



## Section F

# Local Government Finances and Employment

Local Government Entities

Local Government Finances

State Aid to Localities

Lottery Aid to Education

Real Property Values

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**Glossary**

TABLE F-1

### Local Government Entities by Type New York State by County — 2000

County	Municipal Corporations				Special Purpose Units <sup>1</sup> (Independent and Discrete)									
	Cities	Towns	Villages	School Districts	All Special Units	Authorities		Urban Renewal Agencies	Industrial Development Agencies	Municipal Libraries	Soil and Water Conservation	Consolidated Health Districts	Special Districts	All Others
						Housing	Parking							
New York State	62	932	554	705	810	124	12	28	121	242	53	66	65	99
New York City <sup>2</sup>	1	—	—	1	10	1	—	—	1	—	—	—	—	8
Rest of State	61	932	554	704	800	123	12	28	120	242	53	66	65	91
Albany	3	10	6	13	24	2	1	2	7	5	1	—	—	6
Allegany	—	29	10	12	5	—	—	—	1	1	1	—	2	—
Broome	1	16	7	13	13	2	3	1	1	2	1	—	—	3
Cattaraugus	2	32	13	14	10	2	—	1	2	2	1	—	—	2
Cayuga	1	23	9	7	6	1	—	—	2	2	1	—	—	—
Chautauqua	2	27	15	18	9	2	—	1	2	—	1	—	2	1
Chemung	1	11	5	3	4	1	—	—	1	1	1	—	—	—
Chenango	1	21	8	8	14	1	—	—	1	4	1	4	1	2
Clinton	1	14	4	8	6	1	—	—	2	2	1	—	—	—
Columbia	1	18	4	7	5	1	—	—	2	—	1	—	—	1
Cortland	1	15	3	5	5	1	—	—	1	1	1	—	—	1
Delaware	—	19	10	12	10	—	—	—	2	6	1	1	—	—
Dutchess	2	20	8	14	14	2	—	1	3	4	1	—	1	2
Erie	3	25	15	29	27	4	—	1	6	12	1	—	—	3
Essex	—	18	2	11	8	1	—	—	1	4	1	—	1	—
Franklin	—	19	6	7	6	3	—	—	2	—	—	—	—	1
Fulton	2	10	3	7	8	1	—	1	1	2	1	1	—	1
Genesee	1	13	6	8	5	1	—	—	1	1	1	—	—	1
Greene	—	14	5	6	8	2	—	—	1	3	1	1	—	—
Hamilton	—	9	1	7	3	—	—	—	1	—	1	1	—	—
Herkimer	1	19	10	11	18	4	—	1	1	7	1	3	—	1
Jefferson	1	22	20	11	34	7	—	1	1	9	1	12	—	3
Lewis	—	17	9	5	5	1	—	—	1	—	1	—	1	1
Livingston	—	17	9	8	7	—	—	1	1	3	1	—	—	1
Madison	1	15	9	10	12	2	—	—	2	1	1	5	—	1
Monroe	1	20	10	18	25	1	—	1	2	15	1	—	—	5
Montgomery	1	10	10	5	13	3	—	1	2	1	1	4	—	1
Nassau	2	3	64	56	90	9	—	1	3	34	1	—	36	6
Niagara	3	12	5	10	18	4	1	1	4	4	1	—	—	3
Oneida	3	26	19	15	25	5	2	1	2	6	1	—	2	6
Onondaga	1	19	15	18	17	5	—	—	2	1	1	—	2	6
Ontario	2	16	8	9	10	1	—	1	2	2	1	1	—	2
Orange	3	20	17	18	23	3	—	2	8	7	1	—	—	2
Orleans	—	10	4	5	3	—	—	—	1	1	1	—	—	—
Oswego	2	22	10	9	13	2	—	1	1	7	1	—	—	1
Otsego	1	24	9	12	11	1	—	—	1	3	1	5	—	—
Putnam	—	6	3	6	4	—	—	—	3	1	—	—	—	—
Rensselaer	2	14	6	12	15	3	1	—	5	2	1	—	1	2
Rockland	—	5	19	9	16	5	2	—	1	5	1	—	—	2
St. Lawrence	1	32	13	17	29	6	—	—	1	13	1	6	—	2
Saratoga	2	19	9	12	20	2	—	—	5	2	1	4	3	3
Schenectady	1	5	2	6	8	1	—	—	3	—	1	1	—	2
Schoharie	—	16	6	6	2	—	—	—	1	—	1	—	—	—
Schuyler	—	8	4	2	7	2	—	—	1	—	1	3	—	—
Seneca	—	10	5	4	3	—	—	—	1	1	1	—	—	—
Steuben	2	32	13	14	17	3	—	2	3	4	1	3	—	1
Suffolk	—	10	31	71	56	3	—	3	5	30	—	—	7	8
Sullivan	—	15	6	8	9	3	—	—	1	3	1	—	1	—
Tioga	—	9	6	6	4	—	—	—	1	2	1	—	—	—
Tompkins	1	9	6	7	8	2	—	1	2	2	1	—	—	—
Ulster	1	20	3	10	17	2	—	—	1	10	1	—	—	3
Warren	1	11	1	9	13	1	—	1	2	3	1	2	—	3
Washington	—	17	9	11	7	—	—	—	—	—	1	5	—	1
Wayne	—	15	9	11	14	1	—	—	1	7	1	3	—	1
Westchester	6	19	23	47	31	13	2	1	7	3	—	—	5	—
Wyoming	—	16	9	5	2	—	—	—	1	—	1	—	—	—
Yates	—	9	3	2	4	—	—	—	1	1	1	1	—	—

(Continued on the following page)

**TABLE F-1 (continued)**  
**Local Government Entities by Type**  
**New York State by County — 1999**

County	Town Special Districts <sup>3</sup>										County Districts
	All Town Districts	Fire Protection	Lighting	Sewer	Drainage	Water	Refuse and Garbage	Park	Other	Fire Districts	
New York State	6,525	953	1,783	1,110	496	1,436	145	146	456	866	132
New York City	—	—	—	—	—	—	—	—	—	—	—
Rest of State	6,525	953	1,783	1,110	496	1,436	145	146	456	866	132
Albany	50	12	13	4	1	11	1	—	8	20	1
Allegany	68	25	14	10	—	13	1	—	5	9	—
Broome	142	32	30	19	24	34	1	1	1	9	1
Cattaraugus	81	23	18	21	—	18	—	—	1	25	1
Cayuga	57	10	18	8	—	19	1	—	1	13	1
Chautauqua	141	33	40	24	4	36	1	1	2	16	6
Chemung	46	16	15	1	1	11	—	1	1	10	3
Chenango	48	21	16	1	—	9	—	—	1	10	3
Clinton	97	14	29	19	—	30	—	—	5	14	—
Columbia	48	17	17	5	—	5	2	—	2	17	2
Cortland	12	5	2	1	—	4	—	—	—	10	—
Delaware	40	4	25	1	—	10	—	—	—	26	1
Dutchess	109	7	25	31	—	38	1	1	6	25	—
Erie	910	43	421	117	128	138	23	3	37	33	6
Essex	77	10	7	16	—	38	2	2	2	16	—
Franklin	95	22	15	24	1	30	1	—	2	2	1
Fulton	26	15	2	5	—	4	—	—	—	2	—
Genesee	32	10	—	7	1	13	—	—	1	6	—
Greene	66	14	27	10	—	8	—	—	7	12	1
Hamilton	16	7	—	1	—	5	1	—	2	5	—
Herkimer	67	20	19	5	—	22	1	—	—	6	2
Jefferson	79	15	26	14	1	22	—	—	1	15	—
Lewis	53	18	6	5	—	23	—	—	1	3	—
Livingston	47	11	12	5	—	17	—	—	2	7	1
Madison	99	16	28	11	4	30	—	—	10	11	2
Monroe	514	15	152	54	97	96	14	41	45	24	5
Montgomery	20	12	2	3	—	3	—	—	—	2	1
Nassau	140	31	3	5	1	28	24	23	25	39	31
Niagara	90	12	13	17	7	25	13	—	3	2	3
Oneida	252	25	90	34	11	72	2	—	18	18	1
Onondaga	842	35	212	210	164	134	7	10	70	20	7
Ontario	103	25	27	15	1	31	—	1	3	7	2
Orange	183	7	26	68	10	50	8	2	12	38	3
Orleans	61	8	9	1	—	43	—	—	—	3	1
Oswego	85	22	22	14	—	27	—	—	—	6	1
Otsego	60	16	32	3	—	8	1	—	—	18	—
Putnam	84	10	10	12	3	24	4	11	10	4	—
Rensselaer	98	16	22	25	—	31	—	—	4	26	1
Rockland	46	5	7	6	—	—	2	1	25	21	1
St. Lawrence	99	31	33	15	—	18	—	—	2	14	—
Saratoga	103	14	18	11	—	31	4	11	14	21	1
Schenectady	73	7	22	13	14	8	—	9	—	17	—
Schoharie	21	9	8	1	—	3	—	—	—	9	—
Schuyler	17	12	1	1	—	3	—	—	—	—	—
Seneca	42	14	7	7	—	12	1	—	1	3	1
Steuben	70	30	20	6	—	11	—	—	3	14	2
Suffolk	198	34	21	11	1	18	21	9	83	92	17
Sullivan	109	14	45	24	—	18	1	—	7	33	—
Tioga	18	3	11	2	—	2	—	—	—	9	—
Tompkins	61	7	18	11	1	23	—	—	1	5	—
Ulster	105	13	49	16	1	19	—	1	6	42	—
Warren	51	9	10	9	1	20	—	2	—	6	2
Washington	40	25	8	1	—	5	—	1	—	1	3
Wayne	86	18	24	10	3	21	2	—	8	14	—
Westchester	290	28	21	136	16	51	5	15	18	29	17
Wyoming	40	18	13	3	—	6	—	—	—	4	—
Yates	18	8	2	1	—	7	—	—	—	3	—

NOTE: The amounts in this table ignore the fact that some types of units cross county lines. For example, a school district is counted where the main school building is located. Similarly, the villages which are in two counties are also counted only in the county containing the larger area.

— Represents zero.

1 Data presented is preliminary and may be revised. For further information, please contact the State Comptroller's Office.

2 All Other includes the following for New York City: Municipal Water Finance Authority, Water Board, Brooklyn Navy Yard Development Corporation, Business Relocation Assistance Corporation, Economic Development Corporation, Health and Hospitals Corporation, Housing Development Corporation, Off-Track Betting Corporation, and 45 Business Improvement Districts.

3 Counts of special districts reflect historical information as provided by local governments but do not purport to be complete and are provided for information purposes only. For districts in more than one entity, the district is counted only in the controlling entity. Counts of special districts may include independent special purpose units also listed on previous page.

SOURCE: New York State Office of the State Comptroller.

TABLE F-2

**Local Government Finances, Land Area and Population  
by Type of Unit  
New York State — Local Fiscal Years Ended in 2001  
(dollar amounts in millions)**

	Municipal Corporations							
	All Units <sup>1</sup>	Counties <sup>2</sup>	Cities		Towns	Villages	School Districts Excluding New York City	Fire Districts
			Excluding New York City	New York City <sup>3</sup>				
All Units	3,175	57	61	1	932	554	703	867
Revenues	\$ 99,789.2	\$ 15,038.0	\$ 3,035.9	\$ 52,369.6	\$ 4,546.9	\$ 1,715.3	\$ 22,679.5	\$ 404.1
Real Property Taxes and Assessments	27,502.4	3,332.4	778.7	8,426.4	2,335.0	761.4	11,503.0	365.4
Nonproperty Taxes	19,963.1	3,713.7	636.1	14,751.5	488.9	132.9	240.1	X
State Aid	21,377.6	2,454.4	542.8	9,137.0	416.3	94.3	8,732.9	X
Federal Aid	9,874.1	1,860.8	206.0	6,627.1	149.6	69.4	961.2	X
Other Revenues	21,072.0	3,676.7	872.3	13,427.6	1,157.1	657.3	1,242.3	38.7
Debt Issued								
Bonds	\$ 5,802.4	501.6	392.1	2,378.6	\$ 424.6	\$ 155.6	\$ 2,047.2	\$ 33.4
Notes	5,289.2	1,038.2	245.3	750.0	345.0	129.0	2,816.8	19.0
Expenditures	\$ 108,196.0	\$ 16,556.0	3,275.9	\$ 56,294.3	\$ 5,004.1	\$ 1,858.8	\$ 24,773.4	\$ 433.6
Current Operations	89,231.0	14,174.6	2,564.1	46,285.6	3,718.2	1,392.9	20,841.6	254.0
Equipment and Capital Outlay	10,754.0	1,232.5	415.5	5,318.6 <sup>a</sup>	797.6	310.7	2,543.8	135.3
Debt Service								
Principal	4,052.8	782.3	175.0	1,777.0	331.3	103.8	848.5	34.9
Interest	4,158.3	366.7	121.3	2,913.0	156.9	51.4	539.5	9.4
Outstanding Debt	\$ 51,272.0	6,780.5	2,906.9	26,835.8	\$ 3,551.9	\$ 1,227.1	\$ 10,352.8	\$ 177.7
Bonds (Gross)	47,016.2	5,816.0	2,512.4	26,835.8	2,932.9	958.9	8,306.2	153.3
Notes	4,255.8	964.5	394.5	X	619.1	268.2	2,046.5	24.3
Valuation of Taxable Real Estate								
Assessed Value (Municipal Purposes)	\$ 339,357.2	\$ 255,296.8	\$ 39,845.2	\$ 84,060.4	\$ 216,602.2	\$ 29,857.1	X	X
Assessed Value (School Purposes)	346,760.6	X	X	84,319.7	X	X	\$ 262,440.9	X
Full Value (Municipal Purposes)	963,565.0	635,075.6	71,418.1	328,489.4	565,231.4	126,288.4	X	X
Land Area (Square Miles)	47,213.5	46,910.2	572.7	303.3	46,214.9	941.6	X	X
Population — 2000 Census	18,976,457	10,968,179 <sup>b</sup>	2,265,897	8,008,278	8,692,132	1,871,947	X	X

NOTE: Detail may not add to total due to rounding.

See Glossary on page 267.

X Not applicable.

a Includes only direct charges to the Capital Projects Fund. Equipment is included in Current Operations.

b County totals also include data for Indian reservations, which are not included in the City or Town totals.

1 Totals are adjusted to eliminate instances of duplication. For example, the population and area of villages are also contained in the Town data. Another example: both the categories Cities Excluding New York City and School Districts Excluding New York City include debt outstanding of and debt issued by the fiscally dependent school districts in the Cities of Buffalo, Rochester, Syracuse and Yonkers.

2 Includes counties other than the five comprising the City of New York.

3 Also includes fiscal data relating to the New York City School District and City University of New York. Financial data reflect all discretely presented component units as reported in the City of New York Comprehensive Annual Financial Report of the Comptroller; certain categories will not be comparable with data published in editions of this publication prior to 1992. Debt issued and outstanding debt categories exclude data of the Municipal Assistance Corporation, the Transitional Finance Authority, certain public benefit corporations that are component units of the City and/or whose debt is guaranteed by the City, the TSASC, Inc., the Samurai Funding Corporation and discretely presented component units.

SOURCE: New York State Office of the State Comptroller.

TABLE F-3

**Local Government Finances  
New York State  
Selected Local Fiscal Years Ended in 1991-2001**

	1991	1996(b,r)	1997(c,r)	1998(r)	1999(r)	2000(r)	2001
Population <sup>1</sup>	17,990,778	17,990,778	17,990,778	17,990,778	17,990,778	18,976,457	18,976,457
	--- (millions) ---						
Revenues	\$ 65,167.2	\$ 81,838.3	\$ 83,872.5	\$ 85,951.1	\$ 89,561.1	\$ 93,903.3	\$ 99,789.2
Real Property Taxes and Assessments	20,499.9	23,950.8	24,512.5	24,839.0	25,570.2	26,383.3	27,502.4
Nonproperty Taxes	11,386.2	14,963.1	15,847.4	17,098.7	17,848.7	19,036.1	19,963.1
State Aid	14,869.4	16,645.8	16,834.4	17,677.6	19,018.2	19,895.6	21,377.6
Federal Aid	5,378.0	8,004.7	8,122.0	8,368.9	8,478.8	8,828.7	9,874.1
Other Revenues	13,033.5	18,274.0	18,555.9	17,967.0	18,645.4	19,759.2	21,072.0
Debt Issued							
Bonds	\$ 6,077.4	\$ 7,901.9	\$ 9,805.4	\$ 8,666.4	\$ 6,460.4	\$ 3,543.2	\$ 5,802.4
Notes	9,010.9	6,628.6	6,061.5	4,963.6	4,708.0	5,054.9	5,289.2
Expenditures	\$ 71,783.9	\$ 87,509.6	\$ 88,014.2	\$ 91,221.4	\$ 94,961.3	\$ 99,282.7	\$ 108,196.0
Current Operations	59,032.1	73,969.6	74,018.0	76,537.0	78,922.6	82,674.0	89,231.0
Capital Outlay	7,585.2	7,001.9	7,352.5	7,930.9	9,030.2	9,068.7	10,754.0
Debt Service							
Principal	2,099.6	3,012.7	3,025.0	3,117.7	3,341.3	3,711.5	4,052.8
Interest	3,067.1	3,525.3	3,618.8	3,635.7	3,667.0	3,828.6	4,158.3
Outstanding Debt	\$ 31,891.5	\$ 44,796.3	\$ 46,542.2	\$ 47,209.3	\$ 49,323.9	\$ 49,970.5	\$ 51,272.0
Bonds	27,952.5	41,203.5	43,328.2	44,006.3	45,904.2	45,971.1	47,016.2
Notes	3,939.0	3,592.8	3,214.0	3,203.1	3,419.7	3,999.4	4,255.8
Taxable Valuation of Real Property:							
Assessed Value (Municipal Purposes)	\$ 217,175.2	\$ 275,669.3	\$ 300,027.8	\$ 307,707.7	\$ 320,498.1	\$ 325,093.7	\$ 339,357.2
Assessed Value (School Purposes)	221,437.3	280,572.2	306,184.8	314,296.9	325,166.5	332,375.4	346,760.6
Full Value (Municipal Purposes)	742,557.4	811,278.4	816,690.9	826,834.6	839,296.9	899,029.1	963,565.0

NOTE: Detail may not add to totals due to rounding.

Above figures are aggregates for 3,176 local governments, including counties, cities, towns, villages, school districts and fire districts.

This table includes New York City trend data that have been revised. Because of these revisions, statistics may not be comparable with earlier editions (pre-1992 data).

Historical Current Operations and Total Expenditure data have been adjusted to eliminate instances of duplication of employee benefits that were reported in both an operating and self insurance fund in some counties and cities. Therefore, these amounts will not agree with data published prior to 1999.

For information on specific issues that impact financial data of counties (e.g., tobacco settlement payments and the privatization of certain county health facilities), please contact the State Comptroller's Office.

See the Glossary on page 267 for schedule of local government fiscal years.

r Revised.

a The County of Nassau has changed its fiscal year to end December 31. For this reason, financial data of the County included in this table in 1996 is for a fifteen-month interim fiscal year, October 1, 1995 through December 31, 1996.

b The County of Nassau has a twelve-month calendar fiscal year; in 1996 the County had a fifteen-month interim period and in 1995 it had a nine-month interim period.

1 1990 Federal Census Population figures used for 1990 through 1999. 2000 Federal Census Population figures are used starting in 2000.

SOURCE: New York State Office of the State Comptroller.

TABLE F-4

**Revenues of Local Governments by Type of Local Government**  
**New York State by County (Excluding New York City)**  
**Local Fiscal Years Ended in 2001**  
(thousands)

County	Total	Counties	Cities	Towns	Villages	School Districts <sup>1</sup>	Fire Districts <sup>2</sup>
Statewide Total (excluding NYC)	47,419,606	15,037,967	3,035,871	4,546,891	1,715,279	22,679,515	404,084
Albany	1,174,601	390,208	147,656	128,210	20,579	480,132	7,816
Allegany	196,044	60,074	X	19,537	12,660	103,412	362
Broome	763,761	256,353	53,820	59,038	39,272	353,913	1,365
Cattaraugus	396,155	123,463	23,641	21,498	12,529	212,800	2,224
Cayuga	283,755	88,956	36,428	20,147	6,344	130,370	1,511
Chautauqua	620,604	186,902	79,180	30,108	26,826	296,260	1,328
Chemung	340,946	133,966	32,869	16,662	7,237	149,125	1,087
Chenango	203,184	56,747	7,956	12,634	9,495	115,861	491
Clinton	319,278	91,084	37,448	24,781	10,332	153,068	2,565
Columbia	250,962	86,603	7,039	21,893	4,239	129,671	1,517
Cortland	184,026	62,403	17,390	11,954	3,726	87,475	1,078
Delaware	220,018	74,482	X	36,387	13,752	93,137	2,260
Dutchess	977,234	288,132	55,884	98,107	15,724	500,504	18,883
Erie	3,715,474	1,236,074	404,847	389,681	66,591	1,601,495	16,785
Essex	181,777	65,899	X	38,634	11,928	63,557	1,760
Franklin	221,519	69,852	X	22,370	20,021	109,170	107
Fulton	227,853	81,918	26,237	10,417	2,219	106,800	263
Genesee	263,520	88,798	22,020	18,706	8,979	124,149	868
Greene	176,119	62,022	X	18,577	9,524	84,668	1,329
Hamilton	38,018	11,845	X	10,803	744	14,233	392
Herkimer	246,106	63,389	8,898	20,637	25,050	127,564	568
Jefferson	406,654	115,270	35,738	32,912	17,535	203,407	1,792
Lewis	142,269	68,744	X	9,501	8,970	54,904	151
Livingston	251,498	94,496	X	19,525	14,799	121,654	1,024
Madison	245,902	62,925	13,088	16,807	15,260	137,262	561
Monroe	3,047,527	970,041	361,804	200,967	46,173	1,442,336	26,206
Montgomery	193,907	59,210	19,098	9,455	10,928	95,085	131
Nassau	6,593,242	2,238,081	87,851	663,347	431,011	3,095,563	77,388
Niagara	874,654	237,222	155,593	62,629	6,654	412,431	125
Oneida	833,422	246,523	107,568	46,581	20,763	410,033	1,954
Onondaga	1,939,415	737,282	207,377	91,348	48,540	848,696	6,173
Ontario	440,639	146,715	30,188	46,196	9,707	206,545	1,288
Orange	1,433,913	409,454	71,266	146,743	57,094	736,357	12,998
Orleans	166,965	54,209	X	15,759	14,010	82,744	243
Oswego	518,898	153,020	55,166	28,240	8,171	273,318	982
Otsego	223,520	71,706	14,827	17,477	5,878	112,207	1,427
Putnam	359,985	87,613	X	51,659	4,353	214,422	1,938
Rensselaer	604,797	206,847	74,344	38,199	6,179	274,881	4,347
Rockland	1,364,183	438,414	X	207,552	66,187	640,791	11,240
St. Lawrence	457,850	120,751	14,308	75,075	29,946	216,356	1,414
Saratoga	682,770	164,363	37,361	74,677	13,647	386,756	5,965
Schenectady	583,114	209,421	62,573	46,869	6,198	253,339	4,714
Schoharie	128,195	39,909	X	9,290	8,794	69,497	705
Schuyler	41,356	a	X	6,935	5,987	28,434	X
Seneca	119,305	40,585	X	10,195	9,756	58,401	367
Steuben	421,854	118,279	25,019	26,568	20,500	229,962	1,527
Suffolk	6,677,880	1,970,457	X	960,341	112,958	3,514,210	119,915
Sullivan	393,548	169,681	X	46,144	16,458	157,304	3,961
Tioga	168,418	49,009	X	14,078	8,100	95,636	1,594
Tompkins	339,314	101,172	35,988	27,581	11,498	162,210	865
Ulster	726,715	265,123	31,946	66,453	7,918	348,276	7,000
Warren	283,451	94,304	18,744	38,402	3,355	127,711	935
Washington	226,327	78,575	X	13,809	10,854	122,891	199
Wayne	398,320	112,950	X	34,959	21,009	227,793	1,609
Westchester	4,857,229	1,410,883	614,711	338,277	282,303	2,172,459	38,597
Wyoming	189,457	85,123	X	12,487	16,340	75,339	168
Yates	82,162	30,441	X	9,073	9,677	32,945	26

NOTE: Detail may not add to totals due to rounding.

X Not applicable.

a Fiscal 2001 data of the County of Schuyler are not available as the county did not file a 2001 annual financial report.

1 "School District" data are comprehensive (i.e., include all school districts in cities) but exclude higher education.

2 "Fire District" data reflect only the independent fire districts serving town areas. Other fire data are included in data for counties, cities, towns and villages.

SOURCE: New York State Office of the State Comptroller.

TABLE F-5

**Current Operating Expenditures of Local Governments by Type of Government Entity  
New York State by County (Excluding New York City)  
Local Fiscal Years Ended in 2001  
(thousands)**

County	Total	Counties	Cities	Towns	Villages	School Districts <sup>1</sup>	Fire Districts <sup>2</sup>
Statewide Totals (excluding NYC)	42,945,389	14,174,577	2,564,149	3,718,229	1,392,886	20,841,557	253,991
Albany	1,068,508	382,017	125,922	106,421	15,660	434,517	3,971
Allegany	172,286	57,663	X	13,657	9,832	90,937	198
Broome	703,939	255,328	46,252	49,077	30,228	322,397	657
Cattaraugus	343,896	122,504	20,870	15,916	8,806	174,901	900
Cayuga	248,138	87,001	29,745	13,353	4,185	113,181	673
Chautauqua	535,759	179,775	66,407	24,633	20,550	244,006	388
Chemung	308,910	124,569	28,653	13,615	6,273	135,077	723
Chenango	177,280	54,408	6,128	9,099	7,962	99,508	174
Clinton	283,446	84,568	34,210	18,468	6,590	138,554	1,057
Columbia	215,221	80,365	6,484	16,974	2,930	107,650	817
Cortland	160,724	59,889	13,597	9,485	2,888	74,430	437
Delaware	187,333	63,820	X	29,767	8,745	83,996	1,007
Dutchess	888,569	273,967	50,240	77,402	12,182	461,607	13,172
Erie	3,494,330	1,205,561	357,279	339,101	55,175	1,528,478	8,736
Essex	160,956	65,349	X	28,507	9,259	56,774	1,067
Franklin	190,439	65,625	X	12,598	13,478	98,665	73
Fulton	201,885	77,680	22,373	8,802	1,371	91,579	80
Genesee	228,573	81,779	16,590	12,607	6,943	110,373	280
Greene	156,876	58,421	X	15,260	6,764	75,945	486
Hamilton	31,855	9,415	X	8,902	582	12,868	87
Herkimer	217,591	61,161	6,037	18,026	20,644	111,488	235
Jefferson	345,089	105,573	26,418	22,228	12,974	177,155	742
Lewis	127,306	68,013	X	8,065	3,285	47,790	153
Livingston	217,321	91,879	X	15,849	10,449	98,751	393
Madison	216,920	63,014	9,222	13,804	10,815	119,898	167
Monroe	2,817,894	962,255	295,473	163,793	38,373	1,338,630	19,370
Montgomery	173,201	61,104	16,191	8,147	8,334	79,368	56
Nassau	6,224,205	2,167,880	72,000	610,889	381,382	2,940,952	51,102
Niagara	793,703	238,236	125,122	50,637	5,106	374,512	90
Oneida	745,940	237,650	88,053	35,067	15,593	368,836	740
Onondaga	1,685,270	614,326	170,982	82,073	38,365	776,055	3,469
Ontario	352,146	110,129	22,754	32,938	6,451	179,373	501
Orange	1,299,729	403,939	60,477	111,784	43,428	672,268	7,832
Orleans	150,792	53,607	X	11,151	10,639	75,336	59
Oswego	472,848	152,571	45,368	22,479	5,160	246,681	590
Otsego	202,710	72,808	11,069	13,457	3,880	100,711	786
Putnam	332,082	82,351	X	38,882	2,895	206,764	1,190
Rensselaer	500,291	165,114	52,447	30,014	4,156	246,668	1,892
Rockland	1,251,809	399,109	X	181,769	60,125	604,573	6,233
St. Lawrence	396,456	115,791	11,395	58,365	22,979	187,467	459
Saratoga	594,070	153,938	32,324	51,141	10,094	343,934	2,639
Schenectady	513,008	192,803	57,494	34,686	5,255	219,732	3,038
Schoharie	112,015	37,199	X	7,167	5,810	61,600	239
Schuyler	34,982	a	X	5,529	4,692	24,761	X
Seneca	104,296	36,481	X	9,762	7,261	50,591	202
Steuben	366,924	117,520	18,888	20,653	16,381	192,952	531
Suffolk	6,013,176	1,781,393	X	744,809	93,215	3,318,537	75,221
Sullivan	325,990	132,772	X	37,454	12,629	141,458	1,677
Tioga	150,968	45,563	X	11,450	5,987	87,251	717
Tompkins	296,201	93,102	31,396	20,622	8,016	142,640	425
Ulster	650,572	232,626	28,399	54,654	5,590	325,617	3,687
Warren	243,754	77,832	17,379	29,668	2,322	116,202	351
Washington	206,715	78,423	X	11,490	9,156	107,560	85
Wayne	331,833	106,150	X	23,353	14,995	186,828	508
Westchester	4,485,724	1,362,003	540,508	286,126	234,820	2,028,680	33,588
Wyoming	164,108	84,663	X	10,047	14,063	55,305	30
Yates	68,830	25,899	X	6,561	7,166	29,190	14

NOTE: Detail may not add to totals due to rounding.

X Not applicable.

a Fiscal 2001 data of the County of Schuyler are not available as the county did not file a 2001 annual financial report.

1 "School District" data are comprehensive (i.e., include all school districts in cities) but exclude higher education.

2 "Fire District" data reflect only the independent fire districts serving town areas. Other fire data are included in data for counties, cities, towns and villages.

SOURCE: New York State Office of the State Comptroller.

TABLE F-6

**Current Operating Expenditures of Local Governments by Type of Expenditure**  
**New York State**  
**Selected Local Fiscal Years Ended in 1991, and 1996-2001**  
(millions)

	1991	1996(a,r)	1997(b,r)	1998(c,r)	1999(r)	2000	2001
All Local Governments <sup>1</sup>	59,032.1	73,969.6	74,018.0	76,537.0	78,922.6	82,674.0	89,231.0
Culture and Recreation	987.3	1,135.5	989.2	1,142.1	1,193.1	1,283.4	1,514.1
Education	18,072.1	21,635.3	22,339.9	23,786.0	25,270.1	27,127.2	29,192.0
Employee Benefits <sup>2,3</sup>	7,283.4	8,914.7	8,935.8	8,995.5	9,083.5	8,984.1	10,085.5
General Government	3,095.2	3,935.8	3,740.1	3,907.6	4,017.5	4,232.7	4,520.9
Health <sup>3</sup>	6,337.6	8,300.7	7,565.4	7,442.4	7,573.7	7,619.9	8,101.8
Highways	1,507.1	1,653.2	1,541.5	1,511.7	1,585.6	1,688.3	1,704.0
Public Safety	5,510.2	7,072.2	7,372.4	7,698.0	8,237.9	8,701.0	9,058.5
Sanitation	1,792.7	1,979.6	1,906.8	2,049.5	2,083.1	2,227.9	2,367.3
Social Services	9,712.6	11,708.9	11,583.9	11,583.1	11,872.3	12,553.0	13,238.4
All Other	4,734.1	7,633.5	8,043.0	8,421.4	8,005.8	8,256.2	9,448.4
New York City <sup>4</sup>	\$ 29,765.4	\$ 37,591.8	\$ 37,556.6	\$ 39,429.4	\$ 40,082.3	\$ 42,168.5	\$ 46,285.6
Culture and Recreation <sup>5</sup>	398.9	497.3	343.4	461.6	477.0	521.0	699.9
Education <sup>6</sup>	6,285.9	7,206.7	7,455.4	8,140.1	8,755.6	9,667.4	10,631.5
Employee Benefits <sup>7</sup>	3,437.7	3,914.1	4,034.6	4,256.1	4,267.1	3,889.1	4,633.8
General Government <sup>8</sup>	1,219.5	1,369.3	1,374.8	1,445.8	1,517.2	1,665.8	1,747.8
Health <sup>9</sup>	4,546.7	6,063.9	5,402.4	5,573.2	5,603.5	5,855.8	6,270.4
Highways <sup>10</sup>	419.2	374.5	296.8d	279.0	298.2	365.0	332.2
Public Safety <sup>11</sup>	3,085.9	3,931.2	4,199.2d	4,384.6	4,726.2	5,026.0	5,205.5
Sanitation <sup>12</sup>	607.1	640.8	578.3	703.5	704.7	828.9	924.3
Social Services <sup>13</sup>	6,393.3	7,593.3	7,473.5	7,496.9	7,577.4	7,985.0	8,395.7
All Other <sup>14</sup>	3,371.2	6,000.6	6,398.2	6,688.7	6,155.3	6,364.4	7,444.5
Rest of State <sup>15</sup>	\$ 29,266.7	\$ 36,377.8	\$ 36,461.4	\$ 37,107.6	\$ 38,840.3	\$ 40,505.5	\$ 42,945.4
Culture and Recreation	588.4	638.2	645.8	680.5	716.1	762.4	814.2
Education	11,786.2	14,428.6	14,884.5	15,645.9	16,514.5	17,459.8	18,560.5
Employee Benefits	3,845.7	5,000.6	4,901.2	4,739.4	4,816.4	5,095.0	5,451.7
General Government	1,875.7	2,566.5	2,365.3	2,461.8	2,500.3	2,566.9	2,773.1
Health	1,790.9	2,236.8	2,163.0	1,869.2	1,970.2	1,764.1	1,831.4
Highways	1,087.9	1,278.7	1,244.7	1,232.7	1,287.4	1,323.3	1,371.8
Public Safety	2,424.3	3,141.0	3,173.2	3,313.4	3,511.7	3,675.0	3,853.0
Sanitation	1,185.6	1,338.8	1,328.5	1,346.0	1,378.4	1,399.0	1,443.0
Social Services	3,319.3	4,115.6	4,110.4	4,086.2	4,294.9	4,568.0	4,842.7
All Other	1,362.9	1,632.9	1,644.8	1,732.7	1,850.5	1,891.8	2,003.9

NOTE: Detail may not add to totals due to rounding.

r Revised.

a The County of Nassau has changed its fiscal year to end December 31. For this reason, financial data of the County included in this table for 1996 is for a fifteen-month interim fiscal year, October 1, 1995 through December 31, 1996.

b The County of Nassau now has a twelve-month calendar fiscal year; in 1996 the County had a fifteen-month interim period and in 1995 it had a nine-month interim period.

c Starting in 1998, this table no longer reflects the financial transactions of the Westchester County Medical Center (WCMC) and the Ruth Taylor Institute (RTI) whose operations have been transferred to the Westchester County Health Care Corporation. For basis of comparison, in 1997 WCMC and RTI expenditures are summarized as follows: General Government (depreciation expense) — \$12.2 million, Health — \$345.5 million, Employee Benefits — \$42.8 million, Interest — \$3.0 million.

d Starting in 1997, Traffic Enforcement and Violation Tow programs of the Department of Transportation have been transferred to the Police Department.

1 "All Local Governments" includes New York City trend data, which have been revised starting in 1992. Because of these revisions, statistics reflected in this section may not be comparable with data published in editions of this table prior to 1992. Please refer to Footnote 4 and 15.

2 Includes employee benefits of counties, New York City (including schools), cities, towns, villages, school districts and fire districts. Certain employee benefits of New York City may be included in other functional categories.

3 Starting in 1998, this table no longer reflects the financial transactions of the Westchester County Medical Center (WCMC) and the Ruth Taylor Institute (RTI) whose operations have been transferred to the Westchester County Health Care Corporation. For comparison purposes, in 1997 WCMC and RTI expenditures were \$345.5 million for Health and \$42.8 million for Employee Benefits. Effective September 29, 1999, the County of Nassau transferred ownership of County health facilities to the Nassau Health Care Corporation (NHCC). Therefore, related revenues and expenditures of Nassau County health facilities do not reflect a full year's operation in 1999 and are not reflected in 2000. For comparison purposes, Nassau County health facilities reported the following in 1998, 1999 and 2000: Health of \$380.4 million in 1998; \$294.9 million in 1999; and \$0 in 2000. Employee Benefits were \$58.6 million in 1998; \$42.9 million in 1999; and \$0 in 2000.

4 Beginning in 1992, New York City financial data as presented in this table have been updated to now include all enterprise funds (Health and Hospitals Corporation, Off-Track Betting Corporation, Housing and Economic Development Funds, Water and Sewer System) as reflected in the City of New York Comprehensive Annual Financial Report of the Comptroller and will not be comparable with data published in editions of this table prior to 1992. Starting in 1994, these aforementioned enterprise funds of the City are now presented in the New York City Comprehensive Annual Financial Report as discretely presented component units. For purposes of providing comparable data, we continue to include these discretely presented component units in this table. Financial data reflect

payments made between the City governmental funds and the aforementioned activities. Data have been summarized and compiled from the City Report in an effort to provide data that are consistent with other units of local government in the State. However, because the City uses its own accounting system, data reflected will not be entirely comparable with other local governments. Functional categories include payments for personal services, contractual expenditures and equipment. Employee benefits are generally reflected as a separate category (see footnote 7). Capital outlay and payments of principal on debt do not appear in the section.

5 Department of Cultural Affairs, Department of Parks and Recreation, Libraries.

6 Board of Education (exclusive of fringe benefits) and the City University of New York (Community Colleges and Hunter Campus Schools).

7 Includes fringe benefits (including those of the Board of Education) and pension contributions. Fringe benefits of certain agencies such as the City University, libraries, cultural institutions, etc. and the enterprise funds may be allocated to their appropriate functional category.

8 General government and judicial expenditures.

9 Department of Health, Department of Mental Health, Mental Retardation and Alcoholism Services, payments by the City to the Health and Hospitals Corporation, and expenses of the Health and Hospitals Corporation.

10 Department of Transportation.

11 Police department, fire department and other public safety expenditures.

12 Department of Sanitation.

13 Department of Social Services. Starting in 1994, also includes expenditures for the newly created Department of Homeless Services (this activity was formerly part of the Department of Social Services). Starting in 1997, also includes the newly created Administration for Children's Services (this activity was formerly part of the Department of Social Services).

14 Includes economic opportunity (Department of Employment, Human Resources Administration, Department of Aging), housing (Department of Housing Preservation and Development, Department of Buildings, payments to the Housing Authority), Department of Environmental Protection, the Trade Waste Commission, payments to the Transit Authority, payments to private bus companies, judgments and claims and miscellaneous other expenditures. Also includes other debt service funds expenditures' (administrative, lease payments, refunding escrow, etc.) and expenses of the New York City Off-Track Betting Corporation, Housing and Economic Development entities, and the City Water and Sewer System. Starting in 1994, the New York City Housing Authority is now considered to be a discretely presented component unit and is included in All Other.

15 Functional categories include only payments for personal services and contractual expenditures. Total employee benefits for all functions are included as a separate category. Equipment and capital outlay and payments of principal on debt are not included.

SOURCE: New York State Office of the State Comptroller.

**TABLE F-7**  
**Current Expenditures of Local Governments by Function**  
**New York State**  
**Local Fiscal Years Ended in 1991 and 1996-2001**  
(millions)

	1991	1996(a,r)	1997(b,r)	1998(r)	1999(r)	2000	2001
All Current Expenditures	\$ 62,099.3	\$ 77,495.0	\$ 77,637.0	\$ 80,172.8	\$ 82,589.2	\$ 86,501.9	\$ 93,389.3
General Purpose	59,032.1	73,969.6	74,018.0	76,537.0	78,922.6	82,674.0	89,231.0
Culture and Recreation	987.3	1,135.5	989.2	1,142.1	1,193.1	1,283.4	1,514.1
Education <sup>1</sup>	18,072.1	21,635.3	22,339.9	23,786.0	25,270.1	27,127.2	29,192.0
Employee Benefits <sup>2,3</sup>	7,283.4	8,914.7	8,935.8	8,995.5	9,083.5	8,984.1	10,085.5
General Government	3,095.2	3,935.8	3,740.1	3,907.6	4,017.5	4,232.7	4,520.9
Health <sup>3</sup>	6,337.6	8,300.7	7,565.4	7,442.4	7,573.7	7,619.9	8,101.8
Highways	1,507.1	1,653.2	1,541.5	1,511.7	1,585.6	1,688.3	1,704.0
Public Safety <sup>4</sup>	5,510.2	7,072.2	7,372.4	7,698.0	8,237.9	8,701.0	9,058.5
Sanitation	1,792.7	1,979.6	1,906.8	2,049.5	2,083.1	2,227.9	2,367.3
Social Services	9,712.6	11,708.9	11,583.9	11,583.1	11,872.3	12,553.0	13,238.4
All Other <sup>5</sup>	4,734.1	7,633.5	8,043.0	8,421.4	8,005.8	8,256.2	9,448.4
Interest on Debt	3,067.1	3,525.3	3,618.8	3,635.7	3,667.0	3,828.6	4,158.3

NOTE: Detail may not add to total due to rounding.

This table includes New York City trend data that have been revised starting in 1992. Because of these revisions data may not be comparable with that published in earlier editions.

r Revised.

a The County of Nassau has changed its fiscal year to end December 31. For this reason, financial data of the County included in this table for 1996 is for a fifteen-month interim fiscal year, October 1, 1995 — December 31, 1996.

b The County of Nassau now has a twelve-month calendar fiscal year; in 1996 the County had a fifteen-month interim period and in 1995 it had a nine-month interim period.

1 Employee benefits of all school districts (including New York City) are no longer included in "Education," but are included in the category "Employee Benefits."

2 Includes employee benefits of counties, New York City (including schools), cities, towns, villages, school districts and fire districts. Certain employee benefits of New York City may be included in other functional categories.

3 Starting in 1998, this table no longer reflects the financial transactions of the Westchester County Medical Center (WCMC) and the Ruth Taylor Institute (RTI) whose operations have been transferred to the Westchester County Health Care Corporation. For comparison purposes, in 1997 WCMC and RTI expenditures were \$345.5 million for Health and \$42.8 million for Employee Benefits. Effective September 29, 1999, the County of Nassau transferred ownership of County health facilities to the Nassau Health Care Corporation (NHCC). Therefore, related revenues and expenditures of Nassau County health facilities do not reflect a full year's operation in 1999 and are not reflected in 2000. For comparison purposes, Nassau County health facilities reported the following in 1998, 1999 and 2000: Health of \$380.4 million in 1998; \$294.9 million in 1999; and \$0 in 2000. Employee Benefits were \$58.6 million in 1998; \$42.9 million in 1999; and \$0 in 2000.

4 New York City police and fire pension contributions and employee benefits of fire districts are no longer included in "Public Safety," but are included in "Employee Benefits" listed above.

5 No longer includes employee benefits.

SOURCE: New York State Office of the State Comptroller.

TABLE F-8

**Equipment and Capital Outlay Expenditures of Local Governments  
by Type of Local Government  
New York State by County (Excluding New York City)  
Local Fiscal Years Ended in 2001  
(thousands)**

County	Total	Counties	Cities	Towns	Villages	School Districts <sup>1</sup>	Fire Districts <sup>2</sup>
Statewide Totals (excluding NYC)	5,435,363	1,232,477	415,468	797,576	310,730	2,543,800	135,313
Albany	78,335	12,968	23,833	14,400	2,256	18,073	6,805
Allegany	32,020	6,374	X	5,595	4,081	15,920	51
Broome	98,708	8,654	18,402	8,588	8,114	54,791	160
Cattaraugus	76,509	10,186	2,691	3,684	2,380	56,497	1,071
Cayuga	36,823	10,009	5,304	7,378	1,538	12,069	525
Chautauqua	105,723	14,254	2,789	5,642	3,554	78,585	898
Chemung	33,541	12,045	5,662	2,384	592	12,544	314
Chenango	25,341	1,488	1,732	3,096	2,495	16,393	137
Clinton	57,644	7,961	4,864	15,345	1,680	26,103	1,690
Columbia	35,272	1,935	951	6,038	1,510	24,344	495
Cortland	29,260	7,774	1,541	2,693	925	16,093	235
Delaware	37,751	14,462	X	6,949	3,825	11,749	766
Dutchess	110,476	22,267	10,086	20,415	4,597	50,363	2,748
Erie	319,373	79,648	67,545	37,642	8,805	118,614	7,119
Essex	38,849	2,374	X	12,567	3,777	19,530	602
Franklin	49,428	5,746	X	11,613	6,591	25,468	11
Fulton	19,910	3,182	2,374	1,465	188	12,593	108
Genesee	56,538	12,580	3,250	7,978	1,024	31,443	263
Greene	37,497	8,258	X	3,948	3,408	20,795	1,087
Hamilton	4,857	1,781	X	1,921	195	711	250
Herkimer	52,509	5,974	3,467	4,017	3,698	35,233	121
Jefferson	74,331	7,900	4,006	16,122	3,695	41,656	952
Lewis	15,032	2,817	X	1,700	2,670	7,845	—
Livingston	74,355	3,712	X	4,018	6,834	58,754	1,037
Madison	35,616	3,914	1,563	1,961	4,742	23,232	205
Monroe	341,342	93,949	47,742	31,987	4,263	156,983	6,418
Montgomery	34,807	3,602	4,733	1,275	2,705	22,472	21
Nassau	647,150	250,514	13,880	91,145	58,141	214,133	19,337
Niagara	81,932	11,079	13,677	10,932	1,220	45,006	18
Oneida	125,104	24,075	18,786	13,245	3,832	64,501	665
Onondaga	199,787	73,741	17,576	9,803	6,369	90,798	1,500
Ontario	59,316	15,996	4,632	9,069	3,419	25,965	235
Orange	153,431	16,751	8,190	19,073	12,584	93,549	3,284
Orleans	30,365	3,133	X	6,223	3,035	17,814	160
Oswego	52,675	7,182	6,962	4,006	2,755	30,900	870
Otsego	26,216	3,441	2,746	3,302	1,641	14,342	745
Putnam	43,560	5,662	X	7,180	1,519	28,268	932
Rensselaer	50,425	15,492	15,579	5,743	1,062	11,235	1,316
Rockland	93,167	32,363	X	33,299	4,507	19,967	3,030
St. Lawrence	55,490	3,998	2,782	13,189	7,536	27,548	436
Saratoga	98,288	7,707	3,298	21,851	2,816	57,699	4,918
Schenectady	80,283	19,291	8,380	12,457	267	38,464	1,423
Schoharie	20,523	4,807	X	1,899	4,371	8,963	483
Schuyler	15,940	a	X	1,483	2,198	12,259	X
Seneca	20,647	3,021	X	2,047	1,536	13,904	141
Steuben	71,527	10,822	5,474	12,327	3,464	38,328	1,113
Suffolk	623,207	118,406	X	180,616	17,338	258,117	48,730
Sullivan	52,571	10,753	X	6,079	2,023	31,601	2,115
Tioga	22,249	4,210	X	2,179	1,375	13,817	669
Tompkins	43,846	13,940	8,200	4,268	3,241	13,941	258
Ulster	77,413	26,402	2,237	5,811	2,595	36,440	3,928
Warren	22,868	7,620	822	6,628	519	7,090	189
Washington	46,420	7,151	X	2,251	1,398	35,616	4
Wayne	86,829	6,392	X	11,433	6,279	62,031	694
Westchester	560,239	139,267	69,713	53,540	58,521	235,335	3,863
Wyoming	32,696	3,570	X	1,494	1,726	25,735	171
Yates	29,358	19,881	X	4,589	3,302	1,586	—

NOTE: Detail may not add to totals due to rounding.

X Not applicable.

a Fiscal 2001 data of the County of Schuyler are not available as the county did not file a 2001 annual financial report in time for inclusion in this table.

1 "School District" data are comprehensive (i.e., include all school districts in cities) but exclude higher education.

2 "Fire District" data reflect only the independent fire districts serving town areas. Other fire data are included in data for counties, cities, towns and villages.

SOURCE: New York State Office of the State Comptroller.

**TABLE F-9**  
**Bonds Issued and Redeemed by Local Governments**  
**New York State — Selected Local Fiscal Years Ended in 1960-2001**  
(millions)

Local Fiscal Years Ended In	All Purposes		School Purposes <sup>1</sup>	
	New Bond Issues	Bonds Outstanding at End of Year	New Bond Issues	Bonds Outstanding at End of Year
--- All Local Governments ---				
1960	\$ 686	\$ 6,191	\$ 245	\$ 2,160
1965	947	7,624	371	2,846
1970	1,170	8,733	300	3,032
1975	1,413	12,590	374	3,796
1976	1,809	12,731	450	3,839
1977	2,606	14,090	432	3,794
1978	932	13,951	142	3,456
1979	982	14,022	177	3,208
1980	684	13,133	100	2,933
1981r	893	13,646	137	2,719
1982	1,728	13,893r	82	2,486
1983	1,897	14,270	394	2,550
1984r	1,986	14,737	213	2,388
1985r	2,955	15,376	356	2,348
1986r	3,537	17,046	470	2,487
1987r	3,680	18,328	640	2,723
1988r	2,952	19,475	396	2,853
1989r	3,789	20,880	564	3,129
1990r	5,552	23,504	878	3,605
1991r	6,077	27,953	1,304	4,593
1992r	7,717	31,875	2,046	6,067
1993r	8,158	34,448	1,333	6,632
1994r	7,078	37,003	2,018	7,876
1995r	5,255	38,837	1,625	8,852
1996r	7,902	41,204	1,880	9,903
1997r	9,805	43,328	2,695	11,218
1998r	8,666	44,006	2,545	11,933
1999r	6,460	45,904	2,117	13,051
2000r	3,543	45,971	1,862	14,206
2001	5,802	47,016	2,976	16,336
--- New York City <sup>2</sup> ---				
1960	\$ 366	\$ 3,742	\$ 61	\$ 598
1965	531	4,154	140	693
1970	649	4,206	113	698
1975	942	6,177	283	1,147
1976	730	5,711	283	1,219
1977	1,218	6,197	186	1,126
1978	294	5,991	58	926
1979	540	6,210	110	834
1980	350	5,591	57	734
1981r	598	6,424	97	701
1982	1,077	6,643r	56	656
1983r	985	6,751	121	662
1984r	1,243	7,109	146	671
1985r	1,832	7,355	211	693
1986r	2,076	8,444	186	764
1987r	2,251	9,098	250	839
1988r	1,901	10,083	109	918
1989r	2,165	11,412	210	1,088
1990r	4,033	13,499	378	1,324
1991	3,893	16,813	687	1,964
1992	5,101	19,492	1,270	2,975
1993	4,484	20,909	779	3,373
1994	4,450	22,903	1,443	4,423
1995	3,582r	24,505	1,121	5,263
1996	5,361	26,179	1,224	6,054
1997	6,831	27,148	1,479	6,610
1998	5,509	26,879	1,368	6,701
1999	3,085	27,441	714	7,062
2000	666	26,892	184	7,177
2001	2,379	26,836	929	8,030

(Continued on the following page)

TABLE F-9 (continued)

**Bonds Issued and Redeemed by Local Governments**  
**New York State — Selected Local Fiscal Years Ended in 1960-2001**  
(millions)

Local Fiscal Years Ended In	All Purposes		School Purposes <sup>1</sup>	
	New Bond Issues	Bonds Outstanding at End of Year	New Bond Issues	Bonds Outstanding at End of Year
		- - - All Other Local Governments - - -		
1960	\$ 320	\$ 2,449	\$ 184	\$ 1,562
1965	416	3,470	231	2,153
1970	521	4,527	187	2,334
1975	471	6,413	91	2,649
1976	1,079	7,020	167	2,620
1977	1,388	7,893	246	2,668
1978	638	7,960	84	2,530
1979	442	7,812	67	2,374
1980	334	7,542	43	2,199
1981	295	7,222	40	2,018
1982	651	7,250	26	1,830
1983	912	7,519	273	1,888
1984r	743	7,628	68	1,717
1985r	1,125	8,036	145	1,655
1986r	1,462	8,611	285	1,723
1987r	1,431	9,234	391	1,884
1988r	1,051	9,388	288	1,936
1989r	1,625	9,468	355	2,041
1990r	1,519	10,005	500	2,281
1991r	2,185	11,140	617	2,629
1992r	2,616	12,384	777	3,092
1993r	3,674	13,539	554	3,259
1994r	2,628	14,100	575	3,454
1995	1,674	14,333r	504	3,589
1996r	2,541	15,024	656	3,849
1997	2,975	16,180r	1,217	4,608
1998r	3,157	17,127	1,176	5,232
1999r	3,375	18,463	1,403	5,990
2000r	2,877	19,079	1,678	7,028
2001	3,424	20,180	2,047	8,306

NOTE: See page 267 for schedule of local government fiscal years. New York City data appear as reported in the Comprehensive Annual Report of the Comptroller of the City of New York.

Data for 1960 through 1980 may not be comparable with succeeding years for the categories "New York City" and "All Local Governments."

New Bond Issues data include refunding bonds.

Detail may not add to total due to rounding.

r Revised.

1 Excludes higher education.

2 Does not include indebtedness of the Municipal Assistance Corporation, certain public benefit corporations that are component units of the City and/or whose debt is guaranteed by the City, the Transitional Finance Authority, the Samurai Funding Corporation, the TSASC, Inc. and discretely presented component units (formerly enterprise funds).

SOURCE: New York State Office of the State Comptroller.

TABLE F-10

**Lottery Aid to Education<sup>1</sup>**  
**New York State by County — Fiscal Years 1996-97 — 2001-02**

County	Lottery Aid Distribution					
	1996-97	1997-98	1998-99	1999-2000	2000-01	2001-02
New York State	\$ 1,619,286,982.17	\$ 1,594,976,921.64	\$ 1,406,961,921.52	\$ 1,344,979,958.87	\$ 1,392,979,997.14	\$ 1,525,279,997.15
New York City <sup>2</sup>	612,000,000.00	607,816,963.25	485,404,861.39	532,417,231.56	557,301,354.06	602,697,842.31
Rest of State	1,007,286,982.17	987,159,958.39	921,557,060.13	812,562,727.31	835,678,643.08	922,582,154.84
Albany	17,073,134.47	17,325,365.24	16,004,748.11	14,344,399.50	16,193,644.82	18,502,353.08
Allegany	8,564,238.57	8,211,898.37	7,414,088.06	6,326,781.95	6,183,421.04	6,657,291.65
Broome	25,144,114.82	24,264,702.22	22,668,002.51	19,596,574.42	21,018,710.74	22,815,819.92
Cattaraugus	16,087,020.27	15,538,541.16	14,335,746.54	12,249,021.55	11,888,238.39	12,721,926.74
Cayuga	10,950,047.13	10,563,464.31	9,654,663.29	8,300,134.21	8,312,226.82	8,635,240.81
Chautauqua	22,071,157.27	21,461,245.59	19,554,905.70	16,840,697.18	16,387,211.82	17,678,385.20
Chemung	13,040,000.00	12,535,117.23	11,500,226.56	9,907,773.15	9,726,888.88	10,499,831.11
Chenango	9,465,558.80	9,130,679.98	8,525,583.46	7,431,396.56	7,567,078.74	8,229,627.70
Clinton	11,639,878.51	11,029,140.67	10,127,312.34	8,810,685.91	8,599,963.38	9,279,852.17
Columbia	4,776,171.19	4,753,549.91	4,444,709.78	3,833,269.37	3,839,862.10	4,221,216.54
Cortland	7,268,597.64	6,967,300.17	6,435,248.15	5,558,393.82	5,450,324.22	5,869,511.91
Delaware	5,536,659.29	5,148,940.03	4,675,757.81	3,874,447.09	3,817,651.00	4,147,576.72
Dutchess	19,992,609.49	19,878,206.43	19,530,788.49	17,710,204.39	18,730,745.87	21,598,491.26
Erie	96,523,903.30	94,592,313.27	86,964,747.00	76,293,592.37	78,638,221.52	86,973,660.87
Essex	2,022,101.32	2,022,561.87	1,878,890.72	1,529,446.99	1,491,039.27	1,735,121.46
Franklin	7,496,412.21	7,249,910.18	6,603,295.92	5,625,769.19	5,541,132.78	6,219,583.92
Fulton	8,355,198.92	7,943,922.20	7,306,212.82	6,394,183.63	6,525,548.46	7,099,645.69
Genesee	9,423,983.63	9,240,444.99	8,626,263.02	7,551,392.64	7,537,918.95	8,102,387.38
Greene	3,560,509.83	3,447,346.73	3,300,034.07	2,933,085.80	3,087,573.84	3,443,777.24
Hamilton	11,310.00	11,565.00	11,190.00	10,845.00	10,335.00	10,590.00
Herkimer	10,493,188.73	10,164,553.08	9,347,030.71	7,986,258.41	7,953,325.13	8,591,422.68
Jefferson	16,593,090.93	15,991,085.02	14,966,742.66	12,745,104.76	12,673,833.02	13,930,314.70
Lewis	4,703,578.59	4,526,568.19	4,157,953.83	3,502,732.28	3,405,071.41	3,704,933.84
Livingston	8,657,617.67	8,561,033.46	7,973,111.40	6,946,204.36	6,783,803.73	7,370,913.22
Madison	10,210,637.52	10,055,934.49	9,414,053.20	8,110,451.47	8,122,174.30	8,825,659.13
Monroe	77,353,336.27	76,415,235.14	72,811,713.24	64,549,296.37	66,983,546.35	74,153,851.94
Montgomery	7,190,383.33	6,922,131.29	6,206,919.49	5,338,399.58	5,547,131.12	6,142,461.48
Nassau	50,861,481.51	50,989,206.55	48,329,450.16	43,931,650.81	45,648,963.89	52,416,334.55
Niagara	27,627,955.00	27,106,734.35	25,515,003.76	21,888,643.39	21,668,315.73	23,395,670.29
Oneida	31,199,819.75	30,076,412.11	27,797,355.09	23,864,794.00	24,932,723.76	27,589,611.85
Onondaga	55,271,215.49	54,254,327.14	50,113,644.59	43,972,813.95	45,917,205.44	50,369,076.39
Ontario	12,403,901.47	12,257,214.69	11,553,563.96	10,210,812.33	10,190,622.99	11,179,126.07
Orange	37,765,900.45	37,845,081.14	36,189,957.51	32,049,400.01	33,804,741.33	37,740,303.21
Orleans	7,739,562.82	7,584,671.03	6,966,710.61	6,050,829.19	6,027,233.79	6,522,287.26
Oswego	18,558,204.26	18,038,758.84	16,800,742.09	14,540,403.38	14,721,412.45	16,068,714.79
Otsego	7,708,115.11	7,514,540.69	6,932,007.31	6,078,059.08	6,123,376.44	6,561,849.50
Putnam	5,033,871.38	4,750,295.41	4,596,798.31	4,262,172.95	4,348,165.31	5,123,227.82
Rensselaer	16,550,066.62	16,248,139.60	15,151,764.56	13,260,263.96	13,798,729.43	15,159,380.42
Rockland	11,046,186.71	11,159,646.51	10,288,139.64	9,281,208.09	9,519,731.95	9,626,919.40
St. Lawrence	17,734,014.18	21,761,960.58	20,274,788.89	13,287,596.41	13,002,190.41	13,749,744.09
Saratoga	22,322,978.96	12,991,178.46	12,145,563.72	18,170,724.20	18,170,724.20	19,849,935.70
Schenectady	13,201,843.18	3,961,151.02	3,656,642.32	10,862,585.10	11,709,573.17	13,007,849.15
Schoharie	4,131,204.38	2,182,930.10	1,987,256.02	3,196,322.58	3,359,782.24	3,667,368.99
Schuyler	2,318,686.82	4,235,716.03	3,982,712.73	1,804,696.80	1,793,910.38	1,918,166.77
Seneca	4,266,226.09	17,004,508.75	15,616,843.54	3,372,911.69	3,460,411.45	3,733,074.49
Steuben	16,980,384.97	16,400,420.74	15,191,260.23	13,199,729.00	13,057,995.28	14,188,253.74
Suffolk	110,393,679.22	108,038,375.12	102,102,562.23	91,771,419.62	96,072,978.00	108,018,135.40
Sullivan	5,522,034.36	5,418,989.55	5,098,499.60	4,250,995.57	4,460,333.00	4,815,429.60
Tioga	9,130,000.00	8,788,292.16	8,119,817.49	7,097,306.74	7,127,503.92	7,627,520.23
Tompkins	8,192,135.28	7,923,767.67	7,531,201.70	6,520,897.61	6,721,061.59	7,388,855.33
Ulster	13,087,647.99	12,991,244.87	12,615,340.48	11,221,536.46	12,219,818.05	13,640,123.10
Warren	5,995,230.41	5,914,285.19	5,392,165.79	4,584,101.66	4,618,280.52	5,171,046.33
Washington	8,946,597.11	8,636,940.85	8,073,421.74	7,015,611.80	7,088,425.60	7,764,386.62
Wayne	15,264,837.12	15,015,633.43	14,136,102.58	12,219,426.79	12,268,855.93	13,255,736.96
Westchester	26,349,522.66	26,921,956.73	24,362,579.51	24,739,832.04	26,029,754.28	29,784,891.40
Wyoming	5,485,093.99	5,311,110.57	4,881,847.61	4,187,191.73	4,076,735.59	4,384,755.17
Yates	1,994,145.18	1,883,712.29	1,713,377.48	1,525,248.42	1,572,417.59	1,702,931.86

NOTE: The above amounts are based on the New York State Education Department's Division of Aid to Localities for Education from the State Lottery Fund as stated in the New York State Budget.

1 Aid payments are made directly to school districts. Boundaries of school districts frequently cut across county lines. For those districts,

the county in which the main district building is situated is the county to which the district has been assigned for the purposes of this table.

2 Includes Bronx, Kings, New York, Queens, and Richmond counties.

SOURCE: New York State Division of the Lottery.

TABLE F-11

**STAR<sup>1</sup> Administrative Aid Payment Schedule  
New York State by County — 2002**

County	Total STAR Exemptions	Total Parcels	Exemption Administration Payments <sup>2</sup>	Tax Collection and Receipt Payments	Total STAR Payments
New York State	2,907,653	5,266,163	\$ 4,748,796.85	\$ 2,651,198.00	\$ 7,399,994.85
New York City	514,056	940,046	1,090,731.20	377,810.40	1,468,541.60
Albany	60,761	104,544	89,753.45	53,318.20	143,071.65
Allegany	11,499	31,398	19,623.55	16,831.30	36,454.85
Broome	45,967	83,541	71,002.15	45,121.10	116,123.25
Cattaraugus	19,538	47,186	31,130.10	25,756.10	56,886.20
Cayuga	18,753	37,064	29,241.85	18,382.70	47,624.55
Chautauqua	32,752	87,564	52,740.40	47,066.10	99,806.50
Chemung	20,701	37,737	31,866.45	19,093.80	50,960.25
Chenango	12,481	29,565	21,097.45	15,786.30	36,883.75
Clinton	17,357	34,757	28,317.65	18,795.60	47,113.25
Columbia	14,064	33,370	22,992.80	16,821.40	39,814.20
Cortland	10,221	20,800	15,670.45	10,866.60	26,537.05
Delaware	11,669	41,232	19,420.05	21,366.90	40,786.95
Dutchess	56,818	101,299	87,986.10	52,352.30	140,338.40
Erie	212,760	345,469	312,652.00	179,463.70	492,115.70
Essex	9,981	34,555	15,222.45	17,066.30	32,288.75
Franklin	10,740	29,766	16,623.00	16,597.30	33,220.30
Fulton	13,629	32,590	22,012.05	16,844.40	38,856.45
Genesee	14,706	25,972	22,773.70	13,849.00	36,622.70
Greene	11,097	36,012	17,090.65	19,089.20	36,179.85
Hamilton	1,779	12,945	3,529.55	6,322.50	9,852.05
Herkimer	15,947	39,586	25,473.15	22,187.80	47,660.95
Jefferson	19,785	52,634	33,638.25	28,178.30	61,816.55
Lewis	7,015	21,873	11,121.75	11,338.40	22,460.15
Livingston	14,522	26,857	23,356.90	14,726.80	38,083.70
Madison	16,346	34,145	25,001.70	18,346.78	43,348.48
Monroe	168,555	246,411	245,504.75	125,013.05	370,517.80
Montgomery	11,763	23,746	18,306.35	12,680.27	30,986.62
Nassau	291,445	408,760	443,545.25	228,440.60	671,985.85
Niagara	51,412	88,621	76,647.40	44,503.20	121,150.60
Oneida	53,473	99,587	83,185.85	51,669.37	134,855.22
Onondaga	108,183	169,812	158,265.35	87,943.54	246,208.89
Ontario	23,582	44,572	37,293.90	23,495.14	60,789.04
Orange	67,095	124,585	102,187.75	67,737.18	169,924.93
Orleans	9,804	19,299	15,165.80	10,625.01	25,790.81
Oswego	27,892	56,569	46,143.40	29,138.46	75,281.86
Otsego	14,316	36,438	24,158.20	18,634.61	42,792.81
Putnam	22,056	41,730	33,481.20	20,717.35	54,198.55
Rensselaer	34,117	60,567	51,919.65	30,422.47	82,342.12
Rockland	57,511	82,410	85,490.95	46,586.95	132,077.90
St. Lawrence	26,044	61,233	40,613.80	32,333.54	72,947.34
Saratoga	47,204	85,023	75,345.80	42,957.59	118,303.39
Schenectady	35,547	55,221	51,793.15	28,044.40	79,837.55
Schoharie	7,758	21,352	12,199.10	11,507.04	23,706.14
Schuyler	4,887	11,531	8,486.15	5,513.05	13,999.20
Seneca	8,090	16,436	13,830.50	9,040.82	22,871.32
Steuben	24,571	52,108	40,577.95	28,035.86	68,613.81
Suffolk	309,932	544,471	452,201.40	280,228.15	732,429.55
Sullivan	14,953	61,629	23,931.85	31,470.76	55,402.61
Tioga	12,833	24,186	21,007.85	13,049.07	34,056.92
Tompkins	18,286	31,143	29,264.70	16,603.79	45,868.49
Ulster	38,410	81,532	60,294.50	40,421.94	100,716.44
Warren	15,325	42,942	24,271.25	21,715.49	45,986.74
Washington	14,578	32,342	22,688.10	17,484.49	40,172.59
Wayne	23,282	40,472	36,808.90	22,445.84	59,254.74
Westchester	153,220	242,128	248,319.00	130,978.16	379,297.16
Wyoming	10,895	21,963	16,797.75	11,234.29	28,032.04
Yates	5,690	14,837	9,000.50	7,147.32	16,147.82

NOTE: Detail may not add to totals due to rounding.

STAR Payment Schedule:

\* To counties: \$1.45 per STAR exemption processing, and \$50.00 per cooperative building and mobile home park in county assessing units (Nassau, Tompkins); \$0.095 per parcel for tax collection and receipts to all counties.

\* To cities and towns: \$1.45 per STAR exemption processing, and \$50.00 per cooperative building and mobile home park; \$0.40 per parcel for tax collection and receipt payments if municipality bills for school taxes; otherwise, \$0.20 per parcel

\* To school districts: \$0.20 per parcel for tax collection and receipt payments, but only if district bills for its own taxes.

\* To villages: \$0.20 per parcel for tax collection and receipts.

\* Each administrative unit receives a minimum payment of \$50.00

- 1 School Tax Relief (STAR) Program. The STAR Program is a New York State-funded tax exemption program for school taxes granted to home owners in New York State on their primary residences.
- 2 Includes payments per STAR exemption processing and additional payments per cooperative building and mobile home park. Payments limited to cities and towns, plus counties of Nassau and Tompkins.

SOURCE: New York State Office of Real Property Services.

**TABLE F-12**  
**State Equalization Rates**  
**New York State by County — 2001**

County	Assessed Valuation of Taxable Real Property	2001 State Equali- zation Rate <sup>1</sup>	Full Valuation of Taxable Real Property <sup>2</sup>
New York State	\$ 373,984,777,423	33.49%	\$ 1,116,680,142,456
Special Assessing Units <sup>3</sup>	102,596,203,971	18.75	547,261,609,853
New York City <sup>4</sup>	98,284,015,703	24.53	400,661,609,853
Bronx	6,781,754,385	23.25	29,172,159,566
Kings	13,888,994,460	16.34	84,996,830,040
New York	57,521,105,938	37.84	152,017,253,832
Queens	16,557,409,657	15.88	104,270,916,782
Richmond	3,534,751,263	11.70	30,204,449,633
Nassau	4,312,188,268	2.94	146,600,000,000
Rest of State	271,388,573,452	47.66	569,418,532,603
Albany	14,913,303,141	97.29	15,328,966,510
Allegany	1,364,473,020	99.44	1,372,169,220
Broome	3,669,312,750	58.02	6,323,802,414
Cattaraugus	1,824,165,195	66.26	2,753,034,347
Cayuga	2,450,008,698	89.84	2,726,971,906
Chautauqua	4,071,308,143	82.59	4,929,347,774
Chemung	2,732,433,095	95.65	2,856,760,064
Chenango	1,242,786,675	82.42	1,507,808,574
Clinton	2,928,450,541	100.08	2,926,154,899
Columbia	3,945,259,498	98.14	4,020,162,041
Cortland	1,460,780,739	100.46	1,454,072,532
Delaware	1,408,775,306	46.56	3,025,828,967
Dutchess	11,753,653,540	66.73	17,614,758,530
Erie	28,315,353,842	82.12	34,482,457,683
Essex	2,930,707,788	100.00	2,930,707,788
Franklin	1,764,024,791	91.57	1,926,320,026
Fulton	1,714,255,780	90.30	1,898,391,297
Genesee	2,039,057,810	98.44	2,071,376,860
Greene	2,719,538,746	91.37	2,976,449,182
Hamilton	1,218,612,532	78.32	1,555,915,801
Herkimer	2,038,004,387	79.46	2,564,679,943
Jefferson	3,394,491,447	92.45	3,671,562,826
Lewis	674,269,744	63.44	1,062,842,545
Livingston	2,280,090,358	97.56	2,337,116,017
Madison	2,521,108,374	97.99	2,572,937,141
Monroe	25,878,855,046	83.44	31,016,710,445
Montgomery	1,061,112,278	72.91	1,455,445,698
Niagara	7,642,543,515	99.17	7,706,227,233
Oneida	6,481,892,616	89.95	7,205,936,601
Onondaga	14,527,451,978	80.07	18,143,325,476
Ontario	4,910,029,557	98.49	4,985,455,585
Orange	10,120,887,306	50.29	20,124,725,726
Orleans	1,289,731,823	100.00	1,289,731,823
Oswego	3,486,274,001	69.26	5,033,715,303
Otsego	2,106,595,455	86.65	2,431,138,619
Putnam	7,895,038,643	88.14	8,957,408,981
Rensselaer	2,484,459,110	42.30	5,872,789,822
Rockland	10,651,654,407	39.45	26,999,950,132
St. Lawrence	2,905,014,164	79.07	3,674,135,904
Saratoga	9,323,003,640	88.16	10,575,411,530
Schenectady	4,126,997,105	69.19	5,964,707,292
Schoharie	1,295,329,637	89.95	1,440,050,395
Schuyler	620,157,197	90.57	684,710,037
Seneca	1,227,854,257	98.61	1,245,186,707
Steuben	2,848,613,588	83.74	3,401,861,033
Suffolk	8,258,604,484	6.01	137,365,789,540
Sullivan	4,050,438,447	88.96	4,552,992,471
Tioga	305,112,269	19.63	1,553,930,804
Tompkins	3,926,129,531	100.00	3,926,129,531
Ulster	7,101,928,415	72.02	9,860,879,828
Warren	4,457,570,687	87.85	5,073,812,857
Washington	2,063,414,279	83.22	2,479,470,100
Wayne	3,572,364,965	98.73	3,618,196,386
Westchester	8,703,629,663	8.44	103,104,829,659
Wyoming	1,485,705,347	97.02	1,531,357,586
Yates	1,205,954,102	96.33	1,251,924,612

NOTE: See Glossary on page 267 for explanation of equalization rates.

- 1 For 2001 assessment rolls, the market value standard for equalization rates was January 1, 1998, trended to January 1, 2001. Equalization rates are based on assessments and market values of taxable property only. Includes Special Franchise property, if present.
- 2 Includes values for partially exempt parcels; does not include values for parcels wholly exempt from real property taxes.

3 Special Assessing Units (New York City, Nassau County) assess properties by class, at uniform percentages of full value within each class.

4 Includes Special Franchise and Ceiling Railroad property, if present.

SOURCE: New York State Office of Real Property Services.

TABLE F-13

**Equalized Exempt Value of Exempt Real Property  
New York State by County  
Local Assessment Rolls Completed in 2000**  
(dollar amounts in thousands)

County	Equalized Exempt Value <sup>1</sup>	Exempt Value as Percent of Total Value	Wholly Exempt		Partially Exempt		Type of Exemption Unknown
			Public	Private	Public	Private	
New York State	\$ 441,239,494	33.8%	\$ 218,668,331	\$ 67,330,428	\$ 2,299,416	\$ 152,567,123	\$ 374,196
New York City	183,028,942	36.9	116,088,860	27,816,160	1,236,236	37,887,686	—
Rest of State	258,210,552	31.9	102,579,471	39,514,268	1,063,180	114,679,437	374,196
Albany	6,804,679	35.5	3,095,895	1,243,593	8,348	2,451,625	5,218
Allegany	977,937	48.9	404,243	216,187	20,874	335,295	1,338
Broome	3,501,869	43.3	1,341,644	514,757	5,335	1,606,870	33,263
Cattaraugus	2,040,311	50.1	1,134,924	249,402	31,761	622,944	1,280
Cayuga	1,230,344	38.0	361,240	171,385	2,639	695,080	—
Chautauqua	2,428,472	37.9	872,319	455,005	11,473	1,077,774	11,901
Chemung	1,330,332	40.1	439,798	180,760	1,861	707,513	400
Chenango	661,945	39.8	159,044	55,655	43,939	385,970	17,337
Clinton	1,962,888	47.0	1,225,550	140,237	32,638	563,996	467
Columbia	1,295,289	28.5	431,290	234,526	2,311	716,917	245
Cortland	700,991	39.5	283,321	66,094	12,537	336,933	2,106
Delaware	958,683	27.7	374,238	122,070	15,579	436,055	10,741
Dutchess	6,107,878	31.3	2,291,255	1,324,352	71,132	2,399,273	21,866
Erie	16,630,339	38.5	6,712,734	1,858,302	35,123	8,023,977	203
Essex	1,217,539	33.3	652,153	157,381	1,118	405,549	1,338
Franklin	853,821	36.0	366,394	150,109	5,481	331,684	153
Fulton	775,569	37.2	218,930	102,695	1,587	452,357	—
Genesee	949,102	38.7	303,172	72,754	6,633	552,329	14,214
Greene	684,593	21.6	123,869	121,136	5,476	428,921	5,191
Hamilton	191,361	12.2	46,310	45,208	65	99,502	276
Herkimer	1,095,973	37.2	358,204	173,559	4,942	529,448	29,820
Jefferson	2,718,025	48.4	1,809,578	217,551	4,523	686,373	—
Lewis	496,654	39.1	209,488	22,973	25,145	239,048	—
Livingston	920,806	35.2	314,603	49,119	6,722	550,357	5
Madison	1,144,846	37.0	371,163	234,133	16,983	521,604	963
Monroe	12,478,147	33.5	4,259,329	2,597,167	1,184	5,620,431	36
Montgomery	777,195	44.0	162,867	171,775	5,695	436,698	160
Nassau	33,264,532	23.0	6,969,607	4,366,504	—	21,926,897	1,524
Niagara	5,381,321	47.9	2,936,942	321,758	9,306	2,113,291	—
Oneida	4,729,589	48.8	1,715,599	899,513	27,559	2,083,661	3,257
Onondaga	9,137,205	39.9	3,647,958	1,528,840	2,978	3,955,362	2,067
Ontario	2,069,277	34.4	913,570	316,104	—	839,425	178
Orange	6,364,612	28.9	2,450,311	1,048,887	65,715	2,782,947	16,752
Orleans	527,925	36.0	167,931	47,034	345	312,069	546
Oswego	2,745,456	40.2	1,581,722	128,108	19,852	1,006,659	9,115
Otsego	1,127,307	37.5	357,846	273,375	705	493,168	2,213
Putnam	1,871,780	21.2	256,641	519,509	6,120	1,078,125	11,385
Rensselaer	3,184,709	41.7	956,915	881,862	39,902	1,304,345	1,685
Rockland	6,905,217	25.1	1,504,972	1,951,434	2,669	3,438,139	8,003
St. Lawrence	3,504,729	55.8	2,219,618	456,604	24,964	800,242	3,301
Saratoga	3,715,098	30.9	1,524,685	578,085	13,942	1,596,797	1,589
Schenectady	2,564,424	36.4	809,246	396,774	6,552	1,351,320	532
Schoharie	621,435	36.7	260,874	48,947	29,341	282,247	26
Schuyler	259,341	33.5	82,814	20,182	8,384	148,040	11
Seneca	664,218	41.4	297,663	48,441	1,090	316,646	378
Steuben	1,568,354	38.0	538,697	150,493	9,245	804,327	55,592
Suffolk	45,594,579	29.8	24,684,547	3,225,392	295,351	17,385,713	3,576
Sullivan	1,334,740	26.3	470,154	268,175	5,414	589,449	1,548
Tioga	728,718	39.6	249,240	70,548	4,692	403,976	262
Tompkins	3,812,300	53.9	651,523	2,526,488	21,508	609,311	3,470
Ulster	2,920,444	27.7	779,766	583,679	17,676	1,535,594	3,729
Warren	1,139,726	20.5	385,547	202,519	7,322	543,048	1,290
Washington	915,905	32.8	269,436	84,966	2,746	558,704	53
Wayne	1,248,451	31.1	400,518	90,978	8	756,906	41
Westchester	38,309,275	32.9	17,057,133	7,305,000	56,816	13,809,699	80,627
Wyoming	658,446	37.3	137,661	133,677	1,496	384,294	1,318
Yates	405,772	29.2	66,782	82,509	379	254,515	1,587

NOTE: County figures may not add to statewide totals because of truncation of county data.

Because of a change in the method of calculating the number of exemptions and exempt value, 1990 and later figures are not directly comparable with those given for previous years.

— Represents zero.

1 The equalized exempt value of exempt properties is the assessed value of those properties divided by the equalization rate established by the

State Board of Real Property Services for the assessing unit in which the properties are located. For 2000 assessment rolls, the market value standard for equalization rates was January 1, 1998, trended to January 1, 2000.

Equalization rates are based on assessments and market values of taxable property only.

SOURCE: New York State Office of Real Property Services.

TABLE F-14

**Equalized Exempt Value of Exempt Real Property  
by Property Use Group and Owner Subgroup  
New York State, New York City, Rest of State — 1999 and 2000  
(millions)**

Property Group/Owner Subgroup	1999 Value <sup>1</sup>			2000 Value <sup>1</sup>		
	New York State	New York City	Rest of State	New York State	New York City	Rest of State
Residential Property Other Than Multiple Dwellings and Nonresidential Property Owned by Certain Individuals						
School Tax Relief (STAR)						
Basic	\$ 27,703	\$ 2,682	\$ 25,021	\$ 55,035	\$ 6,798	\$ 48,237
Enhanced	35,592	4,705	30,887	36,509	4,781	31,728
Veterans	22,925	3,674	19,251	23,595	3,954	19,641
Senior citizens <sup>2</sup>	10,316	3,150	7,166	10,768	3,435	7,333
Clergy	78	18	60	104	19	85
One and two family dwellings in New York City	1,282	1,282	—	1,500	1,500	—
Home Improvement	103	—	103	113	—	113
Held in trust by clergy	5	—	5	6	—	6
Energy conservation improvements	20	—	20	16	—	16
Physically disabled	120	4	116	161	11	150
Volunteer Firefighters/Ambulance Workers <sup>3</sup>	NA	NA	NA	3	—	3
Other residential improvements	5	—	5	5	—	5
Property of New York State and Agencies						
General, including public authorities, public benefit corporations and retirement systems	\$ 43,982	\$ 13,588	\$ 30,394	\$ 45,637	\$ 14,007	\$ 31,630
Property of Municipal Governments and Agencies, School Districts, BOCES and Special Districts						
County	\$ 12,295	—	\$ 12,295	\$ 12,637	—	\$ 12,637
City	63,300	\$ 57,603	5,697	65,210	\$ 59,410	5,800
Town	5,479	—	5,479	5,851	—	5,851
Village	2,642	—	2,642	2,790	—	2,790
School Districts/BOCES	19,902	—	19,902	20,666	—	20,666
Local public authority or agency	4,580	3,485	1,095	5,153	3,598	1,555
Special district	801	—	801	841	—	841
Property of United States or Foreign Governments and Agencies, International or Interstate Agencies and Indian Tribes						
United States	\$ 13,124	\$ 4,669	\$ 8,455	\$ 12,848	\$ 4,695	\$ 8,153
Port Authority of New York and New Jersey	11,518	11,518	—	10,651	10,651	—
Indian reservations	181	—	181	227	—	227
Foreign governments	506	445	61	561	492	69
United Nations	639	639	—	633	633	—
Property of Private Community Service Organizations, Social Organizations and Professional Societies						
Cemeteries	\$ 1,665	\$ 904	\$ 761	\$ 1,713	\$ 929	\$ 784
Religious	16,114	7,075	9,039	16,853	7,421	9,432
Educational	14,974	6,276	8,698	16,764	6,559	10,205
Charitable	3,305	1,659	1,646	3,466	1,722	1,744
Hospital	13,107	7,050	6,057	13,683	7,337	6,346
Other community service and professional including mental and moral improvement, libraries, dental and pharmaceutical groups, volunteer fire companies, opera, theatre, etc.	9,348	1,667	7,681	9,896	1,744	8,152
Patriotic or social groups (fraternal, agricultural society, veterans, firemen)	355	51	304	368	53	315

(Continued on the following page)

TABLE F-14 (continued)

**Equalized Exempt Value of Exempt Real Property  
by Property Use Group and Owner Subgroup  
New York State, New York City, Rest of State — 1999 and 2000  
(millions)**

Property Group/Owner Subgroup	1999 Value <sup>1</sup>			2000 Value <sup>1</sup>		
	New York State	New York City	Rest of State	New York State	New York City	Rest of State
<b>Industrial, Commercial and Public Service Property</b>						
Public						
Industrial Development Agencies	\$ 11,804	\$ 2,567	\$ 9,237	\$ 11,985	\$ 2,485	\$ 9,500
NYS Urban Development Corporation	2,609	2,425	184	2,856	2,685	171
Municipal Railroad	11,247	10,644	603	11,578	10,644	934
Port Authority of NY & NJ	72	72	—	73	73	—
Private						
Business certified by NYSBRPS <sup>4</sup>	210	—	210	NA	NA	NA
Business investment property	2,198	—	2,198	2,061	—	2,061
Business facility certified by Industrial and Commercial Incentive Board or NYC Department of Finance (NYC only)	3,449	3,449	—	4,388	4,388	—
Property in Economic Development Zones	125	—	125	156	—	156
Railroads	1,727	1,162	565	1,733	1,183	550
Other, including pollution control, private fallout shelters, etc.	1,437	449	988	1,363	450	913
<b>Urban Renewal Property, Public Housing and Private Subsidized Multiple Dwellings</b>						
Urban Renewal						
Publicly owned	\$ 1,905	\$ 1,009	\$ 896	\$ 1,971	\$ 1,033	\$ 938
Privately owned	324	264	60	342	273	69
Housing						
Publicly owned	8,142	6,377	1,765	8,445	6,619	1,826
Privately owned	15,374	12,258	3,116	16,429	12,218	4,211
<b>Agricultural Property (private)</b>						
Land	\$ 1,985	—	\$ 1,985	\$ 2,148	—	\$ 2,148
Buildings	381	—	381	393	—	393
<b>Forest Property</b>						
Publicly owned	302	—	302	355	—	355
Privately owned	305	—	305	318	—	318
Type of Exemption Unknown	\$ 291	—	\$ 291	\$ 374	—	\$ 374

NOTE: Detail may not add due to rounding.

Because of a change in the method of calculating the number of exemptions and exempt value, 1990 and later figures are not directly comparable with those given for previous years.

— Represents zero.

NA Not applicable; exemption not in effect for this year

1 The equalized exempt value of exempt properties is the assessed value of those properties divided by the equalization rate established by the State Board of Real Property Services for the assessing unit in which the properties are located. For the 1999 assessment roll, the market value standard for equalization rates was January 1, 1998, trended to

January 1, 1999. For the 2000 assessment roll, the market value standard for equalization rates was January 1, 1998, trended to January 1, 2000.

Equalization rates are based on assessments and market values of taxable property only.

2 Includes additional exemption in 2000.

3 First took effect in 2000.

4 Exemption ceased after 1999.

SOURCE: New York State Office of Real Property Services.

TABLE F-15

**Positions Under County Civil Service Administration  
New York State by County — December 31, 2001**

County	Classified Service Employees <sup>1</sup>	County	Classified Service Employees <sup>1</sup>
All Counties	567,091		
New York City (five boroughs)	226,141		
Rest of State	340,950		
Albany	9,425	Ontario <sup>2,12</sup>	4,674
Allegany <sup>2</sup>	1,699	Orange <sup>2</sup>	9,727
Broome <sup>2</sup>	7,093	Orleans <sup>2</sup>	1,988
Cattaraugus	4,044	Oswego <sup>2</sup>	3,095
Cayuga	2,216	Otsego <sup>2</sup>	1,957
Chautauqua <sup>2,3</sup>	5,511	Putnam <sup>2</sup>	2,856
Chenango <sup>2</sup>	1,966	Rensselaer <sup>2</sup>	3,263
Clinton <sup>2,4</sup>	3,480	Rockland <sup>2</sup>	11,153
Columbia <sup>5</sup>	3,370	St. Lawrence <sup>2</sup>	3,633
Cortland <sup>2,6</sup>	1,815	Saratoga <sup>2</sup>	5,638
Delaware <sup>2</sup>	3,034	Schenectady <sup>13</sup>	1,207
Dutchess <sup>2,7</sup>	6,977	Schoharie <sup>2</sup>	494
Erie <sup>2</sup>	28,128	Schuyler <sup>2</sup>	1,157
Essex <sup>2</sup>	1,970	Seneca <sup>2</sup>	4,443
Franklin <sup>2</sup>	1,831	Steuben <sup>2</sup>	2,797
Fulton <sup>2,8</sup>	1,528	Suffolk <sup>2</sup>	42,351
Genesee <sup>2,9</sup>	2,577	Sullivan <sup>2</sup>	3,820
Greene	1,439	Tioga <sup>2</sup>	1,802
Hamilton <sup>2</sup>	406	Tompkins <sup>2</sup>	2,104
Herkimer	2,612	Ulster <sup>2</sup>	4,906
Jefferson <sup>2</sup>	2,703	Warren <sup>2</sup>	1,875
Lewis	1,575	Washington <sup>2</sup>	2,550
Livingston <sup>2</sup>	2,638	Wayne <sup>2</sup>	3,301
Madison <sup>2</sup>	1,663	Westchester <sup>2,14</sup>	22,564
Monroe	21,136	Wyoming <sup>2</sup>	2,187
Montgomery <sup>2</sup>	1,606	Yates <sup>2</sup>	1,141
Nassau	47,360		
Niagara <sup>2,10</sup>	4,393		
Oneida <sup>2</sup>	5,041		
Onondaga <sup>2,11</sup>	15,031		

1 Does not include unclassified positions such as elected officials, Board of Election employees and local legislative employees.

2 Personnel Officer Administration

3 Includes city of Dunkirk.

4 Includes city of Plattsburgh.

5 Includes city of Hudson.

6 Includes city of Cortland.

7 Includes cities of Beacon and Poughkeepsie.

8 Includes city of Johnstown.

9 Includes city of Batavia.

10 Includes city of North Tonawanda.

11 Includes city of Syracuse.

12 Includes city of Canandaigua and Geneva.

13 Includes city of Schenectady.

14 Includes cities of Peekskill and Rye.

SOURCE: New York State Department of Civil Service, Municipal Service Division.



TABLE F-18

**Local Government Entities  
New York State by County — 2001**

	Type of Local Government (Municipal Corporation)					Type of Local Government (Municipal Corporation)				
	County <sup>1</sup>	City	Town <sup>2</sup>	Village <sup>3</sup>	School District <sup>4</sup>	County <sup>1</sup>	City	Town <sup>2</sup>	Village <sup>3</sup>	School District <sup>4</sup>
New York State	57	62	932	554	704					
New York City	a	1	X	X	1					
Rest of State										
Albany	1	3	10	6	13	Onondaga	1	1	19	15
Allegany	1	—	29	10	12	Ontario	1	2	16	8
Broome	1	1	16	7	13	Orange	1	3	20	17
Cattaraugus	1	2	32	13	13	Orleans	1	—	10	4
Cayuga	1	1	23	9	7	Oswego	1	2	22	10
Chautaugua	1	2	27	15	18	Otsego	1	1	24	9
Chemung	1	1	11	5	3	Putnam	1	—	6	3
Chenango	1	1	21	8	8	Rensselaer	1	2	14	6
Clinton	1	1	14	4	8	Rockland	1	—	5	19
Columbia	1	1	18	4	7	St. Lawrence	1	1	32	13
Cortland	1	1	15	3	5	Saratoga	1	2	19	9
Delaware	1	—	19	10	12	Schenectady	1	1	5	2
Dutchess	1	2	20	8	14	Schoharie	1	—	16	6
Erie	1	3	25	15	29	Schuyler	1	—	8	4
Essex	1	—	18	2	11	Seneca	1	—	10	5
Franklin	1	—	19	6	7	Steuben	1	2	32	13
Fulton	1	2	10	3	7	Suffolk	1	—	10	31
Genesee	1	1	13	6	8	Sullivan	1	—	15	6
Greene	1	—	14	5	6	Tioga	1	—	9	6
Hamilton	1	—	9	1	7	Tompkins	1	1	9	6
Herkimer	1	1	19	10	11	Ulster	1	1	20	3
Jefferson	1	1	22	20	11	Warren	1	1	11	1
Lewis	1	—	17	9	5	Washington	1	—	17	9
Livingston	1	—	17	9	8	Wayne	1	—	15	9
Madison	1	1	15	9	10	Westchester	1	6	19	23
Monroe	1	1	20	10	18	Wyoming	1	—	16	9
Montgomery	1	1	10	10	5	Yates	1	—	9	3
Nassau	1	2	3	64	56					
Niagara	1	3	12	5	10					
Oneida	1	3	26	19	15					

— Represents zero.

X Not applicable.

a New York City is comprised of five boroughs which, in some instances, function like counties and are then counted as such.

1 A county is comprised of all towns and cities (if any) that lie within the county. They are viewed as lying adjacent to each other (no overlapping). County legislatures and judges are elected, as are some county executives. Others are appointed.

2 Geographically, towns may resemble the townships of midwestern states. Governmentally, however, their functions resemble those of “New England towns.” Town supervisors, board members and judges are elected.

3 Villages are viewed as lying within towns. Only in incorporated villages are mayors and other officials elected and assessment rolls prepared (only for village tax purposes). Many densely settled residential areas

may be referred to as “villages” but receive governmental services only from the town (township) in which the area lies. Some villages (incorporated) lie in more than one town or even in more than one county. In this table, they are counted only once, in the county in which the largest portion of the village lies.

4 School districts may lie in more than one city or town and in more than one county. They are counted in the county in which the main school building is located. A school board is elected by voters residing within the district. Most school districts are financially independent, using city and town assessment rolls for preparation of school taxes. The five dependent districts are: Buffalo, Rochester, Syracuse, Yonkers, and New York City. They are supported financially by their respective city government budgets.

SOURCE: New York State Office of the State Comptroller.

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## Glossary F

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### LOCAL GOVERNMENT FISCAL YEARS

Within New York State, the fiscal years of individual local governments vary considerably:

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	Fiscal year Ends on:
New York City	June 30
Counties (except those which comprise New York City)	December 31
Cities (except New York City):	
– the majority (N=44)	December 31
– four cities	March 31
– one city	May 31
– ten cities	June 30
– two cities	July 31
Towns (townships)	December 31
Villages:	
– the majority (N=514)	May 31
– six villages	July 31
– seven villages	December 31
– twenty-six villages	February 28
– one village	March 31

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For further details regarding local governments, see *Special Report on Municipal Affairs* issued annually by the Office of the State Comptroller.

### EQUALIZATION RATES

An equalization rate represents the average percentage of full value (market value) at which real property in a municipality has been assessed. Rates are calculated annually for every assessment roll completed by cities, towns and incorporated villages and are based on samplings of properties in market value surveys conducted by the State Board of Real Property Services.

#### Glossary for Tables F-2 and F-3

**Assessed Valuation (Municipal Purposes):** The taxable assessed valuation of real property that is taxable for municipal purposes.

**Assessed Valuation (School Purposes):** The taxable assessed valuation of real property used for the levy of taxes for school purposes.

**Full Valuation (Municipal Purposes):** The actual taxable valuation of real property obtained by applying the final equalization rate to the assessed valuation of the municipality.

**Outstanding Debt:** The amount of unredeemed notes and bonds at the close of the fiscal year.

**Real Property Taxes and Assessments:** Taxes levied on an ad valorem basis and special assessments levied on a benefit basis. Also includes state reimbursements to school districts for the School Tax Relief (STAR) program and miscellaneous tax items.

**Nonproperty Taxes:** Taxes imposed by or paid to municipalities such as sales tax, consumers' utility tax, harness race admissions tax, off-track betting surtax, and others. Includes interest and penalties on nonproperty taxes.

**State Aid:** Total aid from the State, including aid for general purposes, public schools, social services, health services, mental health services, housing and community development, culture and recreation, community college, economic assistance and opportunity, highways, probation services, maintenance and construction of sewage treatment facilities, other capital projects, mortgage tax, etc.

**Federal Aid:** Total aid from the Federal government, including aid for general purposes, public schools, social services, health services, housing and community development, culture and recreation, maintenance and construction of sewage treatment facilities, economic assistance and opportunity, other capital projects, etc.

**Other Revenues:** Receipts not otherwise classified, including revenues from special activities, licenses, permits, rentals, departmental fees and charges, interest on investments, sales, reimbursements, recoveries, fines, forfeits, interest on investments and other miscellaneous items.

**Debt Issued-Bonds:** Reflects the issuance of bonds.

**Debt Issued-Notes:** Reflects the issuance of bond anticipation notes and other notes.

**Current Operations:** Expenditures (other than for capital outlay and debt service) for all general costs of municipalities. Includes personal services, employee benefits and contractual expenditures.

**Capital Outlay:** Expenditures for equipment purchase and for the construction, improvement and acquisition of fixed assets, such as buildings, real property, highways, bridges, sewers, fire apparatus, acquisition of right-of-way and instructional equipment.

**Debt Service:** The redemption of bonds and notes by payments of principal and interest on outstanding bonds or notes. Due to accounting treatments, 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.

