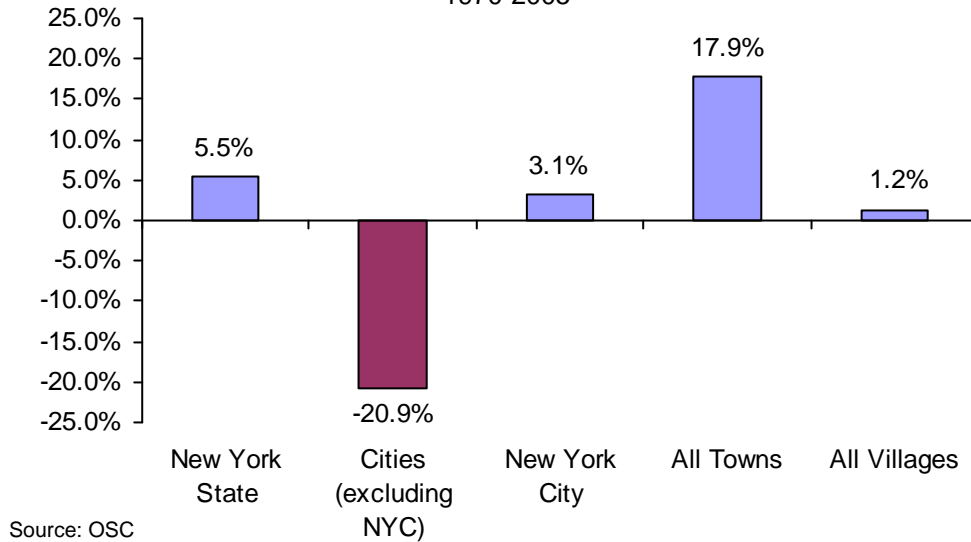


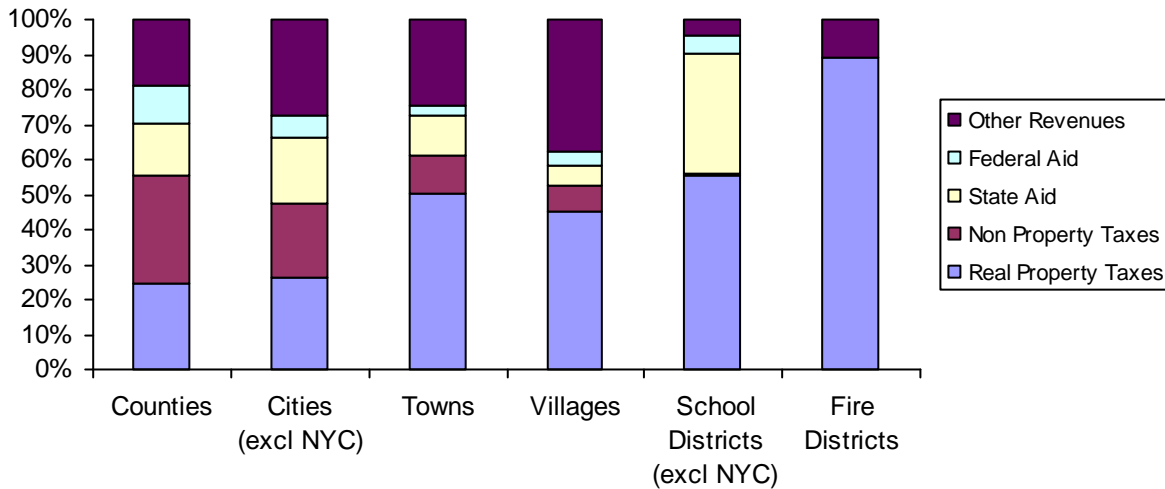
Local Government Finances

Population Trends in Cities, Towns and Villages
1970-2005



Excluding New York City, there has been a decrease of more than 20 percent in the population of New York's cities over the past thirty-five years. Over the same time period, the population of towns has grown by nearly 18 percent.

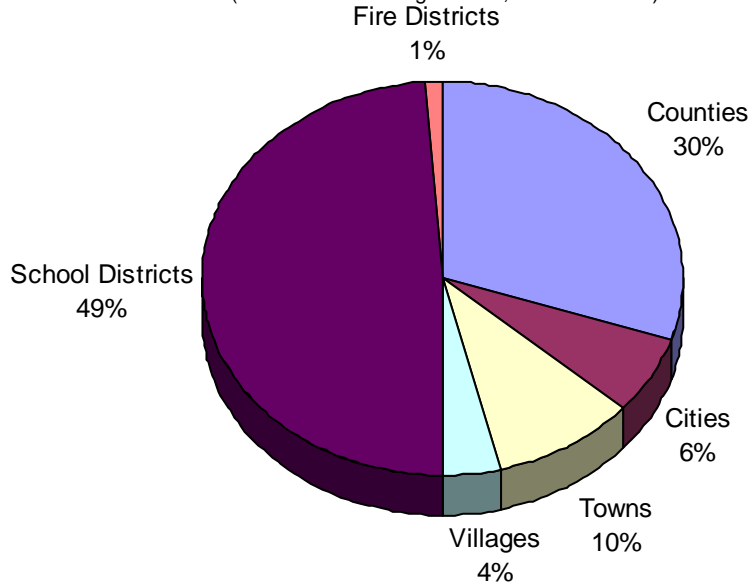
Revenue Components by Type of Local Government
(Fiscal Years Ending in 2006)



Fire districts, towns and villages are most reliant on the property tax. School districts are heavily reliant on state aid. Counties are most and becoming more reliant on nonproperty taxes, such as sales tax. Cities are most reliant on the property tax followed closely by other revenues, including fees.

Share of Total Revenue by Type of Local Government

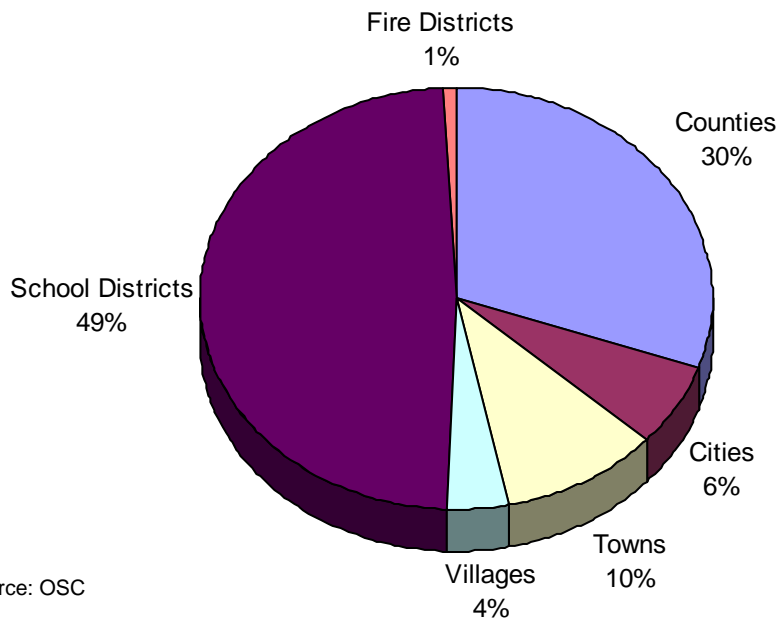
(Fiscal Years Ending in 2006, Excludes NYC)



Source: OSC

Share of Total Expenditures by Type of Local Government

(Fiscal Years Ending in 2006, Excludes NYC)

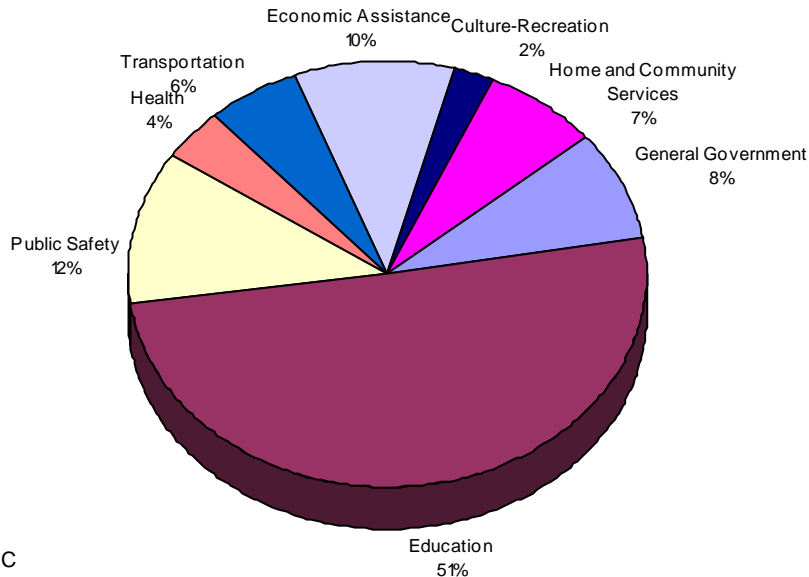


Source: OSC

School districts account for nearly half of all local government revenues and expenditures. Counties are the next closest, accounting for 30 percent, followed by towns (10%), cities (6%), villages (4%), and fire districts (1%).

Total Expenditures by Function

(Fiscal Years Ending in 2006, Excludes NYC)

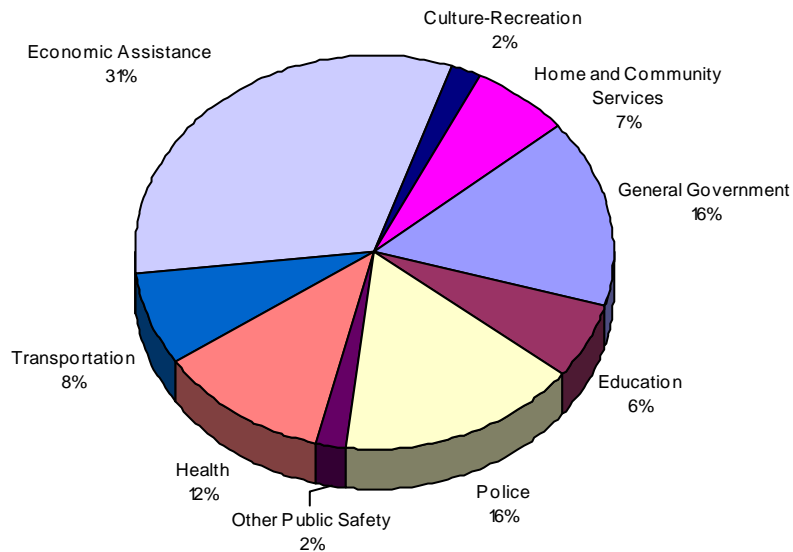


Source: OSC

Education accounts for more than half of local government expenditures. This is followed by economic assistance (10%), including Medicaid, and public safety (12%).

County Expenditures by Function

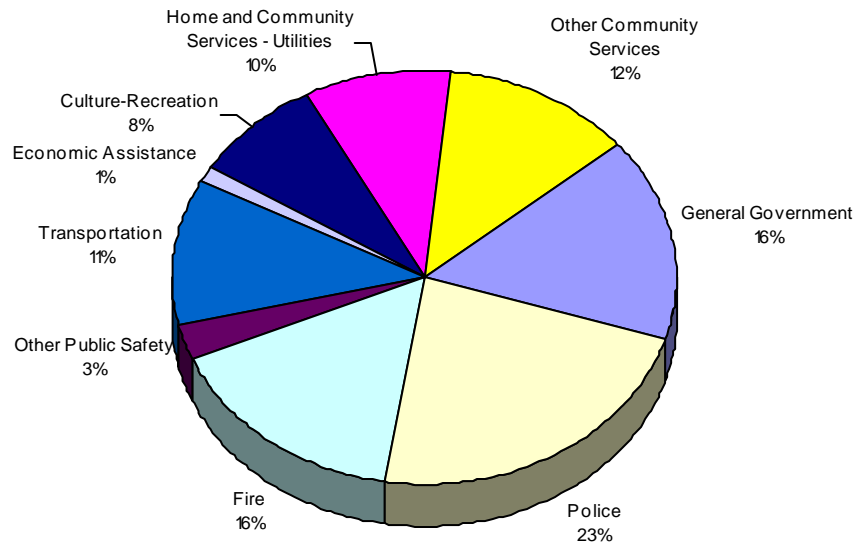
(Fiscal Years Ending in 2006, Excludes NYC)



Source: OSC

Nearly one-third of county budgets is spent on economic assistance, which includes the local share of Medicaid and temporary income assistance programs. Police and general government are the next largest functions (16%), followed by health (12%).

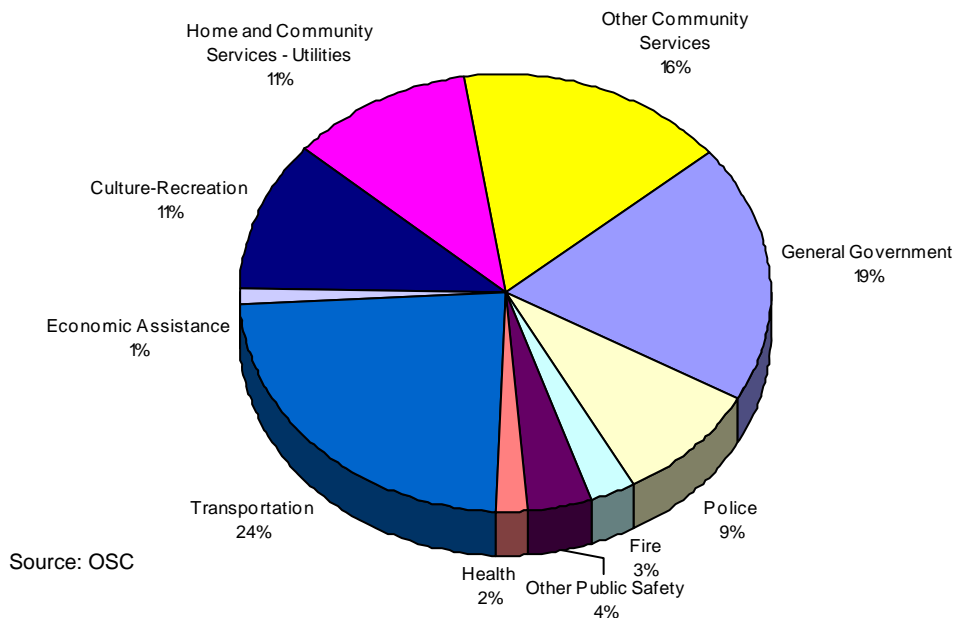
City Expenditures by Function (Fiscal Years Ending in 2006, Excludes NYC)



Source: OSC

More than forty percent of city budgets is spent on public safety (police – 23%; fire – 16%; other – 3%). Twenty-two percent of city budgets is spent on utilities and other community services, such as water, sewer, and refuse collection.

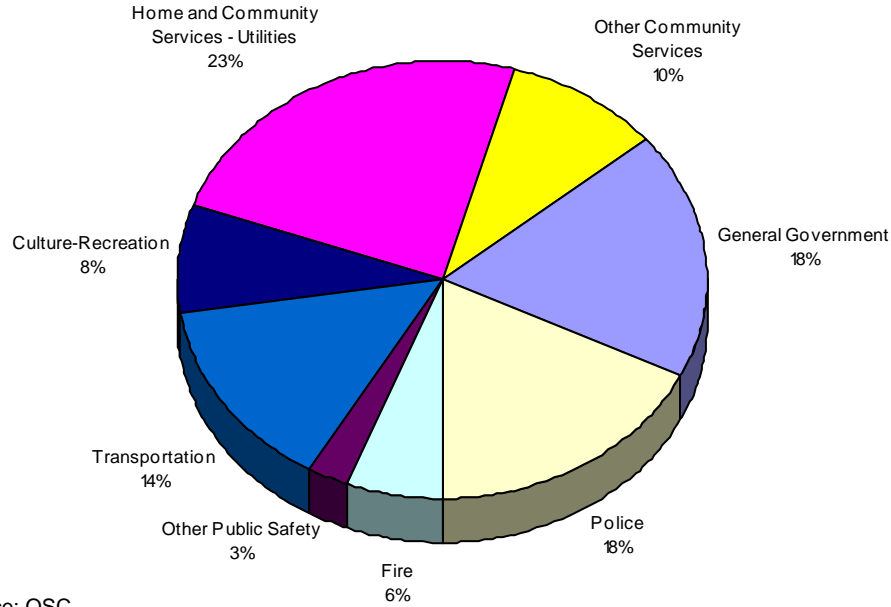
Town Expenditures by Function (Fiscal Years Ending in 2006)



Source: OSC

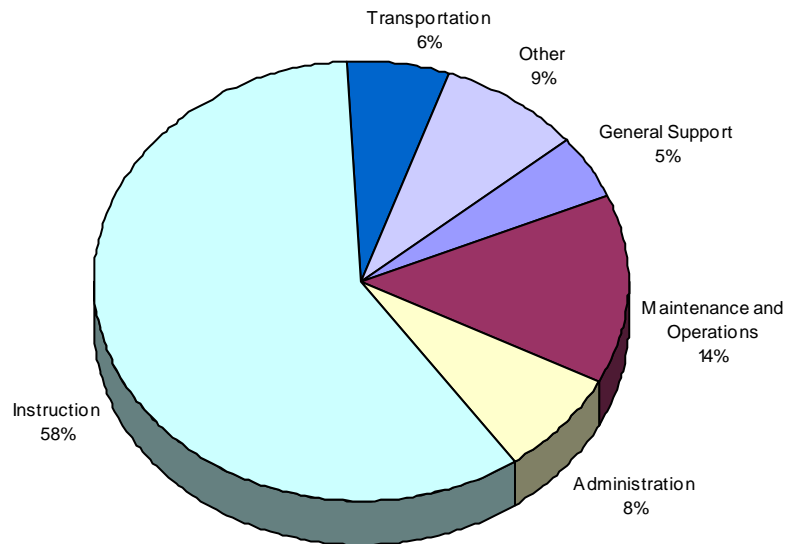
Nearly one-quarter of town budgets is devoted to transportation, such as road maintenance. Utilities and other community services, such as water, sewer, and refuse collection, account for 27 percent of town expenditures.

Village Expenditures by Function (Fiscal Years Ending in 2006)



Like city budgets, village budgets are dominated by public safety (police – 18%; fire – 6%; other – 3%) and utilities and other community services (33%).

School District Expenditures by Function (Fiscal Years Ending in 2006, Excludes NYC)



School district budgets are dominated by instruction (58%) followed by maintenance and operations (14%).