



## Section F

# Local Government Finances and Employment

*Information on local government in New York State — including local government finances and employment; state aid; and property values.*

### Highlights

- There were 3,179 local government units in New York State in 2002, including cities, counties, towns, villages, school districts, and fire districts.
- New York State local government expenditures were over \$114 billion in 2002.
- New York State taxable real property had a full valuation of \$1.25 trillion in 2002.
- Over \$1.8 billion in lottery aid was distributed to education in New York State during the 2002-03 fiscal year.
- There were almost 617,000 positions under local civil service administration in New York State as of December 31, 2002.

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### Glossary



**TABLE F-1**  
**Local Government Entities by Type**  
**New York State by County — 2002**

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	704	836	124	12	30	117	258	53	66	66	110
New York City <sup>2</sup>	1	—	—	1	11	1	—	—	1	—	—	—	—	9
Rest of State	61	932	554	703	825	123	12	30	116	258	53	66	66	101
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	13	10	2	—	1	2	2	1	—	—	2
Cayuga	1	23	9	7	7	1	—	—	2	2	1	—	—	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	6	1	—	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	15	2	—	1	3	5	1	—	1	2
Erie	3	25	15	29	36	4	—	1	6	21	1	—	—	3
Essex	—	18	2	11	8	1	—	—	1	4	1	—	1	—
Franklin	—	19	6	7	7	3	—	—	2	—	—	—	1	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	26	1	—	1	2	16	1	—	—	5
Montgomery	1	10	10	5	14	3	—	1	2	2	1	4	—	1
Nassau	2	3	64	56	91	9	—	1	3	34	1	—	36	7
Niagara	3	12	5	10	17	4	1	1	3	4	1	—	—	3
Oneida	3	26	19	15	29	5	2	1	2	6	1	—	2	10
Onondaga	1	19	15	18	18	5	—	1	2	1	1	—	2	6
Ontario	2	16	8	9	10	1	—	1	2	2	1	1	—	2
Orange	3	20	17	18	22	3	—	2	7	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	3	—	—	—	2	1	—	—	—	—
Rensselaer	2	14	6	12	14	3	1	—	4	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	9	1	—	—	3	—	1	1	—	3
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	60	3	—	3	5	33	—	—	7	9
Sullivan	—	15	6	8	11	3	—	—	1	4	1	—	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	32	13	2	1	7	3	—	—	5	1
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 — 2002**

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	6,776	953	1,771	1,177	543	1,549	160	149	474	871	136
New York City	—	—	—	—	—	—	—	—	—	—	—
Rest of State	6,776	953	1,771	1,177	543	1,549	160	149	474	871	136
Albany	53	12	13	4	1	13	1	—	9	20	1
Allegany	71	25	14	11	—	15	1	—	5	9	—
Broome	148	32	30	22	24	37	1	1	1	9	1
Cattaraugus	82	23	18	22	—	18	—	—	1	25	1
Cayuga	58	10	18	8	—	20	1	—	1	13	3
Chautauqua	146	33	41	25	4	39	1	1	2	17	6
Chemung	47	16	16	1	1	11	—	1	1	10	3
Chenango	49	21	16	1	—	10	—	—	1	10	3
Clinton	99	14	29	19	—	32	—	—	5	15	—
Columbia	50	17	17	5	—	6	2	—	3	17	2
Cortland	12	5	2	1	—	4	—	—	—	10	—
Delaware	43	4	25	2	—	12	—	—	—	26	1
Dutchess	114	7	25	33	—	40	1	1	7	25	—
Erie	933	43	425	117	143	142	23	3	37	33	6
Essex	83	10	7	20	1	39	2	2	2	16	—
Franklin	99	22	15	26	1	32	1	—	2	2	1
Fulton	26	15	2	5	—	4	—	—	—	2	—
Genesee	39	10	—	8	1	19	—	—	1	6	—
Greene	74	14	27	13	—	12	—	—	8	12	1
Hamilton	16	7	—	1	—	5	1	—	2	5	—
Herkimer	70	20	19	6	—	23	1	—	1	6	2
Jefferson	95	15	26	20	1	32	—	—	1	15	—
Lewis	53	18	6	5	—	23	—	—	1	3	—
Livingston	51	11	12	5	2	19	—	—	2	7	1
Madison	104	16	28	12	4	34	—	—	10	11	2
Monroe	534	15	156	60	100	96	14	42	51	25	5
Montgomery	22	12	2	3	1	4	—	—	—	2	1
Nassau	140	31	3	5	1	28	24	23	25	39	31
Niagara	91	12	13	18	7	25	13	—	3	2	3
Oneida	259	25	90	35	13	76	2	—	18	18	1
Onondaga	847	35	185	216	171	140	20	10	70	20	7
Ontario	113	25	29	16	5	34	—	1	3	7	2
Orange	197	7	26	72	14	54	9	3	12	38	3
Orleans	65	8	9	1	—	47	—	—	—	3	1
Oswego	88	22	22	14	—	30	—	—	—	6	1
Otsego	61	16	32	4	—	8	1	—	—	18	—
Putnam	88	10	10	12	5	26	4	11	10	4	—
Rensselaer	102	16	22	27	—	33	—	—	4	26	1
Rockland	47	5	7	7	—	—	2	1	25	21	1
St. Lawrence	100	31	33	15	—	19	—	—	2	15	—
Saratoga	116	14	21	13	—	36	4	11	17	21	1
Schenectady	80	7	22	16	17	8	—	10	—	17	—
Schoharie	21	9	8	1	—	3	—	—	—	9	—
Schuyler	19	12	1	2	—	4	—	—	—	—	—
Seneca	47	14	7	9	1	14	1	—	1	3	1
Steuben	76	30	20	9	—	14	—	—	3	14	3
Suffolk	198	34	21	11	1	18	21	9	83	93	18
Sullivan	112	14	45	25	—	20	1	—	7	33	—
Tioga	18	3	11	2	—	2	—	—	—	9	—
Tompkins	64	7	18	11	1	26	—	—	1	5	—
Ulster	110	13	49	16	2	22	—	1	7	42	—
Warren	53	9	10	10	1	20	1	2	—	6	2
Washington	41	25	8	1	1	5	—	1	—	1	3
Wayne	94	18	24	10	3	29	2	—	8	14	—
Westchester	297	28	21	139	16	52	5	15	21	29	17
Wyoming	40	18	13	3	—	6	—	—	—	4	—
Yates	21	8	2	2	—	9	—	—	—	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 the Jay Street Development Corporation.

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 2002**  
(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	3,179	57	61	1	932	554	703	871
Revenues	\$ 102,340.2	\$ 15,585.6	\$ 3,120.5	\$ 52,680.4	\$ 4,770.8	\$ 1,795.0	\$ 23,964.1	\$ 423.8
Real Property Taxes and Assessments	29,324.7	3,548.4	793.2	8,967.2	2,439.4	792.5	12,393.8	390.2
Nonproperty Taxes	18,218.2	3,978.3	635.6	12,702.7	533.2	133.9	234.5	X
State Aid	22,312.1	2,477.5	562.9	9,543.4	497.7	116.7	9,113.9	X
Federal Aid	11,765.2	2,043.4	247.0	8,157.6	151.5	74.0	1,091.7	X
Other Revenues	20,720.1	3,537.9	881.8	13,309.6	1,149.1	678.0	1,130.1	33.6
Debt Issued								
Bonds	\$ 8,740.1	\$ 754.0	\$ 320.8	\$ 3,968.6	\$ 386.8	\$ 184.2	\$ 3,197.8	\$ 24.3
Notes	6,803.5	959.7	396.2	1,500.0	285.9	158.3	3,543.3	15.6
Expenditures	\$ 114,184.6	\$ 16,877.0	\$ 3,407.5	\$ 59,939.9	\$ 5,166.0	\$ 1,986.6	\$ 26,375.3	\$ 432.3
Current Operations	93,929.2	14,795.7	2,645.8	48,915.7	3,888.0	1,445.4	21,969.0	269.6
Equipment and Capital Outlay	12,146.0	1,139.7	461.3	6,334.4a	790.4	376.1	2,917.5	126.6
Debt Service								
Principal	3,989.5	595.2	181.9	1,810.3	337.4	110.5	927.3	26.8
Interest	4,120.1	346.3	118.5	2,879.5	150.4	54.6	561.5	9.3
Outstanding Debt	\$ 54,874.2	\$ 6,594.1	\$ 3,078.7	\$ 28,465.5	\$ 3,578.1	\$ 1,343.4	\$ 12,256.9	\$ 194.4
Bonds (Gross)	50,146.7	5,816.9	2,577.0	28,465.5	3,026.0	1,052.0	9,590.3	166.2
Notes	4,727.6	777.2	501.7	X	552.1	291.4	2,666.6	28.2
Valuation of Taxable Real Estate								
Assessed Value (Municipal Purposes)	\$ 351,755.5	\$ 262,477.0	\$ 42,039.7	\$ 89,728.5	\$ 223,921.6	\$ 30,674.3	X	X
Assessed Value (School Purposes)	359,216.2	X	X	89,539.6	X	X	\$ 269,676.6	X
Full Value (Municipal Purposes)	1,052,952.9	688,996.4	75,013.6	363,956.5	615,132.2	137,457.9	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	10,968,179b	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 297.

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 1992-2002**

	1992	1997(r)	1998(r)	1999(r)	2000(r)	2001(r)	2002
Population <sup>1</sup>	17,990,778	17,990,778	17,990,778	17,990,778	18,976,457	18,976,457	18,976,457
	--- (millions) ---						
Revenues	\$ 68,710.1	\$ 83,872.5	\$ 85,951.1	\$ 89,561.1	\$ 93,935.5	\$ 99,852.9	\$ 102,340.2
Real Property Taxes and Assessments	22,085.0	24,512.5	24,839.0	25,570.2	26,394.3	27,537.9	29,324.7
Nonproperty Taxes	12,270.6	15,847.4	17,098.7	17,848.7	19,040.4	19,968.7	18,218.2
State Aid	14,557.3	16,834.4	17,677.6	19,018.2	19,900.4	21,386.8	22,312.1
Federal Aid	5,908.2	8,122.0	8,368.9	8,478.8	8,832.4	9,878.4	11,765.2
Other Revenues	13,888.8	18,555.9	17,967.0	18,645.4	19,767.7	21,081.2	20,720.1
Debt Issued							
Bonds	\$ 7,716.5	\$ 9,805.4	\$ 8,666.4	\$ 6,460.4	\$ 3,543.2	\$ 5,800.6	\$ 8,740.1
Notes	5,722.5	6,061.5	4,963.6	4,708.0	5,055.8	5,293.9	6,803.5
Expenditures	\$ 74,129.7	\$ 88,014.2	\$ 91,221.4	\$ 94,961.3	\$ 99,314.5	\$ 108,260.8	\$ 114,184.6
Current Operations	61,708.6	74,018.0	76,537.0	78,922.6	82,699.5	89,284.0	93,929.2
Capital Outlay	6,794.6	7,352.5	7,930.9	9,030.2	9,071.7	10,763.9	12,146.0
Debt Service							
Principal	2,374.9	3,025.0	3,117.7	3,341.3	3,714.4	4,054.0	3,989.5
Interest	3,251.7	3,618.8	3,635.7	3,667.0	3,829.2	4,158.8	4,120.1
Outstanding Debt	\$ 34,624.0	\$ 46,542.2	\$ 47,209.3	\$ 49,323.9	\$ 49,979.3	\$ 51,293.5	\$ 54,874.2
Bonds	31,875.9	43,328.2	44,006.3	45,904.2	45,974.5	47,026.0	50,146.7
Notes	2,748.1	3,214.0	3,203.1	3,419.7	4,004.8	4,267.5	4,727.6
Taxable Valuation of Real Property:							
Assessed Value (Municipal Purposes)	\$ 231,063.6	\$ 300,027.8	\$ 307,707.7	\$ 320,498.1	\$ 325,093.7	\$ 339,357.2	\$ 351,755.5
Assessed Value (School Purposes)	235,699.4	306,184.8	314,296.9	325,166.5	332,375.4	346,760.6	359,216.2
Full Value (Municipal Purposes)	910,410.8	816,690.9	826,834.6	839,296.9	899,029.1	963,565.0	1,052,952.9

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

Above figures are aggregates for 3,179 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).

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 297 for schedule of local government fiscal years.

r Revised.

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 2002**  
(thousands)

County	Total	Counties	Cities	Towns	Villages	School Districts <sup>1</sup>	Fire Districts <sup>2</sup>
Statewide Total (excluding NYC)	\$ 49,659,701	\$ 15,585,565	\$ 3,120,486	\$ 4,770,799	\$ 1,795,020	\$ 23,964,052	\$ 423,780
Albany	1,237,314	411,848	159,389	137,107	19,601	501,816	7,555
Allegany	212,793	65,438	X	19,831	15,635	111,506	383
Broome	799,983	283,869	53,397	59,670	35,450	366,284	1,312
Cattaraugus	409,097	124,825	24,689	20,668	12,148	224,763	2,004
Cayuga	300,381	99,591	35,632	21,203	6,059	136,371	1,525
Chautauqua	667,165	216,872	84,992	31,883	27,335	304,408	1,675
Chemung	356,026	135,616	35,545	17,264	7,579	158,873	1,150
Chenango	215,988	60,327	7,863	14,431	9,230	123,729	408
Clinton	345,532	97,335	38,060	28,694	14,984	163,746	2,715
Columbia	252,759	87,337	7,713	23,337	4,420	127,512	2,442
Cortland	190,585	65,106	17,972	12,811	3,814	89,631	1,251
Delaware	254,132	77,983	X	37,589	34,227	102,248	2,086
Dutchess	1,037,018	304,910	63,302	105,511	15,515	526,587	21,193
Erie	3,797,251	1,219,157	407,135	407,810	67,588	1,679,354	16,207
Essex	187,060	65,586	X	38,026	15,607	65,964	1,876
Franklin	227,588	73,381	X	20,215	19,029	114,871	94
Fulton	234,393	83,653	26,305	10,545	2,176	111,451	263
Genesee	264,075	84,849	20,468	18,684	10,162	129,005	908
Greene	188,375	65,641	X	21,716	10,035	89,766	1,217
Hamilton	38,180	10,944	X	10,876	771	15,180	410
Herkimer	255,154	65,423	8,550	19,887	24,403	136,287	604
Jefferson	429,381	117,243	35,670	37,899	20,636	216,512	1,422
Lewis	146,349	73,341	X	9,567	6,645	56,645	151
Livingston	264,459	98,020	X	21,889	15,847	127,717	986
Madison	258,463	68,410	14,734	16,265	16,414	141,975	666
Monroe	3,196,330	1,002,250	372,835	211,124	46,029	1,535,368	28,724
Montgomery	205,158	63,818	18,275	10,990	11,162	100,774	139
Nassau	6,984,167	2,386,660	93,474	679,297	461,102	3,286,624	77,009
Niagara	905,822	251,252	154,258	64,824	5,985	429,380	124
Oneida	866,253	254,906	108,111	49,632	21,186	430,426	1,992
Onondaga	1,923,920	680,843	209,598	102,371	48,180	876,539	6,389
Ontario	434,072	127,503	31,497	46,338	9,761	217,845	1,129
Orange	1,520,128	430,695	78,092	153,645	60,476	782,178	15,044
Orleans	173,619	57,053	X	13,717	13,756	88,816	278
Oswego	525,097	152,913	52,105	27,260	6,727	285,132	960
Otsego	234,698	75,691	15,441	18,321	5,809	118,030	1,407
Putnam	411,589	109,886	X	64,374	4,286	230,932	2,111
Rensselaer	596,119	180,864	72,020	43,858	5,341	289,498	4,539
Rockland	1,402,695	427,199	X	217,699	69,329	675,379	13,090
St. Lawrence	466,609	128,319	12,871	77,242	23,910	222,890	1,377
Saratoga	712,880	171,439	38,468	75,515	14,312	406,753	6,393
Schenectady	606,146	210,174	71,181	46,523	6,193	266,832	5,243
Schoharie	137,755	42,757	X	9,979	10,955	73,383	682
Schuyler	43,707	a	X	6,538	6,245	30,924	X
Seneca	127,123	42,453	X	10,973	10,378	62,933	386
Steuben	442,032	125,415	26,310	28,527	19,293	241,158	1,329
Suffolk	7,175,448	2,160,940	X	1,029,449	118,158	3,739,730	127,172
Sullivan	389,533	159,969	X	46,994	16,099	162,784	3,687
Tioga	175,577	53,881	X	14,029	7,844	98,019	1,804
Tompkins	355,412	110,381	39,464	28,012	11,560	164,764	1,231
Ulster	739,252	243,429	35,591	69,771	12,216	371,209	7,037
Warren	290,633	94,361	19,927	40,555	3,338	131,244	1,210
Washington	234,700	82,209	X	13,793	11,329	127,230	139
Wayne	406,833	115,479	X	32,304	20,402	237,121	1,527
Westchester	5,132,332	1,470,067	629,556	350,347	293,251	2,348,151	40,961
Wyoming	192,866	85,991	X	14,690	16,230	75,791	165
Yates	81,695	30,066	X	8,735	8,873	34,020	—

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

X Not applicable.

— Represents zero.

a Fiscal 2002 data of the County of Schuyler are not available as the county did not file a 2002 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-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 2002  
(thousands)**

County	Total	Counties	Cities	Towns	Villages	School Districts <sup>1</sup>	Fire Districts <sup>2</sup>
Statewide Totals (excluding NYC)	\$ 45,013,464	\$ 14,795,658	\$ 2,645,787	\$ 3,887,975	\$ 1,445,442	\$ 21,969,031	\$ 269,572
Albany	1,119,351	401,359	125,816	114,207	16,185	457,250	4,533
Allegany	184,547	64,788	X	14,539	10,462	94,622	137
Broome	748,707	282,633	45,900	50,582	31,470	337,475	647
Cattaraugus	356,872	123,485	21,594	16,853	8,211	185,816	914
Cayuga	259,576	94,398	29,584	14,439	4,535	115,960	660
Chautauqua	563,398	184,193	75,094	26,098	21,880	255,689	445
Chemung	322,611	130,993	28,256	14,020	6,377	142,247	718
Chenango	186,460	56,914	6,176	11,287	7,191	104,717	175
Clinton	296,337	88,770	34,469	19,815	7,609	144,591	1,083
Columbia	227,159	85,862	6,965	16,960	3,306	113,103	962
Cortland	168,737	62,759	14,299	9,960	3,065	77,972	682
Delaware	195,654	66,113	X	32,133	9,079	87,308	1,021
Dutchess	945,634	297,474	50,700	82,233	12,675	487,136	15,415
Erie	3,579,941	1,245,933	356,690	364,864	55,453	1,547,816	9,184
Essex	161,556	63,081	X	27,201	9,258	61,016	1,000
Franklin	198,277	68,935	X	13,171	14,007	102,116	48
Fulton	205,721	78,161	22,902	9,125	1,510	93,929	93
Genesee	236,261	83,890	16,927	13,421	6,316	115,399	308
Greene	165,649	59,638	X	17,297	7,092	81,080	542
Hamilton	32,441	9,027	X	9,372	600	13,218	225
Herkimer	222,987	63,900	5,720	17,217	20,252	115,598	300
Jefferson	363,785	111,880	27,037	23,400	13,447	187,349	673
Lewis	133,642	72,867	X	7,736	3,345	49,616	79
Livingston	232,871	94,788	X	16,063	11,308	110,376	336
Madison	222,412	65,286	9,710	12,579	10,759	123,845	233
Monroe	2,916,119	971,727	312,610	168,987	41,462	1,400,112	21,220
Montgomery	182,303	64,867	16,459	8,433	9,069	83,439	36
Nassau	6,452,946	2,190,027	72,374	605,696	403,776	3,129,230	51,843
Niagara	813,592	247,624	131,432	49,445	5,081	379,930	81
Oneida	776,124	244,020	90,294	36,212	15,948	388,847	803
Onondaga	1,763,497	634,929	185,098	89,193	40,813	809,462	4,002
Ontario	368,006	115,254	23,310	33,956	6,830	188,220	437
Orange	1,383,711	421,268	65,171	120,579	45,691	722,742	8,261
Orleans	156,106	55,133	X	9,837	10,000	81,039	97
Oswego	486,781	154,532	45,078	23,843	5,277	257,773	278
Otsego	205,993	73,215	11,403	13,927	4,066	102,576	806
Putnam	364,864	89,589	X	51,744	2,931	219,429	1,172
Rensselaer	538,095	178,128	55,320	35,238	4,209	262,956	2,245
Rockland	1,337,964	427,268	X	194,816	62,705	646,462	6,713
St. Lawrence	412,886	122,868	11,171	61,367	20,292	196,284	904
Saratoga	621,299	157,330	33,492	55,112	10,948	361,892	2,524
Schenectady	546,545	204,650	62,540	37,120	5,505	233,104	3,626
Schoharie	118,515	39,056	X	8,114	5,634	65,452	258
Schuyler	36,910	a	X	5,291	5,160	26,459	X
Seneca	109,617	39,004	X	9,033	7,287	54,139	154
Steuben	380,936	122,406	19,645	21,625	15,380	201,314	566
Suffolk	6,371,145	1,904,223	X	775,100	97,250	3,514,095	80,478
Sullivan	350,460	147,959	X	38,491	12,886	149,482	1,641
Tioga	158,964	50,461	X	11,339	6,200	90,217	748
Tompkins	307,539	98,392	32,047	20,809	8,531	147,295	466
Ulster	689,321	243,454	30,475	56,463	8,260	347,241	3,428
Warren	250,992	82,098	17,498	31,495	2,429	116,844	628
Washington	209,964	78,632	X	11,716	9,199	110,340	77
Wayne	352,776	113,159	X	24,780	15,303	199,060	474
Westchester	4,780,787	1,455,688	552,534	306,876	240,766	2,189,831	35,093
Wyoming	165,242	83,450	X	10,023	13,758	57,912	99
Yates	72,882	28,118	X	6,746	7,405	30,613	—

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

X Not applicable.

— Represents zero.

a Fiscal 2002 data of the County of Schuyler are not available as the county did not file a 2002 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-6

**Current Operating Expenditures of Local Governments by Type of Expenditure**  
**New York State**  
**Selected Local Fiscal Years Ended in 1992, and 1997-2002**  
(millions)

	1992	1997(a,r)	1998(b,r)	1999(r)	2000(r)	2001(r)	2002
All Local Governments <sup>1</sup>	\$ 61,708.6	\$ 74,018.0	\$ 76,537.0	\$ 78,922.6	\$ 82,699.5	\$ 89,284.0	\$ 93,929.2
Culture and Recreation	898.6	989.2	1,142.1	1,193.1	1,283.8	1,515.9	1,270.3
Education	18,369.2	22,339.9	23,786.0	25,270.1	27,128.2	29,193.0	30,244.9
Employee Benefits <sup>2,3</sup>	7,669.8	8,935.8	8,995.5	9,083.5	8,986.9	10,092.3	11,112.6
General Government	3,259.7	3,740.1	3,907.6	4,017.5	4,235.9	4,526.7	5,256.2
Health <sup>3</sup>	6,601.5	7,565.4	7,442.4	7,573.7	7,622.5	8,104.7	8,508.8
Highways	1,511.9	1,541.5	1,511.7	1,585.6	1,692.4	1,713.1	1,726.9
Public Safety	5,633.7	7,372.4	7,698.0	8,237.9	8,703.2	9,071.8	9,817.9
Sanitation	1,846.4	1,906.8	2,049.5	2,083.1	2,228.4	2,369.0	2,486.9
Social Services	10,345.4	11,583.9	11,583.1	11,872.3	12,559.5	13,245.6	13,791.9
All Other	5,572.5	8,043.0	8,421.4	8,005.8	8,258.2	9,451.9	9,712.6
New York City <sup>4</sup>	\$ 31,368.6	\$ 37,556.6	\$ 39,429.4	\$ 40,082.3	\$ 42,168.5	\$ 46,285.6	\$ 48,915.7
Culture and Recreation <sup>5</sup>	331.5	343.4	461.6	477.0	521.0	699.9	428.9
Education <sup>6</sup>	6,345.0	7,455.4	8,140.1	8,755.6	9,667.4	10,631.5	10,811.2
Employee Benefits <sup>7</sup>	3,488.1	4,034.6	4,256.1	4,267.1	3,889.1	4,633.8	5,139.7
General Government <sup>8</sup>	1,293.1	1,374.8	1,445.8	1,517.2	1,665.8	1,747.8	2,514.0c
Health <sup>9</sup>	4,770.5	5,402.4	5,573.2	5,603.5	5,855.8	6,270.4	6,599.1
Highways <sup>10</sup>	428.0	296.8d	279.0	298.2	365.0	332.2	358.9
Public Safety <sup>11</sup>	3,145.7	4,199.2d	4,384.6	4,726.2	5,026.0	5,205.5	5,757.9
Sanitation <sup>12</sup>	563.9	578.3	703.5	704.7	828.9	924.3	983.1
Social Services <sup>13</sup>	6,828.1	7,473.5	7,496.9	7,577.4	7,985.0	8,395.7	8,750.0
All Other <sup>14</sup>	4,174.8	6,398.2	6,688.7	6,155.3	6,364.4	7,444.5	7,572.8
Rest of State <sup>15</sup>	\$ 30,340.0	\$ 36,461.4	\$ 37,107.6	\$ 38,840.3	\$ 40,531.0	\$ 42,998.4	\$ 45,013.5
Culture and Recreation	567.1	645.8	680.5	716.1	762.8	816.0	841.4
Education	12,024.2	14,884.5	15,645.9	16,514.5	17,460.8	18,561.5	19,433.7
Employee Benefits	4,181.7	4,901.2	4,739.4	4,816.4	5,097.8	5,458.5	5,972.9
General Government	1,966.6	2,365.3	2,461.8	2,500.3	2,570.1	2,778.9	2,742.2
Health	1,831.0	2,163.0	1,869.2	1,970.2	1,766.7	1,834.3	1,909.7
Highways	1,083.9	1,244.7	1,232.7	1,287.4	1,327.4	1,380.9	1,368.0
Public Safety	2,488.0	3,173.2	3,313.4	3,511.7	3,677.2	3,866.3	4,060.0
Sanitation	1,282.5	1,328.5	1,346.0	1,378.4	1,399.5	1,444.7	1,503.8
Social Services	3,517.3	4,110.4	4,086.2	4,294.9	4,574.5	4,849.9	5,041.9
All Other	1,397.7	1,644.8	1,732.7	1,850.5	1,893.8	2,007.4	2,139.8

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

r Revised.

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

b Starting in 1998, this table no longer reflects the financial transactions of the Westchester County Medical Center (WCRC) and the Ruth Taylor Institute (RTI) whose operations have been transferred to the Westchester County Health Care Corporation. For basis of comparison, in 1997 WCRC 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.

c Includes expenses of the New York City Department of Design and Construction, which was responsible for the cleanup of the World Trade Center site and helped to rebuild the Lower Manhattan infrastructure; these expenses exceeded \$500 million in 2002.

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 (WCRC) and the Ruth Taylor Institute (RTI) whose operations have been transferred to the Westchester County Health Care Corporation. For comparison purposes, in 1997 WCRC 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 1992 and 1997-2002**  
(millions)

	1992	1997(r)	1998(r)	1999(r)	2000(r)	2001(r)	2002
All Current Expenditures	\$ 64,960.4	\$ 77,637.0	\$ 80,172.8	\$ 82,589.2	\$ 86,527.9	\$ 93,442.8	\$ 98,049.3
General Purpose	61,708.6	74,018.0	76,537.0	78,922.6	82,699.5	89,284.0	93,929.2
Culture and Recreation	898.6	989.2	1,142.1	1,193.1	1,283.8	1,515.9	1,270.3
Education <sup>1</sup>	18,369.2	22,339.9	23,786.0	25,270.1	27,128.2	29,193.0	30,244.9
Employee Benefits <sup>2,3</sup>	7,669.8	8,935.8	8,995.5	9,083.5	8,986.9	10,092.3	11,112.6
General Government	3,259.7	3,740.1	3,907.6	4,017.5	4,235.9	4,526.7	5,256.2a
Health <sup>3</sup>	6,601.5	7,565.4	7,442.4	7,573.7	7,622.5	8,104.7	8,508.8
Highways	1,511.9	1,541.5	1,511.7	1,585.6	1,692.4	1,713.1	1,726.9
Public Safety <sup>4</sup>	5,633.7	7,372.4	7,698.0	8,237.9	8,703.2	9,071.8	9,817.9
Sanitation	1,846.4	1,906.8	2,049.5	2,083.1	2,228.4	2,369.0	2,486.9
Social Services	10,345.4	11,583.9	11,583.1	11,872.3	12,559.5	13,245.6	13,791.9
All Other <sup>5</sup>	5,572.5	8,043.0	8,421.4	8,005.8	8,258.2	9,451.9	9,712.6
Interest on Debt	3,251.7	3,618.8	3,635.7	3,667.0	3,829.2	4,158.8	4,120.1

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 Includes expenses of the New York City Department of Design and Construction, which was responsible for the cleanup of the World Trade Center site and helping to rebuild the Lower Manhattan infrastructure; these expenses exceeded \$500 million in 2002.

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 2002  
(thousands)**

County	Total	Counties	Cities	Towns	Villages	School Districts <sup>1</sup>	Fire Districts <sup>2</sup>
Statewide Totals (excluding NYC)	\$ 5,811,559	\$ 1,139,731	\$ 461,254	\$ 790,353	\$ 376,117	\$ 2,917,476	\$ 126,629
Albany	113,439	15,966	32,052	23,507	2,319	37,323	2,273
Allegany	59,152	7,374	X	5,159	3,377	43,139	104
Broome	102,013	10,842	19,439	10,653	14,675	46,231	172
Cattaraugus	93,742	14,712	13,083	3,876	4,163	57,432	476
Cayuga	44,886	11,203	5,474	7,527	1,276	18,295	1,111
Chautauqua	124,866	17,395	3,599	4,999	5,282	92,861	730
Chemung	45,449	8,433	5,604	2,889	2,335	26,023	167
Chenango	59,846	4,721	1,287	3,166	2,149	48,414	110
Clinton	56,196	8,845	1,712	8,073	5,747	30,847	974
Columbia	20,361	3,709	1,130	5,672	872	8,152	827
Cortland	20,598	5,257	2,901	1,574	554	10,164	148
Delaware	74,147	20,980	X	4,559	23,991	23,721	896
Dutchess	136,410	15,664	16,414	24,377	2,932	71,642	5,381
Erie	375,305	115,394	48,052	46,673	12,092	148,594	4,500
Essex	31,845	4,187	X	9,428	5,565	11,954	710
Franklin	49,032	4,721	X	6,039	3,991	34,266	16
Fulton	15,918	2,968	4,117	1,485	84	7,030	234
Genesee	45,055	5,570	3,433	6,789	1,288	26,567	1,408
Greene	29,916	13,045	X	4,269	2,287	9,942	373
Hamilton	7,984	998	X	1,644	73	5,070	198
Herkimer	69,845	2,535	1,980	1,861	5,296	57,524	650
Jefferson	91,475	8,505	3,726	16,493	12,334	49,736	682
Lewis	16,400	1,460	X	1,704	1,947	11,290	—
Livingston	60,697	3,838	X	6,644	8,369	40,345	1,500
Madison	25,717	1,460	2,722	2,860	4,977	13,518	180
Monroe	326,473	73,639	57,812	38,681	5,594	143,474	7,273
Montgomery	36,675	8,808	2,349	1,709	1,283	22,493	33
Nassau	563,395	96,655	23,306	95,995	72,373	248,775	26,292
Niagara	91,566	13,039	11,973	11,054	932	54,555	14
Oneida	125,859	20,647	23,754	10,829	4,084	65,779	766
Onondaga	262,821	137,798	18,517	16,441	4,903	84,161	1,001
Ontario	71,833	21,837	8,787	6,418	2,444	32,049	297
Orange	146,893	13,102	10,050	23,154	18,145	76,470	5,972
Orleans	32,904	3,555	X	3,899	4,230	20,718	501
Oswego	56,935	3,366	5,234	5,430	2,835	39,565	507
Otsego	32,642	4,293	3,309	3,429	984	20,052	574
Putnam	64,327	13,913	X	6,952	2,030	40,244	1,188
Rensselaer	51,450	4,429	15,485	8,735	735	19,909	2,157
Rockland	96,136	29,447	X	23,683	7,108	32,335	3,562
St. Lawrence	38,492	4,665	2,996	11,350	2,846	16,066	569
Saratoga	86,961	5,966	3,793	19,631	3,532	51,295	2,744
Schenectady	59,172	11,369	10,912	8,461	153	27,132	1,145
Schoharie	27,357	4,094	X	2,158	6,785	14,177	144
Schuyler	23,356	a	X	658	1,454	21,244	X
Seneca	19,785	2,592	X	2,817	2,986	11,186	204
Steuben	106,339	12,929	7,657	8,328	2,174	74,793	458
Suffolk	725,194	85,534	X	177,510	21,230	403,764	37,157
Sullivan	38,787	8,745	X	7,042	1,627	20,633	741
Tioga	33,007	6,952	X	3,148	1,189	21,105	614
Tompkins	48,873	14,537	6,873	3,709	2,704	20,758	291
Ulster	66,418	17,455	5,330	7,485	4,349	27,243	4,556
Warren	37,179	12,981	2,050	5,538	472	15,940	198
Washington	39,958	14,584	X	2,600	1,461	21,307	6
Wayne	82,712	7,194	X	9,630	4,898	60,257	733
Westchester	597,085	165,316	74,346	42,951	59,307	252,096	3,068
Wyoming	30,493	380	X	3,996	1,375	24,693	49
Yates	20,190	10,127	X	5,010	1,923	3,130	—

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

X Not applicable.

— Represents zero.

a Fiscal 2002 data of the County of Schuyler are not available as the county did not file a 2002 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 1960-2002**  
(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	45,975	1,862	14,206
2001r	5,801	47,026	2,976	16,336
2002	8,740	50,147	3,198	17,584
--- 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
2002	3,969	28,466	—	7,993

(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 1960-2002**  
(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	3,376	18,463	1,403	5,990
2000r	2,877	19,082	1,678	7,028
2001r	3,422	20,190	2,047	8,306
2002	4,771	21,681	3,198	9,590

NOTE: See page 297 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.

— Represents zero.

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 1997-98 — 2002-03**

County	Lottery Aid Distribution					
	1997-98	1998-99	1999-2000	2000-01	2001-02	2002-03
New York State	\$ 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	\$ 1,843,065,996.98
New York City <sup>2</sup>	607,816,963.25	485,404,861.39	532,417,231.56	557,301,354.06	602,697,842.31	717,800,916.61
Rest of State	987,159,958.39	921,557,060.13	812,562,727.31	835,678,643.08	922,582,154.84	1,125,265,080.37
Albany	17,325,365.24	16,004,748.11	14,344,399.50	16,193,644.82	18,502,353.08	24,044,758.13
Allegany	8,211,898.37	7,414,088.06	6,326,781.95	6,183,421.04	6,657,291.65	7,884,502.55
Broome	24,264,702.22	22,668,002.51	19,596,574.42	21,018,710.74	22,815,819.92	27,771,009.88
Cattaraugus	15,538,541.16	14,335,746.54	12,249,021.55	11,888,238.39	12,721,926.74	14,756,934.29
Cayuga	10,563,464.31	9,654,663.29	8,300,134.21	8,312,226.82	8,635,240.81	10,358,058.09
Chautauqua	21,461,245.59	19,554,905.70	16,840,697.18	16,387,211.82	17,678,385.20	20,865,160.83
Chemung	12,535,117.23	11,500,226.56	9,907,773.15	9,726,888.88	10,499,831.11	12,318,821.56
Chenango	9,130,679.98	8,525,583.46	7,431,396.56	7,567,078.74	8,229,627.70	9,606,313.37
Clinton	11,029,140.67	10,127,312.34	8,810,685.91	8,599,963.38	9,279,852.17	11,326,672.93
Columbia	4,753,549.91	4,444,709.78	3,833,269.37	3,989,862.10	4,221,216.54	5,225,761.09
Cortland	6,967,300.17	6,435,248.15	5,558,393.82	5,450,324.22	5,869,511.91	7,103,086.94
Delaware	5,148,940.03	4,675,757.81	3,874,447.09	3,817,651.00	4,147,576.72	5,016,147.69
Dutchess	19,878,206.43	19,530,788.49	17,710,204.39	18,730,745.87	21,598,491.26	27,098,813.72
Erie	94,592,313.27	86,964,747.00	76,293,592.37	78,638,221.52	86,973,660.87	108,395,387.91
Essex	2,022,561.87	1,878,890.72	1,529,446.99	1,491,039.27	1,735,121.46	1,930,746.44
Franklin	7,249,910.18	6,603,295.92	5,625,769.19	5,541,132.78	6,219,583.92	7,363,317.59
Fulton	7,943,922.20	7,306,212.82	6,394,183.63	6,525,548.46	7,099,645.69	8,430,374.87
Genesee	9,240,444.99	8,626,263.02	7,551,392.64	7,537,918.95	8,102,387.38	9,612,984.86
Greene	3,447,346.73	3,300,034.07	2,933,085.80	3,087,573.84	3,443,777.24	4,292,685.42
Hamilton	11,565.00	11,190.00	10,845.00	10,335.00	10,590.00	10,710.00
Herkimer	10,164,553.08	9,347,030.71	7,986,258.41	7,953,325.13	8,591,422.68	10,194,064.36
Jefferson	15,991,085.02	14,966,742.66	12,745,104.76	12,673,833.02	13,930,314.70	16,553,791.45
Lewis	4,526,568.19	4,157,953.83	3,502,732.28	3,405,071.41	3,704,933.84	4,486,576.85
Livingston	8,561,033.46	7,973,111.40	6,946,204.36	6,783,803.73	7,370,913.22	8,850,406.50
Madison	10,055,934.49	9,414,053.20	8,110,451.47	8,122,174.30	8,825,659.13	10,561,135.21
Monroe	76,415,235.14	72,811,713.24	64,549,296.37	66,983,546.35	74,153,851.94	91,806,440.14
Montgomery	6,922,131.29	6,206,919.49	5,338,399.58	5,547,131.12	6,142,461.48	7,402,090.13
Nassau	50,989,206.55	48,329,450.16	43,931,650.81	45,648,963.89	52,416,334.55	59,075,542.16
Niagara	27,106,734.35	25,515,003.76	21,888,643.39	21,668,315.73	23,395,670.29	29,065,171.18
Oneida	30,076,412.11	27,797,355.09	23,864,794.00	24,932,723.76	27,589,611.85	33,649,713.27
Onondaga	54,254,327.14	50,113,644.59	43,972,813.95	45,917,205.44	50,369,076.39	62,922,860.46
Ontario	12,257,214.69	11,553,563.96	10,210,812.33	10,190,622.99	11,179,126.07	13,732,654.31
Orange	37,845,081.14	36,189,957.51	32,049,400.01	33,804,741.33	37,740,303.21	46,589,083.86
Orleans	7,584,671.03	6,966,710.61	6,050,829.19	6,027,233.79	6,522,287.26	7,831,238.50
Oswego	18,038,758.84	16,800,742.09	14,540,403.38	14,721,412.45	16,068,714.79	20,220,187.24
Otsego	7,514,540.69	6,932,007.31	6,078,059.08	6,123,376.44	6,561,849.50	7,733,595.09
Putnam	4,750,295.41	4,596,798.31	4,262,172.95	4,348,165.31	5,123,227.82	6,352,162.37
Rensselaer	16,248,139.60	15,151,764.56	13,260,263.96	13,798,729.43	15,159,380.42	18,806,391.09
Rockland	11,159,646.51	10,288,139.64	9,281,208.09	9,519,731.95	9,626,919.40	11,104,106.08
St. Lawrence	21,761,960.58	20,274,788.89	13,287,596.41	13,002,190.41	13,749,744.09	16,425,306.62
Saratoga	12,991,178.46	12,145,563.72	18,013,724.20	18,170,770.87	19,849,303.70	24,436,308.85
Schenectady	3,961,151.02	3,656,642.32	10,862,585.10	11,709,573.17	13,007,849.15	16,288,459.58
Schoharie	2,182,930.10	1,987,256.02	3,196,322.58	3,359,782.24	3,667,368.99	4,374,708.45
Schuyler	4,235,716.03	3,982,712.73	1,804,696.80	1,793,910.38	1,918,166.77	2,162,519.72
Seneca	17,004,508.75	15,616,843.54	3,372,911.69	3,460,411.45	3,733,074.49	4,426,043.12
Steuben	16,400,420.74	15,191,260.23	13,199,729.00	13,057,995.28	14,188,253.74	17,038,615.71
Suffolk	108,038,375.12	102,102,562.23	91,771,419.62	96,072,978.00	108,018,135.40	133,186,024.17
Sullivan	5,418,989.55	5,098,499.60	4,250,995.57	4,460,333.00	4,815,429.60	6,331,448.16
Tioga	8,788,292.16	8,119,817.49	7,097,306.74	7,127,503.92	7,627,520.23	8,967,565.68
Tompkins	7,923,767.67	7,531,201.70	6,520,897.61	6,721,061.59	7,388,855.33	8,924,721.82
Ulster	12,991,244.87	12,615,340.48	11,221,536.46	12,219,818.05	13,640,123.10	17,025,170.05
Warren	5,914,285.19	5,392,165.79	4,584,101.66	4,618,280.52	5,171,046.33	6,171,611.68
Washington	8,636,940.85	8,073,421.74	7,015,611.80	7,088,425.60	7,764,386.62	9,501,341.31
Wayne	15,015,633.43	14,136,102.58	12,219,426.79	12,268,855.93	13,255,736.96	16,072,382.28
Westchester	26,921,956.73	24,362,579.51	24,739,832.04	26,029,754.28	29,784,891.40	36,355,999.67
Wyoming	5,311,110.57	4,881,847.61	4,187,191.73	4,076,735.59	4,384,755.17	5,238,293.37
Yates	1,883,712.29	1,713,377.48	1,525,248.42	1,572,417.59	1,702,931.86	1,989,101.72

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 — 2002**

County	Assessed Valuation of Taxable Real Property	2002 State Equali- zation Rate <sup>1</sup>	Full Valuation of Taxable Real Property <sup>2</sup>
New York State	\$ 387,935,818,776	31.04%	\$ 1,249,607,880,274
Special Assessing Units <sup>3</sup>	109,089,027,917	17.94	607,916,025,513
New York City <sup>4</sup>	104,785,884,944	23.84	439,496,025,513
Bronx	7,210,704,839	22.45	32,116,014,339
Kings	14,632,279,201	15.51	94,311,828,202
New York	62,012,628,941	37.95	163,416,143,446
Queens	17,253,399,511	14.97	115,244,646,543
Richmond	3,676,872,452	10.69	34,407,392,983
Nassau County	4,303,142,973	2.56	168,420,000,000
Rest of State	278,846,790,859	43.45	641,691,854,761
Albany	14,542,083,041	89.91	16,174,649,185
Allegany	1,336,240,231	97.84	1,365,734,850
Broome	3,641,280,000	54.34	6,700,904,505
Cattaraugus	1,821,599,203	65.82	2,767,624,028
Cayuga	2,467,104,659	89.61	2,753,076,343
Chautauqua	4,062,992,103	81.80	4,966,785,971
Chemung	2,729,198,562	95.04	2,871,583,562
Chenango	1,279,001,607	82.89	1,542,975,335
Clinton	2,952,965,235	100.00	2,952,965,235
Columbia	4,167,238,096	99.72	4,178,878,844
Cortland	1,443,544,100	98.49	1,465,644,443
Delaware	1,405,356,239	44.78	3,138,513,088
Dutchess	11,952,523,755	57.38	20,830,823,161
Erie	28,129,976,650	80.20	35,074,902,913
Essex	3,020,915,518	97.95	3,084,005,155
Franklin	1,776,532,193	89.78	1,978,793,217
Fulton	1,700,282,466	90.20	1,885,064,585
Genesee	2,072,703,882	100.00	2,072,703,882
Greene	2,751,716,230	89.07	3,089,545,071
Hamilton	1,502,728,957	94.70	1,586,875,309
Herkimer	2,076,719,113	75.78	2,740,466,921
Jefferson	3,380,432,605	91.72	3,685,636,708
Lewis	722,529,347	65.62	1,101,071,804
Livingston	2,399,202,206	99.25	2,417,227,856
Madison	2,506,271,752	98.02	2,556,925,249
Monroe	30,614,051,412	98.83	30,975,678,023
Montgomery	1,037,847,939	71.49	1,451,705,458
Niagara	7,530,030,566	97.93	7,689,511,874
Oneida	6,305,763,427	90.31	6,982,661,172
Onondaga	14,778,850,476	81.23	18,194,244,408
Ontario	5,028,853,485	98.42	5,109,705,513
Orange	10,489,722,669	46.91	22,363,426,255
Orleans	1,266,020,153	100.00	1,266,020,153
Oswego	3,408,552,292	88.83	3,837,122,860
Otsego	2,098,868,560	83.68	2,508,208,396
Putnam	8,451,068,203	79.82	10,588,308,518
Rensselaer	2,462,126,563	41.45	5,939,379,945
Rockland	10,501,502,879	36.92	28,442,834,850
St. Lawrence	2,965,356,739	80.01	3,706,143,075
Saratoga	9,590,926,373	87.39	10,974,955,392
Schenectady	4,059,864,381	67.05	6,055,259,494
Schoharie	1,274,002,986	89.57	1,422,411,010
Schuyler	679,882,741	100.00	679,882,741
Seneca	1,214,128,343	97.58	1,244,186,742
Steuben	2,899,579,654	78.96	3,672,124,159
Suffolk	8,878,080,710	5.06	175,587,724,159
Sullivan	4,036,167,392	83.81	4,815,809,334
Tioga	300,389,081	19.02	1,579,549,359
Tompkins	4,008,633,583	100.00	4,008,633,583
Ulster	7,347,129,447	70.47	10,426,276,67
Warren	4,555,548,526	87.33	5,216,210,131
Washington	2,123,399,012	85.95	2,470,628,229
Wayne	3,564,717,698	96.78	3,683,198,700
Westchester	8,832,275,242	7.07	124,968,876,432
Wyoming	1,491,868,743	96.22	1,550,410,364
Yates	1,210,443,834	93.30	1,297,390,533

NOTE: See Glossary on page 297 for explanation of equalization rates.

- 1 For 2002 assessment rolls, the market value standard for equalization rates was January 1, 2002. 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 2001**  
(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	\$ 489,003,471	34.4%	\$ 230,207,349	\$ 72,366,512	\$ 2,522,038	\$ 183,427,051	\$ 480,521
New York City	190,449,926	35.3	119,785,062	29,624,624	1,298,574	39,741,666	—
Rest of State	298,553,545	31.9	110,422,287	42,741,888	1,223,464	143,685,385	480,521
Albany	7,705,300	38.4	3,365,642	1,293,750	10,675	3,029,916	5,317
Allegany	1,034,309	52.5	379,398	213,394	25,004	415,288	1,225
Broome	3,889,834	46.7	1,374,930	526,515	5,314	1,940,906	42,169
Cattaraugus	2,110,902	51.9	1,049,560	243,852	32,681	782,555	2,254
Cayuga	1,408,434	42.7	439,868	131,786	18	836,762	—
Chautauqua	2,946,657	44.3	1,136,863	495,601	8,960	1,293,358	11,875
Chemung	1,551,274	43.9	478,626	204,645	1,687	865,546	770
Chenango	774,906	44.7	165,753	58,824	44,483	484,590	21,256
Clinton	2,085,004	48.6	1,191,058	158,828	30,404	703,700	1,014
Columbia	1,379,124	30.0	325,615	244,254	2,183	803,821	3,251
Cortland	776,185	42.9	286,031	67,359	14,595	406,022	2,178
Delaware	1,083,143	30.3	385,820	126,950	19,547	519,996	30,830
Dutchess	7,183,007	33.2	2,445,395	1,482,692	71,878	3,149,967	33,075
Erie	18,800,516	42.7	7,274,076	1,972,901	24,619	9,528,236	684
Essex	1,294,542	34.4	654,504	163,684	821	474,516	1,017
Franklin	938,391	38.3	370,956	152,821	5,434	408,861	319
Fulton	948,529	42.4	233,481	108,321	2,251	604,476	—
Genesee	1,080,651	43.4	335,865	73,074	6,642	658,909	6,161
Greene	754,819	23.4	141,508	102,298	5,673	498,754	6,586
Hamilton	197,506	12.0	48,413	44,083	51	104,565	394
Herkimer	1,269,819	41.4	380,578	190,069	4,515	656,165	38,492
Jefferson	2,876,788	50.5	1,791,430	219,256	5,925	859,917	260
Lewis	461,361	37.9	116,528	22,953	29,113	292,767	—
Livingston	1,069,347	39.3	330,528	55,376	6,862	676,031	550
Madison	1,301,582	40.7	370,977	244,916	17,696	667,223	770
Monroe	14,152,946	37.1	4,444,922	2,692,959	1,230	7,013,357	478
Montgomery	882,486	47.8	176,804	176,605	5,403	523,432	242
Nassau	39,783,101	24.9	7,488,631	4,572,474	—	27,718,240	3,756
Niagara	5,824,731	51.5	2,921,141	364,633	3,721	2,535,048	188
Oneida	5,515,993	53.3	2,122,944	908,046	30,808	2,451,968	2,227
Onondaga	10,058,260	42.5	3,709,069	1,565,344	2,603	4,779,042	2,202
Ontario	2,314,022	37.0	942,099	330,992	—	1,040,666	265
Orange	7,500,317	31.0	2,629,908	1,126,892	63,242	3,630,916	49,359
Orleans	621,493	41.5	163,340	48,228	350	408,576	999
Oswego	2,859,345	42.7	1,433,397	128,294	28,568	1,269,070	16
Otsego	1,257,923	40.6	363,529	280,392	1,886	606,460	5,116
Putnam	2,335,617	23.8	312,286	565,631	8,181	1,448,963	556
Rensselaer	3,621,579	45.5	1,013,951	978,524	40,710	1,586,438	1,956
Rockland	8,579,140	27.6	1,743,137	2,220,427	3,449	4,602,966	9,161
St. Lawrence	3,821,059	58.6	2,262,689	476,852	25,881	1,035,259	20,378
Saratoga	4,322,829	33.7	1,603,209	626,257	14,774	2,076,979	1,610
Schenectady	2,806,481	38.7	836,341	415,531	8,073	1,540,585	5,951
Schoharie	700,160	39.6	271,592	52,170	30,171	346,227	—
Schuyler	275,249	35.8	59,559	21,847	11,120	182,271	2
Seneca	1,137,490	56.7	710,038	47,856	707	376,901	1,988
Steuben	1,794,174	42.2	541,597	168,158	8,713	1,014,244	61,462
Suffolk	55,301,226	31.6	27,725,308	3,653,855	416,903	23,497,725	7,435
Sullivan	1,493,960	28.0	482,930	282,472	2,969	724,969	620
Tioga	848,900	43.9	258,763	73,333	4,616	511,174	1,014
Tompkins	4,077,815	56.5	654,691	2,599,625	21,708	801,791	—
Ulster	3,362,382	29.5	849,317	622,577	12,340	1,872,365	5,783
Warren	1,301,922	22.6	416,234	216,664	8,617	659,376	1,031
Washington	1,023,415	35.9	273,586	86,370	2,789	660,640	30
Wayne	1,461,107	35.3	409,407	92,616	8	958,832	244
Westchester	43,370,732	33.3	18,315,186	8,529,738	84,917	16,356,460	84,431
Wyoming	761,163	42.0	139,310	134,888	1,588	485,377	—
Yates	464,596	32.5	73,967	82,896	390	305,771	1,572

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 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.

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 — 2000 and 2001  
(millions)**

Property Group/Owner Subgroup	2000 Value <sup>1</sup>			2001 Value <sup>1</sup>		
	New York State	New York City	Rest of State	New York State	New York City	Rest of State
<b>Residential Property Other Than Multiple Dwellings and Nonresidential Property Owned by Certain Individuals</b>						
School Tax Relief (STAR)						
Basic	\$ 55,035	\$ 6,798	\$ 48,237	\$ 82,740	\$ 8,039	\$ 74,701
Enhanced	36,509	4,781	31,728	36,121	3,711	32,410
Veterans	23,595	3,954	19,641	23,938	3,954	19,984
Senior citizens	10,768	3,435	7,333	11,260	3,323	7,937
Clergy	104	19	85	89	20	69
One and two family dwellings in New York City	1,500	1,500	—	1,976	1,976	—
Home Improvements	113	—	113	145	—	145
Held in trust by clergy	6	—	6	7	—	7
Energy conservation improvements	16	—	16	37	—	37
Physically disabled	161	11	150	217	31	186
Volunteer Firefighters/Ambulance Workers	3	—	3	3	—	3
Other residential improvements	5	—	5	5	—	5
<b>Property of New York State and Agencies</b>						
General, including public authorities, public benefit corporations and retirement systems	\$ 45,637	\$ 14,007	\$ 31,630	\$ 48,348	\$ 14,705	\$ 31,630
<b>Property of Municipal Governments and Agencies, School Districts, BOCES and Special Districts</b>						
County	\$ 12,637	—	\$ 12,637	\$ 13,596	—	\$ 13,596
City	65,210	\$ 59,410	5,800	67,707	\$ 61,553	6,154
Town	5,851	—	5,851	6,439	—	6,439
Village	2,790	—	2,790	3,018	—	3,018
School Districts/BOCES	20,666	—	20,666	22,288	—	22,288
Local public authority or agency	5,153	3,598	1,555	5,421	3,817	1,604
Special district	841	—	841	915	—	915
<b>Property of United States or Foreign Governments and Agencies, International or Interstate Agencies and Indian Tribes</b>						
United States	\$ 12,848	\$ 4,695	\$ 8,153	\$ 13,382	\$ 4,828	\$ 8,153
Port Authority of New York and New Jersey	10,651	10,651	—	10,151	10,151	—
Indian reservations	227	—	227	229	—	229
Foreign governments	561	492	69	611	532	79
United Nations	633	633	—	644	644	—
<b>Property of Private Community Service Organizations, Social Organizations and Professional Societies</b>						
Cemeteries	\$ 1,713	\$ 929	\$ 784	\$ 1,811	\$ 969	\$ 784
Religious	16,853	7,421	9,432	18,053	7,935	10,118
Educational	16,764	6,559	10,205	17,933	7,096	10,837
Charitable	3,466	1,722	1,744	3,796	1,877	1,919
Hospital	13,683	7,337	6,346	14,475	7,711	6,764
Other community service and professional including mental and moral improvement, libraries, dental and pharmaceutical groups, volunteer fire companies, opera, theatre, etc.	9,896	1,744	8,152	10,566	1,824	8,742
Patriotic or social groups (fraternal, agricultural society, veterans, firemen)	368	53	315	387	56	331

(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 — 2000 and 2001  
(millions)**

Property Group/Owner Subgroup	2000 Value <sup>1</sup>			2001 Value <sup>1</sup>		
	New York State	New York City	Rest of State	New York State	New York City	Rest of State
Industrial, Commercial and Public Service Property						
Public						
Industrial Development Agencies	\$ 11,985	\$ 2,485	\$ 9,500	\$ 13,766	\$ 2,714	\$ 11,052
NYS Urban Development Corporation	2,856	2,685	171	3,059	2,885	174
Municipal Railroad	11,578	10,644	934	11,864	11,162	702
Port Authority of NY & NJ	73	73	—	74	74	—
Private						
Business investment property	2,061	—	2,061	2,154	—	2,154
Business facility certified by Industrial and Commercial Incentive Board or NYC Department of Finance (NYC only)	4,388	4,388	—	4,890	4,890	—
Property in Empire Zones	156	—	156	224	—	224
Railroads	1,733	1,183	550	1,812	1,202	610
Electric Generating Facilities (Nuclear) <sup>2</sup>	X	X	X	424	—	424
Other, including pollution control, private fallout shelters, etc.	1,363	450	913	1,363	479	884
Urban Renewal Property, Public Housing and Private Subsidized Multiple Dwellings						
Urban Renewal						
Publicly owned	\$ 1,971	\$ 1,033	\$ 938	\$ 2,047	\$ 1,069	\$ 978
Privately owned	342	273	69	423	316	107
Housing						
Publicly owned	8,445	6,619	1,826	8,812	6,950	1,862
Privately owned	16,429	13,146	3,283	17,902	14,372	3,530
Agricultural Property (private)						
Land	\$ 2,148	—	\$ 2,148	\$ 2,303	—	\$ 2,303
Buildings	393	—	393	406	—	406
Forest Property						
Publicly owned	355	—	355	357	—	357
Privately owned	318	—	318	327	—	327
Type of Exemption Unknown	\$ 374	—	\$ 374	\$ 489	—	\$ 489

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.

X 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 2000 assessment roll, the market value standard for equalization rates was January 1, 1998, trended to January 1, 2000. For the 2001 assessment roll, 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.

2 First took effect in 2001.

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, 2002**

County	Classified Service Employees <sup>1</sup>	County	Classified Service Employees <sup>1</sup>
All Counties	564,906		
New York City (five boroughs)	224,899		
Rest of State	340,007		
Albany	9,434	Ontario <sup>12</sup>	4,736
Allegany	1,650	Orange	10,122
Broome	7,225	Orleans	1,986
Cattaraugus	4,005	Oswego	3,105
Cayuga	2,214	Otsego	1,937
Chautauqua <sup>2</sup>	5,523	Putnam	2,849
Chenango	1,961	Rensselaer	3,302
Clinton <sup>3</sup>	3,404	Rockland	11,865
Columbia <sup>4</sup>	3,385	St. Lawrence	4,395
Cortland <sup>5</sup>	1,747	Saratoga	3,937
Delaware	3,038	Schenectady <sup>13</sup>	5,057
Dutchess <sup>6</sup>	7,028	Schoharie	1,222
Erie	27,766	Schuyler	539
Essex	2,033	Seneca	1,186
Franklin	1,838	Steuben	2,666
Fulton <sup>7</sup>	1,576	Suffolk	41,926
Genesee <sup>8</sup>	2,598	Sullivan	3,443
Greene	1,441	Tioga	1,637
Hamilton	413	Tompkins	2,119
Herkimer <sup>9</sup>	2,839	Ulster	4,904
Jefferson	2,711	Warren	1,917
Lewis	1,626	Washington	2,551
Livingston	2,614	Wayne	3,289
Madison	1,658	Westchester	22,944
Monroe	20,650	Wyoming	2,170
Montgomery	1,555	Yates	1,179
Nassau	46,920		
Niagara <sup>10</sup>	4,296		
Oneida	5,029		
Onondaga <sup>11</sup>	14,847		

1 Does not include unclassified positions such as elected officials, Board of Election employees, local legislative employees, and school administrators and teachers.  
 2 Includes city of Dunkirk.  
 3 Includes city of Plattsburgh.  
 4 Includes city of Hudson.  
 5 Includes city of Cortland.  
 6 Includes cities of Beacon and Poughkeepsie.  
 7 Includes city of Johnstown.

8 Includes city of Batavia.  
 9 Includes city of Little Falls.  
 10 Includes city of North Tonawanda.  
 11 Includes city of Syracuse.  
 12 Includes city of Canandaigua and Geneva.  
 13 Includes city of Schenectady.  
 SOURCE: New York State Department of Civil Service, Municipal Service Division.

TABLE F-16

**Positions Under City and Town Government  
Civil Service Administration  
New York State Cities and Towns — December 31, 2002**

	Classified Service Employees <sup>1</sup>		Classified Service Employees <sup>1</sup>
Cities <sup>2</sup>	45,724		
Albany	2,053	Port Jervis	396
Amsterdam	440	Rensselaer	156
Auburn	614	Rochester	3,927
Binghamton	1,427	Rome	841
Buffalo	7,350	Salamanca	290
Cohoes	438	Saratoga Springs	952
Corning	661	Sherrill	308
Fulton	470	Tonawanda	351
Glen Cove	633	Troy	901
Glens Falls	620	Utica	1,198
Gloversville	549	Watertown	550
Hornell	330	Watervliet	222
Ithaca	898	White Plains	1,263
Jamestown	923	Yonkers	4,587
Kingston	1,056		
Lackawanna	457		
Lockport	665		
Long Beach	1,028	Towns	2,875
Mechanicville	184	Colonie	759
Middletown	677	Hempstead	2,116
Mount Vernon	1,538		
New Rochelle	1,020	Regional Civil Service Agency	
Newburgh	1,350	Chemung County/City of Elmira	3,414
Niagara Falls	1,394		
Norwich	299		
Ogdensburg	488		
Olean	525		
Oneida	344		
Oneonta	378		
Oswego	973		

1 Does not include unclassified positions such as elected officials.

2 Does not include 15 cities included on Table F-15.

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

TABLE F-17

**Positions Under Local Government Civil Service Administration  
New York State — December 31, 2002**

	All Local Jurisdictions	Counties	Cities	Towns	New York City	Regional Civil Service Agency
All Classes <sup>1</sup>	616,919	340,007	45,724	2,875	224,899	3,414
Competitive	333,395	119,811	22,302	1,079	188,887	1,316
Noncompetitive	190,350	144,478	16,990	1,167	26,235	1,480
Exempt	15,100	11,630	585	144	2,633	108
Labor	78,074	64,088	5,847	485	7,144	510

1 Includes classified service only; excludes unclassified positions such as elected officials, Board of Election employees, local legislative employees, and school administrators and teachers.

SOURCE: New York State Department of Civil Service, Municipal Civil Service in New York State, *Summary of Annual Reports for 2002*.

TABLE F-18

**Local Government Entities  
New York State by County — 2002**

	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.

