



## 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 3,176 local government units in New York State in 2005, including cities, counties, towns, villages, school districts, and fire districts.
- New York State local governments raised \$124 billion in revenues in 2005, with \$37 billion, or approximately 30 percent, from real property taxes and assessments.
- New York State local government expenditures were over \$131 billion in 2005; up approximately \$32 billion, or 32.4 percent, since 2000.
- New York State local governments spent \$34.6 billion on education in 2005, approximately 34 percent of their total general purpose expenditures.
- New York State local government issued over \$12 billion in new bonds in 2005, and ended the year with over \$63 billion in outstanding bonds.
- Over \$2.6 billion in lottery aid was distributed to education in New York State during the 2006-07 fiscal year.
- There were approximately 615 thousand positions under local civil service administration in New York State as of December 31, 2006.

F-1 Local Government Finances, Land Area and Population by Type of Unit, NYS: Local Fiscal Years Ended in 2005

F-2 Local Government Finances, NYS: Selected Local Fiscal Years Ended in 1995-2005

F-3 Revenues of Local Governments by Type of Local Government, NYS by County (Excluding NYC): Local Fiscal Years Ended in 2005

F-4 Current Operating Expenditures of Local Governments by Type of Government Entity, NYS by County (Excluding NYC): Local Fiscal Years Ended in 2005

F-5 Current Operating Expenditures of Local Governments by Type of Expenditure, NYS: Selected Local Fiscal Years Ended in 1995-2005

F-6 Current Expenditures of Local Governments by Function, NYS: Selected Local Fiscal Years Ended in 1995-2005

F-7 Equipment and Capital Outlay Expenditures of Local Governments by Type of Local Government, NYS by County (Excluding NYC): Local Fiscal Years Ended in 2005

F-8 Bonds Issued and Redeemed by Local Governments, NYS: Selected Local Fiscal Years Ended in 1960-2005

F-9 Lottery Aid to Education, NYS by County: Fiscal Years 2001-02 — 2006-07

F-10 STAR Administrative Aid Payment Schedule, NYS by County: 2006

F-11 State Equalization Rates, NYS by County: 2005

F-12 Equalized Exempt Value of Exempt Real Property, NYS by County: Local Assessment Rolls Completed in 2005

F-13 Equalized Exempt Value of Exempt Real Property by Property Use Group and Owner Subgroup, NYS, NYC, Rest of State: 2004 and 2005



F-14 Positions Under County Civil Service Administration, NYS by County: December 31, 2006

F-15 Positions Under City and Town Government, Civil Service Administration, NYS Cities and Towns: December 31, 2006

F-16 Positions Under Local Government Civil Service Administration, NYS: December 31, 2006

F-17 Local Government Entities, NYS by County: 2005

**Glossary**

**TABLE F-1**  
**Local Government Finances, Land Area, and Population**  
**by Type of Unit**  
**New York State — Local Fiscal Years Ended in 2005**  
(dollar amounts in millions)

	Municipal Corporations								
	All Units <sup>1</sup>	Counties <sup>2</sup>	Cities		Towns	Villages	School Districts Excluding New York City	Fire Districts	
			Excluding New York City	New York City <sup>3</sup>					
All Units	3,176	57	61	1	932	553	698	874	
Revenues	\$ 124,159.1	\$ 17,523.8	\$ 3,631.8	\$ 66,278.1	\$ 5,722.4	\$ 2,112.2	\$ 28,347.0	\$ 544.8	
Real Property Taxes and Assessments	37,177.3	4,385.0	987.1	11,914.0	2,885.5	965.8	15,545.9	494.0	
Nonproperty Taxes	24,994.9	4,943.7	741.9	18,245.3	646.1	158.1	259.8	X	
State Aid	25,006.4	2,686.9	657.4	11,052.0	641.1	144.9	9,824.1	X	
Federal Aid	12,743.3	1,884.8	255.0	8,909.6	172.2	62.6	1,459.1	X	
Other Revenues	24,237.5	3,623.5	990.4	16,157.2	1,377.6	779.8	1,258.2	50.8	
Debt Issued									
Bonds	\$ 12,734.1	\$ 1,658.7	\$ 585.3	\$ 6,775.3	\$ 584.7	\$ 239.6	\$ 2,860.2	\$ 30.3	
Notes	4,355.5	664.8	343.7	—	317.9	130.9	2,883.6	14.6	
Expenditures	\$ 131,505.7	\$ 18,723.7	\$ 3,786.4	\$ 69,839.3	\$ 6,290.5	\$ 2,311.5	\$ 29,985.1	\$ 569.4	
Current Operations	110,629.5	16,365.6	3,028.4	58,227.1	4,737.0	1,769.2	26,148.6	353.6	
Equipment and Capital Outlay	12,065.8	1,184.3	447.3	6,651.2a	1,023.6	363.5	2,224.7	171.2	
Debt Service									
Principal	4,491.5	789.3	195.6	2,016.3	379.1	122.7	954.5	34.0	
Interest	4,318.9	384.5	115.1	2,944.5	150.8	56.0	657.3	10.7	
Outstanding Debt	\$ 67,990.8	\$ 8,683.1	\$ 3,279.1	\$ 33,903.3	\$ 4,240.8	\$ 1,646.8	\$ 15,994.8	\$ 242.9	
Bonds (Gross)	63,582.8	7,766.0	2,781.5	33,903.3	3,548.6	1,387.0	13,974.0	222.4	
Notes	4,407.7	917.0	497.5	—	692.2	259.8	2,020.8	20.4	
Valuation of Taxable Real Estate									
Assessed Value (Municipal Purposes)	\$ 444,489.7	\$ 341,074.7	\$ 44,687.3	\$ 103,415.0	\$ 300,177.8	\$ 33,373.1	X	X	
Assessed Value (School Purposes)	448,372.3	X	X	103,677.0	X	X	\$ 344,695.3	X	
Full Value (Municipal Purposes)	1,433,392.6	942,576.3	97,520.4	490,816.3	847,490.4	189,577.5	X	X	
Land Area (Square Miles)	47,213.5	46,910.2	572.7	303.3	46,214.9	940.5	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 293.

— 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., Fiscal Year 2005 Securitization Corporation, Sales Tax Asset Receivable 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 1995-2005**

	1995	2000(r)	2001(r)	2002(r)	2003(r)	2004	2005
Population <sup>1</sup>	17,990,778	18,976,457	18,976,457	18,976,457	18,976,457	18,976,457	18,976,457
	--- (millions) ---						
Revenues	\$ 78,243.4	\$ 93,940.3	\$ 99,890.8	\$ 102,422.7	\$ 108,051.8	\$ 114,679.7	\$ 124,159.1
Real Property Taxes and Assessments	23,531.2	26,390.4	27,547.9	29,346.8	32,290.8	35,508.6	37,177.3
Nonproperty Taxes	13,666.2	19,047.8	19,983.1	18,244.1	18,965.4	21,860.7	24,994.9
State Aid	16,632.5	19,900.8	21,388.8	22,322.4	22,870.8	23,685.9	25,006.4
Federal Aid	6,770.7	8,832.4	9,880.0	11,771.0	12,392.5	11,733.7	12,743.3
Other Revenues	17,643.0	19,768.8	21,091.1	20,738.5	21,532.4	21,891.0	24,237.5
Debt Issued							
Bonds	\$ 5,255.4	\$ 3,543.2	\$ 5,804.6	\$ 8,744.4	11,361.3	\$ 12,462.1	\$ 12,642.7
Notes	6,068.1	5,055.8	5,298.8	6,811.7	7,140.2	5,932.6	4,281.7
Expenditures	\$ 83,633.7	\$ 99,320.6	108,303.6	\$ 114,271.3	\$ 118,547.9	\$ 122,440.5	\$ 131,505.7
Current Operations	71,108.5	82,703.0	89,312.9	93,992.4	98,587.0	102,559.4	110,629.5
Capital Outlay	6,701.3	9,073.6	10,773.4	12,163.8	11,855.9	11,497.4	12,065.8
Debt Service							
Principal	2,424.3	3,714.8	4,056.8	3,992.8	4,069.3	4,223.0	4,491.5
Interest	3,399.6	3,829.2	4,160.6	4,122.0	4,035.6	4,160.8	4,318.9
Outstanding Debt	\$ 42,064.8	\$ 49,983.3	\$ 51,336.4	\$ 54,929.5	\$ 59,558.3	\$ 62,665.5	\$ 67,357.4
Bonds	38,837.6	45,978.3	47,057.0	50,184.3	53,585.9	58,009.4	63,032.2
Notes	3,227.2	4,005.0	4,279.4	4,745.2	5,972.4	4,656.1	4,324.9
Taxable Valuation of Real Property:							
Assessed Value (Municipal Purposes)	\$ 267,323.0	\$ 325,093.7	\$ 339,357.2	\$ 351,755.5	\$ 369,994.2	\$ 382,947.2	\$ 444,489.7
Assessed Value (School Purposes)	271,949.0	332,375.4	346,760.6	359,216.2	379,879.3	392,623.8	448,372.3
Full Value (Municipal Purposes)	806,458.3	899,029.1	963,565.0	1,052,952.9	1,182,342.5	1,290,989.4	1,433,392.6

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

Above figures are aggregates for 3,176 local governments (2005 count), including counties, cities, towns, villages, school districts and fire districts. Does not include financial data of localities that did not file annual financial reports with the Comptroller.

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 293 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 2005  
(thousands)**

County	Total	Counties	Cities	Towns	Villages	School Districts <sup>1</sup>	Fire Districts <sup>2</sup>
Statewide Total (excluding NYC)	57,880,886	\$ 17,523,770	\$ 3,631,769	\$ 5,722,359	\$ 2,111,225	\$ 28,346,970	\$ 544,794
Albany	1,419,683	437,792	182,492	158,314	22,166	608,776	10,143
Allegany	237,836	77,196	X	21,867	13,442	125,085	245
Broome	946,749	328,746	67,370	75,958	43,984	429,026	1,665
Cattaraugus	431,313	143,252	27,527	22,687	13,569	221,500	2,777
Cayuga	345,907	117,389	43,644	28,492	6,427	147,757	2,199
Chautauqua	715,384	231,905	94,018	38,160	30,197	319,149	1,955
Chemung	409,914	158,159	49,635	20,991	7,706	171,824	1,600
Chenango	246,894	75,949	9,275	15,178	10,739	134,976	777
Clinton	403,747	128,637	45,275	28,743	10,775	186,985	3,332
Columbia	192,914	a	11,921	28,523	5,092	145,059	2,319
Cortland	218,651	80,468	19,798	15,617	4,263	97,061	1,442
Delaware	269,395	94,068	X	39,314	16,271	117,533	2,209
Dutchess	1,296,285	395,495	71,853	136,876	17,912	645,925	28,223
Erie	3,998,871	1,045,971	468,355	469,982	70,486	1,924,810	19,267
Essex	230,451	77,037	X	46,801	22,905	81,178	2,530
Franklin	253,790	79,282	X	20,053	23,204	131,123	128
Fulton	251,291	88,192	30,574	10,960	2,055	119,360	150
Genesee	305,403	102,604	30,276	19,501	8,696	143,194	1,130
Greene	247,834	86,240	X	30,796	17,060	112,003	1,735
Hamilton	46,896	13,215	X	15,015	969	17,282	415
Herkimer	297,110	88,968	8,272	24,708	26,523	147,893	746
Jefferson	492,221	141,650	49,711	46,601	23,375	228,722	2,162
Lewis	160,690	79,325	X	11,964	5,190	64,033	178
Livingston	295,259	117,011	X	22,460	17,938	136,222	1,628
Madison	292,818	89,620	15,282	16,030	16,921	154,204	761
Monroe	3,550,199	1,062,862	408,057	240,261	50,989	1,748,504	39,526
Montgomery	231,580	79,462	21,477	10,802	12,315	107,347	179
Nassau	8,258,355	2,617,645	101,986	814,611	568,159	4,059,571	96,382
Niagara	1,025,996	316,961	154,303	72,058	6,519	475,991	164
Oneida	1,016,595	330,172	120,379	58,272	21,856	483,002	2,914
Onondaga	2,311,496	751,924	275,026	134,149	61,972	1,079,915	8,509
Ontario	498,674	145,085	37,147	52,845	10,539	251,295	1,762
Orange	1,892,164	535,485	92,454	190,331	73,130	982,148	18,616
Orleans	182,938	57,315	X	14,959	8,625	101,719	319
Oswego	584,303	164,394	58,950	37,013	8,752	314,081	1,113
Otsego	264,482	83,849	19,965	20,938	7,064	130,605	2,061
Putnam	498,556	114,734	X	70,655	10,596	300,301	2,271
Rensselaer	685,817	208,451	78,067	48,438	5,630	339,955	5,276
Rockland	1,718,539	535,047	X	276,937	87,074	804,029	15,452
St. Lawrence	528,029	141,421	13,883	92,669	33,021	245,654	1,381
Saratoga	822,005	188,012	47,418	94,142	16,353	468,252	7,828
Schenectady	685,253	212,930	93,221	53,748	6,846	311,278	7,228
Schoharie	159,171	52,804	X	13,604	7,768	83,888	1,107
Schuyler	79,677	29,542	X	8,177	8,249	33,710	X
Seneca	141,976	50,546	X	12,871	5,245	72,791	522
Steuben	497,954	157,693	27,008	36,046	21,803	253,829	1,575
Suffolk	8,598,085	2,502,146	X	1,223,446	150,317	4,559,330	162,847
Sullivan	455,996	165,451	X	61,169	21,450	202,300	5,624
Tioga	210,086	69,269	X	17,087	7,817	113,808	2,105
Tompkins	366,304	133,677	b	33,693	14,329	182,982	1,623
Ulster	897,468	275,091	42,188	102,539	12,697	456,088	8,866
Warren	344,030	109,725	26,956	45,667	4,018	155,860	1,804
Washington	269,086	97,102	X	17,205	13,663	140,949	167
Wayne	454,020	135,977	X	41,489	22,572	252,194	1,788
Westchester	6,340,754	1,786,468	788,003	434,987	365,530	2,910,285	55,482
Wyoming	202,958	95,128	X	14,006	18,422	75,210	192
Yates	101,034	39,228	X	11,956	10,038	39,417	395

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 2005  
(thousands)**

County	Total	Counties	Cities	Towns	Villages	School Districts <sup>1</sup>	Fire Districts <sup>2</sup>
Statewide Totals (excluding NYC)	\$ 52,402,408	\$ 16,365,596	\$ 3,028,395	\$ 4,736,961	\$ 1,769,247	\$ 26,148,617	\$ 353,592
Albany	1,300,628	423,517	152,614	142,975	18,050	558,628	4,845
Allegany	208,346	72,419	X	17,015	11,023	107,772	117
Broome	880,642	330,949	54,957	61,211	36,621	396,025	880
Cattaraugus	401,138	140,100	25,989	19,227	11,282	203,103	1,438
Cayuga	292,044	100,704	36,369	17,248	5,366	131,511	846
Chautauqua	629,915	197,083	88,934	30,629	24,482	288,098	689
Chemung	365,906	143,436	38,015	17,947	7,380	158,353	775
Chenango	216,985	68,114	7,636	12,025	8,648	120,108	454
Clinton	355,269	106,806	41,400	24,016	8,689	172,907	1,452
Columbia	170,269	a	9,073	22,968	3,824	133,396	1,008
Cortland	196,790	70,917	17,287	11,831	4,080	91,931	745
Delaware	221,917	73,238	X	33,137	11,780	102,641	1,120
Dutchess	1,163,911	345,346	62,373	109,426	15,706	609,995	21,065
Erie	3,611,811	1,016,317	353,571	423,638	60,947	1,745,744	11,594
Essex	187,396	69,342	X	32,043	12,383	72,417	1,212
Franklin	223,970	76,904	X	13,322	16,549	117,125	70
Fulton	227,815	80,119	25,457	9,521	1,451	111,202	63
Genesee	262,245	89,670	20,506	15,330	7,172	129,255	312
Greene	197,651	69,539	X	22,888	6,680	97,713	830
Hamilton	40,403	11,178	X	12,179	753	16,048	244
Herkimer	256,512	75,332	6,651	20,809	22,506	130,840	374
Jefferson	414,168	126,539	34,064	28,153	15,226	209,122	1,064
Lewis	148,427	78,901	X	9,871	3,591	56,012	53
Livingston	251,512	102,252	X	18,884	13,624	116,016	736
Madison	259,032	81,286	11,986	12,843	13,274	139,243	401
Monroe	3,225,454	1,035,399	347,311	198,883	48,179	1,566,038	29,644
Montgomery	206,403	68,948	18,788	9,219	10,364	99,027	56
Nassau	7,803,040	2,617,457	84,249	717,041	493,332	3,825,693	65,268
Niagara	909,603	274,362	134,003	57,899	5,959	437,261	119
Oneida	905,331	285,134	104,267	46,852	16,724	451,030	1,324
Onondaga	2,072,331	698,264	220,106	123,524	52,274	972,830	5,333
Ontario	418,079	121,311	28,607	41,553	7,729	218,041	838
Orange	1,693,547	469,085	80,362	158,144	57,858	917,796	10,302
Orleans	164,649	55,596	X	11,588	7,645	89,636	184
Oswego	528,106	147,094	50,928	27,524	5,924	296,156	479
Otsego	231,563	78,196	13,342	16,177	5,080	117,662	1,105
Putnam	452,537	111,464	X	55,906	3,278	280,641	1,248
Rensselaer	620,695	200,926	65,584	42,701	4,772	303,920	2,792
Rockland	1,616,282	510,532	X	248,485	79,968	769,135	8,163
St. Lawrence	473,511	132,273	12,601	79,037	26,945	222,110	544
Saratoga	729,676	180,421	42,690	67,457	13,049	422,822	3,237
Schenectady	627,922	215,848	71,040	45,804	6,512	284,106	4,612
Schoharie	141,323	47,509	X	10,640	6,583	76,050	541
Schuyler	67,565	26,999	X	6,328	5,817	28,422	X
Seneca	122,407	44,125	X	10,485	4,168	63,345	284
Steuben	426,148	131,886	21,422	26,107	18,132	228,013	589
Suffolk	7,677,017	2,228,080	X	937,351	124,073	4,278,269	109,245
Sullivan	418,712	162,816	X	51,767	15,452	185,966	2,711
Tioga	179,963	56,294	X	13,118	6,812	102,778	962
Tompkins	326,299	115,224	b	28,128	10,322	172,000	626
Ulster	830,696	276,409	37,208	81,479	9,893	421,136	4,571
Warren	303,032	100,803	19,190	39,820	2,735	139,775	710
Washington	242,059	85,719	X	14,197	11,673	130,373	97
Wayne	389,100	117,430	X	32,129	18,252	220,695	594
Westchester	5,848,128	1,700,939	689,817	377,950	323,264	2,711,521	44,637
Wyoming	180,734	86,900	X	11,996	16,214	65,560	64
Yates	85,792	32,144	X	8,535	9,182	35,603	328

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.

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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)

	1995	2000(r)	2001(r)	2002(r)	2003(r)	2004(a)	2005
All Local Governments <sup>1</sup>	\$ 71,108.5	\$ 82,703.0	\$ 89,312.8	\$ 93,992.4	\$ 98,587.0	\$ 102,559.4	\$ 110,629.5
Culture and Recreation	1,018.4	1,283.8	1,517.7	1,272.3	1,479.3	1,432.4	1,575.4
Education	21,163.7	27,128.2	29,192.3	30,245.0	31,886.2	33,087.2	34,694.9
Employee Benefits <sup>2,3</sup>	8,473.5	8,987.5	10,096.2	11,120.8	12,627.3	14,646.5	17,024.4
General Government	3,558.0	4,236.6	4,531.6	5,264.7	4,778.9	5,215.5	6,400.2
Health <sup>4</sup>	7,968.9	7,622.5	8,105.0	8,512.3	8,636.7	8,675.2	8,968.2
Highways	1,546.2	1,693.3	1,718.8	1,737.9	1,812.0	1,831.2	1,967.7
Public Safety	6,430.5	8,704.0	9,078.9	9,832.3	9,721.2	9,887.1	10,378.6
Sanitation	1,881.8	2,228.7	2,371.1	2,489.2	2,507.6	2,555.5	2,682.2
Social Services	11,702.1	12,559.5	13,245.7	13,799.7	14,138.5	14,930.9	15,170.1
All Other	7,365.1	8,258.6	9,455.8	9,718.2	10,999.5	10,298.2	11,767.7
<b>New York City<sup>4</sup></b>	<b>\$ 36,819.7</b>	<b>\$ 42,168.5</b>	<b>\$ 46,285.6</b>	<b>\$ 48,915.7</b>	<b>\$ 51,182.2</b>	<b>\$ 52,362.4</b>	<b>58,227.1</b>
Culture and Recreation <sup>5</sup>	407.4	521.0	699.9	428.9	630.8	558.5	705.3
Education <sup>6</sup>	7,251.6	9,667.4	10,631.5	10,811.2	11,636.3	12,013.7	12,676.7
Employee Benefits <sup>7</sup>	3,676.0	3,889.1	4,633.8	5,139.7	5,717.6	6,604.0	7,847.5
General Government <sup>8</sup>	1,334.4	1,665.8	1,747.8	2,514.0b	1,896.8	1,992.8	3,051.6
Health <sup>9</sup>	5,928.3	5,855.8	6,270.4	6,599.1	6,669.6	6,891.1	7,131.0
Highways <sup>10</sup>	361.2	365.0	332.2	358.9	348.0	351.6	391.1
Public Safety <sup>11</sup>	3,639.7	5,026.0	5,205.5	5,757.9	5,545.6	5,479.7	5,840.4
Sanitation <sup>12</sup>	600.4	828.9	924.3	983.1	983.7	982.3	1,024.4
Social Services <sup>13</sup>	7,778.5	7,985.0	8,395.7	8,750.0	8,963.4	9,428.7	10,103.7
All Other <sup>14</sup>	5,842.1	6,364.4	7,444.5	7,572.8	8,790.4	8,060.1	9,455.4
<b>Rest of State<sup>15</sup></b>	<b>\$ 34,288.8</b>	<b>\$ 40,534.5</b>	<b>\$ 43,027.2</b>	<b>\$ 45,076.7</b>	<b>\$ 47,404.8</b>	<b>\$ 50,197.0</b>	<b>\$ 52,402.4</b>
Culture and Recreation	611.0	762.8	817.8	843.4	848.5	873.9	870.1
Education	13,912.1	17,460.8	18,560.8	19,433.8	20,249.9	21,073.5	22,018.2
Employee Benefits	4,797.5	5,098.4	5,462.4	5,981.1	6,909.7	8,042.5	9,176.9
General Government	2,223.6	2,570.8	2,783.8	2,750.7	2,882.1	3,222.7	3,348.6
Health	2,040.6	1,766.7	1,834.6	1,913.2	1,967.1	1,784.1	1,837.2
Highways	1,185.0	1,328.3	1,386.6	1,379.0	1,464.0	1,479.6	1,576.6
Public Safety	2,790.8	3,678.0	3,873.4	4,074.3	4,175.6	4,407.4	4,538.2
Sanitation	1,281.4	1,399.8	1,446.8	1,506.1	1,523.9	1,573.2	1,657.8
Social Services	3,923.6	4,574.5	4,850.0	5,049.7	5,175.1	5,502.2	5,066.4
All Other	1,523.0	1,894.2	2,011.3	2,145.4	2,209.0	2,238.1	2,312.3

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

r Revised.

a 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 million for Health, and \$37.8 million for Employee Benefits.

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.

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, 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 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 Business Integrity 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 1995-2005**  
(millions)

	1995	2000(r)	2001(r)	2002(r)	2003(r)	2004(r)	2005
All Current Expenditures	\$ 74,508.1	\$ 86,532.2	\$ 93,473.4	\$ 98,114.6	\$ 102,622.8	\$ 106,720.2	\$ 114,948.4
General Purpose	71,108.2	82,703.0	89,312.8	93,992.4	98,587.0	102,559.4	110,629.5
Culture and Recreation	1,018.4	1,283.8	1,517.7	1,272.3	1,479.3	1,432.4	1,575.4
Education	21,163.7	27,128.2	29,192.3	30,245.0	31,886.2	33,087.2	34,694.9
Employee Benefits <sup>1,2</sup>	8,473.5	8,987.5	10,096.2	11,120.8	12,627.3	14,646.5	17,024.4
General Government	3,558.0	4,236.6	4,531.6	5,264.7a	4,778.9	5,215.2	6,400.2
Health <sup>2</sup>	7,968.9	7,622.5	8,105.0	8,512.3	8,636.7	8,675.2	8,968.2
Highways	1,546.2	1,693.3	1,718.8	1,737.9	1,812.0	1,831.2	1,967.7
Public Safety	6,430.5	8,704.0	9,078.9	9,832.3	9,721.2	9,887.1	10,378.6
Sanitation	1,881.8	2,228.7	2,371.1	2,489.2	2,507.6	2,555.5	2,682.2
Social Services	11,702.1	12,559.5	13,245.7	13,799.7	14,138.5	14,930.9	15,170.1
All Other	7,365.1	8,258.6	9,455.8	9,718.2	10,999.5	10,298.2	11,767.7
Interest on Debt	3,399.6	3,829.3	4,160.6	4,122.0	4,035.6	4,160.8	4,318.9

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 (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. 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 2005  
(thousands)**

County	Total	Counties	Cities	Towns	Villages	Districts <sup>1</sup>	Districts <sup>2</sup>
Statewide Totals (excluding NYC)	\$ 5,414,631	\$ 1,184,337	\$ 447,259	\$ 1,023,620	\$ 363,498	\$ 2,224,725	\$ 171,191
Albany	189,647	41,041	20,252	18,496	4,261	98,377	7,220
Allegany	39,781	19,930	X	4,194	3,134	12,420	104
Broome	84,207	6,859	25,605	15,122	16,752	19,498	371
Cattaraugus	42,432	9,813	5,611	3,464	1,596	20,142	1,805
Cayuga	46,970	2,320	6,077	10,817	780	26,088	888
Chautauqua	58,435	18,992	6,251	12,121	4,581	13,533	2,956
Chemung	43,935	9,240	8,274	1,914	2,041	21,812	655
Chenango	13,573	2,793	1,670	2,287	1,389	5,299	136
Clinton	67,682	29,410	7,035	7,101	3,224	18,931	1,980
Columbia	24,021	a	4,578	7,878	691	8,081	2,793
Cortland	19,542	7,576	2,921	2,759	1,887	3,777	622
Delaware	44,899	15,940	X	7,474	3,158	17,243	1,084
Dutchess	125,529	26,831	15,557	32,613	3,604	41,822	5,102
Erie	355,379	63,777	41,730	58,844	9,527	176,228	5,273
Essex	48,477	18,487	X	15,969	8,802	4,164	1,056
Franklin	22,948	3,110	X	6,265	5,128	8,392	54
Fulton	32,877	2,022	4,230	1,387	178	25,053	8
Genesee	32,303	7,404	14,498	4,276	712	4,873	541
Greene	25,074	6,053	X	5,198	9,526	3,391	906
Hamilton	5,826	2,010	X	2,333	120	1,131	232
Herkimer	27,528	7,846	6,654	4,400	3,429	4,972	226
Jefferson	48,994	7,326	10,355	15,789	6,980	7,896	647
Lewis	5,994	693	X	2,845	764	1,659	34
Livingston	23,236	4,952	X	4,266	7,686	5,035	1,298
Madison	22,904	2,109	1,826	2,835	1,651	14,211	271
Monroe	320,673	24,968	47,650	43,521	5,482	190,317	8,735
Montgomery	18,346	6,841	1,534	1,076	1,119	7,628	148
Nassau	562,549	127,973	12,309	124,426	60,520	208,686	28,635
Niagara	63,842	11,935	14,584	7,117	1,072	29,115	19
Oneida	90,596	19,837	20,531	18,113	3,613	26,886	1,617
Onondaga	231,338	95,460	21,983	14,110	11,211	86,294	2,281
Ontario	55,960	14,879	4,823	14,472	5,416	15,780	591
Orange	149,001	29,629	7,483	37,888	12,283	54,044	7,674
Orleans	8,210	500	X	2,376	786	4,494	53
Oswego	42,365	5,017	4,555	15,532	2,740	13,624	898
Otsego	30,531	3,686	4,321	3,101	1,889	16,669	865
Putnam	61,005	15,741	X	13,171	7,189	24,145	759
Rensselaer	68,511	16,263	6,078	16,074	5,362	21,396	3,339
Rockland	176,500	47,948	X	39,051	6,510	78,508	4,483
St. Lawrence	41,132	4,185	1,678	12,380	4,277	17,885	728
Saratoga	78,826	5,360	11,304	24,677	7,435	25,829	4,221
Schenectady	52,510	12,168	10,656	9,187	406	17,508	2,583
Schoharie	22,635	4,905	X	1,929	3,654	11,310	836
Schuyler	6,282	949	X	1,890	1,983	1,460	X
Seneca	48,785	14,043	X	932	3,593	30,070	147
Steuben	37,870	8,524	3,100	8,162	2,885	13,887	1,314
Suffolk	928,568	184,948	X	277,352	30,105	387,759	48,405
Sullivan	39,909	10,139	X	8,733	7,906	11,147	1,985
Tioga	35,852	8,024	X	2,314	1,642	23,264	607
Tompkins	29,888	14,986	b	4,390	3,834	6,094	582
Ulster	67,560	22,173	2,566	10,032	1,592	26,119	5,078
Warren	43,813	14,503	7,794	6,782	1,141	12,697	896
Washington	23,647	8,667	X	5,023	1,852	8,094	10
Wayne	35,216	6,511	X	5,286	3,110	19,340	969
Westchester	563,530	123,853	81,189	36,197	57,204	258,650	6,436
Wyoming	7,787	1,221	X	2,020	1,762	2,764	20
Yates	19,201	1,965	X	5,659	2,324	9,239	14

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 1960-2005**  
(millions)

Local Fiscal Years Ended In	All Purposes		School Purposes <sup>1</sup>	
	New Bond Issues	Bonds Outstanding at End of Year	New Bond Issues	Bonds Outstanding at End of Year
--- All Local Governments ---				
1960	\$ 686	\$ 6,191	\$ 245	\$ 2,160
1965	947	7,624	371	2,846
1970	1,170	8,733	300	3,032
1975	1,413	12,590	374	3,796
1976	1,809	12,731	450	3,839
1977	2,606	14,090	432	3,794
1978	932	13,951	142	3,456
1979	982	14,022	177	3,208
1980	684	13,133	100	2,933
1981r	893	13,646	137	2,719
1982	1,728	13,893r	82	2,486
1983	1,897	14,270	394	2,550
1984r	1,986	14,737	213	2,388
1985r	2,955	15,376	356	2,348
1986r	3,537	17,046	470	2,487
1987r	3,680	18,328	640	2,723
1988r	2,952	19,475	396	2,853
1989r	3,789	20,880	564	3,129
1990r	5,552	23,504	878	3,605
1991r	6,077	27,953	1,304	4,593
1992r	7,717	31,875	2,046	6,067
1993r	8,158	34,448	1,333	6,632
1994r	7,078	37,003	2,018	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
2005	12,643	63,032	3,944	23,567
--- New York City <sup>2</sup> ---				
1960	\$ 366	\$ 3,742	\$ 61	\$ 598
1965	531	4,154	140	693
1970	649	4,206	113	698
1975	942	6,177	283	1,147
1976	730	5,711	283	1,219
1977	1,218	6,197	186	1,126
1978	294	5,991	58	926
1979	540	6,210	110	834
1980	350	5,591	57	734
1981r	598	6,424	97	701
1982	1,077	6,643r	56	656
1983r	985	6,751	121	662
1984r	1,243	7,109	146	671
1985r	1,832	7,355	211	693
1986r	2,076	8,444	186	764
1987r	2,251	9,098	250	839
1988r	1,901	10,083	109	918
1989r	2,165	11,412	210	1,088
1990r	4,033	13,499	378	1,324
1991	3,893	16,813	687	1,964
1992	5,101	19,492	1,270	2,975
1993	4,484	20,909	779	3,373
1994	4,450	22,903	1,443	4,754
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

(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 1960-2005**  
(millions)

Local Fiscal Years Ended In	All Purposes		School Purposes <sup>1</sup>	
	New Bond Issues	Bonds Outstanding at End of Year	New Bond Issues	Bonds Outstanding at End of Year
- - - New York City <sup>2</sup> (continued) - - -				
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
2005	6,775	33,903	1,084	9,593
- - - 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
2005	5,867	29,128	2,860	13,974

NOTE: See page 293 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 Education Construction Fund, the TSASC, Inc. (the Tobacco Settlement Asset Securitization Corporation), the Fiscal Year 2005 Securitization Corporation, the Sales Tax Asset Receivable Corporation, and the discretely presented component units (formerly enterprise funds).

SOURCE: New York State Office of the State Comptroller.

**TABLE F-9**  
**Lottery Aid to Education<sup>1</sup>**  
**New York State by County — Fiscal Years 2001-02 — 2006-07**

County	Lottery Aid Distribution					
	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
New York State	\$ 1,525,279,997.15	\$ 1,843,065,996.98	\$ 1,835,121,997.05	\$ 2,219,337,997.19	\$ 2,281,979,997.00	\$ 2,621,979,997.12
New York City <sup>2</sup>	602,697,842.31	717,800,916.61	703,138,329.29	831,485,667.30	910,358,677.24	1,118,669,882.74
Rest of State	922,582,154.84	1,125,265,080.37	1,131,983,667.76	1,387,852,329.89	1,371,621,319.76	1,503,310,114.38
Albany	18,502,353.08	24,044,758.13	25,011,237.04	31,985,974.92	32,381,103.48	35,692,827.03
Allegany	6,657,291.65	7,884,502.55	7,665,575.31	9,448,519.91	9,374,112.87	10,335,538.19
Broome	22,815,819.92	27,771,009.88	27,996,443.09	34,647,003.17	33,500,481.17	36,608,263.97
Cattaraugus	12,721,926.74	14,756,934.29	14,663,417.03	17,609,296.55	17,156,476.10	18,487,389.25
Cayuga	8,635,240.81	10,358,058.09	10,337,443.64	12,429,772.15	11,951,892.96	12,798,441.80
Chautauqua	17,678,385.20	20,865,160.83	20,428,182.85	25,264,101.77	25,397,959.01	27,804,819.56
Chemung	10,499,831.11	12,318,821.56	11,981,436.65	14,394,783.48	14,327,056.91	15,603,031.42
Chenango	8,229,627.70	9,606,313.37	9,475,310.19	11,407,115.29	11,426,114.01	12,610,725.25
Clinton	9,279,852.17	11,326,672.93	11,359,386.82	13,720,575.54	13,783,887.60	14,760,825.05
Columbia	4,221,216.54	5,225,761.09	5,129,492.63	6,525,555.42	6,824,213.75	7,530,063.15
Cortland	5,869,511.91	7,103,086.94	7,180,462.38	8,673,916.73	8,455,775.76	9,137,862.89
Delaware	4,147,576.72	5,016,147.69	4,873,498.66	5,858,933.07	5,733,294.33	6,438,010.83
Dutchess	21,598,491.26	27,098,813.72	27,499,506.96	33,412,889.46	31,094,455.38	34,171,638.02
Erie	86,973,660.87	108,395,387.91	111,167,787.31	138,395,616.90	140,483,610.80	157,741,002.14
Essex	1,735,121.46	1,930,746.44	2,057,719.85	2,542,485.13	2,656,408.71	3,208,493.39
Franklin	6,219,583.92	7,363,317.59	7,384,320.92	9,160,317.69	9,237,609.87	10,142,856.41
Fulton	7,099,645.69	8,430,374.87	8,483,599.77	10,263,510.47	10,304,786.74	11,428,571.19
Genesee	8,102,387.38	9,612,984.86	9,523,604.24	11,713,648.74	11,306,279.34	11,839,621.32
Greene	3,443,777.24	4,292,685.42	4,389,477.99	5,668,404.15	5,900,491.67	6,405,717.93
Hamilton	10,590.00	10,710.00	9,720.00	9,705.00	92,485.00	217,849.72
Herkimer	8,591,422.68	10,194,064.36	10,113,280.75	11,653,958.44	11,734,077.52	13,212,904.29
Jefferson	13,930,314.70	16,553,791.45	15,904,145.17	19,233,733.77	19,562,757.85	22,139,662.23
Lewis	3,704,933.84	4,486,576.85	4,380,686.41	5,192,226.10	5,192,671.79	5,634,838.52
Livingston	7,370,913.22	8,850,406.50	8,719,621.45	10,440,746.69	10,045,600.01	10,659,477.26
Madison	8,825,659.13	10,561,135.21	10,301,914.89	12,553,249.42	12,320,512.47	13,323,999.96
Monroe	74,153,851.94	91,806,440.14	93,143,964.98	116,612,783.30	119,349,799.41	132,862,183.45
Montgomery	6,142,461.48	7,402,090.13	7,295,874.95	8,722,717.52	8,680,099.92	9,939,723.91
Nassau	52,416,334.55	59,075,542.16	58,340,585.45	73,362,175.36	72,431,115.45	73,175,220.73
Niagara	23,395,670.29	29,065,171.18	29,396,621.02	36,273,069.80	36,256,466.45	39,576,324.21
Oneida	27,589,611.85	33,649,713.27	33,395,776.62	40,475,694.29	40,763,495.56	44,902,519.59
Onondaga	50,369,076.39	62,922,860.46	63,328,184.66	78,000,743.80	78,114,091.06	86,639,074.88
Ontario	11,179,126.07	13,732,654.31	13,815,189.43	17,040,120.40	16,737,422.05	17,640,241.85
Orange	37,740,303.21	46,589,083.86	47,754,063.41	58,994,473.42	58,943,010.35	64,758,895.08
Orleans	6,522,287.26	7,831,238.50	7,686,775.45	9,244,634.90	9,284,582.73	9,987,113.25
Oswego	16,068,714.79	20,220,187.24	21,927,131.22	23,243,415.92	26,062,435.43	28,771,411.70
Otsego	6,561,849.50	7,733,595.09	7,631,005.21	9,043,073.93	9,000,690.69	9,995,631.67
Putnam	5,123,227.82	6,352,162.37	6,665,474.71	8,214,668.52	7,032,928.17	7,426,608.06
Rensselaer	15,159,380.42	18,806,391.09	18,862,198.50	23,074,648.35	22,743,619.58	24,544,443.56
Rockland	9,626,919.40	11,104,106.08	9,526,512.02	11,320,574.13	14,308,939.49	15,855,009.72
St. Lawrence	13,749,744.09	16,425,306.62	16,133,824.82	18,845,685.19	18,778,442.12	20,464,759.66
Saratoga	19,849,935.70	24,436,308.85	24,812,222.78	30,338,190.97	29,852,382.01	31,246,176.70
Schenectady	13,007,849.15	16,288,459.58	17,200,525.09	21,200,131.52	22,538,487.24	24,810,627.47
Schoharie	3,667,368.99	4,374,708.45	4,265,294.80	5,276,509.38	5,316,594.22	5,790,758.39
Schuyler	1,918,166.77	2,162,519.72	2,074,139.75	2,455,442.93	2,433,569.54	2,575,303.59
Seneca	3,733,074.49	4,426,043.12	4,297,182.82	5,338,516.07	5,266,473.48	5,614,092.47
Steuben	14,188,253.74	17,038,615.71	17,055,866.24	20,400,147.96	19,546,339.99	21,786,106.15
Suffolk	108,018,135.40	133,186,024.17	134,653,104.07	164,840,836.45	151,483,654.20	162,624,881.37
Sullivan	4,815,429.60	6,331,448.16	6,543,246.28	8,304,461.40	8,747,714.57	10,406,988.56
Tioga	7,627,520.23	8,967,565.68	8,727,920.08	10,322,152.74	9,944,393.39	10,638,004.96
Tompkins	7,388,855.33	8,924,721.82	8,926,951.39	10,975,168.35	10,741,251.55	11,574,826.36
Ulster	13,640,123.10	17,025,170.05	17,079,636.28	20,779,585.21	21,506,408.28	22,660,397.47
Warren	5,171,046.33	6,171,611.68	6,346,064.64	7,932,815.88	8,225,894.01	8,899,486.98
Washington	7,764,386.62	9,501,341.31	9,500,140.20	11,671,558.46	11,746,166.80	12,764,651.27
Wayne	13,255,736.96	16,072,382.28	15,891,772.14	19,105,689.72	18,596,402.41	20,128,550.48
Westchester	29,784,891.40	36,355,999.67	36,555,094.42	45,673,867.88	38,856,997.89	48,675,143.91
Wyoming	4,384,755.17	5,238,293.37	5,140,559.87	6,096,395.90	5,722,226.13	5,949,639.03
Yates	1,702,931.86	1,989,101.72	1,973,492.46	2,466,340.28	2,485,110.49	2,690,887.13

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.

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.

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

SOURCE: New York State Division of the Lottery.

TABLE F-10

**STAR<sup>1</sup> Administrative Aid Payment Schedule  
New York State by County — 2006**

County	Total STAR Exemptions	Total Parcels	Exemption Administration Payments <sup>2</sup>	Tax Collection and Receipt Payments	Total STAR Payments
New York State	3,312,694	5,357,021	\$ 4,351,617.28	\$ 639,598.99	\$ 4,991,216.27
New York City	719,546	968,219	1,222,051.52	36,308.21	1,258,359.73
Albany	65,388	105,545	75,634.56	14,512.44	90,147.00
Allegany	12,396	32,000	17,123.52	4,400.00	21,523.52
Broome	48,736	83,424	59,684.32	11,470.80	71,155.12
Cattaraugus	20,914	47,981	26,663.68	6,597.39	33,261.07
Cayuga	20,124	37,681	24,938.88	5,181.14	30,120.02
Chautauqua	34,393	89,076	43,920.16	12,247.95	56,168.11
Chemung	21,974	37,826	26,830.88	5,201.08	32,031.96
Chenango	13,357	30,166	18,739.84	4,147.83	22,887.67
Clinton	19,191	36,308	24,913.92	4,992.35	29,906.27
Columbia	14,876	33,973	19,781.12	4,671.29	24,452.41
Cortland	11,068	21,115	13,476.16	2,903.31	16,379.47
Delaware	12,449	41,546	17,002.88	5,712.58	22,715.46
Dutchess	62,385	104,037	77,251.20	14,305.09	91,556.29
Erie	225,193	349,748	257,316.16	48,090.35	305,406.51
Essex	10,550	36,877	12,776.00	5,070.59	17,846.59
Franklin	11,550	29,975	14,196.00	4,121.56	18,317.56
Fulton	14,556	32,756	18,882.72	4,503.95	23,386.67
Genesee	15,576	27,032	19,125.12	3,716.90	22,842.02
Greene	11,739	36,489	14,527.68	5,017.24	19,544.92
Hamilton	1,824	12,900	2,522.88	1,773.75	4,296.63
Herkimer	16,695	39,836	21,098.40	5,477.45	26,575.85
Jefferson	21,662	53,826	27,501.44	7,401.08	34,902.52
Lewis	7,465	22,324	9,440.80	3,069.55	12,510.35
Livingston	15,564	27,589	20,011.68	3,793.49	23,805.17
Madison	17,843	35,072	21,484.16	4,822.40	26,306.56
Monroe	180,729	250,444	203,616.48	34,436.05	238,052.53
Montgomery	12,527	23,999	15,830.24	3,299.86	19,130.10
Nassau	315,750	407,969	381,120.00	56,095.74	437,215.74
Niagara	55,458	89,813	64,572.96	12,349.29	76,922.25
Oneida	56,661	100,364	69,820.32	13,678.25	83,498.57
Onondaga	114,818	173,192	130,756.16	23,813.90	154,570.06
Ontario	26,193	46,056	33,176.16	6,332.70	39,508.86
Orange	76,020	128,780	91,622.40	17,707.25	109,329.65
Orleans	10,557	19,519	12,843.84	2,683.86	15,527.70
Oswego	30,417	57,456	39,947.04	7,900.20	47,847.24
Otsego	15,375	37,235	21,060.00	5,119.81	26,179.81
Putnam	25,691	41,477	30,873.92	5,703.09	36,577.01
Rensselaer	36,732	61,923	43,899.84	8,514.41	52,414.25
Rockland	61,755	83,493	71,685.60	11,480.29	83,165.89
St. Lawrence	27,902	62,223	34,250.24	8,555.66	42,805.90
Saratoga	53,485	88,800	67,703.20	12,210.00	79,913.20
Schenectady	37,371	56,050	42,155.52	7,706.88	49,862.40
Schoharie	8,352	21,718	10,554.24	2,986.23	13,540.47
Schuyler	5,374	11,974	6,978.88	1,646.43	8,625.31
Seneca	8,752	16,878	12,202.24	2,320.73	14,522.97
Steuben	26,208	53,236	35,532.96	7,272.25	42,805.21
Suffolk	344,348	548,048	391,489.76	75,356.60	466,846.36
Sullivan	16,276	62,468	21,469.12	8,589.35	30,058.47
Tioga	13,870	24,522	18,714.40	3,371.78	22,086.18
Tompkins	18,786	32,049	24,520.32	4,406.74	28,927.06
Ulster	41,702	82,932	51,926.24	11,403.15	63,329.39
Warren	16,949	43,665	21,142.88	6,003.94	27,146.82
Washington	15,773	33,011	19,345.76	4,539.01	23,884.77
Wayne	25,100	41,374	32,072.00	5,688.93	37,760.93
Westchester	169,173	245,660	222,593.76	33,778.25	256,372.01
Wyoming	11,328	23,576	13,707.36	3,122.60	16,829.96
Yates	6,248	13,796	7,537.76	2,016.05	9,553.81

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

STAR Payment Schedule:

\*To counties: \$1.12 per STAR exemption processing, and \$60.00 per cooperative building and mobile home park in county assessing units (Nassau, Tompkins); \$0.10 per parcel for tax collection and receipts to all counties.

\*To cities and towns: \$1.12 per STAR exemption processing, and \$60.00 per cooperative building and mobile home park; \$0.0375 per parcel for tax collection and receipt payments if municipality bills for school taxes; otherwise, \$0.035 per parcel.

\*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. Such 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 — 2005**

County	Assessed Valuation of Taxable Real Property	2005 State Equalization Rate <sup>1</sup>	Full Valuation of Taxable Real Property <sup>2</sup>
New York State	\$ 494,612,801,652	30.61%	\$ 1,698,434,916,547
Special Assessing Units <sup>3</sup>	125,768,510,973	14.92	842,873,203,711
New York City <sup>4</sup>	124,667,100,761	20.02	622,643,203,711
Bronx	8,267,457,181	19.75	41,864,397,920
Kings	16,737,744,241	11.66	143,500,291,338
New York	75,236,009,400	36.00	209,010,990,828
Queens	20,198,208,510	11.47	176,094,062,043
Richmond	4,227,681,429	8.10	52,173,461,582
Nassau	1,101,410,212	0.50	220,230,000,000
Rest of State	368,844,290,679	43.11	855,561,712,836
Albany	16,212,172,321	80.43	20,155,645,445
Allegany	1,476,920,863	94.99	1,554,860,759
Broome	3,684,705,239	51.19	7,197,904,428
Cattaraugus	2,299,921,039	70.69	3,253,432,439
Cayuga	3,096,608,084	91.40	3,388,089,247
Chautauqua	4,625,658,639	80.83	5,722,583,680
Chemung	2,925,508,998	92.64	3,157,977,595
Chenango	1,396,565,462	77.25	1,807,870,015
Clinton	3,669,460,031	100.00	3,669,460,031
Columbia	5,559,741,413	90.49	6,143,905,939
Cortland	1,704,468,894	96.93	1,758,381,841
Delaware	1,849,677,501	45.79	4,039,073,679
Dutchess	14,292,501,190	46.73	30,584,772,905
Erie	31,540,522,616	78.88	39,983,510,387
Essex	4,323,832,442	100.00	4,323,832,442
Franklin	2,097,246,532	82.42	2,544,665,453
Fulton	2,125,689,403	88.98	2,388,994,340
Genesee	2,347,472,349	99.27	2,364,806,794
Greene	3,477,204,494	84.94	4,093,858,797
Hamilton	1,978,577,742	96.60	2,048,243,384
Herkimer	2,738,219,772	81.52	3,359,020,026
Jefferson	3,751,041,467	86.84	4,319,399,328
Lewis	1,090,330,043	86.02	1,267,504,208
Livingston	2,558,209,928	90.93	2,813,407,409
Madison	3,030,855,115	96.86	3,128,951,594
Monroe	33,567,819,349	97.55	34,411,680,009
Montgomery	1,062,843,438	67.22	1,581,184,852
Niagara	8,222,841,657	95.60	8,601,028,270
Oneida	7,152,501,721	83.71	8,544,372,499
Onondaga	16,561,095,451	77.47	21,378,428,131
Ontario	6,195,641,476	98.84	6,268,535,918
Orange	11,613,624,288	34.40	33,756,697,928
Orleans	1,387,511,791	96.44	1,438,660,519
Oswego	3,956,947,171	92.28	4,287,833,703
Otsego	2,342,025,022	77.23	3,032,402,961
Putnam	11,319,580,908	77.54	14,598,673,577
Rensselaer	2,672,703,180	35.60	7,507,415,925
Rockland	10,519,007,330	27.32	38,504,693,129
St. Lawrence	3,367,947,088	83.24	4,046,257,332
Saratoga	13,003,814,936	83.58	15,557,597,576
Schenectady	4,293,896,527	55.24	7,773,300,045
Schoharie	1,408,966,205	83.67	1,684,032,753
Schuyler	724,363,744	87.00	832,603,473
Seneca	1,355,904,355	95.00	1,427,313,431
Steuben	3,176,990,406	78.12	4,066,943,410
Suffolk	44,003,514,647	17.02	258,546,254,347
Sullivan	4,765,880,961	70.66	6,744,394,942
Tioga	1,172,956,013	60.28	1,945,998,244
Tompkins	6,161,780,245	100.00	6,161,780,245
Ulster	11,536,546,075	68.74	16,782,694,214
Warren	7,140,300,227	92.44	7,724,100,285
Washington	2,717,377,115	81.85	3,319,786,280
Wayne	3,856,633,772	97.00	3,975,914,013
Westchester	16,470,557,590	10.13	162,524,437,733
Wyoming	1,648,070,056	93.13	1,769,567,308
Yates	1,611,536,358	94.97	1,696,977,619

NOTE: See Glossary on page 293 for explanation of equalization rates.

- 1 For 2005 assessment rolls, the market value standard for equalization rates was July 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 2005**  
(dollar amounts in thousands)

County	Equalized Exempt Value <sup>1</sup>	Exempt Value as Percent of Total Value	Wholly Exempt		Partially Exempt		Type of Exemption Unknown
			Public	Private	Public	Private	
New York State	\$ 741,843,368	31.8%	\$ 318,272,025	\$ 100,955,095	\$ 3,528,439	\$ 254,631,287	\$ 815,786
New York City	243,677,607	30.6	139,802,944	36,080,586	1,714,124	66,079,953	—
Rest of State	434,525,023	32.4	178,469,081	64,874,509	1,814,315	188,551,334	815,786
Albany	11,495,163	40.4	5,964,030	1,929,152	7,819	3,586,369	7,793
Allegany	1,170,613	52.0	422,492	235,237	36,794	474,161	1,929
Broome	4,561,690	46.5	1,724,010	623,356	5,381	2,145,847	63,096
Cattaraugus	2,529,221	51.2	1,269,093	325,796	47,507	881,281	5,544
Cayuga	1,672,228	40.6	493,938	160,817	5,650	1,011,794	29
Chautauqua	3,260,126	42.5	1,219,791	549,863	20,523	1,439,173	30,776
Chemung	1,654,428	41.7	516,239	228,231	2,317	906,449	1,192
Chenango	890,166	42.5	180,642	72,180	62,893	550,645	23,806
Clinton	2,243,451	43.6	1,192,063	165,819	29,257	831,146	25,166
Columbia	1,766,484	25.7	405,608	322,307	4,789	1,033,408	372
Cortland	904,982	40.9	333,622	78,118	28,878	459,062	5,302
Delaware	1,433,509	29.3	558,031	160,262	24,250	646,273	44,693
Dutchess	11,183,304	30.1	3,617,591	2,605,646	100,871	4,851,942	7,254
Erie	20,464,845	40.0	7,692,416	2,348,777	18,275	10,404,706	671
Essex	1,531,799	28.7	762,452	221,067	3,087	544,650	543
Franklin	1,085,547	34.4	367,181	203,532	11,951	502,858	25
Fulton	1,088,436	38.5	283,169	115,100	2,454	687,713	—
Genesee	1,218,581	41.8	398,257	81,969	5,943	722,086	10,326
Greene	2,008,221	36.0	1,219,183	140,282	7,417	626,934	14,405
Hamilton	235,781	10.8	70,676	45,250	—	119,653	202
Herkimer	1,418,609	34.7	470,312	211,721	5,476	694,546	36,554
Jefferson	3,066,712	46.8	1,869,439	210,955	5,390	979,984	944
Lewis	629,705	40.7	224,884	32,079	34,390	338,352	—
Livingston	1,303,957	38.6	429,422	78,579	9,705	785,601	650
Madison	1,491,702	38.5	423,883	267,792	23,266	776,486	275
Monroe	14,741,233	34.8	4,480,409	2,651,964	1,480	7,576,774	30,606
Montgomery	1,037,538	48.8	274,153	199,718	6,500	557,159	8
Nassau	78,918,571	30.5	27,445,029	9,098,456	—	42,349,272	25,814
Niagara	6,173,783	49.2	3,142,015	365,390	4,196	2,662,182	—
Oneida	5,950,154	49.0	2,150,215	1,078,082	37,973	2,683,844	40
Onondaga	11,019,661	40.0	4,054,553	1,676,923	2,755	5,273,229	12,201
Ontario	2,700,037	34.3	1,143,681	365,831	11	1,190,513	1
Orange	11,896,185	29.4	4,459,198	1,850,822	149,517	5,404,168	32,480
Orleans	715,235	41.6	199,180	51,049	396	461,160	3,450
Oswego	4,262,240	58.1	1,648,865	1,205,502	25,341	1,381,681	851
Otsego	1,546,620	39.3	462,561	361,875	12,227	690,691	19,266
Putnam	4,735,457	27.4	530,995	2,086,331	4,923	2,110,520	2,688
Rensselaer	4,579,772	43.9	1,344,769	1,317,888	54,427	1,861,577	1,111
Rockland	11,075,658	25.9	2,438,603	2,634,246	1,132	5,976,378	25,299
St. Lawrence	3,940,939	56.9	2,247,367	507,735	26,846	1,132,202	26,789
Saratoga	5,195,479	28.3	1,956,296	561,481	28,905	2,646,291	2,506
Schenectady	3,656,691	37.8	1,157,203	560,630	3,924	1,931,687	3,247
Schoharie	765,853	37.1	294,844	55,052	31,721	384,236	—
Schuyler	343,578	36.1	84,730	22,935	13,635	222,169	109
Seneca	1,283,120	55.9	784,307	57,578	2,513	436,646	2,076
Steuben	2,082,546	40.9	557,216	189,371	13,842	1,163,171	158,946
Suffolk	87,602,914	27.1	50,061,372	6,419,122	707,955	30,409,640	4,825
Sullivan	2,186,182	27.2	785,245	442,951	5,587	950,917	1,482
Tioga	1,089,516	43.9	377,645	91,672	6,292	613,579	328
Tompkins	4,330,320	50.0	696,674	2,743,991	22,281	867,357	17
Ulster	4,969,276	25.9	1,208,765	958,890	27,627	2,755,375	18,619
Warren	1,551,113	18.1	481,642	285,090	14,793	768,525	1,063
Washington	1,193,709	31.7	282,524	98,700	3,438	806,683	2,364
Wayne	1,906,584	39.0	461,987	365,806	—	1,078,574	217
Westchester	71,263,819	33.7	30,875,734	14,886,082	97,325	25,275,555	129,123
Wyoming	845,536	40.2	137,684	151,413	1,873	527,386	27,180
Yates	656,447	32.8	135,196	118,046	598	401,073	1,534

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 2005 assessment rolls, the market value standard for equalization rates was July 1, 2004 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 — 2004 and 2005  
(millions)**

Property Group/Owner Subgroup	2004 Value <sup>1</sup>			2005 Value <sup>1</sup>		
	New York State	New York City	Rest of State	New York State	New York City	Rest of State
Residential Property Other Than Multiple Dwellings and Nonresidential Property Owned by Certain Individuals						
School Tax Relief (STAR)						
Basic	\$ 110,532	\$ 12,905	\$ 97,627	\$ 115,221	\$ 14,896	\$ 100,325
Enhanced	41,457	4,011	37,446	42,234	3,803	38,431
Veterans	29,028	4,079	24,949	31,160	4,756	26,404
Senior citizens	15,716	5,035	10,681	17,551	5,732	11,819
Clergy	154	27	127	213	29	184
One and two family dwellings in New York City	4,030	4,030	—	4,125	4,125	—
Home improvements	274	—	274	440	—	440
Held in trust by clergy	8	—	8	8	—	8
Energy conservation improvements	51	—	51	48	—	48
Physically disabled	563	162	401	724	217	507
Volunteer firefighters/ambulance workers	50	—	50	341	—	341
First-time homebuyers of newly constructed homes	15	—	15	22	—	22
Other residential improvements	6	—	6	8	—	8
Property of New York State and Agencies						
General, including public authorities, public benefit corporations, and retirement systems	\$ 62,458	\$ 15,881	\$ 46,577	\$ 69,182	\$ 16,938	\$ 52,244
Property of Municipal Governments and Agencies, School Districts, BOCES, and Special Districts						
County	\$ 21,522	—	\$ 21,522	\$ 22,999	—	\$ 22,999
City	72,723	\$ 64,201	8,522	77,539	\$ 68,278	9,261
Town	13,244	—	13,244	14,168	—	14,168
Village	4,884	—	4,884	5,262	—	5,262
School districts/BOCES	35,100	—	35,100	37,584	—	37,584
Local public authority or agency	5,885	3,905	1,980	6,391	4,082	2,309
Special district	1,418	—	1,418	1,477	—	1,477
Energy conservation improvement	59	—	59	63	—	63
Property of United States or Foreign Governments and Agencies, International or Interstate Agencies and Indian Tribes						
United States	\$ 16,876	\$ 5,053	\$ 11,823	\$ 18,242	\$ 5,495	\$ 12,747
Port Authority of New York and New Jersey	15,529	15,529	—	16,164	16,164	—
Indian reservations	385	—	385	242	—	242
Foreign governments	736	616	120	774	667	107
United Nations	636	636	—	690	629	—
Property of Private Community Service Organizations, Social Organizations and Professional Societies						
Cemeteries	\$ 2,242	\$ 1,007	\$ 1,235	\$ 2,376	\$ 1,065	\$ 1,311
Religious	22,223	9,221	13,002	25,566	10,216	15,350
Educational <sup>2</sup>	21,868	7,729	14,139	23,847	8,676	15,171
Charitable	4,868	2,279	2,589	5,256	2,441	2,815
Hospital	16,898	8,135	8,763	17,961	8,642	9,319
Other community service and professional including mental and moral improvement, libraries, dental and pharmaceutical groups, volunteer fire companies, opera, theatre, etc.	15,006	2,098	12,908	15,937	2,214	13,723
Patriotic or social groups (fraternal, agricultural society, veterans, firemen)	497	59	438	540	69	471

(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 — 2004 and 2005  
(millions)**

Property Group/Owner Subgroup	2004 Value <sup>1</sup>			2005 Value <sup>1</sup>		
	New York State	New York City	Rest of State	New York State	New York City	Rest of State
Industrial, Commercial and Public Service Property						
Public						
Industrial Development Agencies	\$ 18,280	\$ 2,898	\$ 15,382	\$ 19,557	\$ 3,060	\$ 16,497
NYS Urban Development Corporation	3,510	3,390	120	4,191	4,062	129
Municipal railroad	12,093	11,115	978	12,869	11,843	1,026
Port Authority of NY & NJ	34	34	—	70	70	—
Private						
Business investment property outside NYC	2,322	—	2,322	2,239	—	2,239
Business facility certified by Industrial and Commercial Incentive Board or NYC Department of Finance (NYC only)	7,562	7,562	—	8,587	8,587	—
Property in Empire Zones	375	—	375	460	—	460
Railroads	1,928	1,178	750	2,006	1,220	786
Electric generating facilities (Nuclear)	2,833	—	2,833	3,209	—	3,209
Other, including pollution control, private fallout shelters, etc.	1,182	476	706	1,305	507	798
Urban Renewal Property, Public Housing and Private Subsidized Multiple Dwellings						
Urban renewal						
Publicly owned	\$ 2,088	\$ 926	\$ 1,162	\$ 2,347	\$ 1,074	\$ 1,273
Privately owned	443	391	52	465	411	54
Housing						
Publicly owned	11,068	8,305	2,763	11,498	9,094	2,404
Privately owned	25,020	20,133	4,887	29,230	24,554	4,676
Agricultural Property (private)						
Land	\$3,048	—	\$3,048	\$3,522	—	\$3,522
Buildings <sup>2</sup>	496	—	496	520	—	520
Forest Property						
Publicly owned	493	—	493	552	—	552
Privately owned	402	—	402	465	—	465
Type of Exemption Unknown	\$700	—	700	\$816	—	816

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 2004 assessment roll, the market value standard for equalization rates was January 1, 2004. For the 2005 assessment roll, the market value standard for equalization rates was July 1, 2004. Equalization rates are based on assessments and market values of taxable property only.

2 Includes new exemption in this category in 2004.

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, 2006**

County	Classified Service Employees <sup>1</sup>	County	Classified Service Employees <sup>1</sup>
All Counties	567,486		
New York City (five boroughs)	225,136		
Rest of State	342,350		
Albany	8,133	Ontario <sup>12</sup>	5,011
Allegany	2,166	Orange	9,219
Broome	8,103	Orleans	1,983
Cattaraugus	3,564	Oswego	2,987
Cayuga	2,183	Otsego	2,144
Chautauqua <sup>2</sup>	5,250	Putnam	3,011
Chenango	1,951	Rensselaer	3,773
Clinton <sup>3</sup>	3,175	Rockland	12,597
Columbia <sup>4</sup>	2,893	St. Lawrence	3,985
Cortland <sup>5</sup>	1,743	Saratoga	4,295
Delaware	2,626	Schenectady <sup>13</sup>	5,517
Dutchess <sup>6</sup>	7,667	Schoharie	1,172
Erie	26,986	Schuyler	598
Essex	1,868	Seneca <sup>14</sup>	1,182
Franklin	1,700	Steuben	2,747
Fulton <sup>7</sup>	2,009	Suffolk	41,616
Genesee <sup>8</sup>	2,595	Sullivan	3,597
Greene	1,557	Tioga	1,723
Hamilton	517	Tompkins	2,155
Herkimer <sup>9</sup>	2,832	Ulster	5,235
Jefferson	2,713	Warren	2,044
Lewis	1,563	Washington	2,555
Livingston	2,479	Wayne	3,415
Madison	1,711	Westchester <sup>15</sup>	23,091
Monroe	22,078	Wyoming	1,871
Montgomery	1,525	Yates	1,174
Nassau	46,794		
Niagara <sup>10</sup>	4,163		
Oneida	6,243		
Onondaga <sup>11</sup>	14,866		

- 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 2006*.

TABLE F-15

**Positions Under City and Town Government  
Civil Service Administration  
New York State Cities and Towns — December 31, 2006**

	Classified Service Employees <sup>1</sup>		Classified Service Employees <sup>1</sup>
Cities <sup>2</sup>	42,198		
Albany	2,077	Rensselaer	161
Amsterdam	396	Rochester	3,783
Auburn	604	Rome	836
Binghamton	1,226	Salamanca	282
Buffalo	5,977	Saratoga Springs	1,077
Cohoes	421	Sherrill	214
Corning	624	Tonawanda	316
Fulton	486	Troy	877
Glen Cove	561	Utica	1,197
Glens Falls	508	Watertown	585
Watervliet	150	White Plains	1,338
Ithaca	918	Yonkers	5,022
Jamestown	963		
Kingston	1,039	Towns	2,712
Lackawanna	420		
Lockport	698	Colonie	759
Long Beach	694	Hempstead	1,953
Mechanicville	205	Regional Civil Service Agency Chemung County/City of Elmira	3,431
Middletown	708		
Mount Vernon	1,104		
New Rochelle	1,110		
Newburgh	1,270		
Niagara Falls	1,360		
Norwich	274		
Ogdensburg	361		
Olean	421		
Oneida	351		
Oneonta	384		
Oswego	654		
Port Jervis	546		

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, 2006**

	All Local Jurisdictions	Counties	Cities	Towns	New York City	Regional Civil Service Agency
All Classes <sup>1</sup>	615,827	342,350	42,198	2,712	225,136	3,431
Competitive	334,818	123,471	21,064	1,106	187,883	1,294
Noncompetitive	189,727	143,453	15,621	1,073	28,064	1,516
Exempt	15,330	11,853	594	143	2,608	132
Labor	75,952	63,573	4,919	390	6,581	489

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 2006*.

TABLE F-17

**Local Government Entities  
New York State by County — 2005**

	Type of Local Government (Municipal Corporation)						Type of Local Government (Municipal Corporation)						
	County <sup>1</sup>	City	Town <sup>2</sup>	Village <sup>3</sup>	School District <sup>4</sup>	Fire District <sup>5</sup>	County <sup>1</sup>	City	Town <sup>2</sup>	Village <sup>3</sup>	School District <sup>4</sup>	Fire District <sup>5</sup>	
New York State	57	62	932	553	699	864							
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	8	Ontario	1	2	16	8	9	7
Broome	1	1	16	7	13	8	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	18	Otsego	1	1	24	9	12	17
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	16	Rockland	1	—	5	19	9	21
Columbia	1	1	18	4	7	16	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	9	12	25	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	32	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	13	14
Fulton	1	2	10	3	7	2	Suffolk	1	—	10	31	69	93
Genesee	1	1	13	6	8	5	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	10	Westchester	1	6	19	23	47	28
Monroe	1	1	20	10	18	23	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.

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## Glossary F

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### LOCAL GOVERNMENT FISCAL YEARS

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

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	Fiscal Year Ends on:
New York City	June 30
Counties (except those which comprise New York City)	December 31
Cities (except New York City):	
- the majority (N=44)	December 31
- four cities	March 31
- one city	May 31
- ten cities	June 30
- two cities	July 31
Towns (townships)	December 31
Villages:	
- the majority (N=513)	May 31
- six villages	July 31
- seven villages	December 31
- twenty-six villages	February 28
- one village	March 31

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For further details regarding local governments, see 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](http://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.

