



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 3,177 local government units in New York State in 2004, including cities, counties, towns, villages, school districts, and fire districts.
- New York State local governments raised \$115 billion in revenues in 2004, with \$35 billion, or approximately 31 percent, from real property taxes and assessments.
- New York State local government expenditures were over \$122 billion in 2004, up approximately \$41 billion, or 51 percent, since 1994.
- New York State local governments spent \$33 billion on education, approximately 32 percent of their total general purpose expenditures.
- New York State local governments issued over \$12 billion in new bonds in 2004, and ended the year with over \$58 billion in outstanding bonds.
- Over \$2.2 billion in lottery aid was distributed to education in New York State during the 2004-05 fiscal year.
- There were approximately 612 thousand positions under local civil service administration in New York State as of December 31, 2005.

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F-17 Local Government Entities, NYS by County: 2004

Glossary

TABLE F-1
Local Government Finances, Land Area and Population
by Type of Unit
New York State — Local Fiscal Years Ended in 2004
(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	3,177	57	61	1	932	554	701	871
Revenues	\$ 115,037.6	\$ 16,962.7	\$ 3,419.3	\$ 60,239.4	\$ 5,396.3	\$ 2,009.4	\$ 26,518.1	\$ 492.4
Real Property Taxes and Assessments	25,496.9	4,229.7	916.0	11,889.0	2,716.4	905.5	14,387.2	453.1
Nonproperty Taxes	21,836.9	4,638.8	697.4	15,493.6	603.8	148.5	254.8	X
State Aid	23,685.1	2,750.8	598.9	10,198.9	640.1	138.6	9,357.8	X
Federal Aid	11,733.3	2,017.1	271.4	7,785.5	171.7	79.6	1,408.0	X
Other Revenues	22,285.4	3,326.4	935.5	14,872.4	1,264.3	737.2	1,110.4	39.2
Debt Issued								
Bonds	\$ 12,461.9	\$ 1,961.0	\$ 507.8	\$ 6,461.3	\$ 784.9	\$ 253.7	\$ 2,561.0	\$ 36.5
Notes	5,932.1	540.4	432.7	1,500.0	340.4	144.5	3,034.4	21.2
Expenditures	\$ 122,810.1	\$ 18,427.7	\$ 3,664.7	\$ 63,493.5	\$ 5,994.2	\$ 2,200.1	\$ 28,501.9	\$ 528.0
Current Operations	102,937.2	16,319.8	2,930.1	52,753.9	4,494.2	1,667.9	24,452.8	318.5
Equipment and Capital Outlay	11,491.0	1,152.9	447.8	5,770.0a	966.8	358.8	2,625.0	169.7
Debt Service								
Principal	4,221.7	603.6	188.3	2,047.6	388.1	120.7	843.6	29.8
Interest	4,160.3	351.4	98.4	2,922.0	145.1	52.8	580.6	10.0
Outstanding Debt	\$ 62,653.6	\$ 7,829.7	\$ 3,273.5	\$ 31,378.4	\$ 4,082.5	\$ 1,580.9	\$ 14,914.1	\$ 232.6
Bonds (Gross)	57,996.2	7,042.2	2,633.2	31,378.4	3,431.8	1,290.6	12,583.2	206.7
Notes	4,657.6	787.6	640.3	—	650.7	290.3	2,331.0	25.9
Valuation of Taxable Real Estate								
Assessed Value (Municipal Purposes)	\$ 382,947.2	\$ 283,345.5	\$ 42,972.5	\$ 99,601.7	\$ 244,266.7	\$ 33,048.4	X	X
Assessed Value (School Purposes)	392,623.8	X	X	99,854.1	X	X	\$ 292,769.7	X
Full Value (Municipal Purposes)	1,290,989.4	863,697.8	90,684.8	427,291.6	775,483.5	171,563.5	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.

— Represents zero.

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, the Educational Construction Fund, 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 1994-2004**

	1994	1999(r)	2000(r)	2001(r)	2002(r)	2003(r)	2004
Population ¹	17,990,778	17,990,778	18,976,457	18,976,457	18,976,457	18,976,457	18,976,457
	--- (millions) ---						
Revenues	\$ 76,010.9	\$ 89,561.1	\$ 93,940.3	\$ 99,890.9	\$ 102,422.5	\$ 108,044.0	\$ 115,037.6
Real Property Taxes and Assessments	23,423.6	25,566.9	26,390.4	27,548.1	29,346.5	32,288.1	35,496.9
Nonproperty Taxes	13,757.8	17,852.0	19,047.8	19,983.1	18,244.1	18,963.8	21,836.9
State Aid	15,634.8	19,018.2	19,900.8	21,388.8	22,322.4	22,870.4	23,685.1
Federal Aid	6,590.4	8,478.8	8,832.4	9,880.0	11,771.0	12,392.3	11,733.3
Other Revenues	16,604.2	18,645.4	19,768.8	21,091.1	20,738.5	21,529.5	22,285.4
Debt Issued							
Bonds	\$ 7,077.9	\$ 6,460.4	\$ 3,543.2	\$ 5,804.6	\$ 8,744.4	\$ 11,361.0	\$ 12,461.9
Notes	5,325.8	4,708.0	5,055.8	5,298.8	6,811.7	7,140.2	5,932.1
Expenditures	\$ 81,426.4	\$ 94,961.3	\$ 99,320.6	108,303.7	\$ 114,271.0	\$ 118,540.5	\$ 122,810.1
Current Operations	69,420.8	78,922.6	82,703.0	89,312.9	93,992.3	98,582.5	102,937.2
Capital Outlay	5,965.6	9,030.2	9,073.6	10,773.4	12,163.7	11,853.8	11,491.0
Debt Service							
Principal	2,714.0	3,341.3	3,714.8	4,056.8	3,992.8	4,068.8	4,221.7
Interest	3,326.2	3,667.0	3,829.2	4,160.6	4,122.0	4,035.5	4,160.3
Outstanding Debt	\$ 39,523.4	\$ 49,323.9	\$ 49,983.3	\$ 51,336.4	\$ 54,929.5	\$ 59,556.1	\$ 62,653.6
Bonds	37,003.3	45,904.2	45,978.3	47,057.0	50,184.3	53,583.7	57,996.2
Notes	2,520.1	3,419.7	4,005.0	4,279.4	4,745.2	5,972.4	4,657.6
Taxable Valuation of Real Property:							
Assessed Value (Municipal Purposes)	\$ 255,245.0	\$ 320,498.1	\$ 325,093.7	\$ 339,357.2	\$ 351,755.5	\$ 369,994.2	\$ 382,947.2
Assessed Value (School Purposes)	259,331.2	325,166.5	332,375.4	346,760.6	359,216.2	379,879.3	392,623.8
Full Value (Municipal Purposes)	822,460.2	839,296.9	899,029.1	963,565.0	1,052,952.9	1,182,342.5	1,290,989.4

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

Above figures are aggregates for 3,177 local governments (2004 count), 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 1994 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 2004
(thousands)

County	Total	Counties	Cities	Towns	Villages	School Districts ¹	Fire Districts ²
Statewide Total (excluding NYC)	\$ 54,643,208	\$ 16,864,621	\$ 3,372,357	\$ 5,391,398	\$ 2,004,538	\$ 26,518,113	\$ 492,181
Albany	1,351,344	431,498	175,151	149,488	22,707	563,479	9,021
Allegany	231,182	70,602	X	22,999	14,381	123,052	148
Broome	879,794	301,202	66,568	66,255	41,819	402,574	1,376
Cattaraugus	421,164	139,101	29,845	22,243	12,302	215,158	2,516
Cayuga	316,969	106,077	41,818	20,747	6,540	139,803	1,984
Chautauqua	671,441	206,111	90,516	34,881	29,522	308,691	1,721
Chemung	390,469	157,083	39,212	19,944	7,860	165,080	1,291
Chenango	237,784	69,897	9,708	15,155	10,334	131,970	719
Clinton	380,358	113,522	44,002	27,302	14,157	178,693	2,683
Columbia	178,653	a	8,004	26,646	5,026	136,866	2,112
Cortland	206,113	74,442	18,916	14,901	4,114	92,360	1,380
Delaware	264,569	90,720	X	42,307	18,878	110,120	2,543
Dutchess	1,192,355	352,165	70,969	131,170	17,135	596,033	24,883
Erie	3,745,320	977,053	418,054	443,957	69,986	1,818,844	17,426
Essex	221,227	75,625	X	45,566	22,442	75,023	2,572
Franklin	238,818	75,623	X	20,806	21,015	121,251	123
Fulton	240,240	84,299	28,826	11,508	2,262	113,205	140
Genesee	293,951	94,662	31,944	19,500	8,796	138,231	819
Greene	232,262	75,791	X	33,574	18,072	103,264	1,561
Hamilton	43,967	11,767	X	14,135	1,021	16,602	442
Herkimer	277,280	73,388	11,474	22,795	26,860	142,183	580
Jefferson	477,289	138,440	44,387	45,033	22,085	225,116	2,229
Lewis	153,715	74,479	X	11,121	5,659	62,247	210
Livingston	286,308	110,646	X	26,531	16,839	130,966	1,328
Madison	276,364	80,380	14,505	15,740	18,140	146,817	782
Monroe	3,358,194	1,009,790	381,496	230,239	49,745	1,651,087	35,837
Montgomery	224,134	78,097	21,631	10,358	11,595	102,296	157
Nassau	7,964,957	2,712,583	99,122	771,930	521,088	3,770,504	89,731
Niagara	954,415	280,652	142,052	63,232	6,384	461,963	132
Oneida	919,021	279,043	107,208	51,504	20,979	458,003	2,283
Onondaga	2,106,398	713,245	225,295	125,403	57,563	977,092	7,801
Ontario	477,711	140,558	33,568	50,445	10,242	241,471	1,427
Orange	1,733,912	487,771	85,790	175,012	66,100	901,810	17,428
Orleans	183,993	55,419	X	14,466	16,448	97,350	311
Oswego	572,128	172,488	55,853	31,081	8,001	303,627	1,079
Otsego	251,170	83,210	17,303	19,538	6,594	122,567	1,958
Putnam	470,917	110,440	X	78,897	7,513	271,699	2,369
Rensselaer	663,534	212,899	74,319	47,258	6,291	317,484	5,284
Rockland	1,612,755	509,216	X	250,844	84,301	756,051	12,345
St. Lawrence	495,992	133,386	14,904	86,744	27,051	232,771	1,136
Saratoga	779,299	184,870	42,211	84,141	15,506	445,785	6,786
Schenectady	660,738	213,675	99,235	48,999	6,887	285,840	6,103
Schoharie	146,921	46,604	X	12,567	7,476	79,407	866
Schuyler	76,428	27,624	X	8,565	7,566	32,675	X
Seneca	145,146	49,376	X	12,442	16,535	66,157	636
Steuben	468,403	139,592	26,664	37,126	21,404	241,919	1,698
Suffolk	8,166,843	2,486,699	X	1,172,263	133,886	4,229,223	144,771
Sullivan	427,301	164,539	X	52,555	17,394	188,063	4,750
Tioga	199,830	65,084	X	16,352	8,039	108,653	1,703
Tompkins	346,016	123,268	b	31,704	13,577	176,002	1,465
Ulster	836,417	263,374	40,398	87,909	13,423	423,261	8,053
Warren	323,805	107,141	21,882	44,381	3,574	145,302	1,524
Washington	264,370	98,211	X	16,921	14,686	134,382	169
Wayne	423,540	121,402	X	37,954	22,658	239,845	1,682
Westchester	5,893,864	1,685,942	739,528	390,895	336,859	2,689,110	51,530
Wyoming	192,363	87,886	X	13,725	17,831	72,721	200
Yates	93,758	35,967	X	11,647	9,391	36,368	385

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.

b City of Ithaca financial data are not included since the City 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.

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 2004
(thousands)

County	Total	Counties	Cities	Towns	Villages	School Districts ¹	Fire Districts ²
Statewide Totals (excluding NYC)	\$ 50,041,722	\$ 16,222,860	\$ 2,892,671	\$ 4,490,075	\$ 1,664,908	\$ 24,452,754	\$ 318,454
Albany	1,251,966	423,185	152,450	131,732	17,173	522,549	4,877
Allegany	198,302	68,588	X	17,357	10,889	101,439	30
Broome	815,106	294,934	51,700	56,499	36,324	374,966	684
Cattaraugus	386,644	140,009	23,896	18,816	10,042	192,999	882
Cayuga	278,143	97,972	32,378	15,423	5,167	126,362	842
Chautauqua	610,794	203,574	82,308	28,653	23,177	272,365	718
Chemung	347,680	141,772	31,338	17,046	7,055	149,646	823
Chenango	205,431	63,404	6,916	11,879	8,289	114,530	413
Clinton	331,817	102,628	36,439	22,886	8,667	160,093	1,103
Columbia	158,952	a	7,956	21,291	3,390	125,235	1,080
Cortland	182,675	66,934	14,863	11,003	3,548	85,726	601
Delaware	219,378	74,731	X	36,810	10,895	95,865	1,077
Dutchess	1,082,418	333,564	58,945	99,942	14,657	556,364	18,946
Erie	3,581,877	1,096,234	358,920	405,785	59,342	1,651,867	9,729
Essex	179,517	68,218	X	31,138	11,448	67,537	1,176
Franklin	215,634	74,917	X	13,604	15,890	111,155	68
Fulton	222,402	82,656	24,350	10,299	1,519	103,527	51
Genesee	257,943	93,025	18,527	14,491	7,126	124,432	342
Greene	188,972	67,795	X	22,067	6,349	91,919	842
Hamilton	37,857	10,878	X	11,308	689	14,757	226
Herkimer	245,501	71,710	6,533	20,285	22,746	123,970	256
Jefferson	405,230	133,363	31,578	25,750	14,381	199,111	1,048
Lewis	142,497	76,049	X	9,088	3,379	53,835	146
Livingston	243,604	101,889	X	18,517	12,343	110,365	491
Madison	248,951	79,762	10,981	12,981	12,054	132,805	368
Monroe	3,114,509	1,028,309	333,785	189,188	45,723	1,491,712	25,792
Montgomery	198,433	69,090	17,780	8,749	9,645	93,104	65
Nassau	7,496,788	2,615,459	83,437	701,008	460,968	3,575,492	60,424
Niagara	872,545	272,309	130,903	52,185	5,647	411,357	133
Oneida	865,467	282,118	98,999	41,629	15,191	426,338	1,193
Onondaga	1,972,416	699,571	205,973	113,066	49,462	899,324	5,020
Ontario	400,700	118,068	29,260	38,307	7,466	206,996	603
Orange	1,600,917	463,667	74,979	145,172	57,749	850,090	9,260
Orleans	166,299	56,379	X	10,680	12,219	86,869	153
Oswego	510,357	150,083	48,581	25,705	5,880	279,628	480
Otsego	219,479	75,188	13,371	15,548	4,817	109,625	931
Putnam	427,554	106,511	X	62,941	3,143	253,570	1,389
Rensselaer	596,474	204,794	61,175	39,111	4,580	284,236	2,578
Rockland	1,509,783	481,703	X	231,671	71,838	718,091	6,480
St. Lawrence	455,338	132,981	13,297	73,098	23,236	212,155	571
Saratoga	686,165	173,947	39,398	60,892	12,065	396,970	2,894
Schenectady	593,145	211,314	69,518	40,041	6,623	261,621	4,029
Schoharie	133,266	46,027	X	9,914	6,226	70,688	412
Schuyler	65,135	25,769	X	6,019	5,392	27,956	X
Seneca	122,813	44,534	X	10,091	8,941	59,044	202
Steuben	416,003	134,499	20,373	24,638	17,980	217,901	613
Suffolk	7,308,355	2,242,619	X	896,615	111,657	3,960,572	96,892
Sullivan	399,919	165,436	X	46,141	14,469	171,622	2,252
Tioga	173,625	54,692	X	12,548	6,914	98,642	830
Tompkins	307,213	109,768	b	25,296	9,670	161,946	533
Ulster	779,706	269,289	34,349	71,563	9,095	391,227	4,183
Warren	284,903	96,671	18,011	36,044	2,682	130,857	638
Washington	232,029	86,543	X	12,949	9,878	122,568	91
Wayne	378,869	120,485	X	28,549	17,575	211,655	604
Westchester	5,455,122	1,598,179	649,397	356,384	297,441	2,511,733	41,989
Wyoming	175,277	85,947	X	11,521	15,828	61,810	172
Yates	83,828	33,125	X	8,167	8,370	33,935	230

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.

b City of Ithaca financial data are not included since the City 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.

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 1994-2004
(millions)

	1994	1999(a,b,c,r)	2000(r)	2001(r)	2002(r)	2003(r)	2004(d)
All Local Governments ¹	\$ 69,420.8	\$ 78,922.6	\$ 82,703.0	\$ 89,312.9	\$ 93,992.3	\$ 98,582.5	\$ 102,937.2
Culture and Recreation	993.7	1,193.1	1,283.8	1,517.7	1,272.3	1,479.2	1,432.0
Education	20,265.9	25,270.1	27,128.2	29,192.3	30,245.0	31,886.2	33,087.2
Employee Benefits ^{2,3}	8,409.8	9,083.5	8,987.1	10,096.2	11,120.8	12,626.8	14,644.2
General Government	3,498.8	4,017.5	4,236.6	4,531.6	5,264.7	4,778.3	5,213.5
Health ⁴	7,629.0	7,573.7	7,622.5	8,105.0	8,512.3	8,636.7	8,675.2
Highways	1,641.5	1,585.6	1,693.3	1,718.8	1,737.9	1,810.8	1,828.5
Public Safety	6,114.5	8,237.9	8,704.0	9,079.0	9,832.2	9,720.7	9,882.9
Sanitation	1,967.5	2,083.1	2,228.7	2,371.1	2,489.2	2,506.7	2,554.6
Social Services	11,716.5	11,872.3	12,559.5	13,245.7	13,799.7	14,138.5	14,930.9
All Other	7,183.7	8,005.8	8,258.6	9,455.8	9,718.2	10,998.7	10,688.4
New York City⁴	\$ 35,986.7	\$ 40,082.3	\$ 42,168.5	\$ 46,285.6	\$ 48,915.7	\$ 51,182.2	\$ 52,753.9
Culture and Recreation ⁵	411.1	477.0	521.0	699.9	428.9	630.8	558.5
Education ⁶	7,026.3	8,755.6	9,667.4	10,631.5	10,811.2	11,636.3	12,013.7
Employee Benefits ⁷	3,713.2	4,267.1	3,889.1	4,633.8	5,139.7	5,717.6	6,604.0
General Government ⁸	1,338.2	1,517.2	1,665.8	1,747.8	2,514.0b	1,896.8	1,992.8
Health ⁹	5,612.0	5,603.5	5,855.8	6,270.4	6,599.1	6,669.6	6,891.1
Highways ¹⁰	439.3	298.2	365.0	332.2	358.9	348.0	351.6
Public Safety ¹¹	3,382.7	4,726.2	5,026.0	5,205.5	5,757.9	5,545.6	5,479.7
Sanitation ¹²	663.7	704.7	828.9	924.3	983.1	983.7	982.3
Social Services ¹³	7,705.2	7,577.4	7,985.0	8,395.7	8,750.0	8,963.4	9,428.7
All Other ¹⁴	5,695.1	6,155.3	6,364.4	7,444.5	7,572.8	8,790.4	8,451.6
Rest of State¹⁵	\$ 33,434.1	\$ 38,840.3	\$ 40,534.5	\$ 43,027.3	\$ 45,076.6	\$ 47,400.3	\$ 50,183.3
Culture and Recreation	582.6	716.1	762.8	817.8	843.4	848.4	873.5
Education	13,239.6	16,514.5	17,460.8	18,560.8	19,433.8	20,249.9	21,073.5
Employee Benefits	4,696.7	4,816.4	5,098.4	5,462.4	5,981.1	6,909.2	8,040.2
General Government	2,160.6	2,500.3	2,570.8	2,783.8	2,750.7	2,881.5	3,220.7
Health	2,017.0	1,970.2	1,766.7	1,834.6	1,913.2	1,967.1	1,784.1
Highways	1,202.2	1,287.4	1,328.3	1,386.6	1,379.0	1,462.8	1,476.9
Public Safety	2,731.8	3,511.7	3,678.0	3,873.5	4,074.3	4,175.1	4,403.2
Sanitation	1,303.8	1,378.4	1,399.8	1,446.8	1,506.1	1,523.0	1,572.3
Social Services	4,011.3	4,294.9	4,574.5	4,850.0	5,049.7	5,175.1	5,502.2
All Other	1,488.6	1,850.5	1,894.2	2,011.3	2,145.4	2,208.3	2,236.8

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

r Revised.

a Starting in 1998, these trend data no longer reflect 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.

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.

d Starting in 2004, this table no longer reflects the financial transactions of the Erie County Medical Center whose operations were transferred to the Erie County Medical Center Corporation beginning January 1, 2004. For comparison purposes, in 2003, Erie County Medical Center expenditures were \$21.8 million for General Government, \$214.6 for Health, and \$37.8 million for Employee Benefits.

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 Footnotes 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 trend data 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 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 and interest 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
Selected Local Fiscal Years Ended in 1994-2004
(millions)

	1994	1999(r)	2000(r)	2001(r)	2002(r)	2003(r)	2004
All Current Expenditures	\$ 72,746.8	\$ 82,589.9	\$ 86,532.2	\$ 93,473.6	\$ 98,114.4	\$ 102,618.2	\$ 107,097.4
General Purpose	69,420.8	78,922.6	82,703.0	89,312.9	93,992.3	98,582.5	102,937.2
Culture and Recreation	993.7	1,193.1	1,283.8	1,517.7	1,272.3	1,479.2	1,432.0
Education	20,265.9	25,270.1	27,128.2	29,192.3	30,245.0	31,886.2	33,087.2
Employee Benefits ^{1,2}	8,409.8	9,083.5	8,987.5	10,096.2	11,120.8	12,626.8	14,644.2
General Government	3,498.8	4,017.5	4,236.6	4,531.6	5,264.6a	4,778.3	5,213.5
Health ²	7,629.0	7,573.7	7,622.5	8,105.0	8,512.3	8,636.7	8,675.2
Highways	1,641.5	1,585.6	1,693.3	1,718.8	1,737.9	1,810.8	1,828.5
Public Safety	6,114.5	8,237.9	8,704.0	9,079.0	9,832.2	9,720.7	9,882.9
Sanitation	1,967.5	2,083.1	2,228.7	2,371.1	2,489.2	2,506.7	2,554.6
Social Services	11,716.5	11,872.3	12,559.5	13,245.7	13,799.7	14,138.5	14,930.9
All Other	7,183.7	8,005.8	8,258.6	9,455.8	9,718.2	10,998.7	10,688.4
Interest on Debt	3,326.2	3,667.0	3,829.3	4,160.6	4,122.0	4,035.5	4,160.3

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

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

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.

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 (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. Starting in 2004, this table no longer reflects the financial transactions of the Erie County Medical Center whose operation was transferred to the Erie County Medical Center Corporation beginning January 1, 2004. For comparison purposes, in 2003 Erie County Medical Center expenditures were \$21.8 million for General Government, \$214.6 million for Health, and \$37.8 million for Employee Benefits.

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 2004
(thousands)**

County	Total	Counties	Cities	Towns	Villages	School Districts ¹	Fire Districts ²
Statewide Totals (excluding NYC)	\$ 5,703,864	\$ 1,149,209	\$ 435,048	\$ 966,694	\$ 358,279	\$ 2,624,970	\$ 169,665
Albany	148,781	26,212	24,582	14,514	4,719	72,566	6,189
Allegany	30,868	6,133	X	4,901	2,625	17,124	86
Broome	82,136	5,882	30,697	10,293	4,089	30,348	827
Cattaraugus	32,376	10,296	9,309	3,539	1,421	6,828	982
Cayuga	41,551	4,344	8,656	5,869	642	21,265	775
Chautauqua	71,573	17,037	7,290	4,646	3,893	37,650	1,057
Chemung	45,749	11,217	7,277	4,275	858	21,295	828
Chenango	41,888	21,755	3,641	2,112	760	13,297	323
Clinton	54,061	20,515	6,614	4,588	5,037	16,519	789
Columbia	13,814	a	3,835	4,952	1,297	2,698	1,032
Cortland	17,573	881	1,949	2,716	759	10,582	686
Delaware	71,511	32,679	X	6,854	7,499	23,019	1,459
Dutchess	123,176	16,446	17,180	33,626	2,864	49,109	3,951
Erie	432,748	142,936	23,776	47,582	11,485	200,444	6,525
Essex	40,234	5,762	X	16,725	9,412	7,203	1,132
Franklin	18,979	3,045	X	5,300	2,051	8,566	16
Fulton	17,017	6,483	2,457	1,587	331	6,158	1
Genesee	41,556	5,117	17,183	5,808	783	11,855	810
Greene	41,915	6,010	X	10,739	12,758	11,112	1,296
Hamilton	5,268	2,631	X	2,076	113	386	61
Herkimer	25,586	6,979	4,672	3,566	3,482	6,771	118
Jefferson	61,469	11,056	8,195	18,045	5,472	17,417	1,283
Lewis	7,856	1,932	X	2,051	746	3,104	23
Livingston	26,502	1,506	X	7,342	5,000	10,793	1,861
Madison	33,008	2,011	1,366	3,616	6,254	19,297	465
Monroe	333,587	41,488	52,224	48,888	7,531	170,364	13,093
Montgomery	24,859	6,214	2,886	1,082	1,711	12,906	60
Nassau	663,954	141,727	13,879	135,362	64,051	275,286	33,650
Niagara	70,124	12,932	15,779	10,920	783	29,697	13
Oneida	95,353	18,638	17,351	13,562	4,159	40,605	1,039
Onondaga	249,411	71,950	17,074	15,850	8,712	132,098	3,727
Ontario	66,761	5,261	6,298	9,996	2,309	42,409	489
Orange	135,108	17,118	6,832	28,488	15,608	58,483	8,578
Orleans	18,580	452	X	4,026	7,041	6,853	208
Oswego	55,860	4,458	5,402	17,304	3,478	24,470	748
Otsego	33,041	4,468	2,662	3,255	2,599	19,296	761
Putnam	47,799	14,605	X	19,984	1,892	10,905	412
Rensselaer	63,442	3,825	6,241	9,030	2,846	38,157	3,343
Rockland	182,187	54,381	X	26,809	10,751	85,699	4,548
St. Lawrence	38,886	2,918	1,676	8,648	2,712	22,208	725
Saratoga	88,933	8,509	7,105	14,310	2,686	52,191	4,132
Schenectady	46,496	8,076	9,654	9,086	116	15,809	3,755
Schoharie	26,311	3,030	X	3,695	2,317	16,277	993
Schuyler	7,320	1,887	X	2,120	934	2,379	X
Seneca	25,986	1,446	X	2,569	14,835	6,513	624
Steuben	42,929	13,136	5,118	7,059	2,582	14,619	414
Suffolk	955,809	127,787	X	242,486	25,245	519,067	41,224
Sullivan	44,859	7,428	X	6,134	2,021	27,364	1,913
Tioga	46,885	10,950	X	4,189	1,021	30,158	567
Tompkins	26,553	7,438	b	4,431	2,122	11,457	1,105
Ulster	80,585	31,786	3,847	15,152	2,958	25,263	1,580
Warren	65,063	22,318	2,937	10,462	878	25,642	2,825
Washington	27,796	4,792	X	3,857	6,749	12,389	8
Wayne	33,318	6,872	X	11,163	4,656	9,003	1,625
Westchester	553,561	122,002	79,405	44,325	54,944	248,038	4,846
Wyoming	11,242	846	X	1,742	1,736	6,849	70
Yates	14,073	1,608	X	3,391	1,946	7,112	17

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.

b City of Ithaca financial data are not included since the City 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.

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 1960-2004
(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	8,207
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	45,978	1,862	14,206
2001r	5,805	47,057	2,976	16,336
2002r	8,744	50,184	3,198	17,584
2003r	11,361	53,584	5,025	19,580
2004	12,462	57,996	2,874	21,495
--- 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	4,754
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	782	8,714
2004	6,461	31,378	313	8,912

(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 1960-2004
(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	19,086	1,678	7,028
2001r	3,426	20,221	2,047	8,306
2002r	4,776	21,719	3,198	9,590
2003r	6,487	23,905	4,243	10,866
2004	6,001	26,618	2,561	12,583

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-9
Lottery Aid to Education¹
New York State by County — Fiscal Years 1999-2000 — 2004-05

County	Lottery Aid Distribution					
	1999-2000	2000-01	2001-02	2002-03	2003-04	2004-05
New York State	\$ 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	\$ 2,219,337,997.19
New York City ²	532,417,231.56	557,301,354.06	602,697,842.31	717,800,916.61	703,138,329.29	831,485,667.30
Rest of State	812,562,727.31	835,678,643.08	922,582,154.84	1,125,265,080.37	1,131,983,667.76	1,387,852,329.89
Albany	14,344,399.50	16,193,644.82	18,502,353.08	24,044,758.13	25,011,237.04	31,985,974.92
Allegany	6,326,781.95	6,183,421.04	6,657,291.65	7,884,502.55	7,665,575.31	9,448,519.91
Broome	19,596,574.42	21,018,710.74	22,815,819.92	27,771,009.88	27,996,443.09	34,647,003.17
Cattaraugus	12,249,021.55	11,888,238.39	12,721,926.74	14,756,934.29	14,663,417.03	17,609,296.55
Cayuga	8,300,134.21	8,312,226.82	8,635,240.81	10,358,058.09	10,337,443.64	12,429,772.15
Chautauqua	16,840,697.18	16,387,211.82	17,678,385.20	20,865,160.83	20,428,182.85	25,264,101.77
Chemung	9,907,773.15	9,726,888.88	10,499,831.11	12,318,821.56	11,981,436.65	14,394,783.48
Chenango	7,431,396.56	7,567,078.74	8,229,627.70	9,606,313.37	9,475,310.19	11,407,115.29
Clinton	8,810,685.91	8,599,963.38	9,279,852.17	11,326,672.93	11,359,386.82	13,720,575.54
Columbia	3,833,269.37	3,989,862.10	4,221,216.54	5,225,761.09	5,129,492.63	6,525,555.42
Cortland	5,558,393.82	5,450,324.22	5,869,511.91	7,103,086.94	7,180,462.38	8,673,916.73
Delaware	3,874,447.09	3,817,651.00	4,147,576.72	5,016,147.69	4,873,498.66	5,858,933.07
Dutchess	17,710,204.39	18,730,745.87	21,598,491.26	27,098,813.72	27,499,506.96	33,412,889.46
Erie	76,293,592.37	78,638,221.52	86,973,660.87	108,395,387.91	111,167,787.31	138,395,616.90
Essex	1,529,446.99	1,491,039.27	1,735,121.46	2,130,746.44	2,057,719.85	2,542,485.13
Franklin	5,625,769.19	5,541,132.78	6,219,583.92	7,363,317.59	7,384,320.92	9,160,317.69
Fulton	6,394,183.63	6,525,548.46	7,099,645.69	8,430,374.87	8,483,599.77	10,263,510.47
Genesee	7,551,392.64	7,537,918.95	8,102,387.38	9,612,984.86	9,523,604.24	11,713,648.74
Greene	2,933,085.80	3,087,573.84	3,443,777.24	4,292,685.42	4,389,477.99	5,668,404.15
Hamilton	10,845.00	10,335.00	10,590.00	10,710.00	9,720.00	9,705.00
Herkimer	7,986,258.41	7,953,325.13	8,591,422.68	10,194,064.36	10,113,280.75	11,653,958.44
Jefferson	12,745,104.76	12,673,833.02	13,930,314.70	16,553,791.45	15,904,145.17	19,233,733.77
Lewis	3,502,732.28	3,405,071.41	3,704,933.84	4,486,576.85	4,380,686.41	5,192,226.10
Livingston	6,946,204.36	6,783,803.73	7,370,913.22	8,850,406.50	8,719,621.45	10,440,746.69
Madison	8,110,451.47	8,122,174.30	8,825,659.13	10,561,135.21	10,301,914.89	12,553,249.42
Monroe	64,549,296.37	66,983,546.35	74,153,851.94	91,806,440.14	93,143,964.98	116,612,783.30
Montgomery	5,338,399.58	5,547,131.12	6,142,461.48	7,402,090.13	7,295,874.95	8,722,717.52
Nassau	43,931,650.81	45,648,963.89	52,416,334.55	59,075,542.16	58,340,585.45	73,362,175.36
Niagara	21,888,643.39	21,668,315.73	23,395,670.29	29,065,171.18	29,396,621.02	36,273,069.80
Oneida	23,864,794.00	24,932,723.76	27,589,611.85	33,649,713.27	33,395,776.62	40,475,694.29
Onondaga	43,972,813.95	45,917,205.44	50,369,076.39	62,922,860.46	63,328,184.66	78,000,743.80
Ontario	10,210,812.33	10,190,622.99	11,179,126.07	13,732,654.31	13,815,189.43	17,040,120.40
Orange	32,049,400.01	33,804,741.33	37,740,303.21	46,589,083.86	47,754,063.41	58,994,473.42
Orleans	6,050,829.19	6,027,233.79	6,522,287.26	7,831,238.50	7,686,775.45	9,244,634.90
Oswego	14,540,403.38	14,721,412.45	16,068,714.79	20,220,187.24	21,927,131.22	23,243,415.92
Otsego	6,078,059.08	6,123,376.44	6,561,849.50	7,733,595.09	7,631,005.21	9,043,073.93
Putnam	4,262,172.95	4,348,165.31	5,123,227.82	6,352,162.37	6,665,474.71	8,214,668.52
Rensselaer	13,260,263.96	13,798,729.43	15,159,380.42	18,806,391.09	18,862,198.50	23,074,648.35
Rockland	9,281,208.09	9,519,731.95	9,626,919.40	11,104,106.08	9,526,512.02	11,320,574.13
St. Lawrence	13,287,596.41	13,002,190.41	13,749,744.09	16,425,306.62	16,133,824.82	18,845,685.19
Saratoga	18,013,724.20	18,170,770.87	19,849,935.70	24,436,308.85	24,812,222.78	30,338,190.97
Schenectady	10,862,585.10	11,709,573.17	13,007,849.15	16,288,459.58	17,200,525.09	21,200,131.52
Schoharie	3,196,322.58	3,359,782.24	3,667,368.99	4,374,708.45	4,265,294.80	5,276,509.38
Schuyler	1,804,696.80	1,793,910.38	1,918,166.77	2,162,519.72	2,074,139.75	2,455,442.93
Seneca	3,372,911.69	3,460,411.45	3,733,074.49	4,426,043.12	4,297,182.82	5,338,516.07
Steuben	13,199,729.00	13,057,995.28	14,188,253.74	17,038,615.71	17,055,866.24	20,400,147.96
Suffolk	91,771,419.62	96,072,978.00	108,018,135.40	133,186,024.17	134,653,104.07	164,840,836.45
Sullivan	4,250,995.57	4,460,333.00	4,815,429.60	6,331,448.16	6,543,246.28	8,304,461.40
Tioga	7,097,306.74	7,127,503.92	7,627,520.23	8,967,565.68	8,727,920.08	10,322,152.74
Tompkins	6,520,897.61	6,721,061.59	7,388,855.33	8,924,721.82	8,926,951.39	10,975,168.35
Ulster	11,221,536.46	12,219,818.05	13,640,123.10	17,025,170.05	17,079,636.28	20,779,585.21
Warren	4,584,101.66	4,618,280.52	5,171,046.33	6,171,611.68	6,346,064.64	7,932,815.88
Washington	7,015,611.80	7,088,425.60	7,764,386.62	9,501,341.31	9,500,140.20	11,671,558.46
Wayne	12,219,426.79	12,268,855.93	13,255,736.96	16,072,382.28	15,891,772.14	19,105,689.72
Westchester	24,739,832.04	26,029,754.28	29,784,891.40	36,355,999.67	36,555,094.42	45,673,867.88
Wyoming	4,187,191.73	4,076,735.59	4,384,755.17	5,238,293.37	5,140,559.87	6,096,395.90
Yates	1,525,248.42	1,572,417.59	1,702,931.86	1,989,101.72	1,973,492.46	2,466,340.28

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 — 2005**

County	Total STAR Exemptions	Total Parcels	Exemption Administration Payments ²	Tax Collection and Receipt Payments	Total STAR Payments
New York State	3,162,054	5,334,479	\$ 3,691,404	\$ 768,623.75	\$ 4,460,027.75
New York City	607,347	960,413	951,747	67,228.91	1,018,975.91
Albany	64,384	105,325	66,284	16,861.09	83,145.09
Allegany	12,293	31,816	14,943	5,111.78	20,054.78
Broome	48,262	83,504	52,512	13,582.55	66,094.55
Cattaraugus	20,997	47,782	23,697	7,835.37	31,532.37
Cayuga	20,039	37,568	21,989	5,846.52	27,835.52
Chautauqua	34,270	88,749	38,870	14,273.23	53,143.23
Chemung	21,791	37,899	23,641	5,927.73	29,568.73
Chenango	13,194	29,961	16,394	4,835.69	21,229.69
Clinton	18,853	35,941	21,703	5,913.42	27,616.42
Columbia	14,782	33,758	17,382	5,344.65	22,726.65
Cortland	10,929	21,038	11,779	3,380.15	15,159.15
Delaware	12,259	41,427	14,759	6,548.70	21,307.70
Dutchess	61,202	103,178	66,902	16,593.88	83,495.88
Erie	223,157	348,963	227,257	56,050.10	283,307.10
Essex	10,398	36,602	11,148	5,686.98	16,834.98
Franklin	11,362	29,893	12,362	4,906.26	17,268.26
Fulton	14,413	32,732	16,663	5,235.13	21,898.13
Genesee	15,507	26,880	16,907	4,304.27	21,211.27
Greene	11,577	36,302	12,577	5,817.00	18,394.00
Hamilton	1,835	12,909	2,235	2,047.79	4,282.79
Herkimer	16,591	39,844	18,641	6,589.71	25,230.71
Jefferson	21,380	53,410	24,180	8,553.41	32,733.41
Lewis	7,388	22,199	8,288	3,499.10	11,787.10
Livingston	15,378	27,309	17,578	4,321.84	21,899.84
Madison	17,499	34,763	18,749	5,597.91	24,346.91
Monroe	178,263	249,523	179,263	40,101.98	219,364.98
Montgomery	12,311	23,848	13,711	3,806.48	17,517.48
Nassau	307,884	407,666	330,284	65,226.56	395,510.56
Niagara	54,887	89,504	56,887	14,348.28	71,235.28
Oneida	56,182	100,075	61,732	16,075.17	77,807.17
Onondaga	113,718	172,166	115,068	27,764.47	142,832.47
Ontario	25,714	45,622	28,964	7,384.43	36,348.43
Orange	73,892	127,321	80,042	20,712.42	100,754.42
Orleans	10,407	19,422	11,357	3,118.93	14,475.93
Oswego	30,055	57,284	35,155	9,212.43	44,367.43
Otsego	15,194	37,009	18,144	5,886.13	24,030.13
Putnam	25,232	41,503	26,732	6,634.24	33,366.24
Rensselaer	36,324	61,480	38,574	9,872.61	48,446.61
Rockland	60,713	83,233	62,913	13,367.28	76,280.28
St. Lawrence	27,634	61,992	30,134	9,848.65	39,982.65
Saratoga	52,099	87,759	58,649	13,967.02	72,616.02
Schenectady	36,959	55,862	37,209	8,996.43	46,205.43
Schoharie	8,251	21,607	9,201	3,515.64	12,716.64
Schuyler	5,292	11,876	6,092	1,787.64	7,879.64
Seneca	8,643	16,801	10,693	2,661.81	13,354.81
Steuben	26,028	53,015	31,178	8,610.61	39,788.61
Suffolk	338,781	549,102	341,731	87,856.32	429,587.32
Sullivan	15,947	62,114	18,197	9,922.53	28,119.53
Tioga	13,672	24,450	16,072	3,936.92	20,008.92
Tompkins	18,646	31,770	21,396	5,183.53	26,579.53
Ulster	40,896	82,481	45,446	13,091.39	58,537.39
Warren	16,655	43,440	18,505	7,041.28	25,546.28
Washington	15,503	32,803	16,903	5,240.46	22,143.46
Wayne	24,697	41,147	27,897	6,708.42	34,605.42
Westchester	167,081	245,217	195,331	39,139.73	234,470.73
Wyoming	10,822	22,266	11,672	3,407.39	15,079.39
Yates	6,585	14,956	7,085	2,303.54	9,388.54

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); \$0.09 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; \$0.07 per parcel for tax collection and receipt payments if municipality bills for school taxes; otherwise, \$0.035 per parcel.

*To school districts: \$0.035 per parcel for tax collection and receipt payments, but only if district bills for its own taxes.

*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 — 2004

County	Assessed Valuation of Taxable Real Property	2004 State Equalization Rate ¹	Full Valuation of Taxable Real Property ²
New York State	\$ 465,433,807,753	30.61%	\$ 1,520,626,289,882
Special Assessing Units ³	117,774,445,814	15.63	753,585,031,699
New York City ⁴	116,122,662,278	21.07	551,175,031,699
Bronx	7,717,896,923	20.62	37,425,877,808
Kings	15,992,149,364	12.45	128,418,849,580
New York	70,130,257,963	37.74	185,809,012,463
Queens	18,331,222,643	11.91	153,945,036,797
Richmond	3,951,135,385	8.67	45,576,255,051
Nassau	1,651,783,536	0.82	202,410,000,000
Rest of State	347,659,361,939	45.32	767,041,258,183
Albany	15,234,051,753	83.32	18,282,873,296
Allegany	1,420,250,917	96.61	1,470,133,043
Broome	3,624,116,170	52.35	6,922,318,159
Cattaraugus	2,104,579,237	69.87	3,012,054,725
Cayuga	2,883,365,444	92.62	3,113,164,523
Chautauqua	4,511,234,105	83.38	5,410,293,979
Chemung	2,867,677,337	93.41	3,069,961,986
Chenango	1,348,376,715	80.74	1,670,040,436
Clinton	3,378,399,564	98.94	3,414,653,202
Columbia	4,710,324,419	89.86	5,241,918,552
Cortland	1,516,051,484	94.63	1,602,053,553
Delaware	1,799,453,648	50.60	3,556,058,375
Dutchess	12,661,970,800	49.92	25,363,765,504
Erie	29,371,667,097	78.34	37,492,677,618
Essex	3,744,684,132	100.00	3,744,684,132
Franklin	1,924,727,108	84.54	2,276,617,626
Fulton	1,944,022,943	92.92	2,092,142,098
Genesee	2,187,571,139	97.98	2,232,689,043
Greene	3,339,965,327	95.72	3,489,127,039
Hamilton	1,769,833,429	98.66	1,793,912,732
Herkimer	2,130,447,543	72.99	2,918,809,912
Jefferson	3,578,825,434	90.37	3,960,380,282
Lewis	1,057,615,616	88.15	1,199,836,058
Livingston	2,513,091,839	92.91	2,704,872,502
Madison	2,797,434,765	97.50	2,869,293,756
Monroe	32,663,321,338	98.14	33,281,822,318
Montgomery	1,047,415,055	70.58	1,483,937,373
Niagara	7,989,650,622	97.83	8,166,937,350
Oneida	6,644,784,869	88.20	7,533,868,602
Onondaga	16,075,530,417	80.21	20,040,636,559
Ontario	5,693,484,832	96.94	5,873,162,838
Orange	11,182,347,828	38.70	28,892,349,454
Orleans	1,372,330,124	100.00	1,372,330,124
Oswego	3,637,866,956	88.37	4,116,609,579
Otsego	2,297,973,319	82.40	2,788,806,655
Putnam	10,486,507,315	81.24	12,907,410,805
Rensselaer	2,615,185,059	38.92	6,719,874,433
Rockland	10,499,329,634	30.58	34,331,257,411
St. Lawrence	3,226,712,336	82.86	3,894,092,227
Saratoga	12,221,212,708	88.02	13,885,214,183
Schenectady	4,230,131,705	60.95	6,940,281,182
Schoharie	1,303,627,590	86.47	1,507,625,390
Schuyler	708,166,690	89.66	789,837,321
Seneca	1,331,118,377	99.23	1,341,466,251
Steuben	3,057,268,083	79.97	3,822,965,653
Suffolk	43,615,192,352	19.31	225,845,285,682
Sullivan	4,546,795,288	80.52	5,646,448,459
Tioga	1,150,471,263	62.44	1,842,437,462
Tompkins	4,752,337,709	100.00	4,752,337,709
Ulster	9,472,070,509	65.83	14,387,638,113
Warren	5,799,658,044	88.17	6,577,690,187
Washington	2,371,823,228	83.03	2,856,694,352
Wayne	4,091,145,630	99.66	4,105,100,512
Westchester	16,006,460,954	10.73	149,143,176,762
Wyoming	1,600,771,265	95.60	1,674,454,074
Yates	1,548,932,875	95.90	1,615,177,032

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

1 For 2004 assessment rolls, the market value standard for equalization rates was January 1, 2004. 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 2003
(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	\$ 583,086,348	33.4%	\$ 277,875,694	\$ 84,902,459	\$ 2,885,367	\$ 216,526,750	\$ 896,078
New York City	206,193,881	32.7	126,652,486	31,453,961	1,357,727	46,729,707	—
Rest of State	376,892,467	33.8	151,223,208	53,448,498	1,527,640	169,797,043	896,078
Albany	10,037,951	41.0	5,140,260	1,565,044	12,707	3,314,280	5,660
Allegany	1,112,470	52.8	414,406	225,516	28,640	442,212	1,696
Broome	4,335,877	47.5	1,493,803	582,827	4,880	2,080,387	173,980
Cattaraugus	2,256,756	52.2	1,129,571	249,528	38,409	839,062	186
Cayuga	1,494,232	42.2	433,902	143,475	4,299	912,484	72
Chautauqua	3,083,445	43.6	1,156,820	524,977	17,036	1,355,370	29,242
Chemung	1,643,415	43.1	513,358	217,123	2,263	909,517	1,154
Chenango	819,120	43.9	167,680	63,007	48,739	517,396	22,298
Clinton	2,095,219	45.9	1,134,849	160,639	30,487	763,323	5,921
Columbia	1,524,517	28.7	357,648	280,225	4,348	880,726	1,570
Cortland	839,066	43.4	317,032	70,229	16,896	432,835	2,074
Delaware	1,184,866	29.3	429,473	136,487	19,875	562,022	37,009
Dutchess	9,247,821	31.9	3,109,821	2,020,242	86,842	4,026,336	4,580
Erie	19,606,063	41.9	7,543,959	2,127,673	21,066	9,912,812	553
Essex	1,338,293	31.0	655,362	187,810	504	493,539	1,078
Franklin	1,059,540	38.0	430,319	181,119	6,987	441,089	26
Fulton	961,342	41.5	264,042	97,654	1,152	598,491	3
Genesee	1,129,397	43.0	349,110	82,223	5,965	689,207	2,892
Greene	1,543,963	34.8	880,468	118,515	6,463	532,225	6,292
Hamilton	211,556	11.6	60,697	42,504	10	108,024	321
Herkimer	1,303,905	39.7	417,725	206,924	5,394	632,360	41,502
Jefferson	2,044,405	49.4	1,827,920	193,879	5,111	16,630	865
Lewis	602,430	42.4	224,432	30,985	31,319	315,694	—
Livingston	1,207,416	39.7	376,653	68,357	9,433	752,352	621
Madison	1,430,234	40.7	405,436	254,675	17,406	752,708	9
Monroe	14,313,928	36.4	4,511,363	2,524,578	1,243	7,275,766	978
Montgomery	1,001,150	49.4	261,173	189,984	5,633	544,287	73
Nassau	65,045,261	29.6	23,176,162	7,757,859	—	34,097,336	13,904
Niagara	5,868,551	50.5	3,000,113	351,346	4,105	2,512,346	641
Oneida	5,642,846	52.6	2,166,492	915,538	35,289	2,523,837	1,690
Onondaga	10,050,479	40.8	3,694,867	1,544,801	3,471	4,796,818	10,522
Ontario	2,490,258	36.0	1,042,550	335,419	15	1,111,642	632
Orange	9,387,596	30.7	3,368,712	1,431,851	111,866	4,416,401	58,766
Orleans	656,759	41.6	171,851	50,177	364	431,830	2,537
Oswego	4,317,862	60.7	2,788,712	137,843	25,946	1,365,088	273
Otsego	1,410,360	40.9	408,146	321,146	1,450	677,048	2,570
Putnam	2,967,751	22.6	419,278	731,027	8,674	1,808,525	247
Rensselaer	3,925,443	44.8	1,141,682	1,068,757	45,818	1,668,620	566
Rockland	9,849,101	26.6	2,105,056	2,306,737	1,480	5,404,650	31,178
St. Lawrence	3,995,920	58.6	2,329,043	498,070	26,311	1,116,245	26,251
Saratoga	4,895,329	32.5	1,841,832	756,453	17,673	2,277,636	1,735
Schenectady	3,081,718	39.3	948,175	449,967	10,390	1,673,150	36
Schoharie	725,663	39.3	283,345	52,917	29,532	359,805	64
Schuyler	327,295	37.1	78,896	22,368	13,148	212,816	67
Seneca	1,262,790	56.9	783,509	55,249	1,274	421,682	1,076
Steuben	2,011,758	42.6	566,152	181,924	10,821	1,090,876	161,985
Suffolk	74,950,105	30.1	37,252,667	4,764,543	592,757	32,336,532	3,606
Sullivan	1,743,297	28.4	607,868	329,623	2,114	803,149	543
Tioga	1,016,327	43.8	353,392	88,252	4,402	570,151	130
Tompkins	4,179,548	54.2	680,379	2,682,403	21,177	795,564	25
Ulster	4,015,495	27.8	1,015,039	771,677	22,117	2,185,201	21,461
Warren	1,416,233	21.9	438,578	249,596	9,404	717,271	1,384
Washington	1,098,363	35.2	290,688	95,404	3,311	708,316	644
Wayne	1,566,697	35.6	446,507	98,906	—	1,018,553	2,731
Westchester	59,324,694	33.5	25,562,145	12,611,665	89,337	20,853,182	208,365
Wyoming	790,636	40.5	145,740	142,331	1,775	500,790	—
Yates	566,943	32.8	108,349	98,449	507	357,849	1,789

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 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.

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 — 2002 and 2003
(millions)**

Property Group/Owner Subgroup	2002 Value ¹			2003 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	\$ 93,762	\$ 8,725	\$ 85,037	\$ 100,386	\$ 9,473	\$ 90,913
Enhanced	37,944	3,334	34,610	39,403	3,388	36,015
Veterans	26,284	3,522	22,762	27,175	3,431	23,744
Senior citizens	11,537	3,295	8,242	13,362	3,904	9,458
Clergy	102	21	81	132	23	109
One and two family dwellings in New York City	2,441	2,441	—	3,048	3,048	—
Home Improvements	196	—	196	192	—	192
Held in trust by clergy	7	—	7	7	—	7
Energy conservation improvements	56	—	56	55	—	55
Physically disabled	278	53	225	606	92	514
Volunteer Firefighters/Ambulance Workers	3	—	3	43	—	43
First-time Homebuyers of Newly Constructed Homes	3	—	3	7	—	7
Other residential improvements ²	5	—	5	7	—	7
Property of New York State and Agencies						
General, including public authorities, public benefit corporations and retirement systems	\$ 53,210	\$ 14,645	\$ 38,565	\$ 58,600	\$ 15,134	\$ 43,466
Property of Municipal Governments and Agencies, School Districts, BOCES and Special Districts						
County	\$ 15,549	—	\$ 15,549	\$ 19,847	—	\$ 19,847
City	69,600	\$ 62,258	7,342	70,621	\$ 62,517	8,104
Town	7,339	—	7,339	11,231	—	11,231
Village	3,386	—	3,386	4,200	—	4,200
School Districts/BOCES	24,829	—	24,829	31,404	—	31,404
Local public authority or agency	5,585	3,861	1,724	5,598	3,925	1,673
Special district	978	—	978	1,271	—	1,271
Energy conservation improvement	111	—	111	66	—	66
Property of United States or Foreign Governments and Agencies, International or Interstate Agencies and Indian Tribes						
United States	\$ 14,693	\$ 4,947	\$ 9,746	\$ 15,522	\$ 4,974	\$ 10,548
Port Authority of New York and New Jersey	13,212	13,212	—	14,837	14,837	—
Indian reservations	234	—	234	276	—	276
Foreign governments	688	592	96	718	608	110
United Nations	643	643	—	629	629	—
Property of Private Community Service Organizations, Social Organizations and Professional Societies						
Cemeteries	\$ 1,934	\$ 974	\$ 960	\$ 2,089	\$ 989	\$ 1,100
Religious	19,685	8,317	11,368	20,774	8,625	12,149
Educational	19,100	7,350	11,750	20,680	7,550	13,130
Charitable	4,130	2,033	2,097	4,395	2,106	2,289
Hospital	15,398	7,908	7,490	16,085	7,930	8,155
Other community service and professional including mental and moral improvement, libraries, dental and pharmaceutical groups, volunteer fire companies, opera, theatre, etc.	12,752	1,891	10,861	13,554	1,946	11,608
Patriotic or social groups (fraternal, agricultural society, veterans, firemen)	431	57	374	466	58	408

(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 — 2002 and 2003
(millions)**

Property Group/Owner Subgroup	2002 Value ¹			2003 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	\$ 16,486	\$ 2,618	\$ 13,868	\$ 18,095	\$ 2,666	\$ 15,429
NYS Urban Development Corporation	3,270	3,092	178	3,581	3,440	141
Municipal Railroad	11,948	11,138	810	11,911	11,066	845
Port Authority of NY & NJ	26	26	—	27	27	—
Private						
Business investment property outside NYC	2,239	—	2,239	2,247	—	2,247
Business facility certified by Industrial and Commercial Incentive Board or NYC Department of Finance (NYC only)	5,870	5,870	—	6,599	6,599	—
Property in Empire Zones	303	—	303	332	—	332
Railroads	1,863	1,188	675	1,886	1,174	712
Electric Generating Facilities (Nuclear)	1,410	—	1,410	1,625	—	1,625
Other, including pollution control, private fallout shelters, etc.	1,314	470	844	1,202	478	724
Urban Renewal Property, Public Housing and Private Subsidized Multiple Dwellings						
Urban Renewal						
Publicly owned	\$ 2,118	\$ 1,155	\$ 963	\$ 2,097	\$ 968	\$ 1,129
Privately owned	481	368	113	419	365	54
Housing						
Publicly owned	9,450	7,278	2,172	9,852	7,220	2,632
Privately owned	20,129	16,209	3,920	21,048	17,005	4,043
Agricultural Property (private)						
Land	\$ 2,476	—	\$ 2,476	\$ 2,764	—	\$ 2,764
Buildings ²	436	—	436	478	—	478
Forest Property						
Publicly owned	\$ 424	—	\$ 424	\$ 443	—	\$ 443
Privately owned	355	—	355	369	—	369
Type of Exemption Unknown	\$ 647	—	\$ 647	\$ 887	—	\$ 887

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 2002 assessment roll, the market value standard for equalization rates was January 1, 2002. For the 2003 assessment roll, the market value standard for equalization rates was January 1, 2003. Equalization rates are based on assessments and market values of taxable property only.

2 Includes new exemption in this category in 2003.

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, 2005**

County	Classified Service Employees ¹	County	Classified Service Employees ¹
All Counties	564,505		
New York City (five boroughs)	223,824		
Rest of State	340,681		
Albany	7,997	Ontario ¹²	4,884
Allegany	1,688	Orange	9,048
Broome	8,081	Orleans	1,945
Cattaraugus	3,428	Oswego	2,973
Cayuga	2,162	Otsego	2,040
Chautauqua ²	5,263	Putnam	3,191
Chenango	1,960	Rensselaer	3,645
Clinton ³	3,204	Rockland	12,204
Columbia ⁴	2,953	St. Lawrence	4,009
Cortland ⁵	1,753	Saratoga	4,132
Delaware	2,897	Schenectady ¹³	5,632
Dutchess ⁶	7,518	Schoharie	1,174
Erie	26,426	Schuyler	555
Essex	1,764	Seneca ¹⁴	1,151
Franklin	1,798	Steuben	2,862
Fulton ⁷	2,036	Suffolk	42,889
Genesee ⁸	2,656	Sullivan	3,589
Greene	1,487	Tioga	1,700
Hamilton	421	Tompkins	2,120
Herkimer ⁹	2,829	Ulster	5,446
Jefferson	2,609	Warren	2,030
Lewis	1,648	Washington	2,565
Livingston	2,471	Wayne	3,471
Madison	1,712	Westchester ¹⁵	22,615
Monroe	22,053	Wyoming	1,880
Montgomery	1,637	Yates	1,188
Nassau	46,157		
Niagara ¹⁰	4,199		
Oneida	6,221		
Onondaga ¹¹	14,715		

- 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 cities of Gloversville and 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 cities of Canandaigua and Geneva.
- 13 Includes city of Schenectady.
- 14 Includes city of Hornell.
- 15 Includes cities of Peekskill and Rye.

SOURCE: New York State Department of Civil Service, Municipal Civil Service in New York State, *Summary of Annual Reports for 2005*.

TABLE F-15

**Positions Under City and Town Government
Civil Service Administration
New York State Cities and Towns — December 31, 2005**

	Classified Service Employees ¹		Classified Service Employees ¹
Cities ²	42,070		
Albany	2,090	Rensselaer	160
Amsterdam	421	Rochester	3,811
Auburn	603	Rome	700
Binghamton	1,383	Salamanca	275
Buffalo	6,128	Saratoga Springs	1,154
Cohoes	422	Sherrill	275
Corning	630	Tonawanda	333
Fulton	491	Troy	898
Glen Cove	586	Utica	1,203
Glens Falls	592	Watertown	560
Watervliet	167		
Ithaca	874	White Plains	1,303
Jamestown	978	Yonkers	4,584
Kingston	1,047		
Lackawanna	418		
Lockport	670		
Long Beach	645	Towns	----- 2,743
Mechanicville	209		
		Colonie	767
Middletown	673	Hempstead	1,976
Mount Vernon	1,091		
New Rochelle	1,074	Regional Civil Service Agency	
Newburgh	1,257	Chemung County/City of Elmira	3,157
Niagara Falls	1,382		
Norwich	282		
Ogdensburg	300		
Olean	440		
Oneida	349		
Oneonta	372		
Oswego	676		
Port Jervis	564		

1 Does not include unclassified positions such as elected officials.

2 Does not include 18 cities included on Table F-14.

SOURCE: New York State Department of Civil Service, Municipal Civil Service in New York State, *Summary of Annual Reports for 2005*.

TABLE F-16

**Positions Under Local Government Civil Service Administration
New York State — December 31, 2005**

	All Local Jurisdictions	Counties	Cities	Towns	New York City	Regional Civil Service Agency
All Classes ¹	612,475	340,681	42,070	2,743	223,824	3,157
Competitive	332,001	122,667	20,916	1,109	186,085	1,224
Noncompetitive	188,728	142,297	15,409	1,083	28,608	1,331
Exempt	14,932	11,583	565	146	2,522	116
Labor	76,814	64,134	5,180	405	6,609	486

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 2005*.

TABLE F-17

Local Government Entities New York State by County — 2004

	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	871							
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	26	Schoharie	1	—	16	6	6	9
Erie	1	3	25	15	29	33	Schuyler	1	—	8	4	2	—
Essex	1	—	18	2	11	17	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	34
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	16	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	24	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 the *Annual Report on Local Governments* and “Financial Data for Local Governments” (data formerly included in the *Special Report on Municipal Affairs*) on the Office of the State Comptroller website: www.osc.state.ny.us/localgov/datanstat/index.htm.

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.

