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BALANCE OF REVENUE & EXPENDITURE AMONG NYS REGIONS

**FISCAL YEARS APRIL 1, 1997-MARCH 31, 1998 THROUGH
APRIL 1, 2000-MARCH 31, 2001**

Prepared for:
NYC Office of Management & Budget
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SUMMARY

In this study, CGR (Center for Governmental Research, Inc) traces the flow of funds through New York State government, assigning state revenue to its source and state expenditure to its destination. On balance, downstate (including New York City) is a net contributor to the New York State budget, sending more revenue to Albany than it receives in grants and spending on state operations.

That state revenue and expenditure are distributed unevenly should come as no surprise. Some state initiatives—particularly social service programs—are explicitly redistributive. In other cases, state operations have distributional impacts that are incidental to their purpose (as is illustrated by the Capital District's large net surplus). CGR does not attempt to judge the appropriateness of the existing fiscal balance among regions but attempts to report this balance as fairly and accurately as possible. Although none should expect revenue and expenditure to be perfectly balanced, it is still important to understand the nature and degree of inequalities that exist.

CGR's present findings are consistent with those of a previous study published in 1999.* Both observe that New York City and its suburbs (Long Island and the Lower Hudson Valley), whether considered together or separately, are large net contributors to the rest of New York State. New York City, for example, while home

* CGR, The Fiscal Balance Among NYS Regions: NYS Fiscal Years Ended March 31, 1992-March 31, 1997, January 1999. <http://www.cgr.org/AreasOfImpact/EconomicAnalysis/#article48>

to many individuals and families who benefit from state-funded public assistance programs, is also the source of substantial business income and home to many high income taxpayers. As the state's principal public assistance programs—Temporary Assistance to Needy Families (TANF), Safety Net and Medicaid—all require substantial local cost-sharing, the redistributive impact of these programs is diminished.

Long Island and the Lower Hudson Valley, also home to many high income taxpayers both corporate and individual, contribute far more to the state's revenue picture than they receive in benefits.

Upstate communities, both urban and rural, are significant net recipients of revenue from downstate. While this finding is consistent with that of CGR's 1999 study, the late 1990s brought vibrant economic expansion to the downstate economy and relative stagnation upstate, exacerbating these differences in fiscal contribution.

This report covers four NYS fiscal years, from SFY9798 (ending March 31, 1998) through SFY0001 (ending March 31, 2001), the latest year for which complete data are available.

Revenue and Expenditure Included in Analysis

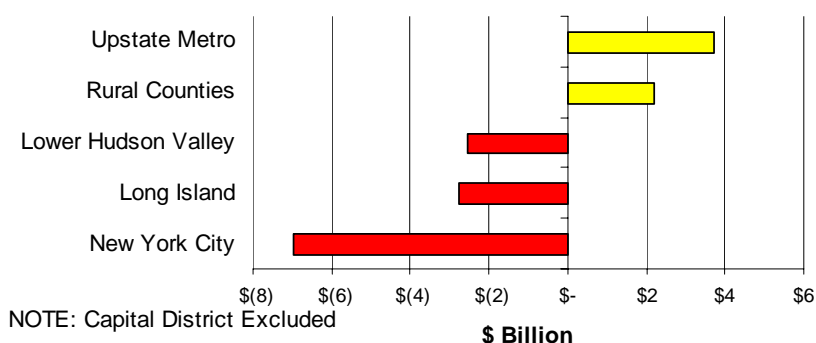
Personal income tax (PIT) revenue from full-year residents, part-year residents, and full-year non-residents is included in the study. Consumption taxes and fees allocated by region include the sales, auto rental, cigarette and tobacco, motor fuel, and alcohol taxes plus motor vehicle fees and SUNY and CUNY tuition and fees. Business taxes included in the study are the corporate franchise, utility, insurance, banking, petroleum gross receipts, and highway use taxes. Miscellaneous other taxes allocated include estate and gift, real estate transfer, and pari-mutuel gambling taxes. CGR allocated \$42.5 billion in revenue for SFY0001. The Office of the State Comptroller reports in its *Cash Basis Annual Report for Fiscal Year Ended March 31, 2001* that state receipts totaled about \$50 billion, with about \$40 billion coming from taxes and fees and an additional \$10 billion from miscellaneous revenue. An additional \$23.5 billion flowed to the State of New York from federal sources (which were excluded from this study).

Expenditures included in the study were payments to localities and grants, state operations spending, wages and salaries of NYS employees, Empire State Development and NYSTAR grants, and lottery disbursements. CGR allocated \$42.7 billion of expenditure for SFY0001. The Office of the State Comptroller reports in its *Cash Basis Annual Report for Fiscal Year Ended March 31, 2001* that state disbursements totaled \$73.3 billion, of which \$7.3 billion was disbursed in debt service or for capital projects (thus excluded from our study). Of the \$66 billion remaining, \$23.5 billion was disbursed from federal-source Special Revenue Funds (thus excluded from the study), leaving a state-funded operating expenditure of \$42.5 billion.*

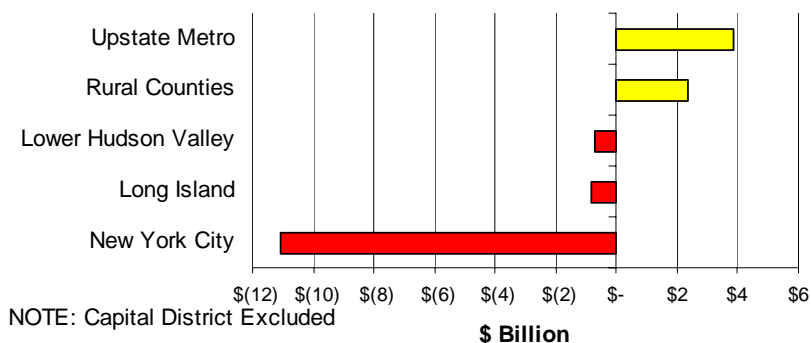
Findings

As shown in the adjacent figures, New York City's net contribution to the rest of the state in SFY0001 totaled \$11 billion when the personal income tax is allocated according to the workplace of the taxpayer. When allocated according to taxpayer residence, NYC's net contribution totaled about \$7 billion.

**Fiscal Surplus (Deficit) by Region SFY0001
PIT by Residence**



**Fiscal Surplus (Deficit) by Region SFY0001
PIT by Workplace**



NYC suburbs were also major net contributors. Long Island's net contribution was between \$800 million and nearly \$3 billion in SFY0001. The Lower Hudson Valley (Westchester, Rockland, Dutchess and Orange counties) made a net contribution of between \$700 million and \$2.5 billion. The range of these estimates reflects the difference between allocating PIT revenue by workplace (often Manhattan) versus residence (often Long

* Some federal-source expenditures were included in our allocation as wage and salary disbursements from federal sources could not be segregated from state source wages and salaries.

Island and the Lower Hudson Valley).

Upstate metros (excluding the Capital District), by contrast, were net recipients in FY0001 of almost \$4 billion. Counties not in metropolitan areas were net recipients in the amount of just over \$2 billion.

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CGR deeply appreciates the assistance provided by staff members at the Office of the State Comptroller, particularly members of the Bureau of Accounting Systems. CGR would also like to thank staff members of the NYS Office of Tax Policy Analysis for their time in reviewing our methodologies for allocating taxes across counties. In addition, the Freedom of Information Officers at various New York State agencies and departments were helpful in providing needed data.

Staff Team

Allison Raith and Marilyn Klotz, Research Associates and Janine Lause, Intern, collected and analyzed data for the revenue component of this study. Dean Hoover, programmer, transformed the expenditure data into a usable format for the analysis.

INTRODUCTION

In 1999, CGR (Center for Governmental Research Inc.) published a study of the origins of New York State revenue and the destinations of state expenditure. This report builds on that previous study and extends it through State Fiscal Year 2000-2001.*

Should the Fiscal Ledger Be Balanced?

The fiscal relationship among NYS communities has been the topic of frequent discussion within the state for many years. Expressed and implied rivalries between metropolitan areas and between the NYC metropolitan area and the rest of the state have created intense speculation about the true balance of payments among the regions. This report is intended to shed light on some well-established beliefs about the fiscal relationship among the state's component parts, confirming some of these beliefs and debunking others. The goal of the project is to gather as much information as possible on the balance of revenue and expenditure among the regions and to report these findings objectively.

CGR's work is modeled on that of the late NYS Senator Daniel Patrick Moynihan. For over twenty years, Senator Moynihan was involved in publishing an analysis of the fiscal relationship among the states. *The Federal Budget and the States* (dubbed the "Fisc" Report) demonstrates that New York has long been a net contributor of resources to the nation. This report attempts a similar analysis of the regions of New York State by assigning an origin to NYS tax revenue and a destination for NYS expenditure.

That state revenue and expenditure are distributed unevenly should come as no surprise. Some state initiatives are explicitly redistributive. In other cases, state operations have distributional impacts that are incidental to the achievement of their operational goals. CGR does not attempt to judge the appropriateness of the existing balance among regions but rather

* CGR also prepared a report in 1991 (released only in draft form) that reached conclusions consistent with those reported in 1999 and in the present study. The methodology employed was different from these two studies in significant respects, however, so the numbers are not strictly comparable.

to report this balance as fairly and accurately as possible. While we should not expect spending to be perfectly equal, it is still important to understand the nature and degree of inequalities that exist.

It is widely held among upstate taxpayers, for example, that New York City is a net recipient of upstate tax revenue. As is clear from our analysis, the opposite is true. New York City is a net contributor to the rest of New York State, whether the personal income tax (PIT) is allocated by place of residence or place of work. Although New York City is home to many individuals and families who benefit from state-funded public assistance programs, it is also the source of substantial business income and home to many well-heeled taxpayers. Furthermore, the state's principal public assistance programs—Temporary Assistance to Needy Families (TANF), Safety Net and Medicaid—all require substantial local cost-sharing, reducing their redistributive impact.

Downstate suburban communities—both Long Island and the Lower Hudson Valley—are also net contributors to the rest of the state, regardless of the allocation of PIT revenue. With high concentrations of high income taxpayers and a mildly progressive state personal income tax, these communities contribute far more to the state's revenue picture than they receive in benefits, however measured.

Upstate communities, both urban and rural, are significant net recipients of revenue from downstate. While this finding is consistent with that of CGR's 1999 study, the late 1990s brought vibrant economic expansion to downstate communities and relative stagnation to their upstate counterparts, exacerbating these differences in fiscal contribution.

Defining Origin & Destination

The definition of the origin and destination of state funds is itself a subject for debate. The geographic origin of revenue from the personal income tax, for example, could be assigned either to workers' places of employment (the location of the income-generating activity) or to workers' residences. This particular distinction is so important to the downstate regions that CGR's findings are reported according to both methodologies.

Assigning business tax revenues to a particular jurisdiction is also problematic. The profit earned (and, thus, the tax owed) by a major bank with offices across the state is earned by the entire enterprise. Any allocation of that profit and resulting tax revenue across individual branch and headquarters locations is an accounting challenge, even with full access to the detailed transactions of the individual firm. Our approach was to allocate tax liability according to payroll and employment by industry. At an aggregated level our allocations are, while reasonable, necessarily arbitrary.

Nor can the destination of expenditures be unambiguously assigned. Cash assistance flowing from TANF to a Jefferson County welfare recipient is straightforward. Payments to an Erie County-based state contractor who provides a service in Wyoming County is less clear. The subsidy provided to a Rockland County student attending SUNY Oswego could be considered a benefit to either county. While our analysis was often limited by what was possible, we adopted the general principle of “following the money.” The value of the service contract is assigned to the location of the business, not the service; the SUNY budget is allocated according to the location of the institution, not the permanent home of the student. The approach adopted in each case is explained in detail in the Methodology section of the report.

This project extends the findings of CGR’s 1999 study,^{*} although there are modest differences between the two projects that render the findings not perfectly comparable. First, in this study we were able to allocate local assistance disbursed from the state’s Special Revenue Funds, adding about \$3 billion to the allocated expenditures; in the 1999 study we were limited to disbursements from the state’s General Fund. Second, we adjusted for the progressivity of the state’s personal income tax when allocating PIT by workplace.

This report summarizes a geographic analysis of state revenue and expenditure for a series of years, enabling a view of the state’s

^{*}CGR, *The Fiscal Balance Among NYS Regions: NYS Fiscal Years Ended March 31, 1992-March 31, 1997*, January 1999.
<http://www.cgr.org/AreasOfImpact/EconomicAnalysis/#article48>

balance of payments among its regions from NYS fiscal year ended March 31, 1998 (FY9798) through NYS fiscal year ended March 31, 2001 (FY0001). This is the latest year for which key statistics are available. The last significant data element was released by the NYS Department of Taxation and Finance in March, 2004. While much of the data are now available through FY0102 (and some through FY0203), a further revision is impossible before March 2005.

Revenue and Expenditure Included in Analysis

Personal income tax revenue from full-year residents, part-year residents, and full-year non-residents is included in the study. Consumption taxes and fees allocated by region include the sales, auto rental, cigarette and tobacco, motor fuel, and alcohol taxes plus motor vehicle fees and SUNY and CUNY tuition and fees. Business taxes included in the study are the corporate franchise, utility, insurance, banking, petroleum gross receipts, and highway use taxes. Miscellaneous other taxes allocated include estate and gift, real estate transfer, and pari-mutuel gambling taxes. CGR allocated \$42.5 billion in revenue for SFY0001. The Office of the State Comptroller reports in its *Cash Basis Annual Report for Fiscal Year Ended March 31, 2001* that state receipts totaled about \$50 billion, with about \$40 billion coming from taxes and fees and an additional \$10 billion from miscellaneous revenue. An additional \$23.5 billion flowed to the State of New York from federal sources (which were excluded from this study).

Expenditures included in the study were payments to localities and grants, state operations spending, wages and salaries of NYS employees, Empire State Development and NYSTAR grants, and lottery disbursements. CGR allocated \$42.7 billion of expenditure for SFY0001. The Office of the State Comptroller reports in its *Cash Basis Annual Report for Fiscal Year Ended March 31, 2001* that state disbursements totaled \$73.3 billion, of which \$7.3 billion was disbursed in debt service or for capital projects (thus excluded from our study). Of the \$66 billion remaining, \$23.5 billion was disbursed from federal-source Special Revenue Funds (thus excluded from the study), leaving a state-funded operating expenditure of \$42.5 billion.*

* Some federal-source expenditures were included in our allocation as wage and salary disbursements from federal sources could not be segregated from state source wages and salaries.

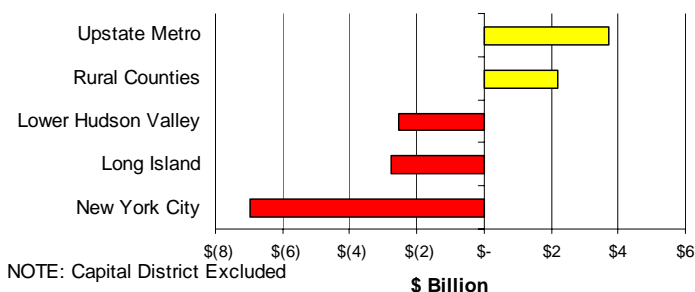
When revenue or expenditures are examined individually, either per capita or distributed by total personal income, no adjustments to the total are made. However, given that CGR was unable to allocate geographically all of either state spending or state revenue, it would be inaccurate to make comparison calculations between revenues and expenditures without adjusting the totals. For each year, total expenditures were adjusted proportionately to equal total revenues. Adjusted expenditure totals are used in every statistic that compares revenue and expenditure.

FINDINGS

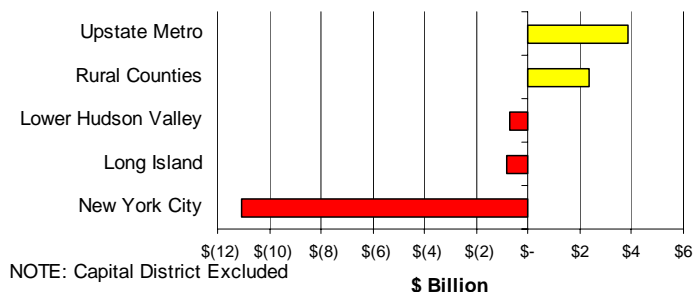
In this report we present our findings with relatively limited discussion. A more extended review of the issues involved can be found by consulting CGR's 1999 study on the same topic, as the findings are comparable. We refer the reader to the Appendix of this report for more detailed data for individual regions. Tables 1 and 2 show summary data for the first and last years included, SFY9798 and SFY0001.

The essential pattern first observed by CGR in 1991 and confirmed in the 1999 report persists. On balance, Upstate communities—both urban and rural—are net fiscal beneficiaries of their status as NYS regions. The notable trend through the period covered by this report is the impact of a robust stock market on the share of revenue attributable to New York City. Personal income tax (PIT) revenue from NYC—whether allocated according to place of work or place of residence—grew more than 50% during the study period. Attributed by place of work, NYC contributed \$15 billion of the state total of \$23 billion in PIT

**Fiscal Surplus (Deficit) by Region SFY0001
PIT by Residence**



**Fiscal Surplus (Deficit) by Region SFY0001
PIT by Workplace**



revenue (67%). New York's net contribution (estimated revenue less estimated expenditure) in SFY0001 was between \$7 billion and \$11 billion.

TABLE ONE: Fiscal Balance Among Regions FY 1997-98

REVENUE (\$million)	Capital District	Long Island	Lower Hudson Valley	Upstate Metro	Rural	New York City	New York State
Personal Income Tax (By Residence)	\$567	\$3,345	\$2,662	\$2,296	\$636	\$7,127	\$16,632
Personal Income Tax (By Workplace)	\$532	\$1,923	\$1,511	\$2,111	\$476	\$10,079	\$16,632
Consumption/Use Taxes and Fees	\$542	\$1,818	\$1,169	\$2,291	\$793	\$3,917	\$10,531
Business Taxes	\$246	\$670	\$525	\$996	\$217	\$2,908	\$5,562
Other Taxes	\$30	\$165	\$135	\$161	\$39	\$644	\$1,173
Total: PIT by Residence	\$1,385	\$5,997	\$4,491	\$5,744	\$1,685	\$14,596	\$33,898
Total: PIT by Workplace	\$1,350	\$4,575	\$3,340	\$5,559	\$1,525	\$17,548	\$33,898
EXPENDITURE (\$million)							
NYS Employee Wages and Salaries	\$1,676	\$1,046	\$792	\$2,104	\$1,188	\$1,700	\$8,505
Other State Expenditures	\$4,446	\$452	\$267	\$1,502	\$324	\$2,265	\$9,256
Payments to Localities and Grants	\$1,107	\$2,687	\$2,012	\$5,332	\$2,061	\$8,338	\$21,537
Total	\$7,229	\$4,185	\$3,072	\$8,937	\$3,573	\$12,303	\$39,298
Total (adjusted to match aggregate revenue)	\$6,235	\$3,610	\$2,650	\$7,709	\$3,082	\$10,612	\$33,898
Personal Income (\$million)	\$22,781	\$95,132	\$68,019	\$92,795	\$29,499	\$245,317	\$553,543
Population (000)	876	2,695	1,877	3,935	1,500	7,773	18,657
Surplus (Deficit): PIT by Residence (\$million)	\$4,850	\$(2,387)	\$(1,841)	\$1,964	\$1,397	\$(3,984)	n/a
Surplus (Deficit): PIT by Workplace (\$million)	\$4,885	\$(965)	\$(690)	\$2,149	\$1,556	\$(6,935)	
Surplus (Deficit) Per Capita: PIT by Residence	\$5,540	\$(885)	\$(981)	\$499	\$931	\$(512)	
Surplus (Deficit) Per Capital: PIT by Workplace	\$5,579	\$(358)	\$(368)	\$546	\$1,037	\$(892)	
Surplus (Deficit) Per \$1000 Personal Income: PIT by Residence	\$213	\$(25)	\$(27)	\$21	\$47	\$(16)	
Surplus (Deficit) Per \$1000 Personal Income: PIT by Workplace	\$214	\$(10)	\$(10)	\$23	\$53	\$(28)	

NYC suburbs were also major net contributors. Long Island's net contribution was between \$800 million and nearly \$3 billion in SFY0001. The Lower Hudson Valley (Westchester, Rockland, Dutchess and Orange counties) made a net contribution of between \$700 million and \$2.5 billion. The range of these estimates reflects the difference between allocating PIT revenue by workplace (often Manhattan) versus residence (often Long Island and the Lower Hudson Valley).

TABLE TWO: Fiscal Balance Among Regions FY 2000-01

	Capital District	Long Island	Lower Hudson Valley	Upstate Metro	Rural	New York City	New York State
REVENUE (\$million)							
Personal Income Tax (By Residence)	766	4,700	\$3,985	\$2,896	876	\$11,086	\$24,309
Personal Income Tax (By Workplace)	758	2,735	\$2,196	\$2,742	693	\$15,185	\$24,309
Consumption/Use Taxes and Fees	642	2,114	\$1,426	\$2,602	916	\$4,745	\$12,445
Business Taxes	222	\$597	475	874	198	\$2,313	\$4,679
Other Taxes	\$40	\$218	159	90	27	529	\$1,062
Total: PIT by Residence	\$1,670	7,628	\$6,045	\$6,462	\$2,018	\$18,673	\$42,495
Total: PIT by Workplace	\$1,661	5,664	\$4,256	\$6,308	\$1,835	\$22,772	\$42,495
EXPENDITURE (\$million)							
NYS Employee Wages and Salaries	\$1,985	1,230	892	\$2,446	\$1,419	\$1,976	\$9,947
Other State Expenditures	\$4,921	\$434	267	\$1,543	305	\$2,646	\$10,116
Payments to Localities and Grants	\$1,177	3,206	\$2,385	\$6,263	\$2,513	\$7,134	\$22,677
Total	\$8,083	4,869	\$3,544	10,252	\$4,237	\$11,756	\$42,740
Total (adjusted to match aggregate revenue)	\$8,036	4,841	\$3,523	10,193	\$4,213	\$11,688	\$42,495
Personal Income (\$million)	\$26,732	\$113,140	\$84,133	104,717	\$34,624	\$302,416	665,762
Population (000)	876	2,754	1,927	3,908	1,503	8,008	18,976
Surplus (Deficit): PIT by Residence (\$million)	\$6,366	\$(2,787)	(2,521)	\$3,731	\$2,194	(6,984)	n/a
Surplus (Deficit): PIT by Workplace (\$million)	\$6,375	(823)	\$(732)	\$3,885	\$2,378	(11,083)	n/a
Surplus (Deficit) Per Capita: PIT by Residence	\$7,271	\$(1,012)	(1,308)	955	\$1,460	\$(872)	n/a
Surplus (Deficit) Per Capital: PIT by Workplace	\$7,281	(299)	\$(380)	994	\$1,582	(1,384)	n/a
Surplus (Deficit) Per \$1000 Personal Income: PIT by Residence	238	(25)	\$(30)	36	63	(23)	n/a
Surplus (Deficit) Per \$1000 Personal Income: PIT by Workplace	238	(7)	(9)	37	69	(37)	n/a

Upstate metros (excluding the Capital District), by contrast, were net recipients in FY0001 of almost \$4 billion. Counties not in metropolitan areas were net recipients in the amount of just over \$2 billion.

METHODOLOGY

Scope of Study

CGR began with the state fiscal year that ended in 1998 and include all available subsequent years. Thus expenditures occurring in SFY 9798 through 0001 are discussed below.

The analysis of revenue to the state is heavily dependent on personal income tax receipts, which are gathered on a calendar year basis. Most—but not all—of our revenue sources reported on a calendar year basis. CGR includes estimates of the regional distribution of NYS revenue for calendar years 1997-2000 and uses these data to compare against expenditures occurring in fiscal years that ended March 31 in 1998-2001.

Revenue excluded from the CGR study includes some business and personal taxes that are individually only a small portion of the state's revenue. CGR was either unable to acquire data necessary to allocate these revenues across the state's regions or the time and effort required was greater than the perceived benefit to the study.

One large block of revenue and expenditure that is not included is funds collected and disbursed under New York's Health Care Reform Act (HCRA). The source of funds is the "covered lives assessment" collected from health insurers, a fee collected from hospitals based on inpatient revenue, cigarette taxes and Tobacco Settlement funds, and the proceeds from conversion of Empire Blue Cross Blue Shield to a for-profit health plan

The use of these funds is bad debt and charity care reimbursement for the state's hospitals plus the Child Health Plus, Family Health Plus and Elderly Pharmaceutical Coverage Program and support for graduate medical education. The Office of the State Comptroller reports that only \$427 million of \$1.8 billion in SFY0102 disbursements flows through the state's accounting

system*. These “off budget” funds are not included in this study. CGR requested aggregations of these data (both revenue and expenditure) under the Freedom of Information Act, but was denied access by the NYS Department of Health under “trade secret” protection provided by the FOI law. CGR is appealing the denial.

Expenditure

CGR used information from a variety of sources to develop estimates of total expenditure by region. We recognize that the use of multiple sources and the combination of calendar year and fiscal year data reduces the accuracy of the estimates presented below. Nonetheless, we believe that we have arrived at final numbers that fairly represent the fiscal relationship among New York’s regions. We caution the reader to regard substantial differences as reliable but view small differences with some skepticism. With these concerns in mind, we present most of our findings aggregated at a regional level, although the data were largely gathered at the county level.

Payments to Localities & Grants

The largest single cost to state government is payments to localities. The Office of the State Comptroller analyzes central

Payments to Localities and Grants (000)	
Capital District	\$1,177
Long Island	\$3,206
Lower Hudson Valley	\$2,385
Upstate Metro	\$6,263
Rural	\$2,513
New York City	\$7,134
NYS Outside NYC	\$15,544
NEW YORK STATE	\$22,677

accounting file records in partnership with state agencies (particularly in the complex social services area) to allocate payments to localities monies distributed directly to local governments across NYS. OSC tallies total

monies distributed by county. Based on OSC calculations, CGR allocated about \$23 billion in payments to localities and grants for SFY0001. CGR includes in the Appendix information on the uses of these funds by region, by year.

Personal Services

Government is a labor-intensive sector of the economy. CGR obtained OSC’s database of Federal Internal Revenue Service

* See <http://www.osc.state.ny.us/press/releases/apr03/HCRA.pdf>.

form W-2 payments for calendar years 1997 through 2000. OSC files were provided showing total W-2 income by zip code of employee residence. CGR aggregated these zip code totals by county for reporting purposes. Calendar years 1997-2000 were matched to fiscal years ended March 31 for 1997-2001. For SFY0001, CGR allocated about \$10 billion in wages and salaries. One disadvantage of our approach is that we were unable to segregate personal service expenditures by fund. Small sums from the capital projects and federally-funded special revenue funds support personal service expenditures of the state. We do not, however, believe that this has a material impact on our findings.

Other Than Personal Service

State spending by region on items other than personal services (OTPS) were obtained through analysis of the OSC central accounting file, which includes payments made from all governmental funds. The central accounting file is composed of two parts. The payment history file is a record of all payments made by the state of New York and includes the amount of the payment and the address of the payee. The cost center history file includes accounting detail (object codes) for each transaction. Payment to a paving contractor working for the Department of Transportation, for example, would be referenced in both files by agency, batch and document number. The payment history file lists the amount, the voucher number and the identity of the payee. The cost center history file identifies the payment as a local assistance payment for education. Each year includes more than a million records.

After eliminating all records indicating that the funding source was a federal program, plus all capital and debt service payments, CGR matched the payee zip code from the payment history file against the accounting detail provided by the cost center history file. Selecting only those object codes covering OTPS expenditures, CGR summed all remaining payments by zip code, then compiled these payments by county.

There are instances in which these records are incomplete or contradictory. We dropped all instances in which the records did not provide us with a unique match between the agency, batch and document numbers between the two files. In other cases, the payee zip code was either blank or incomplete. Given the massive

number of records involved, we did not attempt to edit these records. We have no reason to believe that including the missing transactions would materially change our findings.

*Lottery-Funded
Education
Disbursements*

Revenue from the NYS Lottery, dedicated by statute to education, is deposited in a special revenue fund and distributed to local school districts by formula. CGR obtained data on disbursements by county from the NYS Lottery. Local aid from lottery sales ranged from a low of \$1.3 billion in SFY9900 to a high of almost \$1.6 billion in SFY9798.

Revenue

Other than federal grants, the personal income tax (PIT) is New York's largest single source of revenue. PIT receipts totaled \$24.3 billion in SFY0001.

Personal Income Tax

The personal income tax has three contributing components: full-year residents, part-year residents, and full-year, non-residents.

There are two defensible approaches to allocating the personal income tax by county. The most obvious approach – and that adopted by both the 1991 and 1999 CGR studies and previous work by the Harriman School at SUNY Stonybrook – is to assign PIT revenue according to the place of residence of the taxpayer. The NYS Department of Taxation and Finance Office of Tax Policy Analysis (OTPA) annually publishes reports on full-year residents' personal income tax collections by county of residence. An alternative approach is to allocate the revenue according to where it was earned rather than according to the taxpayer's domicile.

Which is more appropriate? Consider the case of a Rockland County resident who works in New York City. Were we to assign all the income to Rockland County (by allocating according to the taxpayer's residence), the approach would ignore the significant cost incurred by New York City to make it possible for this person to be employed. Without New York's physical infrastructure and its expenditure on essential services such as public safety, the business community would be unable to provide and sustain gainful employment. At the other extreme, however, allocating all the personal income tax revenue to the City would ignore the very real cost burden imposed on Rockland County and its municipalities by the fact that this person has chosen to live in this

county. Education and social welfare costs are largely borne by the place of residence, not the place of employment.

CGR determined the estimate of PIT both according to residence (using the reports of PIT tax liability by county of residence released by OTPA) and by county of employment (using payroll data by county from the NYS Department of Labor's ES202 series).

PIT by Place of Work

In a departure from the methodology used in our previous study, we adjusted payroll by county to account for the progressivity of the PIT, assuming that we underallocated PIT from high median income jurisdictions and overallocated PIT from low median income jurisdictions when allocating statewide PIT strictly according to PIT payroll shares.

Ideally, we would adjust payroll by jurisdiction according to the average effective tax rate paid by taxpayers working in that jurisdiction. As this is unknowable from existing data sources, we chose to use the effective tax rate of residents as a proxy for the effective tax rate of workers. Thus the effective tax rate of individuals living in Manhattan is used as a proxy for the effective tax rate of individuals working in Manhattan.

The average effective tax rate by county is calculated by dividing each county's total tax liability by adjusted gross income (AGI) for the county. This rate is divided by the mean tax rate for NYS to create an index of relative progressivity. Nassau County residents pay a higher share of AGI as PIT; Chemung County residents pay a lower share of AGI as PIT. We used the index of relative progressivity to create an adjusted payroll figure for each county, calculating each county's share of adjusted statewide payroll. These proportions were used to assign PIT revenue to county of employment. Total PIT allocated includes tax liability for full year residents and part year residents.

One problem with our approach to allocating PIT by place of employment is that it treats all PIT liability as associated with earned income. Particularly in the late 1990s, a large share of PIT liability was incurred from unearned income. The approach we adopted assumes that unearned income is perfectly correlated with earned income.

We adopted a slightly different—and arguably more accurate—method of allocating PIT liability to place of employment for full-year nonresidents. OTPA reports full-year, non-resident PIT liability by the state (or country) of residence. The Census reports the county of destination for in-commuters. After dropping “residence unknown” and international residents from our analysis, we assigned full year nonresident tax liability according to each county’s share of statewide commuters from the taxpayer state of origin. Thus PIT liability of Connecticut residents was assigned to a county according to its share of Connecticut in-commuters. This approach implicitly assumes that unearned income is perfectly correlated with place of work.

Our approach treats these taxpayers as “resident” in the same county to which we have ascribed their tax liability.

PIT by Place of Residence

CGR adopted OTPA reports of PIT liability by place of residence for full year residents.

PIT revenue from part-year residents presents a different problem as it is not separately reported by county of origin. Our solution was to employ migration data compiled by the U.S. Commerce Department’s Bureau of the Census. The Census reports county of origin for out of state moves (within the five years preceding the Census year) which we employed to calculate each county’s share of interstate moves. NYC is responsible for 43% of all moves during this period, for example. We then multiplied each county’s share of total interstate moves by the statewide total revenue collected to ascribe part-year resident revenue by county.

To preserve comparability between the PIT allocations by place of residence and place of work, CGR allocated the PIT liability of full-year nonresidents using the same approach. OTPA reports full-year, non-resident PIT liability by the state (or country) of residence. The Census reports the county of destination for in-commuters. After dropping “residence unknown” and international residents from our analysis, we assigned full year nonresident tax liability according to each county’s share of statewide commuters from the taxpayer state of origin. Thus PIT liability of Connecticut residents was assigned to a county according to its share of Connecticut in-commuters. This approach implicitly assumes that unearned income is perfectly

Corporate Franchise Tax

correlated with place of work and that these taxpayers “reside” in the same county to which we have ascribed their tax liability.

New York State imposes a tax on corporations for the privilege of exercising their corporate franchise in New York. Liability for the corporate franchise tax is determined by computing the tax four different ways and selecting the approach that generates the highest tax liability for the firm. Actual liability by site for multi-site firms is not calculated by either the state or the taxpayer, so even complete access to corporate tax filing data would not enable an accurate allocation of tax by region.

OTPA releases an annual report summarizing corporate franchise tax liability by standard industrial classification (SIC), and more recently by NAICS. As a proxy for the actual liability by county, CGR estimated the allocation of this tax by using the county’s share of payroll by industry as reported by the New York State Department of Labor, using industry classifications reported by OTPA. We assume that the ratio of county payroll in an industry to state payroll in that industry is roughly equal to the ratio of the corporate franchise taxes paid by that industry from the county to all corporation franchise taxes paid by that industry in New York State.

A significant share of corporate tax liability is borne by multi-site firms for which the allocation of profit by plant site is a difficult task even for the firm’s own accounting staff. OTPA does not attempt to report corporate tax liability by county, and instead, chooses to report tax liability by the SIC or NAICS code of the tax filer. CGR’s approach is to allocate total tax liability by industrial classification across counties using payroll by industry by county for the allocation. The NYS Department of Labor is able to report total payroll by industry and by county. We have received the data for 2001-2002 (according to NAICS classification) and for the earlier years (by SIC).

We calculate each county’s share of total statewide payroll for each industry code, then multiply each county’s share of statewide individual industry payroll by the statewide revenue collected from that industry. We sum these values across industries for each county.

The state imposes an additional franchise tax on insurance companies. CGR allocated this tax by computing the county share of the three-digit industry code corresponding to the insurance industry to state payroll in the industry. Payroll is a better indicator of taxes paid than employment. Higher revenues are generated in regional and state offices, as are higher salaries.

Estate Tax

OTPA allocates estate tax collections by county. Gift taxes are reported as a statewide lump sum. We assume that gift and estate taxes are correlated and distribute gift taxes by county based on the county's share of the statewide estate tax.

Other Tax Collections

The alcoholic beverage tax imposes liquor, beer, wine and specialty beverages taxes at various rates upon registered distributors and noncommercial importers of alcoholic beverages. OTPA provides data on Alcoholic Beverage Tax revenue by the total revenues collected annually. We have allocated this tax on the basis population.

The auto rental tax applies to all rentals of passenger cars at a rate of 5%. Rental vehicles are registered with DMV. CGR allocated the total statewide tax receipts reported by OTPA according to the county share of total vehicles with New York State rental registration.

The state imposes a franchise tax on banking corporations doing business in New York. For Bank Taxes, we ascribe revenue to counties based on the three-digit industry code. Although we ascribed revenue to counties based on both SIC and NAICS for SFY 2001, we use SIC in our aggregate analyses for consistency across years.

The state collects the cigarette and tobacco product tax through the sale of tax stamps to licensed agents. We ascribe this revenue based on the percentage of smokers in each county, as reported by the NYS Department of Health.

For the Highway Use Tax, we have ascribed this revenue to counties based on the county share of statewide annual average daily traffic (AADT). Each year, the NYS Department of Transportation reports the annual average daily traffic along key stretches of state highways. We calculated each county's share of

statewide annual average daily traffic and multiplied this proportion times the statewide revenue collected through the highway use tax to ascribe revenues to counties

We distributed Motor Fuel Tax revenues to counties based on the county share of statewide gasoline consumption as reported by the New York State Energy Research and Development Authority. In addition we calculated motor fuel tax by AADT and by car registrations as reported by DMV. Gasoline consumption is most closely associated with the motor fuel tax, so that method of allocation was used when aggregating across taxes.

CGR allocated the motor vehicle registration fees based on the county share of total registered vehicles. The statewide total revenue is not available for FY2001, so we extrapolated this value based on average annual increases in previous years.

Pari-Mutuel taxes apply to pari-mutuel wagering at horse tracks and off-track betting parlors. For pari-mutuel horseracing, we credited the county in which the track is located for all the revenues associated with that racetrack. OTPA reports off-track betting revenues by gambling region. We calculated each county's share of the regional revenue based on the county's share of the region's population and ascribe revenue based on this proportion.

The state imposes privilege taxes on petroleum businesses operating within its borders. This tax is imposed at different points in the distribution chain. We allocated the Petroleum Gross Receipts tax revenues based on AADT. We calculated each county's share of statewide annual average daily traffic and multiplied this proportion times the statewide revenue collected through the petroleum gross receipts tax to ascribe revenues to counties.

The Real Estate Transfer tax is reported by county and we have entered this data into the appropriate spreadsheet.

The utilities tax is imposed on any business selling utility services such as gas, electricity, steam, water or refrigeration. Utilities subject to the supervision of the Public Service Commission pay a tax of 3.5% of gross income. Total tax liability is reported by type

of utility. We distribute the Utility Tax across counties using three-digit industry codes.

Taxable Sales and Purchases

OTPA provides data regarding taxable sales by county for each year. We multiplied these values by the 4% New York State sales tax (the rate has subsequently been raised to 4.25%) to obtain the sales tax revenue in each county.

Other Revenue

We requested information from the SUNY and CUNY systems regarding student tuition payments. In each case, we received data on student enrollments by county for each year of the study. We also received the overall value of tuition and fees collected for each of the study years. We distributed the tuition and fees by county, based on the county share of total enrollment.

APPENDIX SFY 9798

Region	REVENUE						EXPENDITURE					
	Personal Income Tax: By Residence	Personal Income Tax: By Workplace	Consumption/Use Taxes and Fees	Business Taxes	Other Taxes	Total Revenue: PIT by Residence	Total Revenue: PIT by Workplace	Wages and Salaries of NYS Workers	Other State Operations Spending	Payments to Localities and Grants	Total Expenditure	Expenditure: Adjusted to Match Revenue
Capital District	\$ 566,852	\$ 532,274	\$ 542,309	\$ 246,312	\$ 29,555	\$ 1,385,028	\$ 1,350,450	\$ 1,675,843	\$ 4,445,959	\$ 1,106,805	\$ 7,228,608	\$ 6,235,212
Long Island	\$ 3,344,512	\$ 1,922,882	\$ 1,817,904	\$ 669,609	\$ 164,540	\$ 5,996,565	\$ 4,574,935	\$ 1,045,824	\$ 452,466	\$ 2,686,661	\$ 4,184,950	\$ 3,609,830
Lower Hudson Valley	\$ 2,661,777	\$ 1,510,830	\$ 1,169,381	\$ 524,599	\$ 135,064	\$ 4,490,822	\$ 3,339,875	\$ 792,229	\$ 266,982	\$ 2,012,451	\$ 3,071,662	\$ 2,649,537
Upstate Metro	\$ 2,296,300	\$ 2,111,461	\$ 2,290,548	\$ 996,355	\$ 161,040	\$ 5,744,243	\$ 5,559,404	\$ 2,103,508	\$ 1,501,883	\$ 5,331,510	\$ 8,936,901	\$ 7,708,742
Rural	\$ 635,607	\$ 475,980	\$ 793,361	\$ 217,007	\$ 39,042	\$ 1,685,016	\$ 1,525,389	\$ 1,187,874	\$ 323,956	\$ 2,061,053	\$ 3,572,883	\$ 3,081,878
New York City	\$ 7,126,885	\$ 10,078,505	\$ 3,917,064	\$ 2,908,202	\$ 643,834	\$ 14,595,986	\$ 17,547,606	\$ 1,700,039	\$ 2,264,828	\$ 8,338,376	\$ 12,303,242	\$ 10,612,461
NYS Outside NYC	\$ 9,505,048	\$ 6,553,428	\$ 6,613,503	\$ 2,653,882	\$ 529,241	\$ 19,301,674	\$ 16,350,054	\$ 6,805,277	\$ 6,991,247	\$ 13,198,480	\$ 26,995,004	\$ 23,285,198
NEW YORK STATE	\$ 16,631,933	\$ 16,631,933	\$ 10,530,567	\$ 5,562,084	\$ 1,173,075	\$ 33,897,660	\$ 33,897,660	\$ 8,505,316	\$ 9,256,075	\$ 21,536,856	\$ 39,298,246	\$ 33,897,660

Region	ANALYSIS											
	Surplus (Deficit): PIT by Residence (000)	Surplus (Deficit) Per Capita: PIT by Residence	Surplus (Deficit) Per \$1000 Personal Income: PIT by Residence	Surplus (Deficit): PIT by Workplace (000)	Surplus (Deficit) Per Capita: PIT by Workplace	Surplus (Deficit) Per \$1000 Personal Income: PIT by Workplace	Total Expenditure Per Capita	State Operations Spending per Capita	Payments to Localities and Grants per Capita	PIT per \$1000 Personal Income: Residence	Revenue per Capita: PIT by Residence	Revenue per Capita: PIT by Workplace
Capital District	\$ 4,850,184	\$ 5,540	\$ 213	\$ 4,884,762	\$ 5,579	\$ 214	\$ 8,256	\$ 6,992	\$ 1,264	\$ 25	\$ 1,582	\$ 1,542
Long Island	\$ (2,386,734)	\$ (885)	\$ (25)	\$ (965,105)	\$ (358)	\$ (10)	\$ 1,553	\$ 556	\$ 997	\$ 35	\$ 2,225	\$ 1,697
Lower Hudson Valley	\$ (1,841,285)	\$ (981)	\$ (27)	\$ (690,338)	\$ (368)	\$ (10)	\$ 1,637	\$ 564	\$ 1,072	\$ 39	\$ 2,393	\$ 1,780
Upstate Metro	\$ 1,964,499	\$ 499	\$ 21	\$ 2,149,337	\$ 546	\$ 23	\$ 2,271	\$ 916	\$ 1,355	\$ 25	\$ 1,460	\$ 1,413
Rural	\$ 1,396,862	\$ 931	\$ 47	\$ 1,556,488	\$ 1,037	\$ 53	\$ 2,381	\$ 1,008	\$ 1,374	\$ 22	\$ 1,123	\$ 1,017
New York City	\$ (3,983,525)	\$ (512)	\$ (16)	\$ (6,935,144)	\$ (892)	\$ (28)	\$ 1,583	\$ 510	\$ 1,073	\$ 29	\$ 1,878	\$ 2,257
NYS Outside NYC	\$ 3,983,525	\$ 366	\$ 13	\$ 6,935,144	\$ 637	\$ 23	\$ 2,480	\$ 1,268	\$ 1,213	\$ 31	\$ 1,774	\$ 1,502
NEW YORK STATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,106	\$ 952	\$ 1,154	\$ 30	\$ 1,817	\$ 1,817

Region	ANALYSIS					Demographic Info (000)	
	Consumption Taxes Per Capita	Business Taxes Per Capita	Expenditure per \$1000 Personal Income	Adjusted Expenditure Share over Tax Share: PIT by Residence	Adjusted Expenditure Share over Tax Share: PIT by Workplace	Population	Total Personal Income
Capital District	\$ 619	\$ 281	\$ 317	4.5	4.6	876	\$ 22,781,463
Long Island	\$ 674	\$ 248	\$ 44	0.6	0.8	2,695	\$ 95,131,837
Lower Hudson Valley	\$ 623	\$ 280	\$ 45	0.6	0.8	1,877	\$ 68,019,310
Upstate Metro	\$ 582	\$ 253	\$ 96	1.3	1.4	3,935	\$ 92,794,608
Rural	\$ 529	\$ 145	\$ 121	1.8	2.0	1,500	\$ 29,498,832
New York City	\$ 504	\$ 374	\$ 50	0.7	0.6	7,773	\$ 245,317,391
NYS Outside NYC	\$ 608	\$ 244	\$ 88	1.2	1.4	10,883	\$ 308,226,050
NEW YORK STATE	\$ 564	\$ 298	\$ 71	1.0	1.0	18,657	\$ 553,543,441

SFY 9899

Region	REVENUE						EXPENDITURE					
	Personal Income Tax: By Residence	Personal Income Tax: By Workplace	Consumption/Use Taxes and Fees	Business Taxes	Other Taxes	Total Revenue: PIT by Residence	Total Revenue: PIT by Workplace	Wages and Salaries of NYS Workers	Other State Operations Spending	Payments to Localities and Grants	Total Expenditure	Expenditure: Adjusted to Match Revenue
	Capital District	\$ 639,216	\$ 602,409	\$ 545,867	\$ 248,677	\$ 41,316	\$ 1,475,076	\$ 1,438,269	\$ 1,738,337	\$ 4,799,020	\$ 1,077,779	\$ 7,615,136
Long Island	\$ 3,729,808	\$ 2,124,973	\$ 1,867,688	\$ 673,623	\$ 363,650	\$ 6,634,769	\$ 5,029,934	\$ 1,079,081	\$ 414,090	\$ 2,737,886	\$ 4,231,057	\$ 3,790,454
Lower Hudson Valley	\$ 2,976,020	\$ 1,681,084	\$ 1,216,566	\$ 535,512	\$ 172,647	\$ 4,900,745	\$ 3,605,809	\$ 807,249	\$ 285,678	\$ 2,095,191	\$ 3,188,118	\$ 2,856,121
Upstate Metro	\$ 2,488,960	\$ 2,284,778	\$ 2,296,563	\$ 991,052	\$ 149,030	\$ 5,925,604	\$ 5,721,422	\$ 2,192,356	\$ 1,424,910	\$ 5,710,718	\$ 9,327,984	\$ 8,356,609
Rural	\$ 696,794	\$ 524,355	\$ 801,383	\$ 221,739	\$ 44,905	\$ 1,764,821	\$ 1,592,382	\$ 1,225,571	\$ 310,410	\$ 2,318,864	\$ 3,854,846	\$ 3,453,420
New York City	\$ 8,112,221	\$ 11,425,421	\$ 4,130,724	\$ 2,701,872	\$ 489,246	\$ 15,434,062	\$ 18,747,262	\$ 1,759,855	\$ 2,010,175	\$ 8,348,258	\$ 12,118,288	\$ 10,856,343
NYS Outside NYC	\$ 10,530,799	\$ 7,217,598	\$ 6,728,068	\$ 2,670,602	\$ 771,547	\$ 20,701,015	\$ 17,387,815	\$ 7,042,594	\$ 7,234,109	\$ 13,940,437	\$ 28,217,141	\$ 25,278,734
NEW YORK STATE	\$ 18,643,019	\$ 18,643,019	\$ 10,858,791	\$ 5,372,474	\$ 1,260,793	\$ 36,135,077	\$ 36,135,077	\$ 8,802,449	\$ 9,244,285	\$ 22,288,694	\$ 40,335,428	\$ 36,135,077

ANALYSIS

Region	Surplus (Deficit): PIT by Residence (000)	Surplus (Deficit) Per Capita: PIT by Residence	Surplus (Deficit) Per \$1000 Personal Income: PIT by Residence	Surplus (Deficit): PIT by Workplace (000)	Surplus (Deficit) Per Capita: PIT by Workplace	Surplus (Deficit) Per \$1000 Personal Income: PIT by Workplace	Total Expenditure Per Capita	State Operations Spending per Capita	Payments to Localities and Grants per Capita	PIT per \$1000 Personal Income: Residence	Revenue per Capita: PIT by Residence	Revenue per Capita: PIT by Workplace
Capital District	\$ 5,347,054	\$ 6,118	\$ 222	\$ 5,383,861	\$ 6,160	\$ 223	\$ 8,713	\$ 7,480	\$ 1,233	\$ 27	\$ 1,688	\$ 1,646
Long Island	\$ (2,844,315)	\$ (1,048)	\$ (28)	\$ (1,239,481)	\$ (457)	\$ (12)	\$ 1,559	\$ 550	\$ 1,009	\$ 37	\$ 2,445	\$ 1,854
Lower Hudson Valley	\$ (2,044,624)	\$ (1,080)	\$ (28)	\$ (749,687)	\$ (396)	\$ (10)	\$ 1,684	\$ 577	\$ 1,107	\$ 40	\$ 2,589	\$ 1,905
Upstate Metro	\$ 2,431,005	\$ 620	\$ 25	\$ 2,635,188	\$ 672	\$ 27	\$ 2,380	\$ 923	\$ 1,457	\$ 26	\$ 1,512	\$ 1,460
Rural	\$ 1,688,598	\$ 1,127	\$ 54	\$ 1,861,038	\$ 1,242	\$ 60	\$ 2,573	\$ 1,025	\$ 1,548	\$ 22	\$ 1,178	\$ 1,063
New York City	\$ (4,577,718)	\$ (583)	\$ (17)	\$ (7,890,919)	\$ (1,004)	\$ (30)	\$ 1,542	\$ 480	\$ 1,062	\$ 31	\$ 1,964	\$ 2,386
NYS Outside NYC	\$ 4,577,718	\$ 420	\$ 14	\$ 7,890,919	\$ 724	\$ 24	\$ 2,589	\$ 1,310	\$ 1,279	\$ 32	\$ 1,900	\$ 1,596
NEW YORK STATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,151	\$ 962	\$ 1,188	\$ 32	\$ 1,927	\$ 1,927

ANALYSIS

Demographic Info (000)

Region	Consumption Taxes Per Capita	Business Taxes Per Capita	Expenditure per \$1000 Personal Income	Adjusted Expenditure Share over Tax Share: PIT by Residence	Adjusted Expenditure Share over Tax Share: PIT by Workplace	Population	Total Personal Income
Capital District	\$ 625	\$ 285	\$ 316	4.6	4.7	874	\$ 24,111,744
Long Island	\$ 688	\$ 248	\$ 42	0.6	0.8	2,714	\$ 101,027,995
Lower Hudson Valley	\$ 643	\$ 283	\$ 43	0.6	0.8	1,893	\$ 73,593,374
Upstate Metro	\$ 586	\$ 253	\$ 96	1.4	1.5	3,919	\$ 96,905,028
Rural	\$ 535	\$ 148	\$ 124	2.0	2.2	1,498	\$ 31,134,120
New York City	\$ 526	\$ 344	\$ 46	0.7	0.6	7,858	\$ 263,633,755
NYS Outside NYC	\$ 617	\$ 245	\$ 86	1.2	1.5	10,898	\$ 326,772,261
NEW YORK STATE	\$ 579	\$ 286	\$ 68	1.0	1.0	18,756	\$ 590,406,016

SFY 9900

Region	REVENUE						EXPENDITURE					
	Personal Income Tax: By Residence	Personal Income Tax: By Workplace	Consumption/ Use Taxes and Fees	Business Taxes	Other Taxes	Total Revenue: PIT by Residence	Total Revenue: PIT by Workplace	Wages and Salaries of NYS Workers	Other State Operations Spending	Payments to Localities and Grants	Total Expenditure	Expenditure: Adjusted to Match Revenue
	Capital District	\$ 686,899	\$ 659,486	\$ 587,751	\$ 239,047	\$ 35,335	\$ 1,549,032	\$ 1,521,620	\$ 1,881,551	\$ 5,097,592	\$ 1,105,878	\$ 8,085,022
Long Island	\$ 4,089,032	\$ 2,388,259	\$ 1,997,726	\$ 665,970	\$ 209,833	\$ 6,962,561	\$ 5,261,788	\$ 1,164,351	\$ 379,978	\$ 3,010,266	\$ 4,554,595	\$ 4,373,470
Lower Hudson Valley	\$ 3,345,290	\$ 1,883,037	\$ 1,297,108	\$ 534,760	\$ 196,112	\$ 5,373,269	\$ 3,911,016	\$ 862,301	\$ 262,678	\$ 2,307,785	\$ 3,432,764	\$ 3,296,252
Upstate Metro	\$ 2,660,803	\$ 2,494,537	\$ 2,430,040	\$ 952,346	\$ 143,304	\$ 6,186,493	\$ 6,020,227	\$ 2,317,452	\$ 1,431,111	\$ 5,911,164	\$ 9,659,726	\$ 9,275,583
Rural	\$ 765,300	\$ 589,970	\$ 848,460	\$ 211,480	\$ 41,272	\$ 1,866,512	\$ 1,691,182	\$ 1,344,812	\$ 287,974	\$ 2,404,552	\$ 4,037,339	\$ 3,876,784
New York City	\$ 9,094,325	\$ 12,626,360	\$ 4,413,903	\$ 2,580,782	\$ 694,155	\$ 16,783,165	\$ 20,315,200	\$ 1,882,751	\$ 2,084,387	\$ 6,588,056	\$ 10,555,195	\$ 10,135,441
NYS Outside NYC	\$ 11,547,324	\$ 8,015,289	\$ 7,161,085	\$ 2,603,603	\$ 625,855	\$ 21,937,867	\$ 18,405,832	\$ 7,570,467	\$ 7,459,333	\$ 14,739,646	\$ 29,769,446	\$ 28,585,591
NEW YORK STATE	\$ 20,641,649	\$ 20,641,649	\$ 11,574,988	\$ 5,184,385	\$ 1,320,010	\$ 38,721,032	\$ 38,721,032	\$ 9,453,219	\$ 9,543,720	\$ 21,327,701	\$ 40,324,640	\$ 38,721,032

ANALYSIS

Region	Surplus (Deficit): PIT by Residence (000)	Surplus (Deficit) Per Capita: PIT by Residence	Surplus (Deficit) Per \$1000 Personal Income: PIT by Residence	Surplus (Deficit): PIT by Workplace (000)	Surplus (Deficit) Per Capita: PIT by Workplace	Surplus (Deficit) Per \$1000 Personal Income: PIT by Workplace	Total Expenditure Per Capita	State Operations Spending per Capita	Payments to Localities and Grants per Capita	PIT per \$1000 Personal Income: Residence	Revenue per Capita: PIT by Residence	Revenue per Capita: PIT by Workplace
Capital District	\$ 6,214,469	\$ 7,110	\$ 249	\$ 6,241,882	\$ 7,141	\$ 250	\$ 9,250	\$ 7,985	\$ 1,265	\$ 27	\$ 1,772	\$ 1,741
Long Island	\$ (2,589,090)	\$ (946)	\$ (25)	\$ (888,317)	\$ (325)	\$ (8)	\$ 1,664	\$ 564	\$ 1,100	\$ 39	\$ 2,544	\$ 1,922
Lower Hudson Valley	\$ (2,077,018)	\$ (1,086)	\$ (27)	\$ (614,764)	\$ (321)	\$ (8)	\$ 1,795	\$ 588	\$ 1,207	\$ 43	\$ 2,809	\$ 2,045
Upstate Metro	\$ 3,089,090	\$ 790	\$ 31	\$ 3,255,356	\$ 833	\$ 33	\$ 2,471	\$ 959	\$ 1,512	\$ 27	\$ 1,582	\$ 1,540
Rural	\$ 2,010,272	\$ 1,339	\$ 62	\$ 2,185,602	\$ 1,456	\$ 68	\$ 2,689	\$ 1,087	\$ 1,601	\$ 24	\$ 1,243	\$ 1,126
New York City	\$ (6,647,724)	\$ (836)	\$ (24)	\$ (10,179,759)	\$ (1,281)	\$ (37)	\$ 1,328	\$ 499	\$ 829	\$ 33	\$ 2,112	\$ 2,556
NYS Outside NYC	\$ 6,647,724	\$ 608	\$ 20	\$ 10,179,759	\$ 931	\$ 30	\$ 2,722	\$ 1,374	\$ 1,348	\$ 34	\$ 2,006	\$ 1,683
NEW YORK STATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,136	\$ 1,006	\$ 1,129	\$ 33	\$ 2,051	\$ 2,051

ANALYSIS

Demographic Info (000)

Region	Consumption Taxes Per Capita	Business Taxes Per Capita	Expenditure per \$1000 Personal Income	Adjusted Expenditure Share over Tax Share: PIT by Residence	Adjusted Expenditure Share over Tax Share: PIT by Workplace	Population	Total Personal Income
Capital District	\$ 672	\$ 273	\$ 324	5.0	5.1	874	\$ 24,982,213
Long Island	\$ 730	\$ 243	\$ 43	0.6	0.8	2,737	\$ 104,726,356
Lower Hudson Valley	\$ 678	\$ 280	\$ 44	0.6	0.8	1,913	\$ 77,538,022
Upstate Metro	\$ 622	\$ 244	\$ 97	1.5	1.5	3,910	\$ 99,688,103
Rural	\$ 565	\$ 141	\$ 125	2.1	2.3	1,502	\$ 32,352,140
New York City	\$ 555	\$ 325	\$ 38	0.6	0.5	7,948	\$ 277,004,724
NYS Outside NYC	\$ 655	\$ 238	\$ 88	1.3	1.6	10,935	\$ 339,286,834
NEW YORK STATE	\$ 613	\$ 275	\$ 65	1.0	1.0	18,883	\$ 616,291,558

SFY 0001

Region	REVENUE						EXPENDITURE					
	Personal Income Tax: By Residence	Personal Income Tax: By Workplace	Consumption/Use Taxes and Fees	Business Taxes	Other Taxes	Total Revenue: PIT by Residence	Total Revenue: PIT by Workplace	Wages and Salaries of NYS Workers	Other State Operations Spending	Payments to Localities and Grants	Total Expenditure	Expenditure: Adjusted to Match Revenue
	Capital District	\$ 766,388	\$ 757,599	\$ 641,912	\$ 222,127	\$ 39,650	\$ 1,670,078	\$ 1,661,289	\$ 1,984,825	\$ 4,920,746	\$ 1,177,090	\$ 8,082,661
Long Island	\$ 4,699,644	\$ 2,735,334	\$ 2,114,318	\$ 596,614	\$ 217,500	\$ 7,628,077	\$ 5,663,766	\$ 1,229,503	\$ 434,010	\$ 3,205,639	\$ 4,869,152	\$ 4,841,245
Lower Hudson Valley	\$ 3,984,837	\$ 2,196,040	\$ 1,426,122	\$ 475,052	\$ 158,581	\$ 6,044,592	\$ 4,255,795	\$ 891,873	\$ 266,606	\$ 2,385,283	\$ 3,543,762	\$ 3,523,451
Upstate Metro	\$ 2,895,976	\$ 2,742,137	\$ 2,601,562	\$ 873,746	\$ 90,253	\$ 6,461,537	\$ 6,307,699	\$ 2,446,467	\$ 1,542,706	\$ 6,262,593	\$ 10,251,766	\$ 10,193,009
Rural	\$ 876,277	\$ 693,081	\$ 916,445	\$ 198,404	\$ 27,204	\$ 2,018,331	\$ 1,835,135	\$ 1,418,708	\$ 305,363	\$ 2,512,989	\$ 4,237,059	\$ 4,212,775
New York City	\$ 11,086,022	\$ 15,184,953	\$ 4,744,893	\$ 2,312,647	\$ 529,074	\$ 18,672,636	\$ 22,771,567	\$ 1,975,880	\$ 2,646,076	\$ 7,133,856	\$ 11,755,813	\$ 11,688,436
NYS Outside NYC	\$ 13,223,123	\$ 9,124,192	\$ 7,700,360	\$ 2,365,944	\$ 533,189	\$ 23,822,616	\$ 19,723,685	\$ 7,971,376	\$ 7,469,429	\$ 15,543,594	\$ 30,984,399	\$ 30,806,816
NEW YORK STATE	\$ 24,309,145	\$ 24,309,145	\$ 12,445,253	\$ 4,678,591	\$ 1,062,264	\$ 42,495,252	\$ 42,495,252	\$ 9,947,256	\$ 10,115,505	\$ 22,677,451	\$ 42,740,212	\$ 42,495,252

ANALYSIS

Region	Surplus (Deficit): PIT by Residence (000)	Surplus (Deficit) Per Capita: PIT by Residence	Surplus (Deficit) Per \$1000 Personal Income: PIT by Residence	Surplus (Deficit): PIT by Workplace (000)	Surplus (Deficit) Per Capita: PIT by Workplace	Surplus (Deficit) Per \$1000 Personal Income: PIT by Workplace	Total Expenditure Per Capita	State Operations Spending per Capita	Payments to Localities and Grants per Capita	PIT per \$1000 Personal Income: Residence	Revenue per Capita: PIT by Residence	Revenue per Capita: PIT by Workplace
Capital District	\$ 6,366,258	\$ 7,271	\$ 238	\$ 6,375,047	\$ 7,281	\$ 238	\$ 9,231	\$ 7,887	\$ 1,344	\$ 29	\$ 1,907	\$ 1,897
Long Island	\$ (2,786,832)	\$ (1,012)	\$ (25)	\$ (822,521)	\$ (299)	\$ (7)	\$ 1,768	\$ 604	\$ 1,164	\$ 42	\$ 2,770	\$ 2,057
Lower Hudson Valley	\$ (2,521,141)	\$ (1,308)	\$ (30)	\$ (732,344)	\$ (380)	\$ (9)	\$ 1,839	\$ 601	\$ 1,238	\$ 47	\$ 3,136	\$ 2,208
Upstate Metro	\$ 3,731,471	\$ 955	\$ 36	\$ 3,885,310	\$ 994	\$ 37	\$ 2,623	\$ 1,021	\$ 1,603	\$ 28	\$ 1,653	\$ 1,614
Rural	\$ 2,194,444	\$ 1,460	\$ 63	\$ 2,377,640	\$ 1,582	\$ 69	\$ 2,818	\$ 1,147	\$ 1,672	\$ 25	\$ 1,343	\$ 1,221
New York City	\$ (6,984,200)	\$ (872)	\$ (23)	\$ (11,083,131)	\$ (1,384)	\$ (37)	\$ 1,468	\$ 577	\$ 891	\$ 37	\$ 2,332	\$ 2,844
NYS Outside NYC	\$ 6,984,200	\$ 637	\$ 19	\$ 11,083,131	\$ 1,010	\$ 31	\$ 2,825	\$ 1,408	\$ 1,417	\$ 36	\$ 2,172	\$ 1,798
NEW YORK STATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,252	\$ 1,057	\$ 1,195	\$ 37	\$ 2,239	\$ 2,239

ANALYSIS

Demographic Info (000)

Region	Consumption Taxes Per Capita	Business Taxes Per Capita	Expenditure per \$1000 Personal Income	Adjusted Expenditure Share over Tax Share: PIT by Residence	Adjusted Expenditure Share over Tax Share: PIT by Workplace	Population	Total Personal Income
Capital District	\$ 733	\$ 254	\$ 302	4.8	4.8	876	\$ 26,731,981
Long Island	\$ 768	\$ 217	\$ 43	0.6	0.9	2,754	\$ 113,139,691
Lower Hudson Valley	\$ 740	\$ 246	\$ 42	0.6	0.8	1,927	\$ 84,133,435
Upstate Metro	\$ 666	\$ 224	\$ 98	1.6	1.6	3,908	\$ 104,716,953
Rural	\$ 610	\$ 132	\$ 122	2.1	2.3	1,503	\$ 34,624,361
New York City	\$ 592	\$ 289	\$ 39	0.6	0.5	8,008	\$ 302,415,571
NYS Outside NYC	\$ 702	\$ 216	\$ 85	1.3	1.6	10,968	\$ 363,346,421
NEW YORK STATE	\$ 656	\$ 247	\$ 64	1.0	1.0	18,976	\$ 665,761,992

SFY9798 Payments to Localities & Grants: Total (\$000)

Region	General Purpose	Education	Social Services	Health & Environment	Mental Hygiene	Transportation	Criminal Justice	Misc	Total
Capital District	\$17,618	\$640,461	\$270,911	\$8,374	\$23,886	\$8,982	\$9,806	\$19,136	\$999,174
Long Island	\$18,965	\$1,568,233	\$693,918	\$53,043	\$54,970	\$16,805	\$31,109	\$31,066	\$2,468,108
Valley	\$94,439	\$1,017,522	\$589,023	\$21,972	\$53,855	\$29,435	\$23,504	\$29,448	\$1,859,198
Upstate Metro	\$170,603	\$3,155,170	\$1,181,415	\$42,080	\$72,788	\$25,008	\$37,486	\$74,437	\$4,758,987
Rural	\$15,849	\$1,255,374	\$403,885	\$20,311	\$40,644	\$20,583	\$10,555	\$27,686	\$1,794,888
New York City	\$328,236	\$5,283,435	\$1,451,396	\$88,723	\$191,486	\$76,276	\$108,656	\$114,467	\$7,642,674
NYS Outside NYC	\$317,474	\$7,636,760	\$3,139,152	\$145,780	\$246,143	\$100,814	\$112,460	\$181,773	\$11,880,355
NEW YORK STATE	\$645,710	\$12,920,195	\$4,590,548	\$234,503	\$437,629	\$177,090	\$221,115	\$296,240	\$19,523,030

SFY9798
Per Capita

Capital District	\$20	\$732	\$309	\$10	\$27	\$10	\$11	\$22	\$1,141
Long Island	\$7	\$582	\$257	\$20	\$20	\$6	\$12	\$12	\$916
Valley	\$50	\$542	\$314	\$12	\$29	\$16	\$13	\$16	\$991
Upstate Metro	\$43	\$802	\$300	\$11	\$18	\$6	\$10	\$19	\$1,209
Rural	\$11	\$837	\$269	\$14	\$27	\$14	\$7	\$18	\$1,196
New York City	\$42	\$680	\$187	\$11	\$25	\$10	\$14	\$15	\$983
NYS Outside NYC	\$29	\$702	\$288	\$13	\$23	\$9	\$10	\$17	\$1,092
NEW YORK STATE	\$35	\$693	\$246	\$13	\$23	\$9	\$12	\$16	\$1,046

SFY9798
Per \$1000 Personal Income

Capital District	\$0.77	\$28	\$12	\$0.37	\$1.05	\$0.39	\$0.43	\$0.84	\$44
Long Island	\$0.20	\$16	\$7	\$0.56	\$0.58	\$0.18	\$0.33	\$0.33	\$26
Valley	\$1.39	\$15	\$9	\$0.32	\$0.79	\$0.43	\$0.35	\$0.43	\$27
Upstate Metro	\$1.84	\$34	\$13	\$0.45	\$0.78	\$0.27	\$0.40	\$0.80	\$51
Rural	\$0.54	\$43	\$14	\$0.69	\$1.38	\$0.70	\$0.36	\$0.94	\$61
New York City	\$1.34	\$22	\$6	\$0.36	\$0.78	\$0.31	\$0.44	\$0.47	\$31
NYS Outside NYC	\$1.03	\$25	\$10	\$0.47	\$0.80	\$0.33	\$0.36	\$0.59	\$39
NEW YORK STATE	\$1.17	\$23	\$8	\$0.42	\$0.79	\$0.32	\$0.40	\$0.54	\$35

SFY9899

Payments to Localities & Grants: Total (\$000)

Region	General Purpose	Education	Social Services	Health & Environment	Mental Hygiene	Transportation	Criminal Justice	Misc	Total
Capital District	\$31,209	\$611,061	\$256,974	\$10,464	\$19,971	\$14,417	\$9,809	\$10,683	\$964,587
Long Island	\$25,203	\$1,632,304	\$680,208	\$65,244	\$55,054	\$19,565	\$30,588	\$27,916	\$2,536,082
Valley	\$141,613	\$1,004,565	\$612,784	\$29,389	\$50,343	\$46,903	\$23,607	\$22,354	\$1,931,557
Upstate Metro	\$232,310	\$3,373,546	\$1,180,880	\$45,546	\$87,306	\$23,816	\$39,418	\$56,119	\$5,038,940
Rural	\$32,306	\$1,456,899	\$428,047	\$23,975	\$45,203	\$26,914	\$12,263	\$26,393	\$2,052,000
New York City	\$331,396	\$5,513,801	\$1,369,693	\$160,760	\$122,885	\$48,365	\$109,220	\$107,945	\$7,764,065
NYS Outside NYC	\$462,641	\$8,078,375	\$3,158,892	\$174,618	\$257,877	\$131,615	\$115,684	\$143,464	\$12,523,166
NEW YORK STATE	\$794,037	\$13,592,177	\$4,528,586	\$335,377	\$380,761	\$179,979	\$224,904	\$251,410	\$20,287,231

SFY9899

Per Capita

Capital District	\$36	\$699	\$294	\$12	\$23	\$16	\$11	\$12	\$1,104
Long Island	\$9	\$602	\$251	\$24	\$20	\$7	\$11	\$10	\$935
Valley	\$75	\$531	\$324	\$16	\$27	\$25	\$12	\$12	\$1,020
Upstate Metro	\$59	\$861	\$301	\$12	\$22	\$6	\$10	\$14	\$1,286
Rural	\$22	\$972	\$286	\$16	\$30	\$18	\$8	\$18	\$1,369
New York City	\$42	\$702	\$174	\$20	\$16	\$6	\$14	\$14	\$988
NYS Outside NYC	\$42	\$741	\$290	\$16	\$24	\$12	\$11	\$13	\$1,149
NEW YORK STATE	\$42	\$725	\$241	\$18	\$20	\$10	\$12	\$13	\$1,082

SFY9899

Per \$1000 Personal Income

Capital District	\$1.29	\$25	\$11	\$0.43	\$0.83	\$0.60	\$0.41	\$0.44	\$40
Long Island	\$0.25	\$16	\$7	\$0.65	\$0.54	\$0.19	\$0.30	\$0.28	\$25
Valley	\$1.92	\$14	\$8	\$0.40	\$0.68	\$0.64	\$0.32	\$0.30	\$26
Upstate Metro	\$2.40	\$35	\$12	\$0.47	\$0.90	\$0.25	\$0.41	\$0.58	\$52
Rural	\$1.04	\$47	\$14	\$0.77	\$1.45	\$0.86	\$0.39	\$0.85	\$66
New York City	\$1.26	\$21	\$5	\$0.61	\$0.47	\$0.18	\$0.41	\$0.41	\$29
NYS Outside NYC	\$1.42	\$25	\$10	\$0.53	\$0.79	\$0.40	\$0.35	\$0.44	\$38
NEW YORK STATE	\$1.34	\$23	\$8	\$0.57	\$0.64	\$0.30	\$0.38	\$0.43	\$34

SFY9900

Payments to Localities & Grants: Total (\$000)

Region	General Purpose	Education	Social Services	Health & Environment	Mental Hygiene	Transportation	Criminal Justice	Misc	Total
Capital District	\$23,384	\$675,320	\$253,706	\$9,596	\$23,150	\$4,957	\$9,370	\$9,220	\$1,008,704
Long Island	\$23,583	\$1,944,560	\$706,893	\$58,420	\$34,209	\$13,080	\$32,287	\$21,332	\$2,834,363
Valley	\$170,143	\$1,244,787	\$588,684	\$41,914	\$51,726	\$39,194	\$24,329	\$19,074	\$2,179,849
Upstate Metro	\$224,107	\$3,731,182	\$1,145,945	\$45,694	\$100,573	\$29,157	\$44,788	\$43,314	\$5,364,761
Rural	\$30,006	\$1,574,967	\$430,912	\$24,743	\$55,433	\$22,031	\$12,731	\$18,368	\$2,169,192
New York City	\$2,787	\$4,195,744	\$1,231,153	\$130,979	\$95,249	\$64,950	\$94,995	\$91,118	\$5,906,974
NYS Outside NYC	\$471,222	\$9,170,815	\$3,126,140	\$180,368	\$265,091	\$108,420	\$123,504	\$111,309	\$13,556,868
NEW YORK STATE	\$474,009	\$13,366,559	\$4,357,292	\$311,347	\$360,340	\$173,370	\$218,499	\$202,426	\$19,463,842

SFY9900

Per Capita

Capital District	\$27	\$773	\$290	\$11	\$26	\$6	\$11	\$11	\$1,154
Long Island	\$9	\$710	\$258	\$21	\$12	\$5	\$12	\$8	\$1,036
Valley	\$89	\$651	\$308	\$22	\$27	\$20	\$13	\$10	\$1,140
Upstate Metro	\$57	\$954	\$293	\$12	\$26	\$7	\$11	\$11	\$1,372
Rural	\$20	\$1,049	\$287	\$16	\$37	\$15	\$8	\$12	\$1,445
New York City	\$0	\$528	\$155	\$16	\$12	\$8	\$12	\$11	\$743
NYS Outside NYC	\$43	\$839	\$286	\$16	\$24	\$10	\$11	\$10	\$1,240
NEW YORK STATE	\$25	\$708	\$231	\$16	\$19	\$9	\$12	\$11	\$1,031

SFY9900

Per \$1000 Personal Income

Capital District	\$0.94	\$27	\$10	\$0.38	\$0.93	\$0.20	\$0.38	\$0.37	\$40
Long Island	\$0.23	\$19	\$7	\$0.56	\$0.33	\$0.12	\$0.31	\$0.20	\$27
Valley	\$2.19	\$16	\$8	\$0.54	\$0.67	\$0.51	\$0.31	\$0.25	\$28
Upstate Metro	\$2.25	\$37	\$11	\$0.46	\$1.01	\$0.29	\$0.45	\$0.43	\$54
Rural	\$0.93	\$49	\$13	\$0.76	\$1.71	\$0.68	\$0.39	\$0.57	\$67
New York City	\$0.01	\$15	\$4	\$0.47	\$0.34	\$0.23	\$0.34	\$0.33	\$21
NYS Outside NYC	\$1.39	\$27	\$9	\$0.53	\$0.78	\$0.32	\$0.36	\$0.33	\$40
NEW YORK STATE	\$0.77	\$22	\$7	\$0.51	\$0.58	\$0.28	\$0.35	\$0.33	\$32

SFY0001

Payments to Localities & Grants: Total (\$000)

Region	General Purpose	Education	Social Services	Health & Environment	Mental Hygiene	Transportation	Criminal Justice	Misc	Total
Capital District	\$23,384	\$675,320	\$253,706	\$9,596	\$23,150	\$4,957	\$9,370	\$9,220	\$1,008,704
Long Island	\$23,583	\$1,944,560	\$706,893	\$58,420	\$34,209	\$13,080	\$32,287	\$21,332	\$2,834,363
Valley	\$170,143	\$1,244,787	\$588,684	\$41,914	\$51,726	\$39,194	\$24,329	\$19,074	\$2,179,849
Upstate Metro	\$224,107	\$3,731,182	\$1,145,945	\$45,694	\$100,573	\$29,157	\$44,788	\$43,314	\$5,364,761
Rural	\$30,006	\$1,574,967	\$430,912	\$24,743	\$55,433	\$22,031	\$12,731	\$18,368	\$2,169,192
New York City	\$2,787	\$4,195,744	\$1,231,153	\$130,979	\$95,249	\$64,950	\$94,995	\$91,118	\$5,906,974
NYS Outside NYC	\$471,222	\$9,170,815	\$3,126,140	\$180,368	\$265,091	\$108,420	\$123,504	\$111,309	\$13,556,868
NEW YORK STATE	\$474,009	\$13,366,559	\$4,357,292	\$311,347	\$360,340	\$173,370	\$218,499	\$202,426	\$19,463,842
SFY0001	Per Capita								
Capital District	\$27	\$771	\$290	\$11	\$26	\$6	\$11	\$11	\$1,152
Long Island	\$9	\$706	\$257	\$21	\$12	\$5	\$12	\$8	\$1,029
Valley	\$88	\$646	\$305	\$22	\$27	\$20	\$13	\$10	\$1,131
Upstate Metro	\$57	\$955	\$293	\$12	\$26	\$7	\$11	\$11	\$1,373
Rural	\$20	\$1,048	\$287	\$16	\$37	\$15	\$8	\$12	\$1,443
New York City	\$0	\$524	\$154	\$16	\$12	\$8	\$12	\$11	\$738
NYS Outside NYC	\$43	\$836	\$285	\$16	\$24	\$10	\$11	\$10	\$1,236
NEW YORK STATE	\$25	\$704	\$230	\$16	\$19	\$9	\$12	\$11	\$1,026
SFY0001	Per \$1000 Personal Income								
Capital District	\$0.87	\$25	\$9	\$0.36	\$0.87	\$0.19	\$0.35	\$0.34	\$38
Long Island	\$0.21	\$17	\$6	\$0.52	\$0.30	\$0.12	\$0.29	\$0.19	\$25
Valley	\$2.02	\$15	\$7	\$0.50	\$0.61	\$0.47	\$0.29	\$0.23	\$26
Upstate Metro	\$2.14	\$36	\$11	\$0.44	\$0.96	\$0.28	\$0.43	\$0.41	\$51
Rural	\$0.87	\$45	\$12	\$0.71	\$1.60	\$0.64	\$0.37	\$0.53	\$63
New York City	\$0.01	\$14	\$4	\$0.43	\$0.31	\$0.21	\$0.31	\$0.30	\$20
NYS Outside NYC	\$1.30	\$25	\$9	\$0.50	\$0.73	\$0.30	\$0.34	\$0.31	\$37
NEW YORK STATE	\$0.71	\$20	\$7	\$0.47	\$0.54	\$0.26	\$0.33	\$0.30	\$29

SFY0102

Payments to Localities & Grants: Total (\$000)

Region	General Purpose	Education	Social Services	Health & Environment	Mental Hygiene	Transportation	Criminal Justice	Misc	Total
Capital District	\$26,846	\$810,597	\$264,715	\$8,368	\$27,547	\$2,856	\$6,012	\$10,392	\$1,157,334
Long Island	\$29,232	\$2,380,870	\$719,305	\$67,299	\$61,014	\$11,570	\$20,363	\$21,251	\$3,310,904
Valley	\$112,088	\$1,568,048	\$604,543	\$40,382	\$58,379	\$41,767	\$17,919	\$32,699	\$2,475,825
Upstate Metro	\$290,123	\$4,476,838	\$1,198,639	\$52,260	\$107,257	\$17,388	\$29,728	\$55,304	\$6,227,537
Rural	\$36,142	\$1,870,827	\$464,623	\$20,153	\$52,889	\$14,640	\$10,457	\$22,597	\$2,492,327
New York City	\$2,334	\$4,861,823	\$1,375,559	\$271,367	\$161,315	\$70,327	\$59,592	\$127,670	\$6,929,987
NYS Outside NYC	\$494,431	\$11,107,180	\$3,251,825	\$188,462	\$307,087	\$88,221	\$84,479	\$142,242	\$15,663,928
NEW YORK STATE	\$496,765	\$15,969,003	\$4,627,384	\$459,829	\$468,402	\$158,548	\$144,071	\$269,913	\$22,593,915
SFY0102	Per Capita								
Capital District	\$31	\$922	\$301	\$10	\$31	\$3	\$7	\$12	\$1,316
Long Island	\$11	\$856	\$259	\$24	\$22	\$4	\$7	\$8	\$1,190
Valley	\$57	\$803	\$310	\$21	\$30	\$21	\$9	\$17	\$1,268
Upstate Metro	\$74	\$1,147	\$307	\$13	\$27	\$4	\$8	\$14	\$1,596
Rural	\$24	\$1,243	\$309	\$13	\$35	\$10	\$7	\$15	\$1,657
New York City	\$0	\$603	\$171	\$34	\$20	\$9	\$7	\$16	\$860
NYS Outside NYC	\$45	\$1,008	\$295	\$17	\$28	\$8	\$8	\$13	\$1,421
NEW YORK STATE	\$26	\$837	\$242	\$24	\$25	\$8	\$8	\$14	\$1,184
SFY0102	Per \$1000 Personal Income								
Capital District	\$0.96	\$29	\$9	\$0.30	\$0.99	\$0.10	\$0.22	\$0.37	\$41
Long Island	\$0.25	\$21	\$6	\$0.58	\$0.53	\$0.10	\$0.18	\$0.18	\$29
Valley	\$1.29	\$18	\$7	\$0.46	\$0.67	\$0.48	\$0.21	\$0.38	\$28
Upstate Metro	\$2.71	\$42	\$11	\$0.49	\$1.00	\$0.16	\$0.28	\$0.52	\$58
Rural	\$1.02	\$53	\$13	\$0.57	\$1.49	\$0.41	\$0.30	\$0.64	\$70
New York City	\$0.01	\$16	\$4	\$0.87	\$0.52	\$0.23	\$0.19	\$0.41	\$22
NYS Outside NYC	\$1.32	\$30	\$9	\$0.51	\$0.82	\$0.24	\$0.23	\$0.38	\$42
NEW YORK STATE	\$0.73	\$23	\$7	\$0.67	\$0.68	\$0.23	\$0.21	\$0.39	\$33

STATE FUNDS PRIMER

Each year, total NYS disbursements are divided into a substantial number of individual funds. The General Fund is the major operating fund of the state. Any revenues not identified in legislation for a special purpose are deposited into the General Fund. The bulk of state spending is made from the General Fund.

The deposit and disbursement of many revenue streams are restricted, however. Federal money flowing to the state, for example, must be kept segregated by purpose and is kept in special revenue funds. Lottery proceeds and tuition paid by SUNY students are also kept separate from general tax revenue and deposited into special revenue funds. Ranging from the Federal USDA/Food and Nutrition Services fund to the Lake George Park Trust and the Lawyers' Fund for Client Protection, the Comptroller reports fifty-one separate special revenue funds (some of which were inactive) in its *Accounting System User Procedures Manual* (1/99)..

The remaining governmental funds are the debt service and capital projects funds. Debt service funds are used both to accumulate revenue and pay the principal and interest expenses on long-term debt and some contractual obligations of the state. In some cases, payments are made through transfers of money from the General Fund; in other cases, the debt service fund has a dedicated source of revenue. Capital projects funds are set up to account for revenue and expenditure against the acquisition and construction of capital facilities, including capital construction activities of local governments financed by state funds.