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New York State County Comparisons — 2026

A Statewide Look at County Spending, Tax Rates, and Workforce Data Across All Fifty-Seven Counties Outside New York City

This report was compiled by Saratoga County as a public reference tool comparing budget, tax rate, and workforce data across all 57 counties in New York State outside New York City. It is intended to give the public a consistent, side-by-side way to see how county governments compare on these measures.

Why This Report Matters

Every year, county governments make decisions that directly affect how much residents pay in property and sales taxes, and how efficiently those tax dollars are spent. It can be difficult for an individual taxpayer to know whether their county's spending and tax rates are high, low, or typical without something to measure them against.

This report helps provide that comparison by placing all 57 counties side by side, using the same publicly available data sources for every county. The goal is transparency: to give residents in the state a clear, plain-language way to see where a particular county stands relative to its peers.

About This Report

- Scope: All 57 New York counties outside New York City (the five NYC boroughs are excluded because their budget and tax structure is not directly comparable to the 57 counties covered here).
- Several measures are compared: total population, 2026 county budget, per-capita spending, property and sales tax rates, the share of sales tax revenue counties return to local municipalities, and the ratio of residents to county employees.
- Each table is ranked independently by its own metric, so a county's position in one table does not necessarily match its position in another. A county can rank differently on spending, tax rates, revenue sharing, and staffing.
- The data reflects each county's own published 2026 budget documents and the federal, state, and independent sources cited under each table. See the Methodology section at the end of this report for details and limitations.

Understanding the Numbers: What Each Metric Means

Population (2025 U.S. Census Estimate)

The most recent official population estimate for each county, used as the baseline for most per-resident calculations in this report.

2026 County Budget

The tentative or adopted total budget released by each county government for the 2026 fiscal year. This is the total amount a county plans to spend on all services — public safety, roads and bridges, health and human services, parks and trails, county infrastructure, and more.

Spending Per Capita

A county's total 2026 budget divided by its population. This offers a straightforward way to compare how much county government spends, on average, per resident — regardless of the county's size. On its own, though, it doesn't indicate whether that level of spending is appropriate or typical, since counties differ in the services they provide directly. For instance, a county that operates a nursing home or hospital may show significantly higher overall spending as a result.

Property Tax Rate

The estimated 2026 full-value county property tax rate, expressed as dollars owed per $1,000 of a property's equalized assessed value. This is the rate that most directly affects a homeowner's county property tax bill: the higher the rate, the more a resident pays for a home of the same value. This is for county taxes only – not school or local taxes from towns, cities, villages, or special districts. Those entities set their own property tax rates.

Sales Tax Rate

A county's local share of sales tax charged on most purchases, on top of the New York State 4% base rate. This local share rate is set by the county and approved by the state legislature. Since many counties have a 4% local share, that would equate to an 8% overall sales tax rate when combined with the state's 4% base rate, though there are significant variations both higher and lower across the state.

Sales Tax Local Share %

The percentage of county sales tax revenue that a county shares back with its towns, cities, and villages, rather than retaining it for county use. A higher sharing percentage can significantly reduce the property tax burden at the local (town/city/village) level, because those governments can then rely less on property taxes to fund their own budgets. Conversely, a higher sharing percentage means less funding is available for county operations and expenditures.

Residents per County Employee

The number of county residents served, on average, by each county employee. Personnel costs — salaries and benefits — are typically the largest expense in any county budget, so this ratio is one way to compare staffing levels relative to population across counties. This ratio is impacted by the number of services provided, such as if a county operates a nursing home or hospital. These numbers are estimates only and will vary significantly depending on county job vacancies and hiring practices.

Table 1: Population, Budget & Spending Per Capita

Ranked from lowest to highest by per-capita spending — all 57 counties outside New York City.

Rank	County	2025 Pop.	2026 Budget	Per Capita
1	Saratoga	241,343	$434,081,622	$1,798
2	Monroe	750,506	$1,567,679,468	$2,089
3	Dutchess	300,708	$653,600,000	$2,174
4	Erie	946,741	$2,081,000,000	$2,198
5	Putnam	99,028	$228,360,647	$2,306
6	Tioga	47,453	$109,542,645	$2,308
7	Oswego	118,569	$277,450,464	$2,340
8	Niagara	208,912	$507,254,949	$2,428
9	Chautauqua	124,126	$309,700,000	$2,495
10	Westchester	1,015,743	$2,536,775,099	$2,497
11	Broome	195,736	$489,469,173	$2,501
12	Oneida	226,392	$566,371,904	$2,502
13	Yates	24,547	$61,436,666	$2,503
14	Orange	417,669	$1,046,951,165	$2,507
15	Fulton	52,216	$130,938,914	$2,508
16	Herkimer	59,219	$149,043,501	$2,517
17	Orleans	39,825	$100,261,320	$2,518
18	Rockland	357,397	$913,800,000	$2,557
19	Clinton	78,138	$204,568,456	$2,618
20	Tompkins	104,047	$275,029,658	$2,643
21	Chenango	45,715	$121,388,400	$2,655
22	Washington	59,353	$157,911,257	$2,661
23	Cayuga	74,365	$198,757,813	$2,673
24	Ulster	183,330	$495,999,801	$2,706
25	Otsego	60,589	$167,672,196	$2,767
26	Rensselaer	160,510	$446,000,000	$2,779
27	Suffolk	1,546,090	$4,297,000,000	$2,779
28	Albany	321,225	$902,200,000	$2,809
29	Wayne	91,250	$256,809,468	$2,814

Rnk	County	2025 Pop.	2026 Budget	Per Cap.
30	Schenectady	162,581	$460,735,115	$2,834
31	Madison	67,120	$191,212,611	$2,849
32	Greene	47,238	$141,858,252	$3,003
33	Steuben	91,855	$276,676,031	$3,012
34	Franklin	46,500	$142,211,063	$3,058
35	Ontario	113,130	$347,150,911	$3,069
36	Columbia	60,168	$186,096,457	$3,093
37	Nassau	1,398,939	$4,400,000,000	$3,145
38	Lewis	26,479	$83,700,000	$3,161
39	St. Lawrence	105,488	$334,200,000	$3,168
40	Delaware	44,305	$141,582,809	$3,196
41	Jefferson	111,540	$362,500,000	$3,250
42	Montgomery	50,046	$163,870,000	$3,274
43	Warren	65,020	$215,742,818	$3,318
44	Allegany	46,800	$160,743,057	$3,435
45	Onondaga	466,584	$1,609,166,657	$3,449
46	Schoharie	30,176	$104,135,737	$3,451
47	Livingston	61,438	$215,146,730	$3,502
48	Genesee	58,416	$205,460,953	$3,517
49	Seneca	32,883	$115,935,000	$3,526
50	Chemung	80,415	$296,474,168	$3,687
51	Schuyler	16,924	$64,029,607	$3,783
52	Essex	36,438	$138,093,071	$3,790
53	Sullivan	80,586	$305,738,103	$3,794
54	Cattaraugus	75,390	$296,790,000	$3,937
55	Cortland	45,850	$182,561,086	$3,982
56	Wyoming	39,741	$202,954,638	$5,107
57	Hamilton	5,006	$29,215,527	$5,836

Statewide average county per-capita spending: $2,720 per resident.

Statewide total 2026 budgets across all 57 counties: $31,060,866,173.

Sources: Population — U.S. Census Bureau Vintage 2025 county population estimates (July 1, 2025).
Budget — tentative/adopted 2026 county budgets released September–December 2025.

Table 2: Property Tax Rate & Sales Tax Rate

Ranked independently from lowest to highest full-value property tax rate — the metric that most directly affects a homeowner's county tax bill. Each county's local sales tax rate is shown alongside for comparison as well.

Rank	County	Prop. Tax Rate /$1,000	Sales Tax
1	Saratoga	**$1.78**	**3.00%**
2	Orange	$2.01	4.13%
3	Suffolk	$2.03	4.75%
4	Dutchess	$2.10	4.13%
5	Hamilton	$2.14	4.00%
6	Ulster	$2.20	4.00%
7	Greene	$2.26	4.00%
8	Westchester	$2.29	4.38%
9	Otsego	$2.38	4.00%
10	Putnam	$2.39	4.38%
11	Rockland	$2.40	4.38%
12	Albany	$2.56	4.00%
13	Essex	$2.56	4.00%
14	Onondaga	$2.93	4.00%
15	Nassau	$3.04	4.63%
16	Erie	$3.09	4.75%
17	Rensselaer	$3.23	4.00%
18	Warren	$3.29	**3.00%**
19	Columbia	$3.45	4.00%
20	Herkimer	$3.56	4.25%
21	Clinton	$3.74	4.00%
22	Yates	$3.97	4.00%
23	Delaware	$4.03	4.00%
24	Schuyler	$4.54	4.00%
25	Oneida	$4.60	4.75%
26	Niagara	$4.61	4.00%
27	Chemung	$4.76	4.00%
28	Franklin	$4.78	4.00%
29	Seneca	$4.85	4.00%
30	Schenectady	$4.86	4.00%
31	Tompkins	$4.90	4.00%
32	Wayne	$5.07	4.00%
33	Broome	$5.08	4.00%
34	Oswego	$5.14	4.00%
35	Ontario	$5.50	3.50%
36	Washington	$5.52	**3.00%**
37	Jefferson	$5.58	4.00%
38	Monroe	$5.67	4.00%
39	Fulton	$6.00	4.00%
40	Cayuga	$6.08	4.00%
41	Steuben	$6.09	4.00%
42	Chautauqua	$6.17	4.00%
43	Lewis	$6.17	4.00%
44	Schoharie	$6.29	4.00%
45	Tioga	$6.64	4.00%
46	St. Lawrence	$6.65	4.00%
47	Livingston	$7.18	4.00%
48	Madison	$7.24	4.00%
49	Genesee	$7.30	4.00%
50	Orleans	$8.07	4.00%
51	Cattaraugus	$8.15	4.00%
52	Montgomery	$8.17	4.00%
53	Wyoming	$8.18	4.00%
54	Allegany	$9.41	4.50%
55	Sullivan	$13.79	4.00%
56	Cortland	$14.86	4.00%
57	Chenango	$15.92	4.00%

Statewide average property tax rate: $5.21 per $1,000. Statewide average sales tax rate: 4.03%

Sources: Property tax rate — county 2026 budget releases and NYS Comptroller 2025 estimates. 2026 Comptroller estimates are not yet released, so the older numbers are used as a rough comparison. Some counties do not publish their property tax rates, so these numbers and rankings are subject to change.

Sales tax rate — NYS Department of Taxation and Finance, Publication 718 (May 2025).

Table 3: Sales Tax Sharing with Local Municipalities

Ranked independently from highest to lowest share of county sales tax revenue returned to towns, cities, and villages. A higher share means more revenue flowing back to local governments, which can significantly help to hold down local property taxes. Sales tax sharing agreements are negotiated by each county with their towns and villages or set by state statute.

Rank	County	Sales Tax Shared Locally
1	Monroe	62%
2	Jefferson	52%
3	Cayuga	49%
4	Saratoga	48%
5	Ontario	46%
6	Cortland	43%
7	Montgomery	42%
8	Erie	41%
9	Niagara	41%
10	Madison	41%
11	Warren	41%
12	Chautauqua	40%
13	Clinton	40%
14	Albany	39%
15	Broome	37%
16	St. Lawrence	35%
17	Fulton	33%
18	Chenango	33%
19	Genesee	33%
20	Rensselaer	32%
21	Columbia	32%
22	Schenectady	31%
23	Tompkins	30%
24	Oneida	28%
25	Herkimer	27%
26	Steuben	27%
27	Cattaraugus	27%
28	Orange	26%
29	Tioga	25%

Rank	County	Sales Tax Shared Locally
30	Wayne	25%
31	Onondaga	25%
32	Chemung	25%
33	Westchester	23%
34	Otsego	21%
35	Oswego	20%
36	Dutchess	17%
37	Ulster	15%
38	Schuyler	11%
39	Schoharie	7%
40	Orleans	6%
41	Rockland	6%
42	Washington	6%
43	Nassau	6%
44	Livingston	5%
45	Essex	5%
46	Putnam	0%
47	Yates	0%
48	Suffolk	0%
49	Franklin	0%
50	Greene	0%
51	Lewis	0%
52	Delaware	0%
53	Allegany	0%
54	Seneca	0%
55	Sullivan	0%
56	Wyoming	0%
57	Hamilton	0%

Statewide average rate of sales tax revenue shared locally: 22.4%.

Source: NYS Comptroller, "Local Sales Tax Sharing in New York State," FY 2024 report.

Table 4: County Workforces — Residents per County Employee

Ranked independently from highest to lowest number of residents served per county employee. Since personnel costs are typically a county's largest expense, a higher ratio generally reflects leaner staffing relative to population.

Rank	County	Residents / Employee
1	Westchester	199
2	Rockland	188
3	Saratoga	183
4	Erie	178
5	Orange	174
6	Nassau	168
7	Oneida	159
8	Dutchess	158
9	Monroe	152
10	Suffolk	146
11	Jefferson	142
12	Putnam	141
13	Ontario	135
14	Onondaga	135
15	Niagara	129
16	Tompkins	123
17	Albany	123
18	Ulster	122
19	Schenectady	113
20	St. Lawrence	113
21	Otsego	111
22	Cayuga	110
23	Rensselaer	107
24	Fulton	106
25	Tioga	105
26	Broome	101
27	Orleans	101
28	Montgomery	101
29	Steuben	99

Rank	County	Residents / Employee
30	Herkimer	96
31	Genesee	95
32	Oswego	94
33	Chautauqua	90
34	Clinton	90
35	Wayne	90
36	Franklin	90
37	Greene	88
38	Madison	86
39	Washington	83
40	Columbia	82
41	Allegany	81
42	Warren	80
43	Yates	78
44	Cortland	77
45	Sullivan	77
46	Chenango	74
47	Delaware	72
48	Chemung	72
49	Essex	69
50	Seneca	67
51	Schoharie	62
52	Cattaraugus	62
53	Schuyler	54
54	Livingston	53
55	Wyoming	36
56	Hamilton	36
57	Lewis	26

Statewide average of residents per county employee: 105

Source: Empire Center, "What They Make" report, September 2025, using 2024 U.S. Census Bureau population estimates. These are estimates only and can change based on job vacancy rates and hiring practices.

A Note on Methodology & Data Limitations

- Budgets reflect each county's tentative or adopted 2026 budget as released between September and December 2025; some counties may amend budgets during or after adoption.
- Property tax rates for 2026 are estimates only, where a county may not have finalized its rate, based on the county's own budget documents or the most recent NYS Comptroller estimates, which are 2025 numbers.
- All figures were compiled by the Saratoga County Administrator's Office from the public sources cited under each table. Every effort was made to verify accuracy, but figures are subject to correction as more current or complete information becomes available from individual counties or state agencies.
- Comparisons among counties should be read as general indicators, not precise measures — counties vary in the mix of services they provide directly versus through towns, cities, and special districts, which can affect budget and staffing comparisons.

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