



## NEW YORK STATE BUDGET SUMMARY 1959-60

*Our purpose is to achieve maximum economy, consistent with the laws and best interests of the people of our State, and a return to sound financial policies and practices for our State government. . . . The restoration of sound fiscal policies will contribute importantly to the improvement of our State's economic climate, the development of increased job opportunities and the steady social progress which all desire.*

Governor Nelson A. Rockefeller,  
1959 Budget Message

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# THE STATE BUDGET

Under the Constitution, the Governor must submit to the Legislature by February 1 of each year a financial program for the fiscal year beginning April 1. The Governor outlines planned expenditures for each State agency, for construction, and for aid to localities. He also proposes the means of raising the needed revenues. After making changes that seem desirable, the Legislature makes the necessary appropriations and passes the required tax legislation. The Governor's financial plan, as approved by the Legislature, then becomes the official State budget. The budget for 1959-60, as adopted by the Legislature, totals \$2,021 million.

More than half the budget, or \$1,050 million, represents State aid to local units of government, as shown in the accompanying chart. State aid is money paid by the State to localities for specified purposes. To be eligible for aid, a local jurisdiction must meet prescribed standards and usually must spend a certain amount of its own funds on the particular program. By far the largest amount of State aid, \$648 million, is for education. Another sizable segment, \$203 million, assists in financing public welfare programs, while \$92 million is for

the construction of local highways and \$62 million helps support health and mental health activities. The balance of State aid is for other local purposes.

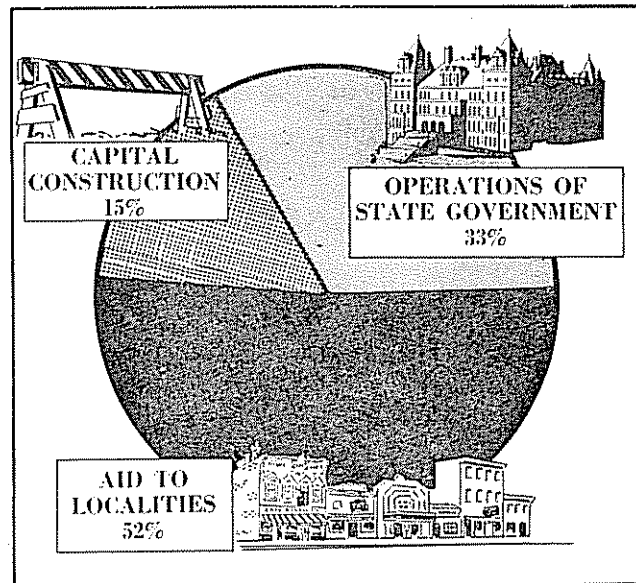
The State makes general grants to cities, towns and villages on a per capita basis, to be used for any lawful activity the locality desires. These grants, totaling \$97 million this year, have been apportioned among the eight major governmental functions described in this booklet, and are included as part of the above local assistance figures.

The various departments and agencies of State government will require \$671 million in 1959-60, or about one-third of the total State budget. The largest part of this, \$259 million, is to be spent for health and mental health activities, chiefly the operation of State hospitals and mental institutions and the conduct of medical research. Next in order of size are expenditures for highway maintenance and safety, \$89 million; general governmental services, \$86 million; the State University and other education programs, \$84 million; and public safety, including the State Police, the operation of prisons and the parole system, \$66 million. Included in the cost of departmental operations is \$34 million for payments of interest and principal on the State debt, which was incurred mainly for highways, canals, hospitals, and State University facilities.

The third part of the budget consists of expenditures to build capital facilities operated by the State. This year \$300 million will be required for State highway construction, new and improved health and mental health structures, buildings for the State University, equipment for all State agencies, and other capital items. This includes advances to State Authorities for the purchase of equipment and the construction of facilities.

In addition to State monies, \$442 million in Federal funds will be spent by the State in 1959-60. The Governor, with the assistance of the Budget Director, is responsible for the proper expenditure of Federal grants, although they are not part of the State budget. Nearly half of the Federal aid, \$203 million, is for highway construction, and \$152 million is for welfare programs. Services to agriculture, business and labor will be aided by about \$48 million in Federal grants, primarily to cover operation of the unemployment insurance and job placement programs, airport improvements, and the preparation of agricultural statistics and reports. The remaining Federal monies are chiefly for educational, health and mental health purposes.

## STATE BUDGET 1959-60

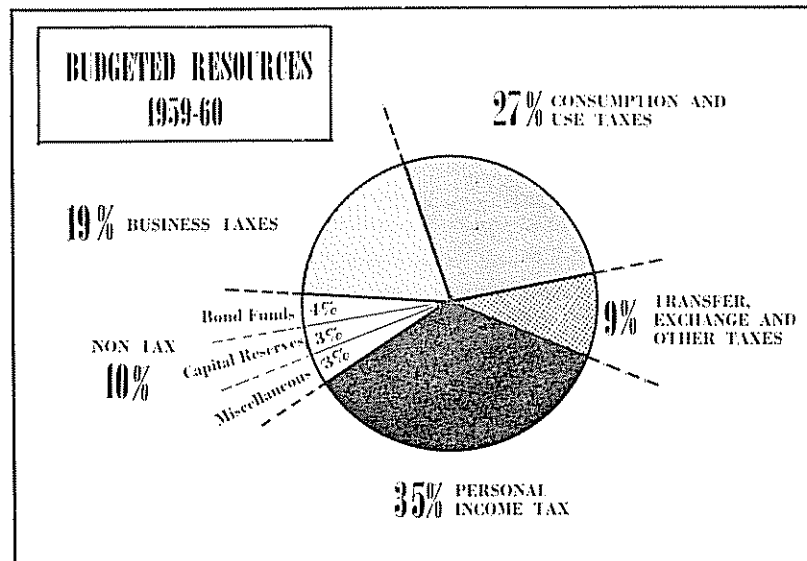


## REVENUES AND OTHER RESOURCES

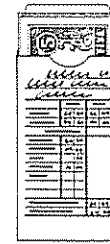
*The strength of the basic tax structure of the State lies in the fact that it is reasonably well diversified and balanced both from the standpoint of equity to the individual and revenue potential for the State under varying economic conditions. In considering changes in it, the objectives were to maintain or enhance these advantages of equity and adequacy in the basic tax structure and to make certain that the changes recommended will not adversely affect the economic growth of the State.*

—Governor's 1959 Budget Message

The State budget is financed primarily by tax revenues, which provide about 90 per cent of budgeted resources. The remaining resources are derived from bond funds, accumulated reserves, and miscellaneous receipts.



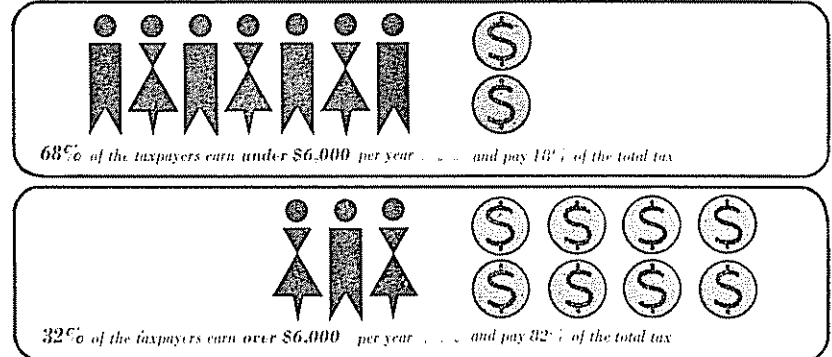
## TAXES



### ... on personal income

The personal income tax is the largest single source of State revenue, accounting for approximately 35 per cent of budgeted resources. Under the newly adopted system of withholding this tax on a current basis, its yield in 1959-60 will depend primarily upon income received by individuals during the 1959 calendar year. Revenue from this tax is expected to total \$715 million in 1959-60. This estimate takes into account changes enacted this year: the adoption of a uniform \$600 exemption per person, the addition of three new rate brackets, an increase in the maximum optional standard deduction from \$500 to \$1,000, and the allowance of a tax credit of \$10 for single taxpayers and \$25 for married taxpayers. The estimate also reflects cancellation of the tax which would have been due this year on 1958 regular income, except for the capital gains portion which is payable. Such cancellation is unique among the states that have adopted withholding.

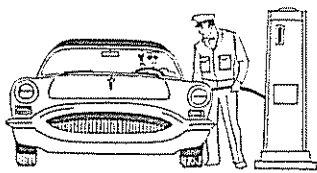
**The SMALLEST share of the personal income tax  
is paid by the LOWER INCOME groups**



The above changes will reduce the percentage of the total tax paid by those in the lower-income brackets. Under the former law, persons earning less than \$6,000, who comprise 68 per cent of the taxpayers, contributed 20 per cent of the revenue. Under the new

law, this group will pay less than 18 per cent. A typical family of four with an income of \$6,000 will pay only 4 cents a week more under the new law than they would have paid under the old law. Taxpayers with larger families generally will pay less under the new law because of the increased exemption for children from \$400 to \$600, combined with the \$25 tax credit.

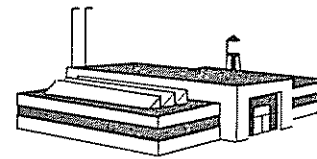
Legislation was also enacted this year to continue to allow New York residents a credit against the State tax for income taxes paid to other states.



### ... on consumption and use

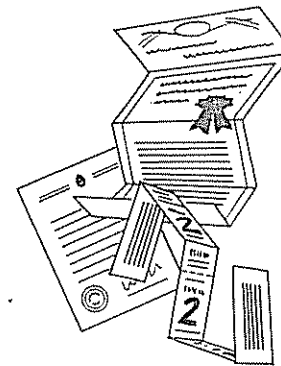
Taxes on consumption and use are expected to produce more than one-fourth of budgeted resources. Included are taxes on motor fuel, alcoholic beverages, cigarettes and other tobacco products; fees for motor vehicle registrations and operators' licenses, and alcoholic beverage control licenses; and the highway use tax on heavy trucks. They are expected to yield \$547 million in 1959-60.

As part of the program to provide additional revenue, motor fuel and cigarette tax rates were raised. The motor fuel tax was increased from 4 cents to 6 cents per gallon on gasoline (from 6 cents to 9 cents per gallon on diesel fuel), the additional revenue to be used only for highway purposes. This places the New York gas tax more in line with those in other states, 36 of which impose a tax of 6 cents or more. To aid the depressed transportation industry, buses and taxicabs were exempted from the fuel tax increases. The cigarette tax was increased from 3 cents to 5 cents a pack, about the average in other states, and a new tax was levied on other tobacco products.



### ... on business

Business taxes are expected to account for slightly less than one-fifth of the State's budgeted resources. This revenue is derived from general business corporations, banks, public utilities, insurance companies and unincorporated businesses. Most corporations, as well as unincorporated businesses, are taxed on the basis of net income. Insurance companies are taxed on receipts from premiums, real estate companies on gross assets, and public utilities primarily on gross earnings. Total revenue from business taxes is estimated at \$386 million in the current fiscal year. Reflected in this estimate is the tax relief granted to the financially depressed bus industry and to small unincorporated businesses.



### ... on transfers and exchanges

This group consists of taxes on pari-mutuel betting at horse races, on the sale or exchange of stock securities, and on estates left by wealthy decedents. These taxes are expected to yield \$185 million in 1959-60, or somewhat less than one-tenth of total budgeted resources. Revenue from pari-mutuel betting is expected to increase this year as a result of an extension of the racing season at both flat and harness tracks. Additional revenue is anticipated from the estate tax because of an upward revision in the rate schedule.

### ... on other activities

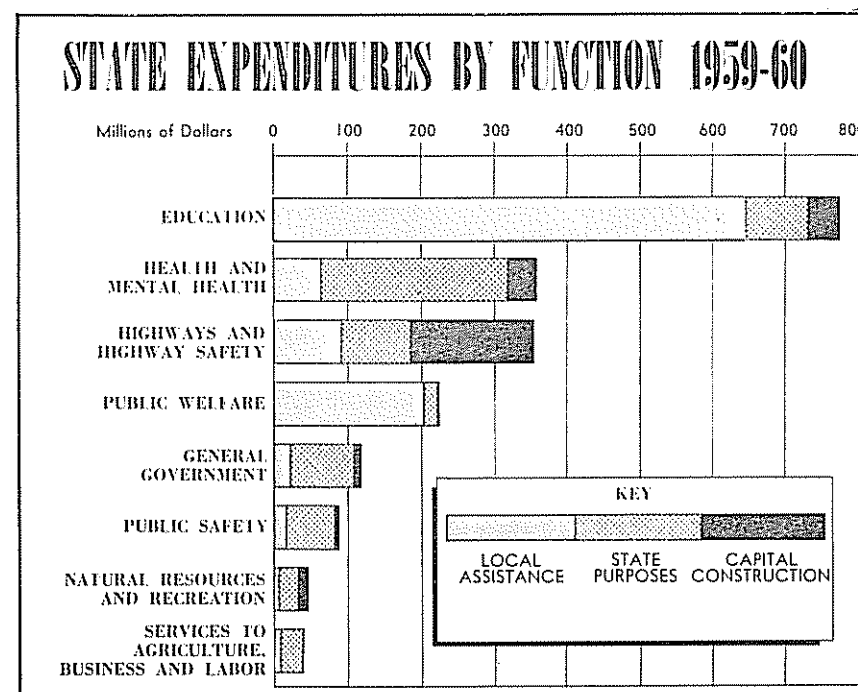
Taxes on admissions to horse racing meets and boxing events and fees for licensing motion pictures account for less than 1 per cent of total budgeted resources. Together they are expected to produce \$3 million in 1959-60.

## OTHER RESOURCES

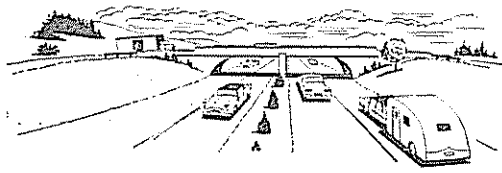
Nontax monies account for one-tenth of the State's budgeted resources. They include proceeds from the sale of bonds for authorized construction projects; use of accumulated reserves; various receipts of State agencies, such as reimbursements for the care of patients at State institutions; and miscellaneous income. Receipts from nontax sources are expected to total \$195 million in 1959-60.

## MAJOR STATE FUNCTIONS

Taxes are levied to finance services authorized by the Legislature to meet the needs of the public. Some of the varied activities conducted by the State for the benefit of its residents, businesses and local units of government are described in the following pages. These services are grouped into eight major functions. The relative importance of each function in the total State budget is shown in the chart below, and expenditures for each are listed in Table 7 of the Appendix.



## HIGHWAYS AND HIGHWAY SAFETY



New York's extensive highway program includes construction and maintenance of highways, parkways and bridges; elimination of grade

crossings; motor vehicle registration; driver examination and licensing; and such safety activities as accident research, motor vehicle inspection, safety education, and traffic law enforcement by State and Parkway Police. Excluding the State Thruway, which is financed by tolls, State services to motorists will cost \$352 million in 1959-60, or 18 per cent of total State expenditures. This includes \$67 million in financial aid to counties and towns for road construction and maintenance, and the cost of technical assistance on local traffic engineering problems.

An increase this year in motor fuel taxes will produce additional revenue earmarked for highway purposes. Ten per cent of the new revenue will be used for construction and maintenance of county highways. The State is also expanding its town road program by sharing in the cost of surface binder for town roads.

Among the major projects to be advanced this year are portions of the Albany-Montreal Northway, the Empire Stateway linking the Southern Tier with the St. Lawrence River area, the Long Island Expressway, the reconstruction of Route 17 as a Southern Tier Expressway, extension of the Taconic Parkway, and numerous urban arterial and secondary routes. A committee of representatives of Westchester County, the State Council of Parks, and other agencies has been formed to consider reconstruction of the Westchester County parkway system. This year the State will complete its program to free towns from responsibility for bridge maintenance on State highways.

In 1959 the Legislature endorsed for the second time constitutional amendments to create a Department of Motor Vehicles and to permit use of some Forest Preserve lands for the Northway; these will be submitted to the voters for approval at the 1959 general election. Raising the Bureau of Motor Vehicles to departmental status, along with administrative improvements, would enhance the agency's ability to serve the growing number of New York motorists. Drivers of tractors and other self-propelled machines used exclusively in farming were exempted by law from licensing requirements, and operation of certain farm equipment without directional signals was authorized.

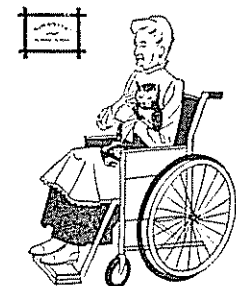
## PUBLIC WELFARE

The State will spend about \$222 million for welfare activities in 1959-60, or 11 per cent of total expenditures. Payments to localities for public assistance programs account for most of this amount. Besides turning over to localities all Federal monies it receives for public assistance, the State will spend \$166 million, which represents its share of the cost of programs in this field. The anticipated drop in home relief and old-age assistance caseloads this year is expected to be offset by a greater number of dependent children receiving aid. In addition, costs of medical services and foster care are rising, while outpatient clinic care for welfare clients in New York City requires larger funds.

The State operates eight training schools for 2,000 delinquent boys and girls, a home service bureau to perform parole services for youths in the New York City area, and a home for 200 aged and disabled persons. The training schools are being enlarged to meet the growing need for such facilities. The State also inspects all public and private institutions and agencies engaged in welfare activities, regulates charitable organizations, and provides services for the blind.

Youth programs include aid to localities for the cost of youth activities and the sharing of expenses for the care of juvenile delinquents in local facilities. To assist veterans and servicemen, the State maintains a rest camp for convalescing veterans, operates a counseling program, and reimburses cities and counties for half the cost of their veterans' services. The State also distributes Federal surplus foods to needy families and public and private institutions.

The State participates in several programs designed to provide better housing. It maintains a performance building code which has been adopted by many localities. State loans to municipalities and housing authorities cover the entire cost of building low-rent public housing. Rents are kept low through local tax exemption and State subsidies, the latter amounting to \$17 million in 1959-60. This year the middle-income housing program was augmented by establishment of a Limited Profit Housing Corporation authorized to use both public and private funds to finance an estimated 21,000 dwelling units. Over a period of years the State will provide a total of \$100 million for this purpose from the sale of bonds approved by the voters in 1958.



## NATURAL RESOURCES AND RECREATION



Protection and development of natural resources and recreational facilities will cost \$42 million in 1959-60, or 2 per cent of total expenditures. The State maintains 2,488,000 acres of Forest Preserve and 571,000 acres of reforested lands for timber production, water conservation and recreational facilities. About 22 counties

with approved plans for reforesting marginal lands will receive State financial aid. State forest management includes the operation of tree nurseries, control of insects and blight, and prevention and control of forest fires. The State cooperates in developing 1,300,000 acres of privately owned forests. Conservation is also fostered by youth camps, sportsmen's shows and the publication, *The New York State Conservationist*.

State campsites, beaches and parks will be used this year by more than 33 million visitors for swimming, camping, boating, golf and winter sports. In 1959 two parks, Rockland Lake and St. Lawrence, will be added to the present system of 82 State parks, while major improvements are progressing at Letchworth, Jones Beach and Sunken Meadow parks.

Fish and wildlife programs also furnish recreational opportunities and include the operation of fish hatcheries and game farms, stocking of streams, development of waterfowl and wildlife areas, research on game and aquatic life, and rabies control. These activities are supported largely by hunting and fishing license fees (supplemented by Federal and State funds) which were recently increased to avoid curtailment of the programs. A 1959 law authorizes State cooperation with towns and counties on Long Island to protect shoreline wetlands for the benefit of waterfowl and fish. Another new law provides funds for studying starfish control in Long Island Sound.

Preservation of water resources, erosion control, classification of water supplies for purity, regulation of waterways and operation of the canal system are State responsibilities. A broadened approach to water resources conservation was made possible this year by the appropriation of funds to set up a multi-purpose program for developing the State's water resources for future use. New legislation this year also provides for an improved system of motor boat registration and control to be financed by boat registration fees. Part of the revenue will be used to provide State aid for local enforcement and to develop a safety education program.

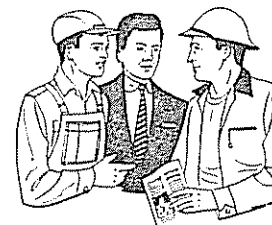
## SERVICES TO AGRICULTURE, BUSINESS AND LABOR

Services to business include aid in finding locations for industry, assistance to commercial aviation, and data on foreign trade opportunities. Small businesses are helped through marketing, management and technical advice, and surveys of local shopping habits. State promotion of tourist attractions in 1959 will emphasize the "Year of History", the 350th anniversary of the explorations of Henry Hudson and Samuel de Champlain. Industries regulated in the public interest are banking, insurance, public utilities, alcoholic beverages and horse racing. Also, the State licenses various commercial businesses and professional occupations.

In 1959 the Commission on Economic Expansion and the Office of Atomic Development were established. A loan system was initiated to assist localities in urban renewal. A program to improve transport included setting up an Office of Transportation; tax relief for railroads coupled with State aid to offset part of resulting local revenue losses; tax relief for bus companies; and assistance in metropolitan commuter problems by creation of a New York-New Jersey Transportation Agency and by loans to aid in financing rail passenger cars. Business services and regulation will cost \$18 million in 1959-60.

To protect the wage earner, laws are enforced to prevent industrial accidents, discrimination and substandard working conditions. Minimum wages are set for intrastate industries, and labor-management negotiations are promoted to achieve conciliation of differences. This year, unemployment insurance coverage was broadened, effective in 1960; disability benefits and workmen's compensation were extended to firms with three or more employees; and a fund was set up to pay injured workers when employers lacked insurance, effective when the fund reaches \$300,000. For the first time in any state, a law requires financial data from both unions and employer associations and State enforcement of rules to safeguard union funds. Expenditures for all labor programs will total \$16 million this year.

To assist farmers, the State grades food products, controls insects and plant and animal diseases, conducts research, provides market reports, and promotes the sale of farm products. It operates the State Fair and several agricultural schools, and contributes to the cost of soil conservation, flood prevention and watershed protection.



This year, support was increased for demonstration and educational work in agriculture, and the requirement of licenses for milk vending machines was eliminated to encourage milk consumption. Farm programs, apart from educational, will cost \$6 million in 1959-60.

## STATE FUNDS

**General Fund.** The major operating fund of the State is the General Fund, which is divided into two parts: (a) the Local Assistance Fund, appropriations from which aid units of local government, and (b) the State Purposes Fund, for operation of State departments and agencies, for general State charges, and for debt service. The General Fund is financed mainly from tax revenues. In 1959-60, the Local Assistance Fund will receive an estimated 61 per cent and the State Purposes Fund 39 per cent of total General Fund revenues. Appropriations from these funds are shown in Tables 4 and 5 of the Appendix.

**Capital Construction Fund.** The Capital Construction Fund finances construction of highways, bridges and State buildings (including land costs), as well as facilities for park, conservation, military and canal purposes, erosion and flood control, and purchases of equipment for all State agencies. This fund derives its resources chiefly from the War Bonus and Mental Health Bond Account, the Highway Account, the General Fund, and the sale of bonds. Assets in the Capital Construction Fund accumulated in previous years may also be used.

The operations of the Capital Construction Fund differ from those of the General Fund because the completion of construction contracts usually requires several years. Most unspent balances from the Capital Construction Fund are reappropriated each year to permit payment of outstanding liabilities as construction projects are completed. Total appropriations in force for the fund (Table 6 in the Appendix) greatly exceed expenditures within a single year because the appropriations must cover projects extending over several years.

**Highway Account.** This fund was established this year to receive monies from the motor fuel tax increases, which are earmarked for highway purposes. The bulk of this increased revenue is transferred to the Capital Construction Fund for State highway, parkway and grade crossing projects, while the balance is transferred to the Local Assistance Fund for local roads and to the State Purposes Fund for debt service on highway bonds.

**War Bonus and Mental Health Bond Account.** One-ninth of the receipts from the personal income tax and one-fifth of the cigarette tax receipts are deposited in the War Bonus and Mental Health Bond



Account. This fund was formerly used for debt service on bonds issued to provide veterans' bonuses. The last such bonds were retired in 1958, and the fund now pays the debt service on bonds for mental health construction. Money in the fund beyond that required for debt service and administrative costs is transferred to the Capital Construction Fund; it may also be transferred to the General Fund.

**Tax Stabilization Reserve Funds.** These funds are depositories for General Fund surpluses. Both the Local Assistance and State Purposes Funds have reserve funds to which operating surpluses are transferred at the end of the fiscal year. These reserves may be drawn upon if an unanticipated deficit occurs in either operating fund, but withdrawals are repaid from succeeding years' revenues. As of March 31, 1959, the two reserve funds had total assets of \$150 million.

**Other Funds.** Among funds for special purposes are the revolving funds, such as the Correctional Industry Fund, the Broadway Office Building Fund, the Fund for Investigation and Valuation of Public Utilities, the Purchase Revolving Fund, the Conservation Fund, and the new Motorboat Regulation Fund. These derive income from a variety of sources, such as the sale of products, assessment of companies in the industry being regulated, appropriations, collection of special fees, licenses and charges. Expenditures may be made only for purposes specified by law.

Special funds are maintained to receive and disburse Federal grants, such as the Federal Social Security Fund, Federal Fund for Hospital Construction, and Federal School Lunch Fund. The Unemployment Insurance Benefit Fund and the State Employees' Retirement System Fund are the largest of the State's many trust, retirement, bequest, custodial and college income funds. The Housing Debt Fund pays debt service on housing bonds, financed by payments from local housing authorities (which are assisted by State subsidies). The Grade Crossing Elimination Debt Fund receives assessments on railroads to pay debt service on certain grade crossing bonds.

## APPENDIX

Table 1

### STATE FINANCIAL OPERATIONS General Fund and Capital Construction Fund (millions of dollars)

|   | <u>1958-59</u><br><u>Actual</u> | <u>1959-60</u><br><u>Estimated</u> | <u>Change</u> |
|---|---------------------------------|------------------------------------|---------------|
| <b>RESOURCES BUDGETED</b>   |                                 |                                    |               |
| Current revenue   |                                 |                                    |               |
| General Fund .....  | 1,524                           | 1,724                              | + 200         |
| Transfer from War Bonus and<br>Mental Health Bond Account .....               | 82                              | 92                                 | + 10          |
| Transfer from State Highway Ac-<br>count .....                                |                                 | 67                                 | + 67          |
| Miscellaneous income of Capital<br>Construction Fund .....                    | 6                               | 5                                  | - 1           |
| Total current revenue.....  | <u>1,612</u>                    | <u>1,888</u>                       | <u>+ 276</u>  |
| Other resources   |                                 |                                    |               |
| Charges against bond funds  |                                 |                                    |               |
| Highway construction .....  | 56                              | 8                                  | - 48          |
| Mental hospital construction..  | 39                              | 33                                 | - 6           |
| State University construction..   | 19                              | 38                                 | + 19          |
| Grade crossing elimination....  | 4                               | 5                                  | + 1           |
| Total bond funds .....  | <u>118</u>                      | <u>84</u>                          | <u>- 34</u>   |
| Use of Capital Construction<br>Fund assets .....                              | 63                              | 49                                 | - 14          |
| Total other resources.....  | <u>181</u>                      | <u>133</u>                         | <u>- 48</u>   |
| Total resources budgeted..  | <u>1,793</u>                    | <u>2,021</u>                       | <u>+ 228</u>  |
| <b>OUTGO</b>  |                                 |                                    |               |
| Expenditures  |                                 |                                    |               |
| Local Assistance Fund .....   | 946                             | 1,050                              | + 104         |
| State Purposes Fund .....   | 604                             | 671                                | + 67          |
| Capital Construction Fund.....  | 241                             | 281                                | + 40          |
| Total regular expenditures..  | <u>1,791</u>                    | <u>2,002</u>                       | <u>+ 211</u>  |
| Net cash outgo for first instance<br>advances on capital construction .....   | 2                               | 19                                 | + 17          |
| Total outgo .....   | <u>1,793</u>                    | <u>2,021</u>                       | <u>+ 228</u>  |
| Balance of usable assets in the Capital<br>Construction Fund at end of year.. | 59                              | 10                                 | - 49          |

Table 2  
**FINANCIAL OPERATIONS OF THE GENERAL FUND**  
(millions of dollars)

|   | 1958-59 Actual        |                     |                      | 1959-60 Estimated     |                     |                      |
|---|-----------------------|---------------------|----------------------|-----------------------|---------------------|----------------------|
|   | Local Assistance Fund | State Purposes Fund | Total General Fund   | Local Assistance Fund | State Purposes Fund | Total General Fund   |
| <b>INCOME</b>   |                       |                     |                      |                       |                     |                      |
| Revenue .....   | 946.4 <sup>a</sup>    | 604.0 <sup>a</sup>  | 1,550.4 <sup>a</sup> | 1,050.1 <sup>b</sup>  | 686.6 <sup>b</sup>  | 1,736.7 <sup>b</sup> |
| <b>APPROPRIATIONS AND OUTGO</b>   |                       |                     |                      |                       |                     |                      |
| Total appropriations for the year (excluding deficiencies)....  | 945.4                 | 600.6               | 1,546.0              | 1,056.3               | 676.0               | 1,732.3              |
| Deficiencies and reimbursement of Governmental Emergency Fund provided in succeeding year's appropriations..... | 11.3                  | 10.8                | 22.1                 | 0.7                   | 12.0                | 12.7                 |
| Total appropriations for the year.....  | 956.7                 | 611.4               | 1,568.1              | 1,057.0               | 688.0               | 1,745.0              |
| Add: Unexpended appropriations and reappropriations carried forward from prior years .....                      | 16.1                  | 43.8                | 59.9                 | 16.8                  | 35.0                | 51.8                 |
| Less: Lapses and repeals during the year.....   | 9.7                   | 16.3                | 26.0                 | 12.9                  | 11.4                | 24.3                 |
| Less: Unexpended appropriations and reappropriations carried forward to succeeding years .....                  | 16.8                  | 35.0                | 51.8                 | 10.9                  | 25.1                | 36.0                 |
| Outgo during the year .....   | 946.3                 | 603.9               | 1,550.2              | 1,050.0               | 686.5 <sup>c</sup>  | 1,736.5              |
| <b>BALANCE</b>  |                       |                     |                      |                       |                     |                      |
| Excess of income over outgo (for transfer to Tax Stabilization Reserve Funds) .....                             | 0.1                   | 0.1                 | 0.2                  | 0.1                   | 0.1                 | 0.2                  |

<sup>a</sup> Includes transfers from the War Bonus and Mental Health Bond Account.  
<sup>b</sup> Includes anticipated transfers from the Highway Account.  
<sup>c</sup> Includes anticipated transfers to the Capital Construction Fund.

Table 3  
**GENERAL FUND REVENUES<sup>a</sup>**  
(millions of dollars)

|  | 1958-59 Actual | 1959-60 Estimated | Change |
|--|----------------|-------------------|--------|
|  |                |                   |        |
| Personal income tax.....   | 503            | 636               | + 133  |
| Taxes on consumption and use.....  | 404            | 457               | + 53   |
| Motor fuel tax .....   | 140            | 145               | + 5    |
| Motor vehicle tax .....  | 126            | 123               | - 3    |
| Cigarette and other tobacco taxes.....                                       | 45             | 94                | + 49   |
| Alcoholic beverage tax .....   | 55             | 56                | + 1    |
| Alcoholic beverage control licenses.....                                     | 24             | 24                | 0      |
| Highway use tax .....  | 14             | 15                | + 1    |
| Business taxes .....   | 387            | 386               | - 1    |
| Corporation franchise tax .....  | 190            | 175               | - 15   |
| Corporation tax (article 9) .....  | 73             | 77                | + 4    |
| Utilities tax (gross receipts) .....   | 48             | 50                | + 2    |
| Bank tax .....   | 34             | 42                | + 8    |
| Unincorporated business tax .....  | 31             | 30                | - 1    |
| Other business taxes .....   | 11             | 12                | + 1    |
| Taxes on transfers and exchanges .....                                       | 172            | 185               | + 13   |
| Pari-mutuel tax .....  | 78             | 86                | + 8    |
| Stock transfer tax .....   | 54             | 50                | - 4    |
| Estate tax .....   | 40             | 49                | + 9    |
| Other taxes .....  | 3              | 3                 | 0      |
| Other receipts .....   | 55             | 57                | + 2    |
| Total General Fund <sup>b</sup> .....  | 1,524          | 1,724             | + 200  |
| <sup>a</sup> Excludes collections earmarked for special accounts as follows: |                |                   |        |
| War Bonus and Mental Health Bond Account .....                               | 63             | 79                | + 16   |
| Personal income tax .....  | 22             | 23                | + 1    |
| Cigarette tax .....  |                |                   |        |
| Highway Account .....  |                | 67                | + 67   |
| Motor fuel tax .....   |                |                   |        |
| <sup>b</sup> Excludes transfers from other funds                             |                |                   |        |

Table 4

## LOCAL ASSISTANCE FUND APPROPRIATIONS

| Agency or Purpose  | 1958-59       | 1959-60*        |
|--|---------------|-----------------|
| Agriculture and Markets  |               |                 |
| County watershed projects  | \$ 36,000     | \$ 36,000       |
| Commerce—Urban planning assistance                                   | 200,000       | 200,000         |
| Conservation   |               |                 |
| County reforestation   | 56,000        | 56,000          |
| County rabies control  | 3,000         | 3,000           |
| Correction—Probation services  | 450,000       | 450,000         |
| Education  |               |                 |
| Support of public schools  | 546,166,000   | 609,920,000     |
| Emergency school building  | 8,700,000     | 11,500,000      |
| Teacher training—New York City                                       | 8,450,000     | 8,500,000       |
| School lunch program   | 6,500,000     | 7,000,000       |
| Aid to libraries   | 3,250,000     | 3,950,000       |
| Community colleges   | 2,550,000     | 3,450,000       |
| Municipal colleges—New York City                                     |               | 2,700,000       |
| Physically handicapped children                                      | 200,000       | 200,000         |
| Recreation for the elderly   | 200,000       | 200,000         |
| General local assistance—Per capita                                  | 96,985,000    | 97,140,000      |
| Health   |               |                 |
| General public health work   | 18,585,000    | 18,207,000      |
| Tuberculosis care  | 10,600,000    | 9,425,000       |
| Physically handicapped children                                      | 3,400,000     | 3,200,000       |
| Laboratories and blood banks   | 1,300,000     | 1,300,000       |
| Administration of local assistance                                   | 485,000       | 498,000         |
| Joint Hospital Survey and Planning Commission                        | 159,000       | 161,000         |
| Care of adult poliomyelitis  | 65,000        | 45,000          |
| Housing  |               |                 |
| Subsidies  | 15,500,000    | 17,029,641      |
| Housing Rent Commission  | 4,128,890     | 4,213,000       |
| Administration of loans and subsidies                                | 347,700       | 351,200         |
| Mental Hygiene—Community services                                    | 10,844,720    | 11,045,700      |
| Public Works   |               |                 |
| Town highways—10 year plan   | 6,700,000     | 7,400,000       |
| Town highways  | 6,312,212     | 6,350,000       |
| County highways  | 2,200,019     | 2,225,000       |
| Municipal public works   | 635,000       | 635,000         |
| Administration of local assistance                                   | 135,767       | 136,558         |
| Social Welfare   |               |                 |
| Public assistance and care   | 147,717,000   | 162,871,000     |
| Care of juvenile delinquents   | 3,012,000     | 2,724,000       |
| Administration of local assistance                                   | 1,891,000     | 1,934,000       |
| Standards and Purchase—Distribution of Federal surplus commodities   | 1,400,000     | 500,000         |
| Taxation and Finance   |               |                 |
| Counties' share of motor vehicle taxes                               | 29,000,000    | 30,800,000      |
| Counties' share of motor fuel taxes                                  | 14,400,000    | 20,100,000      |
| Aid to localities, railroad tax relief                               |               | 800,000         |
| Veterans' Affairs  | 450,000       | 455,000         |
| Youth Commission   | 3,200,000     | 3,200,000       |
| Miscellaneous  |               |                 |
| Social security contributions  | 100,000       | 140,000         |
| Salary adjustments   | 80,000        | 315,000         |
| Debt service   | 337,500       | 5,000,000       |
| Distribution of proceeds from rentals of Federal flood control lands | 2,729         |                 |
| Grand total  | \$956,734,537 | \$1,056,366,099 |

\* Excludes allowance for possible deficiency appropriations

Table 5

## STATE PURPOSES FUND APPROPRIATIONS

| Agency or Purpose                       | 1958-59       | 1959-60       |
|---|---------------|---------------|
| Executive Department:                   |               |               |
| Alcoholic Beverage Control, Division of | \$ 2,070,506  | \$ 2,074,186  |
| Local Alcoholic Beverage Control        | 1,183,330     | 1,185,062     |
| Atomic Development, Office of           | 100,000       | 100,000       |
| Budget, Division of the                 | 1,211,655     | 1,200,227     |
| Building Code Commission                | 433,500       | 48,000        |
| Civil Defense Commission                | 1,464,455     | 1,475,107     |
| Discrimination, Commission Against      | 741,174       | 816,777       |
| Executive Chamber                       | 1,226,323     | 1,220,000     |
| Housing, Division of                    | 993,000       | 1,032,398     |
| Local Government, Office of             |               | 100,000       |
| Lottery Control Commission              | 200,000       | 290,000       |
| Military and Naval Affairs, Division of | 6,077,480     | 5,947,453     |
| Municipal Police Training Council       |               | 50,000        |
| Parole, Division of                     | 3,132,172     | 3,274,877     |
| Pensions, Commission on                 | 35,000        | 35,000        |
| Safety, Division of                     | 344,536       | 341,671       |
| Standards and Purchase, Division of     | 2,104,524     | 2,151,703     |
| State Police, Division of               | 10,803,129    | 11,105,362    |
| Transportation, Office of               | 25,000        | 100,000       |
| Veterans' Affairs, Division of          | 2,200,400     | 2,196,169     |
| Youth Commission                        | 330,000       | 389,510       |
| Agriculture and Markets, Department of  | 5,620,895     | 5,293,554     |
| Audit and Control, Department of        | 5,437,717     | 5,470,601     |
| Banking Department                      | 233,428       | 265,186       |
| Civil Service, Department of            | 3,082,291     | 3,145,579     |
| Commerce, Department of                 | 3,056,335     | 3,100,000     |
| Conservation Department                 | 15,126,378    | 15,190,734    |
| Correction, Department of               | 39,397,565    | 40,897,706    |
| Education Department                    | 27,387,947    | 28,568,655    |
| State University                        | 44,347,679    | 46,746,748    |
| Health, Department of                   | 23,283,568    | 23,008,029    |
| Insurance Department                    | 380,939       | 380,939       |
| Labor, Department of                    | 8,367,593     | 8,417,021     |
| Law, Department of                      | 3,640,929     | 3,898,005     |
| Mental Hygiene, Department of           | 189,431,159   | 203,621,736   |
| Public Service, Department of           | 3,963,566     | 3,789,240     |
| Public Works, Department of             | 55,002,536    | 52,889,305    |
| Social Welfare, Department of           | 9,749,939     | 10,750,020    |
| State, Department of                    | 3,584,376     | 3,616,666     |
| Taxation and Finance, Department of     | 28,105,222    | 33,020,219    |
| Temporary State commissions             | 835,819       | 825,000       |
| Other State agencies and commissions    | 3,658,030     | 4,548,840     |
| All agencies—salary adjustments         | 6,800,000     | 18,910,000    |
| General State charges:                  |               |               |
| Compensation insurance                  | 1,450,000     | 2,000,000     |
| Health insurance                        | 225,482       | 4,300,000     |
| Pension administration, contributions   | 36,501,449    | 41,166,329    |
| Social security admin., contributions   | 6,076,075     | 7,399,536     |
| Taxes on public lands, judgments, etc.  | 5,165,431     | 4,806,229     |
| Judiciary                               | 11,849,908    | 11,512,074    |
| Legislature                             | 8,409,939     | 8,117,114     |
| Total—current operations                | \$584,758,379 | \$630,788,567 |
| Debt service                            | 26,610,179    | 33,361,149    |
| Transfer to Capital Construction Fund   |               | 11,800,000    |
| Grand total                             | \$611,368,558 | \$675,949,716 |

Table 6  
CAPITAL CONSTRUCTION FUND APPROPRIATIONS

| <i>Agency or Purpose</i>   | <i>Prior Appropriations in Force April 1, 1959</i> | <i>New Appropriations 1959-60</i> | <i>Total Appropriations Available 1959-60</i> |
|--|--|-----------------------------------|---|
| Departmental projects  |  |                                   |   |
| Conservation and Parks   | \$ 5,435,410                                       | \$ 4,489,000                      | \$ 9,924,410                                  |
| Correction   | 12,319,808   | 1,477,800                         | 13,797,608                                    |
| Education and State University   | 63,559,346   | 21,031,000                        | 84,590,346                                    |
| Community colleges   | 10,492,481   | 10,600,000                        | 21,092,481                                    |
| Dormitory Authority  | 10,242,600   | 3,250,000                         | 13,492,600                                    |
| Office of Atomic Development   |  | 1,000,000                         | 1,000,000                                     |
| Health   | 4,025,307  | 748,000                           | 4,773,307                                     |
| Mental Hygiene   | 165,754,803  | 29,255,000                        | 195,009,803                                   |
| Military and Naval Affairs   | 3,958,805  | 531,000                           | 4,489,805                                     |
| Public Works   |  |                                   |   |
| Buildings  | 5,097,470  | 346,000                           | 5,443,470                                     |
| Canals   | 2,562,431  | 1,500,000                         | 4,062,431                                     |
| Flood control  | 1,088,823  | 355,000                           | 1,443,823                                     |
| Planning and inspection  | 3,338,113  | 2,500,000                         | 5,838,113                                     |
| Shore protection   | 1,219,645  | 300,000                           | 1,519,645                                     |
| Social Welfare   | 3,620,337  | 2,740,000                         | 6,360,337                                     |
| State Police   | 522,647  |                                   | 522,647                                       |
| Miscellaneous  | 1,489,216  | 918,000                           | 2,407,216                                     |
| Services and expenses  | 278,699  | 6,580,820                         | 6,859,519                                     |
| Unapportioned construction   | 2,452,392  | 4,000,000                         | 6,452,392                                     |
| Unapportioned equipment  | 244,984  | 9,305,000                         | 9,549,984                                     |
| Unapportioned rehabilitation   | 377,050  | 4,200,000                         | 4,577,050                                     |
| Total departmental projects  | \$298,080,367                                      | \$105,126,620                     | \$403,206,987                                 |
| Highways, parkways and grade crossing eliminations including services and expenses | 332,067,243  | 180,553,319                       | 512,620,562                                   |
| Grand total  | \$630,147,610                                      | \$285,679,939                     | \$915,827,549                                 |

Table 7  
FUNCTIONAL CLASSIFICATION OF ESTIMATED EXPENDITURES  
1959-60

(millions of dollars)

|   | <i>General Fund and Capital Construction Fund</i> | <i>Federal Funds</i> | <i>Other Funds</i> | <i>Total</i> |
|---|---|----------------------|--------------------|--------------|
| Education                                   | 773   | 22                   | 10                 | 805          |
| Health and Mental Health                    | 358   | 11                   | 16                 | 385          |
| Highways and Highway Safety                 | 352   | 203                  | 20                 | 575          |
| Public Welfare                              | 222   | 152                  | 1                  | 375          |
| General Government                          | 118   |                      | 1                  | 119          |
| Public Safety                               | 87  | 4                    | 2                  | 93           |
| Natural Resources and Recreation            | 42  | 2                    | 10                 | 54           |
| Services to Agriculture, Business and Labor | 40  | 48                   | 53                 | 141          |
| Nonallocated general costs                  | 10  |                      |                    | 10           |
| Total                                       | 2,002   | 442                  | 113                | 2,557        |

Table 8  
NET OUTSTANDING DEBT<sup>a</sup>  
March 31, 1959  
(millions of dollars)

|                               | <i>Bonded</i> | <i>Temporary</i> | <i>Total</i> |
|-------------------------------|---------------|------------------|--------------|
| Housing <sup>b</sup>          | 419           | 18               | 437          |
| Grade crossing elimination    | 150           | 6                | 156          |
| Mental health construction    | 140           | 3                | 143          |
| Highway construction          | 102           |                  | 102          |
| Higher education construction | 18            | 3                | 21           |
| All other                     | 38            |                  | 38           |
| Total                         | 867           | 30               | 897          |

<sup>a</sup> Exclusive of debt of the New York State Thruway Authority, which is not financed from State revenue.

<sup>b</sup> Public housing debt service is paid by municipal housing authorities and limited profit housing corporations to whom loans were made

<sup>c</sup> Less than one-half million dollars.

Table 9

# **DIRECT STATE AID TO LOCALITIES BY COUNTY<sup>a</sup>** **1958-59**

(thousands of dollars)

| <i>County</i>     | <i>Total</i> | <i>Education</i> | <i>Social<br/>Welfare</i> | <i>Per Capita<br/>Assistance</i> | <i>Highways</i> | <i>Health</i> | <i>Housing</i> | <i>All<br/>Other</i> |
|-------------------|--------------|------------------|---------------------------|----------------------------------|-----------------|---------------|----------------|----------------------|
| Albany .....      | 12,317       | 7,610            | 1,621                     | 1,555                            | 1,019           | 496           | .....          | 16                   |
| Allegany .....    | 5,225        | 3,827            | 266                       | 213                              | 870             | 25            | .....          | 24                   |
| Broome .....      | 15,921       | 12,342           | 1,086                     | 1,089                            | 973             | 287           | 67             | 77                   |
| Cattaraugus ..... | 7,958        | 5,638            | 643                       | 419                              | 1,005           | 168           | 61             | 24                   |
| Cayuga .....      | 6,068        | 3,957            | 851                       | 385                              | 711             | 78            | 47             | 39                   |
| Chautauqua .....  | 11,499       | 8,568            | 845                       | 774                              | 1,088           | 177           | .....          | 47                   |
| Chemung .....     | 6,819        | 5,095            | 523                       | 529                              | 458             | 99            | 73             | 42                   |
| Chenango .....    | 5,176        | 3,910            | 221                       | 194                              | 813             | 18            | .....          | 20                   |
| Clinton .....     | 5,720        | 4,026            | 544                       | 261                              | 739             | 107           | .....          | 43                   |
| Columbia .....    | 4,030        | 2,842            | 351                       | 207                              | 548             | 55            | .....          | 27                   |
| Cortland .....    | 3,749        | 2,780            | 170                       | 208                              | 477             | 77            | .....          | 37                   |
| Delaware .....    | 5,487        | 3,935            | 202                       | 211                              | 1,093           | 28            | .....          | 18                   |
| Dutchess .....    | 8,757        | 6,278            | 690                       | 709                              | 824             | 130           | 77             | 49                   |
| Errie .....       | 51,417       | 30,751           | 8,554                     | 5,984                            | 2,980           | 1,933         | 416            | 799                  |
| Essex .....       | 3,462        | 2,475            | 318                       | 164                              | 457             | 23            | .....          | 25                   |
| Franklin .....    | 4,642        | 3,553            | 293                       | 223                              | 523             | 32            | .....          | 18                   |
| Fulton .....      | 4,366        | 3,235            | 433                       | 302                              | 343             | 37            | .....          | 16                   |
| Genesee .....     | 4,478        | 3,374            | 305                       | 253                              | 443             | 89            | .....          | 14                   |
| Greene .....      | 2,859        | 1,972            | 185                       | 132                              | 520             | 37            | .....          | 13                   |
| Hamilton .....    | 448          | 290              | 15                        | 16                               | 111             | 7             | .....          | 9                    |
| Herkimer .....    | 5,796        | 4,543            | 309                       | 346                              | 557             | 19            | .....          | 22                   |
| Jefferson .....   | 8,431        | 6,034            | 977                       | 482                              | 776             | 74            | 44             | 44                   |
| Lewis .....       | 3,175        | 2,332            | 159                       | 106                              | 527             | 39            | .....          | 12                   |
| Livingston .....  | 3,943        | 2,832            | 284                       | 193                              | 580             | 28            | .....          | 26                   |
| Madison .....     | 6,357        | 4,919            | 381                       | 266                              | 724             | 39            | .....          | 28                   |
| Monroe .....      | 29,278       | 17,498           | 5,195                     | 3,131                            | 1,646           | 1,093         | 190            | 525                  |
| Montgomery .....  | 3,899        | 2,730            | 354                       | 355                              | 367             | 73            | .....          | 20                   |

| <i>County</i>          | <i>Total</i> | <i>Education</i> | <i>Social<br/>Welfare</i> | <i>Per Capita<br/>Assistance</i> | <i>Highways</i> | <i>Health</i> | <i>Housing</i> | <i>All<br/>Other</i> |
|------------------------|--------------|------------------|---------------------------|----------------------------------|-----------------|---------------|----------------|----------------------|
| Nassau .....           | 73,297       | 58,473           | 3,512                     | 5,472                            | 3,614           | 1,536         | 179            | 511                  |
| Niagara .....          | 14,441       | 10,337           | 1,402                     | 1,323                            | 760             | 430           | 49             | 140                  |
| Oneida .....           | 18,543       | 13,531           | 1,911                     | 1,359                            | 1,293           | 184           | 196            | 69                   |
| Onondaga .....         | 25,433       | 17,013           | 3,808                     | 2,256                            | 1,382           | 502           | 170            | 302                  |
| Ontario .....          | 5,338        | 3,893            | 415                       | 329                              | 613             | 39            | .....          | 49                   |
| Orange .....           | 10,915       | 7,960            | 820                       | 840                              | 1,003           | 130           | 132            | 30                   |
| Orleans .....          | 3,341        | 2,501            | 327                       | 147                              | 328             | 26            | .....          | 12                   |
| Oswego .....           | 8,111        | 6,000            | 674                       | 418                              | 793             | 52            | 145            | 29                   |
| Otsego .....           | 5,589        | 3,946            | 347                       | 252                              | 974             | 41            | .....          | 29                   |
| Putnam .....           | 1,581        | 1,059            | 138                       | 84                               | 265             | 25            | .....          | 10                   |
| Rensselaer .....       | 8,388        | 5,550            | 883                       | 785                              | 771             | 270           | 99             | 30                   |
| Rockland .....         | 6,920        | 5,125            | 575                       | 473                              | 390             | 264           | .....          | 93                   |
| St. Lawrence .....     | 11,738       | 8,664            | 898                       | 568                              | 1,449           | 71            | 62             | 26                   |
| Saratoga .....         | 8,141        | 6,436            | 363                       | 413                              | 748             | 144           | .....          | 37                   |
| Schenectady .....      | 8,611        | 5,964            | 734                       | 848                              | 471             | 335           | 175            | 84                   |
| Schoharie .....        | 2,848        | 2,137            | 91                        | 101                              | 471             | 30            | .....          | 18                   |
| Schuyler .....         | 1,620        | 1,100            | 75                        | 67                               | 357             | 11            | .....          | 10                   |
| Seneca .....           | 2,874        | 2,096            | 254                       | 130                              | 317             | 58            | .....          | 19                   |
| Steuben .....          | 10,522       | 7,907            | 502                       | 498                              | 1,511           | 55            | .....          | 49                   |
| Suffolk .....          | 34,767       | 26,662           | 2,935                     | 1,966                            | 2,622           | 518           | .....          | 64                   |
| Sullivan .....         | 3,460        | 2,278            | 258                       | 178                              | 711             | 22            | .....          | 13                   |
| Tioga .....            | 4,073        | 3,140            | 284                       | 151                              | 478             | 6             | .....          | 14                   |
| Tompkins .....         | 5,306        | 3,850            | 375                       | 331                              | 497             | 214           | .....          | 39                   |
| Ulster .....           | 7,362        | 4,867            | 737                       | 516                              | 887             | 289           | 41             | 25                   |
| Warren .....           | 3,505        | 2,442            | 361                       | 201                              | 415             | 51            | .....          | 35                   |
| Washington .....       | 5,016        | 3,650            | 342                       | 236                              | 698             | 58            | .....          | 32                   |
| Wayne .....            | 6,387        | 5,057            | 363                       | 263                              | 636             | 33            | .....          | 35                   |
| Westchester .....      | 34,268       | 20,474           | 4,626                     | 4,508                            | 2,004           | 1,316         | 597            | 743                  |
| Wyoming .....          | 3,778        | 2,717            | 208                       | 157                              | 568             | 111           | .....          | 17                   |
| Yates .....            | 1,888        | 1,295            | 91                        | 84                               | 397             | 11            | .....          | 10                   |
| Total—57 counties ...  | 569,338      | 403,470          | 54,084                    | 43,661                           | 48,595          | 12,100        | 2,820          | 4,608                |
| City of New York ..... | 359,357      | 157,199          | 97,167                    | 53,177                           | 9,481           | 19,312        | 12,288         | 10,733               |
| Grand total .....      | 928,695      | 560,669          | 151,251                   | 96,838                           | 58,076          | 31,412        | 15,108         | 15,341               |

<sup>a</sup> From Local Assistance Fund.

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