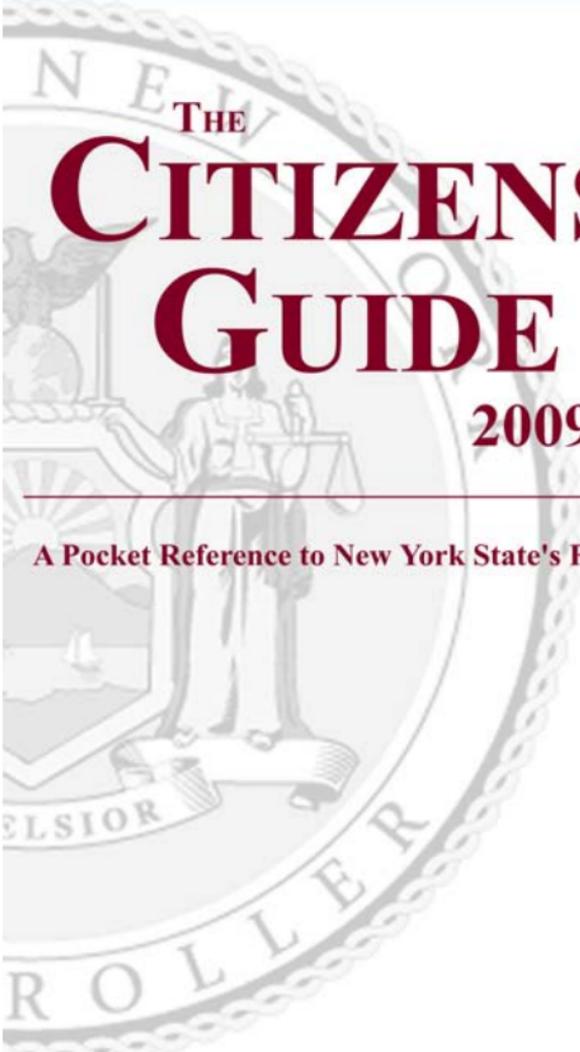
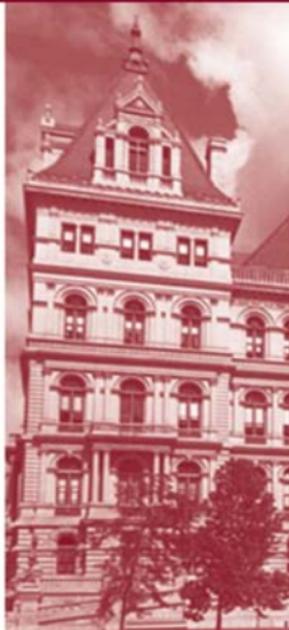


State of New York

The seal of the State Comptroller of New York is a large, faint watermark in the background. It features a central figure of a woman holding a scale of justice and a book, standing on a pedestal. The figure is surrounded by a circular border with the text 'NEW YORK' at the top and 'COMPTROLLER' at the bottom. A banner at the bottom of the seal reads 'ELSIOR'.

THE
**CITIZENS'
GUIDE**
2009

A Pocket Reference to New York State's Finances



Thomas P. DiNapoli

State Comptroller

August 2009

Dear Fellow New Yorkers:

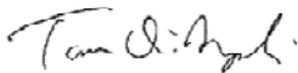
As New York's chief financial officer, I want to make information about the State's finances as understandable and available to as many New Yorkers as possible.

Through initiatives like this guide and my website *Open Book New York* (www.openbooknewyork.com), I want to bring a level of transparency in state government and local government spending that has never been seen before.

Times are tough for many New Yorkers. Now more than ever, all levels of government must make every dime count.

I hope you find this guide is helpful in educating you about our State's finances.

Sincerely,



Thomas P. DiNapoli
State Comptroller

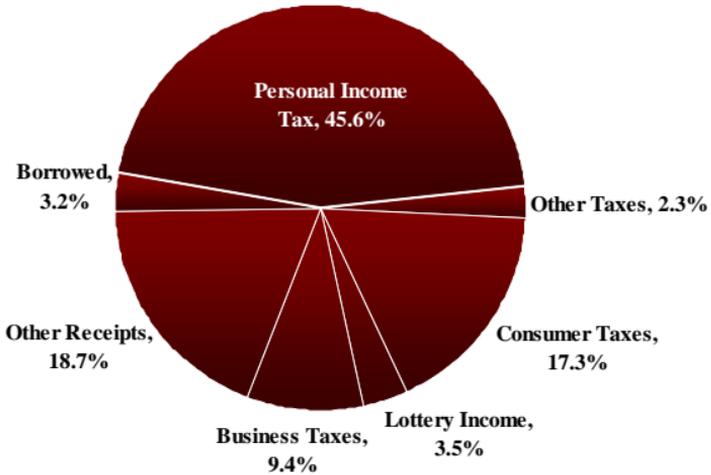


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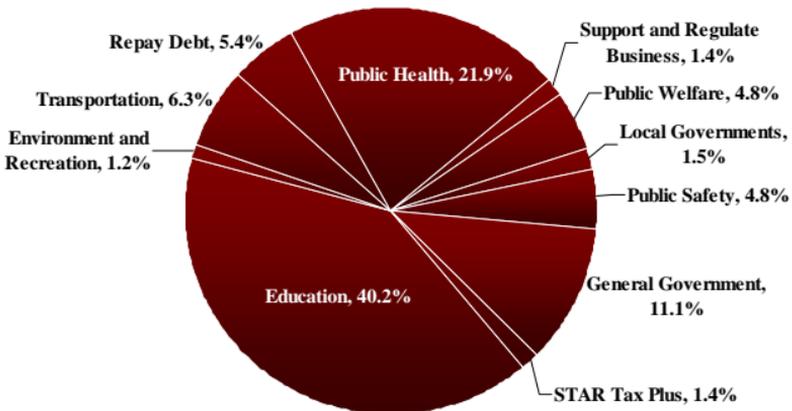
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STATE FUNDS 2008-2009

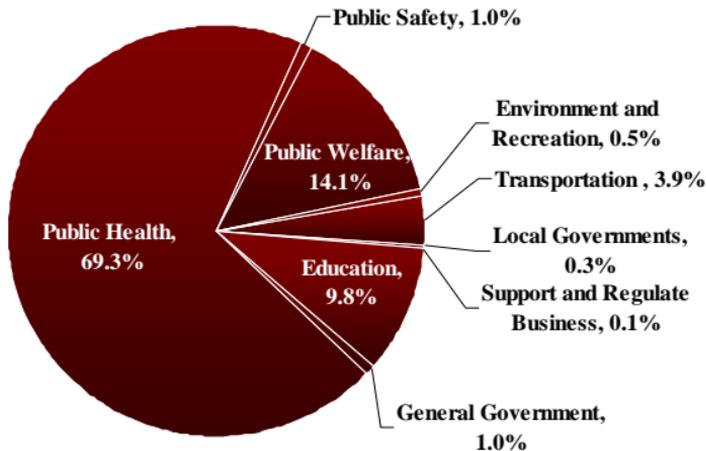
The State Collected and Borrowed \$80.9 Billion



The State Spent \$83.6 Billion



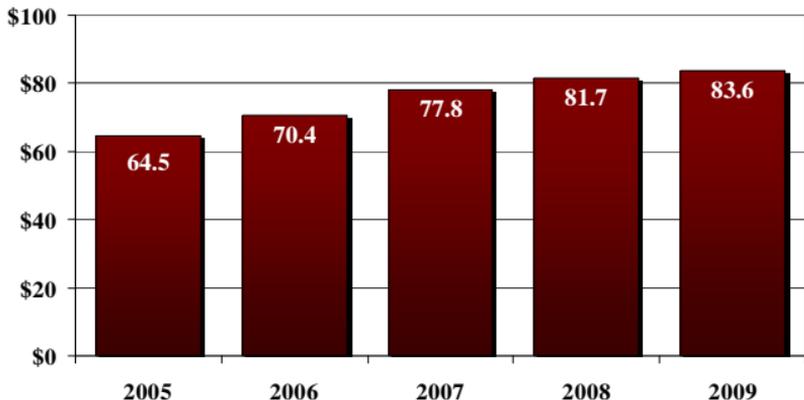
The State Spent \$37.9 Billion from the Federal Government



The State received additional federal funding of \$1.7 billion in Medicaid and \$59 million for unemployment benefits from the American Recovery and Reinvestment Act (Federal Stimulus) as of March 31, 2009.

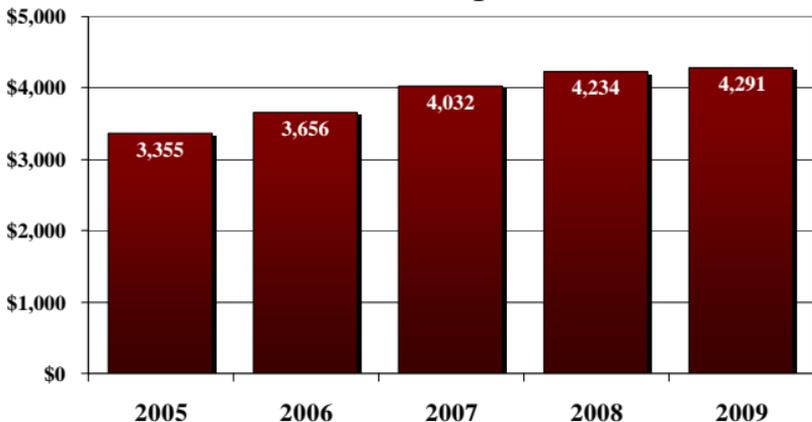
Total Spending from State Resources

figures in billions

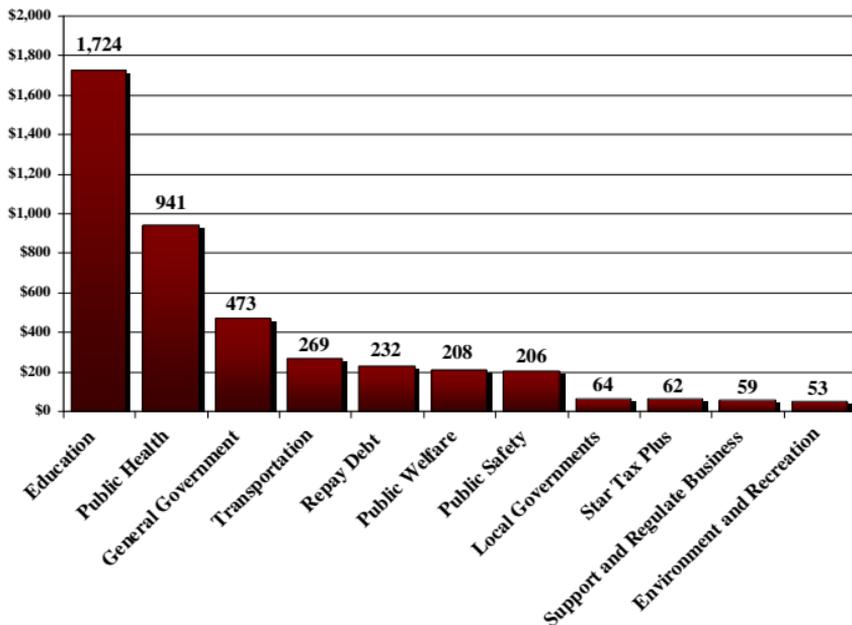


Since 2005, spending from State resources has increased faster (29.6%) than inflation (13.1%).

Total State Spending from State Resources per Person



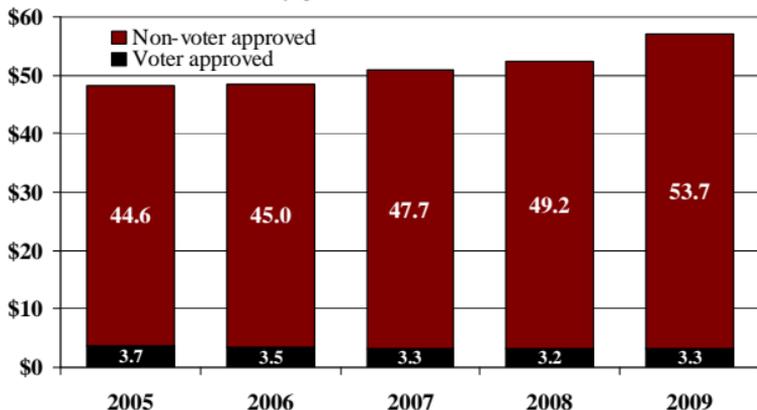
Total Spending from State Resources per Person by Program for 2008-2009



Spending for Education and Public Health account for 62.1% of total spending from State resources.

State-Funded Debt

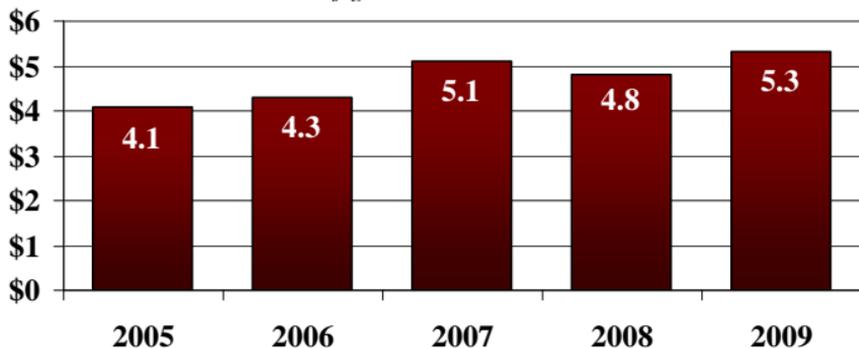
figures in billions



Voter-approved debt has decreased from 7.7% of total State-funded debt outstanding in 2005 to 5.8% in 2009.

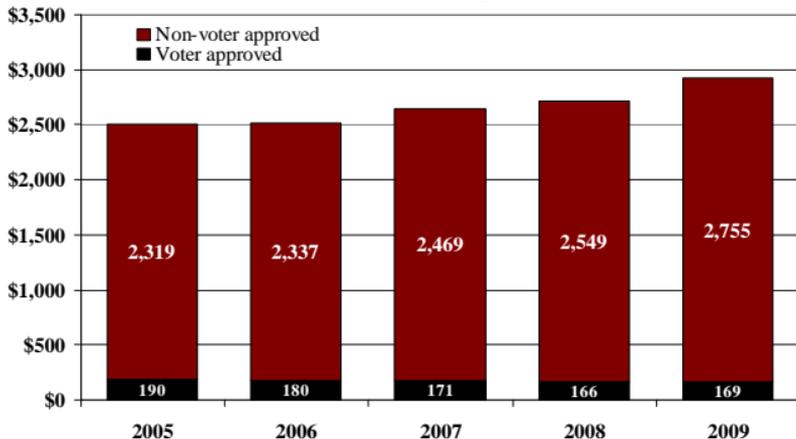
The Cost of New York State's Debt

figures in billions



Debt service costs have increased 29.3% from 2005.

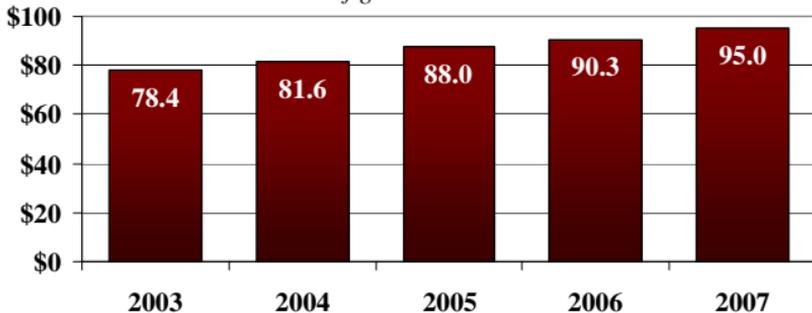
State-Funded Debt per Person



*Debt per capita has increased nearly 16.5% since 2005.
New York is fifth in the nation for debt per capita.*

Local Government Debt

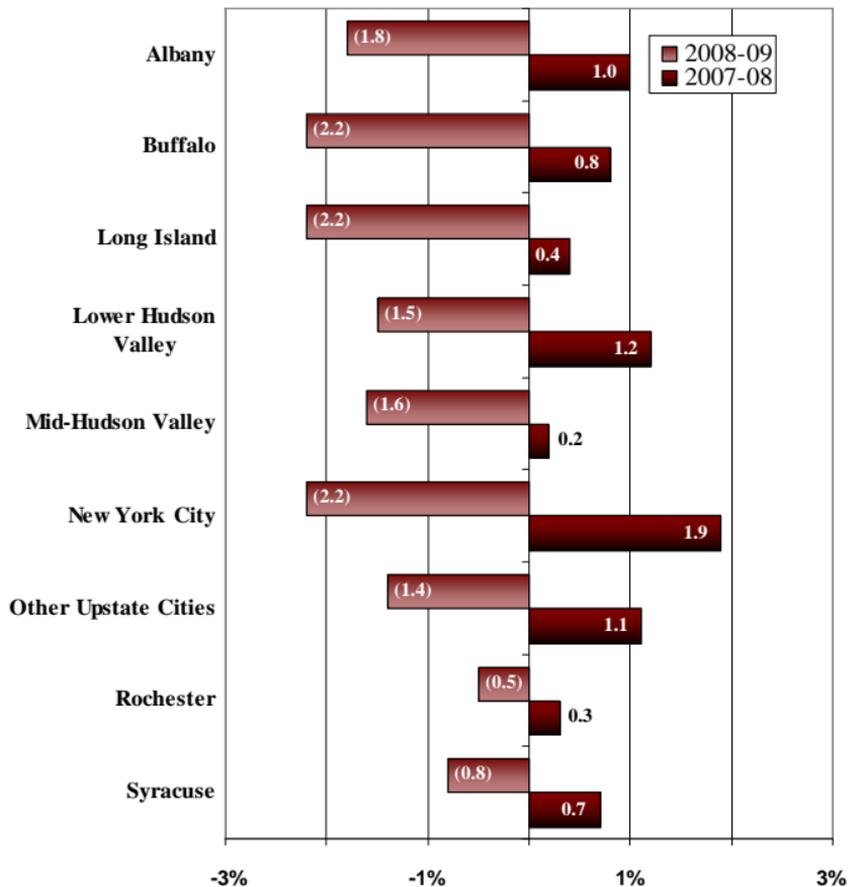
figures in billions



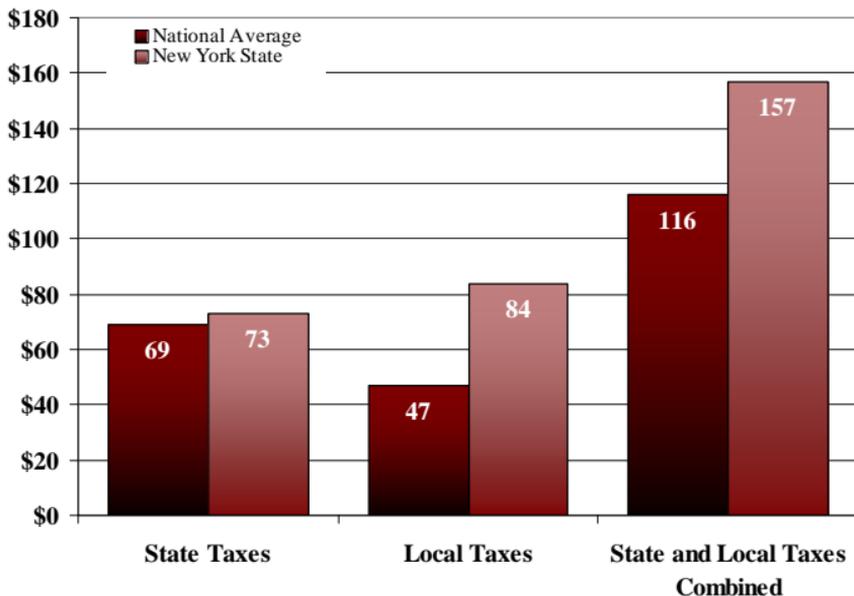
Debt issued by local governments has increased nearly \$16.6 billion (21.2%) between 2003 and 2007.

Change in Employment by Major Area

(comparison of 2008 and 2009)



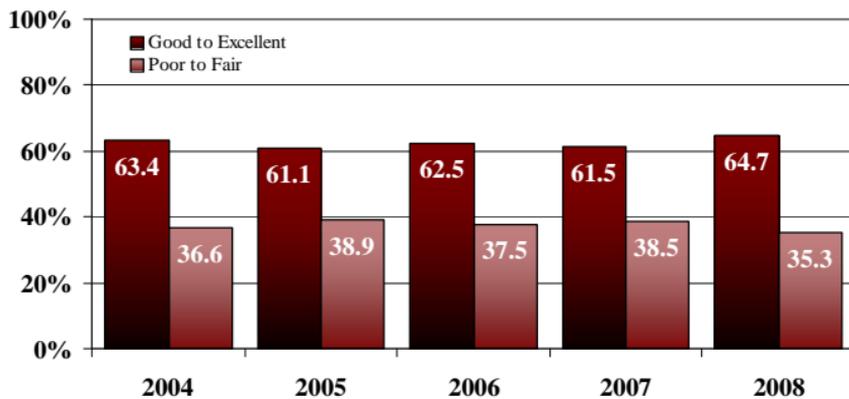
Taxes per \$1,000 of Personal Income



Local taxes in New York are 78.7% above the national average, while State taxes are 5.8% above the national average.

Highway Condition Rating in New York

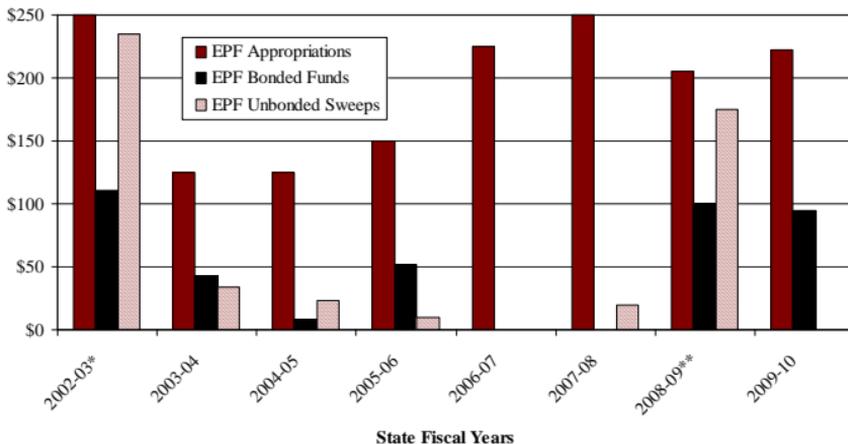
as a percentage of total lane miles



The State is responsible for maintaining more than 42,500 lane miles of highway.

History of Environmental Protection Fund Appropriations, Sweeps and Bonding

figures in millions

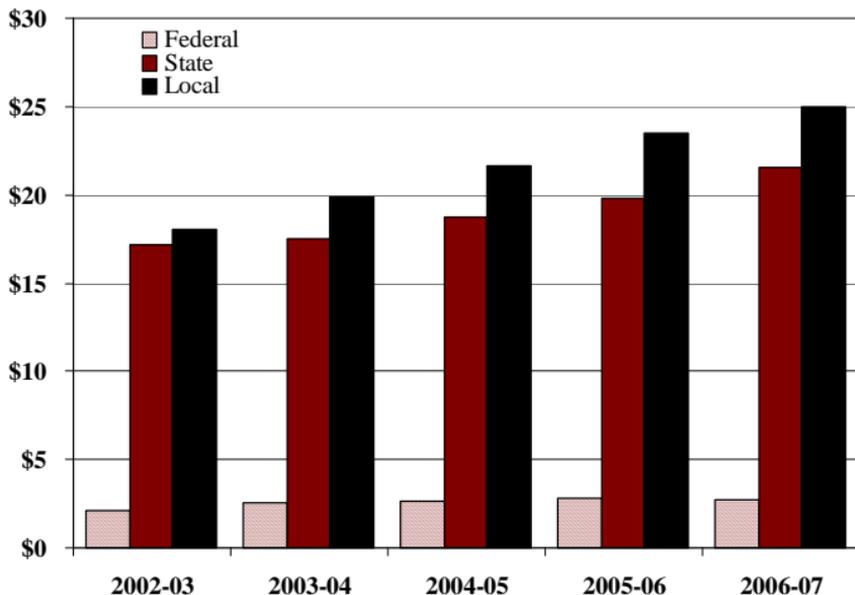


* First EPF Unbonded Sweep and two EPF Appropriations in fiscal year 2002-03.

** As amended by Chapters 1 and 2 of the Laws of 2009.

Education Funding Sources

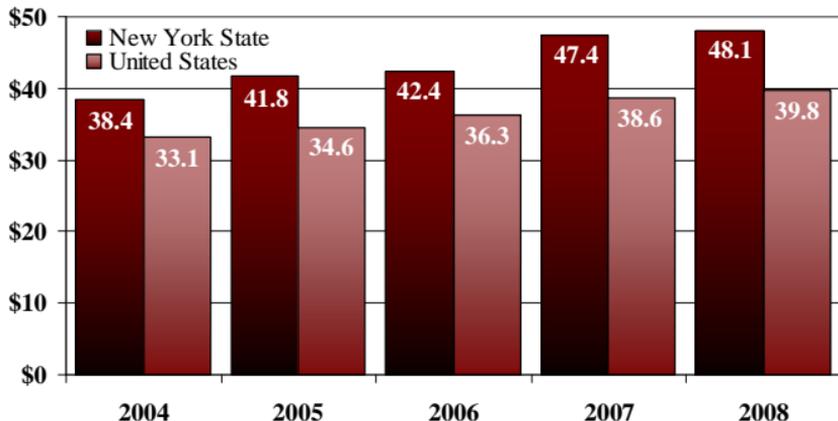
figures in billions



In 2006-07, support for public elementary and secondary schools came from local, State and federal sources in the amount of \$25 billion, \$21.6 billion and \$2.7 billion, respectively.

Personal Income per Person, N.Y. vs. U.S.

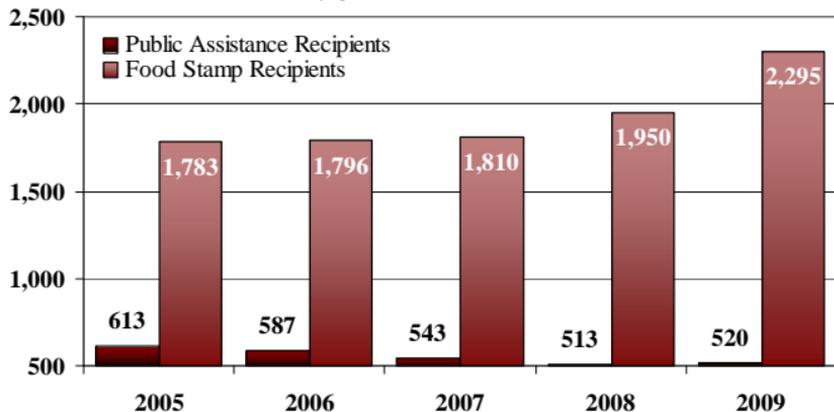
figures in thousands



Since 2004, personal income has grown faster (25.6%) in New York than in the nation as a whole (20.2%).

Recipients of Public Assistance and Food Stamps

figures in thousands



State Revenues 2008-2009*

(with changes from previous year)

PERSONAL INCOME TAX	\$36.8 Billion (0.5%)
<hr/>	
BUSINESS TAXES	\$7.6 Billion (-7.6%)
Corporation Franchise	\$3.2 Billion (-19.4%)
Corporation and Utilities	\$863 Million (7.6%)
Insurance	\$1.2 Billion (-3.1%)
Bank	\$1.2 Billion (16.5%)
Petroleum Business	\$1.1 Billion (-4.2%)
<hr/>	
LOTTERY INCOME, VLT, CASINO	\$2.8 Billion (-3.6%)
<hr/>	
BORROWING	\$3.4 Billion (46.3%)
<hr/>	
CONSUMER TAXES	\$14 Billion (0%)
Sales Tax	\$11 Billion (-2.8%)
Motor Vehicle Fees	\$723 Million (-3.3%)
Cigarette/Tobacco Products	\$1.3 Billion (37.3%)
Motor Fuel	\$504 Million (-4.0%)
Alcoholic Beverages	\$250 Million (-1.2%)
Highway Use	\$141 Million (-4.7%)
Auto Rentals	\$61 Million (29.8%)
<hr/>	
OTHER TAXES	\$1.9 Billion (-9.3%)
Estate and Gift	\$1.2 Billion (12.3%)
Parimutuel	\$23 Million (-4.2%)
Real Estate Transfer	\$701 Million (-31.3%)
<hr/>	
OTHER	\$14.4 Billion (-2.0%)
Student Tuition and Fees	\$2.3 Billion (7.3%)
Hospital Patient Fees	\$1.6 Billion (3.4%)
Abandoned Property	\$692 Million (0.9%)
Regulatory Assessments	\$1.9 Billion (25.4%)
Public Asset Sale/Nonprofit Conversion	\$233 Million (-76.8%)
Transfers from Public Goods Pool	\$3.3 Billion (8.6%)
Miscellaneous	\$4.4 Billion (-9.2%)

State Spending 2008-2009*

(with changes from previous year)

EDUCATION	\$33.6 Billion (4.7%)
Public Schools	\$22.5 Billion (7.8%)
School Tax Relief (STAR)	\$3.2 Billion (-9.4%)
State University of New York	\$5.8 Billion (5.4%)
City University of New York	\$1.1 Billion (-3.1%)
Tuition Assistance Program	\$812 Million (-5.6%)
Higher Education Services Corporation	\$87 Million (-3.3%)
Cultural Programs	\$49 Million (-10.9%)
SCHOOL TAX PLUS	\$1.2 Billion (10.3%)
(STAR Rebate Checks)	
PUBLIC HEALTH	\$18.4 Billion (-3.9%)
Health and Mental Health Services	\$5.8 Billion (-2.0%)
Medical Assistance (Medicaid)	\$12.6 Billion (-5.2%)
PUBLIC WELFARE	\$4.1 Billion (-3.8%)
Public Welfare	\$3.6 Billion (-6.1%)
Public Housing	\$232 Million (5.5%)
Employment Services	\$221 Million (2.8%)
PUBLIC SAFETY	\$4.0 Billion (-1.6%)
Criminal Justice	\$1.2 Billion (1.1%)
Emergency Management	\$118 Million (-27.6%)
Prisons/Reformations	\$2.7 Billion (-1.2%)
TRANSPORTATION	\$5.2 Billion (5.7%)
ENVIRONMENT/RECREATION	\$1 Billion (3.2%)
Environmental Protection	\$613 Million (-6.8%)
Parks, Recreation	\$417 Million (22.6%)
SUPPORT/REGULATE BUSINESS	\$1.1 Billion (28.3%)
LOCAL GOVERNMENTS	\$1.3 Billion (44.4%)
GENERAL GOVERNMENT	\$9.2 Billion (1.3%)
REPAY DEBT	\$4.5 Billion (10.4%)

*State Funds only

Federal Grants Received and Disbursed 2008-2009

(with changes from previous year)

RECEIVED	\$38.8 Billion (11.1%)
<hr/>	
DISBURSED	
EDUCATION	\$3.7 Billion (5.5%)
Public Schools	\$3.5 Billion (5.6%)
State University of New York	\$206 Million (9.6%)
Tuition Assistance Program	\$8 Million (-52.9%)
Higher Education Services Corporation	\$4 Million (33.3%)
<hr/>	
PUBLIC HEALTH	\$26.2 Billion (10.5%)
Health and Mental Health Services	\$4.5 Billion (9.3%)
Medical Assistance (Medicaid)	\$21.7 Billion (10.9%)
<hr/>	
PUBLIC WELFARE	\$5.4 Billion (16.4%)
Public Welfare	\$4.9 Billion (16.9%)
Public Housing	\$15 Million (0%)
Employment Services	\$438 Million (5.3%)
<hr/>	
PUBLIC SAFETY	\$400 Million (-27.3%)
Criminal Justice	\$204 Million (12.1%)
Emergency Management	\$152 Million (-54.6%)
Prisons/Reformations	\$44 Million (33.3%)
<hr/>	
TRANSPORTATION	\$1.5 Billion (12.3%)
<hr/>	
ENVIRONMENT/RECREATION	\$175 Million (-20.5%)
Environmental Protection	\$164 Million (-23%)
Parks, Recreation	\$11 Million (57.1%)
<hr/>	
SUPPORT/REGULATE BUSINESS	\$13 Million (8.3%)
<hr/>	
LOCAL GOVERNMENT	\$116 Million (-4.1%)
<hr/>	
GENERAL GOVERNMENT	\$364 Million (31.4%)

Where do your tax dollars go?

New Yorkers should know how their tax dollars are spent. Now taxpayers can find out by visiting a website launched by State Comptroller Thomas P. DiNapoli called ***Open Book New York*** (www.openbooknewyork.com).

This easy-to-use website gives taxpayers unprecedented access to the financial information of State and local governments. It contains searchable databases of spending for nearly 100 State agencies and 3,100 local governments, displays more than 60,000 active State contracts, tracks New York's federal stimulus spending and much more.

These databases can help you find out how much State agencies spend on everything from travel and utilities to telephones and outside consultants. Taxpayers can also identify who is doing business with the State.

Check out ***Open Book New York*** at
www.openbooknewyork.com.



All data was compiled by the Office of the State Comptroller. More detailed data is presented in other publications of the Comptroller's Office, including the Comptroller's *Comprehensive Annual Financial Report*.

This guide is part of Comptroller DiNapoli's ongoing effort to provide information on State finances. This report, or any portion of it, may be reproduced without permission. For additional copies of this or any other of the Comptroller's reports, please contact: Comptroller's Office of Public Information, 110 State Street, Albany, New York 12236, (518) 474-4015 or visit www.osc.state.ny.us.



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