



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 3,174 local government units in New York State in 2003, including cities, counties, towns, villages, school districts, and fire districts.
- New York State local governments raised \$108 billion in revenues in 2003, with \$32 billion, or approximately 30 percent, from real property taxes and assessments.
- New York State local government expenditures were over \$118 billion in 2003, up approximately \$42 billion, or 54 percent, since 1993.
- New York State local governments spent \$32 billion on education, approximately 32 percent of their total general purpose expenditures.
- New York State local governments issued over \$11 billion in new bonds in 2003, and ended the year with over \$53 billion in outstanding bonds.
- Over \$1.8 billion in lottery aid was distributed to education in New York State during the 2003-04 fiscal year.
- There were approximately 612 thousand positions under local civil service administration in New York State as of December 31, 2003.

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Glossary

TABLE F-1
Local Government Finances, Land Area and Population
by Type of Unit
New York State — Local Fiscal Years Ended in 2003
(dollar amounts in millions)

	Municipal Corporations								
	All Units ¹	Counties ²	Cities		Towns	Villages	School Districts Excluding New York City	Fire Districts	
			Excluding New York City	New York City ³					
All Units	3,174	57	61	1	932	554	701	868	
Revenues	\$ 107,998.6	\$ 16,290.5	\$ 3,319.8	\$ 55,775.4	\$ 5,057.6	\$ 1,820.8	\$ 25,280.3	\$ 454.2	
Real Property Taxes and Assessments	32,191.5	3,926.2	841.2	10,255.0	2,563.4	817.3	13,372.0	416.4	
Nonproperty Taxes	18,930.4	4,241.2	661.4	13,090.2	552.6	134.2	250.8	X	
State Aid	22,933.8	2,631.6	597.1	9,667.3	586.6	108.7	9,342.5	X	
Federal Aid	12,374.0	1,992.4	277.9	8,646.5	168.4	70.1	1,218.7	X	
Other Revenues	21,568.9	3,499.0	942.2	14,116.3	1,186.6	690.6	1,096.3	37.9	
Debt Issued									
Bonds	\$ 11,345.6	\$ 1,297.3	\$ 275.9	\$ 4,873.6	\$ 558.2	\$ 165.4	\$ 4,243.0	\$ 25.0	
Notes	7,125.0	821.9	331.0	1,500.0	409.7	185.1	3,934.8	19.9	
Expenditures	\$ 118,406.9	\$ 17,418.1	\$ 3,517.1	\$ 61,789.6	\$ 5,602.5	\$ 2,009.4	\$ 27,527.0	\$ 489.2	
Current Operations	98,281.7	15,337.6	2,751.3	51,068.7	4,187.6	1,521.9	23,118.9	295.6	
Equipment and Capital Outlay	11,825.8	1,091.9	467.7	5,805.3 ^a	923.7	326.9	3,056.9	153.4	
Debt Service									
Principal	4,146.6	607.0	243.7	1,992.0	344.5	109.0	819.6	30.8	
Interest	4,152.8	381.6	108.3	2,923.5	146.7	51.7	531.6	9.5	
Outstanding Debt	\$ 59,418.8	\$ 7,604.2	\$ 2,969.0	\$ 29,679.0	\$ 3,840.8	\$ 1,421.4	\$ 14,346.4	\$ 203.4	
Bonds (Gross)	53,496.0	6,659.6	2,415.3	29,679.0	3,125.9	1,099.6	10,866.4	166.8	
Notes	5,922.8	944.6	533.7	X	714.9	321.9	3,479.9	36.6	
Valuation of Taxable Real Estate									
Assessed Value (Municipal Purposes)	\$ 369,994.2	\$ 275,756.1	\$ 42,237.8	\$ 94,238.1	\$ 237,426.4	\$ 31,684.0	X	X	
Assessed Value (School Purposes)	379,879.3	X	X	94,506.3	X	X	\$ 285,373.0	X	
Full Value (Municipal Purposes)	1,182,342.5	787,048.5	85,972.9	395,294.0	703,607.9	150,836.1	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 ^b	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-2

**Local Government Finances
New York State
Selected Local Fiscal Years Ended in 1993-2003**

	1993	1998(r)	1999(r)	2000(r)	2001(r)	2002(r)	2003
Population ¹	17,990,778	17,990,778	17,990,778	18,976,457	18,976,457	18,976,457	18,976,457
	--- (millions) ---						
Revenues	\$ 71,482.6	\$ 85,951.1	\$ 89,561.1	\$ 93,935.5	\$ 99,870.4	\$ 102,396.3	\$ 107,998.6
Real Property Taxes and Assessments	22,907.0	24,839.0	25,570.2	26,394.3	27,538.7	29,332.6	32,191.5
Nonproperty Taxes	12,994.2	17,098.7	17,848.7	19,040.4	19,979.3	18,241.7	18,930.4
State Aid	15,024.8	17,677.6	19,018.2	19,900.4	21,387.8	22,321.0	22,933.8
Federal Aid	6,106.4	8,368.9	8,478.8	8,832.4	9,879.5	11,770.7	12,374.0
Other Revenues	14,450.4	17,967.0	18,645.4	19,767.7	21,085.2	20,730.4	21,568.9
Debt Issued							
Bonds	\$ 8,158.4	\$ 8,666.4	\$ 6,460.4	\$ 3,543.2	\$ 5,803.4	\$ 8,744.4	\$ 11,345.6
Notes	4,732.0	4,963.6	4,708.0	5,055.8	5,297.1	6,804.8	7,125.0
Expenditures	\$ 76,918.7	\$ 91,221.4	\$ 94,961.3	\$ 99,314.5	\$ 108,281.9	\$ 114,236.7	\$ 118,406.9
Current Operations	64,685.3	76,537.0	78,922.6	82,699.5	89,297.1	93,972.5	98,281.7
Capital Outlay	6,483.1	7,930.9	9,030.2	9,071.7	10,770.1	12,152.9	11,825.8
Debt Service							
Principal	2,536.8	3,117.7	3,341.3	3,714.4	4,055.0	3,990.5	4,146.6
Interest	3,213.6	3,635.7	3,667.0	3,829.2	4,159.5	4,120.4	4,152.8
Outstanding Debt	\$ 36,880.0	\$ 47,209.3	\$ 49,323.9	\$ 49,979.3	\$ 51,311.9	\$ 54,884.4	\$ 59,418.8
Bonds	34,448.0	44,006.3	45,904.2	45,974.5	47,034.4	50,154.0	53,496.0
Notes	2,432.0	3,203.1	3,419.7	4,004.8	4,277.5	4,730.4	5,922.8
Taxable Valuation of Real Property:							
Assessed Value (Municipal Purposes)	\$ 242,755.1	\$ 307,707.7	\$ 320,498.1	\$ 325,093.7	\$ 339,357.2	\$ 351,755.5	\$ 369,994.2
Assessed Value (School Purposes)	245,869.9	314,296.9	325,166.5	332,375.4	346,760.6	359,216.2	379,879.3
Full Value (Municipal Purposes)	908,432.5	826,834.6	839,296.9	899,029.1	963,565.0	1,052,952.9	1,182,342.5

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

Above figures are aggregates for 3,174 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 1993 through 1999. 2000 Federal Census Population figures are used starting in 2000.

SOURCE: New York State Office of the State Comptroller.

TABLE F-3

Revenues of Local Governments by Type of Local Government
New York State by County (Excluding New York City)
Local Fiscal Years Ended in 2003
(thousands)

County	Total	Counties	Cities	Towns	Villages	School Districts ¹	Fire Districts ²
Statewide Total (excluding NYC)	\$ 52,263,456	\$ 16,290,461	\$ 3,360,050	\$ 5,057,564	\$ 1,820,819	\$ 25,280,341	\$ 454,222
Albany	1,308,684	422,926	169,905	145,938	19,750	541,054	9,111
Allegany	223,375	67,776	X	20,385	13,265	121,736	214
Broome ³	808,510	274,549	59,206	64,111	19,078	390,167	1,399
Cattaraugus	410,686	130,027	28,635	20,855	11,986	216,932	2,252
Cayuga	312,246	103,662	38,550	21,830	7,361	138,757	2,087
Chautauqua	651,298	196,393	88,622	33,681	28,484	302,537	1,581
Chemung	372,011	143,928	35,261	19,929	7,829	163,405	1,659
Chenango	228,865	66,191	8,079	14,802	10,590	128,674	530
Clinton	359,020	102,719	41,598	27,322	11,140	173,540	2,792
Columbia	172,363	a	7,786	25,098	4,616	133,063	1,800
Cortland	200,570	69,588	18,804	13,133	4,964	92,941	1,140
Delaware	262,479	84,733	X	49,469	21,609	104,382	2,286
Dutchess	1,114,463	322,476	68,065	113,534	17,281	570,469	22,639
Erie	3,877,245	1,235,455	424,709	424,892	68,827	1,706,923	16,439
Essex	197,986	71,305	X	40,335	14,957	69,349	2,038
Franklin	232,419	71,798	X	20,635	20,136	119,734	115
Fulton	235,708	83,433	27,654	11,537	3,621	109,176	286
Genesee	276,724	91,386	21,555	18,512	9,167	135,188	915
Greene	203,063	72,969	X	22,227	10,850	95,267	1,749
Hamilton	41,522	12,085	X	12,290	892	15,890	364
Herkimer	277,065	72,739	14,222	21,621	27,614	140,184	684
Jefferson	449,157	136,040	39,369	37,366	19,381	215,414	1,588
Lewis	149,445	72,537	X	10,380	5,624	60,735	168
Livingston	270,970	102,314	X	23,089	16,223	128,038	1,307
Madison	266,035	73,840	14,153	16,167	17,601	143,620	655
Monroe	3,301,783	990,390	372,824	226,768	50,075	1,630,215	31,511
Montgomery	214,908	74,634	19,903	11,753	11,403	97,064	151
Nassau	7,538,960	2,600,608	100,755	716,340	491,651	3,550,125	79,482
Niagara	1,021,133	270,687	229,352	65,827	6,945	448,191	132
Oneida	896,327	273,310	107,805	48,858	19,594	444,252	2,508
Onondaga	1,977,805	662,292	225,052	110,278	55,268	917,907	7,008
Ontario	452,985	132,094	33,005	48,302	9,443	228,661	1,480
Orange	1,622,231	445,694	81,567	169,468	64,295	845,232	15,976
Orleans	178,470	55,313	X	15,534	13,545	93,821	256
Oswego	539,618	156,051	55,001	27,408	7,410	292,744	1,003
Otsego	244,816	80,683	15,998	19,227	6,329	120,754	1,826
Putnam	451,796	118,947	X	74,455	4,419	251,305	2,670
Rensselaer	629,765	196,060	74,153	47,591	5,436	301,382	5,142
Rockland	1,498,907	461,000	X	237,619	75,019	712,998	12,271
St. Lawrence	475,051	127,143	13,769	81,166	25,228	226,425	1,320
Saratoga	754,452	180,768	40,231	81,922	15,788	428,818	6,925
Schenectady	631,117	211,077	82,653	49,514	6,777	274,422	6,674
Schoharie	137,717	43,832	X	11,148	7,372	74,390	974
Schuyler	79,133	28,104	X	10,843	7,138	33,048	X
Seneca	134,364	47,088	X	12,000	10,856	63,955	465
Steuben	450,484	133,719	27,304	30,509	20,636	237,045	1,270
Suffolk	7,719,043	2,374,878	X	1,069,618	124,972	4,017,594	131,981
Sullivan	410,287	162,186	X	48,918	16,911	177,922	4,349
Tioga	185,127	55,582	X	14,552	7,388	105,816	1,789
Tompkins	369,736	115,473	40,240	29,734	12,011	171,011	1,268
Ulster	789,043	255,386	38,226	76,476	11,285	398,922	8,747
Warren	302,597	95,867	19,956	42,371	3,409	139,373	1,621
Washington	241,766	84,616	X	15,276	11,302	130,385	187
Wayne	415,906	117,996	X	38,116	20,268	237,783	1,742
Westchester ⁴	5,413,722	1,538,353	676,084	370,989	279,006	2,501,872	47,418
Wyoming	191,457	86,788	X	14,375	17,293	72,833	167
Yates	91,042	32,974	X	11,471	9,498	36,989	111

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

X Not applicable.

a Columbia County financial data are not included since the County did not file an annual report in time for inclusion in this summary data.

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.

3 Village of Endicott financial data are not included since the Village did not file an annual report in time for inclusion in this summary data.

4 Village of Mamaroneck and Village of Pleasantville financial data are not included since the Villages did not file annual reports in time for inclusion in this summary data.

SOURCE: New York State Office of the State Comptroller.

TABLE F-4

**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 2003
(thousands)**

County	Total	Counties	Cities	Towns	Villages	School Districts ¹	Fire Districts ²
Statewide Totals (excluding NYC)	\$ 47,234,448	\$ 15,337,554	\$ 2,772,845	\$ 4,187,587	\$ 1,521,889	\$ 23,118,942	\$ 295,631
Albany	1,191,289	417,014	136,553	126,988	15,756	490,256	4,722
Allegany	190,437	66,988	X	15,996	10,827	96,562	65
Broome ³	743,615	269,067	48,300	54,453	15,204	355,882	709
Cattaraugus	372,389	133,482	22,383	17,751	9,027	188,761	984
Cayuga	275,796	98,502	31,557	15,541	5,655	123,810	732
Chautauqua	588,211	193,500	76,477	27,196	22,213	268,331	492
Chemung	337,089	136,003	30,049	15,312	7,310	147,700	716
Chenango	199,010	61,195	7,271	11,963	8,478	109,935	169
Clinton	313,214	94,712	35,958	20,721	8,192	152,404	1,225
Columbia	150,172	a	7,451	19,026	3,272	119,354	1,068
Cortland	178,599	65,912	15,332	10,115	4,214	82,506	520
Delaware	212,482	74,222	X	34,405	10,574	92,194	1,087
Dutchess	1,011,283	318,823	53,066	87,781	13,703	520,722	17,189
Erie	3,695,044	1,305,052	349,704	388,147	57,532	1,584,877	9,732
Essex	170,640	66,905	X	28,197	10,254	64,194	1,090
Franklin	208,865	72,175	X	13,525	14,973	108,131	62
Fulton	213,593	79,469	23,571	9,705	1,669	99,080	100
Genesee	248,033	88,781	16,823	14,930	6,858	120,325	316
Greene	175,560	63,531	X	18,059	7,686	85,529	756
Hamilton	36,055	9,916	X	11,007	675	14,241	217
Herkimer	235,257	67,499	6,805	19,127	21,693	119,815	319
Jefferson	392,814	127,986	28,115	24,677	14,066	197,227	743
Lewis	139,090	74,921	X	8,607	3,502	51,975	85
Livingston	233,751	98,403	X	17,453	11,469	105,998	429
Madison	233,534	72,110	10,732	12,123	11,351	126,966	252
Monroe	3,013,676	996,376	323,659	182,299	44,462	1,443,256	23,625
Montgomery	188,831	64,930	17,743	9,255	9,200	87,654	49
Nassau	6,776,767	2,234,608	82,725	646,191	438,572	3,319,774	54,897
Niagara	841,727	250,073	137,925	52,341	5,538	395,695	155
Oneida	819,905	266,053	93,033	38,967	14,498	406,275	1,078
Onondaga	1,856,877	671,226	195,796	96,138	47,930	841,385	4,403
Ontario	382,263	114,142	26,670	35,998	6,878	197,976	599
Orange	1,480,906	436,602	70,460	134,640	50,397	779,960	8,846
Orleans	159,916	54,631	X	10,531	11,061	83,594	99
Oswego	498,719	151,607	49,309	22,673	5,714	269,087	328
Otsego	209,634	70,750	12,140	14,668	4,521	106,703	853
Putnam	392,746	95,749	X	57,487	3,045	235,044	1,421
Rensselaer	564,698	187,994	60,068	38,508	4,506	271,080	2,543
Rockland	1,400,738	440,828	X	211,577	66,787	674,212	7,333
St. Lawrence	426,183	124,700	12,828	65,495	21,065	201,299	796
Saratoga	652,243	164,437	36,969	58,407	11,850	377,880	2,700
Schenectady	578,011	205,274	63,938	38,929	6,423	258,873	4,573
Schoharie	125,272	42,916	X	8,705	6,037	67,199	416
Schuyler	64,974	26,553	X	5,447	5,254	27,721	X
Seneca	116,566	40,979	X	9,429	8,034	57,770	354
Steuben	400,407	129,014	19,277	23,352	17,112	211,196	455
Suffolk	6,822,332	2,053,580	X	842,849	104,033	3,734,550	87,320
Sullivan	368,930	151,371	X	42,177	13,911	159,324	2,148
Tioga	168,779	54,164	X	12,533	6,864	94,349	868
Tompkins	327,331	103,919	33,181	24,720	9,161	155,851	499
Ulster	729,750	254,163	32,551	62,626	8,857	367,544	4,009
Warren	266,040	88,465	17,570	34,692	2,505	122,237	570
Washington	220,513	82,292	X	12,433	9,382	116,320	86
Wayne	367,444	116,836	X	26,902	16,982	206,018	705
Westchester ⁴	5,014,990	1,490,666	586,858	325,767	241,655	2,330,075	39,969
Wyoming	172,596	86,253	X	11,454	15,041	59,745	102
Yates	78,859	30,235	X	7,593	8,457	32,522	52

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

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SOURCE: New York State Office of the State Comptroller

TABLE F-5

Current Operating Expenditures of Local Governments by Type of Expenditure
New York State
Selected Local Fiscal Years Ended in 1993, and 1998-2003
(millions)

	1993	1998(a,r)	1999(b,r)	2000(r)	2001(r)	2002(r)	2003
All Local Governments ¹	\$ 64,685.3	\$ 76,537.0	\$ 78,922.6	\$ 82,699.5	\$ 89,297.1	\$ 93,972.5	\$ 98,281.7
Culture and Recreation	947.4	1,142.1	1,193.1	1,283.8	1,516.2	1,270.3	1,471.3
Education	19,515.4	23,786.0	25,270.1	27,128.2	29,192.3	30,245.0	31,881.2
Employee Benefits ^{2,3}	8,198.6	8,995.5	9,083.5	8,986.9	10,094.2	11,118.0	12,598.5
General Government	3,290.9	3,907.6	4,017.5	4,235.9	4,529.0	5,262.0	4,765.4
Health ³	7,045.9	7,442.4	7,573.7	7,622.5	8,104.8	8,512.2	8,620.0
Highways	1,610.8	1,511.7	1,585.6	1,692.4	1,716.0	1,734.5	1,791.6
Public Safety	5,891.7	7,698.0	8,237.9	8,703.2	9,075.2	9,827.8	9,680.6
Sanitation	1,942.0	2,049.5	2,083.1	2,228.4	2,369.8	2,487.3	2,498.7
Social Services	10,856.3	11,583.1	11,872.3	12,559.5	13,245.7	13,799.6	14,103.6
All Other	5,386.5	8,421.4	8,005.8	8,258.2	9,453.8	9,715.9	10,870.6
New York City⁴	\$ 32,890.5	\$ 39,429.4	\$ 40,082.3	\$ 42,168.5	\$ 46,285.6	\$ 48,915.7	\$ 51,068.7
Culture and Recreation ⁵	375.5	461.6	477.0	521.0	699.9	428.9	630.8
Education ⁶	6,959.7	8,140.1	8,755.6	9,667.4	10,631.5	10,811.2	11,636.3
Employee Benefits ⁷	3,743.4	4,256.1	4,267.1	3,889.1	4,633.8	5,139.7	5,717.6
General Government ⁸	1,322.5	1,445.8	1,517.2	1,665.8	1,747.8	2,514.0b	1,896.8
Health ⁹	5,116.9	5,573.2	5,603.5	5,855.8	6,270.4	6,599.1	6,669.6
Highways ¹⁰	461.2	279.0	298.2	365.0	332.2	358.9	348.0
Public Safety ¹¹	3,299.3	4,384.6c	4,726.2	5,026.0	5,205.5	5,757.9	5,545.6
Sanitation ¹²	621.5	703.5	704.7	828.9	924.3	983.1	983.7
Social Services ¹³	7,086.6	7,496.9	7,577.4	7,985.0	8,395.7	8,750.0	8,963.4
All Other ¹⁴	3,904.1	6,688.7	6,155.3	6,364.4	7,444.5	7,572.8	8,676.9
Rest of State¹⁵	\$ 31,794.8	\$ 37,107.6	\$ 38,840.3	\$ 40,531.0	\$ 43,011.5	\$ 45,056.8	\$ 47,212.9
Culture and Recreation	571.9	680.5	716.1	762.8	816.3	841.4	840.5
Education	12,555.7	15,645.9	16,514.5	17,460.8	18,560.8	19,433.8	20,244.9
Employee Benefits	4,455.2	4,739.4	4,816.4	5,097.8	5,460.4	5,978.3	6,880.9
General Government	1,968.4	2,461.8	2,500.3	2,570.1	2,781.2	2,748.0	2,868.6
Health	1,929.0	1,869.2	1,970.2	1,766.7	1,834.4	1,913.1	1,950.4
Highways	1,149.6	1,232.7	1,287.4	1,327.4	1,383.8	1,375.6	1,443.6
Public Safety	2,592.4	3,313.4	3,511.7	3,677.2	3,869.7	4,069.9	4,135.0
Sanitation	1,320.5	1,346.0	1,378.4	1,399.5	1,445.5	1,504.2	1,515.0
Social Services	3,769.7	4,086.2	4,294.9	4,574.5	4,850.0	5,049.6	5,140.2
All Other	1,482.4	1,732.7	1,850.5	1,893.8	2,009.3	2,143.1	2,193.7

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

r Revised.

a 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.

b 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; in 2003, they were \$80.9 million.

c 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 Department of Education (exclusive of fringe benefits) and the City University of New York (Community Colleges and Hunter Campus Schools). For 1993 only, includes expenditures relating to City University of New York senior colleges.

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

8 General government and judicial expenditures.

9 Department of Health and Mental Hygiene, 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 Organized Crime Commission, payments to the Transit Authority, payments to private bus companies, judgments and claims and miscellaneous other expenditures. Also includes various 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-6
Current Expenditures of Local Governments by Function
New York State
Local Fiscal Years Ended in 1993 and 1999-2003
(millions)

	1993	1998(r)	1999(r)	2000(r)	2001(r)	2002(r)	2003
All Current Expenditures	\$ 67,898.8	\$ 80,172.8	\$ 82,589.9	\$ 86,528.6	\$ 93,456.6	\$ 98,093.1	\$ 102,434.5
General Purpose	64,685.3	76,537.0	78,922.6	82,699.5	89,297.1	93,972.5	98,281.7
Culture and Recreation	947.4	1,142.1	1,193.1	1,283.8	1,516.2	1,270.3	1,471.3
Education	19,515.4	23,786.0	25,270.1	27,128.2	29,192.3	30,245.0	31,881.2
Employee Benefits ^{1,2}	8,198.6	8,995.5	9,083.5	8,986.9	10,094.2	11,118.0	12,598.5
General Government	3,290.9	3,907.6	4,017.5	4,235.9	4,529.0	5,262.0 ^a	4,765.4
Health ²	7,045.9	7,442.4	7,573.7	7,622.5	8,104.7	8,512.2	8,620.0
Highways	1,610.8	1,511.7	1,585.6	1,692.4	1,716.0	1,734.5	1,791.6
Public Safety	5,891.7	7,698.0	8,237.9	8,703.2	9,075.2	9,827.8	9,680.6
Sanitation	1,942.0	2,049.5	2,083.1	2,228.4	2,369.8	2,487.3	2,498.7
Social Services	10,856.3	11,583.1	11,872.3	12,559.5	13,245.7	13,799.6	14,103.6
All Other	5,386.5	8,421.4	8,005.8	8,258.2	9,453.8	9,715.9	10,870.6
Interest on Debt	3,213.6	3,635.7	3,667.0	3,829.2	4,159.5	4,120.4	4,152.8

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; in 2003, they were \$80.9 million.

1 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.

2 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.

SOURCE: New York State Office of the State Comptroller.

TABLE F-7

**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 2003
(thousands)**

County	Total	Counties	Cities	Towns	Villages	School Districts ¹	Fire Districts ²
Statewide Totals (excluding NYC)	\$ 6,028,812	\$ 1,091,946	\$ 476,028	\$ 923,688	\$ 326,901	\$ 3,056,880	\$ 153,368
Albany	138,924	20,876	30,054	30,082	3,348	50,865	3,698
Allegany	54,864	6,906	X	4,778	1,714	41,225	241
Broome ^a	108,501	4,942	17,083	10,412	10,667	64,965	433
Cattaraugus	57,125	14,253	6,548	4,107	1,510	30,000	709
Cayuga	36,178	5,237	6,789	6,835	1,209	14,874	1,233
Chautauqua	85,228	14,019	7,504	4,882	4,974	53,081	769
Chemung	53,805	4,199	5,150	5,286	1,202	37,640	328
Chenango	50,866	3,165	1,399	2,889	1,450	41,533	430
Clinton	61,362	7,922	5,169	4,616	6,166	36,750	739
Columbia	10,698	a	847	4,759	919	2,876	1,298
Cortland	23,183	2,337	1,615	1,948	203	16,785	294
Delaware	75,257	26,118	X	13,218	9,813	24,516	1,593
Dutchess	126,794	13,957	15,762	34,714	3,042	54,726	4,592
Erie	430,017	149,057	40,826	48,361	11,194	175,017	5,562
Essex	27,429	2,310	X	13,321	3,384	7,661	753
Franklin	30,830	3,742	X	6,365	3,046	17,628	49
Fulton	12,106	1,979	2,854	2,130	431	4,685	27
Genesee	56,489	3,115	5,841	7,601	1,277	37,630	1,024
Greene	38,937	16,923	X	4,056	4,459	12,602	897
Hamilton	6,461	1,911	X	2,203	155	1,990	202
Herkimer	43,425	7,319	6,929	2,169	4,117	22,563	328
Jefferson	81,836	17,639	5,355	19,650	5,634	32,797	760
Lewis	28,152	2,812	X	3,016	764	21,538	22
Livingston	41,300	1,222	X	10,519	4,251	24,879	429
Madison	29,137	959	2,186	1,646	4,547	19,589	208
Monroe	350,123	50,137	47,529	49,892	8,759	184,153	9,654
Montgomery	30,179	7,997	2,188	2,503	1,551	15,922	17
Nassau	519,405	57,145	18,511	101,762	65,647	243,531	32,809
Niagara	97,459	14,262	16,667	10,870	677	54,896	88
Oneida	111,430	12,807	20,588	9,313	3,231	64,100	1,390
Onondaga	253,993	87,396	16,066	14,656	6,272	127,102	2,501
Ontario	103,984	16,318	4,098	7,639	2,187	73,442	299
Orange	153,897	15,966	7,911	22,479	16,146	81,128	10,267
Orleans	24,645	328	X	4,622	2,660	16,835	199
Oswego	75,096	6,233	8,281	13,048	3,722	43,395	417
Otsego	31,876	5,305	3,076	3,241	1,746	17,726	781
Putnam	78,109	37,260	X	16,437	1,105	22,220	1,086
Rensselaer	64,279	5,207	16,668	6,961	1,088	32,549	1,806
Rockland	95,830	24,788	X	35,723	5,962	25,829	3,527
St. Lawrence	44,648	3,552	2,039	10,584	3,137	24,441	895
Saratoga	116,310	8,763	2,577	14,174	3,864	84,380	2,552
Schenectady	64,895	9,909	16,080	8,687	217	27,101	2,902
Schoharie	32,670	2,666	X	1,421	1,775	26,025	783
Schuyler	13,489	798	X	5,756	1,604	5,331	X
Seneca	25,632	3,915	X	2,882	1,865	16,878	91
Steuben	76,375	8,693	9,049	6,111	2,451	49,375	695
Suffolk	923,887	100,573	X	227,910	26,050	533,151	36,203
Sullivan	61,777	16,838	X	4,789	2,617	35,628	1,906
Tioga	32,821	4,437	X	3,243	743	23,208	1,190
Tompkins	35,596	9,596	8,304	8,673	1,757	7,045	221
Ulster	77,609	43,115	1,962	7,815	2,230	17,314	5,173
Warren	62,094	24,578	7,853	6,231	1,794	20,073	1,567
Washington	27,585	4,417	X	2,975	3,527	16,654	13
Wayne	34,412	4,043	X	8,000	5,717	16,028	625
Westchester ¹	653,578	165,804	104,671	46,844	55,686	273,586	6,988
Wyoming	25,890	1,030	X	2,306	1,097	21,358	98
Yates	20,336	5,149	X	6,579	541	8,059	8

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

— Represents zero.

X Not applicable.

a Columbia County financial data are not included since the County did not file an annual report in time for inclusion in this summary data.

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.

3 Village of Endicott financial data are not included since the Village did not file an annual report in time for inclusion in this summary data.

4 Village of Mamaroneck and Village of Pleasantville financial data are not included since the Villages did not file annual reports in time for inclusion in this summary data.

SOURCE: New York State Office of the State Comptroller.

TABLE F-8
Bonds Issued and Redeemed by Local Governments
New York State — Selected Local Fiscal Years Ended in 1960-2003
(millions)

Local Fiscal Years Ended In	All Purposes		School Purposes ¹	
	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	5,803	47,034	2,976	16,336
2002r	8,744	50,154	3,198	17,584
2003	11,346	53,496	5,358	19,913
--- New York City ² ---				
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
2003	4,874	29,679	1,115	9,047

(Continued on the following page)

TABLE F-8 (continued)

**Bonds Issued and Redeemed by Local Governments
New York State — Selected Local Fiscal Years Ended in 1960-2003
(millions)**

Local Fiscal Years Ended In	All Purposes		School Purposes ¹	
	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	3,425	20,199	2,047	8,306
2002r	4,776	21,689	3,198	9,590
2003	6,472	23,817	4,243	10,866

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.

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.

— Represents zero.

TABLE F-9
Lottery Aid to Education¹
New York State by County — Fiscal Years 1998-99 — 2003-04

County	Lottery Aid Distribution					
	1998-99	1999-2000	2000-01	2001-02	2002-03	2003-04
New York State	\$ 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	\$ 1,835,121,997.05
New York City ²	485,404,861.39	532,417,231.56	557,301,354.06	602,697,842.31	717,800,916.61	703,138,329.29
Rest of State	921,557,060.13	812,562,727.31	835,678,643.08	922,582,154.84	1,125,265,080.37	1,131,983,667.76
Albany	16,004,748.11	14,344,399.50	16,193,644.82	18,502,353.08	24,044,758.13	25,011,237.04
Allegany	7,414,088.06	6,326,781.95	6,183,421.04	6,657,291.65	7,884,502.55	7,665,575.31
Broome	22,668,002.51	19,596,574.42	21,018,710.74	22,815,819.92	27,771,009.88	27,996,443.09
Cattaraugus	14,335,746.54	12,249,021.55	11,888,238.39	12,721,926.74	14,756,934.29	14,663,417.03
Cayuga	9,654,663.29	8,300,134.21	8,312,226.82	8,635,240.81	10,358,058.09	10,337,443.64
Chautauqua	19,554,905.70	16,840,697.18	16,387,211.82	17,678,385.20	20,865,160.83	20,428,182.85
Chemung	11,500,226.56	9,907,773.15	9,726,888.88	10,499,831.11	12,318,821.56	11,981,436.65
Chenango	8,525,583.46	7,431,396.56	7,567,078.74	8,229,627.70	9,606,313.37	9,475,310.19
Clinton	10,127,312.34	8,810,685.91	8,599,963.38	9,279,852.17	11,326,672.93	11,359,386.82
Columbia	4,444,709.78	3,833,269.37	3,989,862.10	4,221,216.54	5,225,761.09	5,129,492.63
Cortland	6,435,248.15	5,558,393.82	5,450,324.22	5,869,511.91	7,103,086.94	7,180,462.38
Delaware	4,675,757.81	3,874,447.09	3,817,651.00	4,147,576.72	5,016,147.69	4,873,498.66
Dutchess	19,530,788.49	17,710,204.39	18,730,745.87	21,598,491.26	27,098,813.72	27,499,506.96
Erie	86,964,747.00	76,293,592.37	78,638,221.52	86,973,660.87	108,395,387.91	111,167,787.31
Essex	1,878,890.72	1,529,446.99	1,491,039.27	1,735,121.46	1,930,746.44	2,057,719.85
Franklin	6,603,295.92	5,625,769.19	5,541,132.78	6,219,583.92	7,363,317.59	7,384,320.92
Fulton	7,306,212.82	6,394,183.63	6,525,548.46	7,099,645.69	8,430,374.87	8,483,599.77
Genesee	8,626,263.02	7,551,392.64	7,537,918.95	8,102,387.38	9,612,984.86	9,523,604.24
Greene	3,300,034.07	2,933,085.80	3,087,573.84	3,443,777.24	4,292,685.42	4,389,477.99
Hamilton	11,190.00	10,845.00	10,335.00	10,590.00	10,710.00	9,720.00
Herkimer	9,347,030.71	7,986,258.41	7,953,325.13	8,591,422.68	10,194,064.36	10,113,280.75
Jefferson	14,966,742.66	12,745,104.76	12,673,833.02	13,930,314.70	16,553,791.45	15,904,145.17
Lewis	4,157,953.83	3,502,732.28	3,405,071.41	3,704,933.84	4,486,576.85	4,380,686.41
Livingston	7,973,111.40	6,946,204.36	6,783,803.73	7,370,913.22	8,850,406.50	8,719,621.45
Madison	9,414,053.20	8,110,451.47	8,122,174.30	8,825,659.13	10,561,135.21	10,301,914.89
Monroe	72,811,713.24	64,549,296.37	66,983,546.35	74,153,851.94	91,806,440.14	93,143,964.98
Montgomery	6,206,919.49	5,338,399.58	5,547,131.12	6,142,461.48	7,402,090.13	7,295,874.95
Nassau	48,329,450.16	43,931,650.81	45,648,963.89	52,416,334.55	59,075,542.16	58,340,585.45
Niagara	25,515,003.76	21,888,643.39	21,668,315.73	23,395,670.29	29,065,171.18	29,396,621.02
Oneida	27,797,355.09	23,864,794.00	24,932,723.76	27,589,611.85	33,649,713.27	33,395,776.62
Onondaga	50,113,644.59	43,972,813.95	45,917,205.44	50,369,076.39	62,922,860.46	63,328,184.66
Ontario	11,553,563.96	10,210,812.33	10,190,622.99	11,179,126.07	13,732,654.31	13,815,189.43
Orange	36,189,957.51	32,049,400.01	33,804,741.33	37,740,303.21	46,589,083.86	47,754,063.41
Orleans	6,966,710.61	6,050,829.19	6,027,233.79	6,522,287.26	7,831,238.50	7,686,775.45
Oswego	16,800,742.09	14,540,403.38	14,721,412.45	16,068,714.79	20,220,187.24	21,927,131.22
Otsego	6,932,007.31	6,078,059.08	6,123,376.44	6,561,849.50	7,733,595.09	7,631,005.21
Putnam	4,596,798.31	4,262,172.95	4,348,165.31	5,123,227.82	6,352,162.37	6,665,474.71
Rensselaer	15,151,764.56	13,260,263.96	13,798,729.43	15,159,380.42	18,806,391.09	18,862,198.50
Rockland	10,288,139.64	9,281,208.09	9,519,731.95	9,626,919.40	11,104,106.08	9,526,512.02
St. Lawrence	20,274,788.89	13,287,596.41	13,002,190.41	13,749,744.09	16,425,306.62	16,133,824.82
Saratoga	12,145,563.72	18,013,724.20	18,170,770.87	19,449,935.70	24,436,308.85	24,812,222.78
Schenectady	3,656,642.32	10,862,585.10	11,709,573.17	13,007,849.15	16,288,459.58	17,200,525.09
Schoharie	1,987,256.02	3,196,322.58	3,359,782.24	3,667,368.99	4,374,708.45	4,265,294.80
Schuyler	3,982,712.73	1,804,696.80	1,793,910.38	1,918,166.77	2,162,519.72	2,074,139.75
Seneca	15,616,843.54	3,372,911.69	3,460,411.45	3,733,074.49	4,426,043.12	4,297,182.82
Steuben	15,191,260.23	13,199,729.00	13,057,995.28	14,188,253.74	17,038,615.71	17,055,866.24
Suffolk	102,102,562.23	91,771,419.62	96,072,978.00	108,018,135.40	133,186,024.17	134,653,104.07
Sullivan	5,098,499.60	4,250,995.57	4,460,333.00	4,815,429.60	6,331,448.16	6,543,246.28
Tioga	8,119,817.49	7,097,306.74	7,127,503.92	7,627,520.23	8,967,565.68	8,727,920.08
Tompkins	7,531,201.70	6,520,897.61	6,721,061.59	7,388,855.33	8,924,721.82	8,926,951.39
Ulster	12,615,340.48	11,221,536.46	12,219,818.05	13,640,123.10	17,025,170.05	17,079,636.28
Warren	5,392,165.79	4,584,101.66	4,618,280.52	5,171,046.33	6,171,611.68	6,346,064.64
Washington	8,073,421.74	7,015,611.80	7,088,425.60	7,764,386.62	9,501,341.31	9,500,140.20
Wayne	14,136,102.58	12,219,426.79	12,268,855.93	13,255,736.96	16,072,382.28	15,891,772.14
Westchester	24,362,579.51	24,739,832.04	26,029,754.28	29,784,891.40	36,355,999.67	36,555,094.42
Wyoming	4,881,847.61	4,187,191.73	4,076,735.59	4,384,755.17	5,238,293.37	5,140,559.87
Yates	1,713,377.48	1,525,248.42	1,572,417.59	1,702,931.86	1,989,101.72	1,973,492.46

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-10

**STAR¹ Administrative Aid Payment Schedule
New York State by County — 2004**

County	Total STAR Exemptions	Total Parcels	Exemption Administration Payments ²	Tax Collection and Receipt Payments	Total STAR Payments
New York State	3,071,693	5,311,681	\$ 3,608,093.00	\$ 2,366,449.44	\$ 5,974,542.44
New York City	565,335	956,016	911,435.00	325,045.44	1,236,480.44
Albany	63,354	105,246	65,154.00	48,407.20	113,561.20
Allegany	12,044	31,634	14,844.00	15,077.56	29,921.56
Broome	47,531	83,521	51,781.00	39,741.30	91,522.30
Cattaraugus	20,610	47,411	23,310.00	23,146.90	46,456.90
Cayuga	19,673	37,461	21,773.00	16,933.58	38,706.58
Chautauqua	33,952	88,439	38,702.00	41,790.50	80,492.50
Chemung	21,562	37,893	23,412.00	17,127.94	40,539.94
Chenango	13,019	29,758	16,119.00	14,274.92	30,393.92
Clinton	18,401	35,496	21,451.00	17,266.08	38,717.08
Columbia	14,501	33,645	17,101.00	15,417.02	32,518.02
Cortland	10,729	20,957	11,579.00	9,852.98	21,431.98
Delaware	12,095	41,380	14,595.00	19,133.00	33,728.00
Dutchess	59,859	102,335	65,509.00	47,874.58	113,383.58
Erie	218,726	347,576	222,876.00	161,441.36	384,317.36
Essex	10,273	36,532	11,023.00	16,226.80	27,249.80
Franklin	11,168	29,831	12,168.00	14,600.14	26,768.14
Fulton	14,252	32,645	16,552.00	15,210.14	31,762.14
Genesee	15,153	26,681	16,603.00	12,652.58	29,255.58
Greene	11,424	36,218	12,424.00	16,965.20	29,389.20
Hamilton	1,827	12,956	2,777.00	5,774.24	8,551.24
Herkimer	16,411	39,703	18,761.00	19,299.34	38,060.34
Jefferson	20,901	53,073	25,501.00	25,449.90	50,950.90
Lewis	7,252	22,101	8,202.00	10,373.50	18,575.50
Livingston	15,179	27,171	17,529.00	12,753.66	30,282.66
Madison	17,165	34,473	18,515.00	16,471.62	34,986.62
Monroe	175,800	248,613	176,800.00	115,245.98	292,045.98
Montgomery	12,210	23,770	13,560.00	11,391.96	24,951.96
Nassau	303,497	407,835	325,897.00	193,770.58	519,667.58
Niagara	53,771	89,207	55,871.00	41,233.14	97,104.14
Oneida	55,396	99,867	61,146.00	46,790.22	107,936.22
Onondaga	112,222	171,315	113,622.00	80,027.74	193,649.74
Ontario	25,046	45,217	28,146.00	21,589.90	49,735.90
Orange	72,100	126,271	77,850.00	60,202.10	138,052.10
Orleans	10,178	19,365	11,128.00	9,221.14	20,349.14
Oswego	29,572	57,135	35,922.00	26,960.98	62,882.98
Otsego	14,976	36,806	18,226.00	17,221.08	35,447.08
Putnam	24,402	41,547	25,902.00	19,074.10	44,976.10
Rensselaer	35,582	61,226	37,882.00	28,329.28	66,211.28
Rockland	60,041	82,926	62,241.00	39,552.68	101,793.68
St. Lawrence	27,337	61,677	30,287.00	28,864.14	59,151.14
Saratoga	50,689	86,653	57,389.00	39,939.18	97,328.18
Schenectady	36,515	55,622	36,765.00	25,839.00	62,604.00
Schoharie	8,081	21,528	9,031.00	10,472.16	19,503.16
Schuylar	5,169	11,785	6,169.00	5,112.14	11,281.14
Seneca	8,581	16,672	10,631.00	7,876.84	18,507.84
Steuben	25,738	52,727	30,988.00	25,455.54	56,443.54
Suffolk	329,253	547,114	332,253.00	254,245.16	586,498.16
Sullivan	15,761	61,910	17,961.00	28,756.36	46,717.36
Tioga	13,428	24,416	15,778.00	11,674.40	27,452.40
Tompkins	18,284	31,489	21,034.00	15,065.66	36,099.66
Ulster	40,301	82,128	44,801.00	37,357.88	82,158.88
Warren	16,344	43,303	18,494.00	20,249.54	38,743.54
Washington	15,261	32,628	16,711.00	15,354.16	32,065.16
Wayne	24,446	40,848	27,546.00	19,714.80	47,260.80
Westchester	162,119	242,830	189,419.00	115,053.62	304,472.62
Wyoming	11,138	23,345	12,138.00	10,075.78	22,213.78
Yates	6,059	13,754	6,809.00	6,424.72	13,233.72

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

STAR Payment Schedule:

* To counties: \$1.00 per STAR exemption processing, and \$50.00 per cooperative building and mobile home park in county assessing units (Nassau, Tompkins); \$0.12 per parcel for tax collection and receipts to all counties.

* To cities and towns: \$1.00 per STAR exemption processing, and \$50.00 per cooperative building and mobile home park; \$0.34 per parcel for tax collection and receipt payments if municipality bills for school taxes; otherwise, \$0.18 per parcel.

* To school districts: \$0.16 per parcel for tax collection and receipt payments, but only if district bills for its own taxes. To villages: \$0.04 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-11
State Equalization Rates
New York State by County — 2003

County	Assessed Valuation of Taxable Real Property	2003 State Equalization Rate ¹	Full Valuation of Taxable Real Property ²
New York State	\$ 447,456,094,183	31.04%	\$ 1,376,677,299,984
Special Assessing Units ³	112,231,876,491	16.92	663,487,780,357
New York City ⁴	110,536,824,759	23.31	474,257,780,357
Bronx	7,451,888,752	22.31	33,402,392,641
Kings	15,231,723,066	14.79	102,980,370,287
New York	66,028,859,717	38.62	170,962,605,598
Queens	18,006,887,165	14.05	128,201,443,882
Richmond	3,817,466,059	9.86	38,710,967,949
Nassau	1,695,051,732	0.90	189,230,000,000
Rest of State	335,224,217,692	47.00	713,189,519,627
Albany	15,521,672,806	87.60	17,717,960,082
Allegany	1,419,282,789	96.85	1,465,418,991
Broome	3,733,361,206	54.48	6,852,620,720
Cattaraugus	1,916,517,268	65.74	2,915,310,202
Cayuga	2,708,947,857	91.51	2,960,169,195
Chautauqua	4,340,359,468	81.93	5,297,365,655
Chemung	2,840,419,607	92.36	3,075,339,783
Chenango	1,326,042,153	81.04	1,636,357,953
Clinton	3,236,258,484	100.00	3,236,258,484
Columbia	43,845,542,731	944.86	4,640,422,069
Cortland	1,498,151,121	97.00	1,544,551,880
Delaware	1,599,705,721	46.57	3,435,356,874
Dutchess	12,331,527,949	51.82	23,795,632,221
Erie	29,458,627,729	79.64	36,990,727,855
Essex	3,437,024,781	99.32	3,460,661,995
Franklin	1,910,037,738	87.66	2,179,024,826
Fulton	1,831,414,927	93.26	1,963,791,720
Genesee	2,149,510,095	98.47	2,182,922,432
Greene	3,330,384,522	97.07	3,430,963,336
Hamilton	1,648,575,662	94.81	1,738,749,156
Herkimer	2,168,109,020	74.04	2,928,480,059
Jefferson	3,559,482,893	90.89	3,916,202,547
Lewis	811,182,730	69.94	1,159,870,046
Livingston	2,524,167,805	97.53	2,588,032,799
Madison	2,677,998,214	96.15	2,785,150,455
Monroe	31,686,034,451	97.95	32,348,274,748
Montgomery	1,089,540,332	70.68	1,541,424,442
Niagara	7,828,658,777	98.19	7,973,071,219
Oneida	6,754,615,831	89.83	7,519,398,681
Onondaga	15,831,450,795	81.10	19,520,401,238
Ontario	5,395,141,378	97.06	5,558,837,810
Orange	10,974,304,587	42.75	25,670,399,954
Orleans	1,305,733,641	96.33	1,355,490,326
Oswego	3,590,461,301	87.69	4,094,473,315
Otsego	2,184,523,482	81.37	2,684,730,015
Putnam	9,010,198,673	75.37	11,955,262,336
Rensselaer	2,583,572,903	39.96	6,465,334,285
Rockland	10,668,254,546	32.93	32,396,967,468
St. Lawrence	3,097,026,889	78.39	3,950,998,265
Saratoga	10,304,765,799	83.33	12,366,446,372
Schenectady	4,299,590,530	67.04	6,413,104,793
Schoharie	1,328,176,289	88.29	1,504,409,957
Schuyler	718,357,430	92.30	778,261,616
Seneca	1,276,172,107	92.83	1,374,804,471
Steuben	3,004,615,744	79.93	3,758,874,204
Suffolk	9,193,682,951	4.55	202,275,607,449
Sullivan	4,264,381,703	82.24	5,185,171,460
Tioga	1,160,635,748	63.31	1,833,270,272
Tompkins	4,354,452,822	100.00	4,354,452,822
Ulster	8,441,149,573	67.05	12,589,550,282
Warren	4,862,959,479	84.07	5,784,557,506
Washington	2,341,537,100	85.75	2,730,595,523
Wayne	3,680,716,529	95.63	3,848,818,109
Westchester	9,267,556,787	6.70	138,305,273,661
Wyoming	1,580,296,211	95.47	1,655,196,072
Yates	1,321,348,028	88.17	1,498,719,621

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

- 1 For 2003 assessment rolls, the market value standard for equalization rates was January 1, 2003. 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-12

**Equalized Exempt Value of Exempt Real Property
New York State by County
Local Assessment Rolls Completed in 2002**
(dollar amounts in thousands)

County	Equalized Exempt Value ¹	Exempt Value as Percent of Total Value	Wholly Exempt		Partially Exempt		Type of Exemption Unknown
			Public	Private	Public	Private	
New York State	\$ 536,115,361	33.6%	\$ 250,828,237	\$ 78,943,987	\$ 2,832,807	\$ 202,863,054	\$ 647,276
New York City	199,369,195	33.7	124,033,302	30,736,244	1,364,557	43,235,092	—
Rest of State	336,746,166	33.6	126,794,935	48,207,743	1,468,250	159,627,962	480,521
Albany	8,390,743	38.6	3,733,767	1,407,668	8,581	3,235,497	5,230
Allegany	1,057,829	52.7	386,046	213,420	26,112	430,475	1,776
Broome	4,190,154	46.4	1,481,694	573,860	5,065	2,097,000	32,535
Cattaraugus	2,161,434	51.9	1,060,893	245,937	36,139	818,249	216
Cayuga	1,451,100	42.8	441,398	132,934	3,896	872,872	—
Chautauqua	3,020,354	44.2	1,147,128	503,305	14,919	1,337,492	17,510
Chemung	1,589,150	43.2	499,330	208,791	1,695	878,429	905
Chenango	798,473	44.2	167,030	62,753	47,511	499,027	22,152
Clinton	2,054,057	47.3	1,130,945	159,681	30,100	732,889	442
Columbia	1,415,259	29.2	341,522	255,646	2,253	813,951	1,887
Cortland	818,015	43.5	313,247	69,473	15,133	418,176	1,986
Delaware	1,101,406	29.3	399,566	129,482	19,200	539,211	13,947
Dutchess	8,428,777	32.6	2,858,941	1,814,705	82,512	3,639,217	33,402
Erie	19,436,588	42.5	7,488,351	2,094,630	21,050	9,830,657	1,900
Essex	1,352,041	33.7	694,610	158,765	704	487,069	893
Franklin	1,017,491	39.1	412,324	172,792	7,916	424,439	20
Fulton	953,550	41.8	237,797	110,228	1,615	603,910	—
Genesee	1,096,568	42.9	338,799	78,942	6,238	669,916	2,673
Greene	980,922	27.3	188,968	113,092	6,194	527,935	144,733
Hamilton	198,567	11.7	49,827	44,421	66	103,858	395
Herkimer	1,321,264	41.3	403,255	201,911	5,069	672,119	38,910
Jefferson	2,878,415	49.5	1,796,734	187,806	6,788	886,828	259
Lewis	584,062	42.4	217,846	25,163	31,495	309,022	536
Livingston	1,140,559	39.3	359,408	57,262	9,194	714,145	550
Madison	1,361,698	41.5	401,360	249,376	17,197	693,756	9
Monroe	13,949,027	36.2	4,424,505	2,499,549	1,243	7,023,533	197
Montgomery	922,877	47.8	190,233	187,686	5,561	539,395	2
Nassau	44,150,957	24.2	8,035,547	4,884,671	—	31,317,958	12,781
Niagara	5,892,416	51.1	2,946,160	364,569	3,818	2,577,864	5
Oneida	5,413,426	52.5	2,039,213	904,506	34,609	2,433,866	1,232
Onondaga	10,020,801	41.9	3,705,066	1,543,283	3,520	4,762,874	6,058
Ontario	2,338,651	36.1	948,107	321,522	—	1,068,727	295
Orange	8,589,415	31.3	3,188,289	1,293,020	87,661	3,892,027	58,418
Orleans	625,128	41.5	162,900	48,981	350	412,048	1,849
Oswego	4,261,224	60.8	2,808,198	137,428	29,473	1,286,048	77
Otsego	1,352,077	41.3	390,926	306,204	1,404	651,160	1,283
Putnam	2,707,382	23.2	369,926	657,043	7,508	1,672,848	67
Rensselaer	3,719,147	45.0	1,057,495	1,024,623	40,780	1,596,185	64
Rockland	9,147,033	27.4	1,854,155	2,435,419	1,832	4,833,045	22,582
St. Lawrence	3,879,278	58.6	2,295,457	478,480	26,062	1,058,949	20,330
Saratoga	4,522,022	33.2	1,732,295	659,358	15,501	2,113,219	1,649
Schenectady	2,956,947	39.5	890,641	439,186	9,782	1,617,303	35
Schoharie	707,577	39.5	279,439	51,899	28,792	346,431	1,016
Schuyler	297,651	37.5	73,121	20,301	12,072	192,100	57
Seneca	1,157,783	56.7	718,452	49,526	1,459	387,947	399
Steuben	2,006,440	42.8	621,452	181,320	10,662	1,109,950	83,056
Suffolk	68,405,837	31.5	34,583,831	4,511,369	576,787	28,729,766	4,084
Sullivan	1,666,188	28.7	563,239	313,710	14,956	773,531	762
Tioga	878,646	43.8	264,605	74,136	5,610	533,168	1,127
Tompkins	4,061,996	55.1	661,911	2,617,130	21,241	761,714	—
Ulster	3,550,304	29.0	883,056	683,492	21,516	1,955,782	6,458
Warren	1,326,568	21.9	415,307	228,676	9,038	672,615	932
Washington	1,052,262	35.8	281,537	88,808	2,905	678,732	280
Wayne	1,534,948	35.6	439,043	99,403	—	996,257	245
Westchester	55,569,505	34.1	23,174,687	11,594,685	85,501	20,618,472	96,160
Wyoming	775,808	41.4	144,028	138,824	1,554	491,278	124
Yates	508,356	33.3	101,329	87,895	409	317,037	1,686

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 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.

SOURCE: New York State Office of Real Property Services.

TABLE F-13

**Equalized Exempt Value of Exempt Real Property
by Property Use Group and Owner Subgroup
New York State, New York City, Rest of State — 2001 and 2002
(millions)**

Property Group/Owner Subgroup	2001 Value ¹			2002 Value ¹		
	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	\$ 82,740	\$ 8,039	\$ 74,701	\$ 93,762	\$ 8,725	\$ 85,037
Enhanced	36,121	3,711	32,410	37,944	3,334	34,610
Veterans	23,938	3,954	19,984	26,284	3,522	22,762
Senior citizens	11,260	3,323	7,937	11,537	3,295	8,242
Clergy	89	20	69	102	21	81
One and two family dwellings in New York City	1,976	1,976	—	2,441	2,441	—
Home Improvements	145	—	145	196	—	196
Held in trust by clergy	7	—	7	7	—	7
Energy conservation improvements	37	—	37	56	—	56
Physically disabled	217	31	186	278	53	225
Volunteer Firefighters/Ambulance Workers	3	—	3	3	—	3
First-time Homebuyers of Newly Constructed Homes ²	—	—	—	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	\$ 48,348	\$ 14,705	\$ 31,630	\$ 53,210	\$ 14,645	\$ 38,565
Property of Municipal Governments and Agencies, School Districts, BOCES and Special Districts						
County	\$ 13,596	—	\$ 13,596	\$ 15,549	—	\$ 15,549
City	67,707	\$ 61,553	6,154	69,600	\$ 62,258	7,342
Town	6,439	—	6,439	7,339	—	7,339
Village	3,018	—	3,018	3,386	—	3,386
School Districts/BOCES	22,288	—	22,288	24,829	—	24,829
Local public authority or agency	5,421	3,817	1,604	5,585	3,861	1,724
Special district	915	—	915	978	—	978
Energy conservation improvement	189	—	189	111	—	111
Property of United States or Foreign Governments and Agencies, International or Interstate Agencies and Indian Tribes						
United States	\$ 13,382	\$ 4,828	\$ 8,153	\$ 14,693	\$ 4,947	\$ 9,746
Port Authority of New York and New Jersey	10,151	10,151	—	13,212	13,212	—
Indian reservations	229	—	229	234	—	234
Foreign governments	611	532	79	688	592	96
United Nations	644	644	—	643	643	—
Property of Private Community Service Organizations, Social Organizations and Professional Societies						
Cemeteries	\$ 1,811	\$ 969	\$ 784	\$ 1,934	\$ 974	\$ 784
Religious	18,053	7,935	10,118	19,685	8,317	11,368
Educational	17,933	7,096	10,837	19,100	7,350	11,750
Charitable	3,796	1,877	1,919	4,130	2,033	2,097
Hospital	14,475	7,711	6,764	15,398	7,908	7,490
Other community service and professional including mental and moral improvement, libraries, dental and pharmaceutical groups, volunteer fire companies, opera, theatre, etc.	10,566	1,824	8,742	12,752	1,891	10,861
Patriotic or social groups (fraternal, agricultural society, veterans, firemen)	387	56	331	431	57	374

(Continued on the following page)

TABLE F-13 (continued)

**Equalized Exempt Value of Exempt Real Property
by Property Use Group and Owner Subgroup
New York State, New York City, Rest of State — 2001 and 2002
(millions)**

Property Group/Owner Subgroup	2001 Value ¹			2002 Value ¹		
	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	\$ 13,766	\$ 2,714	\$ 11,052	\$ 16,486	\$ 2,618	\$ 11,052
NYS Urban Development Corporation	3,059	2,885	174	3,270	3,092	178
Municipal Railroad	11,864	11,162	702	11,948	11,138	810
Port Authority of NY & NJ	74	74	—	26	26	—
Private						
Business investment property outside NYC	2,154	—	2,154	2,239	—	2,239
Business facility certified by Industrial and Commercial Incentive Board or NYC Department of Finance (NYC only)	4,890	4,890	—	5,870	5,870	—
Property in Empire Zones	224	—	224	303	—	303
Railroads	1,812	1,202	610	1,863	1,188	675
Electric Generating Facilities (Nuclear)	424	—	424	1,410	—	1,410
Other, including pollution control, private fallout shelters, etc.	1,363	479	884	1,314	470	844
Urban Renewal Property, Public Housing and Private Subsidized Multiple Dwellings						
Urban Renewal						
Publicly owned	\$ 2,047	\$ 1,069	\$ 978	\$ 2,118	\$ 1,155	\$ 978
Privately owned	423	316	107	481	368	113
Housing						
Publicly owned	8,812	6,950	1,862	9,450	7,278	2,172
Privately owned	17,902	14,372	3,530	20,129	16,209	3,920
Agricultural Property (private)						
Land	\$ 2,303	—	\$ 2,303	\$ 2,476	—	\$ 2,476
Buildings	406	—	406	436	—	436
Forest Property						
Publicly owned	357	—	357	424	—	424
Privately owned	327	—	327	355	—	355
Type of Exemption Unknown	\$ 480	—	480	\$ 647	—	647

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.

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 2001 assessment roll, the market value standard for equalization rates was January 1, 2001. For the 2002 assessment roll, the market value standard for equalization rates was January 1, 2002. Equalization rates are based on assessments and market values of taxable property only.

2 Exemption first took effect for 2002 roll year.

SOURCE: New York State Office of Real Property Services.

TABLE F-14

**Positions Under County Civil Service Administration
New York State by County — December 31, 2003**

County	Classified Service Employees ¹	County	Classified Service Employees ¹
All Counties	561,986		
New York City (five boroughs)	219,609		
Rest of State	342,377		
Albany	9,296	Ontario ¹²	4,716
Allegany	1,552	Orange	8,798
Broome	7,412	Orleans	2,005
Cattaraugus	3,515	Oswego	2,894
Cayuga	2,175	Otsego	1,970
Chautauqua ²	5,010	Putnam	2,943
Chenango	2,001	Rensselaer	3,513
Clinton ³	3,376	Rockland	12,341
Columbia ⁴	3,322	St. Lawrence	4,280
Cortland ⁵	1,741	Saratoga	3,946
Delaware	3,050	Schenectady ¹³	5,549
Dutchess ⁶	7,240	Schoharie	1,231
Erie	29,297	Schuyler	529
Essex	2,035	Seneca	1,186
Franklin	1,833	Steuben	2,898
Fulton ⁷	1,590	Suffolk	42,084
Genesee ⁸	2,580	Sullivan	3,839
Greene	1,430	Tioga	1,621
Hamilton	429	Tompkins	2,071
Herkimer ⁹	2,824	Ulster	5,172
Jefferson	2,675	Warren	1,948
Lewis	1,661	Washington	2,566
Livingston	2,546	Wayne	3,300
Madison	1,688	Westchester	23,264
Monroe	20,689	Wyoming	2,040
Montgomery	1,610	Yates	1,236
Nassau	46,011		
Niagara ¹⁰	4,250		
Oneida	6,803		
Onondaga ¹¹	14,796		

- 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-15

**Positions Under City and Town Government
Civil Service Administration
New York State Cities and Towns — December 31, 2003**

	Classified Service Employees ¹		Classified Service Employees ¹
Cities ²	44,068		
Albany	2,021	Rensselaer	183
Amsterdam	433	Rochester	3,918
Auburn	614	Rome	750
Binghamton	1,429	Salamanca	240
Buffalo	6,445	Saratoga Springs	1,056
Cohoes	424	Sherrill	316
Corning	633	Tonawanda	338
Fulton	460	Troy	849
Glen Cove	594	Utica	1,169
Glens Falls	490	Watertown	588
Gloversville	541	Watervliet	208
Ithaca	892	White Plains	1,274
Jamestown	947	Yonkers	4,608
Kingston	1,041		
Lackawanna	439		
Lockport	667		
Long Beach	1,019	Towns	2,790
Mechanicville	197		
Middletown	682	Colonie	723
Mount Vernon	1,380	Hempstead	2,067
New Rochelle	1,061	Regional Civil Service Agency	
Newburgh	1,575	Chemung County/City of Elmira	3,380
Niagara Falls	1,386		
Norwich	289		
Ogdensburg	453		
Olean	502		
Oneida	343		
Oneonta	356		
Oswego	742		
Port Jervis	516		

1 Does not include unclassified positions such as elected officials.

2 Does not include 15 cities included on Table F-14.

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

TABLE F-16

**Positions Under Local Government Civil Service Administration
New York State — December 31, 2003**

	All Local Jurisdictions	Counties	Cities	Towns	New York City	Regional Civil Service Agency
All Classes ¹	612,224	342,377	44,068	2,790	219,609	3,380
Competitive	329,120	121,319	21,630	1,049	183,838	1,284
Noncompetitive	189,012	143,708	16,241	1,143	26,436	1,484
Exempt	15,307	11,931	586	139	2,530	121
Labor	78,785	65,419	5,611	459	6,805	491

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 2003*.

TABLE F-17

**Local Government Entities
New York State by County — 2003**

	Type of Local Government (Municipal Corporation)						Type of Local Government (Municipal Corporation)						
	County ¹	City	Town ²	Village ³	School District ⁴	Fire District ⁵	County ¹	City	Town ²	Village ³	School District ⁴	Fire District ⁵	
New York State	57	62	932	554	702	868							
New York City	a	1	X	X	1	X							
Rest of State													
Albany	1	3	10	6	13	20	Onondaga	1	1	19	15	18	20
Allegany	1	—	29	10	12	9	Ontario	1	2	16	8	9	7
Broome	1	1	16	7	13	9	Orange	1	3	20	17	17	38
Cattaraugus	1	2	32	13	13	25	Orleans	1	—	10	4	5	3
Cayuga	1	1	23	9	7	13	Oswego	1	2	22	10	9	6
Chautaugua	1	2	27	15	18	17	Otsego	1	1	24	9	12	18
Chemung	1	1	11	5	3	10	Putnam	1	—	6	3	6	4
Chenango	1	1	21	8	8	10	Rensselaer	1	2	14	6	12	26
Clinton	1	1	14	4	8	15	Rockland	1	—	5	19	9	21
Columbia	1	1	18	4	7	17	St. Lawrence	1	1	32	13	17	15
Cortland	1	1	15	3	5	10	Saratoga	1	2	19	9	12	20
Delaware	1	—	19	10	12	26	Schenectady	1	1	5	2	6	17
Dutchess	1	2	20	8	13	25	Schoharie	1	—	16	6	6	9
Erie	1	3	25	15	29	33	Schuyler	1	—	8	4	2	—
Essex	1	—	18	2	11	16	Seneca	1	—	10	5	4	3
Franklin	1	—	19	6	7	2	Steuben	1	2	32	13	14	14
Fulton	1	2	10	3	7	2	Suffolk	1	—	10	31	71	92
Genesee	1	1	13	6	8	6	Sullivan	1	—	15	6	8	33
Greene	1	—	14	5	6	12	Tioga	1	—	9	6	6	9
Hamilton	1	—	9	1	7	5	Tompkins	1	1	9	6	7	5
Herkimer	1	1	19	10	11	6	Ulster	1	1	20	3	10	41
Jefferson	1	1	22	20	11	15	Warren	1	1	11	1	9	6
Lewis	1	—	17	9	5	3	Washington	1	—	17	9	11	1
Livingston	1	—	17	9	8	7	Wayne	1	—	15	9	11	14
Madison	1	1	15	9	10	11	Westchester	1	6	19	23	47	29
Monroe	1	1	20	10	18	25	Wyoming	1	—	16	9	5	4
Montgomery	1	1	10	10	5	2	Yates	1	—	9	3	2	3
Nassau	1	2	3	64	56	39							
Niagara	1	3	12	5	10	2							
Oneida	1	3	26	19	15	18							

NOTE: For information on other local government entities such as special purpose units (e.g., agencies, authorities, independent special districts, etc.), and county and town special districts, please contact the New York State Office of the State Comptroller's Division of Local Government Services and Economic Development (see Appendix).

— 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.

5 Fire Districts may be located in more than one town.

SOURCE: New York State Office of the State Comptroller.

Glossary F

LOCAL GOVERNMENT FISCAL YEARS

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

	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

For further details regarding local governments, see *Financial Data for Government* (formerly Special Report on Municipal Affairs) issued 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-1 and F-2

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.

