

THE FISCAL BALANCE AMONG NYS REGIONS

**NYS FISCAL YEARS ENDED
MARCH 31, 1992-MARCH 31, 1997**

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CGR Mission Statement

CGR is an independent, nonprofit research and management consulting organization that serves the public interest. By developing comprehensive perspectives on issues facing communities, CGR distinguishes itself as a unique professional resource empowering government, business and nonprofit leaders to make informed decisions. CGR takes the initiative to integrate facts and professional judgment into practical recommendations that lead to significant public policy action and organizational change.

THE FISCAL BALANCE AMONG NYS REGIONS

Summary

Background

In 1991, the Center for Governmental Research Inc. (CGR) undertook a study of the origins of New York state revenue and the destinations of state expenditure with the financial support of the Greater Rochester Metro Chamber of Commerce and the Gleason Foundation. For a variety of reasons that report was never completed, although a draft received limited distribution.

The draft report stimulated tremendous interest in the topic and frequent requests to CGR for an update. 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 not 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 this information clearly and objectively.

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. Assigning business tax revenues to a particular jurisdiction is no easier. 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 across individual branch and headquarters locations is, to some degree, arbitrary. Where possible, CGR assigns revenue by more than one approach, leaving the choice to the reader.

Destination cannot be unambiguously assigned either. Support from the Temporary Assistance for Needy Families program to a specific welfare recipient is straightforward.

Payments to a state contractor who resides in one county and provides the state service in another is less clear. The subsidy provided to students attending a SUNY institution could be allocated to student's permanent residence. Alternatively, the "spillover" benefits of SUNY spending will be felt where the school is located, not where the student lived before leaving home for college. CGR's approach has been eclectic, often driven by what was possible more than by what might be the "best" approach. The approach actually adopted is explained carefully in the Methodology section of the report.

This project, partially underwritten by GAIN of Rochester* and the New York City Office of Management and Budget, completes and extends the findings of CGR's 1991 study. The report summarizes a geographic analysis of state revenue and expenditure for a series of years, enabling a view of the state's "balance of payments" among its regions from NYS fiscal year ended March 31, 1992 (FY92) through NYS fiscal year ended March 31, 1997 (FY97). CGR separately reports current account spending and selected capital expenditures.

CGR's work is modeled on that of NYS Senator Daniel Patrick Moynihan. For over twenty years, Senator Moynihan has been 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 purposes are explicitly redistributive; in other cases, the state's purposes have distributional impacts that are incidental to the achievement of that purpose. CGR does not attempt to judge the appropriateness of the existing balance among regions but rather to report this balance as fairly and accurately as possible.

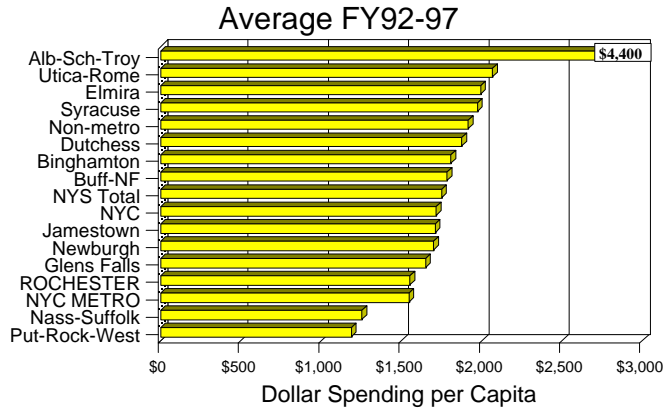
*GAIN is a coalition of Rochester area business and labor leaders meeting under the umbrella of the Greater Rochester Metro Chamber of Commerce.

Findings

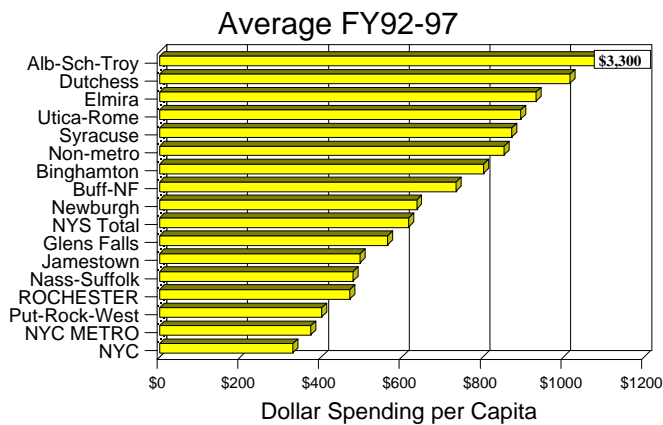
State Expenditure

Statewide, of the total sum allocated by CGR, NYS spent an average of about \$1,800 per capita per year over the six year period of the study. The NYC and Rochester metro areas received about \$1,600 per capita compared to about \$1,900 per capita distributed to NYS counties not in metropolitan statistical areas and about \$2,000 for the Utica-Rome, Elmira and Syracuse metro areas. Largely because of significant state operations spending, the Albany-Schenectady-Troy metro area received more than double the per capita expenditure of these areas.

Total Expenditure Per Capita



State Operations Spending Per Capita



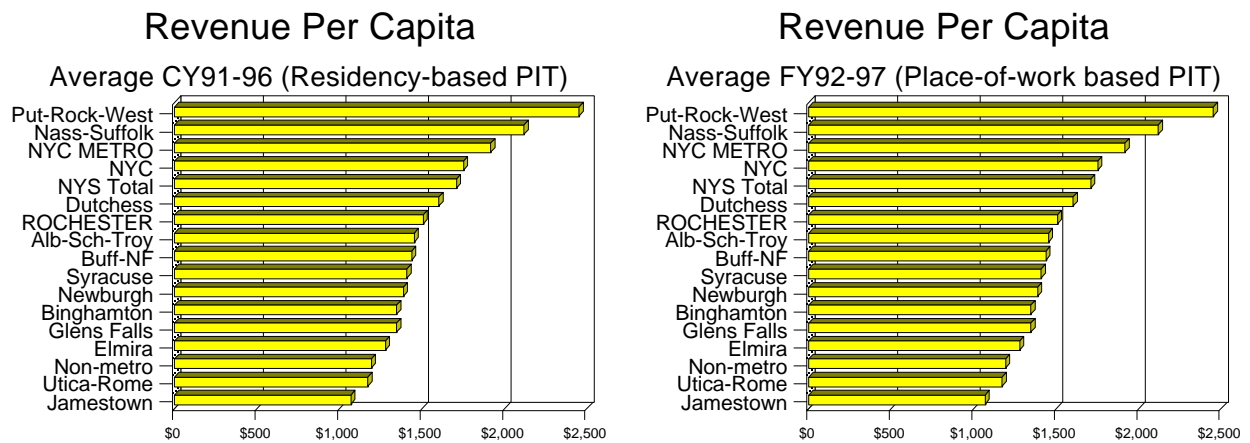
CGR’s study separated expenditures into two major categories, “state operations,” which includes direct spending by state agencies either for payroll or other than personal service expenditures plus “payments to localities and grants,” which includes state reimbursement for social service costs, state aid to education, revenue sharing and other payments flowing to localities.

State operations spending is far greater in the Capital District than in any other region, as one would expect. The differences across other regions of the state are still substantial, however. The NYC metro area received just under \$400 per capita in state operations spending while the Rochester area received just less than \$500. Non metro counties, plus the metro areas of Syracuse, Utica-Rome, Elmira and Dutchess all received more than \$850 per capita in state operations spending. The statewide average was about \$600.

The distribution of state payments to localities and grants is similarly varied. The NYS average was about \$1,100 per capita. The Jamestown, Utica-Rome, NYC and Albany metro areas received more than the state average. NYC, when viewed by itself, received just under \$1,400 per capita on average over the study period.

Revenue

When the source of the personal income tax is based on the residency of the taxpayer, the distribution of total revenue reflects the relative wealth concentrations of state metropolitan areas. The largest contribution among metropolitan areas comes from downstate, with the Rochester metro area leading the upstate communities.

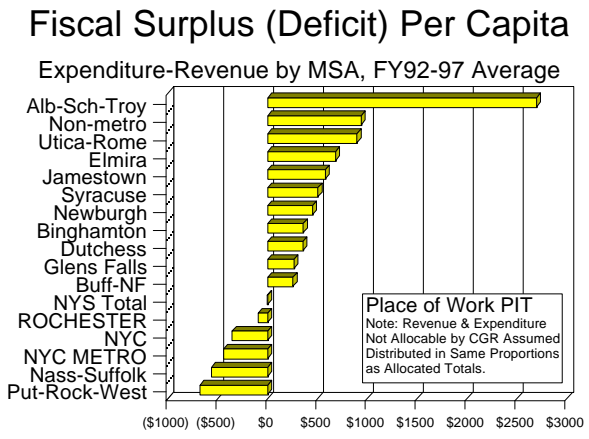
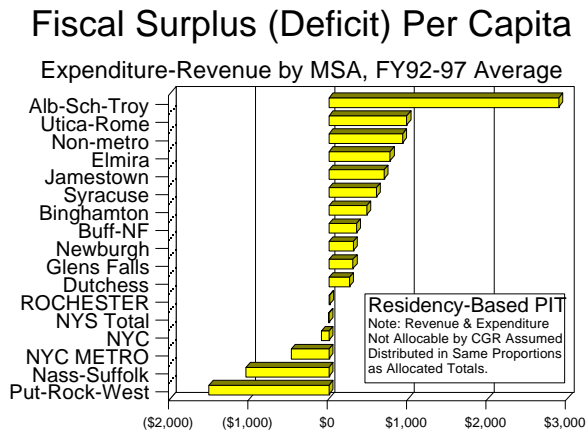


When defined differently—treating the personal income tax according to where the income is earned—the relative rankings change slightly, the most pronounced difference being between NYC treated separately and its suburban communities of Westchester, Rockland and Putnam counties plus Long Island.

Putting Revenue and Expenditure Together

CGR’s analysis demonstrates that upstate metropolitan areas generally receive more in state benefit than they send to the state in revenue. Excluding the Capital District as a special case, the areas in which the disparity in share of revenue and share of expenditure is greatest are Utica-Rome, nonmetro counties, Jamestown and Elmira. Of upstate metropolitan areas, the only MSA to contribute proportionately more in revenue than it receives in cost is the Rochester

metropolitan statistical area, when personal income tax is reported on the basis of the place of work. Viewed from a “place of work” perspective, CGR estimates that Rochester annually contributes about \$100 million more in revenue than it receives in state expenditure. In contrast, Buffalo receives about \$300 million more in state expenditure than it contributes in revenue. Syracuse receives about \$380 million more than it contributes.



The New York City metro area generally contributes a share of revenue that is larger than its share of expenditure. When NYC is viewed separate from its suburbs, NYC still contributes more to the state in revenue than it receives from the state in expenditure. When viewed from a “place of work” perspective, the NYC metro area annually contributes about \$5 billion more in revenue than it receives in state expenditure.

Conclusion

The distribution of state spending is an important issue for all regions of the state. CGR’s analysis shows that this distribution is unequal. In the case of Rochester, CGR shows that its fiscal relationship with the rest of the state is consistently less favorable than that of other upstate metropolitan areas. Contrary to the beliefs of many, New York City is not a net drain on the financial strength of the rest of the state. In aggregate, the NYC metropolitan area contributes substantially more revenue to the rest of the state than it receives back in state expenditure.

The study also reports capital spending of a number of state agencies, specifically the Department of Transportation, Empire State Development Corporation, the State University of New York and the City University of New York.

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Staff Team

Many individuals worked on this project during its extended life. Fritz Grasberger, director of the 1991 study on which this is based, provided sage counsel during its early stages. David Bond contributed insight and assistance throughout the study, particularly on the revenue side of the analysis. Gary Weiskopf offered his knowledge of state fiscal affairs and data sources at critical points. The assistance of Mike Hanmer, Peter Young, Peter Hernberg and Bill Martens is also deeply appreciated.

THE NYS BUDGET AND THE STATE'S REGIONS

Introduction

In 1991, the Center for Governmental Research Inc. (CGR) undertook a study of the origins of New York state revenue and the destinations of state expenditure with the sponsorship of the Greater Rochester Metro Chamber of Commerce and the Gleason Foundation. CGR assigned a significant share of state revenue to its county of origin and traced a majority of state expenditures to the place they were spent. For a variety of reasons, that report was never presented in final form and not widely distributed.

The fiscal relationship among NYS communities has been the topic of sometimes-heated 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 denying 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 this information clearly and objectively.

This effort (underwritten by GAIN of Rochester,¹ the New York City Office of Management and Budget and the Gleason Foundation) updates and extends the findings of that 1991 report. This report summarizes a geographic analysis of state revenue and expenditure for a series of years, enabling a view of the state’s “balance of payments” among its regions from NYS fiscal year ended March 31, 1992 (FY92) through NYS fiscal year ended March 31, 1997 (FY97). In this study, CGR separately reports current account spending and selected capital expenditures.

¹GAIN is a coalition of Rochester area business and labor leaders meeting under the umbrella of the Greater Rochester Metro Chamber of Commerce.

Purpose of the Study

The very act of comparing tax share and expenditure share on a region-by-region basis seems to imply that every region of the state should receive in expenditure exactly what it pays in tax. Many would take exception to this presumption. For a discussion of this issue, we reference *The Federal Budget and the States: Fiscal Year 1996*² (the Fisc Report), prepared by the Kennedy School of Government through the sponsorship of NYS Senator Daniel Patrick Moynihan. This is the latest in an series of reports first prepared by Senator Moynihan's office for federal fiscal year 1976. The Fisc Report inspired both CGR's 1991 study and the present analysis. In its introduction, the Fisc Report summarizes three different perspectives on the allocation of tax burden and public expenditure:

- ▶ *“That the Federal fisc should be designed to be neutral across states - that is, that each state should “get back” a close approximation of what it pays in. Under this conception, the Federal government would be operating mainly as a unified tax system, but its existence would not change the resources available, on balance, for programs in individual states;*
- ▶ *That a central purpose of the Federal financing system should be to rebalance the resources available across the states, using resources available from states with wealthier taxpayers or stronger economies to finance programs that would not otherwise be possible in less wealthy states using their resources alone; and*
- ▶ *That net redistribution of resources and economic activity across states is a more or less accidental by-product of individual programs designed to achieve important Federal purposes wherever those activities either need to be or best can be carried out. Following this logic, programs are financed through a unified tax system based largely on economic activity, wealth, and income but that makes little or no direct reference to location.”*³

²Kennedy School of Government, *The Federal Budget and the States: Fiscal Year 1996*. Harvard University, Cambridge, Massachusetts, Summer 1997. (<http://www.ksg.harvard.edu/fisc96/index.html>).

³“Is geography central—or an afterthought?” *The Federal Budget and the States: Fiscal Year 1996*.

Exactly the same arguments apply at the state level. Different views of the purpose of state government will lead to different opinions on an appropriate distribution of the state's tax burden and largesse. Education and social welfare spending are explicitly redistributive in nature. State spending on correctional services, however, is principally aimed at achieving a state purpose and only secondarily used to enhance local economies. Some highway projects have a very specific local or regional purpose; others benefit the state more broadly.

CGR attempts to present the distribution as completely and accurately as possible, not judge its wisdom, reasons and/or fairness. Most political and community leaders operate on implied assumptions about the true distribution of the state's largesse, without the data to support these assumptions. It is commonly believed, for example, that the welfare burden imposed on the state by New York City's poor makes the city a net "debtor" to the rest of state, e.g. that upstate's taxpayers are subsidizing residents of the City of New York. Our analysis shows, in contrast, that relatively low state operations spending in the NYC metro area combined with the tremendous income generated by New York City largely offsets this burden. In other words, New York City "pays its own way" within the state.

Impact of State Spending on Local Economic Conditions

The attention focused on the distribution of state spending is not unwarranted. The impact of state spending on local economies is significant. Communities housing a SUNY campus or a state office building benefit from the payroll of state workers in the form of consumer product and service sales. Capital construction—a new stadium, for example—will not only boost a region's construction industry, but will also create an asset that improves the quality of life for a region's residents and stimulate business development in the vicinity of the facility.

Transportation spending has an impact on a region's competitiveness. When *Area Development* magazine's annual site selection survey asks corporate leaders what they consider when picking a new site, they invariably rank access to highways and the quality of those highways at or near the top. The state's Department of Transportation spends the lion's share of annual state capital appropriations on the construction and improvement of roads and bridges. The Office of the NYS Comptroller (OSC) reports that \$2.1 billion in capital construction expenditures during FY98 were for transportation—this is 68% of total NYS capital spending

during the year⁴. State highway spending frequently brings with it federal matching money (the federal government pays 90% of costs on approved projects on federal highways). The location of highway projects can influence the relative competitiveness of regional economies for years to come.

The state's next largest capital construction outlay is, perhaps, more controversial. Correctional Services capital spending totaled \$256 million in FY98. The salaries of corrections workers totaled \$1.2 billion in FY98, just over a quarter of total salaries paid out of the state's General Fund. While this is a very large burden on the state taxpayer, many rural areas of the state have found prisons to be a significant source of new wealth and income. Still, some residents of Orleans or St. Lawrence counties might argue that the Albion and Ogdensburg correctional facilities have not improved their communities, regardless of how much money has flowed into the community as a result.

The location of state employment is also significant to local economies. The state's Albany leaders are keenly aware of the impact of state siting decisions. The current leadership is no exception. Large numbers of state employees have been re-located to buildings in Schenectady or Troy, partly in response to the needs of the local economy. Governor Pataki unleashed a storm of controversy when he announced a plan to move a sizable number of state employees to Kingston as a means of offsetting economic impact of jobs lost at IBM. The conflict was eventually resolved through an arrangement with Fleet Bank, allowing the state workers to stay in the Capital District while Fleet employed workers in surplus IBM space in Kingston.

Our approach is purely fiscal: We ask only whether siting a new prison or expanding an existing prison increases a community's share of state capital and current account spending. As corrections spending illustrates, more spending is not always beneficial in reality. Few communities would seek more crime as a means of increasing its flow of funds from Albany.

⁴H. Carl McCall, State Comptroller, *Comptroller's Annual Report to the Legislature on State Funds Cash Basis of Accounting: Fiscal Year Ended March 31, 1998*. Office of the State Comptroller, Division of Management Audit and State Financial Services. The Comptroller's "cash basis annual report" is used as a principal reference throughout this analysis.

Nor would it be rational for a school district to attempt to take steps aimed at reducing property values in order to secure more education aid.

Findings

The statistics that follow reflect both the net effect on revenue and spending patterns by geographic area of (a) policy and political influence plus (b) the distribution of employment, business location and community need.

Upstate generally receives a net benefit from the state's distribution of revenue and expenditure.

- ❖ The Albany-Schenectady-Troy MSA, as it contains New York's capital, receives much more than their revenue or population share of state spending.
- ❖ Upstate rural counties (designated "nonmetro" on the charts following) routinely receive a substantial net benefit from NYS taxpayers.⁵
- ❖ The one exception to this is the Rochester area, which sends more revenue to Albany than it receives in state spending, when the personal income tax is viewed in terms of the taxpayer's place of work. On balance, Rochester is a net contributor to the state's finances.

The New York metropolitan area (including NYC, the Long Island counties of Suffolk and Nassau plus Westchester, Rockland and Putnam counties) contributes significant revenue due to its concentration of personal wealth and major business establishments. In addition, significant state funds flow to the region in partial support of social welfare programs and public education. Like Rochester, the New York metro area contributes proportionately more in revenue than it receives in state funds.

- ❖ New York City is a net contributor to the state's financial picture.
 - ◆ NYC's contribution to state revenue is greater than its population share.

⁵All counties that are not part of Census-designated metropolitan statistical areas (MSAs) are treated together. The appendix includes additional analysis according to the definition of state regions employed by Empire State Development Corporation. In the ESDC region definitions, the counties not in MSAs are grouped with nearby metropolitan counties.

- ◆ NYC receives more than its revenue share in direct payments to local governments or individuals.
- ◆ NYC receives less than its revenue share in the form of state operations spending.
- ❖ New York's suburbs (Long Island and the northern suburbs of Westchester, Rockland and Putnam counties) are all net contributors to the fiscal condition of the state.
 - ◆ Suburban NYC contributes significantly more than its population share to NYS revenue.
 - ◆ Both local assistance and state operations spending occur in these communities at a rate below the state average on a per capita basis and well below their share of contributed revenue.

These findings are reported on the basis of metropolitan area definitions. While year-by-year findings are reported in the Appendix, our practice will be to report statistics as six year averages. These averages should be more reliable than the “snapshot” offered by individual years, as CGR was able to allocate a varying share of total state revenue and expenditure in each of the study years.

CGR also reports most data on the basis of Empire State Development Corporation regions, although these data only appear in the Appendix. The principal benefit of this approach is that the counties comprising the North Country region are reported separately instead of being merged with all other “non metro” counties.

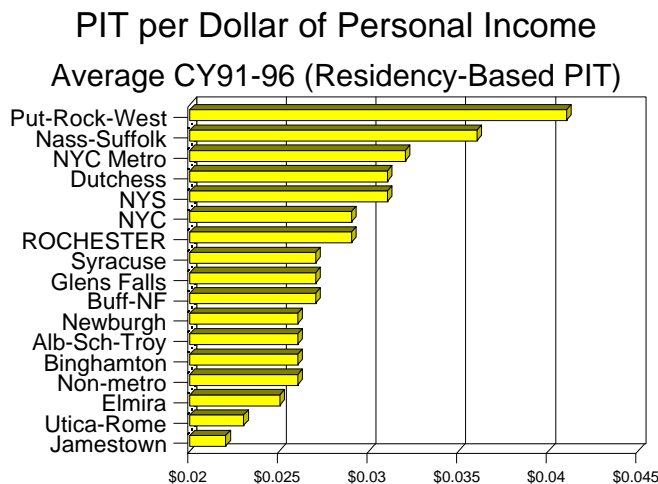
Revenue Shares

Revenue collected by the state from an MSA includes personal income taxes (PIT), sales and use taxes, other consumption taxes, business taxes, as well as revenue from the lottery (ticket sales minus prize awards) and SUNY & CUNY tuition from residents. When PIT is calculated on the basis of residency, we find that the Nassau-Suffolk and Putnam-Rockland-Westchester MSAs contribute a substantially greater share of revenue to the state than their population share, about \$2,100 and \$2,400 per capita, respectively, as compared to the state average of \$1,700. The smallest contribution on a per capita basis comes from the Jamestown MSA at about \$1,100

per resident. NYC contributes about 41% of NYS revenue, slightly more than its share of state population.

Personal income tax revenue can be viewed differently, however. Do people live in a community because they are employed nearby or do the jobs move to where people choose to live? If the former, then the “origin” of personal income tax revenue should be considered the location in which the income was earned, not the place of residence of the earner.⁶ Allocating PIT revenue according to place of work instead of taxpayer residency changes the relative rankings of New York City and its suburbs markedly. NYC’s contribution, when measured on a per capita basis, rises to just under \$2,000 per resident (from about \$1,800 when calculated on the basis of residency), an average of about 47% of total NYS revenue over the six study years. The contribution of Long Island falls from about 18% of total revenue to 15% of total revenue. Putnam, Rockland and Westchester counties’ contribution to the state’s coffers falls from 10% of the total when measured by the residency of the taxpayer to 7% when measured according to place of work. Summary tables with more detail appear in the Appendix.

Tax Incidence



The chart to the left shows residency-based personal income tax revenue in proportion to residential personal income. The NYC suburbs in particular are more heavily taxed relative to income than other parts of the state, suggesting that the NYS personal income tax system remains somewhat progressive in incidence even after the 1989 and 1994

⁶Obviously, some jobs—most retail and many service jobs, for example,—follow the place of residence. Some share of personal income tax revenue should certainly be attributed to place of residence. On the other hand, central cities (NYC in particular) are concentrations of business activity that can’t happen just anywhere. The presence of the money center banks plus brokerage houses and countless corporate and regional headquarters are the reason many people live in the NYC metro area. The “correct” allocation of PIT revenue (if there is one) is probably some complex combination of place of residence and place of work.

revisions in the tax system flattened New York’s PIT rate structure. Rochester is the most heavily taxed of upstate cities.

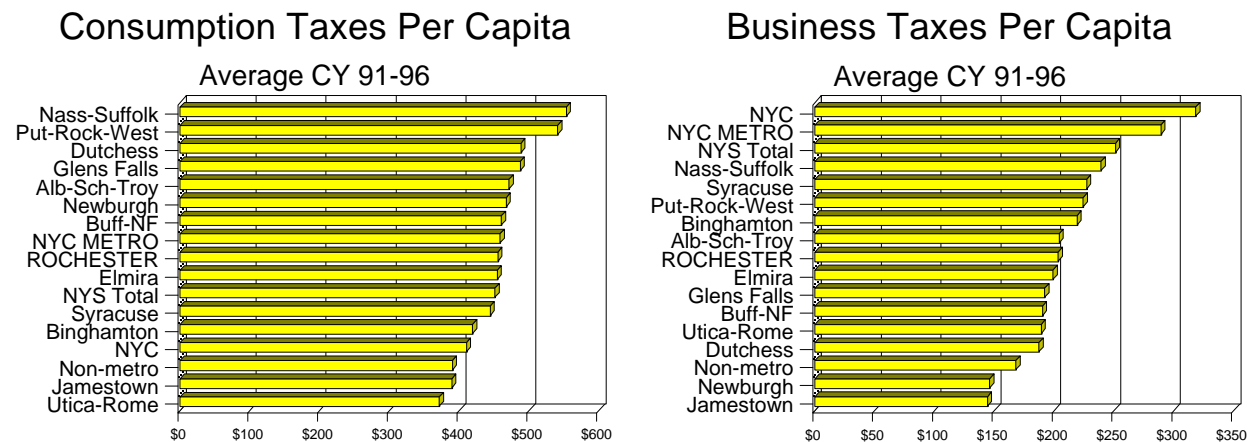
Consumption & Business Taxes

Suburban New York City, home to wealthy employees of NYC firms, accounts for a disproportionate share of consumption tax revenue. The accompanying chart includes the sales tax, the auto rental tax, motor vehicle fees, cigarette taxes, the motor fuel tax, alcoholic beverage taxes and alcoholic beverage control license fees.

NYC accounts for a dis-proportionate share of business tax revenue. The accompanying chart shows the allocation of the corporation franchise tax, utility taxes and the taxes on the banking and insurance industries. Roughly half of the state’s revenue from business taxes comes from the state’s largest city while the population of NYC is about 40% of the state total.

Expenditure Shares

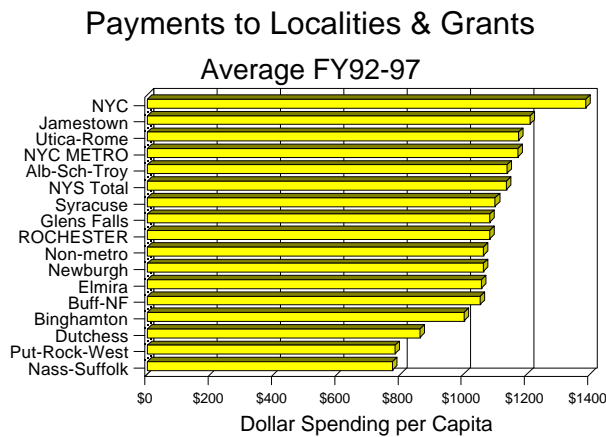
The highest state spending on a per capita basis occurs in the capital district, not a



surprising result given the high concentration of state agency offices and state employees. The Albany-Schenectady-Troy MSA’s share of total state spending varies slightly at a level just below 10% of the total over the six fiscal years examined here.

New York City’s share of spending varies slightly at about the same level as its population share, 40% of the state total, although some years are higher or lower.

State Operations v. Payments to Localities & Grants

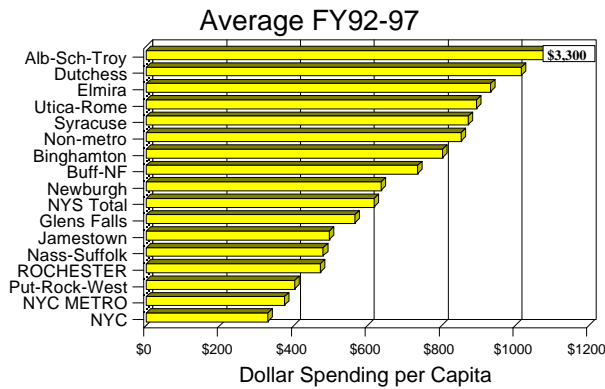


For analytical purposes, CGR divided expenditures into two categories. “State operations” expenditures include direct payments of the State of New York for state employee salaries or for purchases of goods and services. “Payments to localities & grants” is defined as everything else—all payments that flow to local governments or individual citizens who are not employees of the state. The bulk of these payments (90%) are in education and

social services. Social service expenditures represent the state share of the federal and state social welfare programs such as Aid to Families with Dependent Children (now Family Assistance) and Home Relief (now Safety Net).

On a per capita basis, Rochester consistently receives a lower share of state spending than other upstate cities. Rochester and the NYC suburban counties consistently receive the lowest share of spending in the state. As the accompanying charts demonstrate, downstate suburban communities receive a smaller amount of both state operations spending and payments to localities. Rochester falls into the middle of the range for payments to localities, but receives a lesser amount of state operations money (in relative terms).

State Operations Spending Per Capita



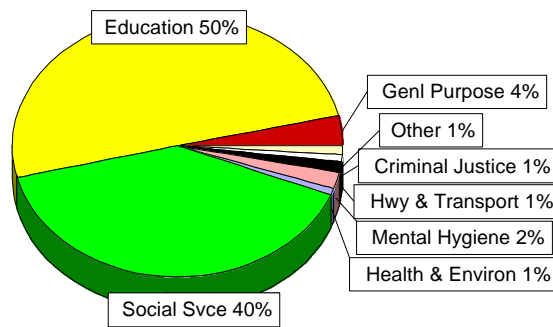
NYC’s fiscal relationship to the state is explained by examining payments to localities and state operation spending separately. As expected, New York City receives the largest payments to localities share of all the metropolitan areas when considered on a per capita basis. On average over the study period, NYC received about 51% of payments to localities from state government. What may surprise some is that the state’s largest city receives the smallest amount of state operations

spending on a per capita basis. This occurs for two reasons. First, over the years New York City’s government has assumed responsibility for many functions administered by the state in other metro areas. Second, state facilities—such as prisons—are often difficult and expensive to

site downstate. The Department of Corrections can build and run a prison in Clinton or Chautauqua counties far more cheaply than in Brooklyn or Westchester County. For this reason, state spending for state purposes often occurs outside the NYC metropolitan area.

Payments to Localities

Average FY 92-97



Income Maintenance Recipients

MSA	CY1992	92		CY1997	97	
			Share			Share
Alb-Sch-Troy	35,766		2.4%	23,792		1.9%
Binghamton	14,394		1.0%	10,488		0.8%
Buff-NF	85,829		5.7%	66,083		5.3%
Dutchess	8,322		0.6%	5,545		0.4%
Elmira	5,876		0.4%	3,859		0.3%
Glens Falls	3,885		0.3%	2,582		0.2%
Jamestown	11,314		0.7%	7,300		0.6%
NYC Metro	1,125,878		74.6%	962,419		77.4%
<i>Nass-Suffolk</i>	68,800		4.6%	48,266		3.9%
<i>NYC</i>	1,007,715		66.7%	873,573		70.3%
<i>Put-Rock-West</i>	49,363		3.3%	40,580		3.3%
Newburgh	14,213		0.9%	11,511		0.9%
ROCHESTER	73,226		4.9%	59,644		4.8%
Syracuse	41,453		2.7%	31,645		2.5%
Utica-Rome	16,468		1.1%	11,037		0.9%
Non-metro	73,172		4.8%	47,166		3.8%
NYC Total	1,509,796		100.0%	1,243,071		100.0%

Source: NYS Office of Temporary & Disability Assistance

Social Service Payments to Local Governments (\$000)

MSA	FY1992	92		FY1997	97	
			Share			Share
Alb-Sch-Troy	\$171,420		2.7%	\$270,828		3.2%
Binghamton	\$51,930		0.8%	\$79,901		0.9%
Buff-NF	\$288,449		4.5%	\$417,026		4.9%
Dutchess	\$49,156		0.8%	\$79,381		0.9%
Elmira	\$22,266		0.3%	\$33,666		0.4%
Glens Falls	\$18,719		0.3%	\$32,205		0.4%
Jamestown	\$33,894		0.5%	\$47,995		0.6%
NYC Metro	\$4,998,996		77.5%	\$6,182,052		73.0%
<i>Nass-Suffolk</i>	\$500,555		7.8%	\$774,043		9.1%
<i>NYC</i>	\$4,136,432		64.1%	\$4,903,478		57.9%
<i>Put-Rock-West</i>	\$362,009		5.6%	\$504,531		6.0%
Newburgh	\$61,276		0.9%	\$102,372		1.2%
ROCHESTER	\$247,475		3.8%	\$393,339		4.6%
Syracuse	\$148,477		2.3%	\$242,201		2.9%
Utica-Rome	\$65,315		1.0%	\$110,475		1.3%
Non-metro	\$292,801		4.5%	\$477,151		5.6%
NYC Total	\$6,450,174		100.0%	\$8,468,592		100.0%

NOTE: Includes more than income maintenance expenditures.

The table above compares spending for social welfare purposes to shares of social welfare recipients for two years of the CGR study, FY92 and FY97. It shows that social service payments to local governments roughly corresponds to the difference in social welfare burden. Of course, “social service recipients” does not fully capture the difference in social service burden across communities. This simple comparison is not sufficient to assess the adequacy of the distribution of social service payments.

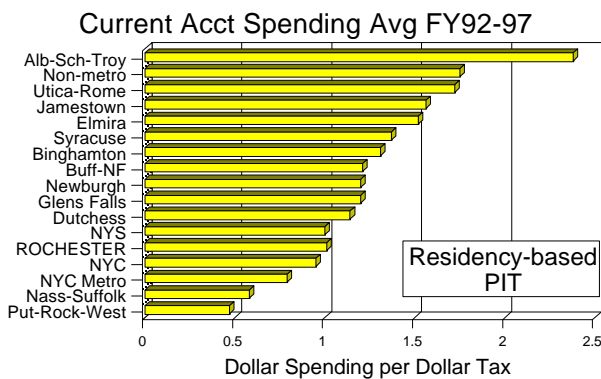
CGR also examined total spending in the context of each area’s financial well-being. The accompanying chart shows spending per dollar of personal income. This measure demonstrates considerable variation across metro areas. As expected, state spending is higher as a share of personal income in communities with a lower per capita personal income, thus has a slight redistributive impact

Balance of Payments

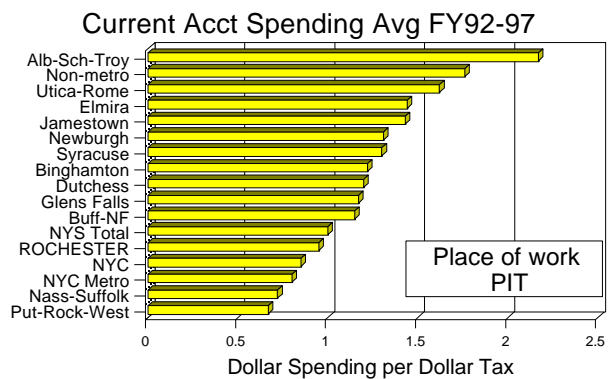
State Spending Per Dollar Tax Revenue

As a way of bringing the revenue and expenditure elements together into a single statistic, CGR compared a region’s share of revenue transmitted to the state to its share of expenditure received from the state. When averaged over the six study years, the Capital District clearly receives the highest return, driven by high state operations spending.

Expenditure Share Over Tax Share

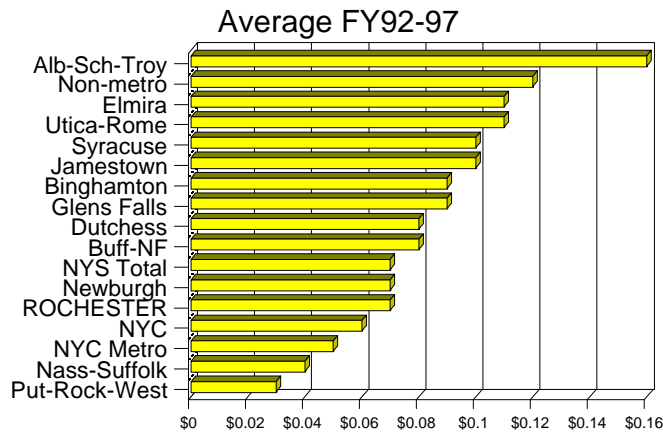


Expenditure Share Over Tax Share



The charts below include this “balance of payments” measure with the personal income tax reported both according to taxpayer residency and according to place of work. Not

Spending per Dollar of Personal Income



surprisingly, the largest movement in ranking across the two methods occurs within the New York City metro area.

The NYC metro area—including NYC itself—receives an expenditure share that is lower than its tax share. The revenue the state’s largest city sends to Albany roughly offsets the value of payments to localities and grants plus state operations spending flowing back from Albany. Downstate suburban counties and the

Rochester area are net contributors to the state, receiving less in state expenditure than they send to the state in the form of tax revenues and fees.

Fiscal Surplus/Deficit

As another way of measuring the “balance of payments,” CGR also estimated the fiscal surplus or deficit that could be attributed to a particular MSA, i.e. the average difference in spending received from the state by the metro area and the revenue sent to the state by the area. Given that CGR was unable to allocate geographically 100% of either state spending or state revenue, this calculation would be inaccurate without adjusting the totals. All unallocated state spending and revenue were distributed according to the shares calculated for allocated totals.

Mirroring the “expenditure per dollar tax” analysis discussed above, this procedure suggests that the NYC metropolitan area contributed an average of between \$5 billion and \$5.4 billion annually to the rest of state over the FY92-FY97 period. NYC itself contributed about \$700 million if the PIT is allocated according to place of residence. NYC’s fiscal deficit increases to about \$2.6 billion if the PIT is allocated according to place of work.

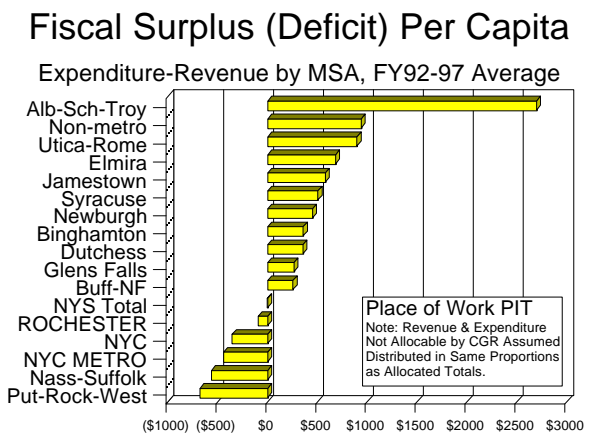
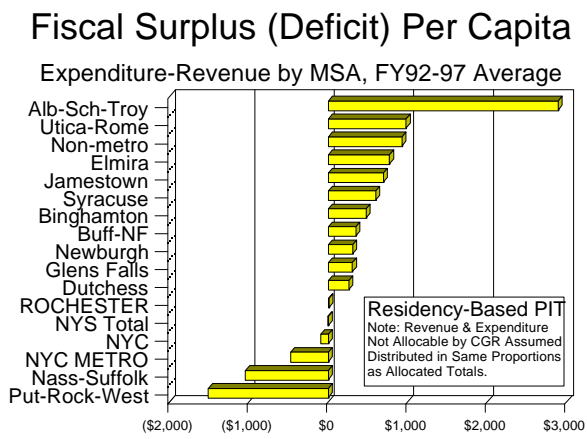
Of upstate metropolitan areas, only Rochester is a net contributor to the state’s fiscal picture. Buffalo-Niagara Falls receives \$300 million to \$400 million more in expenditure each year than it sends the state in revenue. Syracuse is favored by a surplus ranging from \$380 million to \$450 million. Rochester, however, appears to send about \$100 million more to the

state annually than it receives in state expenditure when the personal income tax is calculated on the basis of place of work. When the PIT is measured on the basis of residence, Rochester’s position is one of parity. The charts above summarize the surplus/deficit position of each metropolitan area on a per capita basis.

Capital Project Expenditure

CGR was unable to develop a comprehensive set of statistics on capital spending. With the cooperation of the involved state agencies, however, three major components of the state’s capital budget—Department of Transportation, State University Construction Fund plus CUNY capital expenditures and Empire State Development Corporation—are included.

Several other agencies with significant responsibility for capital expenditures informed CGR that they did not keep records in a form that would allow summing expenditures according to geography. The Freedom of Information Law does not require that agencies analyze raw data and create new reports, only that they release information in a form in which it already exists. For



example, the Department of Corrections indicated that they did not maintain any records summarizing capital expenditure by correctional facility; the Department of Environmental Conservation informed CGR that they did not have any records that would enable CGR to summarize Environmental Quality Bond Act expenditure by county or region.

Transportation

Transportation projects account for the largest share of total capital spending, \$2.1 billion of the total Capital Projects Funds expenditure of \$3.6 billion in FY98. The Department of Transportation provided CGR with project-by-project data on capital project disbursements, segregated by DOT region. While these regions differ from those used in other portions of this report, the sheer volume of data (about 74,000 projects) prevents CGR from re-allocating the projects on a different basis.

Many state transportation projects carry with them a federal match. The federal government funds between 80% and 90% of the project cost, depending on the type of road. DOT's data permit CGR to identify which projects carried a federal match, but not the exact amount of the match. CGR assumed that all projects with a federal match were financed 85% with federal money.

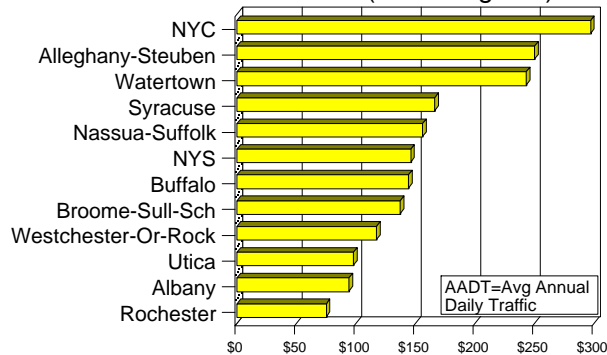
All comparisons of spending on highway transportation need to take into account the role that mass transit plays in the NYC metro area. While limited state funds flow directly to the Metropolitan Transit Authority, the state has facilitated the ability of the region to tax itself to support MTA expenditures. CGR did not attempt to disaggregate revenue and expenditures associated with the MTA by different parts of the MTA service territory as it sheds light on neither the fiscal relationship among Upstate metropolitan areas nor the fiscal relationship between Upstate and Downstate.

CGR analyzed all capital projects undertaken by the NYS Department of Transportation from FY92 through FY97, sorted by DOT region. It was difficult to develop adequate measures to compare DOT expenditure levels across regions of the state. The nature of the transportation problems faced by each region differ substantially; the character of the infrastructure in place (thus the cost of its repair) also varies in ways that are difficult to fairly represent. The NYC metro area depends heavily on public transit. While some funding for public transit flows through DOT's Capital Budget, other state funds do flow to the Metropolitan Transit Authority.

The chart below assesses capital spending by DOT according to the Average Annual Daily Traffic (AADT) on roads maintained by the NYS Department of Transportation. This is far from a comprehensive measure of financial need, however. First, certain types of structures are far

DOT Capital Spending Per AADT

Total St & Fed FY92-97 (DOT Regions)



more expensive to build and maintain. Bridges and elevated roadways (which are, in some sense, long bridges) are vastly more expensive to build and maintain than normal surface roads. Second, the cost of maintenance rises significantly on roadways that are chronically congested. Accommodations during major repairs are themselves more expensive. More repair work needs to be performed at night at higher cost. Third, the type of traffic has a significant impact on the type and frequency of

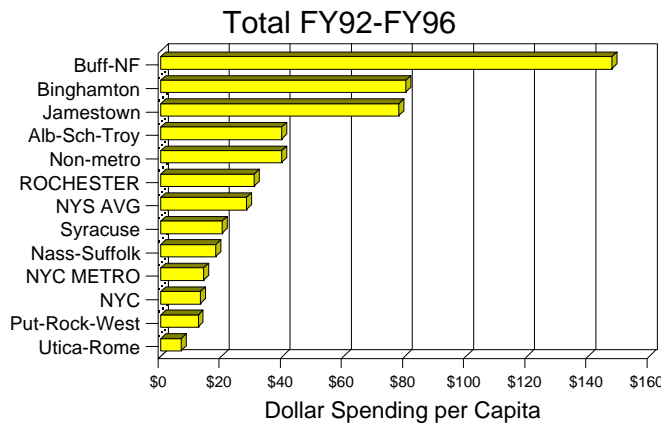
repair needed. Roadways principally used by automobiles need repair much less often than roads with a large proportion of trucks. Fourth, the age of the highway system will affect the cost of repairs. Given these cost factors, it is not surprising that the NYC region would have the highest cost per unit of AADT. Rochester, in contrast, has the lowest cost of any region of the state, a little less than half the sum spent in Buffalo per unit of traffic.

CGR made two adjustments to the data as presented. The enormous cost of maintaining Manhattan bridges has the effect of distorting funds flowing to the NYC region. CGR summed all single bridge and tunnel projects greater than \$800,000 for the NYC region only. Of \$2.8 billion flowing to DOT's Region 11 over this period, the sum of bridge and tunnel expenses greater than \$800,000 totaled about \$900 million. Similarly, CGR omitted \$600 million from the total flowing to Long Island (Region 10) as this sum was spent solely on the Westway Brooklyn Battery Tunnel-Lincoln Tunnel. These adjustments are admittedly arbitrary and do in no way fully adjust for the differential transportation burdens of individual regions. The costs removed from Region 10 and 11 totals reflect cost burdens that all would acknowledge to be unusual. Tables including the unadjusted totals are included in the Appendix.

SUNY & CUNY

Construction expenditures for SUNY and CUNY vary more dramatically than other expenditures. Some metropolitan areas are excluded as they simply lack a facility. Orange County, for example, does not have a SUNY facility. For this reason, some metro areas do not appear in this portion of the report.

SUNY & CUNY Capital Expenditures

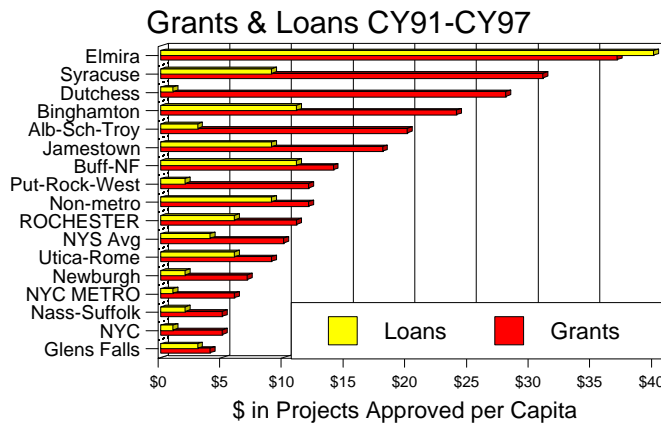


The Buffalo area has received dramatically more capital project spending than any other area of the state, regardless of the measure adopted or years examined. Total SUNY Construction Fund spending in the Buffalo area totaled almost \$176 million over the five years for which CGR was given data. This is more than second

place NYC received when state capital construction funds through SUNY and CUNY are added together. State funds to NYC totaled \$95 million during the period. Even when NYC's own contributions to CUNY facilities are included, total capital spending on higher education totals \$127 million.

Empire State Development Corporation

Empire State Development Corp



Empire State Development Corporation administers a large volume of grants and loans for economic development purposes. ESDC projects approved from calendar year 1991 through calendar year 1997 totaled \$181 million in grants and \$68 million in loans. Given the size of some of the included projects, it is not surprising that expenditures on ESDC programs on a per capita basis vary significantly. Given its low population the Elmira MSA (Chemung

County) finds itself at the top of the list on the strength of a couple of significant projects. Total ESDC grants and loans to Chemung County projects over the seven years included totaled \$3.5 million and \$3.8 million, respectively.

Methodology

Scope of Study

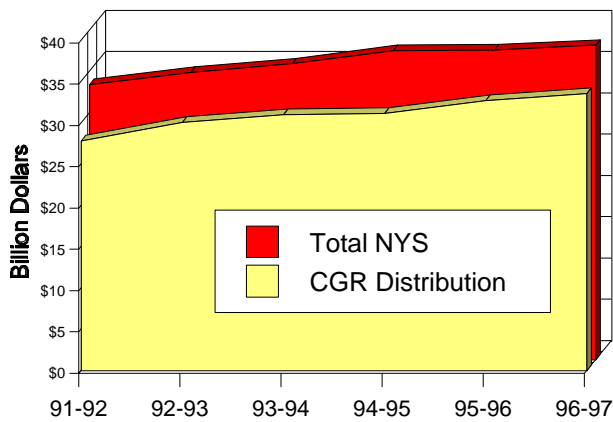
CGR chose to begin with the state fiscal year that ended in 1992 and include all available years following. Thus expenditures occurring in FY 1992 through 1997 are discussed below. Information on FY98 is only now coming available.

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 are

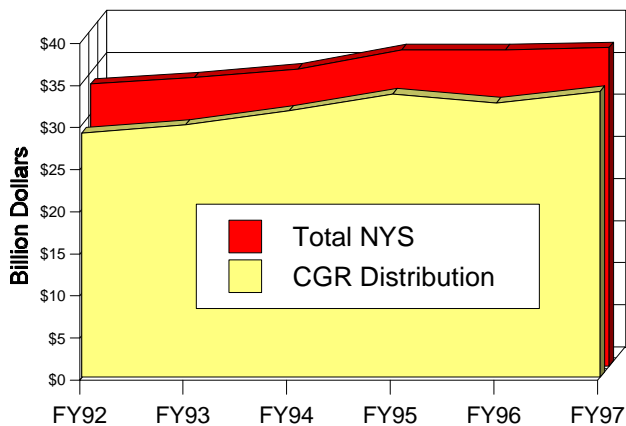
reported on a calendar year basis. CGR includes estimates of the regional distribution of NYS revenue for calendar years 1991 through 1996 and use these data to compare against expenditures occurring in fiscal years that ended March 31 in 1992 through 1997.

CGR successfully allocated about 88% of current account, state funds expenditure, less debt service. About 86% of state revenues were allocated, on average.

State Revenue & CGR Allocation



NYS Expenditure & CGR Allocation



Revenue excluded from the CGR study includes a large number of business and personal taxes that are individually only a small portion of the state’s revenue. Either CGR was unable to develop an approach to allocating these revenues across the state’s regions or the time and effort required was greater than the perceived benefit to the study.

Most expenditures missing from the study are disbursed from one of the state's many special revenue funds for local assistance. Personal service expenditures of special revenue funds are included through CGR's use of the W-2 database. Most "other than personal service" (OTPS) are captured through the OSC Central Accounting File. In FY98, the State Comptroller reports 52 separate special revenue funds ranging from the Lawyers Fund for Client Protection to the Racing Preservation fund. In addition, CGR did not include General Fund expenditures for local assistance that was not allocated by county by the Office of the State Comptroller.

Expenditures

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 the metropolitan level, although the data were largely gathered by county, and as average values over the entire six year study period instead of as a series of single years.

Payments to Localities & Individuals

The largest single "cost" to state government is payments to localities. In FY98, distributions to local governments and community organizations was \$23.3 billion out of the \$31.7 billion General Fund. The Office of the State Comptroller analyzes central 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. CGR used OSC's compilations as reported in each year's cash basis annual report.

Each year a share of payments to localities funds are distributed to communities without directly flowing through either a municipality or a school district. OSC reports this as "miscellaneous other payments." In FY92, \$16.7 billion were reported by OSC as directly distributed to local government with another \$3.3 billion in miscellaneous other payments. Of the funds not flowing directly to local governments, CGR was able to allocate \$401 million

distributed to Tuition Assistance Payment (TAP) recipients, leaving \$2.9 billion unallocated by geography. Records on TAP payments by zip code of recipient for academic years 1991-92 through 1996-97 were obtained from the NYS Education Department. CGR compiled the zip code totals by county.

The allocation made by OSC covers General Fund expenditures only. In two instances (see below), CGR was able to allocate spending from special revenue funds. Most special revenue fund expenditures remain unallocated by geography, however, due to the large number and vast variety of these funds.

Payments to localities funds allocated by CGR include support to public schools flowing through the NY Local Government Assistance Corporation and support for local highway maintenance flowing through Thruway Authority bonds to support the CHIPS, SHIPS and Marchiselli programs.

Personal Services

Government is a labor-intensive sector of the economy. In the most recent fiscal year, the Office of the State Comptroller reported that total spending on personal services (largely wages and salaries) was \$4.4 billion, 72% of total General Fund spending on state operations. CGR was unsuccessful in its attempt to use the OSC central accounting file for place of work payroll of state employees. We turned instead to OSC's database of Federal Internal Revenue Service form W-2 payments for calendar years 1991 through 1996. 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 1991-96 were matched to fiscal years ended March 31 for 1992-97. One disadvantage of this 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. A local assistance payment to the Indian River School District, for example, would be referenced (by agency, batch and document numbers) in both files. 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 file contains millions of records for each fiscal year.

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. In some cases, there is not a unique match between the agency, batch and document numbers between the two files. We dropped all instances in which the records did not provide us with a unique match. 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. Combined Special Revenue Fund-General (i.e. non-federal) and General Fund OTPS expenditures were reported by OSC to total \$2.7 billion in FY92. Our procedure enabled us to allocate \$2.3 billion by county in that year.

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 sales and disbursements by county from the NYS Lottery. Local aid from lottery sales ranged from a low of \$879 million in FY93 to a high of \$1.44 billion in FY96.

Revenue

The following section describes the sources and assumptions used to allocate revenue received by the state of New York from its counties. The order follows the *Comparative*

Statement of Receipts by Fund Type and Major Source published by the Office of the State Comptroller.

Personal Income Tax

Behind federal grants (\$20.5 billion), the personal income tax (PIT) is New York's largest single source of revenue. PIT receipts totaled \$17.8 billion in FY98.

There are two defensible approaches to allocating the personal income tax by county. The most obvious approach—and that adopted by both the 1991 CGR study and previous work by the Harriman School at SUNY Stonybrook—is to assign PIT revenue according to the place of residence of the taxpayer. 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? Neither approach is inherently more defensible. Consider the case of a Nassau County resident who works in New York City. Assigning all the income earned by this worker to Nassau County (by allocating according to the taxpayer's residence), would ignore the significant cost incurred by New York City to make it possible for this person to be employed. New York City must invest enormous sums in physical infrastructure—streets, water, sewer, etc.—as well as supporting essential services such as street maintenance, fire protection and police services to enable the business community to provide gainful employment. At the other extreme, however, allocating all personal income tax revenue to the City ignores the very real cost burden imposed on Nassau County and its municipalities by the residential services demanded by the worker and his or her family. Education and social welfare costs are largely borne by the place of residence, not the place of employment. The allocation of personal income tax revenue is, therefore, a dilemma that cannot be resolved here. Both approaches are presented below.

Residency-based PIT Allocation. The Office of Tax Policy Analysis in the Department of Taxation and Finance (OTPA) allocates tax liability for full-year residents by county in its annual New York Adjusted Gross Income and Tax Liability. CGR used this allocation method as the baseline for its measurement of for residency-based PIT.

CGR modified the OTPA statistics in one respect. OTPA reports tax liability for non-residents by state. In 1991, nonresident PIT liability totaled about \$1.33 billion. The vast majority—\$947 million—came from residents of New Jersey and Connecticut. While nonresident income from the states of California or Florida is probably unearned income from physical assets located in New York, most income earned by residents of New Jersey and Connecticut is a result of commuting to New York state for employment. CGR chose to allocate the income tax liability of New Jersey and Connecticut residents to the counties in which the individuals likely worked. Using the 1990 Census of Population and Housing “journey to work” statistics on the work location of out-of-state commuters (obtained from the Port Authority of NY and NJ), CGR allocated the New Jersey and Connecticut PIT liability to New York counties according to the share of out-of-state commuters working in each county. For example, if ten percent of commuters from New Jersey worked in Rockland County, CGR allocated ten percent of New Jersey PIT liability to Rockland County. While the bulk of out-of-state commuters work in New York City, a substantial number also commute to Westchester, Rockland, Putnam, Nassau and Suffolk counties.

Place-of-Work PIT Allocation. PIT liability is allocated according to place of employment using shares of total payroll for persons covered by unemployment insurance as reported by the NYS Department of Labor.⁷ This approach implicitly assumes that all income is earned income, which is certainly not the case. The place-of-work approach emphasizes the role that central cities play in creating income and wealth for their larger metropolitan communities.

Consumption/Use Taxes and Fees

Sales and Use Tax. New York state imposes a sales tax of 4 percent. The Department of Taxation and Finance’s OTPA reports taxable sales and purchases by county in *Taxable Sales and Purchases*. The data are reported for six month selling periods from September through February and March through August. CGR estimates the counties’ share of sales tax from reported taxable sales and purchases. OTPA’s sales tax file compiles information from over three million data items and is updated to reflect input from late filers.

⁷Published by the NYS Department of Labor, this is often referred to as the “ES202” data series. Individuals omitted are agricultural workers and those workers who are not covered by unemployment insurance—principally workers in sole proprietorships.

Auto Rental Tax. The auto rental tax applies to all rentals of passenger cars at a rate of 5 percent. Rental vehicles are registered with DMV. CGR allocated the total tax receipts reported by the Comptroller according to the county share of total vehicles with New York state rental registration. A substantial portion of registered rental vehicles are registered to companies located outside of New York state which own and operate rental vehicles within its borders. CGR distributed only the share of the auto rental tax that could be allocated by NYS county. That share attributable to out-of-state registrations was left unallocated.

Hotel/Motel Tax. This tax is a 5 percent excise tax applicable to charges for hotel rooms and suites in excess of \$100 per day. It was repealed by the 1994-95 State budget provisions effective September 1, 1994. As New York City is home to the majority of the state's higher end hotel rooms and suites, it contributes a disproportionate share of revenue. CGR allocated the tax by calculations made by the American Economics Group for New York City and by the county share of taxable sales and purchases in the hotel industry outside of New York City.

Motor Vehicle Fees. CGR allocated this tax by the county share of total registered vehicles. We considered allocation by number of licensed drivers, but the fees for registration are generally higher and paid at more frequent intervals.

Cigarette and Tobacco Products Taxes. The state collects this tax through the sale of tax stamps to licensed agents. CGR allocated the tax by estimating the number of smokers in each county. Research shows that income is a significant predictor for propensity to smoke. People with less income tend to have a higher propensity to smoke than people with more income. CGR used demographic data from the National Health Survey and shared out the state tax collections between counties by their shares of the state's total estimated smoking population. As opposed to a straight per capita allocation, this method shifts tax revenue to counties with lower median income.

Motor Fuel Tax. The state imposes an 8 cent per gallon tax on diesel motor fuel at the point of first taxable sale or use in New York. An 8 cent per gallon tax is also applied to other motor fuels, including gasoline, upon first import or production in New York. We allocate this tax by the number of registered vehicles in a given county. This may understate the amount of collections from counties where people drive more than others.

Alcoholic Beverage Tax. The alcoholic beverage tax imposes liquor, beer, wine and specialty beverages taxes at various rates upon registered distributors and noncommercial importers of alcoholic beverages. CGR used annual payroll in SIC 5190, eating and drinking establishments, to allocate this tax. We estimated the county share of the tax to be proportional to the county share of total state payroll in this industry.

Beverage Container Tax. The beverage container tax imposes a non-refundable one cent tax on the initial sale in New York of soft drinks in containers holding less than on gallon. The first seller of the filled container within the state must pay this tax. CGR did not allocate this tax.

Alcoholic Beverage Control Licenses. CGR used the same allocation method as for the Alcoholic Beverage tax, by county share of state payroll in the eating and drinking establishment industry.

SUNY & CUNY Tuition. Tuition paid to the state by SUNY & CUNY students, while deposited in a special revenue fund, is treated much like any other revenue source. As CGR has allocated expenditures from these institutions, it seemed appropriate to include an allocation of SUNY & CUNY tuition payments. Total revenue to the SUNY Tuition SRF was allocated according to the county of residence of SUNY students, obtained from SUNY Central Administration. Tuition paid into the state's special revenue funds by CUNY students was all allocated to NYC.

Business Taxes

Corporation Franchise Taxes. 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) code. 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 published in the U.S. Department of Commerce Bureau of the Census *County Business Patterns*, 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 corporation franchise taxes paid by that industry from the county to all corporation franchise taxes paid by that industry in New York state.

The OTPA corporation franchise tax allocation by SIC code for 1996 is not yet available. CGR distributed total corporation franchise tax receipts for 1996 by applying the change in payroll by county by SIC code from 1995 to 1996 (as reported by the NYS Department of Labor in its covered employment series) to the SIC code shares of corporation franchise tax reported by OTPA for 1995.

Utility Taxes. This 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 percent of gross income. Total tax liability is reported by utility. CGR apportions a utility's total liability on a per capita basis over its franchise territory. While the allocation by county is subject to error, the total allocation by region is reasonably accurate.

Insurance Taxes. The state imposes an additional franchise tax on insurance companies. CGR allocated this tax by computing county shares of payroll in 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.

Bank Taxes. The state imposes a franchise tax on banking corporations doing business in New York. New York City imposes an identical tax on the banking sector. The New York City Office of Management and Budget provided CGR with actual data on total collections of this tax by New York City. CGR assigned this total to NYC and allocated the remainder to counties by share of payroll in banking-related SICs.

Petroleum Business Taxes. The state imposes privilege taxes on petroleum businesses operating within its borders. This tax is imposed at different points in the distribution chain. CGR did not allocate this tax.

Other Taxes

Real Property Gains Taxes. This tax was repealed in 1996 and applied to certain real property transfers of \$1 million or more. Before repeal, the incidence of this tax was disproportionately on the New York City metropolitan area. CGR did not allocate this tax.

Estate and Gift Taxes. OTPA reports estate taxes, but not gift taxes, by county. CGR used the OTPA allocation of estate taxes, but did not allocate gift taxes. These taxes have subsequently been repealed.

Pari-Mutuel Taxes. This tax applies to pari-mutuel wagering at horse tracks and off-track betting parlors. CGR allocated this tax based on the revenue reported by counties from pari-mutuel wagering in the Comptroller's *Special Report on Municipal Affairs*. The assumption is that a county's share of the total state collections will be roughly equal to the share of revenue it reports on its annual financial report to the Comptroller.

Real Estate Transfer Tax. This is reported by county by OTPA and CGR used the OTPA allocation.

APPENDIX (SELECTED)

Metropolitan Statistical Area & Empire State Development Corporation Definitions

Metropolitan Statistical Area	Empire State Development Corporation Region	County Name	County Population (1994 est.)
Albany-Schenectady-Troy	Capital District	Albany	291,292
Non-metro	Western NY	Allegany	51,273
Binghamton	Southern Tier	Broome	208,537
Non-metro	Western NY	Cattaraugus	85,575
Syracuse	Central NY	Cayuga	83,115
Jamestown	Western NY	Chautauqua	142,171
Elmira	Southern Tier	Chemung	94,528
Non-metro	Southern Tier	Chenango	52,343
Non-metro	North Country	Clinton	86,978
Non-metro	Capital District	Columbia	63,405
Non-metro	Central NY	Cortland	49,373
Non-metro	Southern Tier	Delaware	47,737
Poughkeepsie	Mid-Hudson	Dutchess	261,481
Buffalo-Niagara Falls	Western NY	Erie	967,617
Non-metro	North Country	Essex	37,950
Non-metro	North Country	Franklin	49,121
Non-metro	Mohawk Valley	Fulton	54,436
Rochester	Finger Lakes	Genesee	61,292
Non-metro	Capital District	Greene	47,332
Non-metro	Mohawk Valley	Hamilton	5,238
Utica-Rome	Mohawk Valley	Herkimer	66,820
Non-metro	North Country	Jefferson	114,891
Non-metro	North Country	Lewis	27,611
Rochester	Finger Lakes	Livingston	64,971
Syracuse	Central NY	Madison	71,711
Rochester	Finger Lakes	Monroe	726,948
Albany-Schenectady-Troy	Mohawk Valley	Montgomery	52,096
Long Island	Long Island	Nassau	1,302,427
New York City	New York City	NYC	7,333,253
Buffalo-Niagara Falls	Western NY	Niagara	221,618
Utica-Rome	Mohawk Valley	Oneida	249,546
Syracuse	Central NY	Onondaga	473,336

Metropolitan Statistical Area	Empire State Development Corporation Region	County Name	County Population (1994 est.)
Rochester	Finger Lakes	Ontario	98,778
Newburgh	Mid-Hudson	Orange	320,510
Rochester	Finger Lakes	Orleans	45,619
Syracuse	Central NY	Oswego	125,818
Non-metro	Southern Tier	Otsego	61,586
Westchester-Rockland- Putnam	Mid-Hudson	Putnam	89,217
Albany-Schenectady-Troy	Capital District	Rensselaer	156,346
Westchester-Rockland- Putnam	Mid-Hudson	Rockland	274,867
Non-metro	North Country	St. Lawrence	115,490
Albany-Schenectady-Troy	Capital District	Saratoga	192,886
Albany-Schenectady-Troy	Capital District	Schenectady	149,583
Albany-Schenectady-Troy	Mohawk Valley	Schoharie	33,036
Non-metro	Southern Tier	Schuyler	19,013
Non-metro	Finger Lakes	Seneca	32,638
Non-metro	Southern Tier	Steuben	100,620
Long Island	Long Island	Suffolk	1,349,317
Non-metro	Mid-Hudson	Sullivan	70,636
Binghamton	Southern Tier	Tioga	53,425
Non-metro	Southern Tier	Tompkins	96,309
Non-metro	Mid-Hudson	Ulster	168,876
Glens Falls	Capital District	Warren	61,336
Glens Falls	Capital District	Washington	60,788
Rochester	Finger Lakes	Wayne	92,988
Westchester-Rockland- Putnam	Mid-Hudson	Westchester	888,945
Non-metro	Finger Lakes	Wyoming	44,054
Non-metro	Finger Lakes	Yates	23,911
New York State			18,172,614

State Funds Primer

Total NYS disbursements of \$66 billion in FY98 are divided into a large 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 disbursement of many revenue streams is 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 the finances of 52 separate special revenue funds (some of which were inactive) for FY98.

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. For FY98, the Comptroller reported on 41 capital projects funds (many of which were inactive) and 11 debt service funds.

MSAs Total Revenue (PIT by place of residence)

<i>Revenue in \$000</i>	CY91	CY92	CY93	CY94	CY95	CY96	AVG CY91- CY96
Alb-Sch-Troy	\$1,186,976	\$1,277,066	\$1,178,070	\$1,213,113	\$1,385,463	\$1,385,721	\$1,271,068
Binghamton	\$340,330	\$355,708	\$356,190	\$347,785	\$355,343	\$358,813	\$352,362
Buff-NF	\$1,542,807	\$1,637,035	\$1,676,373	\$1,730,142	\$1,819,600	\$1,856,482	\$1,710,407
Dutchess		\$415,408	\$412,210	\$410,053	\$428,330	\$443,371	\$419,126
Elmira	\$107,816	\$115,128	\$121,327	\$121,639	\$128,797	\$129,895	\$120,767
Glens Falls	\$148,621	\$163,122	\$165,035	\$164,253	\$171,505	\$173,187	\$164,287
Jamestown	\$138,595	\$145,618	\$152,137	\$153,779	\$160,157	\$161,843	\$152,022
Nass-Suffolk	\$5,056,239	\$5,411,528	\$5,545,808	\$5,675,472	\$5,877,956	\$6,143,410	\$5,618,402
NYC	\$11,363,074	\$12,440,779	\$13,006,417	\$12,837,407	\$13,534,342	\$13,889,572	\$12,845,265
Put-Rock-West	\$2,678,523	\$3,006,282	\$3,024,664	\$3,031,568	\$3,266,408	\$3,423,843	\$3,071,881
Newburgh	\$398,707	\$425,739	\$436,194	\$448,226	\$474,270	\$484,965	\$444,683
Rochester	\$1,503,666	\$1,579,781	\$1,626,628	\$1,658,443	\$1,737,607	\$1,755,661	\$1,643,631
Syracuse	\$974,106	\$1,031,226	\$1,043,133	\$1,085,130	\$1,119,942	\$1,114,943	\$1,061,413
Utica-Rome	\$338,371	\$367,161	\$371,764	\$374,009	\$386,778	\$384,708	\$370,465
Non-metro	\$1,640,901	\$1,704,395	\$1,865,340	\$1,880,687	\$1,852,630	\$1,835,531	\$1,796,581
NYS Total	\$27,824,115	\$30,075,975	\$30,981,290	\$31,131,706	\$32,699,128	\$33,541,945	\$31,042,360
NYC Metro	\$19,097,835	\$20,858,590	\$21,576,889	\$21,544,447	\$22,678,706	\$23,456,825	\$21,535,549

MSAs Total Personal Income Tax Revenue (PIT by place of residence)

<i>Revenue in \$000</i>	CY91	CY92	CY93	CY94	CY95	CY96	AVG CY91- CY96
Alb-Sch-Troy	\$503,561	\$536,665	\$426,013	\$442,835	\$578,767	\$558,323	\$507,694
Binghamton	\$136,475	\$140,711	\$132,882	\$132,790	\$133,859	\$129,655	\$134,395
Buff-NF	\$600,968	\$633,086	\$647,314	\$688,371	\$714,917	\$704,595	\$664,875
Dutchess	\$191,831	\$196,836	\$194,259	\$191,463	\$193,962	\$199,951	\$194,717
Elmira	\$40,570	\$43,215	\$43,256	\$44,550	\$46,340	\$43,942	\$43,646
Glens Falls	\$52,285	\$60,646	\$60,952	\$59,127	\$60,116	\$58,004	\$58,522
Jamestown	\$50,006	\$52,729	\$53,747	\$56,822	\$57,560	\$54,200	\$54,177
Nass-Suffolk	\$2,611,660	\$2,832,573	\$2,892,232	\$2,990,926	\$3,074,486	\$3,214,333	\$2,936,035
NYC	\$5,181,341	\$6,008,147	\$6,055,242	\$5,964,627	\$6,376,251	\$6,545,494	\$6,021,850
Put-Rock-West	\$1,553,212	\$1,783,259	\$1,779,431	\$1,796,259	\$1,943,249	\$2,082,929	\$1,823,057
Newburgh	\$171,593	\$185,297	\$186,998	\$196,237	\$204,558	\$202,371	\$191,176
Rochester	\$662,759	\$699,370	\$707,839	\$732,212	\$763,427	\$751,393	\$719,500
Syracuse	\$386,700	\$410,439	\$414,065	\$435,562	\$442,696	\$421,188	\$418,442
Utica-Rome	\$124,177	\$131,519	\$132,897	\$137,934	\$141,063	\$133,110	\$133,450
Non-metro	\$584,701	\$611,575	\$746,484	\$771,868	\$654,571	\$631,921	\$666,853
NYS Total	\$12,851,840	\$14,326,068	\$14,473,611	\$14,641,584	\$15,385,821	\$15,731,409	\$14,568,389
NYC Metro	\$9,346,214	\$10,623,980	\$10,726,905	\$10,751,813	\$11,393,985	\$11,842,756	\$10,780,942

MSAs Total Revenue (PIT by place of residence)							
\$ per Capita	CY91	CY92	CY93	CY94	CY95	CY96	AVG CY91- CY96
Alb-Sch-Troy	\$1,356	\$1,459	\$1,346	\$1,386	\$1,583	\$1,583	\$1,452
Binghamton	\$1,299	\$1,358	\$1,360	\$1,328	\$1,356	\$1,370	\$1,345
Buff-NF	\$1,297	\$1,377	\$1,410	\$1,455	\$1,530	\$1,561	\$1,438
Dutchess	\$1,550	\$1,589	\$1,576	\$1,568	\$1,638	\$1,696	\$1,603
Elmira	\$1,141	\$1,218	\$1,283	\$1,287	\$1,363	\$1,374	\$1,278
Glens Falls	\$1,217	\$1,336	\$1,351	\$1,345	\$1,404	\$1,418	\$1,345
Jamestown	\$975	\$1,024	\$1,070	\$1,082	\$1,127	\$1,138	\$1,069
Nass-Suffolk	\$1,907	\$2,041	\$2,091	\$2,140	\$2,217	\$2,317	\$2,119
NYC	\$1,550	\$1,696	\$1,774	\$1,751	\$1,846	\$1,894	\$1,752
Put-Rock-West	\$2,138	\$2,399	\$2,414	\$2,419	\$2,607	\$2,732	\$2,452
Newburgh	\$1,244	\$1,328	\$1,361	\$1,398	\$1,480	\$1,513	\$1,387
Rochester	\$1,379	\$1,449	\$1,492	\$1,521	\$1,593	\$1,610	\$1,507
Syracuse	\$1,292	\$1,368	\$1,384	\$1,439	\$1,485	\$1,479	\$1,408
Utica-Rome	\$1,070	\$1,161	\$1,175	\$1,182	\$1,223	\$1,216	\$1,171
Non-metro	\$1,089	\$1,131	\$1,238	\$1,248	\$1,230	\$1,218	\$1,193
NYS Total	\$1,531	\$1,655	\$1,705	\$1,713	\$1,799	\$1,846	\$1,708
NYC METRO	\$1,699	\$1,856	\$1,920	\$1,917	\$2,018	\$2,087	\$1,916

MSAs Total Personal Income Tax Revenue (PIT by place of residence)

\$ per Capita							AVG CY91-
	CY91	CY92	CY93	CY94	CY95	CY96	CY96
Alb-Sch-Troy	\$575	\$613	\$487	\$506	\$661	\$638	\$580
Binghamton	\$521	\$537	\$507	\$507	\$511	\$495	\$513
Buff-NF	\$505	\$532	\$544	\$579	\$601	\$592	\$559
Dutchess	\$734	\$753	\$743	\$732	\$742	\$765	\$745
Elmira	\$429	\$457	\$458	\$471	\$490	\$465	\$462
Glens Falls	\$428	\$497	\$499	\$484	\$492	\$475	\$479
Jamestown	\$352	\$371	\$378	\$400	\$405	\$381	\$381
Nass-Suffolk	\$985	\$1,068	\$1,091	\$1,128	\$1,159	\$1,212	\$1,107
NYC	\$707	\$819	\$826	\$813	\$869	\$893	\$821
Put-Rock-West	\$1,240	\$1,423	\$1,420	\$1,434	\$1,551	\$1,662	\$1,455
Newburgh	\$535	\$578	\$583	\$612	\$638	\$631	\$596
Rochester	\$608	\$641	\$649	\$671	\$700	\$689	\$660
Syracuse	\$513	\$544	\$549	\$578	\$587	\$559	\$555
Utica-Rome	\$393	\$416	\$420	\$436	\$446	\$421	\$422
Non-metro	\$388	\$406	\$496	\$512	\$435	\$419	\$443
NYS Total	\$707	\$788	\$796	\$806	\$847	\$866	\$802
NYC METRO	\$832	\$945	\$955	\$957	\$1,014	\$1,054	\$959

MSAs	Total Revenue (PIT by place of residence)				
Share of Total	1991	1992	1993	1994	1995
Alb-Sch-Troy	4.3%	4.2%	3.8%	3.9%	4.2%
Binghamton	1.2%	1.2%	1.1%	1.1%	1.1%
Buff-NF	5.5%	5.4%	5.4%	5.6%	5.6%
Dutchess	1.5%	1.4%	1.3%	1.3%	1.3%
Elmira	0.4%	0.4%	0.4%	0.4%	0.4%
Glens Falls	0.5%	0.5%	0.5%	0.5%	0.5%
Jamestown	0.5%	0.5%	0.5%	0.5%	0.5%
Nass-Suffolk	18.2%	18.0%	17.9%	18.2%	18.0%
NYC	40.8%	41.4%	42.0%	41.2%	41.4%
Put-Rock-West	9.6%	10.0%	9.8%	9.7%	10.0%
Newburgh	1.4%	1.4%	1.4%	1.4%	1.5%
Rochester	5.4%	5.3%	5.3%	5.3%	5.3%
Syracuse	3.5%	3.4%	3.4%	3.5%	3.4%
Utica-Rome	1.2%	1.2%	1.2%	1.2%	1.2%
Non-metro	5.9%	5.7%	6.0%	6.0%	5.7%
NYS	100.0%	100.0%	100.0%	100.0%	100.0%
NYC Metro	68.6%	69.4%	69.6%	69.2%	69.4%

MSAs	Total Personal Income Tax Revenue (PIT by place of residence)				
Share of Total	1991	1992	1993	1994	1995
Alb-Sch-Troy	3.9%	3.7%	2.9%	3.0%	3.8%
Binghamton	1.1%	1.0%	0.9%	0.9%	0.9%
Buff-NF	4.7%	4.4%	4.5%	4.7%	4.6%
Dutchess	1.5%	1.4%	1.3%	1.3%	1.3%
Elmira	0.3%	0.3%	0.3%	0.3%	0.3%
Glens Falls	0.4%	0.4%	0.4%	0.4%	0.4%
Jamestown	0.4%	0.4%	0.4%	0.4%	0.4%
Nass-Suffolk	20.3%	19.8%	20.0%	20.4%	20.0%
NYC	40.3%	41.9%	41.8%	40.7%	41.4%
Put-Rock-West	12.1%	12.4%	12.3%	12.3%	12.6%
Newburgh	1.3%	1.3%	1.3%	1.3%	1.3%
Rochester	5.2%	4.9%	4.9%	5.0%	5.0%
Syracuse	3.0%	2.9%	2.9%	3.0%	2.9%
Utica-Rome	1.0%	0.9%	0.9%	0.9%	0.9%
Non-metro	4.5%	4.3%	5.2%	5.3%	4.3%
NYS	100.0%	100.0%	100.0%	100.0%	100.0%
NYC Metro	72.7%	74.2%	74.1%	73.4%	74.1%

MSAs	Total Revenue (PIT by place of work)				
Revenue in \$000	CY91	CY92	CY93	CY94	CY95
Alb-Sch-Troy	\$1,244,079	\$1,356,607	\$1,385,011	\$1,419,588	\$1,465,711
Binghamton	\$360,566	\$380,869	\$387,503	\$377,090	\$382,878
Buff-NF	\$1,614,089	\$1,740,183	\$1,778,641	\$1,813,787	\$1,912,055
Dutchess	\$389,310	\$399,782	\$392,875	\$382,298	\$405,216
Elmira	\$112,321	\$120,698	\$128,128	\$129,078	\$136,888
Glens Falls	\$151,622	\$163,769	\$166,123	\$169,344	\$177,882
Jamestown	\$148,764	\$158,426	\$167,407	\$167,951	\$174,578
Nass-Suffolk	\$4,097,883	\$4,372,520	\$4,480,140	\$4,546,865	\$4,750,346
NYC	\$12,782,558	\$13,948,699	\$14,521,959	\$14,504,170	\$15,268,021
Put-Rock-West	\$1,964,152	\$2,139,355	\$2,162,441	\$2,166,064	\$2,296,621
Newburgh	\$359,706	\$392,493	\$405,732	\$404,664	\$427,662
Rochester	\$1,570,226	\$1,673,429	\$1,729,260	\$1,747,660	\$1,834,318
Syracuse	\$1,022,056	\$1,097,667	\$1,110,940	\$1,138,794	\$1,180,926
Utica-Rome	\$355,124	\$390,216	\$396,073	\$396,588	\$410,788
Non-metro	\$1,651,657	\$1,741,262	\$1,769,057	\$1,767,763	\$1,875,238
NYS Total	\$27,824,115	\$30,075,975	\$30,981,290	\$31,131,706	\$32,699,128
NYC Metro	\$18,844,593	\$20,460,574	\$21,164,539	\$21,217,100	\$22,314,988

MSAs	Total Personal Income Tax Revenue (PIT by place of work)				
Revenue in \$000	CY91	CY92	CY93	CY94	CY95
Alb-Sch-Troy	\$560,664	\$616,206	\$632,954	\$649,310	\$659,015
Binghamton	\$156,711	\$165,872	\$164,195	\$162,095	\$161,393
Buff-NF	\$672,250	\$736,234	\$749,581	\$772,016	\$807,372
Dutchess	\$175,758	\$181,210	\$174,924	\$163,707	\$170,849
Elmira	\$45,075	\$48,785	\$50,058	\$51,989	\$54,431
Glens Falls	\$55,286	\$61,293	\$62,040	\$64,218	\$66,493
Jamestown	\$60,175	\$65,537	\$69,017	\$70,994	\$71,981
Nass-Suffolk	\$1,653,304	\$1,793,565	\$1,826,564	\$1,862,320	\$1,946,876
NYC	\$6,600,826	\$7,516,067	\$7,570,783	\$7,631,391	\$8,109,929
Put-Rock-West	\$838,842	\$916,332	\$917,208	\$930,755	\$973,462
Newburgh	\$132,592	\$152,051	\$156,537	\$152,675	\$157,950
Rochester	\$729,319	\$793,018	\$810,471	\$821,429	\$860,138
Syracuse	\$434,650	\$476,881	\$481,872	\$489,226	\$503,680
Utica-Rome	\$140,930	\$154,574	\$157,206	\$160,514	\$165,072
Non-metro	\$595,457	\$648,442	\$650,201	\$658,943	\$677,179
NYS Total	\$12,851,840	\$14,326,068	\$14,473,611	\$14,641,584	\$15,385,821
NYC Metro	\$9,092,972	\$10,225,964	\$10,314,556	\$10,424,466	\$11,030,267

MSAs Total Revenue (PIT by place of work)

<i>\$ per Capita</i>							AVG CY91-	
	CY91	CY92	CY93	CY94	CY95	CY96	CY96	
Alb-Sch-Troy	\$1,421	\$1,550	\$1,582	\$1,622	\$1,675	\$1,690	\$1,590	
Binghamton	\$1,376	\$1,454	\$1,479	\$1,439	\$1,462	\$1,480	\$1,448	
Buff-NF	\$1,357	\$1,463	\$1,496	\$1,525	\$1,608	\$1,644	\$1,516	
Dutchess	\$1,489	\$1,529	\$1,502	\$1,462	\$1,550	\$1,590	\$1,520	
Elmira	\$1,188	\$1,277	\$1,355	\$1,366	\$1,448	\$1,491	\$1,354	
Glens Falls	\$1,242	\$1,341	\$1,360	\$1,387	\$1,457	\$1,478	\$1,377	
Jamestown	\$1,046	\$1,114	\$1,178	\$1,181	\$1,228	\$1,254	\$1,167	
Nass-Suffolk	\$1,545	\$1,649	\$1,690	\$1,715	\$1,791	\$1,846	\$1,706	
NYC	\$1,743	\$1,902	\$1,980	\$1,978	\$2,082	\$2,153	\$1,973	
Put-Rock-West	\$1,568	\$1,707	\$1,726	\$1,729	\$1,833	\$1,870	\$1,739	
Newburgh	\$1,122	\$1,225	\$1,266	\$1,263	\$1,334	\$1,373	\$1,264	
Rochester	\$1,440	\$1,534	\$1,586	\$1,602	\$1,682	\$1,709	\$1,592	
Syracuse	\$1,356	\$1,456	\$1,473	\$1,510	\$1,566	\$1,575	\$1,489	
Utica-Rome	\$1,123	\$1,233	\$1,252	\$1,254	\$1,298	\$1,301	\$1,243	
Non-metro	\$1,096	\$1,156	\$1,174	\$1,174	\$1,245	\$1,247	\$1,182	
NYS Total	\$1,531	\$1,655	\$1,705	\$1,713	\$1,799	\$1,846	\$1,708	
NYC METRO	\$1,677	\$1,821	\$1,883	\$1,888	\$1,986	\$2,049	\$1,884	

MSAs Total Personal Income Tax Revenue (PIT by place of work)

<i>\$ per Capita</i>							AVG CY91-	
	CY91	CY92	CY93	CY94	CY95	CY96	CY96	
Alb-Sch-Troy	\$641	\$704	\$723	\$742	\$753	\$744	\$718	
Binghamton	\$598	\$633	\$627	\$619	\$616	\$606	\$616	
Buff-NF	\$565	\$619	\$630	\$649	\$679	\$675	\$636	
Dutchess	\$672	\$693	\$669	\$626	\$653	\$660	\$662	
Elmira	\$477	\$516	\$530	\$550	\$576	\$582	\$538	
Glens Falls	\$453	\$502	\$508	\$526	\$544	\$535	\$511	
Jamestown	\$423	\$461	\$485	\$499	\$506	\$497	\$479	
Nass-Suffolk	\$623	\$676	\$689	\$702	\$734	\$741	\$694	
NYC	\$900	\$1,025	\$1,032	\$1,041	\$1,106	\$1,151	\$1,043	
Put-Rock-West	\$669	\$731	\$732	\$743	\$777	\$800	\$742	
Newburgh	\$414	\$474	\$488	\$476	\$493	\$492	\$473	
Rochester	\$669	\$727	\$743	\$753	\$789	\$789	\$745	
Syracuse	\$576	\$632	\$639	\$649	\$668	\$655	\$637	
Utica-Rome	\$445	\$489	\$497	\$507	\$522	\$505	\$494	
Non-metro	\$395	\$430	\$432	\$437	\$450	\$448	\$432	
NYS Total	\$707	\$788	\$796	\$806	\$847	\$866	\$802	
NYC METRO	\$809	\$910	\$918	\$928	\$982	\$1,015	\$927	

MSAs	Total Revenue (PIT by place of work)				
Share of Total	1991	1992	1993	1994	1995
Alb-Sch-Troy	4.5%	4.5%	4.5%	4.6%	4.5%
Binghamton	1.3%	1.3%	1.3%	1.2%	1.2%
Buff-NF	5.8%	5.8%	5.7%	5.8%	5.8%
Dutchess	1.4%	1.3%	1.3%	1.2%	1.2%
Elmira	0.4%	0.4%	0.4%	0.4%	0.4%
Glens Falls	0.5%	0.5%	0.5%	0.5%	0.5%
Jamestown	0.5%	0.5%	0.5%	0.5%	0.5%
Nass-Suffolk	14.7%	14.5%	14.5%	14.6%	14.5%
NYC	45.9%	46.4%	46.9%	46.6%	46.7%
Put-Rock-West	7.1%	7.1%	7.0%	7.0%	7.0%
Newburgh	1.3%	1.3%	1.3%	1.3%	1.3%
Rochester	5.6%	5.6%	5.6%	5.6%	5.6%
Syracuse	3.7%	3.6%	3.6%	3.7%	3.6%
Utica-Rome	1.3%	1.3%	1.3%	1.3%	1.3%
Non-metro	5.9%	5.8%	5.7%	5.7%	5.7%
NYS	100.0%	100.0%	100.0%	100.0%	100.0%
NYC Metro	67.7%	68.0%	68.3%	68.2%	68.2%

MSAs	Total Personal Income Tax Revenue (PIT by place of work)				
Share of Total	1991	1992	1993	1994	1995
Alb-Sch-Troy	4.4%	4.3%	4.4%	4.4%	4.3%
Binghamton	1.2%	1.2%	1.1%	1.1%	1.0%
Buff-NF	5.2%	5.1%	5.2%	5.3%	5.2%
Dutchess	1.4%	1.3%	1.2%	1.1%	1.1%
Elmira	0.4%	0.3%	0.3%	0.4%	0.4%
Glens Falls	0.4%	0.4%	0.4%	0.4%	0.4%
Jamestown	0.5%	0.5%	0.5%	0.5%	0.5%
Nass-Suffolk	12.9%	12.5%	12.6%	12.7%	12.7%
NYC	51.4%	52.5%	52.3%	52.1%	52.7%
Put-Rock-West	6.5%	6.4%	6.3%	6.4%	6.3%
Newburgh	1.0%	1.1%	1.1%	1.0%	1.0%
Rochester	5.7%	5.5%	5.6%	5.6%	5.6%
Syracuse	3.4%	3.3%	3.3%	3.3%	3.3%
Utica-Rome	1.1%	1.1%	1.1%	1.1%	1.1%
Non-metro	4.6%	4.5%	4.5%	4.5%	4.4%
NYS	100.0%	100.0%	100.0%	100.0%	100.0%
NYC Metro	70.8%	71.4%	71.3%	71.2%	71.7%

MSAs	Total Consumption Tax Revenue				
Revenue in \$000	CY91	CY92	CY93	CY94	CY95
Alb-Sch-Troy	\$4,567	\$7,095	\$4,003	\$3,412	\$2,684
Binghamton	\$682	\$1,059	\$597	\$509	\$401
Buff-NF	\$2,307	\$3,584	\$2,022	\$1,724	\$1,356
Dutchess	\$822	\$1,277	\$721	\$614	\$483
Elmira	\$219	\$340	\$192	\$164	\$129
Glens Falls	\$337	\$524	\$295	\$252	\$198
Jamestown	\$211	\$328	\$185	\$158	\$124
Nass-Suffolk	\$22,127	\$34,373	\$19,390	\$16,528	\$13,002
NYC	\$35,818	\$55,641	\$31,388	\$26,755	\$21,047
Put-Rock-West	\$1,659	\$2,578	\$1,454	\$1,239	\$975
Newburgh	\$1,006	\$1,563	\$882	\$752	\$591
Rochester	\$2,509	\$3,897	\$2,199	\$1,874	\$1,474
Syracuse	\$653	\$1,014	\$572	\$488	\$384
Utica-Rome	\$723	\$1,123	\$633	\$540	\$425
Non-metro	\$3,130	\$4,862	\$2,742	\$2,338	\$1,839
NYS Total	\$76,770	\$119,258	\$67,276	\$57,345	\$45,111
NYC Metro	\$59,604	\$92,591	\$52,233	\$44,522	\$35,024

MSAs Total Business Tax Revenue					
Revenue in \$000	CY91	CY92	CY93	CY94	CY95
Alb-Sch-Troy	\$5,408	\$5,457	\$5,736	\$6,345	\$6,799
Binghamton	\$1,159	\$1,193	\$1,176	\$1,278	\$1,048
Buff-NF	\$6,719	\$6,187	\$6,429	\$6,984	\$7,301
Dutchess	\$2,313	\$2,381	\$2,371	\$2,898	\$2,721
Elmira	\$314	\$331	\$340	\$312	\$358
Glens Falls	\$854	\$709	\$836	\$855	\$865
Jamestown	\$563	\$603	\$567	\$721	\$659
Nass-Suffolk	\$30,534	\$29,432	\$38,197	\$37,523	\$41,082
NYC	\$39,628	\$35,521	\$36,278	\$42,467	\$49,694
Put-Rock-West	\$16,437	\$16,895	\$18,405	\$20,134	\$23,070
Newburgh	\$2,389	\$2,394	\$2,752	\$2,655	\$2,934
Rochester	\$7,060	\$6,856	\$7,519	\$8,075	\$7,629
Syracuse	\$4,383	\$3,870	\$4,020	\$4,526	\$4,451
Utica-Rome	\$1,199	\$1,152	\$1,086	\$1,157	\$1,132
Non-metro	\$7,105	\$6,542	\$6,881	\$6,996	\$8,088
NYS Total	\$126,067	\$119,523	\$132,595	\$142,927	\$157,831
NYC Metro	\$86,599	\$81,848	\$92,880	\$100,124	\$113,846

MSAs Total Consumption Tax Revenue

<i>\$ per Capita</i>	CY91	CY92	CY93	CY94	CY95	CY96	AVG CY91- CY96
Alb-Sch-Troy	\$5	\$8	\$5	\$4	\$3	\$3	\$5
Binghamton	\$3	\$4	\$2	\$2	\$2	\$1	\$2
Buff-NF	\$2	\$3	\$2	\$1	\$1	\$1	\$2
Dutchess	\$3	\$5	\$3	\$2	\$2	\$2	\$3
Elmira	\$2	\$4	\$2	\$2	\$1	\$1	\$2
Glens Falls	\$3	\$4	\$2	\$2	\$2	\$2	\$2
Jamestown	\$1	\$2	\$1	\$1	\$1	\$1	\$1
Nass-Suffolk	\$8	\$13	\$7	\$6	\$5	\$5	\$7
NYC	\$5	\$8	\$4	\$4	\$3	\$3	\$4
Put-Rock-West	\$1	\$2	\$1	\$1	\$1	\$1	\$1
Newburgh	\$3	\$5	\$3	\$2	\$2	\$2	\$3
Rochester	\$2	\$4	\$2	\$2	\$1	\$1	\$2
Syracuse	\$1	\$1	\$1	\$1	\$1	\$0	\$1
Utica-Rome	\$2	\$4	\$2	\$2	\$1	\$1	\$2
Non-metro	\$2	\$3	\$2	\$2	\$1	\$1	\$2
NYS Total	\$4	\$7	\$4	\$3	\$2	\$2	\$4
NYC METRO	\$5	\$8	\$5	\$4	\$3	\$3	\$5

MSAs Total Business Tax Revenue

<i>\$ per Capita</i>	CY91	CY92	CY93	CY94	CY95	CY96	AVG CY91- CY96
Alb-Sch-Troy	\$6	\$6	\$7	\$7	\$8	\$6	\$7
Binghamton	\$4	\$5	\$4	\$5	\$4	\$4	\$4
Buff-NF	\$6	\$5	\$5	\$6	\$6	\$6	\$6
Dutchess	\$9	\$9	\$9	\$11	\$10	\$10	\$10
Elmira	\$3	\$4	\$4	\$3	\$4	\$4	\$4
Glens Falls	\$7	\$6	\$7	\$7	\$7	\$8	\$7
Jamestown	\$4	\$4	\$4	\$5	\$5	\$4	\$4
Nass-Suffolk	\$12	\$11	\$14	\$14	\$15	\$15	\$14
NYC	\$5	\$5	\$5	\$6	\$7	\$6	\$6
Put-Rock-West	\$13	\$13	\$15	\$16	\$18	\$17	\$15
Newburgh	\$7	\$7	\$9	\$8	\$9	\$8	\$8
Rochester	\$6	\$6	\$7	\$7	\$7	\$7	\$7
Syracuse	\$6	\$5	\$5	\$6	\$6	\$5	\$6
Utica-Rome	\$4	\$4	\$3	\$4	\$4	\$4	\$4
Non-metro	\$5	\$4	\$5	\$5	\$5	\$5	\$5
NYS Total	\$7	\$7	\$7	\$8	\$9	\$8	\$8
NYC METRO	\$8	\$7	\$8	\$9	\$10	\$9	\$9

MSAs	Total Consumption Tax Revenue				
Share of Total	1991	1992	1993	1994	1995
Alb-Sch-Troy	5.9%	5.9%	5.9%	5.9%	5.9%
Binghamton	0.9%	0.9%	0.9%	0.9%	0.9%
Buff-NF	3.0%	3.0%	3.0%	3.0%	3.0%
Dutchess	1.1%	1.1%	1.1%	1.1%	1.1%
Elmira	0.3%	0.3%	0.3%	0.3%	0.3%
Glens Falls	0.4%	0.4%	0.4%	0.4%	0.4%
Jamestown	0.3%	0.3%	0.3%	0.3%	0.3%
Nass-Suffolk	28.8%	28.8%	28.8%	28.8%	28.8%
NYC	46.7%	46.7%	46.7%	46.7%	46.7%
Put-Rock-West	2.2%	2.2%	2.2%	2.2%	2.2%
Newburgh	1.3%	1.3%	1.3%	1.3%	1.3%
Rochester	3.3%	3.3%	3.3%	3.3%	3.3%
Syracuse	0.9%	0.9%	0.9%	0.9%	0.9%
Utica-Rome	0.9%	0.9%	0.9%	0.9%	0.9%
Non-metro	4.1%	4.1%	4.1%	4.1%	4.1%
NYS	100.0%	100.0%	100.0%	100.0%	100.0%
NYC Metro	77.6%	77.6%	77.6%	77.6%	77.6%

MSAs	Total Business Tax Revenue				
Share of Total	1991	1992	1993	1994	1995
Alb-Sch-Troy	4.3%	4.6%	4.3%	4.4%	4.3%
Binghamton	0.9%	1.0%	0.9%	0.9%	0.7%
Buff-NF	5.3%	5.2%	4.8%	4.9%	4.6%
Dutchess	1.8%	2.0%	1.8%	2.0%	1.7%
Elmira	0.2%	0.3%	0.3%	0.2%	0.2%
Glens Falls	0.7%	0.6%	0.6%	0.6%	0.5%
Jamestown	0.4%	0.5%	0.4%	0.5%	0.4%
Nass-Suffolk	24.2%	24.6%	28.8%	26.3%	26.0%
NYC	31.4%	29.7%	27.4%	29.7%	31.5%
Put-Rock-West	13.0%	14.1%	13.9%	14.1%	14.6%
Newburgh	1.9%	2.0%	2.1%	1.9%	1.9%
Rochester	5.6%	5.7%	5.7%	5.6%	4.8%
Syracuse	3.5%	3.2%	3.0%	3.2%	2.8%
Utica-Rome	1.0%	1.0%	0.8%	0.8%	0.7%
Non-metro	5.6%	5.5%	5.2%	4.9%	5.1%
NYS	100.0%	100.0%	100.0%	100.0%	100.0%
NYC Metro	68.7%	68.5%	70.0%	70.1%	72.1%

MSAs	Revenue per dollar of personal income--Residency-based PIT				
	CY91	CY92	CY93	CY94	CY95
Alb-Sch-Troy	\$0.066	\$0.068	\$0.060	\$0.060	\$0.066
Binghamton	\$0.069	\$0.070	\$0.070	\$0.068	\$0.068
Buff-NF	\$0.068	\$0.069	\$0.069	\$0.068	\$0.068
Dutchess	\$0.069	\$0.068	\$0.067	\$0.067	\$0.066
Elmira	\$0.067	\$0.070	\$0.071	\$0.069	\$0.070
Glens Falls	\$0.075	\$0.078	\$0.076	\$0.073	\$0.073
Jamestown	\$0.063	\$0.063	\$0.063	\$0.062	\$0.062
Nass-Suffolk	\$0.069	\$0.071	\$0.071	\$0.069	\$0.069
NYC	\$0.062	\$0.063	\$0.064	\$0.062	\$0.061
Put-Rock-West	\$0.068	\$0.072	\$0.070	\$0.067	\$0.068
Newburgh	\$0.060	\$0.061	\$0.061	\$0.061	\$0.061
Rochester	\$0.066	\$0.067	\$0.066	\$0.065	\$0.065
Syracuse	\$0.070	\$0.071	\$0.069	\$0.070	\$0.069
Utica-Rome	\$0.065	\$0.067	\$0.066	\$0.064	\$0.064
Non-metro	\$0.069	\$0.068	\$0.073	\$0.072	\$0.068
NYS	\$0.065	\$0.067	\$0.067	\$0.065	\$0.065
NYC Metro	\$0.064	\$0.066	\$0.066	\$0.064	\$0.064

MSAs	<i>PIT per dollar of personal income--Residency-based PIT</i>				
	CY91	CY92	CY93	CY94	CY95
Alb-Sch-Troy	\$0.028	\$0.029	\$0.022	\$0.022	\$0.028
Binghamton	\$0.028	\$0.028	\$0.026	\$0.026	\$0.025
Buff-NF	\$0.026	\$0.027	\$0.027	\$0.027	\$0.027
Dutchess	\$0.033	\$0.032	\$0.032	\$0.031	\$0.030
Elmira	\$0.025	\$0.026	\$0.025	\$0.025	\$0.025
Glens Falls	\$0.026	\$0.029	\$0.028	\$0.026	\$0.026
Jamestown	\$0.023	\$0.023	\$0.022	\$0.023	\$0.022
Nass-Suffolk	\$0.036	\$0.037	\$0.037	\$0.036	\$0.036
NYC	\$0.028	\$0.030	\$0.030	\$0.029	\$0.029
Put-Rock-West	\$0.039	\$0.043	\$0.041	\$0.040	\$0.040
Newburgh	\$0.026	\$0.027	\$0.026	\$0.027	\$0.026
Rochester	\$0.029	\$0.030	\$0.029	\$0.029	\$0.029
Syracuse	\$0.028	\$0.028	\$0.028	\$0.028	\$0.027
Utica-Rome	\$0.024	\$0.024	\$0.023	\$0.024	\$0.023
Non-metro	\$0.025	\$0.025	\$0.029	\$0.029	\$0.024
NYS	\$0.030	\$0.032	\$0.031	\$0.031	\$0.030
NYC Metro	\$0.031	\$0.034	\$0.033	\$0.032	\$0.032

MSAs	<i>Revenue per dollar of personal income--Place of work-based PIT</i>				
	CY91	CY92	CY93	CY94	CY95
Alb-Sch-Troy	\$0.069	\$0.072	\$0.071	\$0.070	\$0.070
Binghamton	\$0.073	\$0.075	\$0.076	\$0.073	\$0.073
Buff-NF	\$0.071	\$0.074	\$0.073	\$0.071	\$0.071
Dutchess	\$0.066	\$0.066	\$0.064	\$0.062	\$0.063
Elmira	\$0.070	\$0.073	\$0.075	\$0.073	\$0.074
Glens Falls	\$0.077	\$0.078	\$0.077	\$0.076	\$0.076
Jamestown	\$0.067	\$0.069	\$0.070	\$0.067	\$0.068
Nass-Suffolk	\$0.056	\$0.057	\$0.057	\$0.055	\$0.056
NYC	\$0.069	\$0.071	\$0.072	\$0.070	\$0.069
Put-Rock-West	\$0.050	\$0.051	\$0.050	\$0.048	\$0.048
Newburgh	\$0.054	\$0.057	\$0.057	\$0.055	\$0.055
Rochester	\$0.069	\$0.071	\$0.070	\$0.069	\$0.069
Syracuse	\$0.073	\$0.075	\$0.074	\$0.074	\$0.073
Utica-Rome	\$0.068	\$0.071	\$0.070	\$0.068	\$0.068
Non-metro	\$0.069	\$0.070	\$0.069	\$0.067	\$0.069
NYS	\$0.065	\$0.067	\$0.067	\$0.065	\$0.065
NYC Metro	\$0.063	\$0.065	\$0.065	\$0.063	\$0.063

MSAs	<i>PIT per dollar of personal income--Place of work based PIT</i>				
	CY91	CY92	CY93	CY94	CY95
Alb-Sch-Troy	\$0.031	\$0.033	\$0.032	\$0.032	\$0.031
Binghamton	\$0.032	\$0.033	\$0.032	\$0.031	\$0.031
Buff-NF	\$0.030	\$0.031	\$0.031	\$0.030	\$0.030
Dutchess	\$0.030	\$0.030	\$0.029	\$0.027	\$0.026
Elmira	\$0.028	\$0.030	\$0.029	\$0.029	\$0.029
Glens Falls	\$0.028	\$0.029	\$0.029	\$0.029	\$0.028
Jamestown	\$0.027	\$0.028	\$0.029	\$0.028	\$0.028
Nass-Suffolk	\$0.022	\$0.024	\$0.023	\$0.023	\$0.023
NYC	\$0.036	\$0.038	\$0.037	\$0.037	\$0.036
Put-Rock-West	\$0.021	\$0.022	\$0.021	\$0.021	\$0.020
Newburgh	\$0.020	\$0.022	\$0.022	\$0.021	\$0.020
Rochester	\$0.032	\$0.034	\$0.033	\$0.032	\$0.032
Syracuse	\$0.031	\$0.033	\$0.032	\$0.032	\$0.031
Utica-Rome	\$0.027	\$0.028	\$0.028	\$0.027	\$0.027
Non-metro	\$0.025	\$0.026	\$0.026	\$0.025	\$0.025
NYS	\$0.030	\$0.032	\$0.031	\$0.031	\$0.030
NYC Metro	\$0.031	\$0.032	\$0.032	\$0.031	\$0.031

Direct Payments to Local Government by MSA

Source: OSC Cash Basis Annual Report: General Fund Disbursements (\$000)

<i>FY92-97 Avg</i>	<i>General Purpose</i>	<i>Education</i>	<i>Social Svce</i>	<i>Health & Environ</i>	<i>Mental Hygiene</i>	<i>Total</i>
MSAs	Total Payments					
Alb-Sch-Troy	\$26,619	\$464,712	\$227,074	\$4,831	\$19,909	\$777,583
Binghamton	\$5,577	\$169,072	\$66,859	\$1,672	\$3,028	\$256,276
Buff-NF	\$82,041	\$716,040	\$345,691	\$8,142	\$22,217	\$1,209,902
Dutchess	\$3,864	\$134,187	\$62,500	\$2,487	\$7,396	\$220,257
Elmira	\$2,784	\$60,178	\$28,246	\$582	\$1,754	\$98,320
Glens Falls	\$1,642	\$93,328	\$26,194	\$929	\$2,167	\$130,529
Jamestown	\$4,155	\$114,853	\$40,560	\$1,362	\$1,137	\$168,555
Nass-Suffolk	\$19,423	\$1,183,404	\$630,176	\$28,880	\$55,683	\$1,997,881
NYC	\$458,616	\$3,785,391	\$5,126,213	\$75,651	\$153,234	\$9,827,124
Put-Rock-West	\$58,881	\$381,377	\$422,191	\$12,597	\$35,726	\$952,580
Newburgh	\$4,544	\$227,052	\$81,810	\$2,172	\$8,022	\$335,582
Rochester	\$36,003	\$718,816	\$324,452	\$9,798	\$22,827	\$1,153,781
Syracuse	\$28,069	\$530,953	\$197,515	\$6,934	\$16,631	\$810,264
Utica-Rome	\$11,737	\$239,409	\$90,345	\$1,585	\$4,743	\$360,967
Non-metro	\$23,963	\$1,193,189	\$386,859	\$12,191	\$39,637	\$1,742,175
NYS Total	\$767,918	\$10,011,959	\$8,056,683	\$169,813	\$394,109	\$20,041,776
NYC Metro	\$536,920	\$5,350,171	\$6,178,579	\$117,128	\$244,642	\$12,777,585

MSAs	Share of Total Payments to Local Government					
Alb-Sch-Troy	3.5%	4.6%	2.8%	2.8%	5.1%	3.9%
Binghamton	0.7%	1.7%	0.8%	1.0%	0.8%	1.3%
Buff-NF	10.7%	7.2%	4.3%	4.8%	5.6%	6.0%
Dutchess	0.5%	1.3%	0.8%	1.5%	1.9%	1.1%
Elmira	0.4%	0.6%	0.4%	0.3%	0.4%	0.5%
Glens Falls	0.2%	0.9%	0.3%	0.5%	0.5%	0.7%
Jamestown	0.5%	1.1%	0.5%	0.8%	0.3%	0.8%
Nass-Suffolk	2.5%	11.8%	7.8%	17.0%	14.1%	10.0%
NYC	59.7%	37.8%	63.6%	44.5%	38.9%	49.0%
Put-Rock-West	7.7%	3.8%	5.2%	7.4%	9.1%	4.8%
Newburgh	0.6%	2.3%	1.0%	1.3%	2.0%	1.7%
Rochester	4.7%	7.2%	4.0%	5.8%	5.8%	5.8%
Syracuse	3.7%	5.3%	2.5%	4.1%	4.2%	4.0%
Utica-Rome	1.5%	2.4%	1.1%	0.9%	1.2%	1.8%
Non-metro	3.1%	11.9%	4.8%	7.2%	10.1%	8.7%
NYS Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
NYC Metro	69.9%	53.4%	76.7%	69.0%	62.1%	63.8%

MSAs	Per Capita Payments to Local Government						
Alb-Sch-Troy	\$38	\$663	\$324	\$7	\$28	\$1,109	
Binghamton	\$21	\$645	\$255	\$6	\$12	\$978	
Buff-NF	\$69	\$602	\$291	\$7	\$19	\$1,017	
Dutchess	\$15	\$513	\$239	\$10	\$28	\$842	
Elmira	\$29	\$637	\$299	\$6	\$19	\$1,040	
Glens Falls	\$13	\$764	\$214	\$8	\$18	\$1,069	
Jamestown	\$29	\$808	\$285	\$10	\$8	\$1,186	
Nass-Suffolk	\$7	\$446	\$238	\$11	\$21	\$753	
NYC	\$63	\$516	\$699	\$10	\$21	\$1,340	
Put-Rock-West	\$47	\$304	\$337	\$10	\$29	\$760	
Newburgh	\$14	\$708	\$255	\$7	\$25	\$1,047	
Rochester	\$33	\$659	\$298	\$9	\$21	\$1,058	
Syracuse	\$37	\$704	\$262	\$9	\$22	\$1,075	
Utica-Rome	\$37	\$757	\$286	\$5	\$15	\$1,141	
Non-metro	\$14	\$710	\$230	\$7	\$24	\$1,037	
NYS Total	\$42	\$551	\$443	\$9	\$22	\$1,103	
NYC Metro	\$48	\$476	\$550	\$10	\$22	\$1,137	

MSAs	<i>Total Expenditure</i>				
	FY92	FY93	FY94	FY95	FY96
Alb-Sch-Troy	\$2,963,932,982	\$2,819,978,543	\$3,123,241,274	\$3,265,468,712	\$3,130,072,280
Binghamton	\$468,579,775	\$441,864,000	\$470,764,046	\$495,629,096	\$473,345,012
Buff-NF	\$1,988,497,483	\$1,911,267,496	\$2,032,176,667	\$2,246,830,939	\$2,230,065,473
Dutchess	\$485,696,521	\$469,331,518	\$491,452,425	\$504,358,785	\$482,324,083
Elmira	\$184,738,252	\$176,861,114	\$183,405,583	\$197,137,422	\$189,589,828
Glens Falls	\$193,407,002	\$188,985,122	\$197,342,951	\$209,592,501	\$209,239,653
Jamestown	\$234,630,130	\$222,393,858	\$237,969,907	\$254,141,589	\$245,948,186
Nass-Suffolk	\$3,422,580,326	\$3,107,384,036	\$3,298,766,125	\$3,381,825,361	\$3,244,793,492
NYC	\$10,342,336,776	\$12,138,496,365	\$12,672,387,247	\$13,559,068,408	\$13,317,798,437
Put-Rock-West	\$1,482,017,022	\$1,399,598,051	\$1,451,917,928	\$1,538,603,686	\$1,434,994,440
Newburgh	\$533,815,665	\$511,426,778	\$538,360,742	\$573,200,714	\$525,232,060
Rochester	\$1,611,599,457	\$1,558,802,323	\$1,703,504,886	\$1,771,442,887	\$1,715,340,036
Syracuse	\$1,423,128,786	\$1,464,070,479	\$1,466,249,362	\$1,538,396,335	\$1,473,988,650
Utica-Rome	\$615,291,934	\$617,419,026	\$646,324,805	\$691,840,511	\$657,685,530
Non-metro	\$3,061,764,001	\$2,960,448,849	\$3,151,076,901	\$3,423,793,774	\$3,265,074,320
NYS Total	\$29,012,016,115	\$29,988,327,559	\$31,664,940,849	\$33,651,330,720	\$32,595,491,479
NYC Metro	\$15,246,934,125	\$16,645,478,452	\$17,423,071,299	\$18,479,497,455	\$17,997,586,370

MSAs	<i>Per Capita Expenditure</i>				
	FY92	FY93	FY94	FY95	FY96
Alb-Sch-Troy	\$4,230	\$4,020	\$4,450	\$4,660	\$4,460
Binghamton	\$1,790	\$1,690	\$1,800	\$1,890	\$1,810
Buff-NF	\$1,670	\$1,610	\$1,710	\$1,890	\$1,880
Dutchess	\$1,860	\$1,790	\$1,880	\$1,930	\$1,840
Elmira	\$1,950	\$1,870	\$1,940	\$2,090	\$2,010
Glens Falls	\$1,580	\$1,550	\$1,620	\$1,720	\$1,710
Jamestown	\$1,650	\$1,560	\$1,670	\$1,790	\$1,730
Nass-Suffolk	\$1,290	\$1,170	\$1,240	\$1,280	\$1,220
NYC	\$1,410	\$1,660	\$1,730	\$1,850	\$1,820
Put-Rock-West	\$1,180	\$1,120	\$1,160	\$1,230	\$1,150
Newburgh	\$1,670	\$1,600	\$1,680	\$1,790	\$1,640
Rochester	\$1,480	\$1,430	\$1,560	\$1,620	\$1,570
Syracuse	\$1,890	\$1,940	\$1,940	\$2,040	\$1,950
Utica-Rome	\$1,940	\$1,950	\$2,040	\$2,190	\$2,080
Non-metro	\$1,820	\$1,760	\$1,880	\$2,040	\$1,940
NYS Total	\$1,600	\$1,650	\$1,740	\$1,850	\$1,790
NYC METRO	\$1,360	\$1,480	\$1,550	\$1,640	\$1,600

MSAs	Total Expenditure				Total Expenditure
	Direct Pmts to Local Government	Personal Service	Other Than Personal Service	Tuition Assistance Program	
FY92-97 Avera					
Alb-Sch-Troy	\$777,583,271	\$1,735,055,104	\$565,329,247	\$20,450,691	\$3,098,418,313
Binghamton	\$256,275,662	\$175,948,002	\$34,535,309	\$5,982,285	\$472,741,258
Buff-NF	\$1,209,902,467	\$676,476,339	\$196,424,886	\$37,848,948	\$2,120,652,640
Dutchess	\$220,257,015	\$238,377,134	\$27,035,114	\$4,773,081	\$490,442,344
Elmira	\$98,320,428	\$78,250,699	\$9,928,915	\$1,853,250	\$188,353,292
Glens Falls	\$130,528,536	\$65,053,010	\$3,968,441	\$1,790,470	\$201,340,457
Jamestown	\$168,555,387	\$57,382,719	\$13,399,353	\$3,800,584	\$243,138,043
Nass-Suffolk	\$1,997,881,059	\$1,077,092,445	\$201,247,532	\$55,077,407	\$3,331,298,443
NYC	\$9,827,123,794	\$1,680,444,872	\$739,245,683	\$328,495,688	\$12,575,310,037
Put-Rock-West	\$952,580,012	\$409,570,595	\$95,217,045	\$29,431,811	\$1,486,799,464
Newburgh	\$335,581,624	\$181,375,998	\$22,511,088	\$4,660,518	\$544,129,228
Rochester	\$1,153,780,718	\$379,122,348	\$134,727,599	\$27,025,450	\$1,694,656,115
Syracuse	\$810,263,520	\$408,378,607	\$250,116,571	\$20,885,182	\$1,489,643,880
Utica-Rome	\$360,966,931	\$250,054,355	\$33,248,783	\$10,233,074	\$654,503,144
Non-metro	\$1,742,175,127	\$1,259,197,754	\$175,383,986	\$41,712,413	\$3,218,469,280
NYS Total	\$20,041,775,553	\$8,671,779,980	\$2,502,319,552	\$594,020,852	\$31,809,895,936
NYC METRO	\$12,777,584,865	\$3,167,107,911	\$1,035,710,260	\$413,004,906	\$17,393,407,943

MSAs	<i>Expenditure per Capita</i>				Tuition Assistance Program	TOTAL
	Direct Pmts to Local		Other Than			
<i>FY92-97 Avera</i>	Government	Personal Service	Personal Service			
Alb-Sch-Troy	\$1,107	\$2,475	\$808	\$30	\$4,418	
Binghamton	\$977	\$673	\$133	\$20	\$1,807	
Buff-NF	\$1,017	\$568	\$167	\$30	\$1,785	
Dutchess	\$842	\$912	\$103	\$20	\$1,875	
Elmira	\$1,040	\$828	\$103	\$20	\$1,993	
Glens Falls	\$1,070	\$532	\$32	\$15	\$1,650	
Jamestown	\$1,185	\$402	\$93	\$28	\$1,710	
Nass-Suffolk	\$753	\$405	\$75	\$20	\$1,255	
NYC	\$1,338	\$230	\$102	\$47	\$1,717	
Put-Rock-West	\$760	\$327	\$75	\$22	\$1,188	
Newburgh	\$1,048	\$567	\$68	\$15	\$1,700	
Rochester	\$1,060	\$348	\$122	\$25	\$1,553	
Syracuse	\$1,075	\$542	\$332	\$28	\$1,973	
Utica-Rome	\$1,142	\$790	\$103	\$32	\$2,068	
Non-metro	\$1,037	\$752	\$105	\$28	\$1,915	
NYS Total	\$1,103	\$478	\$138	\$30	\$1,750	
NYC Metro	\$1,137	\$282	\$93	\$38	\$1,547	

MSAs						Total Expenditure					
FY92	MSA	Direct Pmts to			Tuition						
Name		Local	Personal Service	Other Than	Assistance	TOTAL					
		Government	Personal Service	Personal Service	Program						
Alb-Sch-Troy		\$758,608,774	\$1,681,813,024	\$505,458,798	\$18,052,387	\$2,963,932,982					
Binghamton		\$253,718,979	\$172,152,316	\$37,908,027	\$4,800,453	\$468,579,775					
Buff-NF		\$1,171,239,276	\$654,848,869	\$126,316,054	\$36,093,285	\$1,988,497,483					
Dutchess		\$220,230,091	\$234,046,337	\$27,023,512	\$4,396,581	\$485,696,521					
Elmira		\$98,792,550	\$75,439,886	\$8,766,702	\$1,739,114	\$184,738,252					
Glens Falls		\$129,196,034	\$58,776,938	\$3,874,006	\$1,560,023	\$193,407,002					
Jamestown		\$167,016,789	\$52,927,908	\$11,479,275	\$3,206,158	\$234,630,130					
Nass-Suffolk		\$2,118,183,912	\$1,062,701,189	\$193,722,684	\$47,972,542	\$3,422,580,326					
NYC		\$7,653,120,258	\$1,711,905,613	\$710,592,189	\$266,718,716	\$10,342,336,776					
Put-Rock-West		\$947,973,390	\$406,733,831	\$98,729,540	\$28,580,261	\$1,482,017,022					
Newburgh		\$338,205,848	\$174,854,062	\$16,980,085	\$3,775,670	\$533,815,665					
Rochester		\$1,088,104,626	\$367,838,106	\$131,433,010	\$24,223,715	\$1,611,599,457					
Syracuse		\$791,161,149	\$386,912,010	\$226,417,850	\$18,637,777	\$1,423,128,786					
Utica-Rome		\$336,864,421	\$237,509,741	\$31,810,782	\$9,106,990	\$615,291,934					
Non-metro		\$1,699,655,926	\$1,174,530,215	\$152,429,440	\$35,148,420	\$3,061,764,001					
NYS Total		\$17,772,072,023	\$8,452,990,045	\$2,282,941,954	\$504,012,092	\$29,012,016,115					
NYC Metro		\$10,719,277,560	\$3,181,340,633	\$1,003,044,413	\$343,271,519	\$15,246,934,125					

MSAs						
Total Expenditure						
FY93	MSA	Direct Pmts to			Tuition	TOTAL
		Local	Other Than	Assistance		
Name		Government	Personal Service	Personal Service	Program	
Alb-Sch-Troy		\$717,275,882	\$1,645,609,840	\$435,901,357	\$21,191,464	\$2,819,978,543
Binghamton		\$233,281,450	\$166,686,198	\$36,178,264	\$5,718,088	\$441,864,000
Buff-NF		\$1,096,914,487	\$631,537,961	\$143,118,026	\$39,697,022	\$1,911,267,496
Dutchess		\$205,635,327	\$231,004,373	\$27,659,339	\$5,032,479	\$469,331,518
Elmira		\$91,003,398	\$75,027,773	\$8,739,462	\$2,090,481	\$176,861,114
Glens Falls		\$120,433,434	\$61,636,669	\$5,044,005	\$1,871,015	\$188,985,122
Jamestown		\$153,223,283	\$52,684,070	\$12,617,713	\$3,868,793	\$222,393,858
Nass-Suffolk		\$1,821,296,752	\$1,038,293,909	\$190,237,420	\$57,555,955	\$3,107,384,036
NYC		\$9,416,515,029	\$1,659,760,061	\$741,172,463	\$321,048,812	\$12,138,496,365
Put-Rock-West		\$874,535,224	\$399,405,770	\$93,878,209	\$31,778,848	\$1,399,598,051
Newburgh		\$317,854,446	\$172,835,199	\$16,693,113	\$4,044,021	\$511,426,778
Rochester		\$1,043,055,942	\$363,908,149	\$124,284,630	\$27,553,602	\$1,558,802,323
Syracuse		\$745,077,558	\$386,838,724	\$309,862,066	\$22,292,132	\$1,464,070,479
Utica-Rome		\$335,381,538	\$238,154,571	\$33,000,809	\$10,882,108	\$617,419,026
Non-metro		\$1,579,309,975	\$1,186,350,129	\$152,475,172	\$42,313,573	\$2,960,448,849
NYS Total		\$18,750,793,723	\$8,309,733,396	\$2,330,862,047	\$596,938,393	\$29,988,327,559
		\$12,112,347,004	\$3,097,459,740	\$1,025,288,092	\$410,383,615	\$16,645,478,452

MSAs		Total Expenditure				
FY94	MSA	Direct Pmts to		Other Than	Tuition	
Name		Local	Personal Service	Personal Service	Assistance	TOTAL
		Government	Personal Service	Personal Service	Program	
Alb-Sch-Troy		\$773,978,069	\$1,734,542,895	\$593,323,357	\$21,396,952	\$3,123,241,274
Binghamton		\$249,561,004	\$174,278,664	\$40,951,898	\$5,972,481	\$470,764,046
Buff-NF		\$1,146,683,170	\$659,205,569	\$187,721,246	\$38,566,682	\$2,032,176,667
Dutchess		\$215,441,687	\$242,682,054	\$28,516,833	\$4,811,850	\$491,452,425
Elmira		\$95,702,614	\$77,087,088	\$8,630,459	\$1,985,423	\$183,405,583
Glens Falls		\$127,818,759	\$63,869,434	\$3,845,001	\$1,809,757	\$197,342,951
Jamestown		\$163,885,494	\$56,034,765	\$14,246,840	\$3,802,808	\$237,969,907
Nass-Suffolk		\$1,942,291,072	\$1,081,223,721	\$218,377,774	\$56,873,558	\$3,298,766,125
NYC		\$9,918,998,273	\$1,743,573,380	\$679,554,443	\$330,261,151	\$12,672,387,247
Put-Rock-West		\$902,934,990	\$418,985,489	\$99,948,079	\$30,049,370	\$1,451,917,928
Newburgh		\$325,744,873	\$180,909,879	\$26,738,076	\$4,967,914	\$538,360,742
Rochester		\$1,138,038,540	\$379,489,089	\$158,030,225	\$27,947,032	\$1,703,504,886
Syracuse		\$779,769,713	\$399,942,536	\$264,600,067	\$21,937,046	\$1,466,249,362
Utica-Rome		\$351,116,208	\$246,939,183	\$37,112,745	\$11,156,670	\$646,324,805
Non-metro		\$1,672,266,297	\$1,237,337,947	\$198,518,515	\$42,954,142	\$3,151,076,901
NYS Total		\$19,804,230,761	\$8,696,101,693	\$2,560,115,559	\$604,492,836	\$31,664,940,849
NYC Metro		\$12,764,224,335	\$3,243,782,589	\$997,880,296	\$417,184,079	\$17,423,071,299

MSAs		Total Expenditure				
FY95	MSA	Direct Pmts to		Other Than	Tuition	
Name		Local	Personal Service	Personal Service	Assistance	TOTAL
		Government	Personal Service	Personal Service	Program	
Alb-Sch-Troy		\$813,023,349	\$1,829,267,364	\$601,000,615	\$22,177,383	\$3,265,468,712
Binghamton		\$269,655,036	\$180,932,110	\$38,544,491	\$6,497,459	\$495,629,096
Buff-NF		\$1,284,331,772	\$701,168,151	\$221,815,658	\$39,515,358	\$2,246,830,939
Dutchess		\$225,384,986	\$246,267,540	\$27,399,721	\$5,306,538	\$504,358,785
Elmira		\$104,435,073	\$80,409,364	\$10,399,592	\$1,893,393	\$197,137,422
Glens Falls		\$135,582,880	\$68,111,712	\$4,053,186	\$1,844,722	\$209,592,501
Jamestown		\$177,234,867	\$59,818,548	\$13,150,327	\$3,937,847	\$254,141,589
Nass-Suffolk		\$1,971,122,282	\$1,125,801,935	\$227,412,119	\$57,489,025	\$3,381,825,361
NYC		\$10,644,421,272	\$1,814,049,460	\$750,781,339	\$349,816,337	\$13,559,068,408
Put-Rock-West		\$970,853,743	\$435,636,597	\$101,608,900	\$30,504,446	\$1,538,603,686
Newburgh		\$345,958,311	\$188,921,545	\$33,204,002	\$5,116,856	\$573,200,714
Rochester		\$1,185,817,607	\$391,882,691	\$164,535,674	\$29,206,915	\$1,771,442,887
Syracuse		\$840,893,399	\$421,372,393	\$254,565,275	\$21,565,268	\$1,538,396,335
Utica-Rome		\$385,421,326	\$259,143,967	\$36,255,453	\$11,019,765	\$691,840,511
Non-metro		\$1,865,738,628	\$1,311,264,930	\$201,970,775	\$44,819,441	\$3,423,793,774
NYS Total		\$21,219,874,531	\$9,114,048,308	\$2,686,697,128	\$630,710,753	\$33,651,330,720
NYC Metro		\$13,586,397,297	\$3,375,487,992	\$1,079,802,358	\$437,809,808	\$18,479,497,455

MSAs		Total Expenditure				
FY96	MSA	Direct Pmts to		Other Than	Tuition	
Name		Local	Personal Service	Personal Service	Assistance	TOTAL
		Government	Personal Service	Personal Service	Program	
Alb-Sch-Troy		\$765,155,935	\$1,781,205,061	\$564,635,713	\$19,075,571	\$3,130,072,280
Binghamton		\$257,886,890	\$181,342,508	\$27,682,529	\$6,433,085	\$473,345,012
Buff-NF		\$1,219,690,586	\$710,015,856	\$264,074,000	\$36,285,031	\$2,230,065,473
Dutchess		\$211,378,741	\$241,147,790	\$25,240,862	\$4,556,690	\$482,324,083
Elmira		\$95,105,630	\$81,348,421	\$11,411,597	\$1,724,180	\$189,589,828
Glens Falls		\$135,323,714	\$68,745,794	\$3,410,223	\$1,759,922	\$209,239,653
Jamestown		\$170,167,875	\$61,708,060	\$10,209,384	\$3,862,866	\$245,948,186
Nass-Suffolk		\$1,933,411,867	\$1,065,973,055	\$190,333,457	\$55,075,113	\$3,244,793,492
NYC		\$10,855,478,426	\$1,405,148,292	\$707,937,591	\$349,234,128	\$13,317,798,437
Put-Rock-West		\$932,996,363	\$383,305,820	\$90,665,238	\$28,027,019	\$1,434,994,440
Newburgh		\$316,453,322	\$188,427,455	\$15,982,682	\$4,368,601	\$525,232,060
Rochester		\$1,183,917,141	\$388,137,520	\$116,811,087	\$26,474,288	\$1,715,340,036
Syracuse		\$817,856,675	\$427,663,038	\$208,685,251	\$19,783,686	\$1,473,988,650
Utica-Rome		\$359,192,000	\$259,632,936	\$29,419,696	\$9,440,898	\$657,685,530
Non-metro		\$1,732,351,784	\$1,324,466,860	\$166,182,778	\$42,072,897	\$3,265,074,320
NYS Total		\$20,986,366,950	\$8,568,268,466	\$2,432,682,089	\$608,173,975	\$32,595,491,479
NYC Metro		\$13,721,886,656	\$2,854,427,167	\$988,936,287	\$432,336,260	\$17,997,586,370

MSAs		Total Expenditure				
FY97	MSA	Direct Pmts to		Other Than	Tuition	
Name		Local	Personal Service	Personal Service	Assistance	TOTAL
		Government	Personal Service	Personal Service	Program	
Alb-Sch-Troy		\$837,457,619	\$1,737,892,440	\$691,655,642	\$20,810,387	\$3,287,816,087
Binghamton		\$273,550,615	\$180,296,216	\$25,946,642	\$6,472,146	\$486,265,619
Buff-NF		\$1,340,555,509	\$702,081,627	\$235,504,335	\$36,936,310	\$2,315,077,782
Dutchess		\$243,471,260	\$235,114,709	\$26,370,414	\$4,534,350	\$509,490,734
Elmira		\$104,883,303	\$80,191,660	\$11,625,677	\$1,686,911	\$198,387,552
Glens Falls		\$134,816,393	\$69,177,512	\$3,584,222	\$1,897,383	\$209,475,511
Jamestown		\$179,804,016	\$61,122,963	\$18,692,577	\$4,125,030	\$263,744,587
Nass-Suffolk		\$2,200,980,468	\$1,088,560,858	\$187,401,738	\$55,498,250	\$3,532,441,315
NYC		\$10,474,209,506	\$1,748,232,424	\$845,436,069	\$353,894,986	\$13,421,772,985
Put-Rock-West		\$1,086,186,365	\$413,356,063	\$86,472,305	\$27,650,921	\$1,613,665,654
Newburgh		\$369,272,946	\$182,307,847	\$25,468,572	\$5,690,043	\$582,739,408
Rochester		\$1,283,750,452	\$383,478,533	\$113,270,971	\$26,747,147	\$1,807,247,102
Syracuse		\$886,822,624	\$427,542,941	\$236,568,918	\$21,095,184	\$1,572,029,668
Utica-Rome		\$397,826,096	\$258,945,732	\$31,893,215	\$9,792,012	\$698,457,055
Non-metro		\$1,903,728,153	\$1,321,236,445	\$180,727,235	\$42,966,004	\$3,448,657,837
NYS Total		\$21,717,315,327	\$8,889,537,971	\$2,720,618,533	\$619,797,064	\$33,947,268,895
NYC METRO		\$13,761,376,340	\$3,250,149,346	\$1,119,310,113	\$437,044,157	\$18,567,879,955

MSAs	Share of Total Expenditure						
	FY92	FY93	FY94	FY95	FY96	FY97	92-97 Avg
Alb-Sch-Troy	10.2%	9.4%	9.9%	9.7%	9.6%	9.7%	9.7%
Binghamton	1.6%	1.5%	1.5%	1.5%	1.5%	1.4%	1.5%
Buff-NF	6.9%	6.4%	6.4%	6.7%	6.8%	6.8%	6.7%
Dutchess	1.7%	1.6%	1.6%	1.5%	1.5%	1.5%	1.5%
Elmira	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%
Glens Falls	0.7%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%
Jamestown	0.8%	0.7%	0.8%	0.8%	0.8%	0.8%	0.8%
Nass-Suffolk	11.8%	10.4%	10.4%	10.0%	10.0%	10.4%	10.5%
NYC	35.6%	40.5%	40.0%	40.3%	40.9%	39.5%	39.5%
Put-Rock-West	5.1%	4.7%	4.6%	4.6%	4.4%	4.8%	4.7%
Newburgh	1.8%	1.7%	1.7%	1.7%	1.6%	1.7%	1.7%
Rochester	5.6%	5.2%	5.4%	5.3%	5.3%	5.3%	5.3%
Syracuse	4.9%	4.9%	4.6%	4.6%	4.5%	4.6%	4.7%
Utica-Rome	2.1%	2.1%	2.0%	2.1%	2.0%	2.1%	2.1%
Non-metro	10.6%	9.9%	10.0%	10.2%	10.0%	10.2%	10.1%
NYS Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
NYC Metro	52.6%	55.5%	55.0%	54.9%	55.2%	54.7%	54.7%

MSAs	<i>Expenditure per Dollar of Personal Income</i>						
	FY92	FY93	FY94	FY95	FY96	FY97	92-97 Avg
Alb-Sch-Troy	\$0.17	\$0.15	\$0.16	\$0.16	\$0.15	\$0.15	\$0.16
Binghamton	\$0.09	\$0.09	\$0.09	\$0.10	\$0.09	\$0.09	\$0.09
Buff-NF	\$0.09	\$0.08	\$0.08	\$0.09	\$0.08	\$0.08	\$0.08
Dutchess	\$0.08	\$0.08	\$0.08	\$0.08	\$0.07	\$0.07	\$0.08
Elmira	\$0.12	\$0.11	\$0.11	\$0.11	\$0.10	\$0.10	\$0.11
Glens Falls	\$0.10	\$0.09	\$0.09	\$0.09	\$0.09	\$0.09	\$0.09
Jamestown	\$0.11	\$0.10	\$0.10	\$0.10	\$0.10	\$0.10	\$0.10
Nass-Suffolk	\$0.05	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04
NYC	\$0.06	\$0.06	\$0.06	\$0.07	\$0.06	\$0.06	\$0.06
Put-Rock-West	\$0.04	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03
Newburgh	\$0.08	\$0.07	\$0.08	\$0.08	\$0.07	\$0.07	\$0.07
Rochester	\$0.07	\$0.07	\$0.07	\$0.07	\$0.06	\$0.07	\$0.07
Syracuse	\$0.10	\$0.10	\$0.10	\$0.10	\$0.09	\$0.09	\$0.10
Utica-Rome	\$0.12	\$0.11	\$0.11	\$0.12	\$0.11	\$0.11	\$0.11
Non-metro	\$0.13	\$0.12	\$0.12	\$0.13	\$0.12	\$0.12	\$0.12
NYS Total	\$0.07	\$0.07	\$0.07	\$0.07	\$0.06	\$0.06	\$0.07
NYC Metro	\$0.05	\$0.05	\$0.05	\$0.06	\$0.05	\$0.05	\$0.05

MSAs	<i>State Operations Per Capita</i>						
	FY92	FY93	FY94	FY95	FY96	FY97	92-97 Avg
Alb-Sch-Troy	\$3,120	\$2,970	\$3,320	\$3,470	\$3,340	\$3,460	\$3,280
Binghamton	\$800	\$770	\$820	\$840	\$800	\$790	\$803
Buff-NF	\$660	\$650	\$710	\$780	\$820	\$790	\$735
Dutchess	\$1,000	\$990	\$1,040	\$1,050	\$1,020	\$1,000	\$1,017
Elmira	\$890	\$890	\$910	\$960	\$980	\$970	\$933
Glens Falls	\$510	\$550	\$550	\$590	\$590	\$600	\$565
Jamestown	\$450	\$460	\$490	\$510	\$510	\$560	\$497
Nass-Suffolk	\$470	\$460	\$490	\$510	\$470	\$480	\$480
NYC	\$330	\$330	\$330	\$350	\$290	\$350	\$330
Put-Rock-West	\$400	\$390	\$410	\$430	\$380	\$400	\$402
Newburgh	\$600	\$590	\$650	\$690	\$640	\$650	\$637
Rochester	\$460	\$450	\$490	\$510	\$460	\$460	\$472
Syracuse	\$810	\$920	\$880	\$900	\$840	\$880	\$872
Utica-Rome	\$850	\$860	\$900	\$930	\$910	\$920	\$895
Non-metro	\$790	\$800	\$850	\$900	\$890	\$890	\$853
NYS Total	\$590	\$590	\$620	\$650	\$610	\$640	\$617
NYC Metro	\$370	\$370	\$380	\$400	\$340	\$390	\$375

MSAs	Payments to Localities & Grants Per Capita						
	FY92	FY93	FY94	FY95	FY96	FY97	92-97 Avg
Alb-Sch-Troy	\$1,110	\$1,050	\$1,130	\$1,190	\$1,120	\$1,220	\$1,137
Binghamton	\$990	\$910	\$980	\$1,050	\$1,010	\$1,070	\$1,002
Buff-NF	\$1,020	\$960	\$1,000	\$1,110	\$1,060	\$1,160	\$1,052
Dutchess	\$860	\$810	\$840	\$880	\$830	\$950	\$862
Elmira	\$1,060	\$980	\$1,030	\$1,120	\$1,020	\$1,130	\$1,057
Glens Falls	\$1,070	\$1,000	\$1,060	\$1,130	\$1,120	\$1,120	\$1,083
Jamestown	\$1,200	\$1,100	\$1,180	\$1,270	\$1,220	\$1,290	\$1,210
Nass-Suffolk	\$820	\$710	\$750	\$770	\$750	\$850	\$775
NYC	\$1,080	\$1,330	\$1,400	\$1,500	\$1,530	\$1,480	\$1,387
Put-Rock-West	\$780	\$720	\$740	\$800	\$770	\$890	\$783
Newburgh	\$1,070	\$1,000	\$1,030	\$1,100	\$1,000	\$1,170	\$1,062
Rochester	\$1,020	\$980	\$1,070	\$1,110	\$1,110	\$1,200	\$1,082
Syracuse	\$1,070	\$1,020	\$1,060	\$1,140	\$1,110	\$1,200	\$1,100
Utica-Rome	\$1,090	\$1,090	\$1,150	\$1,250	\$1,170	\$1,290	\$1,173
Non-metro	\$1,030	\$970	\$1,020	\$1,140	\$1,060	\$1,160	\$1,063
NYS Total	\$1,010	\$1,060	\$1,120	\$1,200	\$1,190	\$1,230	\$1,135
NYC Metro	\$980	\$1,110	\$1,170	\$1,250	\$1,260	\$1,260	\$1,172

MSAs	State Operations Share						
	FY92	FY93	FY94	FY95	FY96	FY97	92-97 Avg
Alb-Sch-Troy	20.4%	19.6%	20.7%	20.6%	21.3%	20.9%	20.6%
Binghamton	2.0%	1.9%	1.9%	1.9%	1.9%	1.8%	1.9%
Buff-NF	7.3%	7.3%	7.5%	7.8%	8.9%	8.1%	7.8%
Dutchess	2.4%	2.4%	2.4%	2.3%	2.4%	2.3%	2.4%
Elmira	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%
Glens Falls	0.6%	0.6%	0.6%	0.6%	0.7%	0.6%	0.6%
Jamestown	0.6%	0.6%	0.6%	0.6%	0.7%	0.7%	0.6%
Nass-Suffolk	11.7%	11.5%	11.5%	11.5%	11.4%	11.0%	11.4%
NYC	22.6%	22.6%	21.5%	21.7%	19.2%	22.3%	21.7%
Put-Rock-West	4.7%	4.6%	4.6%	4.6%	4.3%	4.3%	4.5%
Newburgh	1.8%	1.8%	1.8%	1.9%	1.9%	1.8%	1.8%
Rochester	4.7%	4.6%	4.8%	4.7%	4.6%	4.3%	4.6%
Syracuse	5.7%	6.5%	5.9%	5.7%	5.8%	5.7%	5.9%
Utica-Rome	2.5%	2.5%	2.5%	2.5%	2.6%	2.5%	2.5%
Non-metro	12.4%	12.6%	12.8%	12.8%	13.6%	12.9%	12.8%
NYS Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
NYC Metro	39.0%	38.7%	37.7%	37.8%	34.9%	37.6%	37.6%

MSAs	<i>Pmts to Localities & Grants Share</i>						
	FY92	FY93	FY94	FY95	FY96	FY97	92-97 Avg
Alb-Sch-Troy	4.2%	3.8%	3.9%	3.8%	3.6%	3.8%	3.9%
Binghamton	1.4%	1.2%	1.3%	1.3%	1.2%	1.3%	1.3%
Buff-NF	6.6%	5.9%	5.8%	6.1%	5.8%	6.2%	6.1%
Dutchess	1.2%	1.1%	1.1%	1.1%	1.0%	1.1%	1.1%
Elmira	0.6%	0.5%	0.5%	0.5%	0.4%	0.5%	0.5%
Glens Falls	0.7%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%
Jamestown	0.9%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%
Nass-Suffolk	11.9%	9.7%	9.8%	9.3%	9.2%	10.1%	10.0%
NYC	43.3%	50.3%	50.2%	50.3%	51.9%	48.5%	49.1%
Put-Rock-West	5.3%	4.7%	4.6%	4.6%	4.5%	5.0%	4.8%
Newburgh	1.9%	1.7%	1.6%	1.6%	1.5%	1.7%	1.7%
Rochester	6.1%	5.5%	5.7%	5.6%	5.6%	5.9%	5.7%
Syracuse	4.4%	4.0%	3.9%	3.9%	3.9%	4.1%	4.0%
Utica-Rome	1.9%	1.8%	1.8%	1.8%	1.7%	1.8%	1.8%
Non-metro	9.5%	8.4%	8.4%	8.7%	8.2%	8.7%	8.7%
NYS Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
NYC Metro	60.5%	64.7%	64.6%	64.2%	65.5%	63.6%	63.9%

MSAs	<i>Expenditure Share/Revenue Share (place of resid PIT)</i>						
	FY92	FY93	FY94	FY95	FY96	FY97	92-97 Avg
Alb-Sch-Troy	2.39	2.21	2.59	2.49	2.27	2.34	2.38
Binghamton	1.32	1.25	1.29	1.32	1.34	1.34	1.31
Buff-NF	1.24	1.17	1.19	1.20	1.23	1.23	1.21
Dutchess	1.15	1.13	1.17	1.14	1.13	1.14	1.14
Elmira	1.64	1.54	1.48	1.50	1.48	1.51	1.52
Glens Falls	1.25	1.16	1.17	1.18	1.22	1.20	1.20
Jamestown	1.62	1.53	1.53	1.53	1.54	1.61	1.56
Nass-Suffolk	0.65	0.58	0.58	0.55	0.55	0.57	0.58
NYC	0.87	0.98	0.95	0.98	0.99	0.95	0.95
Put-Rock-West	0.53	0.47	0.47	0.47	0.44	0.47	0.47
Newburgh	1.28	1.20	1.21	1.18	1.11	1.19	1.20
Rochester	1.03	0.99	1.02	0.99	0.99	1.02	1.01
Syracuse	1.40	1.42	1.38	1.31	1.32	1.39	1.37
Utica-Rome	1.74	1.69	1.70	1.71	1.71	1.79	1.72
Non-metro	1.79	1.74	1.65	1.68	1.77	1.86	1.75
NYS Total	1.00	1.00	1.00	1.00	1.00	1.00	1.00
NYC Metro	0.76	0.80	0.79	0.79	0.80	0.79	0.79

MSAs	<i>Expenditure Share/Revenue Share (place of work PIT)</i>						
	FY92	FY93	FY94	FY95	FY96	FY97	92-97 Avg
Alb-Sch-Troy	2.28	2.08	2.21	2.13	2.14	2.20	2.17
Binghamton	1.25	1.16	1.19	1.22	1.24	1.24	1.22
Buff-NF	1.18	1.10	1.12	1.15	1.17	1.17	1.15
Dutchess	1.20	1.18	1.22	1.22	1.19	1.21	1.20
Elmira	1.58	1.47	1.40	1.41	1.39	1.39	1.44
Glens Falls	1.22	1.16	1.16	1.15	1.18	1.15	1.17
Jamestown	1.51	1.41	1.39	1.40	1.41	1.46	1.43
Nass-Suffolk	0.80	0.71	0.72	0.69	0.69	0.71	0.72
NYC	0.78	0.87	0.85	0.86	0.88	0.84	0.85
Put-Rock-West	0.72	0.66	0.66	0.66	0.63	0.68	0.67
Newburgh	1.42	1.31	1.30	1.31	1.23	1.31	1.31
Rochester	0.98	0.93	0.96	0.94	0.94	0.96	0.95
Syracuse	1.34	1.34	1.29	1.25	1.25	1.31	1.30
Utica-Rome	1.66	1.59	1.60	1.61	1.61	1.68	1.62
Non-metro	1.78	1.71	1.74	1.79	1.75	1.81	1.76
NYS Total	1.00	1.00	1.00	1.00	1.00	1.00	1.00
NYC Metro	0.78	0.82	0.81	0.81	0.81	0.80	0.80

Analysis of Expenditure Components 92-97 Average (p 1)

MSAs	Total Expenditure	Share of Total Expend	Total State Operations	State Operations Share	State Operations Per Capita
Alb-Sch-Troy	\$3,098,418,313	9.7%	\$2,300,384,351	20.6%	\$3,280
Binghamton	\$472,741,258	1.5%	\$210,483,311	1.9%	\$800
Buff-NF	\$2,120,652,640	6.7%	\$872,901,225	7.8%	\$730
Dutchess	\$490,442,344	1.5%	\$265,412,247	2.4%	\$1,020
Elmira	\$188,353,292	0.6%	\$88,179,613	0.8%	\$930
Glens Falls	\$201,340,457	0.6%	\$69,021,451	0.6%	\$570
Jamestown	\$243,138,043	0.8%	\$70,782,072	0.6%	\$500
Nass-Suffolk	\$3,331,298,443	10.5%	\$1,278,339,976	11.4%	\$480
NYC	\$12,575,310,037	39.5%	\$2,419,690,554	21.7%	\$330
Put-Rock-West	\$1,486,799,464	4.7%	\$504,787,640	4.5%	\$400
Newburgh	\$544,129,228	1.7%	\$203,887,086	1.8%	\$640
Rochester	\$1,694,656,115	5.3%	\$513,849,947	4.6%	\$470
Syracuse	\$1,489,643,880	4.7%	\$658,495,178	5.9%	\$870
Utica-Rome	\$654,503,144	2.1%	\$283,303,138	2.5%	\$900
Non-metro	\$3,218,469,280	10.1%	\$1,434,581,740	12.8%	\$850
NYS Total	\$31,809,895,936	100%	\$11,174,099,532	100%	\$610
NYC Metro	\$17,393,407,943	54.7%	\$4,202,818,171	37.6%	\$370

MSAs	Payments to Localities & Grants	Pmts to Localities & Grants Share	Pmts to Localities & Grants Per Capita	Expend/ Revenue (Place of Residence PIT)	Expend/ Rev (Place of Work PIT)	Expend/\$ Personal Income
Alb-Sch-Troy	\$798,033,962	3.9%	\$1,140	2.38	2.17	\$0.16
Binghamton	\$262,257,948	1.3%	\$1,000	1.31	1.21	\$0.09
Buff-NF	\$1,247,751,415	6.0%	\$1,050	1.21	1.15	\$0.08
Dutchess	\$225,030,097	1.1%	\$860	1.14	1.20	\$0.08
Elmira	\$100,173,678	0.5%	\$1,060	1.52	1.44	\$0.11
Glens Falls	\$132,319,006	0.6%	\$1,080	1.20	1.17	\$0.09
Jamestown	\$172,355,971	0.8%	\$1,210	1.56	1.43	\$0.10
Nass-Suffolk	\$2,052,958,466	9.9%	\$770	0.58	0.72	\$0.04
NYC	\$10,155,619,482	49.2%	\$1,380	0.96	0.85	\$0.06
Put-Rock-West	\$982,011,823	4.8%	\$780	0.47	0.67	\$0.03
Newburgh	\$340,242,142	1.6%	\$1,060	1.19	1.31	\$0.07
Rochester	\$1,180,806,168	5.7%	\$1,080	1.01	0.95	\$0.07
Syracuse	\$831,148,702	4.0%	\$1,100	1.37	1.29	\$0.10
Utica-Rome	\$371,200,005	1.8%	\$1,170	1.72	1.62	\$0.11
Non-metro	\$1,783,887,540	8.6%	\$1,060	1.75	1.76	\$0.12
NYS Total	\$20,635,796,405	100%	\$1,140	1.00	1.00	\$0.07
NYC Metro	\$13,190,589,772	63.9%	\$1,170	0.79	0.80	\$0.05

MSAs Fiscal Surplus/Deficit by MSA
Allocated Revenue & Expenditure Only

FY92-97 Averag	Total Allocated Expenditure	Total Allocated Revenue (PIT Place of Residence)	Total Allocated Revenue (PIT Place of Work)
Alb-Sch-Troy	\$3,098,418,313	\$1,271,068,051	\$1,391,648,667
Binghamton	\$472,741,258	\$352,361,591	\$379,451,903
Buff-NF	\$2,120,652,640	\$1,710,406,695	\$1,802,300,865
Dutchess	\$490,442,344	\$419,125,870	\$397,559,643
Elmira	\$188,353,292	\$120,766,843	\$128,008,786
Glens Falls	\$201,340,457	\$164,287,175	\$168,208,939
Jamestown	\$243,138,043	\$152,021,524	\$165,910,328
Nass-Suffolk	\$3,331,298,443	\$5,618,402,231	\$4,523,638,350
NYC	\$12,575,310,037	\$12,845,265,126	\$14,468,447,729
Put-Rock-West	\$1,486,799,464	\$3,071,881,345	\$2,178,682,705
Newburgh	\$544,129,228	\$444,683,443	\$405,070,121
Rochester	\$1,694,656,115	\$1,643,630,861	\$1,736,520,980
Syracuse	\$1,489,643,880	\$1,061,413,236	\$1,123,025,657
Utica-Rome	\$654,503,144	\$370,465,191	\$393,377,448
Non-metro	\$3,218,469,280	\$1,796,580,780	\$1,780,507,841
NYS Total	\$31,809,895,936	\$31,042,359,962	\$31,042,359,962
NYC METRO	\$17,393,407,943	\$21,535,548,702	\$21,170,768,785

Unallocated Revenue & Expenditure Assigned According to Shares of Allocated Revenue & Expenditure

FY92-97 Averag	Total Expenditure	Total Revenue (PIT Place of Residence)	Surplus/Deficit (PIT Place of Residence)	Surplus/Deficit Per Capita (PIT Place of Residence)
Alb-Sch-Troy	\$3,509,847,669	\$1,480,633,578	\$2,029,214,091	\$2,893
Binghamton	\$535,515,103	\$410,456,704	\$125,058,399	\$477
Buff-NF	\$2,402,247,525	\$1,992,407,553	\$409,839,972	\$345
Dutchess	\$555,566,662	\$488,228,649	\$67,338,013	\$258
Elmira	\$213,364,141	\$140,678,103	\$72,686,038	\$769
Glens Falls	\$228,075,831	\$191,373,788	\$36,702,044	\$301
Jamestown	\$275,423,589	\$177,085,856	\$98,337,734	\$692
Nass-Suffolk	\$3,773,651,228	\$6,544,728,264	(\$2,771,077,036)	(\$1,045)
NYC	\$14,245,146,444	\$14,963,109,844	(\$717,963,400)	(\$98)
Put-Rock-West	\$1,684,226,952	\$3,578,353,388	(\$1,894,126,437)	(\$1,512)
Newburgh	\$616,382,460	\$517,999,990	\$98,382,470	\$307
Rochester	\$1,919,684,243	\$1,914,622,149	\$5,062,095	\$5
Syracuse	\$1,687,449,070	\$1,236,412,225	\$451,036,844	\$598
Utica-Rome	\$741,412,585	\$431,545,109	\$309,867,476	\$979
Non-metro	\$3,645,839,831	\$2,092,789,467	\$1,553,050,365	\$924
NYS Total	\$36,033,833,333	\$36,160,424,667	(\$126,591,333)	(\$7)
NYC METRO	\$19,703,024,623	\$25,086,191,497	(\$5,383,166,873)	(\$479)

<i>FY92-97 Averag</i>	Total Revenue (PIT Place of Work)	Surplus/Deficit (PIT Place of Work)	Surplus/Deficit Per Capita (PIT Place of Work)
Alb-Sch-Troy	\$1,621,094,750	\$1,888,752,918	\$2,693
Binghamton	\$442,013,492	\$93,501,611	\$357
Buff-NF	\$2,099,452,642	\$302,794,883	\$255
Dutchess	\$463,106,721	\$92,459,941	\$354
Elmira	\$149,114,051	\$64,250,090	\$680
Glens Falls	\$195,942,147	\$32,133,684	\$263
Jamestown	\$193,264,556	\$82,159,033	\$578
Nass-Suffolk	\$5,269,466,754	(\$1,495,815,526)	(\$564)
NYC	\$16,853,912,357	(\$2,608,765,914)	(\$356)
Put-Rock-West	\$2,537,889,900	(\$853,662,948)	(\$681)
Newburgh	\$471,855,477	\$144,526,983	\$451
Rochester	\$2,022,827,393	(\$103,143,150)	(\$95)
Syracuse	\$1,308,182,906	\$379,266,164	\$503
Utica-Rome	\$458,234,993	\$283,177,593	\$895
Non-metro	\$2,074,066,525	\$1,571,773,306	\$935
NYS Total	\$36,160,424,667	(\$126,591,333)	(\$7)
NYC METRO	\$24,661,269,012	(\$4,958,244,388)	(\$441)