	Table 5: Salary Levels					
								Salary yr beginning	Laborer I Min	Laborer I max	Laborer II Min	Laborer II max	
ALBION													
ALFRED	NA	4	4	NA	N	Y	11	Jun-97	15,288				
BATH (E)	NA	4	4	NA	N	N	13	Jun-96		15,600			
CANASTOTA													
CANTON	NA	3	3	Y	Y	Y	12	Jun-96	23,483	28,600			
CATSKILL	N	4	3	N	N	Y	12	Jun-97	24,731		25,584		
CHITTENANGO	Y	3	3	Y	N	Y	12	1993	24,086	25,813			
COBLESKILL													
DANSVILLE	NA	4	4	Y	Y	Y	12	Jun-97	22,152	24,086			
GOVERNEUR	N	3	3	Y	N	Y	11.5	1992		13,499			
HAMILTON (E)													
LIBERTY	NA	3	3	Y	N	N	13	Jun-97	25,106				
LYONS	NA	3	3	Y	N	N	14	1996					
MALONE	N	3	3	Y	N	Y	13	Jun-97	18,233	22,100			
MEDINA	NA	3	2	NA	N	Y	11	Jun-97	19,947	28,974			
MONTICELLO	Y	4	3	N	N	Y	14	1993	24,440	25,326			
OWEGO	NA	5	3	N	N	N	12	1995					
PENN YAN (E)	Y	3	5	N	N	N	11.5	Jun-97	24,939	30,264			
PERRY													
SIDNEY	N	3	3	Y	N	Y	12	Jun-95	16,307	17,930	19,282	24,710	
TUPPER LAKE (E)	Y	NA	5	NA	Y	N	12	Jun-97	17,970	21,007		16,077	
WARSAW													
WATERLOO													
WAVERLY	NA	3	0	NA	N	N	12	Jun-97	19,344		20,946		
WELLSVILLE	Y	3	2	N	N	N	12	Jun-97	15,059	17,846			

Source: Labor Agreement Data System(LADS) REPORT, Albany: New York State Conference of Mayors and Municipal Officials. Public Works Report Generated for the Village of Wellsville, 17 Municipalities Ordered, 1997.

**Table A5: LADS Information from the New York State Conference of Mayors, Fall 1997
Public Works Wage and Benefit Information for Comparison Group Villages**

Village	Maintenance worker		MEO		Water foreman(op.) Ast.		Water forman-op.		Sewer Foreman (op.)		AstSewer Fo
	Min	max	Min	max	Min	max	Min	max	Min	max	Min
ALBION											
ALFRED	26,187		26,187						30,014		27,539
BATH (E)				24,544							
CANASTOTA											
CANTON	28,600								29,307		
CATSKILL	26,499				29,682				30,805		28,267
CHITTENANGO			25,542	27,248					27,040	28,725	25,542
COBLESKILL											
DANSVILLE	22,526	24,731	25,314	27,685	30,160	32,531	28,746	30,971	30,160	32,531	28,746
GOVERNEUR				14,248		16,931				14,248	
HAMILTON (E)											
LIBERTY			25,106	25,813	25,917		25,106		25,917		
LYONS			21,341		22,825		21,750		24,650		21,750
MALONE			20,037	24,252			25,211		25,846		25,211
MEDINA	21,611	30,763	20,613	29,702					20,946	30,056	20,821
MONTICELLO	27,019	29,595	25,773	28,388						30,224	
OWEGO	11,544	12,584	11,024	12,064						19,344	
PENN YAN (E)	24,939	30,264	23,587	28,392			25,730	31,034	32,510	38,355	25,730
PERRY											
SIDNEY	20,654	24,586		22,505	26,915	34,029	22,703	25,210	26,915	34,029	22,703
TUPPER LAKE (E)		22,703	19,863			24,409					
WARSAW											
WATERLOO											
WAVERLY	19,282				22,402				23,379		
WELLSVILLE			22,568	27,102	26,333	31,595	23,837	28,808	26,333	31,595	23,837

Source: Labor Agreement Data System(LADS) REPORT, Albany: New York State Conference of Mayors and Municipal Officials. Public Works Report Generated for the Village of Wellsville, 17 Municipalities Ordered, 1997.

**Table A5: LADS Information from the New York State Conference of Mayors, Fall 1997
Public Works Wage and Benefit Information for Comparison Group Villages**

Village	Cement-op		Maint. Foreman		Asst. Maint. Foreman or road foreman		Line Supervisor		Line Worker	
	min	max	Min	max	Min	max	Min	max	Min	max
ALBION										
ALFRED			30,104		27,539					
BATH (E)										
CANASTOTA										
CANTON			31,179	32,739						
CATSKILL					29,682					
CHITTENANGO	27,248									
COBLESKILL										
DANSVILLE	30,971					27,560	29,869			
GOUVERNEUR	13,499									
HAMILTON (E)										
LIBERTY								26,062		
LYONS					27,685					
MALONE			25,846		25,211					
MEDINA	29,931				21,840	30,992				
MONTICELLO						32,495				
OWEGO	17,784						19,344	17,680		16,224
PENN YAN (E)	31,034				25,730	31,034		37,170	44,075	32,510
PERRY										
SIDNEY	25,210									
TUPPER LAKE (E)						24,409				
WARSAW										
WATERLOO										
WAVERLY										
WELLSVILLE	28,808		26,333	31,595	24,461	29,328		27,581	32,843	

Source: Labor Agreement Data System(LADS) REPORT, Albany: New York State Conference of Mayors and Municipal Officials. Public Works Report Generated for the Village of Wellsville, 17 Municipalities Ordered, 1997.

**Table A5: LADS Information from the New York State Conference of Mayors, Fall 1997
Public Works Wage and Benefit Information for Comparison Group Villages**

Village	Mechanic 1		Mechanic 2		Senior Heavy Eq. Operat		Heavy Eq. Operator		Light Eq. Operator		Hv. Eq. Rep
	Min	max	Min	max	Min	max	Min	max	Min	max	Min
ALBION											
ALFRED											
BATH (E)		25,168									
CANASTOTA											
CANTON	29,307		30,202				29,307		28,600		
CATSKILL	30,805								26,874	28,267	33,883
CHITTENANGO	25,542	27,248									
COBLESKILL											
DANSVILLE											
GOVERNEUR						16,827		15,662			
HAMILTON (E)											
LIBERTY	25,813		26,062								
LYONS			25,750								
MALONE	20,037	24,252	25,211								
MEDINA	21,174	30,288	20,613	29,702							
MONTICELLO	27,019	29,595									
OWEGO					13,624	15,184	12,064	13,624			
PENN YAN (E)							24,939	30,264			
PERRY											
SIDNEY	20,114	25,522					20,779	26,208			
TUPPER LAKE (E)	22,692	24,409									
WARSAW											
WATERLOO											
WAVERLY											
WELLSVILLE	22,586	27,102			23,837	28,808	23,254	28,101	22,568	27,102	

Source: Labor Agreement Data System(LADS) REPORT, Albany: New York State Conference of Mayors and Municipal Officials. Public Works Report Generated for the Village of Wellsville, 17 Municipalities Ordered, 1997.

**Table A5: LADS Information from the New York State Conference of Mayors, Fall 1997
Public Works Wage and Benefit Information for Comparison Group Villages**

Village	Fireman		Plant Cleaner		Helper		Meter Reader		Employer Share of Insurance				
	max	Min	max	min	max	Min	max	Health Indiv. %	Depend %	Vision Indiv. %	Depend %	Dental Indiv. %	
ALBION													
ALFRED								85	85	0	0	0	
BATH (E)								100	100	0	0	0	
CANASTOTA													
CANTON								100	100	100	100	100	
CATSKILL								100	100	100	100	0	
CHITTENANGO		24,086	25,813					100	100	0	0	100	
COBLESKILL													
DANSVILLE								100	100	100	100	100	
GOVERNEUR								100	100	0	0	100	
HAMILTON (E)													
LIBERTY						25,813		100		0	0	0	
LYONS								100	100	0	0	0	
MALONE								100	50	0	0	0	
MEDINA								100	100	NA	NA	NA	
MONTICELLO								100	100	0	0	0	
OWEGO								100	100	PARTIA	0	100	
PENN YAN (E)								100	80	0	0	0	
PERRY													
SIDNEY		20,654	24,586					100	100	0	0	100	
TUPPER LAKE (E)				18,906	21,007			NA	NA	NA	NA	NA	
WARSAW													
WATERLOO													
WAVERLY								100	100	BANK	BANK	BANK	
WELLSVILLE						21,320	25,355	100	100	100	100	100	

Source: Labor Agreement Data System(LADS) REPORT, Albany: New York State Conference of Mayors and Municipal Officials. Public Works Report Generated for the Village of Wellsville, 17 Municipalities Ordered, 1997.

**Table A5: LADS Information from the New York State Conference of Mayors, Fall 1997
Public Works Wage and Benefit Information for Comparison Group Villages**

Village	Depend %	MaxHealth	best ret.	retiree	if yes	Longevity Payments							
		Waiver	plan	Health?	amt.	amt. 1	years	amt. 2	years	amt. 3	years	amt. 4	years
ALBION													
ALFRED	0	NA	75I	Y	0%	\$0		\$0		\$0		\$0	
BATH (E)	0	NA	NA	NA	0%	\$0		\$0		\$0		\$0	
CANASTOTA													
CANTON	100	NA	75I	NA	0%	\$400	5	\$600	10	\$800	15	\$1,000	20
CATSKILL	0	\$1,500	75I	Y	25% (15 YRS)	\$100	10	\$150	15	\$200	20	\$250	25
CHITTENANGO	100	NA	75G	NA		\$0		\$0		\$0		\$0	
COBLESKILL													
DANSVILLE	100	\$1,000	75G	Y	90% (20 YRS)	\$0		\$0		\$0		\$0	
GOVERNEUR	100	NA	NA	Y	100%	\$100	10	\$150	15	\$200	20	\$250	25
HAMILTON (E)													
LIBERTY	0	NA	75I	NA	0%	\$200	15						
LYONS	0	NA	375I	Y	100% (5 YRS)	\$500	5	\$1,000	10	\$1,500	15	\$2,000	20
MALONE	0	NA	75I	Y	50%	\$700	5	\$1,400	10	\$2,100	15	\$2,800	20
MEDINA	NA	\$1,200	75G	N	0%	\$350	4	\$500	7	\$600	14	\$625	18
MONTICELLO	0	NA	75I	Y	100% (5 YRS)	\$500	5	\$550	10	\$750	15	\$950	20
OWEGO	100	NA	75I	Y	100% (25 YRS)	\$250	10	\$350	15	\$500	20		
PENN YAN (E)	0	NA	75I	N	0%	\$0		\$0		\$0		\$0	
PERRY													
SIDNEY	100	50%	75I	Y	100% (20 YRS)	\$0		\$0		\$0		\$0	
TUPPER LAKE (E)	NA	NA	NA	NA	0%	\$0		\$0		\$0		\$0	
WARSAW													
WATERLOO													
WAVERLY	BANK	NA	NA	NA	0%	\$150	7	\$300	12				
WELLSVILLE	100	40%	75I	N	0%	\$350	15	\$450	20	\$550	25		

Source: Labor Agreement Data System(LADS) REPORT, Albany: New York State Conference of Mayors and Municipal Officials. Public Works Report Generated for the Village of Wellsville, 17 Municipalities Ordered, 1997.

**Table A5: LADS Information from the New York State Conference of Mayors, Fall 1997
Public Works Wage and Benefit Information for Comparison Group Villages**

Village	Vacation Schedule												Max Vac. carryover	
	amt. 5	years	amt.	days 1	years	days 2	years	days 3	years	days 4	years	days 5		years
ALBION														
ALFRED	\$0			5	1	10	2	15	6	20	10	22	15	0
BATH (E)	\$0			5	1	10	3	15	7	20	12	25	18	0
CANASTOTA														
CANTON	\$1,200			5	1	10	2	15	5	20	10	22	15	20
CATSKILL				10	1	15	5	20	10	21	11	25	15	UNUSED
CHITTENANGO	\$0			5	1	15	2	20	10	25	20			0
COBLESKILL														
DANSVILLE	\$0			10	1	15	5	20	14	25	19			0
GOVERNEUR				5	1	10	2	15	7	22	20			30
HAMILTON (E)														
LIBERTY				5	1	10	2	12	5	15	10			UNUSED
LYONS	\$2,500	25		5	1	10	2	15	7	20	15	25	25	30
MALONE	\$3,500	25		5	1	10	2	15	5	25	15			0
MEDINA	\$650	19		10	1	15	5	20	10	21	20	25	24	0
MONTICELLO	\$1,050	23		5	1	10	2	15	4	20	8	25	15	0
OWEGO				5	1	10	2	15	5	20	10			UNUSED
PENN YAN (E)	\$0			10	1	15	5	20	12	25	20			10
PERRY														
SIDNEY				10	1	15	5	18	10	20	15	25	25	NA
TUPPER LAKE (E)	\$0			5	1	10	2	15	7	20	15	25	25	25
WARSAW														
WATERLOO														
WAVERLY				5	1	10	2	15	8	20	15	25	20	NA
WELLSVILLE				5	1	10	2	15	7	20	15	25	25	25

Source: Labor Agreement Data System(LADS) REPORT, Albany: New York State Conference of Mayors and Municipal Officials. Public Works Report Generated for the Village of Wellsville, 17 Municipalities Ordered, 1997.

**Table A5: LADS Information from the New York State Conference of Mayors, Fall 1997
Public Works Wage and Benefit Information for Comparison Group Villages**

Village	Max cash out days	upon ret. %	only
ALBION			
ALFRED	NA	0	NA
BATH (E)	NA	0	NA
CANASTOTA			
CANTON	45	100	N
CATSKILL	30	100%	N
CHITTENANGO	25	100%	N
COBLESKILL			
DANSVILLE	UNUSED	100%	N
GOUVERNEUR	UNUSED	100%	N
HAMILTON (E)			
LIBERTY	UNUSED	100%	Y
LYONS	NA	0	NA
MALONE	UNUSED	100%	N
MEDINA	UNUSED	100%	N
MONTICELLO	25	100%	N
OWEGO	40	100%	N
PENN YAN (E)	UNUSED	100%	N
PERRY			
SIDNEY	NA	0%	NA
TUPPER LAKE (E)	UNUSED	100%	N
WARSAW			
WATERLOO			
WAVERLY	NA	0%	NA
WELLSVILLE	UNUSED	100%	N

Source: Labor Agreement Data System(LADS) REPORT, Albany: New York State Conference of Mayors and Municipal Officials. Public Works Report Generated for the Village of Wellsville, 17 Municipalities Ordered, 1997.

LADS CONTENTS AND DEFINITIONS

(Police, Fire, and DPW)

TABLE I - Demographics

Type of Municipality

1990 Population*

1990 Per Capita Income*

1996 Full Value Tax Rate** - Property Tax Rate (per \$1000 of Assessed Valuation) multiplied by the equalization rate.

1996 Full Value Tax Levy** - Includes municipal levy only.

1996 Full Valuation Per Capita** - Full valuation of taxable real property divided by the 1990 population.

1996 Percent of Constitutional Tax Limit Exhausted** - Tax levy subject to limit divided by the tax limit (For cities with dependent school districts, percent of limit exhausted is calculated using the tax levy figure for both municipal and school purposes, as required by the state constitution).

* SOURCE: NYS Department of Economic Development

**SOURCE: NYS Office of the State Comptroller - Bureau of Municipal Research & Statistics

NOTE: The Demographics Table (Table I) of this report contains the most recent figures available

TABLE II - Administrative

County

Department - Identifies the municipal department which is unionized.

Union - Abbreviated name of recognized or certified union.

Length of Contract - Contract duration, given in years.

Expiration Date of Contract

Grievance Final Step - Identifies whether arbitration is binding, advisory or not specified (NA).

Labor/Management Committee - Indicates whether such a committee is established under the contract.

Safety Committee - Indicates whether such a committee is established under the contract.

TABLE III - Allowance and Reimbursement

Hours Per Shift - If more than one figure is listed, the minimum and maximum number of hours per shift are represented.

Call Back Minimum - Minimum number of hours paid to employees called to duty when not otherwise scheduled to work.

Uniform Allowance - Identifies the annual payment made as a uniform allowance. Does not include plain clothes assignments.

Cleaning Allowance - Indicates the annual payment made for maintenance and upkeep of uniforms and equipment.

Reimbursement for Personal Property - Indicates whether the contract authorizes reimbursement for items lost or damaged while on duty.

Tuition Reimbursement - Identifies whether the contract provides for reimbursement including training schools and workshops as well as college course work.

Mileage Allowance - Presented as cents per mile or current IRS rate.

Termination Payment - Identifies whether the contract provides for payment to employees upon separation or retirement.

Out of Title Pay - Indicates whether employees are compensated for working in a higher job classification.

TABLE IV - Leave

26

Sick Leave - Indicates the number of paid days of sick leave allowed annually. Paid leave granted in hours has been converted to days based on the number of hours per shift.

Max Accumulation - Identifies the maximum number of days of sick leave an employee is allowed to accumulate, listing either the specific maximum figure, or NA (no maximum accumulation is given). Paid leave granted in hours has been converted to days based on the number of hours per shift.

Max Cash out - Indicates the maximum number of unused sick days that may be cashed out.

Cash out Rate - Indicates the rate at which unused sick days are cashed out.

Upon Retirement Only - Identifies whether sick leave may only be cashed out upon retirement.

Bereavement Leave - Indicates the number of days paid in the event of the death of an immediate family member.

Personal Leave - Indicates the number of days of paid personal leave allowed annually and whether personal leave can be accumulated.

Child-rearing Leave - Indicates whether child rearing leave is allowed.

Unpaid Leave - Indicates whether unpaid leave is possible.

Annual Holidays - Indicates paid holidays per year, as specified in the contract.

TABLE V - Compensation/Benefits

Salary Schedule - Salaries reported are those to be paid at the start of the municipality's fiscal year. Minimum and Maximum salaries are given when possible, as are percent increases. Up to ten benchmark positions are represented in DPW reports. All uniformed positions are represented in Police and Fire reports (not including dispatchers).

Longevity - Indicates the amount and intervals of longevity increments.

Employer Share of Insurance - Identifies the percentage of health insurance costs which the municipality would pay for an employee electing individual or family coverage.

Rx co-pay - Indicates the amount employees pay for a prescription if they are provided with prescription coverage.

Max Health Insurance Waiver Compensation - Identifies the maximum amount that employees are entitled to receive if they are covered under comparable coverage and elect not to participate in the City/Village health plan (This amount will represent the reimbursement amount for waiving family health coverage if more than one figure is provided).

Retiree Health - Indicates whether the City/Village shall continue to provide retirees with health coverage, as well as the employer share of such coverage and how many years of service the retiree must have in order to receive continued coverage (If no number is specified, then there are no minimum seniority requirements).

Retirement Plan - If more than one plan is offered, the most lucrative plan is listed.

Vacation Schedule - Identifies the number of days of paid vacation leave allowed annually, and when the increases in the allowance occur. Vacation allowances granted after a specified number of years of service have been reported. Vacation time is reported in working days, unless otherwise noted. Vacation time granted in weeks has been converted to working days based on the number of hours per shift.

Carryover - Indicates the number of unused days that may be carried over to the following year.

Cash out - Indicates the maximum number of unused days that may be cashed out, as well as the rate at which days are cashed out.

Retirement Only - Identifies whether sick leave may only be cashed out upon retirement.

Longevity Payments - Identifies annual payment for longevity based upon years of service and when an increase occurs. Longevity granted after a specified number of years of service has been reported.

Miscellaneous Notes - Identifies miscellaneous information regarding a contract issue which could not be reported elsewhere.

**New York State Office of State Comptroller
Bureau of Municipal Research and Statistics:
Definitions of Revenue and Expenditure Categories Reported in
Fiscal Database Summary for Villages**

REVENUES

- **Real Property Taxes**

Taxes and Assessments: This represents the total amount of ad valorem real property taxes (taxes levied according to real property value), plus special assessments levied on real property on the basis of benefit.

Other Tax Items: This includes interest and penalties on taxes (inclusive of water and sewer rents), penalties on assessments, payments in lieu of taxes and gain from sale of tax acquired property.

- **Non-Property Taxes**

Sales Tax: This includes revenues from sales tax distributed to the village by the county.

Other Taxes: This includes revenues from utilities gross receipts tax, franchises, etc.

- **Intergovernment Revenues**

State Aid: This includes revenues from the State for general purposes, mortgage tax, maintenance and construction of sewage treatment facilities, youth programs, recreation for elderly, etc.

Federal Aid: This includes revenues from construction of sewage treatment facilities, community development, etc.

Other Governments: This includes revenues, including utility revenues, received from other local governments.

- **Interest on Investments**

This consists of interest from money's invested or deposited.

- **All Other**

This includes all revenues not otherwise classified, such as departmental income, licenses, permits, rentals, sales, fines and forfeits, recoveries, refunds, etc.

- **Total** This is the sum of all revenues received by the village

Definitions of Revenue and Expenditure Categories, continued:

EXPENDITURES

Expenditures for Villages are reported in two ways, *Expenditures by Object and Expenditures by Function*. Expenditures are reported separately under these titles to accommodate varying information needs.

Generally, the same dollar amounts are reported twice, but categorized differently. Therefore, the total Expenditures by Function is equal to total Expenditures by Object exclusive of debt service.

Expenditures by Object

- **Current Operations**

This category represents total expenditures for operating costs. Included in Current Operations are personal services, employee benefits, and contractual expenditures.

Personal Services: Total expenditures for salaries and wages are shown under personal services.

Employee Benefits: Employee benefits consists of the village's share of State retirement, police and fire retirement, pension fund, social security, worker's compensation, life insurance, disability insurance, hospital and medical insurance, etc.

Contractual Expenditures: Contractual expenditures represent all operating costs exclusive of personal services and employee benefits.

- **Equipment and Capital Outlay**

Included in this category are expenditures incurred for equipment purchase, and the construction, improvement and acquisition of fixed assets (municipal facilities - public buildings, real property, streets, highway, bridges, etc.).

This total does not include expenditures for supplies. Supplies are items which are not capitalized and when consumed are replaced as opposed to being repaired. Supplies are reported as a contractual expenditure.

- **Debt Service**

Principal: This consists of principal payments for the redemption of bonds and notes. Due to accounting treatments, these amounts may not include principal payments on short term indebtedness and bond anticipation notes, principal payments made within enterprise funds, and bond anticipation notes redeemed from the proceeds of bond issues.

Interest: This consists of interest payments on bonds and notes.

Definitions of Revenue and Expenditure Categories, continued:

- **Total**

This represents total expenditures for current operations, equipment and capital outlay, and debt service.

Expenditures by Function

Current Operations by Function include personal services, employee benefits, and contractual expenditures. In general, employee benefits are allocated to each functional category based on the amount of personal services involved. An amount for Equipment and Capital Outlay is also provided for each function.

- **General Government**

This includes expenditures for executive, legislative, judicial, and financial operations.

- **Police**

This includes expenditures for police service.

- **Fire**

This includes expenditure for fire prevention and protection.

- **Other Public Safety**

This consists of expenditures for public safety not included under police or fire, such as traffic control, public safety administration, on-street parking, animal control, building inspection, civil defense, examining boards, etc. This category may also include some police and fire expenditures that were not specifically identified.

- **Health**

This consists of expenditures for ambulance services, public health administration, registrar of vital statistics, and all other health services.

- **Transportation**

This includes expenditures for maintenance and improvement of village roads and bridges, snow removal, street lighting, other transportation activities (such as airports and bus operations), sidewalk maintenance, off-street parking, etc.

- **Economic Assistance**

This consists of expenditures to promote the economic welfare of the village and its residents.

Definitions of Revenue and Expenditure Categories, continued:

- **Culture-Recreation**

This consists of expenditures for parks, playgrounds, youth and adult recreation programs, libraries, recreational facilities, and other cultural and recreational activities.

- **Home and Community Services**

Utilities: This consists of expenditures for the operation and administration of a water, sewer, electric, gas or steam system.

Other: This consists of expenditures for garbage collection and disposal, drainage and storm sewers, housing and community development, natural resources, and activities intended to improve the general environment.

Socioeconomic Trends in NYS

1950-1990

*By Paul R. Eberts, Ph.D.
Cornell University*

*Published by:
New York State Legislative Commission on Rural Resources*

Senator Charles D. Cook, Chairman

*Second Edition
September, 1994*

Chapter Two

A Typology of NYS Counties

For NYS Counties, a good typology groups them into sets where counties within each grouping are very similar to each other, but where each classification of counties shows clear differences from every other combination.



Comparisons are essential for recognizing, demonstrating, and understanding trends. At one level metropolitan counties are different from rural counties, making comparisons between them easy. New York City's five counties are certainly metropolitan; Hamilton County, in the middle of the Adirondacks, is certainly rural. "Borderline" counties, however, are not so clear-cut. For instance, is Dutchess County a rural county because nearly half (43.5 percent) of its quarter-million population in 1990 lived in non-urban places of less than 2,500 people? Or, is it a metropolitan county with a part-rural population because it has nearly 260,000 people?

To resolve issues of which comparisons to make, criteria must be established. Criteria selection itself of course is a matter of judgment. Social analysts often use typologies to provide criteria. Typologies provide a small number of social factors which sharpen essential similarities and differences between a set of units. Ideally, a typology should be capable of reflecting actual similarities and differences that may exist between sets of entities. For New York State counties, a good typology groups them into sets where counties within each grouping are very similar to each other, but where each classification of counties shows clear differences from every other combination.

Criteria for Grouping NYS Counties into a Typology

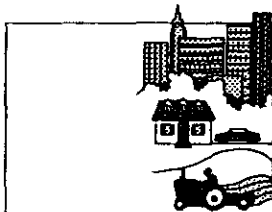
In general, a typology of counties constructed in a research study should meet five criteria. The typology should group counties in such a way that they are:

1. Similar to each other on a few fundamental dimensions (which summarize certain other similar social factors);
2. Different statistically from each other on other sets of indicators (which New York State people and policymakers find relevant);
3. Objective (thus, not disputable or pejorative) about which counties are assigned to each grouping;

4. Representative of every part of the state in each grouping (a theoretical requirement); and
5. Approximately equal in numbers of cases in each grouping within the typology (a statistical requirement).

Finding and applying the exact fundamental social dimensions meeting these five criteria usually produces a few "borderline" counties which are questionable for their inclusion in one grouping rather than another. This occurs because most social science units group around the mid-point (or median score) on a given dimension. Only a few counties are "extreme," for instance, in population size, where at one end of the scale Hamilton County has only 5,279 people in 1990, and is the only county with less than 15,000, and Kings County (Brooklyn) has around 2,300,000. On the other hand, eight counties cluster within 5,000 people around the population-size mid-point of 87,260, which falls between Clinton County with 85,969 and Wayne County with 89,123. If population size would be a fundamental criterion for an analytic typology, then these eight counties might well have their classifications questioned.

Size as a Fundamental Criterion

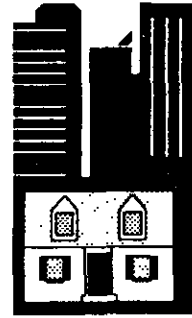


An obvious criterion separating New York State counties is population size, with its correlate of population density. Using population size as a major criterion, however, does not specify where the breakpoint between metropolitan and rural should occur. In 1970, the United States census made the break, arbitrarily, so that a county with 100,000 or more in total population and also containing a city of 50,000 or more, was considered a central metropolitan county. By these criteria, a county like Suffolk (with 1.28 million people) would not be classified as a central metropolitan county because it has no central city of 50,000 or more, even though it does have towns (not cities) seven times that large. It would instead be classified a metropolitan ring county.

In this report, the public policy distinction between metropolitan and rural counties is clear because the New York State executive law defines rural counties as those with less than 200,000 people. Thus, 200,000 is the breakpoint between metropolitan and rural in this public policy research report. Such a classification makes Broome County, with 212,160 total population in 1990, the smallest metropolitan county. The next smaller county in population is Saratoga, with 181,276 people in 1990, which is classified as rural (or non-metropolitan). The difference of over 30,000 people between Broome and Saratoga counties makes the 200,000 breakpoint convenient — even if a few counties grow or decline sufficiently to be "borderline" on the metropolitan-rural criterion by the year 2000. Through this formulation, in 1990, 18 New York State counties are classified metropolitan and 44 are classified rural.

Metropolitan Counties

Probably most New York State people divide the state into upstate and downstate. Downstate is basically New York City, Long Island and the counties with high commuting into New York City. Thus, Westchester and Rockland are also included among the nine downstate counties and designated *Type 1* counties here. The remaining counties over 200,000 are grouped into nine upstate-metropolitan counties and designated *Type 2* counties. *Table 1* on pages 10-11 presents a range of data on several metropolitan and rural characteristics for all 62 counties in the state. It also shows which counties are included in the *Type 1* and *Type 2* classifications, as well as the four rural county types.



Two counties over 200,000 which might have been included in the downstate-metropolitan counties are Dutchess and Orange. *Table 1* shows that Dutchess and Orange each have a population of around 250,000, have over 40 percent living in rural places of less than 2,500 persons, but their largest community does not exceed 30,000 people. Orange has 33.1 percent of its workers commuting outside the county for employment, the highest of any upstate-metropolitan county.

Rather than make exceptions for them, however, the bulk of socio-economic indicators show Dutchess County to be much more similar to upstate-metropolitan counties than to downstate-metropolitan counties. The high commuting rate of Orange County's residents makes it somewhat similar to the downstate-metropolitan counties of Suffolk and Westchester, perhaps more than to upstate-metropolitan counties.

Still, on most indicators, Orange County is more similar to upstate-metropolitan counties than to downstate-metropolitan counties. For instance, the nine downstate-metropolitan counties have less than six percent of their residents living in rural places, while the nine upstate-metropolitan counties have more than 11 percent of their populations living in places of 2,500 or more. Orange County has 41.1 percent living in rural places. Thus, Orange County still appears to fit better with the upstate-metropolitan grouping than the downstate grouping.

Table 1 provides statistics on their population sizes, percentages of rural populations, percentages of population who commute outside the county for employment and population sizes of the largest places in the counties. A number of differences are obvious among upstate and downstate metropolitan counties. Downstate-metropolitan counties have larger populations, have more of their work forces commuting outside their county of residence for work and have many fewer people classified as rural than the upstate-metropolitan counties.

A Typology of NYS Counties

**Table 1. Selected Characteristics of New York State Counties
Classified According to the 1990 County Typology**

County Name	County Type	Population Size	Percent Commuting Outside County to Work	Percent Rural Population	Population of Largest Place
County Type 1. Downstate-Metropolitan Counties					
Bronx County	1	1,203,789	56.8	0.0	1,203,789
Kings County	1	2,300,664	49.1	0.0	2,300,664
Nassau County	1	1,287,348	39.8	0.4	53,286
New York County	1	1,487,536	15.4	0.0	1,487,536
Queens County	1	1,951,598	58.9	0.0	1,951,598
Richmond County	1	378,977	55.7	0.0	378,977
Rockland County	1	265,475	43.9	0.7	33,673
Suffolk County	1	1,321,864	27.8	3.7	45,218
Westchester County	1	874,866	34.8	5.9	188,082
County Type 2. Upstate-Metropolitan Counties					
Albany County	2	292,594	15.0	14.5	101,082
Broome County	2	212,160	7.1	28.6	53,008
Dutchess County	2	259,462	23.2	43.5	28,844
Erie County	2	968,532	5.3	11.4	328,123
Monroe County	2	713,968	3.3	11.2	231,636
Niagara County	2	220,756	26.7	28.6	61,840
Oneida County	2	250,836	9.9	35.0	68,637
Onondaga County	2	468,973	5.1	16.7	163,860
Orange County	2	307,647	33.1	41.1	26,454
County Type 3. Rural-Urban-Suburban Counties					
Cayuga County	3	82,313	33.3	62.0	31,258
Fulton County	3	54,191	30.4	52.5	16,656
Genesee County	3	60,060	33.2	64.5	16,310
Madison County	3	69,120	45.7	57.7	10,850
Montgomery County	3	51,981	33.5	60.2	20,714
Ontario County	3	95,101	37.9	73.9	14,143
Oswego County	3	121,771	32.2	68.8	19,195
Putnam County	3	83,941	69.6	55.6	16,261
Rensselaer County	3	154,429	53.4	39.8	54,269
Saratoga County	3	181,276	52.9	50.4	27,783
Schenectady County	3	149,285	38.8	10.7	65,566
Tioga County	3	52,337	54.3	68.0	15,657

A Typology of NYS Counties

County Name	County Type	Population Size	Percent Commuting Outside County to Work	Percent Rural Population	Population of Largest Place
-------------	-------------	-----------------	--	--------------------------	-----------------------------

County Type 4. Rural-Urban Counties

Cattaraugus County	4	84,234	22.9	69.7	16,946
Chautauqua County	4	141,895	8.1	47.6	34,681
Chemung County	4	95,195	15.4	27.3	33,724
Clinton County	4	85,969	6.6	64.3	21,255
Cortland County	4	48,963	20.9	52.5	19,801
Jefferson County	4	110,943	5.6	59.1	29,429
Otsego County	4	60,517	20.3	76.9	13,954
St. Lawrence County	4	111,974	6.6	58.5	13,521
Steuben County	4	99,088	17.6	69.4	11,938
Tompkins County	4	94,097	8.1	46.7	29,541
Ulster County	4	165,304	27.6	70.0	23,095
Warren County	4	59,209	20.9	40.8	14,919

County Type 5. Rural-Suburban Counties

Columbia County	5	62,982	35.6	87.2	8,034
Greene County	5	44,739	35.0	83.3	5,807
Herkimer County	5	65,797	38.1	55.4	8,888
Livingston County	5	62,372	45.1	70.7	7,187
Orleans County	5	41,846	44.6	70.0	4,566
Schoharie County	5	31,859	38.2	83.5	5,268
Schuyler County	5	18,662	48.7	78.4	4,038
Seneca County	5	33,683	34.9	62.9	7,370
Washington County	5	59,330	44.2	64.6	7,651
Wayne County	5	89,123	45.5	80.2	9,849
Wyoming County	5	42,507	40.1	74.9	4,761
Yates County	5	22,810	39.7	77.0	4,819

County Type 6. Rural-Periphery Counties

Allegany County	6	50,470	26.9	80.6	5,241
Chenango County	6	51,768	27.0	85.3	7,613
Delaware County	6	47,225	22.4	76.5	4,723
Essex County	6	37,152	22.9	88.5	4,256
Franklin County	6	46,540	16.8	68.0	6,777
Hamilton County	6	5,279	27.3	100.0	1,481
Lewis County	6	26,796	29.1	86.4	3,632
Sullivan County	6	69,277	23.6	84.5	8,547

Other Fundamental Criteria, Size of Largest Place and Commuting

As noted previously, in New York State 44 counties are officially designated as rural (non-metropolitan). These counties obviously have degrees of "ruralness" (or "urbanness"). Some, such as Schenectady, are certainly very urban and close to being metropolitan. In 1990, Schenectady had about 90 percent of its nearly 150,000 people living in places with more than 2,500 persons; it had a large center of 65,566 people and 38.9 percent of its work force commuted outside the county for employment, but its total population of 149,285 makes it considerably smaller than the 200,000 breakpoint for being metropolitan.

To capture the meaning of degrees of ruralness, three criteria could have been used for classifying rural counties:



1. Extent to which people live in rural places in the counties (that is, live in places of less than 2,500 people);
2. Size of largest place in a county; and
3. Extent to which people in the counties commute outside their county for employment (presumably to places larger than where they live).

Each criterion is reasonable as an indicator of extent of ruralness (or urbanness or suburbanness) for non-metropolitan counties. However, only two of these three criteria place rural counties in groupings where they are most similar to each other within the grouping and most different between groupings: size of largest places in the counties and percentages of people in the counties who commute outside for employment.

Commuting is an important criterion because commuters generally work in more urban or metropolitan places, and thus become somewhat more used to metropolitan ways of doing things. Size of largest place is an important criterion because a county's largest place often defines the county's general social, political and economic character in "more urban" or "more rural" ways.

Table 2 on page 13 presents four sets of the 44 rural counties grouped according to the extent of commuting and size of county's largest place.

Table 2. A Typology of New York State Rural Counties Based on % of Work Force Commuting Outside County Boundaries & Population Size of County's Largest Place

*Size of Largest Place in County
(10,000 or More Persons)*

<i>Higher than 10,000 Urban</i>			<i>Lower than 10,000 Rural</i>		
3. Rural-Urban-Suburban			5. Rural-Suburban		
Cayuga	Fulton	Genesee	Columbia	Greene	Herkimer
Madison	Montgomery	Ontario	Livingston	Orleans	Schoharie
Oswego	Putnam	Rensselaer	Schuyler	Seneca	Wayne
Saratoga	Schenectady	Tioga	Washington	Wyoming	Yates
N = 12			N = 12		
4. Rural-Urban			6. Rural-Periphery		
Cattaraugus	Chautauqua	Chemung	Allegheny	Chenango	Delaware
Clinton	Cortland	Jefferson	Essex	Franklin	Hamilton
Otsego	St. Lawrence	Steuben	Lewis	Sullivan	
Tompkins	Ulster	Warren			
N = 12			N = 8		

Higher than
30% — Suburban

*Percentage of
Workforce
Commuting
Outside County
Boundaries*

Lower than
30% — Rural

The Rural County Typology

The typology in *Table 2* presents four groupings of rural counties where size of largest place indicates the degree of ruralness or urbanness and percentage of commuting is the criterion for suburbanness. The breakpoint closest to the median for percentage of the work force commuting was greater or less than 30 percent; the breakpoint closest to the median for size of a rural county's largest place was greater or less than 10,000 people. Such a cross-classification produces the four groupings of rural counties shown in *Table 2*.



Consequently, the names for the four rural county types can be a combination of urban/rural and suburban/rural as follows:

- Rural County Type 3. Rural-Urban-suburban counties*
- Rural County Type 4. Rural-Urban counties*
- Rural County Type 5. Rural-Suburban counties*
- Rural County Type 6. Rural-Periphery (the more remote rural counties)*

The groupings of counties in this typology are remarkably similar to the groupings in the typology produced for the first edition of this study in 1984. Some differences are that in this 1990 typology there are 12 counties each in county *Types 3, 4, and 5*, and eight counties in county *Type 6*. In 1984, these county types had: 11, 12, 14, and seven counties in each of them.

The relatively equal numbers in each of the four rural county types is convenient for analytic purposes. The typology still measures extent of urbanness, ruralness, or suburbanness (another form of urbanness) in each of them, and the specific names for each county type are meant to be descriptive of these major activities in them. Moreover, this set of county types places rural counties from each part of the state in every grouping — urban influences extend throughout the state. Differences in these rural county types, therefore, should be found on a variety of indicators regarding demography, industrial base and structure, socioeconomic distributions and personal well-being.

The other indicators of ruralness in *Table 1* show that counties in each type are reasonably homogeneous within each grouping and certainly different from counties in any other grouping. No county in any of the groupings could be moved into another grouping with an easy justification on its degree of urbanness or ruralness.

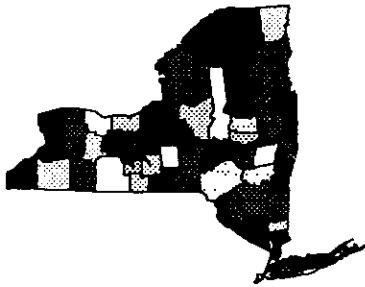
The Six Metropolitan-Rural County Types

The graphs in this report show the extent of similarities and differences between the six county types. In each graph, county types developed here will be presented and examined. The designation actually used is found in the key for each graph.

County Type 1.	Downstate-Metropolitan
County Type 2.	Upstate-Metropolitan
County Type 3.	Rural-Urban-Suburban
County Type 4.	Rural-Urban
County Type 5.	Rural-Suburban
County Type 6.	Rural-Periphery

The map on page 16 shows the spatial distribution of the six county types throughout the state.

Use of the New York State County Typology in this Report



As noted in the *Introduction*, specification of differences between county types through graphs on trend data is important for people concerned with public policies. Such graphs facilitate a quick determination of:

- 1) What general directions counties are taking;
- 2) Whether rates of change in them are steep or level;
- 3) Whether rates of change are stable or reversing direction;
- 4) What gaps (or differences) exist between county types; and
- 5) Whether the gaps (differences) are increasing or decreasing.

In a society concerned with equitable treatment of individuals and organizations by state and local public bodies, familiarity with trends in key indicators surely provides important background in considering policy alternatives. When unfavorable differences are found between county types on certain trends, then more appropriate and precise policies can more realistically be formulated in order to develop strategies for achieving desired goals. When favorable differences are found, then policymakers should decide whether to adjust their priorities elsewhere. Information relevant to decision-making about state and local public policy responses underlies the examination of the following trend data.