



Policy Brief

# The Fiscal Flow between New York City and Albany

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A Data-Driven Assessment of New  
York City's Revenue Contributions  
to the New York State Budget

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# Introduction & Background

This study estimates the contribution of revenues into the New York State Budget from New York City residents, workers, and businesses and the distribution of spending in the New York State Budget to New York City for State Fiscal Year 2021-2022.

When it comes to taxpayer dollars and the services they fund, there is an ongoing public discussion at every level of government about “who pays,” how much is contributed by taxpayers, and how much is needed and returned in services. There is long-standing analysis demonstrating that New York State taxpayers contribute much more to the federal government than the federal government returns to New York State.<sup>1</sup> A similar relationship between New York State and New York City, and the distribution of spending and resources, is part of an annual debate during both State and City budget negotiations.

Understanding the relationship between New York State revenues and expenditures as they pertain to New York City can aid policy makers as they consider the historical and policy roots of this relationship and future policies, as well as grapple with the many factors that contribute to budget decisions. This research addresses how much New York City contributes to New York State revenues based on economic activity and, including commuters. On New York State spending, we have estimated the allocations to New York City, but we have not assessed the policy reasons or evaluated the need for the redistribution of the revenues to different regions and communities across the State. That analysis is a subject of future research.

The most recent research addressing this topic was by the Rockefeller Institute of Government that relied on data from State Fiscal Year 2009-2010. Since the release of the Rockefeller Institute’s

report,<sup>2</sup> there have been significant changes in economic activity and New York State taxes and expenditures, necessitating a fresh analysis of the funding relationship between New York State and New York City.

The Institute for State & Local Governance at the City University of New York (CUNY ISLG) and the Center for New York City Affairs at The New School were funded by the New York City Office of Management and Budget to update the analysis. The analysis and findings are entirely the result of the research by ISLG and the Center for New York City Affairs. This study uses data from New York State Fiscal Year (SFY) 2021-2022, the most complete information available at the time of this review.<sup>3</sup> It should be noted that this period includes revenue and spending actions that were partly in response to the COVID-19 pandemic as well as potentially temporary changes to residency that may modify some results in subsequent fiscal years. This is also the first year after New York State increased taxes on high income earners and businesses.

As with prior studies, this analysis focuses on State receipts and State disbursements that are part of State Operating Funds. It does not include the significant receipts and spending of Federal Funds or Debt Service contained in the New York State Budget. Public Authority revenues and spending that are not appropriated within the New York State Budget are also excluded from these estimates, including most of the revenues and spending for the Metropolitan Transportation Authority. The allocation of major revenue and spending categories between New York City and the rest of New York State in many areas is not available and requires a number of calculations and assumptions that are detailed in the methodology section of this report.

The *Detailed Findings* section provides deeper analysis, but four key findings:

### **KEY FINDING #1: NEW YORK CITY CONTRIBUTES 54.5 PERCENT OF STATE REVENUES**

The study finds that New York City contributed \$68.8 billion or 54.5 percent of State revenues whereas the rest of the state contributed \$57.5 billion, or 45.5 percent of State revenues.

### **KEY FINDING #2: NEW YORK CITY CONTRIBUTES 58.7 PERCENT OF NEW YORK STATE'S \$70.7 BILLION PERSONAL INCOME TAXES**

To estimate New York City's share of personal income taxes on earned income, the study uses location of the employment, or "place of work," to better reflect economic activity within New York City. When place of work is used, the New York City share of State personal income taxes is 58.7 percent.

The analysis also estimates the New York City share for personal income taxes on earned income by place of residence. When place of residence is used, New York City contributed 46.7 percent of total revenue, with the rest of the state contributing 47.4 percent and out-of-state residents contributing the remainder.

Our analysis uses the location of employment as the basis of comparison to better reflect the contributions to New York State due to the economic activity generated in New York City.

### **KEY FINDING #3: NEW YORK CITY RECEIVES 40.5 PERCENT OF STATE OPERATING EXPENDITURES**

New York City received \$47.6 billion, or 40.5 percent of State Operating Expenditures and the rest of the state received \$69.7 billion, or 59.5 percent.

### **KEY FINDING #4: NEW YORK CITY'S PORTION OF THE STATE GDP HAS GROWN BY NEARLY TEN PERCENT SINCE 2010**

The results of the revenue contribution from New York City, using place of work for personal income taxes, are consistent with the Bureau of Economic Analysis (BEA) Gross Domestic Product (GDP) by County and Metropolitan Area. In 2022, the NYC GDP was 60.07 percent of New York State GDP. This compares with a New York City share of State GDP of 54.3 percent in 2010.<sup>4</sup> This marks a sizable increase in New York City's overall contribution to the New York State economy.

# Detailed Findings

## NEW YORK STATE OPERATING REVENUE

In SFY 2021-2022, taxes were 81.5 percent of all State Operating Revenue, with the remainder consisting of miscellaneous revenues such as fees, licenses, and other departmental revenues. Of the \$103.4 billion in State Operating tax revenue, \$70.7 billion is personal income tax, representing 56.0 percent of total revenue. *Table 1<sup>A</sup>* shows the breakdown of each of the revenue sources.

Table 1: Summary of New York State Operating Fund Revenues, Using Place of Residence for the Distribution of the Personal Income Tax, Fiscal Year 2021-2022

Revenues (000's)	Total	New York City	Rest of State	NYC Share	ROS Share
Personal Income Tax by Place of Residence	\$70,737,342	\$31,617,497	\$31,578,758	44.7%	44.6%
Consumption/Use Taxes	\$19,014,572	\$8,512,020	\$10,502,552	44.8%	55.2%
Business Taxes	\$10,739,332	\$6,336,107	\$4,403,225	59%	41%
Other Taxes	\$2,933,723	\$1,537,773	\$1,395,950	52.4%	47.6%
Miscellaneous Receipts	\$22,925,543	\$10,937,768	\$11,987,775	47.7%	52.3%
<b>Total Revenues</b>	<b>\$126,350,512</b>	<b>\$58,941,165</b>	<b>\$59,868,260</b>	<b>46.7%</b>	<b>47.4%</b>

Source: CUNY ISLG & Center for New York City Affairs at The New School analysis of NYS Comptroller Cash Balance Report, NYS Department of Tax and Finance Tax Collection Report, & U.S. Census Bureau, American Community Survey 2022 One-Year Sample

## PERSONAL INCOME TAX

Personal Income Tax revenue is the largest source of tax revenue for the State. The income tax data used in this analysis came primarily from tax year 2021. That year, with State revenues undermined by the COVID-19 recession, the Governor and legislature raised taxes on high-income taxpayers by adding two new brackets to the tax table with higher rates, retroactive back to January 1, 2021. (Business income tax rates were also increased at the same time.)

Personal Income Tax revenue can be analyzed through two methodologies, by the location of an individual's workplace or by their place of residence. When analyzing by place of work, New York City disproportionately sends more Personal Income Tax revenue to Albany than the rest of the state does, sending 54.5 percent of the Operation Funds while the rest of the state contributed 45.5 percent. Using place of work better reflects the location of economic activity.

When using place of residence, New York City still sends more revenue to the State than the New York City share of State population of 42.4 percent in 2022,<sup>5</sup> with \$7.5 billion, or 10.7 percent of total State Operating Revenue, attributed to out-of-state residents. This is due to individuals residing outside New York State but working in the State. A significant number of these individuals work in New York City, commuting from other states like Connecticut and New Jersey. In 2022, with many employees still following either hybrid or fully remote schedules, ACS data indicate that out-of-state residents accounted for 9.2 percent of New York

A. All data in the tables have been rounded to the whole dollar, this may cause discrepancies in totals.

City workers in 2022. For the State as a whole, 5.3 percent of workers were from out-of-state.<sup>B</sup>

This place of work analysis uses Census commuting data to shift estimates of wage, salary, and business income reported by commuters from their place of residence to their place of work. Estimates of taxable income by place of work made no changes to the reported location of investment and retirement income. The place of work analysis ensures that all revenues generated by work in New York City are accounted for in the analysis.

Table 2: New York State Personal Income Tax Revenue by Place of Work and Place of Residence State Fiscal Year 2021-2022 (dollars in thousands)

Income Tax	Total	New York City	Rest of State	NYC Share	ROS Share	Share
By Place of Work	\$70,737,342	\$41,514,959	\$29,222,383	58.7%	41.3%	-
By Place of Residence	\$70,737,342	\$31,617,497	\$31,578,758	44.7%	44.6%	10.7%

Non-residents share makes up \$7.5 billion Personal Income Tax by Place of Residence

Source: CUNY ISLG & Center for New York City Affairs at The New School analysis of NYS Comptroller Cash Balance Report, NYS Department of Tax and Finance Tax Collection Report, & U.S. Census Bureau, American Community Survey 2022 One-Year Sample

## CONSUMPTION TAXES

Consumption and Use taxes make up the next largest portion of State revenue. Consumption taxes are primarily the sales and use tax on the purchase of goods and some services, and specific taxes on the sales of cigarettes, alcohol, and motor fuel, among others. Of total State Operating Revenue in these categories, 44.8 percent is attributed to activity in New York City and 55.2 percent to that occurring in the rest of the state. However, this imbalance is not enough to change this study's findings concerning the overall balance-of-payments surplus generated by New York City.

Table 3: Consumption and Use Tax Revenue State Fiscal Year 2021-22 (dollars in thousands)

Consumption/Use Taxes	Total	New York City	Rest of State	NYC Share	ROS Share
Sales and Use	\$16,497,854	\$7,275,554	\$9,222,300	44.1%	55.9%
MCTD Sales and Use	\$1,082,279	\$714,304	\$367,975	66%	34%
Auto Rental	\$22,000	\$8,668	\$13,332	39.4%	60.6%
Cigarette and Tobacco Products	\$957,232	\$351,546	\$605,686	36.7%	63.3%
Cannabis	\$12,909	\$4,512	\$8,397	35%	65%
Motor Fuel	\$105,562	\$16,365	\$89,197	15.5%	84.5%
Alcoholic Beverage	\$277,283	\$120,499	\$156,784	43.5%	56.5%
Highway Use	\$1,819	\$421	\$1,398	23.1%	76.9%
Vapor Excise	\$29,083	\$10,173	\$18,910	35%	65%
Opioid Excise	\$28,551	\$9,979	\$18,572	35%	65%
Total Consumption/Use Taxes	\$19,014,572	\$8,512,020	\$10,502,552	44.8%	55.2%

Source: CUNY ISLG & Center for New York City Affairs at The New School analysis of NYS Comptroller Cash Balance Report & NYS Department of Tax and Finance Tax Collection Report

<sup>B</sup> These shares were somewhat smaller than in 2019 when out of state workers accounted for 11.4 percent of the city work force and 6.5 percent for the state overall. Tax data show a similar trend. The number of out-of-state personal income taxpayers, which had been growing by 3.2 percent annually between 2015 and 2019 fell by 4.7 percent in 2020.

## BUSINESS TAXES

The third largest share of State revenue is attributed to business taxes, levied onto corporations and franchises. With a higher density of businesses, New York City is the major contributor to this revenue source, making up nearly 60 percent of total New York State business tax payments. In 2021, the State raised the corporate tax rate for taxpayers with business income of \$5 million or more from 6.5 percent to 7.25 percent. (The increase was originally set to last only through 2023 but has been extended twice, with the higher rate scheduled to expire at the end of 2027.) Given the concentration of larger businesses in the city, the rate increase has likely added to the already large city share of State business tax revenue.

To provide a workaround in response to the 2017 federal limitation on state and local tax deductions, the state enacted the Pass-Through Entity Tax (PTET) which went into effect for tax year 2021 and allows owners of pass-through business entities such as partnerships and S corporations to elect to pay the New York PTET to reduce their federal tax liability and receive a refundable New York personal income tax credit equal to the amount of the PTET payment. PTET works by balancing receipts in one year with credits that can be applied to state personal income tax liability in subsequent years. The PTET revenue reported on Schedule 1 for state SFY 2022 is largely comprised of 2021 liability year payments—the first year PTET was in effect. The corresponding distribution of PTET credits for 2021 liabilities had yet to occur, leaving the net PTET revenue overstated for liability year 2021. Therefore, the analysis excludes the PTET collections.

Table 4: New York State Business Tax Revenue Fiscal Year 2021-2022 (dollars in thousands)

Business Taxes	Total	New York City	Rest of State	NYC Share	ROS Share
Corporation Franchise (Art 9-A, and 13)	\$5,817,911	\$3,461,657	\$2,356,254	59.5%	40.5%
Art 9-A & 13 MTA Surcharge	\$1,417,123	\$1,055,757	\$361,366	74.5%	25.5%
Corporation and Utilities (Art 9)	\$726,378	\$432,195	\$294,183	59.5%	40.5%
Art 9 MTA Surcharge	\$73,897	\$55,053	\$18,844	74.5%	25.5%
Insurance (Art 33)	\$1,991,242	\$1,071,353	\$919,889	53.8%	46.2%
Art 33 Insurance Corp MTA Surcharge	\$238,908	\$177,340	\$61,568	74.2%	25.8%
Bank (Art 32)	\$16,177	\$9,625	\$6,552	59.5%	40.5%
Art 32 Bank Surcharge	\$3,683	\$2,744	\$939	74.5%	25.5%
Petroleum Business	\$454,014	\$70,384	\$383,630	15.5%	84.5%
<b>Total Business Taxes</b>	<b>\$10,739,332</b>	<b>\$6,336,108</b>	<b>\$4,403,225</b>	<b>59%</b>	<b>41%</b>

Source: CUNY ISLG & Center for New York City Affairs at The New School analysis of NYS Comptroller Cash Balance Report & NYS Department of Tax and Finance Tax Collection Report

## OTHER TAXES AND MISCELLANEOUS RECEIPTS

Other taxes, such as the estate tax and real estate tax, make up a small share of State receipts. New York City sends the larger share of these revenues as well, 52.4 percent as compared to 47.6 percent for the rest of the state.

Miscellaneous Receipts, such as fees, tuition, and rentals make up 18.1 percent of total State Operating Revenue for SFY 2021-2022. A breakdown of collections can be seen in *Table 5*. The distribution of this revenue source is relatively aligned with population numbers within New York. Assessments, gaming, revenues of state departments, and fees, licenses & permits together make up the bulk of miscellaneous receipts. Assessments make up the largest part of these categories. Assessment revenues are largely related to funding programs under the Health Care Reform Act (HCRA), which governs the reimbursement methodologies for hospitals. Assessment revenues are disproportionately generated from the New York City region, amounting to 58.8 percent. Gaming revenues are made up of lottery revenue, casino payments, sports betting, and video lottery collections. At 53.6 percent, gaming revenue is primarily generated in the regions outside of New York City. Revenues of state departments are the result of operations of state government departments. This includes reimbursements for health care provided at state-operated facilities and state universities, as well as commissions on conversions to “for-profit” and other more standard agency revenues. The larger share of these revenues, 52.6 percent, is generated in New York City. Fees, licenses, and permits are generated from professional licensing, motor vehicle licenses, recreation permits, and similar activities. Fee, license, and permit revenues are generated disproportionately from regions outside of New York City, 62.3 percent. Rentals are made of revenues from payments for easements on state land, rents from State University of New York (SUNY) dorms, and leases of buildings, land, and facilities. Sales revenues are made up of sales of public assets (HCRA), conversion of not-for-profit (NFP) health insurance companies to “for-profit” status and sales at commissaries, and excess property. The distribution of both revenue categories aligns with population.

Table 5: New York State Other Taxes and Miscellaneous Receipts Fiscal Year 2021-2022 (dollars in thousands)

Miscellaneous Receipts	Total	New York City	Rest of State	NYC Share	ROS Share
Abandoned Property	\$684,324	\$304,524	\$380,028	44.5%	55.5%
Assessments	\$7,202,553	\$4,235,101	\$2,968,728	58.8%	41.2%
Fees, Licenses and Permits	\$3,027,728	\$1,141,453	\$1,886,364	37.7%	62.3%
Fines, Penalties and Forfeitures	\$408,198	\$173,076	\$234,714	42.4%	57.6%
Gaming	\$4,756,333	\$2,206,939	\$2,550,057	46.4%	53.6%
Interest Earnings	\$65,593	\$27,811	\$37,716	42.4%	57.6%
Receipts from Public Authorities	\$208,000	\$88,192	\$119,600	42.4%	57.6%
Receipts from Municipalities	\$325,402	\$137,970	\$187,106	42.4%	57.6%
Rentals	\$461,680	\$195,752	\$265,466	42.4%	57.6%
Revenues of State Departments	\$4,512,584	\$2,373,619	\$2,137,292	52.6%	47.4%
Sales	\$28,940	\$12,271	\$16,641	42.4%	57.6%
Tuition	\$1,244,208	\$41,059	\$1,202,647	3.3%	96.7%

Source: CUNY ISLG & Center for New York City Affairs at The New School analysis of NYS Comptroller Cash Balance Report

## NEW YORK STATE EXPENDITURES

The New York State Comptroller's *Annual Report to the Legislature on State Funds Cash Basis of Accounting*<sup>6</sup> (Cash Basis Report) categorizes spending into: Local Assistance Grants, which includes payments to counties, cities, towns, villages, school districts, private schools, and other local entities as well as certain financial assistance to, or on behalf of, individuals and nonprofit organizations; State Operations for funding state employees, their benefits, and agency purchases; and State Capital Expenditures. *Table 6* shows these three major categories of spending broken out by New York City's share as compared to the rest of the state. Of the \$117,311,100 in total State spending, New York City receives 40.5 percent, while the rest of the State receives 50.5 percent.

Table 6: Total New York State Expenditures, Major Categories (dollars in thousands)

Expenses (000's)	Total	New York City	Rest of State	NYC Share	ROS Share
Local Assistance Grants	\$74,998,092	\$37,355,839	\$37,642,252	49.8%	50.2%
State Operations	\$29,860,495	\$5,397,495	\$24,463,000	18.1%	81.9%
Capital Expenditure	\$12,452,513	\$4,811,508	\$7,641,005	38.6%	61.4%
Total State Spending	\$117,311,100	\$47,564,842	\$69,746,257	40.5%	59.5%

Source: CUNY ISLG & Center for New York City Affairs at The New School analysis of NYS Comptroller Cash Balance Report

## LOCAL ASSISTANCE

Most of New York State Operations spending is within the category of Local Assistance, nearly 64 percent of all expenditures. A full breakdown of categories and regional shares can be found in *Table 7*. The largest share of Local Assistance goes to support education throughout the State. "Education" spending is categorized by expenditures to support public schools, the School Tax Relief Program (STAR), and other educational expenditures. Public School Aid is made up of all formula-driven combined aids to school districts, including foundation aid, transportation aid, aid for full day kindergarten, and universal Pre-K, among others.<sup>7</sup>

When originally enacted, STAR provided direct property tax relief to homeowners through an exemption. The loss of local tax revenue was state funded, with the state reimbursing school districts for the revenue lost to the exemption. Because New York City has a much greater share of renters than most other districts in the State and imposes a lesser tax burden on homeowners than elsewhere in the State, most City taxpayers would not benefit much, if at all, from the original version of the program. To address this, the STAR program as enacted in 1997 also provided a reduction in the City's personal income tax liability through both a rate cut and a tax credit. As with the property tax exemption, the State also reimbursed the City for the lost tax revenue.

The program has evolved significantly over the years, first by limiting eligibility based on income and then in 2016 completely overhauling the program. Beginning in 2017, the rate cut and credits against City tax liability were eliminated and replaced with a State credit equal to the expiring City credit. The State credit is mailed directly to those registered for the program rather than to the school districts, reducing the amount of STAR paid through local assistance. Property owners who bought their property before 2016 can continue to receive the property tax exemption until they sell the property. New owners are only eligible for the State credit. Eligibility for the STAR credit is currently limited to homeowners with incomes under \$500,000; for the STAR exemption, the income limit is \$250,000. The \$1.9 billion shown in *Table 7* is the reimbursement payments made to school districts across the state and does not include the State credit.

Table 7: Local Assistance Grant Expenditures for New York State Fiscal Year 2021-2022 (dollars in thousands)

Local Assistance	Total	New York City	Rest of State	NYC Share	ROS Share
Education	\$32,232,056	\$12,847,576	\$19,384,480	39.9%	60.1%
Support of Public Schools	\$30,065,445	\$12,593,353	\$17,472,092	41.9%	58.1%
STAR	\$1,904,228	\$149,270	\$1,754,958	7.8%	92.2%
Other Education	\$262,383	\$104,953	\$157,430	40%	60%
Higher Education	\$2,856,411	\$2,016,626	\$839,785	70.6%	29.4%
Medicaid	\$24,598,856	\$15,128,296	\$9,470,560	61.5%	38.5%
Other Public Health	\$3,843,819	\$1,560,598	\$2,283,221	40.6%	59.4%
General Government	\$1,257,051	\$161,280	\$1,095,770	12.8%	87.2%
Environment and Recreation	\$11,304	\$180	\$11,124	1.6%	98.4%
Public Safety	\$496,832	\$219,017	\$277,815	44.1%	55.9%
Public Welfare	\$5,065,789	\$3,777,521	\$1,288,267	74.6%	25.4%
Support and Regulate Business	\$849,879	\$338,263	\$511,616	39.8%	60.2%
Transportation	\$3,786,095	\$2,310,356	\$1,475,739	61%	39%
Total Local Assistance	\$74,998,092	\$37,355,839	\$37,642,252	49.8%	50.2%

Source: CUNY ISLG & Center for New York City Affairs at The New School analysis of NYS Comptroller Cash Balance Report

“Higher education” grants are primarily sent to the City University of New York (CUNY). Both SUNY and CUNY receives most of its funding through state operations (discussed further in the next section). Both receive some State funding through a formula based upon full-time enrollment. The community college funding floor for fiscal year 2022 had been set at 98 percent of fiscal year 2021 funding due to enrollment drops from the pandemic. Both university systems receive a mix of their community college funding from State assistance, tuition, and aid from localities in which the schools reside.

“Medicaid” represents the second largest part of Local Assistance, with 61.5 percent going to New York City. The Comptroller groups the rest of the public health grants into “Other Public Health,” which includes spending for Mental Hygiene, Health, and Aging. The largest portion of this comes from Child Health Plus (CHP) insurance coverage, of which there is higher enrollment outside of New York City. 39.4 percent of CHP enrollment is within New York City, 60.6 percent of enrollment is in the rest of the state.<sup>8</sup>

“Transportation” represents spending towards public transportation throughout New York, most of which goes towards the MTA. It makes up \$3.8 billion of total Local Assistance payments. New York City receives a much larger share of this spending, largely due to transportation spending by the MTA with 94 percent of its ridership within New York City.<sup>9</sup> The MTA spends around 25 percent of their operating budget on the Long Island Railroad and Metro North Railroad, serving nearby suburbs.

More than \$1.2 billion in Local Assistance payments are associated with “General Government,” which is mostly made up of Aid & Incentives to Municipalities (AIM). AIM is a program that provides State aid to New York cities, towns, and villages based upon a “distress” formula. This formula is based upon indicators of population loss, poverty rates, property value, and property tax rates. In 2011, New York City was removed from the program; consequently, most of “General Government” spending is concentrated in the rest of the state. AIM funding was frozen statewide from fiscal year 2012 through fiscal year 2023 at \$715 million. The small amount of “General Government” spending that New York City does receive is made up mostly of court facilities incentive aid, which reimburses municipalities for cleaning, maintenance, and improvements to court-occupied space.

“Environment and Recreation” is primarily spending for environmental conservation and for sewage treatment. Nearly half (45 percent) of spending in this category goes toward a sewage treatment facility in Long Island. Most environmental conservation spending goes to New York’s Park system and with regions outside of New York City containing most of the State’s non-urban land and parks, this spending is concentrated outside of New York City. “Public Safety” spending is distributed relatively proportionate to the distribution of population throughout the state. “Public Welfare” is spending related to public assistance, primarily Family Assistance (FA), and Safety Net Assistance (SNA), as well as Supplemental Nutrition Assistance Program (SNAP), public housing, and employment services. New York City has more recipients of these services and a higher concentration of those under the poverty line. “Support and Regulate Business” in fiscal year 2022 were largely dedicated to providing pandemic relief for small businesses. Other parts of the category were spent towards support and regulation of agriculture, commerce, and industry. Spending is mostly concentrated within regions outside of New York City.

## STATE OPERATIONS & CAPITAL SPENDING

New York State Operations covers expenditures for operating costs of state agencies. Given that government operations are centered in Albany, state operation spending is appropriately concentrated in Albany. The Cash Basis Report lists the spending for personal service, non-personal service, and general State charges. Personal services include wages and salaries for State employees. Government charges are made up mostly of health insurance and court claims and non-personal services include a wide range of spending such as equipment, supplies and materials, and contractual services.

Table 8: New York State Operations Expenditure for State Fiscal Year 2021-2022 (dollars in thousands)

State Operations	Total	New York City	Rest of State	NYC Share	ROS Share
Personal Service	\$13,243,266	\$2,476,491	\$10,766,775	18.7%	81.3%
Non-Personal Service	\$6,592,477	\$815,163	\$5,777,314	12.4%	87.6%
General State Charges	\$10,024,752	\$2,105,841	\$7,918,911	21%	79%
Total State Operations	\$29,860,495	\$5,397,495	\$24,463,000	18.1%	81.9%

Source: CUNY ISLG & Center for New York City Affairs at The New School analysis of NYS Comptroller Cash Balance Report & U.S Bureau of Labor Statistics "Quarterly Census of Employee and Wages"

New York State spent around \$12.4 billion on Capital Projects for SFY 2021-2022. The New York State Department of Transportation (DOT) makes up a major part of capital spending and with most road usage outside of New York City, the rest of the state is estimated to have most of the capital expenditure for DOT. Similarly, the MTA operates mostly in New York City and thus concentrates spending in the city. There is limited capital spending in the Department of Corrections in New York City. All CUNY campuses are within New York City and similarly most SUNY campuses are in the rest of the state, except for SUNY Fashion Institute of Technology and SUNY Maritime, which accounts for the small amount of SUNY capital funding in New York City.<sup>10</sup> Generally, New York City's overall share of State Capital and State Operations spending is lower than the rest of the state.

Table 9: New York State Spending on Capital for State Fiscal Year 2021-22 (dollars in thousands)

Capital	Total	New York City	Rest of State	NYC Share	ROS Share
DOT	\$3,028,018	\$514,763	\$2,513,255	17%	83%
MTA	\$3,001,200	\$1,881,752	\$1,119,448	63%	37%
Corrections	\$358,582	\$0	\$358,582	0%	100%
CUNY	\$348,029	\$348,029	\$0	100%	0%
SUNY	\$860,938	\$27,550	\$833,388	3%	97%
Other	\$4,855,746	\$2,039,413	\$2,816,333	42%	58%
Total	\$12,452,513	\$4,811,508	\$7,641,005	38.6%	61.4%

Source: CUNY ISLG & Center for New York City Affairs at The New School analysis of NYS Comptroller Cash Balance Report

# Revenue Methodology

The revenue analysis began with the State Comptroller's Cash Balance Report's Schedules 1 and 2 for SFY 2021-2022. Schedule 1 reports net tax receipts for each state tax, while Schedule 2 reports on the state's miscellaneous receipts.<sup>11</sup> The goal was to determine, for each source of revenue, how much of the state's receipts were generated from economic activity occurring in New York City. In some cases, the existing tax data made it easy to identify the location of the economic activity. In other cases, other sources were needed to estimate the New York City share. The analysis then apportioned the 2022 tax receipts using the estimated shares.

## PERSONAL INCOME TAX

Summary data from the state's Department of Tax and Finance (DTF) reports tax collections by county of residence of taxpayers.<sup>12</sup> The latest detailed summary data available when the analysis was undertaken was for tax year 2021. This summary was supplemented with summary data from a preliminary file of 2022 tax returns

### Place of Work Adjustments

When taxpayers commute to other counties or states, some of their tax liability can be attributed to the places where they work rather than where they reside. To estimate the regional shares of personal income tax revenue by place of work, the American Community Survey (ACS) from the U.S. Census (2022 1-year file) was used to identify the place of work for those in the labor force, as well as major types of income. For commuters crossing state or county lines, this analysis identified the portion of their income from wages and salaries, as well as business income. For the place of work adjustment, this analysis shifts this earned income from the home location to the work location. Commuters' income from capital gains,

dividends, and interest remained credited to the place of residence.

The 2022 ACS data on wage and business income in most cases pertains to 2021 liability year employment and earnings which helped to limit the effects of COVID out-migration on reported commuting patterns. Based on where workers live, it is estimated that 44.7 percent of the state's PIT revenue comes from the city. Applying the place of work adjustment to SFY 2021-2022, tax receipts raised the estimated share of PIT receipts coming from work performed in the city to 58.7 percent. For comparison, the Rockefeller Institute Report for SFY 2009-2010, found 46.7 percent of PIT state revenue coming from taxpayers based on their place of residence and 54.6 percent based on place of work.<sup>13</sup>

These estimates include \$7.5 billion from out-of-state employees who commute (or telecommute) into the state for work, with New York City accounting for most of the non-resident taxpayers.

### Top-Coding Adjustment

To protect the privacy of survey respondents, the Census Bureau top-codes the reported values for income variables for high income respondents in surveys such as the ACS. For each income type, the original value is replaced with a common value computed for all cases where the original value exceeds a statistically defined value. The top-code amounts for each variable vary by state. Top-coding likely results in an under-estimate of the income amounts used in this analysis to allocate income by place of work.

To partially adjust for this underestimate, the New York State Department of Taxation and Finance (DTF), which has access to individual

income tax return data, assisted with the study. The DTF used their files to calculate several summary statistics which the study used as follows: first, determining the average wage for New York City and rest-of-state taxpayers with wage incomes greater than the New York State top code of \$742,000. Next, calculating the share of all New York State wage income that came from those with wages over the top code amount, distinguished for city taxpayers and rest-or-state taxpayers. Third, computing the ratio between the ACS top-code amount for wage and salary income and the average wage calculated from DTF data. Finally, multiplying the total wage amounts for the place of residence and place of work categories by the top-code to high income average wage ratio and the share of wages from high-income taxpayers.<sup>c</sup> The study used the same process to adjust for the top-coding of business income. (See Appendix III for additional detail.) The net effect of this adjustment was to raise the estimate of wage and salary income plus business income generated in the city by \$232.4 billion (57.4 percent). These adjustments increased the portion of taxable income originating in the city from 53.3 percent to 58.7 percent.

### **Pass-Through Entity Tax (PTET)**

To provide a workaround in response to the 2017 federal limitation on state and local tax deductions, the state enacted the PTET which went into effect for tax year 2021 and allows owners of pass-through business entities such as partnerships and S corporations to elect to pay the New York PTET to reduce their federal tax liability and receive a refundable New York personal income tax credit equal to the amount of the PTET payment. The PTET is revenue neutral for New York State but involves different fiscal year impacts for the payment and the offsetting credit. (The City followed suit with its own PTET in 2022.)

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C. Similar adjustments were made for top-code wage and business income for commuters from the ten states with the largest amounts of New York State wage and business income.

PTET works by balancing receipts in one year with credits that can be applied to state personal income tax liability in subsequent years. The PTET revenue reported on Schedule 1 for state SFY 2021-2022 is largely comprised of 2021 liability year payments, the first year PTET was in effect. The corresponding distribution of PTET credits for 2021 liabilities had yet to occur, leaving the net PTET revenue overstated for liability year 2021. Therefore, the analysis excludes the PTET collections. Note that for the subsequent fiscal years, information about net PTET revenue will be available.

### **BUSINESS INCOME TAXES**

The City's share of business taxes was the highest of any of the tax categories. For the group overall, it is estimated that business activity in New York City contributed \$6.4 billion (59 percent) of state receipts from the category. For the Metropolitan Transportation Authority (MTA) corporate tax surcharges that are collected in the MTA service area and are part of the State Budget, 74.5 percent of the revenue raised came from the city portion of the MTA region.

#### **Corporate Taxes (Articles 9, 9-A, and 13)**

Using county-level GDP estimates from the BEA, the share of the state's GDP originating in New York City, was estimated and used to allocate the corporate tax receipts.

#### **MTA Corporate Taxes Surcharge (Articles 9, 9-A, and 13)**

Using the county-level GDP data, the analysis estimated the share of the Metropolitan Commuting Transportation District (the five counties of the city plus Suffolk, Nassau, Westchester, Rockland, Putnam, Orange, and Dutchess counties) (MCTD) gross product generated in the city and applied that percentage to the MCTD corporate tax surcharge receipts.

### **Insurance Corporation Tax (Article 33)**

Estimated city share of state total using total wage by county data from BLS's Quarterly Census of Employment and Wages (QCEW) for workers in the insurance industry (North American Industry Classification System [NAICS] = 524).

### **MTA Insurance Corporation Tax Surcharg**

Estimated city share of MCTD total using total wage by county data from the QCEW for workers in the insurance industry (NAICS = 524).

### **Bank Tax**

State tax reform in 2014 consolidated the state's bank tax and corporate franchise tax into a single new tax. The payments shown in SFY 2021-2022 stem from audit resolutions and other late payments.

## **CONSUMPTION TAXES<sup>14</sup>**

Consumption taxes, which include sales tax and other charges on specific types of purchases such as liquor, motor fuel, and cigarettes, accounted for \$19.0 billion in state revenue in SFY 2021-2022. The estimates of the city share of the receipts collected by the state ranged from 44.1 percent for the sales tax and 66.0 percent of the MTA sales tax surcharge, to 43.5 percent of the state alcohol beverage tax receipts, and 15.5 percent of motor fuel receipts.

### **Sales and Use Tax**

Using publicly available DTF data on the value of taxable sales by county and the types of goods or services being sold, the total taxable sales for the city and for the state were isolated and an estimate of the city share of taxable sales was computed and then applied to the state's total sales tax receipts.

### **MTA Sales and Use Tax Surcharge**

For the MTA surcharge, the same procedure was followed as for the main Sales and Use Tax to identify the portion of sales in the Metropolitan Commuting Transportation District (the five counties of the city plus Suffolk, Nassau, Westchester, Rockland, Putnam, Orange, and Dutchess counties) that occurred in the city.

### **Rental Car Tax**

Allocated by the city share of statewide auto renting and leasing in the DTF taxable sales data.

### **Cigarette and Tobacco Products Tax**

Allocated based on the city share of cigarette smokers in the state as gathered in the NYS Department of Health's annual Behavioral Risk Factor Surveillance System survey.<sup>15</sup>

### **Cannabis Tax**

Same approach as for Cigarette and Tobacco, except survey report on use of cannabis.

### **Motor Fuel and Diesel Tax**

Same as for rental car tax except selecting for Motor Fuel sales in the Taxable Sales data.

### **Alcohol Beverage Tax**

Same as for rental car tax and motor fuel tax except selecting for liquor stores and drinking establishments from the taxable sales data.

### **Highway Use Tax**

The NYS Department of Transportation database of Average Annual Vehicle Miles for highway segments was used to estimate highway usage in the city as a share of the state total.<sup>16</sup>

### **Vapor Excise Tax**

Uses the same approach as used for the Cigarette and Tobacco Product and Cannabis taxes, selecting for vaping in the state's Behavioral Risk monitoring survey.

### **Opioid Excise Tax**

Used the same city share estimate as for the Vapor tax.

### **Petroleum Business Tax**

The same city share estimate as used for the Motor Fuel and Diesel Tax.

## **OTHER TAXES**

Estate and Gift and Real Property Transfer Taxes: The city accounted for 45.7 percent of the state's receipts for estate and gift tax and 58.7 percent for the state's real property transfer tax. The New York City share of the Estate and Gift tax was estimated using county-level data reported by DTF in the Annual Report on Tax Collections. The city's share of Real Property Gains Tax also used county-level data from DTF.

## **MISCELLANEOUS RECEIPTS**

In addition to tax revenues, New York State collected \$22.9 billion in various fees, licenses, assessments, and gaming revenue in SFY 2021-2022. These items are detailed in Schedule 2 of the State Comptroller's Cash Balance Report. It was estimated that 47.7 percent of this revenue can be attributed to activity in New York City.

### **Abandoned Property**

The State Comptroller receives unclaimed or abandoned financial assets from banks, insurance companies, and similar entities. State law requires the Comptroller to release a portion of the holdings as a contribution to the state budget. In SFY 2021-2022, \$585 million was transferred. With little information available as to the geographic origin of these assets, they were allocated based on shares of statewide personal income. There were also \$99 million in unclaimed bottle deposits, which was allocated by shares of statewide population. Overall, 44.5 percent of abandoned property receipts were allocated to New York City.

### **Health Care Reform Act (HCRA)**

Most of the assessment revenues reported on Schedule 2 are related to funding programs under the Health Care Reform Act (HCRA) although some of the reported HCRA revenue comes from dedicated taxes rather than assessments. HCRA assessments include: the Covered Lives Assessment on health insurers (\$985 million) that imposes a fee for each individual covered by private health insurance

(the fee varies by region); a provider surcharge on hospitals and doctors (\$4.0 billion), and a hospital assessment (\$509 million). A portion of the state's revenues from the cigarette tax (\$665 million) and vapor tax (\$29 million) are dedicated to HCRA. In SFY 2021-2022, the state also re-directed \$250 million of the city's sales tax receipts to the HCRA account to assist distressed health care providers. HCRA collections for the state totaled \$6.4 billion.<sup>17</sup>

To estimate New York City's share of the covered lives assessment, ACS questions regarding health insurance were used, which allowed an estimate of the city's share of state residents with private health insurance, either as individuals or through their employer. The city's share of the Provider Surcharge was estimated using hospital billing amounts from the Department of Health Statewide Planning and Research Cooperative System (SPARCS) in-patient discharges data.<sup>18</sup> Note that the provider surcharge is also imposed on out-patient charges, but the publicly available SPARCS data only cover in-patient charges. This analysis assumes that the geographic distribution of out-patient charges mirrors the distribution for in-patient charges. The New York City portion of the cigarette and vapor taxes dedicated to HCRA was assumed to be the same as for the taxes before being redirected. The analysis estimates that New York City was the source for 56.3 percent of HCRA funding.

### **Other Assessments**

Assessments on businesses were allocated using shares based on county-level GDP. The analysis estimates that New York City accounted for 58.8 percent of assessments overall.

### **Fees, Licenses, and Permits**

A total of \$3.0 billion was received for payments generated from professional licensing, motor vehicle licenses, recreation permits, and similar activities. In most cases there was not enough geographic information available, and the receipts were therefore allocated by state population shares. Two

exceptions are motor vehicle registrations, where owner address information is available, and liquor license fees, which can be allocated using location data from the Alcohol Beverage Tax. Overall, 37.7 percent of fees, license, and permit receipts were allocated to New York City.

### **Gaming Receipts**

This category includes lottery revenue, casino payments, sports betting, and video lottery collections, contributing a total of \$4.8 billion in state revenue. Revenue from casinos and video lottery were allocated by regional shares of personal income based on the assumption that the facilities draw visitors from an area wider than their local market. Lottery receipts were distributed using data from the Gaming Commission which shows the location of lottery retailers. Overall, 46.4 percent of gaming receipts were attributed to New York City.

### **Interest Earnings, Receipts from Public Authorities, Receipts from Municipalities, and Rentals**

Each of these revenue sources were allocated based on population. Statewide, these receipts totaled \$65.6 million, of which \$27.9 million or 42.4 percent was allocated to New York City.

### **Revenues from State Departments**

These receipts are the product of operations at state government departments. They total \$4.5 billion statewide. Given the limited information available about the geographic distribution of most of these items, the analysis used the population shares to allocate most of these receipts. The one exception was reimbursement for patient/client care which accounted for more than half of department revenues. To allocate these receipts geographically, the analysis used the same shares applied to the HCRA provider surcharge. Overall, 52.7 percent of receipts from departments were allocated to New York City.

### **Tuition**

The final category of miscellaneous receipts is tuition from SUNY, which totaled \$1.2 billion in 2022. These receipts are allocated based on student enrollment across the state. New York City was the home of 3.3 percent of SUNY students. No CUNY tuition flows through the State's State Operating Funds budget. Instead, quarterly payments to NYC are deposited into their own accounts, replenishing the pool of funds available to pre-finance CUNY's senior colleges.

# Expense Methodology

This report analyzes the regional distribution of New York State funds allocated by the state budget between New York City and the rest of the state. Funds are measured on a cash-basis for the fiscal year of 2021-22, the totals of which have been pulled from the Comptroller’s Annual Report to the Legislature on State Funds Cash Basis of Accounting (Cash Basis Report). This analysis sought to determine the regional distribution for all Local Assistance Grant Disbursements listed in the Comptroller’s report. In many cases, individual disbursements from New York State Comptroller’s Open Book State Spending (henceforth referred to as “Open Book”) were used to determine which region received the disbursement. In other cases, the analysis used the Office of State Comptroller cash-basis financial data for local government that provides location data alongside disbursements but does not include NYC (henceforth referred to as “cash report data”).

## Education

For school aid and STAR, a combination of cash report data, State school-aid “runs” (i.e., district by district distributions<sup>19</sup>), and Checkbook NYC was used.<sup>20</sup> The cash report only reports on the non-NYC county funding; therefore, Checkbook NYC was used to see what NYC reports for State education funding. Those numbers were then compared with school-aid runs for confirmation. For “Other School Aid,” shares were allocated based on student population.

## Higher Education

Local Assistance Grants in Higher Education primarily go to funding CUNY, with a portion dedicated to funding SUNY’s community colleges. The bulk of State spending for SUNY is included in State Operations spending. CUNY also receives

a significant portion of their funding through State Operations spending at the Senior Colleges. The analysis used the FY2022 State Budget to review the formula-based funding for CUNY’s community colleges and SUNY’s board reports on State funding for SUNY community colleges. Additionally, the Higher Education Services Corporation (HESC) receives TAP funding to be distributed to all colleges in New York. HESC reports on the TAP funding that goes to SUNY, CUNY, and private institutes.<sup>21</sup> TAP distributions to private institutions were allocated regionally based on enrollment data from NYSED. These distributions are based on college enrollment and not student home residence.

## Medicaid

DOH stopped providing detailed county data on spending in 2013. This analysis relies on the Medicaid Global Spending Cap Report, which reports “non-federal” spending by New York’s eleven regions.<sup>22</sup> The non-federal amounts include both State and local Medicaid expenses, which might obscure differences in local spending shares between regions.

## Other Public Health

The Cash Basis Report separates Other Public Health spending into Mental Hygiene, Health, and Aging. Mental Hygiene and Aging spending were allocated based on population data. Health spending is almost entirely made up of Child Health Plus (CHP) insurance coverage. CHP spending is not available by region, so regional enrollment was used as a proxy for spending.

## General Government

A large majority of General Government disbursement is through the Aid and Incentives for Municipalities (AIM) program. New York City’s

share was eliminated in 2011. Disbursements for community projects and commercial gaming were distributed using the budgetary program they were associated with. All other disbursements were not clearly attributable to a specific region and were distributed by share of population.

### **Environment and Recreation**

Individual disbursements for Environment and Recreation were pulled from Open Book. Most of the funds were attributable to either NYC or the rest of the state using the budgetary program with which they were associated. Community Impact Research Grants were distributed by applying the share of total 2022 grantees in each region to the total disbursement. Sewage Right to Know disbursements were distributed using the list of counties registered to the program. Recreation services disbursements were distributed by share of state parks in each region.

### **Public Safety**

The cash report data provides disbursements for public safety excluding legal services. For legal services disbursements, the statewide share of poverty was used.

### **Public Welfare**

Disbursements related to public assistance have been distributed using FY21-22 regional distribution of public assistance recipients.<sup>23</sup> Public housing and employment services disbursements have been distributed using the statewide share of poverty.

### **Support and Regulate Business**

Disbursements to regulate business are distributed using share of employment. The budgetary programs which this category go towards are Commerce, Industry and Agriculture. Any funds not found to be clearly attributed to a region were distributed using share of employment.

### **Transportation**

Most of the transportation local assistance is attributable to a region through Open Book. The remainder of the disbursement is the Mass Transit Operating Assistance, which has been distributed among the MTA based on MTA's operating budget for NYC Transit, Bus, Metro-North and Long Island Railroad.

### **State Operations**

The Cash Basis Report lists the spending for personal service, non-personal service, and government charges. State employee salary data from the Department of Labor's Quarterly Census of Employee Wages<sup>24</sup> was used to calculate the share of State employee wages in NYC and NYS. The shares were applied to personal service spending. The Cash Basis Report provides agency amounts for non-personal service and government charges. Fifty percent of the Legislature's non-personal service was allocated to Albany (rest of the state) with the remaining 50 percent distributed by population. SUNY's non-personal service was allocated based on enrollment location and all the Department of Correction's spending was allocated to the rest of the state. The remainder was distributed based on the shares of employee wages. Government charges are primarily pension, health insurance and court claims. The court claims were distributed by population. State employee health-care and pensions were assumed to mirror state employee distribution, so these charges were distributed based on shares of employee wages.

### **Capital Expenditure**

DOT estimates based on vehicle miles traveled by county. MTA expenses are based on location-based spending amounts from OSC and the MTA's capital budget. SUNY was estimated based on student population. 100 percent of CUNY is applied to NYC and 100 percent of Corrections is applied to the rest of the state. The remaining agencies' capital expenditures are distributed by population

# Appendix I: Comparison of GDP Growth in New York City & the Rest of the State

Figure 1: Gross Domestic Product for New York State Fiscal Year 2010-2022



Source: CUNY ISLG & Center for New York City Affairs at The New School analysis of Bureau of Economic Analysis Gross Domestic Product by County and Metropolitan Area Data

# Appendix II: Calculation of Top Code Adjustments

The top-coding adjustment for wage and salary income was done as follows. The 2022 ACS top-code for wage and salary income in New York State was \$761,000. At our request the NYS Department of Taxation and Finance computed the following summary amounts:

1. NYC residents with wage and salary income (WSI) over \$761,000: 24,318 (0.8 percent of those with any WSI)
2. The total WSI for NYC residents with WSI over \$761,000: \$53.8 billion
3. Total WSI Income for NYC residents above and below \$761,000: \$259.7 billion
4. Share of NYC resident WSI above \$761,000: 20.52
5. Average WSI for NYC residents with WSI over \$761,000: \$2,191,743
6. Ratio of \$2,191,743 (Step 5) to \$761,000: 2.9
7. Top code adjustment: ratio from (Step 5) times share of total NYC resident WSI that was top-coded (step 4): 59.1
8. Multiply original top-coded WSI by 159.1 percent (Step 7) – result is adjusted top-coded amount: \$414.2 billion

Similar adjustments were made for business income, rest-of-state residents, and for filers from ten states with the most out-of-state residents.

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