

Table 1. 2018 Local Government<sup>1</sup> Benchmarks

All New York Regions

	Counties		Cities		Towns		Villages	
<b>Large</b>								
Per-Capita Spending								
High	Westchester	\$2,937.36	Yonkers	\$3,088.82	Oyster Bay	\$1,917.50	Johnson City	\$4,325.14
Low	Erie	\$1,790.62	Albany	\$1,982.90	Islip	\$757.61	Lake Grove	\$390.60
Average		\$2,437.48		\$2,504.91		\$1,118.21		\$1,813.57
Per-Capita Debt								
High	Nassau	\$3,026.56	Yonkers	\$2,732.26	Oyster Bay	\$2,536.21	Johnson City	\$6,282.53
Low	Erie	\$682.84	Albany	\$965.04	Smithtown	\$219.60	Mastic Beach	\$0.00
Average		\$1,688.24		\$1,766.90		\$995.67		\$1,534.48
Per-Capita Taxes								
High	Nassau	\$1,701.46	Yonkers	\$1,670.19	Oyster Bay	\$952.50	Scarsdale	\$2,518.74
Low	Erie	\$1,227.66	Buffalo	\$701.38	Brookhaven	\$376.54	Mastic Beach	\$113.92
Average		\$1,440.36		\$1,121.04		\$599.64		\$977.44
Property Tax Rate								
High	Erie	0.49%	Albany	1.21%	Amherst	0.71%	Hempstead	2.05%
Low	Suffolk	0.23%	Yonkers	0.68%	North Hempstead	0.27%	Harrison	0.12%
Average		0.39%		0.87%		0.39%		0.81%
<b>Medium</b>								
Per-Capita Spending								
High	Broome	\$2,518.80	Binghamton	\$3,784.09	East Hampton	\$4,889.64	East Hampton	\$21,265.63
Low	Saratoga	\$1,426.30	Batavia	\$1,473.61	Kingsbury	\$213.09	New Hempstead	\$194.66
Average		\$2,037.72		\$2,325.05		\$956.02		\$1,721.22
Per-Capita Debt								
High	Rockland	\$1,825.27	Binghamton	\$5,000.16	East Hampton	\$5,782.61	Castile	\$9,014.03
Low	Oswego	\$59.78	Lackawanna	\$314.76	Horseheads	\$2.91	Lansing	\$9.12
Average		\$715.38		\$1,820.34		\$660.52		\$1,458.78
Per-Capita Taxes								
High	Ontario	\$1,363.39	White Plains	\$2,010.00	East Hampton	\$4,198.08	East Hampton	\$12,291.83
Low	Saratoga	\$867.75	Amsterdam	\$597.39	Rye	\$129.93	Kaser	\$36.35
Average		\$1,100.27		\$1,024.63		\$646.20		\$793.33
Property Tax Rate								
High	Oswego	0.90%	Binghamton	2.46%	Cheektowaga	1.43%	Ellenville	2.82%
Low	Saratoga	0.23%	Rye	0.27%	Wilton	0.03%	North Hills	0.003%
Average		0.60%		1.30%		0.47%		0.74%
<b>Small</b>								
Per-Capita Spending								
High	Lewis	\$5,823.60	Port Jervis	\$2,761.71	Newcomb	\$15,267.27	Ocean Beach	\$187,571.58
Low	Tioga	\$1,514.40	Little Falls	\$1,925.97	Green Island	\$132.24	Brushton	\$92.90
Average		\$2,350.39		\$2,178.87		\$950.13		\$3,722.85
Per-Capita Debt								
High	Sullivan	\$2,147.34	Port Jervis	\$2,206.77	Santa Clara	\$6,444.38	Saltaire	\$204,864.86
Low	Fulton	\$21.15	Sherrill	\$638.23	Jackson	\$1.11	Nelliston	\$15.10
Average		\$545.96		\$1,452.25		\$571.56		\$5,415.69
Per-Capita Taxes								
High	Hamilton	\$2,622.44	Port Jervis	\$1,190.16	Newcomb	\$9,083.19	Saltaire	\$67,860.62
Low	Franklin	\$826.59	Sherrill	\$621.90	Green Island	\$36.36	Brushton	\$59.56
Average		\$1,169.61		\$906.18		\$609.13		\$1,816.03
Property Tax Rate								
High	Allegany	1.43%	Little Falls	2.08%	Alma	1.54%	Clayville	1.36%
Low	Otsego	0.24%	Sherrill	0.52%	Sennett	0.01%	Sagaponack	0.01%
Average		0.73%		1.34%		0.48%		0.55%

<sup>1</sup> Excludes school districts.