

Local Government in Long Island

Long Island is unique in that it has few towns but six times as many villages and school districts and five times as many fire districts as the rest of the State.

	Nassau	Suffolk	Average - Other Counties
Cities	2	0	1
Towns	3	10	17
Villages	64	31	8
School Districts	56	69	10
Fire Districts	39	93	13
Town Special Districts*	140	200	120

As a result of the high number of villages, much more of Long Island, especially Nassau County, is under three general purpose local governments than the rest of the State.

	Nassau	Suffolk	Average - Other Counties
% Town Land Area in Villages	42%	8%	2%
% Town Population in Villages	35%	9%	22%

The average size and population of the villages on Long Island are larger than the rest of the State.

	Nassau	Suffolk	Average - Other Counties
Average Village Size (sq. mi.)	1.8	2.3	1.6
Average Village Population	7,023	3,985	2,817

Long Island's school districts are nearly seven times smaller geographically than the rest of the State, though the average number of pupils per district is sixty percent higher than the rest of the State. 20 percent of the school districts on Long Island are less than K-12, nearly seven times as many as the rest of the State. Suffolk County has more than seven times the number of small school districts as the rest of the State.

	Nassau	Suffolk	Average - Other Counties
Average School District Size (sq. mi.)	5.2	16.6	79.2
Average Number of Pupils	3,743	3,806	2,277
Non-K-12 School Districts	21%	20%	3%
School Districts with less than 500 Pupils	0	15	2

Town special districts* are also a major issue in Long Island, which accounts for more than half of the statewide town special district property tax burden. With 49 commissioner-run town special districts, Nassau County is where commissioner-run



town special districts primarily exist, which have been found in several Comptrollers' reports to have problems including a lack of transparency and financial controls.

	Nassau	Suffolk	Average - Other Counties
Number of Town Special Districts	140	200	120
Special District Property Tax Levy	\$271.3M	\$169.5M	\$7.7M
Percentage of Town Property Tax for Special Districts*	65%	30%	25%

Long Island local government costs 26 percent more per capita than the rest of the State, though it is similar to other downstate counties with a high cost of living.

	Nassau	Suffolk	Average - Other Counties
Total Expenses per Capita	\$6,869	\$6,434	\$5,279
County Expenses per Capita	\$2,432	\$1,794	\$1,574
City Expenses per Capita	\$1,747	n/a	\$1,669
Town Expenses per Capita	\$ 754	\$ 961	\$ 661
Village Expenses per Capita	\$1,342	\$1,318	\$1,190
School District Expenses per Capita	\$3,111	\$3,447	\$2,549

The property tax burden is also higher on Long Island than the rest of the state, but similar to other downstate counties.

	Nassau	Suffolk	Average - Other Counties
Total Property Tax per Capita	\$3,763	\$2,999	\$1,946
County Property Tax per Capita	\$ 682	\$ 389	\$ 356
City Property Tax per Capita	\$ 698	n/a	\$ 428
Town Property Tax per Capita	\$ 363	\$ 410	\$ 307
Village Property Tax per Capita	\$ 752	\$ 674	\$ 419
School District Property Tax per Capita	\$2,383	\$2,035	\$1,154

A recent study by the Long Island Index compared local government cost and service satisfaction in Long Island with two similar counties in Northern Virginia that had one-twenty sixth the number of governmental entities. Though both regions had comparable levels of service satisfaction and cost of living, per capita spending in Long Island was \$1,722 higher than in Northern Virginia. Some of this was explained by different state requirements and employee costs, but 22 percent could not be explained by either.

*Town special districts include fire protection districts, water, sewer, and other town special districts established under Town Law Articles 12, 12-A, 12-C, and 13. It does not include fire districts or library districts. Though they may levy taxes in a town, these special districts may cross town borders and are considered separate government entities. If these entities are included, the special district property tax burden in Nassau County towns is nearly 75 percent of the total town and special district property tax burden and the number of special districts that are run by commissioners increases to 101.

