



The Local Government Spending & Revenue database contains spending, debt and revenue levels of counties, cities, towns, villages and school districts throughout the state, excluding only New York City. Use this database to view a single local government entity, to compare like entities to one another, or to create categorical rankings.

2021 County Benchmark Comparisons

Category	County of Allegany	County of Cayuga	County of Chenango	County of Cortland	County of Fulton	County of Genesee	County of Madison	County of Tioga
Population	46,456	76,248	47,220	46,809	53,324	58,388	68,016	48,455
Size	Small	Small	Small	Small	Small	Small	Small	Small
Area	Upstate	Upstate	Upstate	Upstate	Upstate	Upstate	Upstate	Upstate
Region	Western New York	Central New York	Southern Tier	Central New York	Mohawk Valley	Finger Lakes	Central New York	Southern Tier
Full Value Per Capita	\$49,116	\$68,034	\$54,153	\$54,901	\$69,334	\$54,943	\$64,613	\$58,876
Area Rank (out of 50)	49	26	44	42	25	41	30	39
NYS Rank (out of 57)	56	33	51	49	32	48	37	46
Effective Property Tax Rate	1.28%	0.82%	1.14%	1.43%	0.81%	0.99%	0.96%	0.88%
Area Rank (out of 50)	2	13	5	1	16	6	10	11
NYS Rank (out of 57)	2	13	5	1	16	6	10	11
Taxes Per Capita	\$1,251	\$1,367	\$1,292	\$1,609	\$1,092	\$1,419	\$1,202	\$1,187
Area Rank (out of 50)	28	20	25	6	42	16	34	35
NYS Rank (out of 57)	35	24	30	8	49	19	41	42
Debt Per Capita	\$404	\$645	\$0	\$543	\$17	\$346	\$719	\$156
Area Rank (out of 50)	29	18	48	23	46	31	13	41
NYS Rank (out of 57)	36	24	55	30	53	38	18	48
Real Property Taxes and Assessments Per Capita	\$628	\$560	\$619	\$785	\$564	\$542	\$622	\$516
Area Rank (out of 50)	12	22	15	3	20	23	13	25
NYS Rank (out of 57)	14	24	17	3	22	25	15	27
Real Property Taxes Per Capita	\$628	\$560	\$619	\$785	\$564	\$542	\$622	\$516
Area Rank (out of 50)	12	22	14	3	20	23	13	24
NYS Rank (out of 57)	14	24	16	3	22	25	15	26
Special Assessments Per Capita	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Area Rank (out of 50)	8	8	8	8	8	8	8	8
NYS Rank (out of 57)	10	10	10	10	10	10	10	10
Other Real Property Tax Items Per Capita	\$40	\$22	\$50	\$14	\$24	\$21	\$18	\$74
Area Rank (out of 50)	16	38	7	49	37	40	46	4
NYS Rank (out of 57)	19	43	9	55	41	45	52	5
Payments in Lieu of Taxes Per Capita	\$6	\$5	\$7	\$5	\$4	\$7	\$3	\$41

Area Rank (out of 50)	32	37	26	35	39	28	43	4
NYS Rank (out of 57)	35	40	29	38	44	31	48	5
Interest Penalties Per Capita	\$34	\$13	\$43	\$9	\$20	\$13	\$15	\$19
Area Rank (out of 50)	6	36	3	47	19	37	30	22
NYS Rank (out of 57)	8	42	4	53	23	43	36	26
Gain from Sale of Tax Acquired Property Per Capita	\$0	\$4	\$0.03	\$0	\$0.00	\$1	\$0	\$14
Area Rank (out of 50)	27	12	23	27	25	20	27	3
NYS Rank (out of 57)	31	12	26	31	29	21	31	3
Miscellaneous Tax Items Per Capita	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Area Rank (out of 50)	6	6	6	6	6	6	6	6
NYS Rank (out of 57)	8	8	8	8	8	8	8	8
Sales and Use Tax Per Capita	\$584	\$780	\$618	\$805	\$505	\$852	\$550	\$592
Area Rank (out of 50)	42	21	39	20	47	15	45	41
NYS Rank (out of 57)	49	28	46	27	54	19	52	48
Sales Tax Per Capita	\$574	\$768	\$616	\$792	\$499	\$838	\$545	\$587
Area Rank (out of 50)	41	21	37	18	47	12	45	40
NYS Rank (out of 57)	48	28	44	24	54	16	52	47
Sales Tax Distribution Per Capita	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Area Rank (out of 50)	9	9	9	9	9	9	9	9
NYS Rank (out of 57)	10	10	10	10	10	10	10	10
Utilities Gross Receipts Tax Per Capita	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Area Rank (out of 50)	1	1	1	1	1	1	1	1
NYS Rank (out of 57)	2	2	2	2	2	2	2	2
Miscellaneous Use Taxes Per Capita	\$10	\$12	\$2	\$13	\$6	\$14	\$5	\$6
Area Rank (out of 50)	21	20	39	16	28	15	32	29
NYS Rank (out of 57)	25	24	45	18	34	17	38	35
Other Non-Property Taxes Per Capita	\$0.02	\$5	\$5	\$5	\$0	\$4	\$11	\$4
Area Rank (out of 50)	46	19	20	23	48	38	12	31
NYS Rank (out of 57)	52	22	25	28	54	44	13	37
Emergency Telephone System Surcharge Per Capita	\$0	\$5	\$4	\$4	\$0	\$3	\$11	\$4
Area Rank (out of 50)	45	6	13	34	45	40	2	20
NYS Rank (out of 57)	50	8	18	39	50	45	2	25
Franchises Per Capita	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Area Rank (out of 50)	1	1	1	1	1	1	1	1
NYS Rank (out of 57)	1	1	1	1	1	1	1	1
Miscellaneous Non-Property Taxes Per Capita	\$0.02	\$0	\$0.27	\$0.87	\$0	\$0.57	\$0	\$0
Area Rank (out of 50)	27	31	18	15	31	16	31	31
NYS Rank (out of 57)	30	34	21	17	34	18	34	34

City Income Tax Per Capita	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Area Rank (out of 50)	1	1	1	1	1	1	1	1
NYS Rank (out of 57)	1	1	1	1	1	1	1	1
Charges for Services Per Capita	\$90	\$152	\$168	\$159	\$84	\$238	\$132	\$108
Area Rank (out of 50)	40	26	20	24	41	12	31	33
NYS Rank (out of 57)	46	30	24	28	47	12	35	38
General Government Fees Per Capita	\$25	\$41	\$30	\$37	\$38	\$38	\$57	\$30
Area Rank (out of 50)	38	18	33	24	22	21	14	32
NYS Rank (out of 57)	44	22	37	28	26	25	17	36
Public Safety Fees Per Capita	\$6	\$23	\$27	\$8	\$9	\$3	\$3	\$2
Area Rank (out of 50)	23	4	3	18	14	34	35	42
NYS Rank (out of 57)	27	6	4	22	18	41	42	49
Health Fees Per Capita	\$32	\$68	\$80	\$79	\$0.33	\$58	\$56	\$53
Area Rank (out of 50)	33	22	17	18	49	25	26	27
NYS Rank (out of 57)	34	23	18	19	56	26	27	28
Transportation Fees Per Capita	\$5	\$0	\$3	\$7	\$0.41	\$8	\$0	\$0
Area Rank (out of 50)	13	33	18	10	26	9	33	33
NYS Rank (out of 57)	17	39	22	13	32	12	39	39
Social Services Fees Per Capita	\$16	\$14	\$25	\$24	\$31	\$16	\$16	\$19
Area Rank (out of 50)	38	44	14	18	6	37	39	33
NYS Rank (out of 57)	42	49	15	20	6	41	43	36
Economic Development Fees Per Capita	\$0	\$0	\$0.32	\$0	\$0	\$0	\$0.69	\$2
Area Rank (out of 50)	15	15	11	15	15	15	8	5
NYS Rank (out of 57)	17	17	13	17	17	17	9	5
Culture and Recreation Fees Per Capita	\$0.68	\$2	\$1	\$0.19	\$0	\$2	\$0	\$0
Area Rank (out of 50)	22	10	17	26	34	16	34	34
NYS Rank (out of 57)	28	15	22	32	41	21	41	41
Community Services Fees Per Capita	\$6	\$4	\$2	\$4	\$0.82	\$7	\$0.27	\$0.87
Area Rank (out of 50)	9	16	30	17	41	8	44	40
NYS Rank (out of 57)	12	19	35	20	48	11	51	47
Utility Fees Per Capita	\$0	\$0	\$0	\$0	\$5	\$107	\$0	\$0
Area Rank (out of 50)	11	11	11	11	7	1	11	11
NYS Rank (out of 57)	11	11	11	11	7	1	11	11
Miscellaneous Fees Per Capita	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Area Rank (out of 50)	2	2	2	2	2	2	2	2
NYS Rank (out of 57)	2	2	2	2	2	2	2	2
Charges to Other Governments Per Capita	\$66	\$188	\$235	\$341	\$22	\$84	\$42	\$42
Area Rank (out of 50)	24	6	3	1	45	15	35	34
NYS Rank (out of 57)	25	6	3	1	49	15	37	36

General Government Charges Per Capita	\$3	\$3	\$9	\$6	\$4	\$5	\$0.75	\$0.00
Area Rank (out of 50)	37	39	13	21	33	24	46	49
NYS Rank (out of 57)	38	40	13	21	33	24	48	53
Education Charges Per Capita	\$0	\$3	\$0	\$0	\$0	\$8	\$0	\$0
Area Rank (out of 50)	19	10	19	19	19	6	19	19
NYS Rank (out of 57)	21	11	21	21	21	6	21	21
Public Safety Charges Per Capita	\$39	\$6	\$0.08	\$9	\$0	\$10	\$5	\$11
Area Rank (out of 50)	1	22	41	20	42	16	25	15
NYS Rank (out of 57)	1	23	46	21	47	17	26	16
Health Charges Per Capita	\$0	\$0	\$0	\$0	\$0	\$5	\$0	\$0.23
Area Rank (out of 50)	15	15	15	15	15	2	15	11
NYS Rank (out of 57)	17	17	17	17	17	2	17	13
Transportation Charges Per Capita	\$0.34	\$10	\$0	\$26	\$0	\$1	\$11	\$0.00
Area Rank (out of 50)	33	18	39	3	39	30	13	38
NYS Rank (out of 57)	35	20	43	3	43	32	15	42
Social Services Charges Per Capita	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
Area Rank (out of 50)	9	9	9	6	9	9	9	9
NYS Rank (out of 57)	10	10	10	7	10	10	10	10
Culture and Recreation Charges Per Capita	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Area Rank (out of 50)	10	10	10	10	10	10	10	10
NYS Rank (out of 57)	11	11	11	11	11	11	11	11
Community Services Charges Per Capita	\$0	\$0	\$0.30	\$0	\$0	\$0	\$0	\$0
Area Rank (out of 50)	12	12	5	12	12	12	12	12
NYS Rank (out of 57)	12	12	5	12	12	12	12	12
Utility Charges Per Capita	\$0.74	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Area Rank (out of 50)	2	4	4	4	4	4	4	4
NYS Rank (out of 57)	2	5	5	5	5	5	5	5
Debt Service Charges Per Capita	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0
Area Rank (out of 50)	10	10	10	1	10	10	10	10
NYS Rank (out of 57)	11	11	11	1	11	11	11	11
Miscellaneous Intergovernmental Charges Per Capita	\$23	\$167	\$225	\$295	\$18	\$54	\$25	\$31
Area Rank (out of 50)	29	4	2	1	33	11	26	22
NYS Rank (out of 57)	30	4	2	1	35	11	27	23
Sanitation Charges Per Capita	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Area Rank (out of 50)	12	12	12	12	12	12	12	12
NYS Rank (out of 57)	15	15	15	15	15	15	15	15
Use and Sale of Property Per Capita	\$17	\$4	\$10	\$49	\$17	\$39	\$23	\$2
Area Rank (out of 50)	35	46	43	6	28	9	22	47

NYS Rank (out of 57)	40	53	49	8	33	11	26	54
Interest and Earnings Per Capita	\$10	\$0.64	\$3	\$0.51	\$1	\$10	\$8	\$1
Area Rank (out of 50)	9	44	27	45	41	10	12	39
NYS Rank (out of 57)	13	51	33	52	48	15	17	46
Sale of Property Per Capita	\$5	\$0.37	\$3	\$2	\$16	\$21	\$13	\$0.61
Area Rank (out of 50)	26	49	34	36	9	5	16	48
NYS Rank (out of 57)	27	55	37	40	9	5	16	53
Rental of Property Per Capita	\$0.70	\$3	\$4	\$46	\$0	\$9	\$2	\$0.67
Area Rank (out of 50)	42	28	26	3	49	19	38	43
NYS Rank (out of 57)	47	31	29	3	56	20	42	48
Other Local Revenues Per Capita	\$184	\$200	\$130	\$231	\$61	\$344	\$549	\$47
Area Rank (out of 50)	22	20	27	17	36	14	4	43
NYS Rank (out of 57)	27	25	32	22	41	17	5	48
Fines Per Capita	\$5	\$2	\$0.60	\$2	\$2	\$3	\$1	\$0.88
Area Rank (out of 50)	3	20	48	17	14	11	25	42
NYS Rank (out of 57)	4	23	54	20	16	12	29	48
Forfeitures Per Capita	\$0	\$0	\$0.00	\$0.11	\$0.01	\$0.02	\$0.06	\$0.05
Area Rank (out of 50)	32	32	29	17	28	27	19	20
NYS Rank (out of 57)	36	36	33	19	32	31	21	24
Compensation for Loss Per Capita	\$22	\$43	\$30	\$0.43	\$21	\$0.01	\$17	\$0.62
Area Rank (out of 50)	10	3	5	43	12	48	20	41
NYS Rank (out of 57)	11	4	6	50	13	55	22	48
Library Grants from Local Governments Per Capita	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Area Rank (out of 50)	1	1	1	1	1	1	1	1
NYS Rank (out of 57)	1	1	1	1	1	1	1	1
Miscellaneous Grants from Local Governments Per Capita	\$0	\$2	\$0.70	\$0	\$2	\$1	\$0.97	\$0.25
Area Rank (out of 50)	34	7	28	34	12	19	23	31
NYS Rank (out of 57)	38	8	29	38	13	20	24	35
Gifts Per Capita	\$0.10	\$0.18	\$0.34	\$3	\$2	\$2	\$2	\$0.02
Area Rank (out of 50)	39	36	32	9	15	18	12	44
NYS Rank (out of 57)	43	38	34	9	15	18	12	48
Employee Contributions Per Capita	\$19	\$0	\$23	\$0	\$0	\$19	\$17	\$0
Area Rank (out of 50)	5	15	3	15	15	6	8	15
NYS Rank (out of 57)	6	17	4	17	17	7	9	17
Miscellaneous Revenues Per Capita	\$138	\$153	\$75	\$226	\$35	\$319	\$510	\$45
Area Rank (out of 50)	23	22	32	17	39	13	5	37
NYS Rank (out of 57)	28	27	37	21	44	16	6	42
Local Revenues Per Capita	\$1,638	\$1,911	\$1,877	\$2,456	\$1,410	\$2,124	\$2,030	\$1,386
Area Rank (out of 50)	35	24	26	7	46	12	18	48
NYS Rank (out of 57)	40	28	30	8	53	15	21	55

State Aid Per Capita	\$359	\$394	\$369	\$367	\$271	\$394	\$401	\$266
Area Rank (out of 50)	26	16	20	21	40	15	13	43
NYS Rank (out of 57)	27	16	20	22	42	15	13	45
Unrestricted State Aid Per Capita	\$0	\$9	\$10	\$9	\$7	\$4	\$115	\$32
Area Rank (out of 50)	32	11	8	10	15	26	1	3
NYS Rank (out of 57)	32	11	8	10	15	26	1	3
Mortgage Tax Per Capita	\$0	\$0	\$0	\$0	\$0	\$0	\$10	\$0
Area Rank (out of 50)	9	9	9	9	9	9	8	9
NYS Rank (out of 57)	10	10	10	10	10	10	9	10
State Aid - General Government Per Capita	\$17	\$21	\$12	\$11	\$18	\$28	\$4	\$15
Area Rank (out of 50)	22	15	28	30	18	7	46	24
NYS Rank (out of 57)	22	15	28	30	18	7	48	24
State Aid - Education Per Capita	\$21	\$17	\$21	\$25	\$24	\$20	\$25	\$27
Area Rank (out of 50)	33	38	32	26	30	34	27	22
NYS Rank (out of 57)	37	42	36	29	34	38	30	25
State Aid - Public Safety Per Capita	\$5	\$22	\$4	\$32	\$22	\$42	\$27	\$16
Area Rank (out of 50)	46	21	47	11	16	6	13	26
NYS Rank (out of 57)	53	22	54	11	17	6	14	27
State Aid - Health Per Capita	\$77	\$88	\$82	\$106	\$69	\$103	\$40	\$44
Area Rank (out of 50)	23	20	22	9	30	12	46	44
NYS Rank (out of 57)	25	22	24	10	32	14	51	49
State Aid - Transportation Per Capita	\$106	\$63	\$132	\$66	\$39	\$59	\$74	\$27
Area Rank (out of 50)	7	25	3	22	38	31	19	41
NYS Rank (out of 57)	7	26	3	23	41	33	19	46
State Aid - Social Services Per Capita	\$67	\$110	\$82	\$87	\$57	\$95	\$89	\$96
Area Rank (out of 50)	40	10	30	25	43	21	24	19
NYS Rank (out of 57)	43	10	32	26	47	22	25	20
State Aid - Economic Development Per Capita	\$0.60	\$0.05	\$0	\$0.03	\$0	\$0	\$0	\$0
Area Rank (out of 50)	13	23	29	27	29	29	29	29
NYS Rank (out of 57)	14	25	31	29	31	31	31	31
State Aid - Culture and Recreation Per Capita	\$0.21	\$3	\$5	\$5	\$1	\$14	\$3	\$0.96
Area Rank (out of 50)	47	20	11	12	36	3	15	43
NYS Rank (out of 57)	52	21	11	12	37	3	16	47
State Aid - Community Services Per Capita	\$26	\$14	\$19	\$25	\$23	\$23	\$2	\$3
Area Rank (out of 50)	6	24	14	7	8	9	46	44
NYS Rank (out of 57)	7	27	15	8	9	10	53	51
State Aid - Utilities Per Capita	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Area Rank (out of 50)	3	3	3	3	3	3	3	3

NYS Rank (out of 57)	3	3	3	3	3	3	3	3
State Aid - Sanitation Per Capita	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Area Rank (out of 50)	7	7	7	7	7	7	7	7
NYS Rank (out of 57)	8	8	8	8	8	8	8	8
Miscellaneous State Aid Per Capita	\$39	\$48	\$3	\$1	\$9	\$7	\$13	\$4
Area Rank (out of 50)	5	3	36	43	20	24	12	33
NYS Rank (out of 57)	7	5	42	50	26	30	17	39
Federal Aid Per Capita	\$381	\$179	\$254	\$274	\$186	\$221	\$147	\$287
Area Rank (out of 50)	3	40	24	18	38	32	46	16
NYS Rank (out of 57)	3	43	25	19	41	35	52	16
Federal Aid - Education Per Capita	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Area Rank (out of 50)	6	6	6	6	6	6	6	6
NYS Rank (out of 57)	7	7	7	7	7	7	7	7
Federal Aid - Public Safety Per Capita	\$82	\$4	\$13	\$6	\$0.20	\$4	\$4	\$12
Area Rank (out of 50)	1	33	11	21	47	28	29	14
NYS Rank (out of 57)	1	38	11	22	54	33	34	14
Federal Aid - Health Per Capita	\$5	\$0.34	\$18	\$7	\$5	\$22	\$2	\$6
Area Rank (out of 50)	42	47	17	38	44	10	46	40
NYS Rank (out of 57)	45	54	18	40	48	11	52	42
Federal Aid - Transportation Per Capita	-\$15	\$15	\$18	\$83	\$15	\$69	\$27	\$35
Area Rank (out of 50)	50	26	23	5	25	7	17	11
NYS Rank (out of 57)	57	31	27	6	30	8	20	14
Federal Aid - Social Services Per Capita	\$286	\$143	\$157	\$147	\$125	\$109	\$85	\$128
Area Rank (out of 50)	1	26	16	23	37	42	48	34
NYS Rank (out of 57)	1	27	16	24	39	44	53	35
Federal Aid - Economic Development Per Capita	\$12	\$9	\$15	\$13	\$3	\$8	\$8	\$6
Area Rank (out of 50)	15	19	10	11	35	21	22	26
NYS Rank (out of 57)	16	21	11	12	39	23	25	30
Federal Aid - Culture and Recreation Per Capita	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Area Rank (out of 50)	11	11	11	11	11	11	11	11
NYS Rank (out of 57)	15	15	15	15	15	15	15	15
Federal Aid - Community Services Per Capita	\$7	\$7	\$9	\$6	\$8	\$5	\$4	\$0
Area Rank (out of 50)	28	23	14	30	18	36	41	46
NYS Rank (out of 57)	30	25	15	32	19	38	46	51
Federal Aid - General Government Per Capita	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Area Rank (out of 50)	2	2	2	2	2	2	2	2

NYS Rank (out of 57)	3	3	3	3	3	3	3	3
Federal Aid - Utilities Per Capita	\$0	\$0	\$0.66	\$0	\$0	\$0	\$0	\$0
Area Rank (out of 50)	3	3	2	3	3	3	3	3
NYS Rank (out of 57)	3	3	2	3	3	3	3	3
Federal Aid - Sanitation Per Capita	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Area Rank (out of 50)	1	1	1	1	1	1	1	1
NYS Rank (out of 57)	2	2	2	2	2	2	2	2
Miscellaneous Federal Aid Per Capita	\$4	\$2	\$25	\$12	\$30	\$3	\$17	\$100
Area Rank (out of 50)	34	40	18	27	17	37	23	5
NYS Rank (out of 57)	39	45	21	31	20	42	27	6
Total Revenues Per Capita	\$2,378	\$2,484	\$2,500	\$3,098	\$1,867	\$2,739	\$2,578	\$1,939
Area Rank (out of 50)	29	27	25	8	47	15	22	45
NYS Rank (out of 57)	32	30	28	9	54	17	25	52
Proceeds of Debt Per Capita	\$0	\$0	\$0	\$0	\$0	\$62	\$548	\$0
Area Rank (out of 50)	28	28	28	28	28	15	1	28
NYS Rank (out of 57)	35	35	35	35	35	21	2	35
Sale of Obligations Per Capita	\$0	\$0	\$0	\$0	\$0	\$0	\$543	\$0
Area Rank (out of 50)	22	22	22	22	22	22	1	22
NYS Rank (out of 57)	29	29	29	29	29	29	2	29
Bans Redeemed from Appropriations Per Capita	\$0	\$0	\$0	\$0	\$0	\$0	\$5	\$0
Area Rank (out of 50)	12	12	12	12	12	12	6	12
NYS Rank (out of 57)	14	14	14	14	14	14	6	14
Miscellaneous Debt Proceeds Per Capita	\$0	\$0	\$0	\$0	\$0	\$62	\$0	\$0
Area Rank (out of 50)	10	10	10	10	10	3	10	10
NYS Rank (out of 57)	13	13	13	13	13	5	13	13
Other Sources Per Capita	\$472	\$110	\$164	\$142	\$87	\$139	\$254	\$86
Area Rank (out of 50)	3	31	22	28	35	29	14	36
NYS Rank (out of 57)	3	34	25	31	38	32	17	39
Transfers Per Capita	\$472	\$110	\$164	\$142	\$87	\$139	\$254	\$86
Area Rank (out of 50)	3	31	22	28	35	29	14	36
NYS Rank (out of 57)	3	34	25	31	38	32	17	39
Total Revenues and Other Sources Per Capita	\$2,849	\$2,594	\$2,663	\$3,239	\$1,955	\$2,940	\$3,380	\$2,025
Area Rank (out of 50)	23	30	27	9	47	18	7	46
NYS Rank (out of 57)	26	34	30	12	54	21	8	53
General Government Per Capita	\$299	\$858	\$433	\$720	\$337	\$758	\$995	\$382
Area Rank (out of 50)	45	4	34	9	43	7	3	38
NYS Rank (out of 57)	50	4	39	10	48	7	3	43
Operations Per Capita	\$81	\$337	\$49	\$63	\$65	\$106	\$108	\$97
Area Rank (out of 50)	33	1	45	42	41	20	18	24
NYS Rank (out of 57)	39	1	52	48	47	24	22	30

Administration Per Capita	\$147	\$125	\$151	\$163	\$98	\$330	\$145	\$103
Area Rank (out of 50)	16	24	15	10	39	2	17	36
NYS Rank (out of 57)	17	26	15	10	44	2	18	41
County Distribution of Sales Tax Per Capita	\$0	\$384	\$198	\$350	\$168	\$289	\$227	\$148
Area Rank (out of 50)	41	7	25	9	28	12	20	32
NYS Rank (out of 57)	46	7	26	9	30	12	21	34
Miscellaneous General Government Per Capita	\$62	\$0	\$29	\$138	\$0.20	\$27	\$469	\$30
Area Rank (out of 50)	17	41	23	11	38	26	1	22
NYS Rank (out of 57)	21	48	27	13	45	30	1	26
Zoning and Planning Per Capita	\$6	\$10	\$4	\$6	\$6	\$6	\$8	\$4
Area Rank (out of 50)	22	14	31	23	24	25	19	35
NYS Rank (out of 57)	26	18	36	27	29	30	23	40
Judgments Per Capita	\$3	\$1	\$1	\$0.12	\$0	\$0.88	\$38	-\$0.02
Area Rank (out of 50)	14	18	19	34	38	22	4	50
NYS Rank (out of 57)	18	24	25	40	44	28	4	57
Education Per Capita	\$57	\$80	\$57	\$85	\$104	\$97	\$89	\$99
Area Rank (out of 50)	42	30	40	27	7	15	23	13
NYS Rank (out of 57)	48	35	46	32	12	20	28	18
Instruction Per Capita	\$0	\$0	\$0	\$0.89	\$0	\$1	\$5	\$0
Area Rank (out of 50)	21	21	21	13	21	12	2	21
NYS Rank (out of 57)	22	22	22	13	22	12	2	22
Community College Per Capita	\$22	\$42	\$27	\$46	\$52	\$55	\$27	\$57
Area Rank (out of 50)	45	24	44	17	11	7	43	6
NYS Rank (out of 57)	51	27	50	20	14	10	49	9
Miscellaneous Education Per Capita	\$35	\$38	\$30	\$38	\$53	\$40	\$57	\$43
Area Rank (out of 50)	35	31	37	29	15	27	12	25
NYS Rank (out of 57)	40	36	42	34	20	32	17	30
Public Safety Per Capita	\$272	\$217	\$238	\$253	\$199	\$256	\$212	\$201
Area Rank (out of 50)	8	27	21	15	32	14	28	31
NYS Rank (out of 57)	11	31	25	18	37	17	32	36
Public Safety Administration Per Capita	\$44	\$42	\$23	\$56	\$15	\$59	\$26	\$13
Area Rank (out of 50)	8	9	27	5	36	4	21	38
NYS Rank (out of 57)	9	10	28	5	39	4	22	41
Police Per Capita	\$42	\$51	\$56	\$85	\$70	\$98	\$86	\$67
Area Rank (out of 50)	42	37	35	17	22	9	16	23
NYS Rank (out of 57)	48	42	39	20	26	12	19	27
Fire Protection Per Capita	\$3	\$0	\$9	\$0	\$0.04	\$0	\$7	\$10
Area Rank (out of 50)	16	30	6	30	29	30	10	4
NYS Rank (out of 57)	21	36	10	36	35	36	14	7
Emergency Response Per Capita	\$0	\$0.13	\$0	\$0	\$0	\$0.22	\$5	\$0

Area Rank (out of 50)	21	20	21	21	21	18	6	21
NYS Rank (out of 57)	22	21	22	22	22	19	6	22
Correctional Services Per Capita	\$178	\$116	\$150	\$111	\$109	\$87	\$84	\$104
Area Rank (out of 50)	1	14	3	20	21	38	41	25
NYS Rank (out of 57)	2	18	4	25	26	45	48	30
Disaster Response Per Capita	\$0	\$0.32	\$0	\$0	\$0	\$0	\$0	\$0
Area Rank (out of 50)	9	4	9	9	9	9	9	9
NYS Rank (out of 57)	9	4	9	9	9	9	9	9
Homeland Security and Civil Defense Per Capita	\$5	\$5	\$0	\$0	\$5	\$10	\$3	\$8
Area Rank (out of 50)	21	23	37	37	24	10	32	16
NYS Rank (out of 57)	22	24	41	41	25	10	34	17
Miscellaneous Public Safety Per Capita	\$0	\$3	\$0	\$1	\$0.04	\$2	\$2	\$0
Area Rank (out of 50)	40	23	40	34	39	28	26	40
NYS Rank (out of 57)	45	26	45	38	44	31	29	45
Health Per Capita	\$112	\$142	\$174	\$169	\$73	\$185	\$86	\$122
Area Rank (out of 50)	38	28	23	25	48	21	45	34
NYS Rank (out of 57)	43	32	26	28	54	23	51	38
Public Health Administration Per Capita	\$47	\$40	\$54	\$22	\$19	\$38	\$20	\$41
Area Rank (out of 50)	11	17	7	32	36	18	34	15
NYS Rank (out of 57)	13	19	7	36	41	20	39	17
Public Health Services Per Capita	\$25	\$16	\$24	\$26	\$18	\$38	\$8	\$13
Area Rank (out of 50)	17	28	19	16	25	9	36	31
NYS Rank (out of 57)	20	32	22	19	29	11	43	37
Mental Health Services Per Capita	\$35	\$85	\$95	\$106	\$36	\$108	\$50	\$65
Area Rank (out of 50)	48	21	14	10	46	9	36	27
NYS Rank (out of 57)	52	23	15	10	50	9	39	29
Environmental Services Per Capita	\$0	\$0	\$0.78	\$9	\$0	\$0	\$7	\$2
Area Rank (out of 50)	33	33	21	5	33	33	9	16
NYS Rank (out of 57)	37	37	24	6	37	37	10	18
Public Health Facilities Per Capita	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0
Area Rank (out of 50)	20	20	20	20	20	19	20	20
NYS Rank (out of 57)	21	21	21	21	21	20	21	21
Miscellaneous Public Health Per Capita	\$5	\$0	\$0.74	\$5	\$0	\$0	\$2	\$0
Area Rank (out of 50)	17	28	22	16	28	28	20	28
NYS Rank (out of 57)	19	32	25	18	32	32	23	32
Transportation Per Capita	\$417	\$228	\$288	\$314	\$112	\$275	\$358	\$99
Area Rank (out of 50)	4	25	17	14	43	20	9	45
NYS Rank (out of 57)	4	27	18	14	49	21	9	51

Highways Per Capita	\$355	\$189	\$183	\$212	\$77	\$222	\$314	\$79
Area Rank (out of 50)	4	20	21	17	42	15	5	41
NYS Rank (out of 57)	4	20	21	17	45	15	5	44
Highway Services to Other Governments Per Capita	\$0	\$0.28	\$0	\$0	\$0	\$0	\$0	\$0
Area Rank (out of 50)	5	3	5	5	5	5	5	5
NYS Rank (out of 57)	5	3	5	5	5	5	5	5
Bus Service Per Capita	\$36	\$2	\$42	\$27	\$4	\$1	\$0	\$8
Area Rank (out of 50)	6	30	5	11	26	33	37	21
NYS Rank (out of 57)	9	35	7	14	31	39	43	26
Airports Per Capita	\$0	\$0	\$6	\$41	\$16	\$11	\$0	\$0
Area Rank (out of 50)	22	22	17	5	9	14	22	22
NYS Rank (out of 57)	26	26	18	6	10	15	26	26
Rail Service Per Capita	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Area Rank (out of 50)	1	1	1	1	1	1	1	1
NYS Rank (out of 57)	7	7	7	7	7	7	7	7
Waterways Per Capita	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Area Rank (out of 50)	1	1	1	1	1	1	1	1
NYS Rank (out of 57)	1	1	1	1	1	1	1	1
Transportation Facilities Per Capita	\$25	\$37	\$56	\$34	\$15	\$27	\$38	\$13
Area Rank (out of 50)	23	17	4	19	35	21	15	39
NYS Rank (out of 57)	23	17	4	19	36	21	15	40
Transportation Ancillary Per Capita	\$0	\$0	\$0.21	\$0	\$0	\$0	\$0	\$0
Area Rank (out of 50)	5	5	3	5	5	5	5	5
NYS Rank (out of 57)	6	6	3	6	6	6	6	6
Miscellaneous Transportation Per Capita	\$0	\$0	\$0	\$0	\$0	\$13	\$6	\$0
Area Rank (out of 50)	14	14	14	14	14	4	7	14
NYS Rank (out of 57)	20	20	20	20	20	7	10	20
Social Services Per Capita	\$576	\$485	\$440	\$503	\$408	\$348	\$371	\$405
Area Rank (out of 50)	7	23	31	19	39	44	42	40
NYS Rank (out of 57)	8	24	32	20	41	47	45	42
Social Service Administration Per Capita	\$154	\$110	\$101	\$129	\$98	\$100	\$102	\$114
Area Rank (out of 50)	4	31	35	16	38	36	33	26
NYS Rank (out of 57)	4	32	36	16	39	37	34	26
Financial Assistance Per Capita	\$140	\$159	\$62	\$104	\$50	\$54	\$60	\$71
Area Rank (out of 50)	10	6	39	20	45	44	41	37
NYS Rank (out of 57)	11	7	44	25	50	49	46	42
Medicaid Per Capita	\$181	\$154	\$177	\$177	\$211	\$136	\$133	\$140
Area Rank (out of 50)	17	34	20	19	4	44	45	42
NYS Rank (out of 57)	18	36	21	20	5	48	49	46

Non-Medicaid Medical Assistance Per Capita	\$67	\$53	\$43	\$75	\$41	\$41	\$34	\$46
Area Rank (out of 50)	17	25	32	15	36	35	41	29
NYS Rank (out of 57)	18	27	34	16	38	37	43	31
Housing Assistance Per Capita	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Area Rank (out of 50)	2	2	2	2	2	2	2	2
NYS Rank (out of 57)	3	3	3	3	3	3	3	3
Employment Services Per Capita	\$15	\$7	\$6	\$13	\$0	\$11	\$7	\$4
Area Rank (out of 50)	7	24	25	11	37	14	23	28
NYS Rank (out of 57)	7	26	27	11	42	15	25	32
Youth Services Per Capita	\$3	\$3	\$3	\$3	\$8	\$6	\$30	\$25
Area Rank (out of 50)	31	32	33	29	15	19	2	3
NYS Rank (out of 57)	35	36	37	33	15	20	2	3
Public Facilities Per Capita	\$0	\$0	\$23	\$0	\$0	\$0	\$0	\$2
Area Rank (out of 50)	10	10	3	10	10	10	10	9
NYS Rank (out of 57)	10	10	3	10	10	10	10	9
Miscellaneous Social Services Per Capita	\$17	\$0	\$25	\$2	\$0	\$0	\$5	\$3
Area Rank (out of 50)	5	21	3	16	21	21	11	14
NYS Rank (out of 57)	6	24	4	17	24	24	12	15
Economic Development Per Capita	\$14	\$12	\$13	\$23	\$13	\$11	\$15	\$5
Area Rank (out of 50)	24	30	25	13	27	31	23	41
NYS Rank (out of 57)	28	34	29	16	31	35	26	48
Economic Development Administration Per Capita	\$0	\$0	\$0	\$0	\$0	\$0	\$6	\$0
Area Rank (out of 50)	14	14	14	14	14	14	4	14
NYS Rank (out of 57)	18	18	18	18	18	18	4	18
Development Infrastructure Per Capita	\$0.19	\$0	\$0	\$1	\$0	\$0	\$2	\$0
Area Rank (out of 50)	15	16	16	13	16	16	10	16
NYS Rank (out of 57)	17	18	18	15	18	18	12	18
Promotion Per Capita	\$10	\$12	\$13	\$22	\$13	\$11	\$6	\$5
Area Rank (out of 50)	21	17	14	7	15	19	24	29
NYS Rank (out of 57)	21	17	14	7	15	19	25	30
Economic Development Grants Per Capita	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Area Rank (out of 50)	2	2	2	2	2	2	2	2
NYS Rank (out of 57)	5	5	5	5	5	5	5	5
Miscellaneous Economic Development Per Capita	\$4	\$0.00	\$0	\$0.02	\$0	\$0	\$0.82	\$0
Area Rank (out of 50)	14	30	31	29	31	31	20	31
NYS Rank (out of 57)	19	36	37	35	37	37	26	37
Culture and Recreation Per Capita	\$11	\$17	\$7	\$6	\$30	\$15	\$11	\$7
Area Rank (out of 50)	25	17	31	37	10	19	24	33
NYS Rank (out of 57)	31	23	37	43	12	25	30	39

Recreation Services Per Capita	\$2	\$13	\$4	\$3	\$0	\$8	\$6	\$0.78
Area Rank (out of 50)	31	7	16	22	41	10	13	37
NYS Rank (out of 57)	37	12	22	28	48	16	19	43
Adult Recreation Per Capita	\$0	\$0	\$0	\$0	\$28	\$0	\$0	\$0
Area Rank (out of 50)	5	5	5	5	2	5	5	5
NYS Rank (out of 57)	5	5	5	5	2	5	5	5
Youth Recreation Per Capita	\$6	\$2	\$2	\$2	\$1	\$4	\$0	\$0.96
Area Rank (out of 50)	8	26	28	33	39	14	48	43
NYS Rank (out of 57)	8	30	32	38	44	16	53	48
Library Per Capita	\$0	\$0.41	\$0	\$0	\$0	\$0.71	\$2	\$1
Area Rank (out of 50)	31	27	31	31	31	20	8	12
NYS Rank (out of 57)	33	29	33	33	33	22	9	13
Cultural Services Per Capita	\$0.03	\$0.65	\$1	\$0	\$0.22	\$3	\$1	\$0.36
Area Rank (out of 50)	39	22	10	40	31	6	11	26
NYS Rank (out of 57)	43	24	12	46	35	7	13	29
Miscellaneous Culture and Recreation Per Capita	\$3	\$0	\$0	\$2	\$0	\$0	\$1	\$4
Area Rank (out of 50)	10	23	23	12	23	23	16	9
NYS Rank (out of 57)	11	25	25	13	25	25	17	10
Community Services Per Capita	\$62	\$23	\$50	\$43	\$4	\$38	\$14	\$13
Area Rank (out of 50)	6	30	12	15	48	19	42	44
NYS Rank (out of 57)	7	34	14	17	55	21	48	50
Constituent Services Per Capita	\$4	\$3	\$1	\$1	\$3	\$3	\$4	\$2
Area Rank (out of 50)	11	28	45	48	27	25	18	38
NYS Rank (out of 57)	14	35	52	55	34	32	21	45
Elder Services Per Capita	\$49	\$19	\$29	\$33	\$0	\$26	\$3	\$0
Area Rank (out of 50)	6	30	16	11	44	22	42	44
NYS Rank (out of 57)	6	31	17	12	51	23	48	51
Natural Resources Per Capita	\$8	\$2	\$9	\$9	\$2	\$8	\$7	\$11
Area Rank (out of 50)	19	33	17	16	32	18	23	12
NYS Rank (out of 57)	20	36	18	17	35	19	24	13
Miscellaneous Community Services Per Capita	\$0.17	\$0.24	\$11	\$0	\$0	\$0.45	\$0.31	\$0
Area Rank (out of 50)	22	17	2	23	23	14	15	23
NYS Rank (out of 57)	29	24	4	30	30	21	22	30
Utilities Per Capita	\$0	\$9	\$0	\$0	\$14	\$151	\$36	\$0
Area Rank (out of 50)	14	7	14	14	6	1	2	14
NYS Rank (out of 57)	17	8	17	17	7	1	2	17
Water Per Capita	\$0	\$9	\$0	\$0	\$14	\$151	\$36	\$0
Area Rank (out of 50)	12	5	12	12	4	1	2	12
NYS Rank (out of 57)	15	6	15	15	5	1	2	15
Electricity Per Capita	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Area Rank (out of 50)	4	4	4	4	4	4	4	4

NYS Rank (out of 57)	4	4	4	4	4	4	4	4
Steam Per Capita	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Area Rank (out of 50)	1	1	1	1	1	1	1	1
NYS Rank (out of 57)	1	1	1	1	1	1	1	1
Natural Gas Per Capita	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Area Rank (out of 50)	1	1	1	1	1	1	1	1
NYS Rank (out of 57)	1	1	1	1	1	1	1	1
Sanitation Per Capita	\$36	\$0	\$40	\$117	\$73	\$0	\$47	\$3
Area Rank (out of 50)	29	44	27	7	14	44	24	41
NYS Rank (out of 57)	34	51	32	9	16	51	29	46
Sewer Per Capita	\$0	\$0	\$0	\$0	\$0.95	\$0	\$0.15	\$0
Area Rank (out of 50)	20	20	20	20	17	20	19	20
NYS Rank (out of 57)	25	25	25	25	22	25	24	25
Storm Sewer Per Capita	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Area Rank (out of 50)	3	3	3	3	3	3	3	3
NYS Rank (out of 57)	3	3	3	3	3	3	3	3
Refuse and Garbage Per Capita	\$36	\$0	\$40	\$34	\$72	\$0	\$47	\$3
Area Rank (out of 50)	18	35	17	20	8	35	14	32
NYS Rank (out of 57)	19	39	18	22	8	39	15	34
Landfill Closures Per Capita	\$0	\$0	\$0	\$83	\$0	\$0	-\$0.57	\$0
Area Rank (out of 50)	7	7	7	1	7	7	50	7
NYS Rank (out of 57)	7	7	7	1	7	7	57	7
Drainage Per Capita	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Area Rank (out of 50)	3	3	3	3	3	3	3	3
NYS Rank (out of 57)	6	6	6	6	6	6	6	6
Miscellaneous Sanitation Per Capita	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Area Rank (out of 50)	5	5	5	5	5	5	5	5
NYS Rank (out of 57)	8	8	8	8	8	8	8	8
Employee Benefits Per Capita	\$324	\$247	\$549	\$614	\$297	\$236	\$241	\$304
Area Rank (out of 50)	21	37	6	3	26	41	39	24
NYS Rank (out of 57)	24	43	7	8	30	47	45	28
Retirement - State/Local Per Capita	\$79	\$0	\$38	\$0	\$9	\$0	\$9	\$4
Area Rank (out of 50)	5	21	10	21	13	21	14	18
NYS Rank (out of 57)	6	25	13	25	17	25	18	22
Retirement - Police/Fire Per Capita	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Area Rank (out of 50)	1	1	1	1	1	1	1	1
NYS Rank (out of 57)	2	2	2	2	2	2	2	2
LOSAP/Miscellaneous Per Capita	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Area Rank (out of 50)	1	1	1	1	1	1	1	1
NYS Rank (out of 57)	1	1	1	1	1	1	1	1

Social Security Per Capita	\$40	\$0	\$26	\$0	\$5	\$0	\$4	\$2
Area Rank (out of 50)	5	19	9	19	12	19	13	16
NYS Rank (out of 57)	6	23	12	23	16	23	17	20
Medical Insurance Per Capita	\$171	\$12	\$359	\$355	\$99	\$0	\$37	\$68
Area Rank (out of 50)	12	30	2	4	21	37	26	24
NYS Rank (out of 57)	13	35	2	4	24	42	30	27
Disability Insurance Per Capita	\$2	\$0	\$0	\$0	\$0.49	\$0	\$0.10	\$0.03
Area Rank (out of 50)	2	17	17	17	6	17	12	14
NYS Rank (out of 57)	2	18	18	18	7	18	13	15
Life Insurance Per Capita	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Area Rank (out of 50)	4	4	4	4	4	4	4	4
NYS Rank (out of 57)	5	5	5	5	5	5	5	5
Workers Compensation Per Capita	\$10	\$0	\$31	\$0	\$16	\$6	\$4	\$0.63
Area Rank (out of 50)	16	32	3	32	8	20	24	31
NYS Rank (out of 57)	20	37	3	37	11	24	28	36
Unemployment Insurance Per Capita	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Area Rank (out of 50)	8	8	8	8	8	8	8	8
NYS Rank (out of 57)	10	10	10	10	10	10	10	10
Union Benefits Program Per Capita	\$0	\$0	\$0	\$0	\$0.49	\$0.14	\$0	\$0
Area Rank (out of 50)	4	4	4	4	1	2	4	4
NYS Rank (out of 57)	6	6	6	6	3	4	6	6
Unclassified Employee Benefits Per Capita	\$21	\$234	\$95	\$259	\$167	\$230	\$186	\$230
Area Rank (out of 50)	44	20	40	16	36	23	32	22
NYS Rank (out of 57)	48	24	44	19	40	27	36	26
Debt Service Per Capita	\$51	\$59	\$0	\$49	\$3	\$100	\$18	\$43
Area Rank (out of 50)	28	22	48	30	47	11	41	32
NYS Rank (out of 57)	35	29	55	37	54	17	48	39
Debt Principal Per Capita	\$32	\$44	\$0	\$31	\$2	\$89	\$8	\$33
Area Rank (out of 50)	30	22	48	31	47	8	42	28
NYS Rank (out of 57)	37	29	55	38	54	11	49	35
Interest on Debt Per Capita	\$20	\$16	\$0	\$18	\$0.58	\$11	\$10	\$10
Area Rank (out of 50)	16	22	48	19	47	30	31	33
NYS Rank (out of 57)	22	29	55	26	54	37	38	40
Total Expenditures Per Capita	\$2,230	\$2,377	\$2,290	\$2,898	\$1,665	\$2,470	\$2,493	\$1,683
Area Rank (out of 50)	29	23	26	8	47	21	18	46
NYS Rank (out of 57)	33	26	29	9	54	24	21	53

Source: Office of State Comptroller, with further calculations

by the Empire Center for Public Policy

(RANKS = HIGHEST TO LOWEST)

Notes:

- 1) "NDR" means no data reported to state comptroller in this category.

2) "NA" means not applicable in this category.