



## 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 3,178 local government units in New York State in 2006, including cities, counties, towns, villages, school districts, and fire districts.
- New York State local governments raised \$130 billion in revenues in 2006, with \$39.6 billion, or 30.5 percent, from real property taxes and assessments.
- New York State local government expenditures were \$139.6 billion in 2006, up \$31.4 billion, since 2001.
- New York State local governments spent \$36.5 billion on education in 2006, or 31 percent of their total general purpose expenditures.
- New York State local governments issued over \$9 billion in new bonds in 2006, and ended the year with over \$66 billion in outstanding bonds.
- Over \$2.7 billion in lottery aid was distributed to education in New York State during the 2007-08 fiscal year.
- There were over 629 thousand positions under local government civil service administration in New York State as of December 31, 2007.

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**Glossary**

TABLE F-1

**Local Government Finances, Land Area, and Population  
by Type of Unit  
New York State — Local Fiscal Years Ended in 2006  
(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	3,178	57	61	1	932	554	697	876
Revenues	\$ 130,188.7	\$ 18,429.3	\$ 3,776.2	\$ 69,038.8	\$ 6,026.8	\$ 2,279.3	\$ 30,028.5	\$ 609.8
Real Property Taxes and Assessments	39,663.7	4,577.4	1,002.3	12,885.1	3,027.7	1,024.2	16,602.7	544.1
Nonproperty Taxes	27,861.5	5,637.1	789.4	20,323.5	671.1	169.8	270.6	X
State Aid	25,812.7	2,706.2	704.9	11,344.9	661.5	140.5	10,254.6	X
Federal Aid	11,456.4	2,071.0	248.9	7,394.4	197.3	82.3	1,462.6	X
Other Revenues	25,394.5	3,437.6	1,030.6	17,090.9	1,469.2	862.4	1,438.0	65.7
Debt Issued								
Bonds	\$ 9,357.5	\$ 1,201.5	\$ 641.8	\$ 4,826.8	\$ 504.6	\$ 202.5	\$ 2,045.6	\$ 29.2
Notes	4,624.4	1,076.2	446.6	—	308.0	146.7	2,705.3	29.0
Expenditures	\$ 139,676.7	\$ 19,614.2	\$ 3,995.3	\$ 75,152.2	\$ 6,505.0	\$ 2,475.3	\$ 31,333.6	\$ 601.1
Current Operations	117,732.3	17,208.8	3,133.9	62,657.8	4,913.0	1,861.0	27,572.3	385.4
Equipment and Capital Outlay	12,169.4	1,353.8	542.3	6,599.0a	1,044.2	421.7	2,039.0	169.5
Debt Service								
Principal	4,955.8	642.4	192.7	2,551.1	385.3	131.8	1,018.1	34.4
Interest	4,819.2	409.2	126.6	3,344.3	162.5	60.7	704.2	11.9
Outstanding Debt	\$ 70,796.6	\$ 9,180.6	\$ 3,534.3	\$ 35,844.4	\$ 4,432.6	\$ 1,762.8	\$ 16,419.7	\$ 259.4
Bonds (Gross)	66,550.0	8,215.3	3,000.2	35,844.4	3,723.1	1,472.0	14,633.1	231.3
Notes	4,246.6	965.3	534.2	—	709.5	290.7	1,786.6	28.1
Valuation of Taxable Real Estate								
Assessed Value (Municipal Purposes)	\$ 470,127.0	\$ 359,000.5	\$ 44,076.4	\$ 111,126.5	\$ 317,453.2	\$ 45,577.6	X	X
Assessed Value (School Purposes)	480,623.6	X	X	111,398.0	X	X	\$ 369,225.6	X
Full Value (Municipal Purposes)	1,600,372.3	1,045,294.6	106,032.0	555,077.6	942,192.1	203,915.6	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	1,871,658	X	X

NOTE: Detail may not add to total due to rounding. Does not include units whose annual financial reports were not filed in time for compilation of this table.

See Glossary on page 304.

— 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, Transitional Finance Authority, Educational Construction Fund, 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 1996-2006**

	1996	2001(r)	2002(r)	2003(r)	2004(r)	2005(r)	2006
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	\$ 81,838.9	\$ 99,890.8	\$ 102,428.1	\$ 108,056.7	\$ 114,690.5	\$ 124,380.9	\$ 130,188.7
Real Property Taxes and Assessments	23,951.1	27,547.9	29,349.7	32,294.9	35,515.7	37,259.5	39,663.7
Nonproperty Taxes	14,963.1	19,983.1	18,245.2	18,965.7	21,861.5	25,032.1	27,861.5
State Aid	16,645.8	21,388.8	22,322.7	22,871.0	23,686.5	25,029.4	25,812.7
Federal Aid	8,004.7	9,880.0	11,771.3	12,392.5	11,733.7	12,767.0	11,456.4
Other Revenues	18,274.3	21,091.1	20,739.5	21,532.6	21,893.3	24,292.9	25,394.5
Debt Issued							
Bonds	\$ 7,901.9	\$ 5,804.6	\$ 8,744.4	11,361.4	\$ 12,462.4	\$ 12,653.6	\$ 9,357.5
Notes	6,628.7	5,298.8	6,811.7	7,140.2	5,932.7	4,292.6	4,624.4
Expenditures	\$ 87,510.0	108,303.6	\$ 114,277.8	\$ 118,553.1	\$ 122,452.5	\$ 131,738.9	\$ 139,676.7
Current Operations	73,969.8	89,312.8	93,996.8	98,590.1	102,567.2	110,814.8	117,732.3
Capital Outlay	7,002.0	10,773.4	12,165.0	11,857.5	11,500.3	12,098.3	12,169.4
Debt Service							
Principal	3,012.8	4,056.8	3,993.5	4,069.9	4,224.3	4,503.2	4,955.8
Interest	3,525.3	4,160.6	4,122.2	4,035.6	4,161.0	4,322.5	4,819.2
Outstanding Debt	\$ 44,796.8	\$ 51,336.4	\$ 54,932.4	\$ 59,559.3	\$ 62,672.7	\$ 67,468.5	\$ 70,796.6
Bonds	41,203.9	47,057.0	50,186.8	53,586.9	58,016.0	63,105.1	66,550.0
Notes	3,592.9	4,279.4	4,745.6	5,972.4	4,656.7	4,363.4	4,246.6
Taxable Valuation of Real Property:							
Assessed Value (Municipal Purposes)	\$ 275,669.3	\$ 339,357.2	\$ 351,755.5	\$ 369,994.2	\$ 382,947.2	\$ 444,489.7	\$ 470,127.0
Assessed Value (School Purposes)	280,572.2	346,760.6	359,216.2	379,879.3	392,623.8	448,372.3	480,623.6
Full Value (Municipal Purposes)	811,278.4	963,565.0	1,052,952.9	1,182,342.5	1,290,989.4	1,433,392.6	1,600,372.2

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

Above figures are aggregates for 3,178 local governments (2006 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 privatiza-

tion of certain county health facilities), please contact the State Comptroller's Office.

See the Glossary on page 304 for schedule of local government fiscal years.

r Revised.

1 1990 Federal Census Population figures used for 1996; 2000 Federal Census Population figures are used for 2001 through 2006.

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 2006**  
(thousands)

County	Total	Counties	Cities	Towns	Villages	School Districts <sup>2</sup>	Fire Districts <sup>3</sup>
Statewide Total (excluding NYC)	\$ 61,149,913	\$ 18,429,279	\$ 3,776,185	\$ 6,026,799	\$ 2,279,276	\$ 30,028,545	\$ 609,829
Albany	1,492,061	456,747	191,232	166,635	23,676	642,504	11,268
Allegany	246,092	79,751	X	19,614	13,737	132,746	244
Broome <sup>1</sup>	1,006,832	342,782	69,660	84,348	58,047	450,128	1,867
Cattaraugus	447,248	146,065	29,818	23,516	13,761	231,708	2,380
Cayuga	349,410	114,034	41,617	28,880	7,093	155,743	2,045
Chautauqua	736,635	228,774	100,835	38,383	30,993	335,528	2,122
Chemung	415,050	165,032	37,867	21,793	8,204	180,694	1,460
Chenango	265,779	80,536	10,354	19,523	11,344	143,071	951
Clinton	434,753	136,584	50,974	31,054	11,061	201,398	3,682
Columbia	311,489	112,572	10,466	30,319	5,177	150,473	2,482
Cortland	228,086	84,253	20,197	16,235	4,747	101,182	1,473
Delaware	291,835	108,548	X	34,913	22,410	122,998	2,966
Dutchess	1,340,533	381,841	73,464	142,465	19,688	692,688	30,388
Erie	4,279,022	1,192,354	497,441	520,748	75,797	1,972,425	20,256
Essex	234,957	78,475	X	49,951	17,103	87,073	2,355
Franklin	272,180	85,506	X	25,098	23,125	138,019	432
Fulton	264,668	86,636	34,270	13,097	2,497	127,770	399
Genesee	302,416	99,939	20,947	21,466	9,747	149,420	898
Greene	255,156	84,357	X	34,764	15,916	118,304	1,815
Hamilton	49,606	14,615	X	14,957	1,214	18,363	458
Herkimer	298,117	82,110	8,939	26,324	27,091	152,870	784
Jefferson	504,349	146,267	49,395	44,648	23,722	237,881	2,436
Lewis	177,114	87,840	X	15,625	5,648	67,790	212
Livingston	307,327	120,742	X	23,961	18,377	142,658	1,589
Madison	314,288	92,543	17,917	18,803	18,534	165,536	954
Monroe <sup>1</sup>	3,881,583	1,282,594	435,020	250,738	56,923	1,813,151	43,157
Montgomery	236,461	78,090	23,381	11,778	12,319	110,723	171
Nassau	8,634,526	2,640,375	112,232	844,605	605,436	4,322,882	108,995
Niagara	1,054,835	301,775	179,192	72,975	7,206	493,405	283
Oneida	1,036,728	320,654	117,928	61,774	21,933	511,757	2,683
Onondaga <sup>1</sup>	2,498,971	897,523	267,231	144,903	66,192	1,113,914	9,208
Ontario	509,635	142,586	35,771	53,818	11,336	264,229	1,894
Orange	2,002,387	528,996	100,483	206,032	78,481	1,065,697	22,697
Orleans	204,852	59,673	X	17,553	19,692	107,578	357
Oswego	605,129	165,042	63,881	34,742	8,083	332,149	1,231
Otsego	277,190	87,877	19,989	22,088	7,664	137,620	1,951
Putnam	552,457	122,920	X	87,204	12,333	329,363	636
Rensselaer	738,116	233,891	84,146	52,657	6,148	354,798	6,476
Rockland	1,788,274	531,011	X	295,946	89,519	854,813	16,984
St. Lawrence	554,423	145,510	15,175	99,228	34,025	259,304	1,182
Saratoga	859,600	188,850	47,348	101,965	17,411	495,367	8,660
Schenectady	719,168	232,327	92,642	55,583	7,058	326,112	5,446
Schoharie	172,236	56,344	X	15,196	9,823	89,638	1,235
Schuyler	84,542	32,501	X	9,139	8,496	34,406	X
Seneca	158,618	53,654	X	13,831	12,741	77,917	474
Steuben	504,076	149,845	28,906	36,250	23,164	264,446	1,465
Suffolk	9,081,200	2,551,718	X	1,270,677	160,627	4,905,930	192,248
Sullivan	484,447	173,223	X	61,960	21,542	219,953	7,769
Tioga <sup>1</sup>	223,486	72,759	X	18,684	8,276	121,443	2,324
Tompkins	389,376	138,407	a	35,935	17,538	195,744	1,752
Ulster	951,848	299,714	45,876	105,315	12,986	477,063	10,893
Warren	359,314	111,191	27,826	49,090	4,627	164,851	1,729
Washington	285,921	101,397	X	19,521	12,498	152,329	175
Wayne	462,205	133,306	X	43,105	23,364	260,740	1,690
Westchester	6,703,704	1,856,943	813,766	438,771	402,590	3,132,065	59,570
Wyoming	205,480	91,640	X	16,210	19,510	77,934	186
Yates	104,119	38,040	X	12,406	11,026	42,254	393

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

X Not applicable.

a 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 In accordance with new GASB regulations, beginning in 2007, counties will need to recognize sales tax revenues on a gross basis and record expenditures for sales tax revenues that are shared. Certain counties (Broome in 2005 and 2006, Monroe, Onondaga, and Tioga in 2006) have already implemented this reporting requirement and, therefore,

their Sales Tax revenues (and General Government contractual expenditures) reflect significant increase from prior years.

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

3 "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 2006  
(thousands)**

County	Total	Counties	Cities	Towns	Villages	School Districts <sup>2</sup>	Fire Districts <sup>3</sup>
Statewide Totals (excluding NYC)	\$ 55,074,473	\$ 17,208,842	\$ 3,133,857	\$ 4,913,016	\$ 1,861,048	\$ 27,572,331	\$ 385,380
Albany	1,346,488	428,466	157,647	144,559	18,300	591,994	5,522
Allegany	216,207	75,017	X	15,140	11,798	114,163	89
Broome <sup>1</sup>	928,468	347,236	53,678	70,197	37,155	419,189	1,013
Cattaraugus	415,796	142,597	27,889	19,434	10,363	214,435	1,078
Cayuga	304,747	102,937	36,562	18,024	5,366	140,956	901
Chautauqua	644,839	201,707	86,739	30,876	25,150	299,593	774
Chemung	366,008	145,948	32,136	17,384	7,234	162,522	782
Chenango	230,450	70,089	7,399	16,444	9,309	126,875	334
Clinton	364,942	110,330	40,446	23,765	8,679	180,013	1,709
Columbia	277,552	101,160	9,479	23,443	3,689	138,713	1,069
Cortland	207,169	75,826	18,040	12,203	4,363	96,185	552
Delaware	234,345	78,712	X	36,053	12,181	106,031	1,368
Dutchess	1,229,931	357,383	66,548	113,198	16,279	653,758	22,765
Erie	3,777,575	1,091,945	356,425	456,567	62,457	1,798,464	11,717
Essex	193,856	68,014	X	33,405	13,466	77,754	1,218
Franklin	239,308	81,341	X	15,155	17,838	124,811	163
Fulton	236,175	81,043	25,919	10,531	1,700	116,866	116
Genesee	270,033	90,886	21,433	16,320	7,143	133,875	376
Greene	213,414	74,768	X	22,538	9,929	105,247	932
Hamilton	42,388	12,398	X	12,539	784	16,405	262
Herkimer	264,622	74,572	7,226	21,863	23,319	137,305	338
Jefferson	430,804	130,932	36,293	29,564	13,904	218,789	1,321
Lewis	156,930	83,660	X	10,171	3,699	59,267	133
Livingston	268,852	114,487	X	19,297	13,964	120,370	735
Madison	268,274	81,435	12,216	14,214	13,610	146,319	480
Monroe <sup>1</sup>	3,609,501	1,323,675	373,374	199,964	50,132	1,629,408	32,948
Montgomery	212,315	70,639	19,852	9,502	10,254	101,999	69
Nassau	7,890,716	2,416,497	92,594	749,696	524,033	4,038,476	69,419
Niagara	927,416	276,676	144,280	57,620	6,178	442,484	178
Oneida	930,446	284,047	106,599	49,624	16,899	472,041	1,236
Onondaga <sup>1</sup>	2,300,624	864,772	230,100	125,383	56,129	1,017,964	6,277
Ontario	435,809	125,646	29,195	42,365	8,030	229,932	641
Orange	1,804,465	487,653	87,028	165,044	63,224	989,028	12,488
Orleans	175,934	59,469	X	11,480	12,226	92,568	191
Oswego	542,716	147,800	49,433	29,071	6,069	309,818	524
Otsego	243,824	80,635	14,114	18,664	5,322	123,856	1,233
Putnam	484,834	110,877	X	69,407	3,865	300,281	404
Rensselaer	656,173	213,465	70,446	46,172	5,133	317,747	3,210
Rockland	1,674,455	532,665	X	254,605	80,382	797,733	9,070
St. Lawrence	496,625	140,508	13,396	81,884	27,538	232,798	501
Saratoga	762,573	181,464	44,728	69,962	13,967	448,100	4,351
Schenectady	651,883	225,075	72,481	46,624	6,937	297,992	2,775
Schoharie	147,249	48,562	X	11,021	7,256	79,853	557
Schuyler	73,212	29,802	X	7,236	6,488	29,686	X
Seneca	133,084	47,580	X	10,858	9,175	65,310	161
Steuben	451,773	139,445	22,829	26,758	19,736	242,444	560
Suffolk	8,077,138	2,326,353	X	958,425	130,386	4,540,510	121,463
Sullivan	435,446	164,818	X	50,962	16,306	199,237	4,123
Tioga <sup>1</sup>	193,706	62,695	X	14,598	7,020	108,269	1,125
Tompkins	339,028	119,710	a	27,863	10,999	179,814	642
Ulster	882,790	287,688	39,790	84,420	11,134	454,385	5,373
Warren	320,585	106,238	20,670	40,180	3,052	149,688	757
Washington	256,842	94,189	X	14,683	10,795	137,064	110
Wayne	396,140	118,094	X	31,133	18,396	227,859	659
Westchester	6,161,775	1,776,022	706,873	383,197	335,676	2,911,716	48,291
Wyoming	187,075	89,885	X	12,582	17,057	67,488	63
Yates	89,148	33,310	X	9,149	9,573	36,885	231

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

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their Sales Tax revenues and General Government contractual expenditures reflect significant increase from prior years.

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

3 "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 1996-2006**  
(millions)

	1996	2001(r)	2002(r)	2003(r)	2004(r,a)	2005(r)	2006
All Local Governments <sup>1</sup>	\$ 73,969.8	\$ 89,312.8	\$ 93,996.8	\$ 98,590.1	\$ 102,567.2	\$ 110,814.8	\$ 117,732.3
Culture and Recreation	1,135.5	1,517.7	1,272.4	1,479.3	1,432.5	1,581.8	1,549.4
Education	21,635.3	29,192.3	30,245.0	31,886.2	33,087.2	34,699.2	36,505.2
Employee Benefits <sup>2,3</sup>	8,914.7	10,096.2	11,121.6	12,628.1	14,647.7	17,054.2	19,845.5
General Government	3,935.8	4,531.6	5,265.2	4,779.2	5,216.3	6,419.9	5,897.2
Health <sup>3</sup>	8,300.7	8,105.0	8,512.3	8,636.7	8,675.2	8,987.0	11,964.9
Highways	1,653.2	1,718.8	1,738.6	1,812.6	1,832.9	1,988.1	1,991.2
Public Safety	7,072.4	9,078.9	9,833.6	9,722.6	9,889.8	10,411.3	10,770.4
Sanitation	1,979.6	2,371.1	2,489.4	2,507.6	2,556.2	2,691.2	2,798.1
Social Services	11,708.9	13,245.7	13,799.7	14,138.5	14,930.9	15,203.4	14,982.3
All Other	7,633.5	9,455.8	9,719.2	10,999.5	10,298.7	11,778.4	11,428.0
<b>New York City<sup>4</sup></b>	<b>\$ 37,591.8</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>	<b>\$ 62,657.8</b>
Culture and Recreation <sup>5</sup>	497.3	699.9	428.9	630.8	558.5	705.3	637.9
Education <sup>6</sup>	7,206.7	10,631.5	10,811.2	11,636.3	12,013.7	12,676.7	13,521.3
Employee Benefits <sup>7</sup>	3,914.1	4,633.8	5,139.7	5,717.6	6,604.0	7,847.5	9,856.3
General Government <sup>8</sup>	1,369.3	1,747.8	2,514.0b	1,896.8	1,992.8	3,051.6	2,243.6
Health <sup>9</sup>	6,063.9	6,270.4	6,599.1	6,669.6	6,891.1	7,131.0	10,128.2
Highways <sup>10</sup>	374.5	332.2	358.9	348.0	351.6	391.1	399.5
Public Safety <sup>11</sup>	3,931.2	5,205.5	5,757.9	5,545.6	5,479.7	5,840.4	5,980.4
Sanitation <sup>12</sup>	640.8	924.3	983.1	983.7	982.3	1,024.4	1,081.7
Social Services <sup>13</sup>	7,593.3	8,395.7	8,750.0	8,963.4	9,428.7	10,103.7	9,882.6
All Other <sup>14</sup>	6,000.6	7,444.5	7,572.8	8,790.4	8,060.1	9,455.4	8,926.2
<b>Rest of State<sup>15</sup></b>	<b>\$ 36,378.0</b>	<b>\$ 43,027.2</b>	<b>\$ 45,081.1</b>	<b>\$ 47,407.9</b>	<b>\$ 50,204.8</b>	<b>\$ 52,587.7</b>	<b>\$ 52,074.5</b>
Culture and Recreation	638.2	817.8	843.5	848.5	874.0	876.5	911.5
Education	14,428.6	18,560.8	19,433.8	20,249.9	21,073.5	22,022.5	22,983.9
Employee Benefits	5,000.6	5,462.4	5,981.9	6,910.5	8,043.7	9,206.7	9,989.2
General Government	2,566.5	2,783.8	2,751.2	2,882.4	3,223.5	3,368.3	3,653.6
Health	2,236.8	1,834.6	1,913.2	1,967.1	1,784.1	1,856.0	1,836.7
Highways	1,278.7	1,386.6	1,379.7	1,464.6	1,481.3	1,597.0	1,591.7
Public Safety	3,141.2	3,873.4	4,075.7	4,177.0	4,410.1	4,570.9	4,790.0
Sanitation	1,338.8	1,446.8	1,506.3	1,523.9	1,573.9	1,666.8	1,716.4
Social Services	4,115.6	4,850.0	5,049.7	5,175.1	5,502.2	5,099.7	5,099.7
All Other	1,632.9	2,011.3	2,146.4	2,209.1	2,238.6	2,323.0	2,501.8

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 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 1996-2006**  
(millions)

	1996	2001(r)	2002(r)	2003(r)	2004(r)	2005(r)	2006
All Current Expenditures	\$ 77,495.3	\$ 93,473.4	\$ 98,119.2	\$ 102,626.0	\$ 106,728.1	\$ 115,137.3	\$ 122,551.5
General Purpose	73,969.8	89,312.8	93,996.8	98,590.1	102,567.2	110,814.8	117,732.3
Culture and Recreation	1,135.5	1,517.7	1,272.4	1,479.3	1,432.5	1,581.8	1,549.4
Education	21,635.3	29,192.3	30,245.0	31,886.2	33,087.2	34,699.2	36,505.2
Employee Benefits <sup>1,2</sup>	8,914.7	10,096.2	11,121.6	12,628.1	14,647.7	17,054.2	19,845.5
General Government	3,935.8	4,531.6	5,265.2a	4,779.2	5,216.3	6,419.9	5,897.2
Health <sup>2</sup>	8,300.7	8,105.0	8,512.3	8,636.7	8,675.2	8,987.0	11,964.9
Highways	1,653.2	1,718.8	1,738.6	1,812.6	1,832.9	1,988.1	1,991.2
Public Safety	7,072.4	9,078.9	9,833.6	9,722.6	9,889.8	10,411.3	10,770.4
Sanitation	1,979.6	2,371.1	2,489.4	2,507.6	2,556.2	2,691.2	2,798.1
Social Services	11,708.9	13,245.7	13,799.7	14,138.5	14,930.9	15,203.4	14,982.3
All Other	7,633.5	9,455.8	9,719.2	10,999.5	10,298.7	11,778.4	11,428.0
Interest on Debt	3,525.3	4,160.6	4,122.2	4,035.6	4,161.0	4,322.5	4,819.2

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 2006  
(thousands)**

County	Total	Counties	Cities	Towns	Villages	Districts <sup>1</sup>	Districts <sup>2</sup>
Statewide Totals (excluding NYC)	\$ 5,570,403	\$ 1,353,752	\$ 542,272	\$ 1,044,192	\$ 421,688	\$ 2,309,009	\$ 169,490
Albany	149,613	23,880	18,731	12,323	3,866	86,685	4,128
Allegany	25,920	8,697	X	2,969	3,009	11,186	60
Broome	87,746	11,887	23,899	12,243	27,309	11,782	626
Cattaraugus	37,576	7,569	4,543	3,771	2,085	18,427	1,180
Cayuga	62,637	8,105	3,608	8,553	1,271	40,534	567
Chautauqua	60,515	25,852	6,580	7,205	3,108	16,353	1,417
Chemung	44,713	14,453	3,543	1,980	711	23,665	361
Chenango	19,861	2,592	805	2,768	4,520	8,583	593
Clinton	48,434	22,489	6,525	4,861	1,002	11,984	1,573
Columbia	17,425	2,727	1,874	8,908	997	2,036	882
Cortland	24,243	9,228	2,712	4,422	1,147	6,224	510
Delaware	45,012	22,153	X	6,146	9,482	5,422	1,809
Dutchess	146,388	24,604	17,897	31,027	6,122	60,022	6,718
Erie	418,343	85,638	63,329	50,912	8,628	203,953	5,883
Essex	63,040	23,291	X	25,077	4,148	9,778	746
Franklin	23,191	2,034	X	11,391	5,605	4,066	95
Fulton	43,864	4,757	4,097	1,233	2,098	31,607	73
Genesee	16,122	5,749	1,846	4,448	622	3,110	347
Greene	36,243	9,465	X	8,795	7,395	9,970	619
Hamilton	5,353	1,255	X	2,700	380	901	117
Herkimer	17,006	6,232	772	3,737	2,147	3,565	554
Jefferson	51,696	10,456	10,112	11,249	6,892	11,404	1,584
Lewis	9,616	3,222	X	4,535	859	994	6
Livingston	30,056	5,749	X	4,300	3,182	16,334	491
Madison	24,264	2,814	3,079	4,688	2,924	10,363	396
Monroe	267,289	24,961	54,252	36,030	4,282	138,042	9,722
Montgomery	24,915	7,068	7,299	1,475	746	8,083	244
Nassau	593,786	144,644	17,742	124,414	69,184	209,341	28,461
Niagara	72,422	19,244	15,794	8,121	873	28,368	22
Oneida	103,568	34,469	19,229	12,920	4,490	31,507	953
Onondaga	251,824	117,988	17,903	16,703	10,778	86,137	2,315
Ontario	56,796	14,794	7,110	9,962	3,075	21,035	820
Orange	165,015	27,580	10,644	30,080	15,272	75,060	6,380
Orleans	18,333	4,427	X	5,497	6,406	1,971	33
Oswego	44,301	6,742	8,961	12,702	1,003	14,633	261
Otsego	26,384	5,545	5,574	3,951	1,198	9,796	320
Putnam	83,316	26,395	X	15,860	21,152	19,827	81
Rensselaer	56,603	14,771	7,057	13,282	4,653	12,587	4,253
Rockland	191,946	54,198	X	42,895	18,536	71,141	5,175
St. Lawrence	46,843	7,133	2,483	11,912	5,536	19,545	235
Saratoga	91,456	8,736	6,902	41,889	4,348	26,546	3,035
Schenectady	62,331	16,037	13,213	9,661	157	22,141	1,122
Schoharie	16,867	5,986	X	2,416	2,744	5,176	545
Schuyler	5,962	1,232	X	1,631	601	2,497	X
Seneca	44,234	13,644	X	691	4,659	25,090	150
Steuben	45,488	13,678	7,467	7,522	5,618	10,439	763
Suffolk	825,410	186,655	X	285,589	34,412	267,759	50,994
Sullivan	32,380	7,368	X	6,346	5,104	8,094	5,468
Tioga	19,847	7,606	X	2,500	1,378	6,992	1,370
Tompkins	47,033	22,258	a	5,430	5,804	13,242	299
Ulster	57,901	11,565	2,378	16,437	1,691	22,292	3,538
Warren	34,849	12,566	7,302	6,292	1,850	6,316	524
Washington	24,242	7,983	X	5,277	2,842	8,134	6
Wayne	35,357	5,255	X	7,358	3,444	18,728	572
Westchester	694,695	175,410	157,010	54,185	64,806	232,997	10,287
Wyoming	12,520	1,869	X	2,288	5,160	3,010	194
Yates	7,611	1,049	X	2,633	378	3,538	13

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

X Not applicable.

a 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 1960-2006**  
(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	43,330	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	50,187	3,198	17,584
2003r	11,361	53,587	5,025	19,580
2004	12,462	58,016	2,874	21,495
2005	12,654	63,105	3,944	23,567
2006	9,358	66,550	3,346	26,092

*(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 1960-2006**  
(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> ---	
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
2005	6,775	33,903	1,084	9,593
2006	4,827	35,844	1,300	11,459

*(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 1960-2006**  
(millions)

Local Fiscal Years Ended In	All Purposes		School Purposes <sup>1</sup>	
	New Bond Issues	Bonds Outstanding at End of Year	New Bond Issues	Bonds Outstanding at End of Year
		--- All Other Local Governments ---		
1960	\$ 320	\$ 2,449	\$ 184	\$ 1,562
1965	416	3,470	231	2,153
1970	521	4,527	187	2,334
1975	471	6,413	91	2,649
1976	1,079	7,020	167	2,620
1977	1,388	7,893	246	2,668
1978	638	7,960	84	2,530
1979	442	7,812	67	2,374
1980	334	7,542	43	2,199
1981	295	7,222	40	2,018
1982	651	7,250	26	1,830
1983	912	7,519	273	1,888
1984r	743	7,628	68	1,717
1985r	1,125	8,036	145	1,655
1986r	1,462	8,611	285	1,723
1987r	1,431	9,234	391	1,884
1988r	1,051	9,388	288	1,936
1989r	1,625	9,468	355	2,041
1990r	1,519	10,005	500	2,281
1991r	2,185	11,140	617	2,629
1992r	2,616	12,384	777	3,092
1993r	3,674	13,539	554	3,259
1994r	2,628	14,100	575	3,454
1995	1,674	14,333r	504	3,589
1996r	2,541	15,025	656	3,849
1997	2,975	16,181r	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	21,721	3,198	9,590
2003r	6,488	23,908	4,243	10,866
2004	6,001	26,638	2,561	12,583
2005	5,878	29,202	2,860	13,974
2006	4,531	30,706	2,046	14,633

NOTE: See page 304 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 2002-03 — 2007-08**

County	Lottery Aid Distribution					
	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
New York State	\$ 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	\$ 2,787,018,465.95
New York City <sup>2</sup>	717,800,916.61	703,138,329.29	831,485,667.30	910,358,677.24	1,118,669,882.74	1,109,154,054.85
Rest of State	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	1,677,864,411.10
Albany	24,044,758.13	25,011,237.04	31,985,974.92	32,381,103.48	35,692,827.03	39,560,737.15
Allegany	7,884,502.55	7,665,575.31	9,448,519.91	9,374,112.87	10,335,538.19	11,595,744.47
Broome	27,771,009.88	27,996,443.09	34,647,003.17	33,500,481.17	36,608,263.97	40,972,988.40
Cattaraugus	14,756,934.29	14,663,417.03	17,609,296.55	17,156,476.10	18,487,389.25	20,181,125.67
Cayuga	10,358,058.09	10,337,443.64	12,429,772.15	11,951,892.96	12,798,441.80	14,570,861.67
Chautauqua	20,865,160.83	20,428,182.85	25,264,101.77	25,397,959.01	27,804,819.56	30,390,633.45
Chemung	12,318,821.56	11,981,436.65	14,394,783.48	14,327,056.91	15,603,031.42	17,369,045.39
Chenango	9,606,313.37	9,475,310.19	11,407,115.29	11,426,114.01	12,610,725.25	13,892,577.11
Clinton	11,326,672.93	11,359,386.82	13,720,575.54	13,783,887.60	14,760,825.05	16,803,064.30
Columbia	5,225,761.09	5,129,492.63	6,525,555.42	6,824,213.75	7,530,063.15	8,134,291.08
Cortland	7,103,086.94	7,180,462.38	8,673,916.73	8,455,775.76	9,137,862.89	10,130,821.86
Delaware	5,016,147.69	4,873,498.66	5,858,933.07	5,733,294.33	6,438,010.83	7,483,289.70
Dutchess	27,098,813.72	27,499,506.96	33,412,889.46	31,094,455.38	34,171,638.02	38,934,592.32
Erie	108,395,387.91	111,167,787.31	138,395,616.90	140,483,610.80	157,741,002.14	171,387,406.41
Essex	1,930,746.44	2,057,719.85	2,542,485.13	2,656,408.71	3,208,493.39	3,216,446.43
Franklin	7,363,317.59	7,384,320.92	9,160,317.69	9,237,609.87	10,142,856.41	10,822,273.28
Fulton	8,430,374.87	8,483,599.77	10,263,510.47	10,304,786.74	11,428,571.19	12,625,783.23
Genesee	9,612,984.86	9,523,604.24	11,713,648.74	11,306,279.34	11,839,621.32	13,640,128.31
Greene	4,292,685.42	4,389,477.99	5,668,404.15	5,900,491.67	6,405,717.93	7,722,072.60
Hamilton	10,710.00	9,720.00	9,705.00	92,485.00	217,849.72	82,062.42
Herkimer	10,194,064.36	10,113,280.75	11,653,958.44	11,734,077.52	13,212,904.29	14,658,215.04
Jefferson	16,553,791.45	15,904,145.17	19,233,733.77	19,562,757.85	22,139,662.23	25,436,692.66
Lewis	4,486,576.85	4,380,686.41	5,192,226.10	5,072,671.79	5,634,838.52	6,517,105.93
Livingston	8,850,406.50	8,719,621.45	10,440,746.69	10,045,600.01	10,659,477.26	12,122,212.31
Madison	10,561,135.21	10,301,914.89	12,553,249.42	12,320,512.47	13,323,999.96	15,568,155.20
Monroe	91,806,440.14	93,143,964.98	116,612,783.30	119,349,799.41	132,862,183.45	144,587,514.65
Montgomery	7,402,090.13	7,295,874.95	8,722,717.52	8,680,099.92	9,939,723.91	11,073,069.15
Nassau	59,075,542.16	58,340,585.45	73,362,175.36	72,431,115.45	73,175,220.73	85,358,713.36
Niagara	29,065,171.18	29,396,621.02	36,273,069.80	36,256,466.45	39,576,324.21	43,772,534.37
Oneida	33,649,713.27	33,395,776.62	40,475,694.29	40,763,495.56	44,902,519.59	49,465,178.89
Onondaga	62,922,860.46	63,328,184.66	78,000,743.80	78,114,091.06	86,639,074.88	97,101,484.73
Ontario	13,732,654.31	13,815,189.43	17,040,120.40	16,737,422.05	17,640,241.85	20,521,798.05
Orange	46,589,083.86	47,754,063.41	58,994,473.42	58,943,010.35	64,758,895.08	72,322,022.48
Orleans	7,831,238.50	7,686,775.45	9,244,634.90	9,284,582.73	9,987,113.25	10,875,359.57
Oswego	20,220,187.24	21,927,131.22	23,243,415.92	26,062,435.43	28,771,411.70	31,888,363.72
Otsego	7,733,595.09	7,631,005.21	9,043,073.93	9,000,690.69	9,995,631.67	11,119,413.67
Putnam	6,352,162.37	6,665,474.71	8,214,668.52	7,032,928.17	7,426,608.06	9,271,436.28
Rensselaer	18,806,391.09	18,862,198.50	23,074,648.35	22,743,619.58	24,544,443.56	28,453,624.05
Rockland	11,104,106.08	9,526,512.02	11,320,574.13	14,308,939.49	15,855,009.72	19,421,045.05
St. Lawrence	16,425,306.62	16,133,824.82	18,845,685.19	18,778,442.12	20,464,759.66	22,928,227.33
Saratoga	24,436,308.85	24,812,222.78	30,338,190.97	29,852,382.01	31,246,176.60	35,985,864.00
Schenectady	16,288,459.58	17,200,525.09	21,200,131.52	22,538,487.24	24,810,627.47	28,586,181.33
Schoharie	4,374,708.45	4,265,294.80	5,276,509.38	5,316,594.22	5,790,758.39	6,721,333.14
Schuyler	2,162,519.72	2,074,139.75	2,455,442.93	2,433,569.54	2,575,303.59	2,882,212.22
Seneca	4,426,043.12	4,297,182.82	5,338,516.07	5,266,473.48	5,614,092.47	6,572,435.48
Steuben	17,038,615.71	17,055,866.24	20,400,147.96	19,546,339.99	21,786,106.15	24,580,563.51
Suffolk	133,186,024.17	134,653,104.07	164,840,836.45	151,483,654.20	162,624,881.37	184,278,310.07
Sullivan	6,331,448.16	6,543,246.28	8,304,461.40	8,747,714.57	10,406,988.56	11,081,057.01
Tioga	8,967,565.68	8,727,920.08	10,322,152.74	9,944,393.39	10,638,004.96	12,060,101.92
Tompkins	8,924,721.82	8,926,951.39	10,975,168.35	10,741,251.55	11,574,826.36	12,766,210.14
Ulster	17,025,170.05	17,079,636.28	20,779,585.21	21,506,408.28	22,660,397.47	23,918,919.66
Warren	6,171,611.68	6,346,064.64	7,932,815.88	8,225,894.01	8,899,486.98	10,038,842.41
Washington	9,501,341.31	9,500,140.20	11,671,558.46	11,746,166.80	12,764,651.27	14,282,833.80
Wayne	16,072,382.28	15,891,772.14	19,105,689.72	18,596,402.41	20,128,550.48	22,543,921.45
Westchester	36,355,999.67	36,555,094.42	45,673,867.88	38,856,997.89	48,675,143.91	49,673,688.41
Wyoming	5,238,293.37	5,140,559.87	6,096,395.90	5,722,226.13	6,949,639.03	6,910,681.33
Yates	1,989,101.72	1,973,492.46	2,466,340.28	2,485,110.49	2,690,887.13	3,003,143.48

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

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

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

SOURCE: New York State Division of the Lottery.

TABLE F-10

**STAR<sup>1</sup> Administrative Aid Payment Schedule  
New York State by County — 2007**

County	Total STAR Exemptions	Total Parcels	Exemption Administration Payments <sup>2</sup>	Tax Collection and Receipt Payments	Total STAR Payments
New York State	3,319,069	9,806,985	\$ 4,361,037.28	\$ 638,772.73	\$ 4,999,810.01
New York City	703,050	979,317	1,205,556.00	35,843.00	1,241,399.00
Albany	66,004	211,496	76,264.48	14,445.18	90,709.66
Allegany	12,446	64,152	17,059.52	4,381.58	21,441.10
Broome	49,140	166,948	60,136.80	11,402.55	71,539.35
Cattaraugus	21,014	96,526	26,775.68	6,592.73	33,399.48
Cayuga	20,202	75,592	25,026.24	5,162.93	30,189.17
Chautauqua	34,562	178,170	43,989.44	12,169.01	56,158.45
Chemung	22,141	75,758	27,017.92	5,174.27	32,192.19
Chenango	13,501	60,756	19,021.12	4,149.63	23,170.75
Clinton	19,450	72,998	25,204.00	4,985.76	30,189.76
Columbia	14,953	68,386	19,867.36	4,670.76	24,538.12
Cortland	11,192	42,400	13,555.04	2,895.92	16,450.96
Delaware	12,482	83,366	16,979.84	5,693.90	22,673.74
Dutchess	63,513	209,590	78,454.56	14,315.00	92,769.56
Erie	226,776	700,616	258,969.12	47,852.07	306,821.19
Essex	10,640	74,786	12,816.80	5,107.88	17,924.68
Franklin	11,665	60,166	14,324.80	4,109.34	18,434.14
Fulton	14,686	65,534	19,028.32	4,475.97	23,504.29
Genesee	15,670	54,238	19,230.40	3,704.46	22,934.86
Greene	11,917	73,640	14,787.04	5,029.61	19,816.65
Hamilton	1,833	25,864	2,592.96	1,766.51	4,359.47
Herkimer	16,874	79,858	21,238.88	5,454.30	26,693.18
Jefferson	22,235	108,520	28,023.20	7,411.92	35,435.12
Lewis	7,565	45,038	9,552.80	3,076.10	12,631.90
Livingston	15,816	55,498	20,353.92	3,790.51	24,144.43
Madison	18,154	70,676	21,832.48	4,827.17	26,659.65
Monroe	182,340	501,768	205,420.80	34,270.75	239,691.55
Montgomery	12,667	47,960	15,927.04	3,275.67	19,202.71
Nassau	315,930	819,042	381,501.60	55,940.57	437,442.17
Niagara	56,008	180,614	65,188.96	12,335.94	77,524.90
Oneida	57,035	201,400	70,059.20	13,755.62	83,820.28
Onondaga	115,534	348,188	131,318.08	23,781.24	155,099.32
Ontario	26,629	93,060	33,604.48	6,356.00	39,960.48
Orange	77,597	263,912	93,388.64	18,025.19	111,413.83
Orleans	10,640	39,166	12,936.80	2,675.04	15,611.84
Oswego	30,706	115,432	40,270.72	7,884.01	48,154.73
Otsego	15,491	74,890	21,069.92	5,114.99	26,184.91
Putnam	26,090	82,918	31,320.80	5,663.30	36,984.10
Rensselaer	37,279	124,500	44,212.48	8,503.35	52,715.83
Rockland	61,865	169,622	71,688.80	11,585.18	83,273.98
St. Lawrence	28,176	124,872	34,677.12	8,528.76	43,218.87
Saratoga	54,461	180,684	68,976.32	12,340.72	81,317.04
Schenectady	37,678	112,438	42,499.36	7,679.52	50,178.88
Schoharie	8,462	43,736	10,677.44	2,987.17	13,664.61
Schuyler	5,416	24,110	7,025.92	1,646.71	8,672.63
Seneca	8,820	33,906	12,218.40	2,315.78	14,534.18
Steuben	26,375	106,728	35,720.00	7,289.52	43,009.52
Suffolk	347,037	1,101,664	395,821.44	75,243.65	471,065.09
Sullivan	16,615	125,722	21,728.80	8,586.81	30,315.61
Tioga	13,998	49,232	18,857.76	3,362.55	22,220.31
Tompkins	19,018	64,516	24,840.16	4,406.44	29,246.60
Ulster	42,194	167,386	52,717.28	11,432.46	64,149.74
Warren	17,267	87,626	21,439.04	5,984.86	27,423.90
Washington	16,051	66,428	19,777.12	4,537.03	24,314.15
Wayne	25,377	83,076	32,322.24	5,674.09	37,996.33
Westchester	171,162	497,462	224,641.44	33,976.65	258,618.09
Wyoming	10,952	44,970	13,286.24	3,071.45	16,357.69
Yates	6,718	30,068	8,244.16	2,053.64	10,297.80

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; \$0.0366 per parcel for tax collection and receipt payments.
- 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 — 2006**

County	Assessed Valuation of Taxable Real Property	2006 State Equalization Rate <sup>1</sup>	Full Valuation of Taxable Real Property <sup>2</sup>
New York State	\$ 538,641,354,854	30.61%	\$ 1,860,683,352,139
Special Assessing Units <sup>3</sup>	126,011,453,410	13.97	901,879,871,760
New York City <sup>4</sup>	125,265,905,408	19.18	653,269,871,760
Bronx	8,351,421,753	18.93	44,114,027,006
Kings	16,899,338,435	11.12	151,917,781,683
New York	75,397,628,035	35.71	211,136,675,199
Queens	20,364,108,702	10.57	192,629,131,793
Richmond	4,253,408,483	7.95	53,472,256,079
Nassau	745,548,002	0.30	248,610,000,000
Rest of State	412,629,901,444	43.04	958,803,480,379
Albany	17,934,498,070	75.17	23,859,598,220
Allegany	1,497,900,515	93.00	1,610,621,756
Broome	3,708,583,611	49.11	7,552,242,802
Cattaraugus	2,382,265,278	69.48	3,428,697,501
Cayuga	3,390,867,205	90.29	3,755,713,307
Chautauqua	5,373,462,008	86.17	6,236,130,768
Chemung	3,106,956,326	93.37	3,327,593,245
Chenango	1,456,303,392	73.51	1,981,007,754
Clinton	4,040,428,218	100.00	4,040,428,218
Columbia	6,166,785,405	83.13	7,418,056,879
Cortland	1,724,561,580	92.09	1,872,624,895
Delaware	1,908,488,389	41.89	4,555,584,502
Dutchess	18,602,933,113	52.25	35,604,514,563
Erie	32,539,243,433	76.73	42,409,405,340
Essex	4,883,640,741	99.07	4,929,595,397
Franklin	2,602,929,646	86.20	3,019,752,989
Fulton	2,141,512,207	82.37	2,599,953,046
Genesee	2,372,804,875	99.82	2,377,107,550
Greene	3,658,913,571	72.67	5,035,154,211
Hamilton	2,183,717,456	98.03	2,227,670,747
Herkimer	3,109,434,401	84.57	3,676,606,052
Jefferson	4,362,984,925	81.51	5,352,496,395
Lewis	1,423,443,633	85.17	1,671,356,986
Livingston	3,150,236,354	100.00	3,150,236,354
Madison	3,150,780,512	89.66	3,514,277,042
Monroe	35,464,524,984	97.59	36,341,212,198
Montgomery	1,121,269,479	61.76	1,815,387,054
Niagara	8,638,575,158	93.66	9,223,263,541
Oneida	6,873,511,352	77.90	8,823,123,961
Onondaga	18,119,130,862	78.01	23,227,347,388
Ontario	6,599,809,980	98.74	6,684,095,145
Orange	11,819,615,124	30.19	39,153,658,802
Orleans	1,400,281,479	92.84	1,508,272,690
Oswego	4,288,711,346	91.74	4,674,883,977
Otsego	2,441,047,136	67.52	3,615,497,005
Putnam	12,119,220,853	75.21	16,113,438,463
Rensselaer	2,716,144,798	31.18	8,712,145,138
Rockland	15,162,231,004	35.13	43,159,021,479
St. Lawrence	3,660,724,042	83.58	4,380,151,820
Saratoga	14,246,035,334	74.93	19,012,390,312
Schenectady	5,066,956,418	55.58	9,116,887,781
Schoharie	1,480,493,222	73.15	2,023,940,174
Schuyler	733,327,184	76.15	962,940,530
Seneca	1,371,230,401	85.77	1,598,772,810
Steuben	3,341,325,985	76.49	4,368,088,687
Suffolk	58,764,373,158	19.94	294,717,436,653
Sullivan	4,913,333,683	61.35	8,009,333,019
Tioga	1,181,902,508	55.34	2,135,671,729
Tompkins	5,284,209,490	90.00	5,871,343,878
Ulster	13,957,046,668	72.65	19,211,523,139
Warren	7,348,036,788	79.11	9,287,935,579
Washington	3,069,795,714	80.79	3,799,932,943
Wayne	4,070,881,090	96.74	4,208,054,554
Westchester	17,127,744,327	9.61	178,175,453,170
Wyoming	1,726,980,928	93.47	1,847,693,893
Yates	1,647,756,085	90.63	1,818,156,348

NOTE: See Glossary on page 304 for explanation of equalization rates.

- 1 For 2006 assessment rolls, the market value standard for equalization rates was July 1, 2005. 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 2006**  
(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	738,093,445	31.5%	\$ 338,899,318	\$ 107,495,074	\$ 4,038,697	\$ 286,604,975	\$ 1,055,381
New York City	258,747,347	30.3	146,038,628	38,783,897	1,833,917	72,090,905	—
Rest of State	479,346,098	32.2	192,860,690	68,711,177	2,204,780	214,514,070	1,055,381
Albany	13,283,361	39.7	6,936,066	2,265,341	7,408	4,065,819	8,727
Allegany	1,219,805	52.4	435,336	244,449	37,696	500,014	2,310
Broome	4,841,958	46.9	1,854,838	645,577	5,338	2,258,604	77,601
Cattaraugus	2,620,651	50.7	1,318,279	336,507	50,860	913,482	1,523
Cayuga	1,765,164	39.3	498,857	173,126	5,841	1,087,330	10
Chautauqua	3,314,514	40.6	1,249,435	510,502	21,295	1,507,287	25,995
Chemung	1,709,854	41.0	530,040	234,916	1,662	941,965	1,271
Chenango	986,537	42.6	222,838	79,949	67,087	590,532	26,131
Clinton	2,299,074	41.7	1,184,546	168,998	29,867	877,941	37,722
Columbia	2,085,357	25.0	472,908	375,928	5,656	1,228,100	2,765
Cortland	1,000,377	42.2	363,388	86,086	30,344	515,302	5,257
Delaware	1,621,374	29.6	642,917	184,442	23,211	715,055	55,749
Dutchess	12,061,837	28.9	3,588,356	2,653,225	111,037	5,701,521	7,698
Erie	21,323,109	39.6	7,952,588	2,438,090	11,632	10,920,143	656
Essex	1,732,552	28.5	857,681	246,401	2,325	625,571	574
Franklin	1,199,071	32.6	402,172	220,166	12,971	563,754	8
Fulton	1,170,223	38.3	293,040	117,893	1,956	757,299	35
Genesee	1,264,110	42.7	419,952	82,878	9,659	741,074	10,547
Greene	2,682,380	38.8	1,510,854	167,212	124,962	743,389	135,963
Hamilton	227,830	9.7	52,921	49,796	—	124,850	263
Herkimer	1,539,723	34.2	495,693	232,062	5,841	761,887	44,240
Jefferson	3,465,088	44.4	2,057,820	256,035	6,554	1,144,065	614
Lewis	947,420	48.1	239,841	34,210	37,907	635,462	—
Livingston	1,442,495	38.2	492,622	94,658	7,494	847,171	550
Madison	1,717,059	39.3	471,393	302,999	26,046	908,744	7,877
Monroe	15,274,546	34.3	4,612,099	2,705,727	1,262	7,923,219	32,239
Montgomery	1,197,196	49.0	312,287	240,983	6,493	637,365	68
Nassau	80,680,969	28.5	27,378,865	9,505,811	—	43,757,065	39,228
Niagara	6,482,289	48.4	3,296,186	382,709	7,723	2,795,671	—
Oneida	6,492,124	48.9	2,392,529	1,175,111	40,591	2,883,886	7
Onondaga	11,480,958	38.7	4,218,333	1,746,731	2,859	5,497,300	15,735
Ontario	2,791,555	33.7	1,134,237	382,894	3	1,274,421	—
Orange	13,199,700	28.5	4,880,676	1,979,919	155,595	6,142,806	40,704
Orleans	755,891	41.9	207,829	54,810	409	488,627	4,216
Oswego	4,301,117	55.7	1,626,959	1,208,418	25,736	1,439,204	800
Otsego	1,833,270	39.0	553,303	433,900	14,010	804,867	27,190
Putnam	3,889,813	22.0	603,831	900,599	5,795	2,378,843	745
Rensselaer	5,289,007	43.7	1,639,237	1,496,945	61,022	2,091,724	79
Rockland	12,775,675	25.6	2,851,163	2,795,018	2,844	7,086,246	40,404
St. Lawrence	4,075,584	55.7	2,275,121	533,458	29,080	1,209,898	28,027
Saratoga	5,949,877	26.9	2,145,899	671,231	34,696	3,094,874	3,177
Schenectady	4,115,077	36.4	1,358,764	653,229	2,978	2,098,303	1,803
Schoharie	922,999	37.4	348,170	66,598	37,407	470,663	161
Schuyler	398,800	36.1	98,828	27,405	14,329	258,232	6
Seneca	1,459,170	56.3	902,477	64,325	2,808	487,106	2,454
Steuben	2,163,455	40.0	564,101	183,429	14,486	1,231,740	169,699
Suffolk	106,949,948	29.1	55,701,245	7,220,979	902,094	43,120,472	5,158
Sullivan	2,663,619	27.7	972,127	529,759	6,353	1,154,923	457
Tioga	1,205,532	44.0	428,180	100,128	6,816	670,188	220
Tompkins	4,883,742	49.5	833,824	3,076,474	22,561	950,871	12
Ulster	5,572,568	25.5	1,260,141	1,101,046	29,471	3,160,229	21,681
Warren	1,984,412	19.2	591,659	347,326	16,748	1,027,355	1,324
Washington	1,349,654	31.5	300,593	107,373	4,104	928,469	9,115
Wayne	2,044,631	39.4	527,096	380,317	—	1,137,006	212
Westchester	78,021,697	33.7	33,955,078	16,155,011	109,346	27,646,598	155,664
Wyoming	855,564	39.0	151,249	156,892	1,969	544,758	696
Yates	764,742	35.2	194,226	125,173	543	444,781	19

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 2006 assessment rolls, the market value standard for equalization rates was July 1, 2005. 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 — 2005 and 2006  
(millions)**

Property Group/Owner Subgroup	2005 Value <sup>1</sup>			2006 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	\$ 115,221	\$ 14,896	\$ 100,325	\$ 127,011	\$ 14,326	\$ 112,685
Enhanced	42,234	3,803	38,431	50,433	4,498	45,935
Veterans	31,160	4,756	26,404	35,163	5,779	29,384
Senior citizens	17,551	5,732	11,819	19,457	6,509	12,948
Clergy	213	29	184	291	32	259
One and two family dwellings in New York City	4,125	4,125	—	5,175	5,175	—
Home improvements	440	—	440	499	—	499
Held in trust by clergy	8	—	8	9	—	9
Energy conservation improvements	48	—	48	293	—	293
Physically disabled	724	217	507	886	300	586
Volunteer firefighters/ambulance workers	341	—	341	547	—	547
First-time homebuyers of newly constructed homes	22	—	22	26	—	26
Other residential improvements	8	—	8	11	—	11
Property of New York State and Agencies						
General, including public authorities, public benefit corporations, and retirement systems	\$ 69,182	\$ 16,938	\$ 52,244	\$ 74,728	\$ 17,534	\$ 57,194
Property of Municipal Governments and Agencies, School Districts, BOCES, and Special Districts						
County	\$ 22,999	—	\$ 22,999	\$ 25,112	—	\$ 25,112
City	77,539	\$ 68,278	9,261	81,040	\$ 70,965	10,075
Town	14,168	—	14,168	14,909	—	14,909
Village	5,262	—	5,262	5,564	—	5,564
School districts/BOCES	37,584	—	37,584	40,055	—	40,055
Local public authority or agency	6,391	4,082	2,309	6,812	4,254	2,558
Special district	1,477	—	1,477	1,780	—	1,780
Energy conservation improvement	63	—	63	49	—	49
Property of United States or Foreign Governments and Agencies, International or Interstate Agencies, and Indian Tribes						
United States	\$ 18,242	\$ 5,495	\$ 12,747	\$ 19,409	\$ 5,779	\$ 13,630
Port Authority of New York and New Jersey	16,164	16,164	—	17,205	17,205	—
Indian reservations	242	—	242	287	—	287
Foreign governments	774	667	107	857	725	132
United Nations	690	629	—	721	721	—
Property of Private Community Service Organizations, Social Organizations, and Professional Societies						
Cemeteries	\$ 2,376	\$ 1,065	\$ 1,311	\$ 2,516	\$ 1,119	\$ 1,397
Religious	25,566	10,216	15,350	27,226	11,174	16,052
Educational	23,847	8,676	15,171	26,045	9,133	16,912
Charitable	5,256	2,441	2,815	6,045	2,931	3,114
Hospital	17,961	8,642	9,319	18,511	8,926	9,585
Other community service and professional including mental and moral improvement, libraries, dental and pharmaceutical groups, volunteer fire companies, opera, theatre, etc.	15,937	2,214	13,723	16,613	2,371	14,242
Patriotic or social groups (fraternal, agricultural society, veterans, firemen)	540	69	471	581	73	508

(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 — 2005 and 2006  
(millions)**

Property Group/Owner Subgroup	2005 Value <sup>1</sup>			2006 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	\$ 19,557	\$ 3,060	\$ 16,497	\$ 21,527	\$ 3,341	\$ 18,186
NYS Urban Development Corporation	4,191	4,062	129	4,346	4,199	147
Municipal railroad	12,869	11,843	1,026	13,110	12,053	1,057
Port Authority of NY & NJ	70	70	—	70	70	—
Private						
Business investment property outside NYC	2,239	—	2,239	2,528	—	2,528
Business facility certified by Industrial and Commercial Incentive Board or NYC Department of Finance (NYC only)	8,587	8,587	—	9,035	9,035	—
Property in Empire Zones	460	—	460	517	—	517
Railroads	2,006	1,220	786	2,001	1,232	769
Electric generating facilities (Nuclear)	3,209	—	3,209	3,304	—	3,304
Other, including pollution control, private fallout shelters, etc.	1,305	507	798	1,356	516	840
Urban Renewal Property, Public Housing and Private Subsidized Multiple Dwellings						
Urban Renewal						
Publicly owned	\$ 2,347	\$ 1,074	\$ 1,273	\$ 2,269	\$ 1,129	\$ 1,140
Privately owned	465	411	54	516	452	64
Housing						
Publicly owned	11,498	9,094	2,404	12,116	9,898	2,218
Privately owned	29,230	24,554	4,676	32,133	27,294	4,839
Agricultural Property (private)						
Land	\$ 3,522	—	\$ 3,522	\$ 4,207	—	\$ 4,207
Buildings	520	—	520	575	—	575
Forest Property						
Publicly owned	\$ 552	—	\$ 552	\$ 590	—	\$ 590
Privately owned	465	—	465	538	—	538
Type of Exemption Unknown	\$ 816	—	\$ 816	\$ 1,055	—	\$ 1,055

NOTE: Detail may not add due to rounding.

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

— Represents zero.

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

State Board of Real Property Services for the assessing unit in which the properties are located. For the 2005 assessment roll, the market value standard for equalization rates was July 1, 2004. For the 2006 assessment roll, the market value standard for equalization rates was July 1, 2005. Equalization rates are based on assessments and market values of taxable property only.

SOURCE: New York State Office of Real Property Services.

TABLE F-14

**Positions Under County Civil Service Administration  
New York State by County — December 31, 2007**

County	Classified Service Employees <sup>1</sup>	County	Classified Service Employees <sup>1</sup>
All Counties	581,817		
New York City (five boroughs)	231,488		
Rest of State	350,329		
Albany	8,212	Ontario <sup>13</sup>	5,266
Allegany	2,206	Orange	9,331
Broome	8,508	Orleans	1,981
Cattaraugus <sup>2</sup>	3,803	Oswego	2,991
Cayuga	2,167	Otsego	2,132
Chautauqua <sup>3</sup>	5,313	Putnam	3,111
Chenango	2,011	Rensselaer	3,636
Clinton <sup>4</sup>	3,130	Rockland	12,748
Columbia <sup>5</sup>	2,676	St. Lawrence	3,991
Cortland <sup>6</sup>	1,774	Saratoga	4,345
Delaware	2,700	Schenectady <sup>14</sup>	5,677
Dutchess <sup>7</sup>	7,781	Schoharie	1,192
Erie	28,316	Schuyler	580
Essex	1,827	Seneca <sup>15</sup>	1,195
Franklin	1,927	Steuben	2,897
Fulton <sup>8</sup>	2,051	Suffolk	41,781
Genesee <sup>9</sup>	2,599	Sullivan	3,668
Greene	1,552	Tioga	1,724
Hamilton	497	Tompkins	2,174
Herkimer <sup>10</sup>	2,773	Ulster	5,517
Jefferson	2,746	Warren	2,081
Lewis	1,617	Washington	2,538
Livingston	2,533	Wayne	3,472
Madison	1,707	Westchester <sup>16</sup>	23,979
Monroe	24,279	Wyoming	1,912
Montgomery	1,524	Yates	1,142
Nassau	47,661		
Niagara <sup>11</sup>	4,007		
Oneida	6,471		
Onondaga <sup>12</sup>	14,900		

- 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 Olean.
- 3 Includes city of Dunkirk.
- 4 Includes city of Plattsburgh.
- 5 Includes city of Hudson.
- 6 Includes city of Cortland.
- 7 Includes cities of Beacon and Poughkeepsie.
- 8 Includes cities of Gloversville and Johnstown.
- 9 Includes city of Batavia.

- 10 Includes city of Little Falls.
  - 11 Includes city of North Tonawanda.
  - 12 Includes city of Syracuse.
  - 13 Includes cities of Canandaigua and Geneva.
  - 14 Includes city of Schenectady.
  - 15 Includes city of Hornell.
  - 16 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 2007*.

TABLE F-15

**Positions Under City and Town Government  
Civil Service Administration  
New York State Cities and Towns — December 31, 2007**

	Classified Service Employees <sup>1</sup>		Classified Service Employees <sup>1</sup>
Cities <sup>2</sup>	41,661		
Albany	2,121	Rensselaer	201
Amsterdam	393	Rochester	3,776
Auburn	594	Rome	703
Binghamton	1,360	Salamanca	328
Buffalo	5,910	Saratoga Springs	1,080
Cohoes	419	Sherrill	209
Corning	503	Tonawanda	309
Fulton	479	Troy	907
Glen Cove	564	Utica	1,318
Glens Falls	484	Watertown	585
Ithaca	937	Watervliet	144
Jamestown	1,044	White Plains	1,331
Kingston	1,050	Yonkers	5,004
Lackawanna	406		
Lockport	581		
Long Beach	695	Towns	2,697
Mechanicville	200		
Middletown	677	Colonie	769
Mount Vernon	1,145	Hempstead	1,928
New Rochelle	1,121		
Newburgh	1,171	Regional Civil Service Agency	
Niagara Falls	1,341	Chemung County/City of Elmira	3,418
Norwich	289		
Ogdensburg	343		
Oneida	355		
Oneonta	371		
Oswego	664		
Port Jervis	549		

1 Does not include unclassified positions such as elected officials.

2 Does not include 19 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 2007*.

TABLE F-16

**Positions Under Local Government Civil Service Administration  
New York State — December 31, 2007**

	All Local Jurisdictions	Counties	Cities	Towns	New York City	Regional Civil Service Agency
All Classes <sup>1</sup>	629,593	350,329	41,661	2,697	231,488	3,418
Competitive	340,800	126,059	20,998	1,123	191,307	1,313
Noncompetitive	194,834	146,672	15,238	1,062	30,369	1,493
Exempt	15,518	11,978	614	121	2,675	130
Labor	78,441	65,620	4,811	391	7,137	482

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 2007*.

TABLE F-17

**Local Government Entities  
New York State by County — 2006**

	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	554	698	876							
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	18	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	27
Clinton	1	1	14	4	8	16	Rockland	1	—	5	19	8	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	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	33	Schuyler	1	—	8	4	2	—
Essex	1	—	18	2	11	17	Seneca	1	—	10	5	4	3
Franklin	1	—	19	6	7	3	Steuben	1	2	32	13	13	14
Fulton	1	2	10	3	7	2	Suffolk	1	—	10	32	69	93
Genesee	1	1	13	6	8	6	Sullivan	1	—	15	6	8	35
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 and School Accountability (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](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, 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.