



FIRST QUARTERLY UPDATE TO THE
FY 2023 ENACTED BUDGET
FINANCIAL PLAN

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INTRODUCTION

Introduction

This is the First Quarterly Update (the “Updated Financial Plan”) to the Enacted Budget Financial Plan for Fiscal Year (FY) 2023. Except for the specific revisions described herein, the projections in the Financial Plan (and the assumptions upon which they are based) are consistent with the FY 2023 Enacted Budget Financial Plan. The State’s FY 2023 began on April 1, 2022 and ends on March 31, 2023. The Division of the Budget (DOB) expects to update its Financial Plan projections following the close of the second quarter.

Factors affecting the State’s financial condition are numerous and complex. This Updated Financial Plan contains “forward-looking statements” relating to future results and economic performance as defined in the Private Securities Litigation Reform Act of 1995. Since many factors may materially affect fiscal and economic conditions in the State, the forecasts, projections, and estimates should not be regarded as a representation that actual results will not vary. The forward-looking statements contained herein are based on the State’s expectations at the time they were prepared and are necessarily dependent upon assumptions, estimates, calculations, and data that it believes are reasonable as of the date made, but that may be incorrect, incomplete, or imprecise or not reflective of actual results. Forecasts, projections, and estimates are not intended as representations of fact or guarantees of results. The words “expects,” “forecasts,” “projects,” “intends,” “anticipates,” “estimates,” “calculates,” “assumes” and analogous expressions are intended to identify forward-looking statements. Any such statements inherently are subject to a variety of risks and uncertainties that could cause actual results to differ materially and adversely from projections. Such risks and uncertainties include, but are not limited to, general economic and business conditions; natural calamities; foreign hostilities or wars; domestic or foreign terrorism; changes in political, social, economic and environmental conditions, including climate change and extreme weather events; epidemics or pandemics; cybersecurity events; impediments to the implementation of gap-closing actions; regulatory initiatives and compliance with governmental regulations; litigation; Federal tax law changes; actions by the Federal government to reduce or disallow expected aid, including Federal aid authorized or appropriated by Congress, but subject to sequestration, administrative actions, or other actions that would reduce aid to the State; and various other events, conditions and circumstances. Many of these risks and uncertainties are beyond the control of the State. These forward-looking statements are based on the State’s expectations as of the date of this Updated Financial Plan.

Significant Budgetary and Accounting Practices

Unless clearly noted otherwise, all financial information is presented on a cash basis of accounting.¹

The State accounts for receipts and disbursements by the fund in which the activity takes place (such as the General Fund), and the broad category or purpose of that activity (such as State Operations). The Updated Financial Plan tables present State projections and actuals by fund and category.

Fund types of the State include: the General Fund; State Special Revenue Funds, which receive certain dedicated taxes, fees, and other revenues used for specified purposes; Federal Special Revenue Funds, which receive certain Federal receipts; State and Federal Capital Projects Funds, which account for costs incurred in the construction, maintenance, and rehabilitation of roads, bridges, prisons, university facilities, and other infrastructure projects; and Debt Service Funds, which account for the payment of principal, interest, and related expenses for debt issued by the State and on the State's behalf by its public authorities.

The State's **General Fund** receives most State taxes and all income not earmarked for a specified program or activity. State law requires the Governor to submit, and the Legislature to enact, a General Fund Budget that is balanced on a cash basis of accounting. The State Constitution and State Finance Law do not provide a precise definition of budget balance. In practice, the General Fund is considered balanced if sufficient resources are, or are expected to be, available during the fiscal year for the State to: (a) make all planned payments, including Personal Income Tax (PIT) refunds, without the issuance of deficit notes or bonds, or extraordinary cash management actions; (b) restore the balances in the Tax Stabilization Reserve Fund and the Rainy Day Reserve Fund (collectively, the "Rainy Day Reserves") to levels at or above those on deposit when the fiscal year began; and (c) maintain other reserves, as required by law. For purposes of calculating budget balance, the General Fund includes transfers to and from other funds.

The General Fund is the sole financing source for the School Tax Relief (STAR) fund and is typically the financing source of last resort for the State's other major funds, including the Health Care Reform Act (HCRA) funds, the Dedicated Highway and Bridge Trust Fund (DHBTf), and the Lottery Fund. Therefore, General Fund projections account for any estimated funding shortfalls in these funds. Since the General Fund is required by law to be balanced, the focus of the State's budgetary and gap-closing discussion in the Updated Financial Plan is generally weighted toward the General Fund.

¹ State Finance Law also requires DOB to prepare a pro forma Financial Plan using, to the extent practicable, Generally Accepted Accounting Principles (GAAP). The GAAP-basis Financial Plan is informational only. DOB does not use it as a benchmark for planning or managing State finances during the fiscal year and does not update it on a quarterly basis. The GAAP-basis Financial Plan follows, to the extent practicable, the accrual methodologies and fund accounting rules applied by the Office of the State Comptroller (OSC) in preparation of the audited Basic Financial Statements, but there can be no assurance that the pro forma GAAP financial plan conforms to all GAAP principles.

At times, DOB will informally designate unrestricted balances in the General Fund for specific policy goals (e.g., reserve for economic uncertainties; reserve for timing of payments). These amounts are typically, but not uniformly, identified with the phrase “reserved for.” These unrestricted amounts are not held in distinct accounts within the General Fund and may be used for other purposes.

Projections for future years may show budget gaps or budget surpluses in the General Fund. Budget gaps represent the difference between: (a) the projected General Fund disbursements, including transfers to other funds, needed to maintain current service levels and specific commitments, and (b) the projected level of resources, including transfers from other funds, to pay for these disbursements. The General Fund projections are based on many assumptions and are developed by DOB in conjunction with other State agencies. Some projections are based on specific, known information (e.g., a statutory requirement to increase payments to a prescribed level), while others are based on more uncertain or speculative information (e.g., the pace at which a new program will enroll recipients). In general, the multi-year projections assume that money appropriated in one fiscal year will continue to be appropriated in future years, even for programs that were not created in permanent law and that the State has no obligation to fund. Funding levels for nearly all State programs are reviewed annually in the context of the current and projected fiscal positions of the State.

State Operating Funds is a broader measure of spending on operations (as distinct from capital purposes) that is funded with State resources. It includes financial activity in the General Fund, as well as State-funded Special Revenue Funds and Debt Service Funds (spending from Capital Projects Funds and Federal Funds is excluded). As significant financial activity occurs in funds outside the General Fund, the State Operating Funds perspective is, in DOB’s view, a more comprehensive measure of operations funded with State resources (e.g., taxes, assessments, fees and tuition). The State Operating Funds perspective eliminates certain distortions in operating activities that may be caused by, among other things, the State’s complex fund structure and the transfer of money between funds. For example, the State funds its share of the Medicaid program from both the General Fund and State Special Revenue Funds. The State Operating Funds perspective captures Medicaid disbursements from both fund types, giving a more complete accounting of State-funded Medicaid disbursements. Accordingly, projections often emphasize the State Operating Funds perspective.

The Updated Financial Plan projections reflect certain actions that have affected, or are intended to affect, the amount of annual spending reported on a State Operating Funds basis. Such actions include but are not limited to: (a) payment of certain operating costs using available resources outside the State Operating Funds basis of reporting; and (b) reclassification as Enterprise Funds of certain activities in which goods or services are provided to the public for a fee. If these or other transactions are not executed or reported in a manner consistent with DOB’s interpretation of the legislation and legislative intent, annual spending growth in State Operating Funds would be higher than projections.

The State also reports disbursements and receipts activity for **All Governmental Funds (All Funds)**, which includes spending from Capital Projects Funds and Federal Funds, in addition to State Operating Funds. The All Funds basis is the most comprehensive view of the cash-basis financial operations of the State.

The term “actual” or “actuals” is used throughout the Financial Plan to align with fiscal publications released by the State Comptroller. These terms are synonymous with the term “results” also used in the Financial Plan narrative discussion and refer to year-to-date and year-end actual but unaudited performance data.

Differences may occur from time to time between DOB and OSC's financial reports in presentation and reporting of receipts and disbursements. For example, DOB may reflect a net expenditure amount while OSC may report the gross expenditure. Any such differences in reporting between DOB and OSC could result in differences in the presentation and reporting for total receipts and disbursements under different fund perspectives (e.g., State Operating Funds and All Funds).



FINANCIAL PLAN OVERVIEW

The following table provides key financial measures for FY 2022 and the Updated Financial Plan for FY 2023.

FINANCIAL PLAN AT-A-GLANCE: KEY MEASURES (millions of dollars)			
	FY 2022 Actuals	FY 2023	
		Enacted	First Quarter
State Operating Funds Disbursements			
Size of Budget	\$117,404	\$122,741	\$122,640
Annual Growth	12.7%	4.5%	4.5%
Other Disbursement Measures			
General Fund (Including Transfers) ¹	\$88,918	\$96,103	\$95,997
Annual Growth	20.0%	8.1%	8.0%
Capital Budget (Federal and State)	\$14,704	\$17,360	\$17,360
Annual Growth	19.2%	18.1%	18.1%
Federal Operating Aid	\$77,231	\$82,088	\$83,956
Annual Growth	10.3%	6.3%	8.7%
All Funds	\$209,339	\$222,189	\$223,956
Annual Growth	12.2%	6.1%	7.0%
Inflation (CPI)	6.2%	6.1%	7.9%
All Funds Receipts			
Taxes ²	\$104,706	\$107,456	\$109,543
Annual Growth	27.1%	2.6%	4.6%
Miscellaneous Receipts	\$27,932	\$27,107	\$27,165
Annual Growth	-9.2%	-3.0%	-2.7%
Federal Receipts (Operating and Capital)	\$95,307	\$87,786	\$89,654
Annual Growth	22.0%	-7.9%	-5.9%
Total All Funds Receipts ²	\$227,945	\$222,349	\$226,362
Annual Growth	19.2%	-2.5%	-0.7%
General Fund Cash Balance	\$33,053	\$25,256	\$27,427
Rainy Day Reserves	\$3,319	\$6,468	\$6,468
Economic Uncertainties	\$5,665	\$7,570	\$7,570
Extraordinary Monetary Settlements	\$1,837	\$1,544	\$1,544
Timing of PTET/PIT Credits	\$16,430	\$6,342	\$6,342
Pandemic Assistance	\$2,000	\$0	\$0
All Other	\$3,802	\$3,332	\$5,503
Debt			
Debt Service as % All Funds Receipts ²	5.2%	3.6%	3.5%
State-Related Debt Outstanding	\$61,966	\$67,628	\$67,628
Debt Outstanding as % Personal Income	4.1%	4.5%	4.5%
¹ Includes planned transfer of Extraordinary Monetary Settlements from the General Fund to other funds for designated purposes.			
² Excludes the impact of the Pass Through Entity Tax program, which is expected to have no net Financial Plan impact across fiscal years.			

Summary

In this first quarterly update to the FY 2023 Enacted Budget Financial Plan, favorable financial results through June 2022 are overshadowed by a less favorable economic picture. In the current fiscal year, the estimate for tax receipts has been increased by over \$2.0 billion to reflect continuing momentum in PIT collections. Starting in FY 2024, however, the annual estimates have been reduced substantially from the FY 2023 Enacted Budget in recognition of a weaker economic outlook for both the US and State.

The negative changes to the estimates for tax receipts, when combined with other revisions, including the Federal extension of the Enhanced Federal Medical Assistance Percentage (eFMAP) through December 2022, result in a General Fund surplus of \$2.3 billion in FY 2023 and a modest budget gap of \$310 million in FY 2024 (after the planned use of the FY 2023 surplus in FY 2024). The budget gaps in the outyears are estimated at \$3.6 billion in FY 2025, \$3.5 billion in FY 2026, and \$6.2 billion in FY 2027. The budget gaps are due almost exclusively to the reductions to the tax receipts forecast.

The State has continued to strengthen its principal reserves to protect against precipitous service cuts or tax increases during an economic downturn. At the end of FY 2022, the State's principal reserves totaled nearly \$9 billion. Over the next three years, additional deposits of \$10.4 billion will bring reserves to \$19.4 billion, equal to 15 percent of State Operating Funds spending, the fiscal target set by the Governor in October 2021. Reserves in FY 2025 exceed the projected budget gaps by roughly \$6 billion.

Recent Developments

Financial results exceeded expectations through the first quarter of FY 2023. General Fund receipts, including transfers from other funds, were \$2.1 billion above the Enacted Budget first quarter estimate. PIT collections were responsible for 80 percent (\$1.65 billion) of the favorable variance. General Fund disbursements, including transfers to other funds, were \$1.7 billion below the cash-flow estimate, with lower spending across most local aid programs. The General Fund ended June 2022 with a cash balance of roughly \$26 billion², the highest balance ever recorded at the end of a first quarter and equal to approximately 25 percent of estimated General Fund spending for the fiscal year.

At the same time there are unmistakable signs of economic distress. On July 13, 2022, the Bureau of Labor Statistics (BLS) reported that consumer prices through June 2022 increased by 9.1 percent over 12 months, the largest increase since the 12 months ending November 1981. The Federal Open Market Committee (FOMC) responded in its June 2022 meeting by increasing the target range for the Federal funds rate by 75 basis points, bringing the effective Federal funds rate to 1.58 percent, or 148 basis points above July 2021. A month later at its July 2022 meeting, the FOMC raised the target rate by another 75 basis points. On July 28, 2022, the U.S. Bureau of Economic Analysis (BEA) reported that real Gross Domestic Product (GDP)

² Excluding payments, refunds, and balances related to the PTET program.

decreased at an annual rate of 0.9 percent in the second quarter of calendar year 2022, which follows a first quarter decrease of 1.6 percent. Financial sector performance, which is an important source of State tax collections, has continued to weaken in response to unfavorable economic data. Through late July, every major stock index is down by more than 10 percent, with the NASDAQ index down over 23 percent and the S&P 500 down 15.1 percent since the start of calendar year 2022.

Updated Economic Forecast

These adverse developments, among others, are reflected in the DOB's updated economic forecast, which forecasts substantially weaker economic activity at both the national and state levels compared to the Enacted Budget forecast (see "State Financial Plan Multi-Year Projections" herein).

For the U.S., the estimates for real GDP growth have been reduced from 3.0 percent to 1.6 percent in 2022 and from 2.4 percent to 1.2 percent in 2023. Inflation is expected to average 8.4 percent in 2022, an increase of 1.3 percentage points from the Enacted Budget forecast. The estimated growth in nonfarm employment has been reduced to less than 1 percent in both 2023 and 2024.

For New York, the stock market's sharp pullback since the start of the year has placed equities in bear market territory for the year. That, coupled with growing concern over a stagnating national economy and additional increases in the Federal funds target rate, led to a downward revision in finance and insurance sector bonuses for FY 2023. The weaker stock market and softening growth are expected to weigh on the State's total wage growth. Although the outlook for non-bonus average wage growth remains strong, total wage growth is projected to be weaker due to lower employment and bonus growth. The State's total wages are estimated to grow by 2.7 percent in FY 2023, a downward revision of 0.6 percentage point from the Enacted Budget forecast.

Updated Receipts Estimates

The changes to the economic forecast drive substantial downward revisions to PIT receipts, starting in FY 2024. The estimated payment component of PIT, which includes capital gains activity, is reduced in each year primarily due to downward revisions to extension payments. The PIT estimated tax receipts forecast is reduced by \$3.1 billion in FY 2024, \$5.1 billion in FY 2025, \$5.7 billion in FY 2026, and \$8.4 billion in FY 2027. The reduction is partly offset by a \$1 billion annual increase in the withholding component of PIT, reflecting growth from a higher expected base in FY 2023. Adjustments have also been made to the estimates for sales and use taxes and business taxes related to the updated economic forecast.

Other Financial Plan Revisions

This First Quarterly Update reflects several changes outside of tax receipts. First, the State reached a five-year labor contract with the Civil Service Employees Association (CSEA), covering FY 2022 through FY 2026, that provides annual general salary increases of 2 percent in FY 2022 and FY 2023, followed by 3 percent in the final three years, as well as other compensation and is partly offset by health insurance benefit design changes. The agreement is subject to ratification by CSEA members in a vote scheduled for August 2, 2022. The Financial Plan has been updated to add the cost of the retroactive salary increases attributable to FY 2022 that are estimated by DOB to total \$110 million. The estimated retroactive costs are offset entirely by the reserve set aside for this purpose. Second, on July 15, 2022, the Federal government extended the public health emergency (PHE) through December 31, 2022, which in turn extends eFMAP and provides \$801 million in State savings. The savings are offset over a two-year period by the mandatory extension and continuous coverage of enrollees. Other known events that affect spending include expansion of abortion services, implementation of gun violence prevention legislation, finalization of titles eligible for the health care/direct care worker bonus, and certain pay increases and salary adjustments to retain and recruit state employees.

Post-Budget Legislation with a Fiscal Impact

The Legislature passed several bills after the release of the Enacted Budget Financial Plan that, if approved by the Governor, could result in significant unbudgeted costs. The bills are expected to be sent to the Governor for her consideration in the coming months. DOB will reflect the fiscal impact of bills approved by the Governor in future updates to the Financial Plan. The bill with the largest potential cost is the Excelsior green chip tax credit program, which would provide state tax incentives of up to \$500 million annually over 20 years to incentivize computer chip manufacturers to build new factories in New York. The actual cost of the bill and the Financial Plan impact will depend on many factors, including investment decisions by chip manufacturers.

First Quarterly Revisions

The following table summarizes the General Fund revisions to the Enacted Budget Financial Plan followed by a brief explanation of the revisions.

FY 2023 FIRST QUARTERLY UPDATE GENERAL FUND REVISIONS (millions of dollars)					
	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ENACTED BUDGET SURPLUS/(GAP)	0	0	0	0	0
Receipts	2,065	(1,901)	(3,432)	(3,395)	(6,067)
Tax Receipts	2,065	(1,901)	(3,432)	(3,395)	(6,067)
Debt Service	0	0	0	0	0
Miscellaneous/Federal Receipts	0	0	0	0	0
Transfers from Other Funds	0	0	0	0	0
Disbursements	106	(690)	(155)	(151)	(152)
Local Assistance	282	(541)	(6)	(1)	0
Agency Operations	(176)	(142)	(142)	(143)	(145)
Transfers to Other Funds	0	(7)	(7)	(7)	(7)
Use of/(Deposit to) Reserves	(2,171)	2,281	0	0	0
Rainy Day Reserve	0	0	0	0	0
Tax Stabilization Reserve	0	0	0	0	0
Contingency Reserve	0	0	0	0	0
Community Projects Reserve	0	0	0	0	0
Other Reserves	(2,171)	2,281	0	0	0
FIRST QUARTERLY UPDATE SURPLUS/(GAP) ESTIMATE	0	(310)	(3,587)	(3,546)	(6,219)

Receipts Revisions

Tax Receipts. The estimated component of PIT tax receipts is reduced by \$3.1 billion in FY 2024, \$5.1 billion in FY 2025, \$5.7 billion in FY 2026, and \$8.4 billion in FY 2027. The reduction is partly offset by a \$1 billion annual increase in the withholding component of PIT, reflecting growth from a higher expected base in FY 2023. Adjustments have also been made to the estimates for sales and use taxes and business taxes related to the updated economic forecast.

Disbursement Revisions

Local Assistance

Medicaid. On July 15, 2022, the Federal government extended the public health emergency (PHE) through December 31, 2022, which in turn extends eFMAP. The extension is expected to increase the Federal share by \$801 million and reduce the State share by the same amount, increasing the total projected State benefit in FY 2023 to \$2.9 billion. The PHE and eFMAP extension is accompanied by projected cost increases for enrollees whose coverage has been extended due to Maintenance of Effort (MOE) provisions in the Families First Coronavirus Response Act (FFCRA) as well as the State's 12-month continuous coverage mandate. These costs are estimated to exceed the benefit of the additional eFMAP and total \$893 million over two years (FY 2023 and FY 2024).

Healthcare/Direct Care Worker Bonus. The FY 2023 Enacted Budget included State-funded bonuses for certain healthcare and direct care workers earning less than \$125,000 with an estimated State share cost of \$1.3 billion. The State has since finalized the list of eligible titles to now include patient-facing food service workers, housekeeping aids, maintenance workers, medical secretaries/ administrative support, medical residents, and medical fellows at Article 28 hospitals and nursing homes which increases the estimated State-share cost by an additional \$144 million.

DOH Commissioner's Emergency Fund for Abortion Services. In May 2022, DOH announced the allocation of \$25 million for abortion providers to expand capacity and ensure access for patients seeking abortion care in New York State. The funds will assist qualified organizations with overhead costs including hiring additional staff and providing access to services for patients who are uninsured or underinsured.

Extension of the Imminent Threat to Public Health Declaration (ITPH). The State extended the ITPH declaration retroactively to January 2022, which will allow counties to receive enhanced reimbursement for eligible COVID-response claims through the General Public Health Work (GPHW) program. Costs through December 2022 for counties outside of New York City are estimated at roughly \$17 million.

Domestic Terrorism Prevention. On May 18, 2022, the Governor signed an executive order establishing a Domestic Terrorism Unit within the Office of Counterterrorism at the Division of Homeland Security and Emergency Services. The unit is charged with developing best practices for law enforcement, mental health professionals, and school officials to respond to the risks presented by domestic terrorism. DOB estimates that executing the order will cost roughly \$13 million annually (\$10 million in local aid and \$3 million in agency operations).

Agency Operations

Mental Hygiene Pay Increases. In recent months, the State administratively increased the hiring rate and geographic pay differentials for certain direct care titles at the Office of Mental Health (OMH), Office for People with Developmental Disabilities (OPWDD), and Office of Addiction Services and Supports (OASAS) to help ameliorate ongoing recruitment and retention issues. The increases are estimated at \$82 million in FY 2023 and grow to just over \$100 million when fully annualized.

State Facilities Extension of 2.5x Overtime through August 2022. The pilot program at mental hygiene and other State-operated facilities to provide employees with critical titles in nursing, direct care, and facility operations with up to two and a half times overtime has been extended through August 2022 (\$43 million) due to critical staffing needs.

Geographic Pay Differential for DOH and the Department of Corrections and Community Supervision (DOCCS) Medical/Nursing Staff. The Updated Financial Plan adjusts the geographic pay differential to help recruit and retain medical staff employed at state facilities. In addition to mental hygiene facility costs described above, the cost of these adjustments for staff employed by DOH and DOCCS is estimated at \$9 million in FY 2023 and grows to \$23 million in the outyears.

Gun Violence Prevention. Since the Enacted Budget, the Governor signed legislation intended to strengthen gun safety, address gun violence and bolster restrictions on concealed-carry weapons. The Updated Financial Plan includes \$30 million in new costs in FY 2023, and comparable amounts in the out-years for implementation of new licensing requirements (\$20 million), gun dealer inspections (\$5.4 million), and execution of extreme risk protection orders (\$4.6 million).

All Other. Other revisions include the recognition of the expected payment of \$110 million for retroactive salary increases for CSEA and Management Confidential (M/C) employees and the reconciliation of actual FY 2022 health insurance costs versus estimated payments which generates \$121 million in one-time savings in FY 2023.

Transfers

General Fund transfers to health facilities have been increased in FY 2024 through FY 2027 to reflect funding for the cost of the geographic pay differential to help recruit and retain medical staff who are employed by DOH.

Reserve Changes

The reserve for labor and agency operations has been reduced by \$110 million to offset the expected payment of retroactive salary increases attributable to FY 2022. In addition, the \$2.3 billion increase in net resources in FY 2023 resulting from the aggregate changes reflected in this update is expected to be used in FY 2024.

Principal Reserves

The Updated Financial Plan maintains all the planned deposits and set asides to principal reserves that were proposed in the FY 2023 Executive Budget.³ Planned deposits of \$15.4 billion through FY 2025 will bring the balance in principal reserves to just under \$19.5 billion, an amount equal to 15 percent of projected State Operating Funds disbursements. The annual deposits total \$5 billion in FY 2022 (completed), \$5 billion in FY 2023, \$2.4 billion in FY 2024, and \$2.9 billion in FY 2025.

The following table shows the completed and planned deposits to principal reserves. The allocation of principal reserves may be adjusted consistent with the allowable balance and deposit authorization for the Rainy Day Reserve, as discussed below.

FY 2023 FIRST QUARTERLY UPDATE "PRINCIPAL" RESERVES (millions of dollars)				
	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
Planned Deposits (Uses)	5,018	5,054	2,448	2,925
Rainy Day Reserves	843	3,149	3,308	3,494
Economic Uncertainties	4,175	1,905	(860)	(569)
Balance At Year-End	8,984	14,038	16,486	19,411
Rainy Day Reserves	3,319	6,468	9,776	13,270
Economic Uncertainties	5,665	7,570	6,710	6,141
Estimated SOF Spending	117,404	122,640	124,386	129,244
<i>Principal Reserves % SOF</i>	<i>7.7%</i>	<i>11.4%</i>	<i>13.3%</i>	<i>15.0%</i>

The FY 2023 Enacted Budget included amendments to the Rainy Day Reserve Fund to allow the State to set aside additional resources in statutory reserves. The maximum allowable balance for the Rainy Day Reserve was raised from 5 percent to 15 percent, and the maximum annual deposit from 0.75 percent to 3 percent of General Fund spending.

The FY 2023 Financial Plan also maintains \$6 billion for Pay-As-You-Go (PAYGO) capital funding expected to be used to avoid taxable bond issuances, which typically have higher interest expense and amortize over a shorter period than the State's tax-exempt bonds.

³ DOB defines principal reserves as the two "rainy day" reserves (consisting of the Tax Stabilization Reserve and the Rainy Day Reserve) and the portion of the General Fund balance informally designated for economic uncertainties.

Federal Recovery Aid

The \$12.75 billion in recovery aid from the American Rescue Plan (ARP) is expected to be used over four years (FY 2022-FY 2025). No changes have been made to the prior allocation outlined in prior Financial Plans. In FY 2022, \$4.5 billion was used to fund eligible expenses, as defined in the US Treasury regulations. The remaining amounts will be used as follows: \$2.3 billion in FY 2023, \$2.4 billion in FY 2024, and \$3.6 billion in FY 2025, with all amounts expected to be expended by December 2024. The allocation and use of recovery aid may be adjusted by DOB, depending on future needs and developments.

Cash Position

DOB expects that the General Fund will have sufficient liquidity in FY 2023 to make all planned payments as they become due. DOB continues to reserve money on a quarterly basis for debt service payments that are financed with General Fund resources. Money to pay debt service on bonds secured by dedicated receipts, including PIT bonds and Sales Tax bonds, continues to be set aside as required by law and bond covenants.

Updated State Spending

State Operating Funds spending is estimated at \$122.6 billion in FY 2023, an increase of 4.5 percent over FY 2022 results of \$117.4 billion. Spending is \$101 million lower than the \$122.7 billion estimated in the FY 2023 Enacted Budget. The decrease is due to the reduction in State share Medicaid spending due to the extension of the eFMAP through December 2022, which is partly offset by the payment of the retroactive salary increase for CSEA (pending member ratification) and M/C employees attributable to FY 2022, other workforce recruitment and retention actions, and public health and safety additions described above.

Debt Service

Debt service spending consists of the payment of principal, interest, and related expenses on State-supported debt. Prepayments executed in FY 2022, as well as planned prepayments in FY 2023, have a substantial impact on total debt service spending. Excluding the impact of the prepayments, debt service expenses are projected to increase by 11.5 percent in FY 2023 over the prior year. The table below provides a summary of the impact of actual and planned prepayments.

STATE-SUPPORTED DEBT SERVICE (millions of dollars)						
	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>
Base Debt Service	5,995	6,687	7,159	7,615	8,018	8,527
Total Prepayment Adjustment	6,550	925	(2,255)	(3,145)	(2,380)	(2,860)
Prior Prepayments	(1,065)	(700)	(700)	(700)	0	0
FY 2022 Prepayment	7,615	(375)	(1,555)	(1,695)	(1,630)	(2,360)
FY 2023 Prepayment	0	2,000	0	(750)	(750)	(500)
Enacted Budget State Debt Service	12,545	7,612	4,904	4,470	5,638	5,667



GENERAL FUND FINANCIAL PLAN

General Fund Financial Plan

General Fund receipts are affected by the deposit of dedicated taxes in other funds for debt service and other purposes, the transfer of balances between funds of the State, and other factors. Three significant factors affect reported General Fund tax receipts, as described below.

First, changes in debt service on State-supported revenue bonds affect General Fund tax receipts. The State utilizes bonding programs where tax receipts are deposited into dedicated debt service funds (outside the General Fund) and used to make debt service payments. After satisfying debt service requirements for these bonding programs, the balance is transferred to the General Fund.

Second, the STAR program is funded from PIT receipts, with changes in the State supported cost of the program affecting reported PIT receipts.

Lastly, beginning in FY 2022, the Pass-Through Entity Tax (PTET) program began affecting reported General Fund tax collections. In FY 2022, the State collected \$16.4 billion in PTET payments through business tax receipts. In FY 2023, it expects to collect another \$15 billion from PTET and pay \$25 billion in PIT credits connected with the program for tax years 2021 and 2022. The General Fund reserved the entire amount of PTET collections received in FY 2022 and will use \$10 billion of that balance to cover the difference between PTET collections and related PIT refunds in FY 2023. The timing between the initial PTET collections and subsequent refunds will be managed in a similar manner in each year of the Financial Plan. The PTET program is expected to have no net impact on operations over its life but will distort the annual change for business and PIT receipts. The discussion and tables summarizing annual changes below generally exclude the impact of the PTET or show it distinctly. The operation of the PTET program is described under the heading, “PTET Financial Plan Impact” at the end of this section.

General Fund disbursements are affected by the level of financing sources available in other funds, transfers of balances between funds of the State, and other factors that may change annually. For example, education and health care programs are affected by the level of financing sources (i.e., HCRA and lottery/gaming receipts) available in other funds. Projected spending also reflects DOB's cautious estimates of disbursements, a practice that provides a cushion for potential receipts shortfalls and unanticipated costs.

For a more comprehensive discussion of the State's projections for tax receipts, miscellaneous receipts, disbursements, and transfers, presented on a State Funds and All Funds basis, see “State Financial Plan Multi-Year Projections” herein.



FY 2023 Updated Financial Plan

The following table summarizes the projected annual change in General Fund receipts, disbursements, and fund balances from FY 2022 to FY 2023.

GENERAL FUND FINANCIAL PLAN (millions of dollars)				
	FY 2022 Actuals	FY 2023 Projected	Annual Change	
			Dollar	Percent
Opening Fund Balance	9,161	33,053	23,892	260.8%
Total Receipts	112,810	90,371	(22,439)	-19.9%
Receipts (Excluding PTET)	96,380	100,459	4,079	4.2%
Taxes	85,301	94,695	9,394	11.0%
Miscellaneous Receipts	2,325	1,768	(557)	-24.0%
Federal Receipts	4,500	2,350	(2,150)	-47.8%
Non-Tax Transfers from Other Funds	4,254	1,646	(2,608)	-61.3%
PTET Receipts	16,430	(10,088)	(26,518)	-161.4%
PIT Credits	0	(25,085)	(25,085)	0.0%
Business Taxes	16,430	14,997	(1,433)	-8.7%
Total Disbursements	88,918	95,997	7,079	8.0%
Local Assistance	58,384	66,027	7,643	13.1%
State Operations	20,721	21,830	1,109	5.4%
Transfers to Other Funds	9,813	8,140	(1,673)	-17.0%
Net Change in Operations	23,892	(5,626)	(29,518)	-123.5%
Closing Fund Balance	33,053	27,427	(5,626)	-17.0%
Statutory Reserves:				
Rainy Day ¹	3,319	6,468	3,149	
Community Projects	26	21	(5)	
Contingency	21	21	0	
Fund Balance Reserved for:				
Labor Settlements/Agency Operations	275	765	490	
Economic Uncertainties	5,665	7,570	1,905	
Debt Management	500	1,355	855	
Pandemic Assistance	2,000	0	(2,000)	
Undesignated Fund Balance	2,980	3,341	361	
Subtotal Excluding Settlements/PTET	14,786	19,541	4,755	
Fund Balance Reserved for:				
Extraordinary Monetary Settlements	1,837	1,544	(293)	
Timing of PTET/PIT Credits	16,430	6,342	(10,088)	

¹ Consists of the Rainy Day Reserve and Tax Stabilization Reserve.

Receipts

General Fund receipts, including transfers but excluding PTET, are expected to total \$100.5 billion in FY 2023, an increase of \$4.1 billion over FY 2022.

Tax receipts, excluding the impact of PTET, but including transfers after payment of debt service, are estimated to total \$94.7 billion in FY 2023, an increase of \$9.4 billion (11 percent) from FY 2022. The increase reflects projected growth in tax receipts and the impact of prepayments of future debt service costs.

PIT receipts, excluding PTET and net of transfers, are estimated to total nearly \$65.8 billion in FY 2023, an increase of \$6.3 billion (10.6 percent) from FY 2022. The increase reflects the improved economic forecast and the actual and planned prepayments of debt service due in future years. These transactions reduce reported PIT receipts in the fiscal year in which the payments are made and increase PIT receipts in the fiscal years in which the debt service was originally scheduled to be paid. Debt prepayments reduce General Fund PIT receipts by \$4.3 billion in FY 2022 and \$925 million in FY 2023. Excluding the impact of debt prepayments described above and PTET, PIT receipts grow by 2.3 percent in FY 2023.

Consumption/use tax receipts, including transfers after payment of debt service on Sales Tax Revenue Bonds, are estimated to total \$16.6 billion in FY 2023, an increase of \$2.2 billion (15 percent) from FY 2022. This includes the impact of the prepayment of debt service in FY 2022, which reduce receipts by \$2.25 billion partially offset by a surge in consumption in FY 2022 following the economic impact of the shutdown in the first phase of the pandemic. Base sales tax growth is estimated at 8.1 percent in FY 2023 as the economy continues to recover from the COVID-19 economic downturn.

Business tax receipts, excluding PTET, are estimated at \$9.8 billion in FY 2023, an increase of \$1.3 billion (15.1 percent) from FY 2022. The increase is primarily attributable to an increase in Corporate Franchise Tax (CFT) gross receipts due to the temporary increase in the business income and capital base rates enacted in FY 2022.

Other tax receipts, including transfers after payment of debt service on Clean Water/Clean Air (CW/CA) Bonds, are expected to total \$2.5 billion in FY 2023, a decrease of \$357 million from FY 2022. This is primarily due to a decline in the real estate transfer tax due to a leveling off following several record-high monthly collections amounts in FY 2022.

Miscellaneous receipts are projected to decline by \$557 million from FY 2022 driven by lower projected abandoned property, license fees and reimbursements in FY 2023. The State used \$4.5 billion from ARP recovery aid in FY 2022 and plans to use another \$2.4 billion from ARP recovery aid in FY 2023. Non-tax transfers in FY 2023 includes a transaction risk reserve that offsets total projected transfers from other funds to provide a hedge against shortfalls. Excluding the risk reserves, total non-tax transfers are estimated at \$3.6 billion in FY 2023, a decrease of \$608 million from FY 2022. The change is mainly attributable to the large Tribal State Compact Funds receipt in FY 2022.

Disbursements

General Fund disbursements, including transfers to other funds, are expected to total nearly \$96 billion in FY 2023, an increase of \$7.1 billion (8.0 percent) from FY 2022. The growth in spending is attributable to initiatives and investments in nearly all major programs, including health care, School Aid, mental hygiene, social services, one-time bonus payments to health care/direct care workers, recovery assistance to individuals and small businesses, and the expected expiration of the eFMAP that temporarily lowers State spending and increases the Federal share of Medicaid costs.

Local assistance spending is estimated at \$66 billion in FY 2023, an increase of \$7.6 billion from FY 2022. In FY 2023, healthcare and direct workers earning less than \$125,000 will receive a State-funded bonus payment of up to \$3,000 at an estimated cost of \$1.2 billion. School Aid and Medicaid, the largest local programs, grew by a combined \$3.8 billion in FY 2023. School Aid is estimated to increase by \$1 billion on a State fiscal year basis, primarily driven by the continuing phase-in of the Foundation Aid formula. Medicaid spending is projected to grow by \$2.8 billion, reflecting the new method for calculating allowable spending growth under the Global Cap; increased costs related to minimum wage and funding the local share of program growth; and the expected expiration of eFMAP in September 2022.

Other areas with significant growth include the Office of Temporary and Disability Assistance (OTDA) (\$1.3 billion) driven by rental assistance and homeless housing services; mental hygiene (\$741 million) for expanded services, increased capacity, and a 5.4 percent human services Cost-of-Living Adjustment (COLA); education and special education programs (\$344 million) for increased provider tuition rates, increased enrollment, and charter school supplemental tuition; utility arrears assistance (\$250 million); public health and aging (\$237 million), public protection and safety (\$140 million), and other programs including child care, housing, and economic development.

Agency operations costs, including fringe benefits, are expected to total \$21.8 billion in FY 2023, an increase of \$1.1 billion from FY 2022. The annual change is partly driven by several nonrecurring transactions processed in FY 2022, including the funding of \$2.2 billion of eligible payroll costs, including fringe benefits, from the CRF, which lowered FY 2022 spending. The lower spending in FY 2022 is partly offset by the ongoing purchase of COVID-19 test kits, payment of retroactive salary increases, and the transfer of additional funds to the retiree health benefit trust fund. In addition, FY 2023 spending includes an offset of \$800 million for expected FEMA reimbursement that lowers spending. Excluding these nonrecurring transactions, operational costs are projected to increase in FY 2023 due to rising energy and commodity prices and negotiated general salary increases.

General Fund transfers to Other Funds are projected to total \$8.1 billion in FY 2023, a decrease of \$1.7 billion from FY 2022. Transfers for capital projects are expected to decline by \$2.5 billion reflecting the timing of bond reimbursements and a \$931 million transfer to the Metropolitan Transportation Authority (MTA) accelerated from FY 2023 to March 2022 and are partly offset by higher transfers for SUNY (\$123 million) and all other transfers (\$723 million) mainly for health care, indigent legal services and transportation and transit support.

FY 2023 Closing Balance

Starting in FY 2022, the General Fund balance is affected by the PTET program. Please see the description under the heading “PTET Financial Plan Impact” for more information. Excluding the PTET reserve for the timing of PTET/PIT credits, DOB estimates the General Fund will end FY 2023 with a balance of \$21.1 billion, an increase of \$4.5 billion over FY 2022. Principal reserves are expected to increase by \$5.1 billion (statutory rainy reserves: \$3.1 billion; set aside for economic uncertainties: \$1.9 billion). The balance available for all other purposes is expected to decline by \$592 million. The decline is due to the combination of amounts used to fund both new commitments in the FY 2023 budget and projects financed from Extraordinary Monetary Settlements (\$1.9 billion), which are partly offset by increased set-asides for debt management and labor settlements (\$1.3 billion).

Cash Flow

State Finance Law authorizes the General Fund to borrow money temporarily from available funds held in the Short-Term Investment Pool (STIP). Loans to the General Fund are limited to a term not to exceed four months or the end of the fiscal year, whichever is shorter. The resources that can be borrowed by the General Fund are limited to available balances in STIP, as determined by the State Comptroller. Available balances include money in the State's governmental funds and a relatively small amount of other money belonging to the State, held in internal service and enterprise funds, as well as certain agency funds. Several accounts in Debt Service Funds and Capital Projects Funds that are part of All Governmental Funds are excluded from the balances deemed available in STIP. These excluded funds consist of bond proceeds and money obligated for debt service payments.

The FY 2023 Enacted Budget authorized short-term financing for liquidity purposes during the fiscal year. In doing so, it provides a tool to help the State manage cashflow, if needed, and more effectively deploy resources as the State continues to respond to the pandemic. Specifically, the authorization allows for the issuance of up to \$3 billion of PIT revenue anticipation notes before the end of December 2022 which mature no later than March 31, 2023. It also allows up to \$2 billion in line of credit facilities, which are limited to one year in duration and may be drawn through March 31, 2023, subject to available appropriation. Neither authorization allows borrowed amounts to be extended or refinanced beyond their initial maturity. The Updated Financial Plan does not assume short-term financing for liquidity purposes during FY 2023. DOB evaluates cash results regularly and may adjust the use of notes and/or the line of credit based on liquidity needs, market considerations, and other factors.

The State continues to reserve money on a quarterly basis for debt service payments financed with General Fund resources. Money to pay debt service on bonds secured by dedicated receipts, including PIT bonds and Sales Tax Revenue bonds, continues to be set aside as required by law and bond covenants.

FY 2023 MONTH-END CASH BALANCES APRIL THROUGH JUNE (ACTUALS)/JULY THROUGH MARCH (PROJECTED) (millions of dollars)			
	General Fund	Other Funds	All Funds
April 2022	45,693	21,428	67,121
May 2022	40,311	23,033	63,344
June 2022	43,797	24,852	68,649
July 2022	43,628	24,497	68,125
August 2022	42,479	23,910	66,389
September 2022	45,225	22,818	68,043
October 2022	38,441	23,131	61,572
November 2022	32,655	21,706	54,361
December 2022	35,189	23,467	58,656
January 2023	32,067	25,938	58,005
February 2023	29,622	26,913	56,535
March 2023	27,427	18,623	46,050

PTET Financial Plan Impact

The U.S. Department of the Treasury (Treasury) and the Internal Revenue Service (IRS) have determined that State and local income taxes imposed on and paid by a partnership or an S corporation on its income, such as the PTET, are allowable as a Federal deduction to taxable income. In November 2020, the IRS released Notice 2020-75, which announced that the Treasury and IRS intend to issue clarifying regulations with respect to such pass-through taxes.

As part of the State's continuing response to Federal tax law changes, legislation was enacted in FY 2022 to allow an optional PTET on the New York-sourced income of partnerships and S corporations. Qualifying entities that elect to pay PTET will pay a tax of up to 10.9 percent on their taxable income at the partnership or corporation level, and their individual partners, members and shareholders will receive a refundable PIT credit equal to the proportionate or pro rata share of taxes paid by the electing entity. Additionally, the program includes a resident tax credit that allows for reciprocity with other states that have implemented substantially similar taxes, which currently include Connecticut and New Jersey.

In December 2021, electing entities made estimated PTET payments totaling \$10.2 billion that were classified as business taxes. For FY 2022, receipts totaled \$16.4 billion. DOB expects the accompanying tax credits to impact PIT receipts beginning in April 2022, decreasing PIT collections. DOB expects that the PTET will, on a multi-year basis, be revenue neutral for the State. However, because the PTET credits are not necessarily realized by taxpayers within the same fiscal year that PTET revenue is received by the State, the PTET will not be revenue-neutral to the State within each fiscal year. The Updated Financial Plan includes an estimate for PTET within business taxes and the corresponding decrease in PIT receipts. Additionally, it has reserved PTET collected in FY 2022 for purposes of offsetting the decrease in PIT receipts expected in FY 2023. It is expected that the tax benefit accompanying the PTET program will end in 2025. Therefore, the estimates in the Updated Financial Plan reflect the likelihood that entities cease to participate in the later years of the Financial Plan period.

PTET is expected to reduce FY 2023 PIT collections by \$25.1 billion and reduce all funds receipts by a net amount of \$10.1 billion, due to timing. PIT credits may be claimed on the April tax return in the following fiscal year, or they can be reflected sooner through reductions in current estimated payments. In 2021, taxpayers could not reduce their current estimated PIT payments for PTET, because enrollment in the PTET was not completed until late 2021 and affected taxpayers were not statutorily authorized to do so. Going forward, some taxpayers are expected to choose this option. FY 2023 PIT is expected to be reduced by credits for both the full amount of tax year 2021 PTET collections (through extensions and refunds) and a portion of tax year 2022 PTET collections (through reductions in current estimated PIT payments).



GENERAL FUND FINANCIAL PLAN

The table below displays the impact of the PTET program on the General Fund. The PTET estimates are excluded from certain tabular presentations in the Updated Financial Plan due to the size of the impact on specific financial plan categories and because the Updated Financial Plan impact is neutral on a multi-year basis. Tables that exclude PTET are noted.

FY 2023 FIRST QUARTERLY UPDATE						
GENERAL FUND IMPACT OF THE PASS THROUGH ENTITY TAX						
SAVINGS/(COSTS)						
(millions of dollars)						
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actuals	Projected	Projected	Projected	Projected	Projected
General Fund Impact	0	0	0	0	0	0
Tax Receipts ¹	16,430	(10,088)	358	101	(2,761)	(4,040)
PIT Credits	0	(25,085)	(15,497)	(16,452)	(15,995)	(3,940)
PTET Collections (Business Taxes)	16,430	14,997	15,855	16,553	13,234	(100)
Use of/(Deposit to) Reserve for PTET Refunds	(16,430)	10,088	(358)	(101)	2,761	4,040

¹ The impact of the PTET on Revenue Bond Tax Fund (RBTF) receipts is 50 percent of the impact on total Tax Receipts.



FY 2023
STATE OPERATING FUNDS SPENDING



FY 2023 STATE OPERATING FUNDS SPENDING

STATE OPERATING FUNDS DISBURSEMENTS				
FY 2022 TO FY 2023				
(millions of dollars)				
	FY 2022	FY 2023	Annual Change	
	Actuals	Projected	\$	%
LOCAL ASSISTANCE	74,998	84,376	9,378	12.5%
School Aid (School Year Basis)	29,266	31,372	2,106	7.2%
STAR	1,904	1,831	(73)	-3.8%
Gross Program Cost	3,306	3,425	119	3.6%
Personal Income Tax Credit	(1,402)	(1,594)	(192)	-13.7%
DOH Medicaid	24,958	28,111	3,153	12.6%
Temporary eFMAP Increase	(2,984)	(2,919)	65	2.2%
Mental Hygiene (Gross)	4,353	5,477	1,124	25.8%
Mental Hygiene - DOH Global Cap Adjustment ¹	307	(291)	(598)	-194.8%
Transportation	3,786	4,599	813	21.5%
Social Services	3,141	4,354	1,213	38.6%
Higher Education	2,725	3,063	338	12.4%
Other Education	2,186	2,537	351	16.1%
Healthcare/Direct Care Worker Bonus	0	1,270	1,270	0.0%
All Other ²	5,356	4,972	(384)	-7.2%
STATE OPERATIONS/GENERAL STATE CHARGES	29,861	30,652	791	2.6%
State Operations	19,836	20,821	985	5.0%
Executive Agencies	11,397	11,902	505	4.4%
University Systems	6,515	6,628	113	1.7%
Elected Officials	2,548	2,751	203	8.0%
CSEA and MC Retroactive Payroll	0	110	110	0.0%
Healthcare/Direct Care Worker Bonus	0	135	135	0.0%
Fund Eligible Expenses from CRF	(1,529)	0	1,529	100.0%
FEMA Eligible Costs/(Reimbursement)	905	(705)	(1,610)	-177.9%
General State Charges	10,025	9,831	(194)	-1.9%
Pension Contribution	2,492	2,397	(95)	-3.8%
Health Insurance	5,379	5,034	(345)	-6.4%
Fund Eligible Expenses from CRF	(650)	0	650	100.0%
Other Fringe Benefits/Fixed Costs	2,804	2,400	(404)	-14.4%
DEBT SERVICE	12,545	7,612	(4,933)	-39.3%
TOTAL STATE OPERATING FUNDS	117,404	122,640	5,236	4.5%
Capital Projects (State and Federal Funds)	14,704	17,360	2,656	18.1%
Federal Operating Aid	77,231	83,956	6,725	8.7%
TOTAL ALL GOVERNMENTAL FUNDS	209,339	223,956	14,617	7.0%

¹ Adjustments in Fiscal Years 2022 and 2023 reflect OPWDD-related local share expenses that will be funded outside of the DOH Global Cap through use of additional Financial Plan resources.

² All Other includes spending for certain recovery initiatives; reclassifications between financial plan categories; a reconciliation between school year and State fiscal year spending for School Aid; and various other functions.

State Operating Funds encompass the General Fund and a wide range of State activities funded from revenue sources outside the General Fund, including dedicated tax revenues, tuition, income, fees, and assessments. Activities funded with these dedicated revenue sources often have no direct bearing on the State's ability to maintain a balanced budget in the General Fund but are captured in State Operating Funds.

Local Assistance

Approximately two-thirds of State spending is for local assistance that includes payments to local governments, school districts, health care providers, managed care organizations, and other entities, as well as financial assistance to, or on behalf of, individuals, families, and not-for-profit organizations. School Aid and Medicaid account for more than half of local assistance spending. In FY 2022 and FY 2023, local assistance funding includes spending for pandemic recovery initiatives, which support time-limited programs including the Emergency Rental Assistance Program (ERAP), Landlord Rental Assistance Program, assistance to excluded workers, small business assistance, funding for hospitals that are experiencing financial distress from the COVID-19 pandemic, public utility arrears assistance, Healthcare/Direct Care Worker Bonuses, and other targeted initiatives.

School Aid spending for School Year (SY) 2023 is estimated at \$31.4 billion, representing an annual increase of \$2.1 billion (7.2 percent). This annual increase includes increased funding for Foundation Aid (\$1.5 billion), growth in expense-based reimbursement programs (\$457 million), and an investment in State-funded full-day prekindergarten programming for four-year-old children (\$125 million). The growth in Foundation Aid reflects the second year of the three-year phase-in of the current formula.

The STAR program is expected to grow by 3.6 percent; however, spending is affected by the continuing conversion of benefit payments from a real property tax exemption to a PIT credit. The level of reported STAR spending will continue to decrease as STAR beneficiaries transition to the PIT credit program.

DOH Medicaid spending, excluding eFMAP, is estimated at \$28.1 billion in FY 2023, an annual increase of 12.6 percent. Costs under the Global Cap are projected to increase by \$966 million, consistent with the newly approved growth index. The increased funding will support growth in enrollment and medical cost inflation, assistance to distressed hospitals and nursing homes, increased homecare wages, expanded access to health coverage, and higher provider reimbursements. The remaining growth is attributable to costs outside the Global Cap and is mainly driven by minimum wage for health care providers (\$262 million) and financial relief to counties and New York City associated with full coverage of the local share of spending growth (\$183 million). A portion of Medicaid-related expenses of OPWDD will be funded outside of the DOH Global Cap with additional Financial Plan resources to accommodate DOH Medicaid spending growth.

State Medicaid spending is also impacted by the Federal government's decision to continue the temporary 6.2 percentage point increase to the Federal Medical Assistance Program (FMAP) rate that began at the onset of the COVID-19 PHE in January 2020. The Updated Financial Plan assumes the continuation of eFMAP through December 2022, which provided State share savings of nearly \$3 billion in FY 2022 and is expected to provide another \$2.9 billion in FY 2023, including the reconciliation of February and March 2022 costs that were recognized in April due to the timing of payments. This State benefit is partly offset by increased State costs attributable to the restrictions required to receive eFMAP.

Mental Hygiene funding in the FY 2023 Enacted Budget provided increased funding for targeted investments in services and supports to ensure individuals with developmental disabilities, mental illness and addiction have appropriate access to care. The increased spending supports a 5.4 percent COLA for the human service workforce, investments in housing programs, increased reimbursement rates to providers to expand inpatient psychiatric bed capacity, implementation of the nationwide 988 Crisis Hotline, expanded access to opioid treatment services, critical intervention to reach homeless individuals in New York City, and expansion of the Dwyer peer-to-peer program serving veterans.

Spending for transportation, most of which occurs outside the General Fund and is supported by dedicated taxes and fees, is projected to increase by \$813 million from FY 2022 to FY 2023. The projected increase is mainly due to forecasted increases in dedicated receipts collections in FY 2023 and available resources carried over from FY 2022 that are passed on to the MTA and other transit systems as operating aid. These resources are expected to provide an additional \$653 million to the MTA, \$125 million for non-MTA downstate transit systems, and \$35 million for upstate transit systems.

Social Services spending is expected to grow by \$1.2 billion from FY 2022 to FY 2023 of which over \$900 million will support time-limited programs including emergency rental assistance, small landlord aid, and other supplemental assistance. Public assistance growth is expected due to a modest increase in caseloads as well as proposed measures to address the "benefits cliff" and reduce the 45-day waiting period for prospective Safety Net Assistance recipients before they can receive program benefits. Spending for child care is projected to increase with the expansion of child care subsidies to include 80 percent of providers at the local market rate and greater eligibility for child care subsidies. Other spending increases include investments and additional funding for homeless housing and services, adoption subsidies, home visiting programs, and a 5.4 percent COLA for the human service workforce.

Higher education spending is projected to grow by 12.4 percent in FY 2023, primarily reflecting the costs associated with expanded eligibility requirements for part-time enrollees in the Tuition Assistance Program (TAP), increased operating support for the City University of New York (CUNY) Senior Colleges, non-recurring funding for strategic initiatives at CUNY campuses and increased funding for additional faculty hires at CUNY's Senior and Community Colleges.



Increased funding for other education programs largely reflects increased State support for special education programs related to approval of a 4 percent COLA for provider tuition rates for SY 2022 and an 11 percent increase for SY 2023, increased costs to reimburse school districts for charter school supplemental tuition and aid to nonpublic schools.

FY 2023 local assistance spending includes the estimated State cost of \$1.3 billion for non-State healthcare and direct care workers, in eligible titles, earning less than \$125,000 to provide a bonus payment of up to \$3,000 based on hours worked and length of time in service.

Other local assistance spending includes additional funding in FY 2023 for tourism, workforce development, public health programs, Nourish NY, land banks, the Hunger Prevention and Nutrition Assistance (HPNAP) and Homeowner Protection Program, discovery reform implementation and pretrial services, Indigent Legal Services, local aid payments made from tribal state compact receipts, domestic terrorism prevention, abortion services, and pandemic recovery initiatives including small business assistance, public utility arrears assistance, and other targeted initiatives. Spending increases in FY 2023 are more than offset by a \$2.1 billion reduction in spending from FY 2022 associated with one-time assistance provided to excluded workers, resulting in a year-over-year decline in the all other local assistance category.

State Operations/General State Charges (GSCs)

Operating costs for State agencies include salaries, wages, fringe benefits, and Non-Personal Service (NPS) costs (e.g., supplies, utilities) and comprise about a quarter of State Operating Funds spending.

Operational spending for executive agencies is affected by pandemic response and recovery efforts, including: the timing of Federal reimbursement; offsets of expenses across fiscal years; and the payment of salary increases pursuant to existing contracts, as well as recognition of the expected payment of retroactive salary increases for CSEA and M/C employees. In FY 2023, agency operating budgets have been increased in part to restore prior year reductions implemented at the onset of the pandemic and to ensure adequate access to services and supports. FY 2023 spending includes an estimated \$135 million for State healthcare and direct care workers, in eligible titles, earning less than \$125,000 to provide a bonus payment of up to \$3,000 based on hours worked and length of time in service. In addition, personal service spending reflects salary increases to help improve ongoing recruitment and retention issues in institutional facilities, including increasing hiring rates, geographic pay differentials, and overtime.



FY 2023 STATE OPERATING FUNDS SPENDING

Pursuant to guidelines established by the Treasury, the State charged roughly \$2.2 billion in eligible costs to the Federal Coronavirus Relief Fund (CRF) in FY 2022. This includes payroll costs and fringe benefits for public health and safety employees and other eligible pandemic response costs. Certain pandemic response expenses incurred in FY 2021 and 2022, including the purchase of COVID-19 test kits for schools and local governments, Personal Protective Equipment (PPE), durable medical equipment, costs to build out field hospital facilities, testing, and vaccination activities, are expected to be reimbursed by the Federal Emergency Management Agency (FEMA). DOB expects FEMA reimbursement over several years based on prior experience. State agencies are projected to continue to incur costs to respond to the COVID-19 pandemic in FY 2023, which are expected to be funded with Federal FEMA resources.

University systems spending growth in FY 2023 reflects the acceleration of the TAP Gap funding plan at SUNY campuses, new funding to hire more full-time faculty, increased support for higher education opportunity programs, one-time funding to support strategic initiatives at SUNY campuses and the establishment of child care centers on every SUNY campus.

The operating costs for independent offices (Attorney General, Comptroller, Judiciary, and Legislature) are projected to increase by a combined \$203 million (8.0 percent). Roughly \$150 million of the planned increases is attributable to Judiciary personnel and contract costs.

GSCs spending is projected to decline slightly from the FY 2022 level to roughly \$9.8 billion in FY 2023 as a result of payment advances and offsets that balance underlying growth and the reconciliation of actual FY 2022 health insurance costs versus estimated payments which generates \$121 million in one-time savings in FY 2023. Annual growth is primarily attributable to the increased costs of providing health insurance and pension benefits to current and retired employees. Health insurance growth reflects medical cost inflation and expected utilization growth following delayed medical visits and procedures during the pandemic, which is more than offset by the FY 2022 advance payment to the State's Health Insurance Reserve Fund. Pensions costs are projected to decline from FY 2022 due to a reduction in the employer contribution rates set by the State Comptroller, interest savings expected from paying the entirety of the State's FY 2023 Employees' Retirement System (ERS)/ Police and Fire Retirement System (PFRS) bill in May 2022, and the FY 2022 payment of outstanding Judiciary pension amortizations. Other spending reflects the FY 2022 repayment of the social security payroll taxes deferred from April-December 2020 as authorized in the Federal Coronavirus Aid, Relief, and Economic Security Act (CARES Act) totaling roughly \$650 million.

General

This section is intended to provide readers with information on certain financial risks, pressures, processes, and recent or new developments that may not be described, or described in detail, elsewhere in the Updated Financial Plan. The emphasis is on risks to the Updated Financial Plan, but the section includes other information intended to provide context for understanding the State's financial operations more broadly. This section includes information on the following topics:

- Financial Projections and Management
- Climate Change
- COVID-19 Pandemic
- Federal Policy and Funding
- Major Operating Programs
- State Labor Force
- State Debt
- Localities and Authorities
- Other Risks and Ongoing Concerns

The Updated Financial Plan is subject to economic, social, financial, political, public health, and environmental risks and uncertainties, many of which are outside the ability of the State to predict or control. The projections of receipts and disbursements in the Updated Financial Plan are based on reasonable assumptions at the time they were prepared, but DOB is unable to provide any assurance that actual results will not differ materially and adversely from these projections.

The Updated Financial Plan is based on numerous assumptions including the condition of the State and national economies, and the collection of economically sensitive tax receipts in the amounts projected. Uncertainties and risks that may affect economic and receipts forecasts include, but are not limited to, national and international events; inflation; consumer confidence; commodity prices; supply chain disruptions; major terrorist events; hostilities or war; climate change and extreme weather events; severe epidemic or pandemic events; cybersecurity threats; Federal funding laws and regulations; financial sector compensation; monetary policy affecting interest rates and the financial markets; credit rating agency actions; financial and real estate market developments which may adversely affect bonus income and capital gains realizations; technology industry developments and employment; effect of household debt on consumer spending and State tax collections; and outcomes of litigation and other claims affecting the State.

Litigation against the State may include, among other things, potential challenges to the constitutionality of various actions. The State may also be affected by adverse decisions that are the result of various lawsuits. Such adverse decisions may not meet the materiality threshold to warrant a description herein but, in the aggregate, could still adversely affect the Updated Financial Plan.



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

The Updated Financial Plan is subject to various uncertainties and contingencies including, but not limited to, wage and benefit increases for State employees that exceed projected annual costs; changes in the size of the State's workforce; realization of the projected rate of return for pension fund asset assumptions with respect to wages for State employees affecting the State's required pension fund contributions; the willingness and ability of the Federal government to provide the aid projected in the Updated Financial Plan; the ability of the State to implement cost reduction initiatives, including reductions in State agency operations, and the success with which the State controls expenditures; unanticipated growth in Medicaid program costs; and the ability of the State and its public authorities to issue securities successfully in public credit markets. Some of these issues are described in more detail herein. The projections and assumptions contained in the Updated Financial Plan are subject to revisions which may result in substantial changes. No assurance can be given that these estimates and projections, which depend in part upon actions the State expects to be taken but which are not within the State's control, will be realized.

DOB routinely executes cash management actions to manage the State's large and complex budget. These actions are intended to improve the State's cash flow, manage resources within and across State fiscal years, adhere to spending targets, and better position the State to address unanticipated costs, including economic downturns, revenue deterioration, and unplanned expenditures. In recent years, the State has prepaid certain payments, subject to available resources, to maintain budget flexibility.

Financial Projections and Management

There can be no assurance that the State's financial position will not change materially and adversely from current projections. If this were to occur, the State would be required to take additional gap-closing actions. Such actions may include, but are not limited to, reductions in State agency operations; delays or reductions in payments to local governments or other recipients of State aid; delays in or suspension of capital maintenance and construction; extraordinary financing of operating expenses; and use of non-recurring resources. In some cases, the ability of the State to implement such actions requires the approval of the Legislature and cannot be implemented solely by the Governor.

The Updated Financial Plan forecast assumes various transactions will occur as planned including, but not limited to, receipt of certain payments from public authorities; receipt of revenue sharing payments under the Tribal-State Compacts; receipt of Federal COVID-19 emergency assistance and other Federal aid as projected; receipt of miscellaneous revenues at the levels set forth in the Updated Financial Plan; and achievement of cost-saving measures including, but not limited to, transfer of available fund balances to the General Fund at levels currently projected and Federal approvals necessary to implement the Medicaid savings actions. Such assumptions, if they were not to materialize, could adversely impact the Financial Plan in the current year or future years, or both.

The Updated Financial Plan also includes actions that affect spending reported on a State Operating Funds basis, including accounting and reporting changes. If these actions are not implemented or reported as planned, the annual spending change in State Operating Funds would increase above current estimates.

In developing the Updated Financial Plan, DOB attempts to mitigate financial risks from receipts volatility, litigation, and unexpected costs, with an emphasis on the General Fund. It does this by, among other things, exercising caution when calculating total General Fund disbursements and managing the accumulation of financial resources that can be used to offset new costs. Such resources include, but are not limited to, fund balances that are not needed each year, reimbursement for capital advances, acceleration of tax refunds above the level budgeted each year, and prepayment of expenses. There can be no assurance that such financial resources will be enough to address risks that may materialize in a given fiscal year.

Climate Change

Overview

Climate change poses significant long-term threats to physical, biological, and economic systems in New York and around the world. Potential hazards and risks related to climate change for the State include, among other things, rising sea levels, increased coastal flooding and related erosion hazards, intensifying storms, and more extreme heat. The potential effects of climate change could adversely impact the Financial Plan in current or future years. To mitigate and manage these impacts, significant long-term planning and investments by the Federal government, State, municipalities, and public utilities are expected to be needed to adapt existing infrastructure to climate change risks.

In August 2021, the Intergovernmental Panel on Climate Change of the United Nations (IPCC) reported that 1.5°C of warming is likely to occur by 2040 under all emissions scenarios considered and that the 1.5°C benchmark will be exceeded by 2100 unless deep reductions in greenhouse gas emissions occur in the coming decades. Human-induced climate change is already affecting many weather extremes in every region across the globe. Further warming to 1.5°C is expected to increase the risk of adverse outcomes, including extreme weather events and coastal flooding. The risk of severe impacts increases further at higher temperatures.

Consequences of Climate Change

Storms affecting the State, including Hurricane Ida (September 2021), Superstorm Sandy (October 2012), Tropical Storm Lee (September 2011), and Hurricane Irene (August 2011), have demonstrated vulnerabilities in the State's infrastructure (including mass transit systems, power transmission and distribution systems, and other critical lifelines) to extreme weather driven events, including coastal flooding caused by storm surges and flash floods from rainfall.

The State continues to recover from damage sustained during these powerful storms. Hurricane Irene disrupted power and caused extensive flooding in various counties. Tropical Storm Lee caused flooding in additional counties, and, in some cases, exacerbated damage caused by Hurricane Irene two weeks earlier. Superstorm Sandy struck the East Coast, causing widespread infrastructure damage and economic losses to the greater New York region. Hurricane Ida caused severe flooding in the New York metropolitan area. The frequency and intensity of these storms present economic and financial risks to the State. Reimbursement claims for costs of the immediate response, recovery, and future mitigation efforts continue, largely supported by Federal funds.

Rating agencies are incorporating Environmental, Social, and Governance (ESG) factors into credit ratings for the State and other issuers. Rising sea levels and their effect on coastal infrastructure have been identified as the primary climate risks for the northeastern United States, including New York State. These risks are heightened by population and critical infrastructure concentration in coastal counties. In June 2021, Moody's first assigned New York State an environmental issuer profile score of E-3 (moderately negative), below the nationwide median score of E-2 (neutral to low). The E-3 score reflected Moody's assessment that the State faces moderately negative exposure to physical climate risks, especially hurricanes and sea level rise, which could cause significant economic disruption and pose risks to the State's economy and tax base. In March 2022, S&P assigned New York State an environmental issuer profile score of E-3 (moderately negative) due to the risk of coastal flooding in New York City and Long Island, which S&P equates to risk exposure affecting about 40 percent of the State's population and roughly half of its jobs. The S&P report cited the risk that a climate-related natural disaster could disrupt the State's economy and budgetary balance. The release of ESG scores by the rating agencies does not cause a change in the State's overall credit ratings, which are based on financial information in addition to the ESG component. Climate change risks increasingly fall within the maximum maturity term of current outstanding bonds of the State, its public authorities, and municipalities. State bonds may generally be issued with a term of up to 30 years under State statute.

State Response to Climate Change

The State is participating in efforts to reduce greenhouse gas emissions to mitigate the risk of severe impacts from climate change. In 2019, the Climate Leadership and Community Protection Act (CLCPA) was signed into law. The CLCPA set the State on a path toward developing regulations to reduce statewide greenhouse gas emissions by 40 percent below the 1990 level by 2030, and 85 percent below the 1990 level by 2050. Additionally, in accordance with the CLCPA, the State plans to generate a minimum of 70 percent of electricity from renewable sources by 2030 and to fully transition its electricity sector away from carbon emissions by 2040.

The CLCPA created the Climate Action Council (CAC), which is tasked with developing a Draft Scoping Plan with recommendations to reduce greenhouse gas emissions, increase renewable energy usage, and promote climate justice. On December 20, 2021, the CAC voted to release the Draft Scoping Plan for public comment. January 1, 2022 marked the beginning of a comment period to receive feedback from the public. The public comment period closed on July 1, 2022. The CAC is working to develop and release a Final Scoping Plan by January 1, 2023.

Concurrently, the State has been taking regulatory and legislative actions that are intended to limit greenhouse gas emissions, electrify transportation, and generate more electricity from renewable sources. There can be no assurances that such actions, or their intended outcomes, will be realized as planned. Major actions include:

- Requiring new off-road vehicles and equipment sold in New York to be zero-emissions by 2035 and new medium-duty and heavy-duty vehicles to be zero-emissions by 2045;
- Requiring the New York State Energy Research and Development Authority to formulate the creation of a zero-emissions vehicle development strategy by 2023;
- Mandating that by no later than July 1, 2027, school districts only purchase or lease zero-emission school buses, and requiring school fleets to fully convert to zero-emission school buses by July 1, 2035;
- Enacting the “Advanced Building Codes, Appliance and Equipment Efficiency Standards Act of 2022” to align the State's energy code with its climate policies and strengthen efficiency standards for appliances;
- Appropriating \$500 million to advance the offshore wind industry; and,
- Amending the Clean Energy Standard to reflect CLCPA targets.

New York State has been a member of the Regional Greenhouse Gas Initiative, which utilizes a cap-and-trade mechanism to regulate carbon dioxide emissions from electric power plants operating within the State, since 2008.

COVID-19 Pandemic

Important State revenue sources, including personal income, consumption, and business tax collections, may be adversely affected by the long-term impact of COVID-19 on a range of activities and behaviors, including commuting patterns, remote working and education, business activity, social gatherings, tourism, public transportation, and aviation. It is not possible to assess or forecast the effects of such changes at this time.

For example, the COVID-19 pandemic has led to changes in the behavior of resident and non-resident taxpayers. Consistent with the growth in remote work arrangements, many residents and non-residents are no longer commuting into New York City and instead are working remotely from home offices. However, under long-standing State policy, a non-resident working from home pays New York income taxes on wages from a New York employer unless that employer has established the non-resident's home office as a bona fide office of the employer.

The COVID-19 pandemic has also led some New York residents to shelter in locations outside of the State. In addition, some taxpayers who previously resided in New York have permanently relocated outside of the State during the pandemic. The State continues to monitor the data to understand whether these trends are transitory.

There can be no assurance that COVID-19 variants will not adversely impact the State's financial condition. State officials continue to closely monitor global COVID-19 impacts and emerging Federal guidance.

Federal Policy and Funding

Overview

The Federal government influences the economy and budget of New York State through grants, direct spending on its own programs such as Medicare and Social Security, and through Federal tax policy. Federal policymakers may place conditions on grants, mandate certain state laws actions, preempt state laws, change State and Local Tax (SALT) bases and taxpayer behavior through tax policies, and influence industries through regulatory action. Federal resources support vital services such as health care, education, and transportation, as well as severe weather and emergency response and recovery. Any changes to Federal policy or funding levels could have a materially adverse impact on the Financial Plan.

Federal funding is a significant component of New York's budget representing more than one-third of All Funds spending. Routine Federal aid supports programs for vulnerable populations and those living at or near the poverty level. Such programs include Medicaid, Temporary Assistance for Needy Families (TANF), Elementary and Secondary Education Act (ESEA) Title I grants, and Individuals with Disabilities Education Act (IDEA) grants. Other Federal resources are directed at infrastructure and public protection.

In response to the COVID-19 PHE, the Federal government has taken legislative, administrative, and Federal Reserve actions intended to stabilize financial markets, extend aid to large and small businesses, health care providers, and individuals, and reimburse governments for the direct costs of pandemic response. The Federal government enacted several laws between March 2020 and March 2021 to provide financial assistance to state and local governments, schools, hospitals, transit systems, businesses, families and individuals for COVID-19 pandemic response and recovery. The State also received additional Federal aid in the form of enhanced Unemployment Insurance funding, which is reported under Proprietary and Fiduciary Funds and is excluded from All Governmental Funds. A summary of the Federal legislation is provided later in this section.



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

Total Federal Funds spending for all purposes, inclusive of both capital and operating spending, is expected to total \$ 86.9 billion in FY 2023 and includes \$16.1 billion in spending identified as pandemic assistance. The reporting of certain program spending related to the pandemic is included in the agency disbursements, the largest of which include Disproportionate Share Hospital (DSH), Child Health Plus (CHP) eFMAP, IDEA, and the TANF Pandemic Emergency Fund. Federal Funds spending in FY 2023 is estimated to increase by \$7.4 billion from FY 2022 driven by the expenditure of pandemic assistance funds for education, eFMAP related to the extension of the PHE, and Human and Community Based Services (HCBS) eFMAP, as well as Federal reimbursement of pandemic related spending incurred in prior fiscal years. Federal Funds spending is summarized below.

FEDERAL FUNDS DISBURSEMENTS						
(millions of dollars)						
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actuals	Projected	Projected	Projected	Projected	Projected
DISBURSEMENTS						
Medicaid	44,474	48,423	47,646	48,186	50,920	52,205
Health	8,227	8,880	9,470	9,904	10,343	10,683
Social Welfare	4,770	4,477	4,546	4,698	4,701	4,702
Education	4,601	3,941	3,940	3,857	3,857	3,857
Public Protection	1,128	1,327	1,297	1,290	1,292	1,295
Transportation	1,966	2,271	2,493	2,694	2,823	2,885
All Other ¹	1,609	1,456	1,382	1,333	1,316	1,316
Pandemic Assistance ²	12,708	16,108	8,432	3,648	134	69
Child Care Funds	987	966	445	0	0	0
Education ARP Funds	496	2,864	3,491	2,454	0	0
FFCRA/COVID eFMAP, including local passthrough	3,629	3,551	0	0	0	0
ARP HCBS eFMAP	0	1,735	702	0	0	0
Coronavirus Relief Fund (CRF)	2,318	0	0	0	0	0
Education Supplemental Appropriations Act	843	2,196	1,353	0	0	0
Lost Wages Assistance	5	0	0	0	0	0
Emergency Rental Assistance Program (ERAP)	1,833	415	325	0	0	0
Education CARES Act Funds	755	267	0	0	0	0
SUNY State-Operated Campuses Federal Stimulus	373	278	0	0	0	0
FEMA Reimbursement of Eligible Pandemic Expenses	0	800	200	0	0	0
FEMA Reimbursement of COVID Home Testing Kits	0	0	225	225	0	0
FEMA Local Pass-Through Funding	780	1,452	1,250	750	0	0
Coronavirus Local Fiscal Recovery Fund Non-Entitlement Pass-Through	387	387	0	0	0	0
Homeowner Assistance Program	75	465	0	0	0	0
Home Energy Assistance Program	224	335	0	0	0	0
Coronavirus Capital Projects Fund	0	69	69	69	69	69
State Small Business Credit Initiative	0	279	223	0	0	0
FHWA Surface Transportation Block Grant	2	50	150	150	65	0
Total Disbursements	79,483	86,884	79,206	75,610	75,386	77,013

¹ All Other includes housing and homeless services, economic development, mental hygiene, parks, environment, higher education, and general government areas.

² Pandemic Assistance excludes \$12.7 billion in State aid provided through the American Rescue Plan Act, as this funding is reflected as a receipt to Federal Funds and transfer to the General Fund.

- **Medicaid/Health.** Funding shared by the Federal government helps support health care costs for nearly nine million New Yorkers, including more than two million children. Medicaid is the single largest category of Federal funding. The Federal government also provides support for several health programs administered by DOH, including the Essential Plan (EP), which provides health care coverage for low-income individuals who do not qualify for Medicaid or CHP.
- **Social Welfare.** Federal funding helps with several programs managed by OTDA, including TANF-funded public assistance benefits and the Flexible Fund for Family Services, Home Energy Assistance Program (HEAP), Supplemental Nutrition Assistance Program (SNAP), and Child Support. Support from the Federal government also supports programs managed by the Office of Children and Family Services (OCFS), including Child Care, Child Welfare Services, Adult Protective & Domestic Violence Services, Foster Care, and Adoption Subsidies.
- **Education.** Federal funding supports K-12 education, special education and Higher Education. Like Medicaid and the social welfare programs, significant portions of Federal education funding are directed toward vulnerable New Yorkers, such as students in schools with high poverty levels, students with disabilities, and higher education students that qualify for programs such as Pell grants and Work-Study.
- **Public Protection.** Federal funding supports various programs and operations of the State Police, DOCCS, the Office of Victim Services, the Division of Homeland Security and Emergency Services (DHSES), and the Division of Military and Naval Affairs (DMNA). Federal funds are also passed on to municipalities to support a variety of public safety programs.
- **Transportation.** Federal resources support infrastructure investments in highway and transit systems throughout the State, including funding participation in ongoing transportation capital plans. The recently enacted Infrastructure Investment and Jobs Act (P.L. 117-58) will increase Federal Funds for transportation capital costs significantly.
- **All Other.** Other programs supported by Federal resources include housing, economic development, mental hygiene, parks and environmental conservation, and general government uses.

Pandemic Assistance

- **Child Care Funds.** The CARES, Coronavirus Response and Relief Supplemental Appropriations (CRRSA), and ARP Acts granted additional funding to aid in stabilizing the child care sector.
- **Education ARP Funds.** The ARP granted additional education funding for Elementary and Secondary School Emergency Relief (ESSER) and Emergency Assistance for Nonpublic Schools (EANS) programs, as well as funding for homeless education, IDEA, library services and the arts.
- **FFCRA/ COVID eFMAP.** In response to the COVID-19 pandemic, the Federal government increased its share of Medicaid funding (eFMAP) by 6.2 percent for each calendar quarter occurring during the PHE. The enhanced funding began on January 1, 2020 and is currently expected to continue through December 2022. In FY 2022, the additional Federal resources reduced State and local government costs by approximately \$3.0 billion and \$650 million, respectively. Due to the timing of reconciliations, February and March 2022 eFMAP State and Local share offsets were realized in FY 2023. Three additional quarters of eFMAP have been assumed in FY 2023 as a result of the extension of the PHE, increasing the projected FY 2023 State benefit to \$2.9 billion.
- **ARP HCBS eFMAP.** The ARP also provided a temporary 10 percentage point increase to the FMAP for certain Medicaid HCBS through March 31, 2022. The Centers for Medicare & Medicaid Services (CMS) guidelines require the use of additional funding to supplement existing State funding, not supplant existing resources.

On August 25, 2021, CMS informed DOH that the State's initial HCBS spending plan meets the requirements set forth in guidance established by CMS, and thus, the State has received partial approval. The State therefore qualifies for a temporary 10 percentage point increase to the FMAP for certain Medicaid expenditures for HCBS under Section 9817 of the ARP. The increased FMAP is available for qualifying expenditures made between April 1, 2021, and March 31, 2022, and the State has until March 31, 2024, to expend its earned eFMAP in accordance with the submitted spending plan. On January 31, 2022, CMS provided additional approval of 37 proposals of the 43 original spending plan proposals which detail several investments in HCBS. On May 18, 2022, CMS provided further partial approval of the spending plan by approving six of the nine new proposals submitted in the second quarterly report. On February 15, 2022, the State submitted the second quarterly update to its eFMAP spending plan, and on May 6, 2022, the State submitted the third quarterly update. The State will continue to submit quarterly and semi-annual updates as required. The State is working with CMS to achieve full approval of the submitted plan; however, CMS has not yet provided guidance related to the HCBS eFMAP, which may restrict or delay the implementation of certain Medicaid Redesign Team II (MART II) savings actions. The State is estimated to receive \$2.4 billion in eFMAP for HCBS expenditures across health and mental hygiene programs (\$1.7 billion in FY 2023 and \$702 million in FY 2024).

- **CRF.** Established in the CARES Act, the CRF provided funding for states and local governments to respond to the COVID-19 pandemic. The State received \$5.1 billion in FY 2021 to fund eligible costs incurred through December 31, 2021. These funds have been used in FY 2021 and FY 2022 for eligible payroll costs (\$4.5 billion), primarily for public health and safety employees, as well as other pandemic response costs incurred by the State (roughly \$600 million).
- **Education Supplemental Appropriations Act.** As part of CRRSA, additional funding for education was provided through the ESSER Fund and the Governor’s Emergency Education Relief (GEER) Fund, including dedicated GEER funds to support pandemic-related services and assistance to nonpublic schools through the EANS program.
- **Lost Wages Assistance (LWA).** This program provided grants to eligible claimants that were unemployed or partially unemployed due to the pandemic. The grants consisted of a supplemental payment of \$300 per week in addition to regular unemployment benefits through December 27, 2020, or when funding limits were reached, which occurred on September 6, 2020.
- **ERAP.** The CRRSA Act established the Emergency Rental Assistance program to assist households that are unable to pay rent and utilities due to the COVID-19 pandemic. The ARP provided additional funding for the program.
- **Education CARES Act Funds.** Additional education support provided through the CARES Act included funding to school districts and charter schools.
- **SUNY State-Operated Campuses Federal Stimulus Spending.** Funding provided through various Federal stimulus bills resulted in greater Federal spending projections for SUNY State-Operated campuses.
- **FEMA Reimbursement of Eligible Pandemic Expenses.** The State has applied for FEMA reimbursement for expenses incurred to date related to emergency protective measures due to the COVID-19 pandemic. The Updated Financial Plan assumes reimbursement of \$800 million in FY 2023, and \$200 million in FY 2024. However, there is no assurance that FEMA will approve claims for the State to receive reimbursement in the amounts or State fiscal years as projected in the Updated Financial Plan.
- **FEMA Reimbursement of COVID Home Testing Kits.** The Updated Financial Plan assumes reimbursement of \$225 million in FY 2024 and \$225 million in FY 2025 related to the purchase of test kits for schools.
- **FEMA Local Pass-Through Funding.** Funding is assumed to flow through the Updated Financial Plan to reimburse local entities for their Federal share of COVID-19 claims submitted to FEMA.

- **Coronavirus Local Fiscal Recovery Fund Non-Entitlement Pass-Through.** The ARP requires states to pass-through the allocations to non-entitlement cities, towns, and villages. The State distributed \$387 million to local governments in FY 2022 and distributed an additional \$387 million to local governments in FY 2023, for a total of \$774 million overall.
- **Homeowner Assistance Fund.** This program provides services to ensure that homeowners experiencing economic hardships associated with the pandemic can stay in their homes.
- **Home Energy Assistance Program.** The ARP provided supplemental funding to the existing Home Energy Assistance Program that helps low-income households pay the cost of heating, cooling, and weatherizing their homes.
- **Coronavirus Capital Projects Fund.** The ARP created the Coronavirus Capital Projects Fund to provide funding to carry out critical capital projects that directly enable work, education, and health monitoring, including remote options, in response to the COVID-19 PHE. The State has been allocated \$345 million for the program.
- **State Small Business Credit Initiative.** Funding to empower small businesses to access capital needed to invest in job-creating opportunities.
- **Federal Highway Administration (FHWA) Surface Transportation Block Grant.** This emergency funding was provided under the CRRSA Act to address COVID-19 impacts related to Highway Infrastructure Programs.

Federal Coronavirus Response Legislation and Action

The Federal government enacted the following legislation in response to the ongoing COVID-19 pandemic. The table below summarizes the total sum of Federal pandemic assistance available to New York State, including direct recipients of Federal aid such as individuals, hospitals, businesses, transit authorities including the MTA, and school districts, along with the funds expected to flow through the Updated Financial Plan.

A large portion of the Federal pandemic assistance flows directly to various recipients (e.g., tax rebates to individuals, and loans or grants to large and small businesses) and is thus excluded from the Updated Financial Plan. In addition, on May 18, 2021, the State received \$12.75 billion in Federal aid authorized in the ARP to offset revenue loss, ensure the continuation of essential services and assistance provided by government, and assist in the PHE response and recovery efforts. These funds are expected to be transferred to State Funds over multiple years to support eligible uses and spending. Thus, the spending of the ARP aid to the State does not appear in Federal Funds.

FEDERAL PANDEMIC ASSISTANCE LEGISLATION AND ACTION (millions of dollars)		
Bill/Source	Total Funds Available	Funding Flowing through the Financial Plan
CARES Act	140,704	8,225
Families First Coronavirus Response Act (FFCRA)	91,069	11,644
American Rescue Plan (ARP) Act of 2021	86,877	19,175
Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021	24,983	7,248
FEMA Lost Wage Assistance	4,120	4,120
Paycheck Protection Program and Health Care Enhancement Act	1,555	0
Coronavirus Preparedness and Response Supplemental Appropriations (CPRSA) Act of 2020	66	0
Total	349,375	50,412

- CARES Act** provides aid for Federal agencies, individuals, businesses, states, and localities, as well as \$100 billion for hospitals and health care providers, to respond to the COVID-19 pandemic.

Assistance to states through the CARES Act is generally restricted to specific purposes and includes the CRF (\$5.1 billion State allocation) and the Education Stabilization Fund (\$1.2 billion State allocation). Pursuant to U.S. Treasury eligibility guidelines, CRF funds allocated to the State were used for eligible expenses incurred, including payroll expenses for public health and safety employees, through December 31, 2021.

- FFCRA** provides aid through paid sick leave, free testing, expanded food assistance and unemployment benefits, protections for health care workers, and increased Medicaid funding through the emergency 6.2 percent increase to the Medicaid eFMAP during the PHE in response to the COVID-19 pandemic.

- ARP Act of 2021** provides aid for Federal agencies, individuals, businesses, states and localities, and others, to respond to the COVID-19 pandemic. The ARP has provided the State with \$12.75 billion in general aid (“recovery aid”) and \$ 19.2 billion in categorical aid for schools, universities, childcare, housing, and other purposes. The ARP also provides \$10 billion in recovery aid to localities in New York State and \$7 billion directly to the MTA. The State aid provided through the ARP is included in the Updated Financial Plan as a deposit of Federal aid to the General Fund to offset revenue loss, ensure the continuation of essential services and assistance provided by government, and assist with the PHE response and recovery efforts. These funds are expected to be transferred to State Funds over multiple years to support eligible uses and spending. In FY 2022, the State transferred \$4.5 billion of the Federal ARP aid to the General Fund to fund eligible costs incurred through March 31, 2022. The current allocation of cost, which has been updated since the Enacted Budget based upon detailed review of Federal guidelines, is noted below.

STATE EXPENSES ELIGIBLE FOR SLFRF FUNDING (millions of dollars)	
	<u>FY 2022</u>
Public Health and Safety Payroll	969
Small Business Grants	526
Landlord Rental Assistance	155
Emergency Rental Assistance	28
Restaurant Resiliency	24
Government Services ¹	<u>2,798</u>
	4,500

¹ Includes any service traditionally provided by the State up to the amount of calculated revenue loss.

Finally, the ARP established a Capital Projects Fund to provide funding to states, territories, and Tribal governments to carry out critical capital projects directly enabling work, education, and health monitoring, including remote options, in response to the PHE. The State has also been allocated \$345 million from the Coronavirus Capital Projects Fund.

- The CRRSA Act of 2021** provides funding for education, testing, tracing, vaccine distribution, unemployment assistance, small business programs, and housing.
- FEMA Lost Wage Assistance** provided grants to eligible claimants that were unemployed or partially unemployed due to the pandemic.
- The Paycheck Protection Program and Health Care Enhancement Act** provides funding for small business programs, and healthcare programs, including \$75 billion for hospitals, health care providers, and testing and tracing activities.

- **Coronavirus Preparedness and Response Supplemental Appropriations Act (CPRSA) of 2020** provides emergency funding to respond to the COVID-19 pandemic, including support for vaccine development, the PHE Preparedness program, and small businesses.

In addition, the pandemic has resulted in a significant increase in individuals filing for unemployment benefits. Such benefits are paid from the Unemployment Insurance (UI) Trust Fund, which is supported by employer contributions. If there are insufficient resources in the UI Trust Fund to pay benefits, as became the case starting in May 2020, the UI Trust Fund may borrow from the Federal government for this purpose. As of June 30, 2022, the UI Trust Fund's Federal loan balance for the State was approximately \$8.1 billion. The balance in the UI Trust Fund is expected to be repaid by employers through UI contribution rates.

Federal Infrastructure Investment and Jobs Act (IIJA)

In November 2021, Congress passed, and the President signed, the \$1.2 trillion IIJA, including approximately \$550 billion in new spending on transportation, water and energy, broadband and natural resources.

The IIJA is expected to provide the State with an additional \$4.6 billion in highway and bridge program aid over the life of the Federal Aid Highway program reauthorization, as well as significant off-budget funds available across the State for transit, rail, airport, water, and energy grid infrastructure. The annual levels of funds to the State from the IIJA are subject to Federal budget and appropriation action in each year.

Federal Risks

The amount and composition of Federal funds received by the State have changed over time because of legislative and regulatory actions at the Federal level and will likely continue to change over the Financial Plan period. The Updated Financial Plan may also be adversely affected by other Federal government actions including audits, disallowances, and changes to Federal participation rates or other Medicaid rules. Any reductions in Federal aid could have a materially adverse impact on the Updated Financial Plan. Notable areas with potential for change include health care and human services.

The State submitted a 1115 waiver extension request to CMS that preserves current Medicaid Managed Care Programs, Children's HCBS, and self-direction of personal care services. This waiver was approved on March 31, 2022 and is effective for five years.

Separately, DOH has developed a new programmatic amendment to the now-renewed 1115 waiver that focuses on addressing health disparities that have been highlighted and exacerbated by the COVID-19 pandemic and achieving health equity in the State through the greater integration of health, behavioral health, and social care. This request seeks approximately \$13.5 billion in Federal funding over five years to invest in an array of multi-faceted and related initiatives that would change the way the Medicaid program integrates and pays for social care and health care in the State. This comprehensive initiative will also lay the groundwork for reducing long standing racial, disability-related, and socioeconomic health care disparities, increasing health equity through measurable improvement of clinical outcomes and keeping overall Medicaid program expenditures budget neutral to the Federal government.

After working directly with CMS and stakeholders on concepts contained in this new programmatic waiver amendment, DOH will submit the application formally to CMS in mid-2022 upon completion of the public transparency process required by Federal regulations. To satisfy these transparency requirements, DOH submitted a Federal public notice to the NYS Registry on April 13, 2022, and held two public hearings on May 3, 2022, and May 10, 2022, with the 30-day public comment period ending May 20, 2022. During the public comment period, DOH received 1,800 comments and heard from 75 speakers at two public hearings. The presentation slides and recordings from the May 3, 2022 webinar is available on the DOH website.

After submission to CMS, the review and approval process can take several months or longer. DOH plans to begin the five-year waiver demonstration period upon approval from CMS, which DOH anticipates could begin as soon as January 1, 2023.

Federal Debt Limit

Legislation increasing the Federal debt limit by \$2.5 trillion was enacted December 16, 2021 (P.L. 117-73). Under this latest increase in the Federal debt limit, the Federal government is expected to be able to operate until early 2023. Congress would need to act to increase or suspend the debt limit before then to avoid delaying payments and/or defaulting on debt obligations.

A Federal government default on payments, particularly for a prolonged period, could have a materially adverse effect on national and state economies, financial markets, and intergovernmental aid payments. Specific effects on the Updated Financial Plan resulting from a future Federal government default are unknown and impossible to predict. However, data from past economic downturns suggests that the State's revenue loss could be substantial if there was an economic downturn due to a Federal default.

A payment default by the Federal government may also adversely affect the municipal bond market. Municipal issuers, including the State and its public authorities and localities, could face higher borrowing costs and impaired access to capital markets. This would jeopardize planned capital investments in transportation infrastructure, higher education facilities, hazardous waste remediation, environmental projects, and economic development projects. Additionally, the market for and market value of outstanding municipal obligations, including municipal obligations of the State and its public authorities, could be adversely affected.

Federal Tax Law Changes

The Tax Cuts and Jobs Act of 2017 (TCJA) made major changes to the Federal Internal Revenue Code, most of which were effective in tax year 2018. The TCJA made extensive changes to Federal personal income taxes, corporate income taxes, and estate taxes.

The State's income tax system interacts with the Federal system. Changes to the Federal tax code have significant flow-through effects on State tax burdens and concomitantly on State tax receipts. One key impact of the TCJA on New York State taxpayers is the \$10,000 limit on the deductibility of SALT payments, which represents a large increase in the State's effective tax rate relative to historical experience and may adversely affect New York State's economic competitiveness.

Moreover, the TCJA contains numerous provisions that may adversely affect residential real estate prices in New York State and elsewhere, of which the SALT deduction limit is the most significant. A loss of wealth associated with a decline in home prices could have a significant impact on household spending in the State through the wealth effect, whereby consumers perceive the rise and fall of the value of an asset, such as a home, as a corresponding increase or decline in income, causing them to alter their spending practices. Reductions in household spending by New York residents, if they were to occur, would be expected to result in lower sales for the State's businesses which, in turn, would cause further reductions in economic activity and employment. Lastly, falling home prices could result in homeowners delaying the sale of their homes. The combined impact of lower home prices and fewer sales transactions could result in lower real estate transfer tax collections.

The TCJA changes may intensify migration pressures and decrease the value of home prices, thereby posing risks to the State's tax base and current Financial Plan projections.

State Response to Federal Tax Law Changes

PTET. As part of the State's continuing response to Federal tax law changes and in connection with the FY 2022 Enacted Budget, the State Legislature enacted an optional PTET on the New York-sourced income of partnerships and S corporations. Qualifying entities that elect to pay PTET pay a tax of up to 10.9 percent on their taxable income at the partnership or corporation level, and their individual partners, members and shareholders receive a refundable tax credit equal to the proportionate or pro rata share of taxes paid by the electing entity. Additionally, the program includes a resident tax credit that allows for reciprocity with other states that have implemented substantially similar taxes, which currently include Connecticut and New Jersey.

DOB expects that, on a multi-year basis, the PTET will be revenue neutral for the State as individual taxpayers claim credits against their PIT liabilities that reflect PTET payments made at the entity level. However, because the PTET credits are not necessarily realized by taxpayers within the same fiscal year that PTET revenue is received by the State, the PTET will not be revenue-neutral to the State within each fiscal year.



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

The Updated Financial Plan includes estimates for PTET receipts and the corresponding decrease in PIT receipts. The overall effect on projected receipts to the Revenue Bond Tax Fund, to which 50 percent of both PIT and PTET receipts are deposited, is that PTET increased FY 2022 receipts and is projected to decrease FY 2023 receipts by a significant amount. See the “PTET – Financial Plan Impact” herein for a table summarizing projected PTET receipts and the associated change in projected PIT collections. Projections are based on limited experience of taxpayer behavior to date, and there can be no assurance that such projections will be realized.

The U.S. Treasury Department and the IRS have determined that State and local income taxes imposed on and paid by a partnership or an S corporation on its income, such as the PTET, are allowable as a Federal deduction to taxable income. In November 2020, the IRS released Notice 2020-75, which announced that the Treasury and IRS intend to issue clarifying regulations with respect to such pass-through taxes. The IRS has not yet issued such proposed regulations.

Charitable Gifts Trust Fund. Other State tax reforms enacted in tax year 2018 to mitigate issues arising from the TCJA included decoupling many State tax provisions from the Federal changes, creation of an optional payroll tax program, the Employer Compensation Expense Program (ECEP), and establishment of a new State Charitable Gifts Trust Fund.

The Charitable Gifts Trust Fund was established in tax year 2018 to accept gifts for the purposes of funding health care and education in New York State. Taxpayers who itemize deductions were able to claim these charitable contributions as deductions on their Federal and State income tax returns. Any taxpayer who donates may also claim a State tax credit equal to 85 percent of the donation amount for the tax year after the donation is made. However, after enactment of this program, the IRS issued regulations that impaired the ability of taxpayers to deduct donations to the Charitable Gifts Trust Fund from Federal taxable income while receiving State tax credits for such donations.

Through FY 2022, the State received \$93 million in charitable gifts deposited to the Charitable Gifts Trust Fund for healthcare and education (\$58 million and \$35 million, respectively). Charitable Gifts to date have been appropriated and used for the authorized purposes.

As part of State tax reforms enacted in 2018, taxpayers may claim reimbursement from the State for interest on underpayments of Federal tax liability for the 2019, 2020 and 2021 tax years if the underpayments arise from reliance on the 2018 amendments to State Tax Law. To receive reimbursement, taxpayers are required to submit their reimbursement claims to the Department of Taxation and Finance (DTF) within 60 days of making an interest payment to the IRS. To date, the State has not received any claims for reimbursement of interest on underpayments of Federal tax liability.



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

The Updated Financial Plan does not include any estimate of the magnitude of the possible interest expense to the State. Any such interest expense would depend on several factors including the rate of participation in the ECEP; magnitude of donations to the Charitable Gifts Trust Fund; amount of time between the due date of the Federal return and the date any IRS underpayment determination is issued; Federal interest rate applied; aggregate amount of Federal tax underpayments attributable to reliance on the 2018 amendments to State Tax Law; and frequency at which taxpayers submit timely reimbursement claims to the State.

Litigation Challenging Limitation of Charitable Contributions Deductibility. On June 13, 2019, the IRS issued final regulations (Treasury Decision 9864) that provided final rules and additional guidance with respect to the availability of Federal income tax deductions for charitable contributions when a taxpayer receives or expects to receive a State or local tax credit for such charitable contributions. These regulations require a taxpayer to reduce the Federal charitable contribution deduction by the amount of any State tax credit received due to such charitable contribution. This rule does not apply if the value of the State tax credit does not exceed 15 percent of the charitable contribution. Regulations were made retroactive to August 27, 2018 (the date on which the U.S. Treasury Department and IRS first published proposed regulatory changes).

On July 17, 2019, New York State, joined by Connecticut and New Jersey, filed a Federal lawsuit in the United States District Court for the Southern District of New York challenging these charitable contribution regulations. Among other things, the lawsuit seeks to restore the full Federal income tax deduction for charitable contributions, regardless of the amount of any State tax credit provided to taxpayers as a result of contributions made to the Charitable Gifts Trust Fund, in accordance with precedent since 1917. The Federal defendants moved to dismiss the complaint, or alternatively for summary judgment, on December 23, 2019. The states responded and filed their own motion for summary judgment on February 28, 2020. Briefing on the motions was completed in July 2020. The district court denied the states' request for oral argument on March 16, 2021, but a decision on the outstanding motions to dismiss, and cross-motions for summary judgment, remains pending.

Major Operating Programs

Statutory Growth Caps for School Aid and Medicaid

Beginning in FY 2012, the State enacted legislation intended to limit the year-to-year growth in the State's two largest local assistance programs, School Aid and Medicaid.

School Aid

In FY 2012, the State enacted a School Aid growth cap that was intended to limit the growth in School Aid to the annual growth in State Personal Income, as calculated in the Personal Income Growth Index (PIGI). Beginning in FY 2021, the statutory PIGI for School Aid was amended to limit School Aid increases to no more than the average annual income growth over a ten-year period. This change reduces volatility in allowable growth and aligns the School Aid cap with the statutory Medicaid cap. Prior to FY 2021, the PIGI generally relied on a one-year change in personal income.

The authorized School Aid increases exceeded the indexed levels in FYs 2014 through 2019, were within the indexed levels in FYs 2020 and 2021, and again exceeded the indexed level in FY 2022. The enacted increase in School Aid for SY 2023 of \$2.1 billion (7.2 percent) is above the indexed PIGI rate of 4.5 percent. This \$2.1 billion increase includes a \$1.5 billion increase in Foundation Aid⁴ as part of the three-year phase-in of the formula and a 3 percent "due minimum" increase for districts whose annual Foundation Aid levels exceed their full funding level targets. The increase also includes a \$125 million investment in State-funded full-day prekindergarten programming for four-year-old children, including a \$100 million formula-based allocation and a \$25 million grant to be competitively awarded. In SY 2024, projected School Aid growth largely reflects the final year of the three-year phase-in of full funding of Foundation Aid. In SY 2025 and beyond, School Aid is projected to increase in line with the rate allowed under the School Aid growth cap.

Medicaid

Approximately 85 percent of DOH State Funds Medicaid spending growth is subject to the Global Cap. The Global Cap was previously calculated using the ten-year rolling average of the medical component of the Consumer Price Index (CPI) for all urban consumers and thus allows for growth attributable to increasing costs, though not increasing utilization. To accommodate growth in factors not currently indexed under the Global Cap and reflect recent trends, beginning in FY 2023, the allowable spending growth for activities under the Global Cap is set at the five-year rolling average of health care spending, using projections from the CMS Actuary. The FY 2023 Executive Budget and Enacted Budget utilize the CMS Actuary projections issued on March 24, 2020, which

⁴ Foundation Aid is formula-based, unrestricted aid provided to school districts. It is the largest aid category within School Aid and is projected to total \$21.3 billion in SY 2023. The Foundation Aid formula consists of four components: a State-specified expected expenditure per pupil to which the State and districts will contribute, a State-specified expected minimum local contribution per pupil, the number of aid-eligible pupil units in the district, and additional adjustments based on phase-in factors and minimum or maximum increases.

were the most recent published data available in developing the Executive Budget proposal and during the legislative budget negotiation period. DOB plans to incorporate multi-year revisions to the index consistent with updated CMS Actuary projections annually with future proposed Executive Budgets.

The statutory provisions of the Global Cap grant the Commissioner of Health (the "Commissioner") certain powers to limit Medicaid disbursements to the level authorized by the Global Cap and allow for flexibility in adjusting Medicaid projections to meet unanticipated costs resulting from a disaster. The Commissioner's powers are intended to limit the annual growth rate to the levels set by the Global Cap for the then-current fiscal year, through actions which may include reducing reimbursement rates to providers. These actions may be dependent upon timely Federal approvals and other elements of the program that govern implementation. Additional State share Medicaid spending, outside of the Global Cap, includes State costs for the takeover of Medicaid growth from local governments and reimbursement to providers for increased minimum wage costs. It should be further noted that General Fund Medicaid spending remains sensitive to revenue performance in the State's HCRA fund that finances approximately one-quarter of DOH State-share Medicaid costs.

Since the enactment of the Global Cap, the portion of State Funds Medicaid spending subject to the Global Cap has remained at or below indexed levels. However, in certain fiscal years, DOH has taken management actions, including adjustments to the timing of Medicaid payments consistent with contractual terms, to ensure compliance with the Global Cap.

Public Health Insurance Programs/Public Assistance

Historically, the State has experienced growth in Medicaid enrollment and public assistance caseloads during economic downturns due mainly to increases in unemployment. Many people who were laid off or otherwise experienced a decrease in family income in 2020 and 2021 due to the COVID-19 pandemic became qualifying enrollees and began to participate in public health insurance programs such as Medicaid, EP, and CHP. Participants in these programs remain eligible for coverage for 12 continuous months regardless of changes in employment or income levels that may otherwise make them ineligible. Estimated costs for increased enrollment are budgeted in the Updated Financial Plan through FY 2024.

Likewise, the rise in unemployment and decrease in family income during the pandemic have resulted in increased public assistance caseloads, particularly in New York City. In addition to existing family and safety net assistance programs, the FY 2023 Enacted Budget included a recurring State-funded rent supplement program to assist individuals and families.

Extraordinary Aid to Hospitals

The pandemic further stressed the financial stability of hospitals responsible for supporting medical needs in underserved communities across the State, including those with higher rates of uninsured and government payor mix. Accordingly, the FY 2023 Enacted Budget committed an additional \$800 million in one-time resources in FY 2023, in addition to \$984 million in ongoing annual base support, to strengthen the financial position of certain financially distressed providers. The importance of the hospital industry to local communities for purposes of accessing critical health care services, as well as other social and economic benefits, creates the potential for increased cost pressure within the Financial Plan should the State continue to assist hospitals.

Opioid Settlement Fund

The Attorney General (AG) and the Department of Financial Services (DFS) have reached significant opioid related settlements with several corporations for their roles in helping fuel the opioid epidemic.

- Johnson & Johnson, the parent company of Janssen Pharmaceuticals, Inc., is expected to pay the State and its subdivisions up to \$230 million. The settlement established a multi-year payout structure of up to ten years commencing in April 2022.
- On September 17, 2021, a Bankruptcy Court in the Southern District of New York entered an Order confirming a plan, including provisions releasing and barring further litigation against Purdue Pharma's executives and directors. Pursuant to that plan, the owners of Purdue Pharma, the Sackler family, were to pay the State and its subdivisions at least \$200 million as part of a \$4.5 billion bankruptcy plan over a nine-year period commencing in 2022. The settlement between the State and Purdue Pharma would shut down Purdue Pharma, prevent the Sackler family from participating in the opioids business prospectively, and establish a substantial document repository of 30 million plus documents. Following an appeal, on December 16, 2021, a U.S. District Court for the Southern District of New York vacated the confirmation of Purdue Pharma's plan. In re: Purdue Pharma L.P., Case No. 21-cv-07532-CM (S.D.N.Y. Dec. 16, 2021). The District Court held that the law does not allow a bankruptcy plan to give releases to individuals who are not bankrupt. Subsequently, Purdue Pharma appealed to the Second Circuit, which held oral argument on April 29, 2022.
- Drug distributors McKesson Corporation, Cardinal Health Inc., and Amerisource Bergen Drug Corporation will pay the State and its subdivisions up to \$1.0 billion over 18 years and develop a monitoring mechanism to collect and analyze opioid drug distribution. The first settlement payment of \$36.3 million was deposited in the New York State Opioid Settlement Fund (Opioid Settlement Fund) in March 2022, and payments will continue over the next 17 years.

- Drug manufacturer Endo Health Solutions (Endo) settled for \$50 million with New York State (AG only) and the counties of Nassau and Suffolk, divided \$22.3 million to the State and \$27.7 million split evenly between Nassau and Suffolk Counties. Of the State portion, \$11.96 million will be distributed to subdivisions (excluding Nassau and Suffolk) and \$10.34 million was deposited in the Opioid Settlement Fund in March 2022.
- Allergan Finance, LLC and its affiliates will pay the State and its subdivisions up to \$200 million. This payment is expected by Fall 2022 and over \$150 million of these funds will be dedicated to opioid abatement. The settlement between the State and Allergan Finance, LLC and its affiliates also prevents them from participating in the opioid business.
- Mallinckrodt PLC emerged from bankruptcy on June 16, 2022. As a part of its resolution with the State, Mallinckrodt will pay up to \$58.5 million over eight years for abatement. An initial payment of \$8.3 million is expected to be made in late 2022. The bankruptcy plan then allows Mallinckrodt 18 months to determine whether it will prepay claims. Should Mallinckrodt elect to prepay, then the State is expected to receive approximately \$41.1 million.

The Financial Plan will be updated pending confirmation of the timing and value of the settlements the State will receive. At this time, DOB expects that the State's share of the resources will be deposited into the Opioid Settlement Fund. Pursuant to Chapter 190 of the Laws of 2021, as amended by Chapter 171 of the Laws of 2022, the Opioid Settlement Fund will consist of funds received by the State as the result of a settlement or judgment against opioid manufacturers, distributors, dispensers, consultants, or resellers. Money within the Opioid Settlement Fund will be used to supplement funding for substance use disorder prevention, treatment, recovery, and harm reduction services or programs and/or for payment to local governments as a result of their participation in such settlements or judgments. Money in the Opioid Settlement Fund must be kept separate and not commingled with any other funds and may only be expended following an appropriation consistent with State statute and the terms of any applicable statewide opioid settlement agreement.



State Labor Force

Labor Negotiations and Agreements (Current Contract Period)

The State negotiates multi-year collective bargaining agreements with its unionized workforce. The agreements affect personal service and fringe benefit costs.

Recently reached agreements with the Police Benevolent Association of New York State (PBANYS), the District Council 37 (Local 1359 Rent Regulation Service Employees), and the Council 82 Security Supervisors Unit have been ratified. The four-year agreement with PBANYS provides annual 2 percent salary increases in FY 2020 through FY 2023. The two-year agreement with District Council 37 provides annual 2 percent salary increases in FY 2022 and FY 2023. The seven-year agreement with Council 82 includes annual 2 percent salary increases in FY 2017 through FY 2023.

The State also reached an agreement with CSEA for a five-year term covering FY 2022 through FY 2026, which is subject to ratification. The agreement provides annual 2 percent salary increases in FY 2022 and FY 2023, and annual 3 percent salary increases in FY 2024 through FY 2026. State Operating Funds spending has been increased in FY 2023 for the retroactive CSEA and M/C salary increases for FY 2022, which are being funded by reserves set aside for this purpose.

There can be no assurance that amounts informally reserved in the Updated Financial Plan for labor settlements and agency operations will be sufficient to fund the cost of future labor contracts.

UNION LABOR CONTRACTS											
	Contract Period	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
CSEA ¹	FY 2022 - FY 2026	2%	2%	2%	2%	2%	2%	2%	3%	3%	3%
DC-37	FY 2022 - FY 2023	2%	2%	2%	2%	2%	2%	2%	TBD	TBD	TBD
GSEU	AY 2020 - AY 2023	2%	2%	2%	2%	2%	2%	2%	TBD	TBD	TBD
PBANYS	FY 2020 - FY 2023	2%	2%	2%	2%	2%	2%	2%	TBD	TBD	TBD
PEF	FY 2020 - FY 2023	2%	2%	2%	2%	2%	2%	2%	TBD	TBD	TBD
NYSTPBA	FY 2019 - FY 2023	1.5%	1.5%	2%	2%	2%	2%	2%	TBD	TBD	TBD
NYSPIA	FY 2019 - FY 2023	1.5%	1.5%	2%	2%	2%	2%	2%	TBD	TBD	TBD
CUNY	AY 2018 - AY 2023	2%	1.5%	2%	2%	2%	2%	2%	TBD	TBD	TBD
Council 82	FY 2017 - FY 2023	2%	2%	2%	2%	2%	2%	2%	TBD	TBD	TBD
NYSOPBA	FY 2017 - FY 2023	2%	2%	2%	2%	2%	2%	2%	TBD	TBD	TBD
UUP	AY 2017 - AY 2022	2%	2%	2%	2%	2%	2%	TBD	TBD	TBD	TBD

¹ The State and CSEA have reached a 5-year labor agreement from FY 2022 to FY 2026, which is subject to ratification by the union membership.

The Judiciary’s contracts with all 12 unions represented within its workforce have expired. This includes contracts with the CSEA, the New York State Supreme Court Officers Association, the New York State Court Officers Association, and the Court Clerks Association, and eight other unions.

Pension Contributions

Overview

The State makes annual contributions to the New York State and Local Retirement System (NYSLRS) for employees in the New York State and Local ERS and the New York State and Local PFRS. This section discusses contributions from the State, including the Judiciary, to the NYSLRS, which account for the majority of the State's pension costs.⁵ All projections are based on estimated market returns and numerous actuarial assumptions which, if unrealized, could adversely and materially affect these projections.

New York State Retirement and Social Security Law (RSSL) Section 11 directs the actuary for NYSLRS to provide regular reports on the Systems' experience and to propose assumptions and methods for the actuarial valuations. Employer contribution rates for NYSLRS are determined based on investment performance in the Common Retirement Fund and actuarial assumptions recommended by the Retirement System's Actuary and approved by the State Comptroller. Pension estimates are based on the actuarial report issued in August 2021.

On August 25, 2021, the Comptroller announced reductions in employer contribution rates for both ERS and PFRS which will impact payments in FY 2023. This reduction was primarily accomplished by realizing the entire benefit of the FY 2021 investment return of 33.55 percent in the valuation of assets available to pay retirement benefits, rather than the standard approach of "asset smoothing" the return over a five year period to guard against volatility in investment returns. This action -- termed "the market-restart" -- offset the Comptroller's simultaneous action of lowering the long-term assumed rate of return on investments from 6.8 percent to 5.9 percent, which, in and of itself, would have resulted in a substantial increase in the FY 2023 employer contribution rates.

As a result of the Comptroller's actions, the estimated average employer contribution rate for ERS will be lowered from 16.2 percent to 11.6 percent of payroll, and the estimated average employer contribution rate for PFRS will be reduced from 28.3 percent to 27 percent of payroll. Employers who have previously participated in the Contribution Stabilization Program, including the State, are required to contribute at the higher graded (amortization) rate of 14.1 percent for ERS (see "Contribution Stabilization Program" below).

⁵ The State's aggregate pension costs also include State employees in the Teachers' Retirement System (TRS) for both the SUNY and the State Education Department (SED), the Optional Retirement Program (ORP) for both SUNY and SED, and the New York State Voluntary Defined Contribution Plan (VDC).

The Updated Financial Plan reflects the actuarial changes approved by the Comptroller, including a revised ERS/PFRS pension estimate of \$2.1 billion for FY 2023 based on the February 2022 estimate provided by the Actuary. Approximately \$67 million in pension interest savings was achieved from the payment of the State's FY 2023 ERS/PFRS bill in May 2022.

This estimate also reflects the payoff of all prior year amortization balances. The ERS (non-Judiciary) and PFRS portion was fully repaid in March 2021, and the Judiciary portion was fully repaid in October 2021. Collectively, this reduced the FY 2023 cost by \$331 million from prior estimates. The total payoff of outstanding prior-year amortization balances was \$1 billion, resulting in interest savings of roughly \$76 million over the Financial Plan period.

Finally, the estimate has been adjusted to reflect two pension changes included in the Enacted Budget. The first change, which is intended to improve the recruitment and retention of employees in Tier 5 and Tier 6, permanently reduces their vesting period from ten years to five years (cost of \$27.2 million annually). The second change provides a temporary, two-year exclusion of overtime from the variable income-based Tier 6 employee contribution calculation (\$1.3 million annually through FY 2024). This will ensure that employees who worked considerable overtime during the pandemic will not experience a significant increase in their employee contribution.

The Comptroller does not forecast pension liability estimates for the later years of the Updated Financial Plan. Thus, estimates for FY 2024 and beyond are developed by DOB. DOB's forecast assumes growth in the salary base consistent with collective bargaining agreements and a lower rate of return compared to the current assumed rate of return by NYSLRS.

The pension liability also reflects changes to military service credit provisions found in Section 1000 of the RSSL enacted during the 2016 legislative session (Chapter 41 of the Laws of 2016). All veterans who are members of NYSLRS may, upon application, receive extra service credit for up to three years of military duty if such veterans (a) were honorably discharged, (b) have achieved five years of credited service in a public retirement system, and (c) have agreed to pay the employee share of such additional pension credit. Costs to the State for employees in the ERS are incurred at the time each member purchases credit, as documented by OSC at the end of each calendar year. Additionally, Section 25 of the RSSL requires the State to pay the ERS employer contributions associated with this credit on behalf of local governments, with the option to amortize these costs. ERS costs were \$19 million in FY 2022 and are estimated to be \$15 million annually over the Financial Plan period. Costs for employees in PFRS are distributed across PFRS employers and billed on a two-year lag (e.g., FY 2017 costs were first billed in FY 2019).

Contribution Stabilization Program

Under legislation enacted in August 2010, the State and local governments may amortize (defer paying) a portion of their annual pension costs. Amortization temporarily reduces the pension costs that must be paid by public employers in a given fiscal year but results in higher costs overall when repaid with interest.

The full amount of each amortization must be repaid within ten years at a fixed interest rate determined by OSC. The State and local governments are required to begin repayment on new amortizations in the fiscal year immediately following the year in which the amortization was initiated.

The portion of an employer's annual pension costs that may be amortized is determined by comparing the employer's amortization-eligible contributions as a percentage of employee salaries (i.e., the normal rate) to a system-wide amortization threshold (i.e., the graded rate). Graded rates are determined for ERS and PFRS according to a statutory formula, and generally move toward their system's average normal rate by up to one percentage point per year. When an employer's normal rate is greater than the system-wide graded rate, the employer can elect to amortize the difference. However, when the normal rate of an employer that previously amortized is less than the system-wide graded rate, the employer is required to pay the graded rate. Additional contributions are first used to pay off existing amortizations and are then deposited into a reserve account to offset future increases in contribution rates. Chapter 48 of the Laws of 2017 changed the graded rate computation to provide an employer-specific graded rate based on the employer's own tier and plan demographics.

Neither the State nor the Judiciary have amortized pension costs since FY 2016. The State and Judiciary have completed repayment of all pension amortization liabilities. The excess contribution amounts in FY 2023 of \$281.9 million (\$242 million State/\$39.9 million Judiciary) and FY 2024 of \$145.5 million (\$123.8 million State/\$21.7 million Judiciary) will be placed in the ERS pension reserve fund to offset any future increases in contribution rates. The following table reflects projected pension contributions and historical amortizations exclusively for Executive branch and Judiciary employers participating in ERS and PFRS.



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

EMPLOYEE RETIREMENT SYSTEM AND POLICE AND FIRE RETIREMENT SYSTEM IMPACTS OF AMORTIZATION ON PENSION CONTRIBUTIONS (millions of dollars)

Fiscal Year	Statewide Pension Payments ¹				Rates for Determining (Amortization Amount) / Excess Contributions				
	Normal Costs ²	(Amortization Amount) / Excess Contributions	Repayment of Amortization	Total Statewide Pension Payments	Interest Rate on Amortization Amount (%) ³	System Average Normal Rate ⁴		Amortization Threshold (Graded Rate)	
						ERS (%)	PFRS (%)	ERS (%)	PFRS (%)
2011	1,543.2	(249.6)	0.0	1,293.6	5.00	11.5	18.1	9.5	17.5
2012	2,037.5	(562.8)	32.3	1,507.0	3.75	15.9	21.6	10.5	18.5
2013	2,077.9	(778.5)	100.9	1,400.3	3.00	18.5	25.7	11.5	19.5
2014	2,633.6	(937.0)	192.1	1,888.7	3.67	20.5	28.9	12.5	20.5
2015	2,328.8	(713.1)	305.7	1,921.4	3.15	19.7	27.5	13.5	21.5
2016	1,972.1	(356.2)	390.0	2,005.9	3.21	17.7	24.7	14.5	22.5
2017	1,789.0	0.0	432.2	2,221.2	2.33	15.1	24.3	15.1	23.5
2018	1,788.7	0.0	432.2	2,220.9	2.84	14.9	24.3	14.9	24.3
2019	1,770.2	0.0	432.2	2,202.4	3.64	14.4	23.5	14.4	23.5
2020	1,782.2	0.0	432.2	2,214.4	2.55	14.2	23.5	14.2	23.5
2021 ⁵	1,827.2	0.0	1,350.3	3,177.5	1.33	14.1	24.4	14.1	24.4
2022 ⁶	2,107.8	0.0	151.3	2,259.1	1.76	15.8	28.3	15.1	25.4
2023 Est.	1,861.3	281.9	0.0	2,143.2	TBD	11.4	27.0	14.1	26.4
----- Projected by DOB ⁷ -----									
2024	2,288.6	145.5	0.0	2,434.1	TBD	11.9	28.2	13.1	27.4
2025	3,154.8	0.0	0.0	3,154.8	TBD	13.6	30.5	13.6	28.4
2026	3,964.0	0.0	0.0	3,964.0	TBD	16.4	32.8	14.6	29.4
2027	4,821.8	0.0	0.0	4,821.8	TBD	20.3	35.0	15.6	30.4

¹ Pension Contribution values in this table do not include pension costs related to the ORP, VDC, and TRS for SUNY and SED, whereas the projected pension costs in other Financial Plan tables include such pension disbursements.

² Normal costs include payments from amortizations prior to FY 2011, which ended in FY 2016 as a result of early repayments.

³ Interest rates are determined by the Comptroller based on the market rate of return on comparable taxed fixed income investments (e.g., Ten-Year Treasuries). The interest rate is fixed for the duration of the ten-year repayment period.

⁴ The system average normal rate represents system-wide amortization-eligible costs (i.e. normal and administrative costs, as well as the cost of certain employer options) as a percentage of the system's total salary base. The normal rate does not include the following costs, which are not eligible for amortization: Group Life Insurance Plan (GLIP) contributions, deficiency contributions, previous amortizations, incentive costs, costs of new legislation in some cases, and prior-year adjustments. "(Amortization Amount) / Excess Contributions" are calculated for each employer in the system using employer-specific normal rates, which may differ from the system average.

⁵ Includes \$918.1 million in prior year (non-Judiciary) amortization balances under the Contribution Stabilization Program. The prepayment eliminates the State's repayment obligations through FY 2026, and results in roughly \$65 million interest savings over the financial plan period.

⁶ The Judiciary paid off their entire prior year amortization balance in FY 2022 eliminating their repayment obligation through FY 2026 resulting in approximately \$8.4 million in interest savings over the financial plan period.

⁷ Outyear projections are prepared by DOB. The retirement system does not prepare, or make available, outyear projections of pension costs.

The “Normal Costs” column shows the State’s underlying pension cost in each fiscal year before the effects of the Contribution Stabilization Program. The “(Amortization Amount)/Excess Contributions” column shows amounts amortized or the excess contributions paid into the pension reserve account. The “Repayment of Amortization” column provides the amount paid in principal and interest towards the outstanding balance on prior-year amortizations. The “Total Statewide Pension Payments” column provides the State’s actual or planned pension contribution, including amortization. The “Interest Rate on Amortization Amount (%)” column provides the interest rate at which the State will repay the amortized contribution, as determined by OSC. The remaining columns provide information on the normal rate and graded rate, which are used to determine the maximum allowed “(Amortized)” amount or the mandatory “Excess Contributions” amount for a given fiscal year.

Social Security

The CARES Act allowed employers, including the State, to defer the deposit and payment of the employer’s share of Social Security taxes through December 2020, and for the deferral to be repaid, interest free, in two equal installments no later than December 31, 2022. The Executive and the Judiciary deferred \$556 million and \$69 million, respectively, in 2020. The first installment of the Executive's deferment was paid in November 2021, with the second repayment remitted in March 2022. The Judiciary's deferment was repaid in full in June 2021.

Other Post-Employment Benefits (OPEB)

State employees become eligible for post-employment benefits (e.g., health insurance) if they reach retirement while working for the State; are enrolled in either the New York State Health Insurance Program (NYSHIP) or the NYSHIP opt-out program at the time they reach retirement; and have the required years of eligible service. The cost of providing post-retirement health insurance is shared between the State and the retired employee. Contributions are established by law and may be amended by the Legislature. The State pays its share of costs on a PAYGO basis as required by law.

The State Comptroller adopted Governmental Accounting Standards Board Statement (GASBS) 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, for the State’s Basic Financial Statements for FY 2019. GASBS 75, which replaces GASBS 45 and GASBS 57, addresses accounting and financial reporting for OPEB that is provided to the employees of state and local governmental employers. GASBS 75 establishes standards for recognizing and measuring liabilities and expenses/expenditures, as well as identifying the methods and assumptions required to be used to project benefit payments, discount projected benefit payments to their actuarial determined present value, and attribute that present value to periods of employee service. Specifically, GASBS 75 now requires that the full liability be recognized.

The State's total OPEB liability equals the employer's share of the actuarial determined present value of projected benefit payments attributed to past periods of employee service. The total OPEB obligation less any OPEB assets set aside in an OPEB trust or similar arrangement represents the net OPEB obligation.

As reported in the State's Basic Financial Statements for FY 2022, the total ending OPEB liability for FY 2022 was \$65.7 billion (\$52.1 billion for the State and \$13.6 billion for SUNY). The total OPEB liability as of March 31, 2022 was measured as of March 31, 2021, and was determined using an actuarial valuation as of April 1, 2020, with updated procedures used to roll forward the total OPEB liability to March 2021. The total beginning OPEB liability for FY 2022 was \$75.8 billion (\$60.3 billion for the State and \$15.5 billion for SUNY). The total OPEB liability was calculated using the Entry Age Normal cost method. The discount rate is based on the Bond Buyer 20-year general obligation municipal bond index rate on March 31 (2.84 percent in FY 2021 and 2.34 percent in FY 2022). The total OPEB liability decreased by \$10.1 billion (13.3 percent) during FY 2022 primarily due to updated medical trend assumptions based on current anticipation of future costs, and projected claim costs were updated based on the recent claims experience for the Preferred Provider Organization (PPO) plan and premium rates for the Health Maintenance Organization (HMO) plan.

The contribution requirements of NYSHIP members and the State are established by, and may be amended by, the Legislature. The State is not required to provide funding above the PAYGO amount necessary to provide current benefits to retirees. The State continues to fund these costs, along with all other employee health care expenses, on a PAYGO basis, meaning the State pays these costs as they become due.

The Retiree Health Benefit Trust Fund (RHBTf) was created in FY 2018 as a qualified trust under GASBS 75 and is authorized to reserve money for the payment of health benefits of retired employees and their dependents. Unlike State pensions, which are pre-funded, future retiree health care costs are unfunded, meaning no money is set aside to pay these future expenses. The State pays these expenses each year as they come due. Under current law, the State may deposit into the RHBTf, in any given fiscal year, up to 1.5 percent of total then-current unfunded actuarial accrued OPEB liability (\$65.7 billion on March 31, 2022). The FY 2023 Enacted Budget increased the maximum allowable deposit from 0.5 percent of the OPEB liability to 1.5 percent of the outstanding OPEB liability. The Updated Financial Plan reflects a deposit of \$320 million in FY 2022 and planned deposits of \$320 million in FY 2023 and \$375 million annually thereafter, fiscal conditions permitting. These deposits, which were allocated in prior Financial Plan updates, are the first deposits to the RHBTf.

GASBS 75 is not expected to alter the Updated Financial Plan PAYGO projections for health insurance costs. DOB's methodology for forecasting these costs over a multi-year period already incorporates factors and considerations consistent with the new actuarial methods and calculations required by the GASBS.

State Debt

Bond Market and Credit Ratings

Successful implementation of the Updated Financial Plan is dependent on the State's ability to market bonds. The State finances much of its capital spending, in the first instance, from the General Fund or STIP, which it then reimburses with proceeds from the sale of bonds. An inability of the State to sell bonds or notes at the level or on the timetable it expects could have a material and adverse impact on the State's financial position and the implementation of its Capital Plan. The success of projected public sales of municipal bonds is subject to prevailing market conditions and related ratings issued by national credit rating agencies, among other factors. The outbreak of COVID-19 in the United States temporarily disrupted the municipal bond market in 2020, and the emergence of variants could further disrupt the municipal bond market. In addition, future developments in the financial markets, including possible changes in Federal tax law relating to the taxation of interest on municipal bonds, may affect the market for outstanding State-supported and State-related debt.

The major rating agencies -- Fitch, Kroll, Moody's, and S&P -- have assigned the State general credit ratings of AA+, AA+, Aa1, and AA+, respectively. The rating agencies have started to recognize the State's economic recovery from the COVID-19 pandemic, which affected the State's credit outlook. On June 11, 2021, both Fitch and S&P changed the State's credit outlook from "negative" to "stable", based on the State's fiscal and economic progress and receipt of substantial ARP Federal aid. On December 21, 2021, Kroll reaffirmed the State's AA+ rating with a stable outlook, stating that "the breadth of New York's economic resource base is expected to contribute to continued revenue recovery in the post-pandemic environment." On April 13, 2022, Moody's raised the State's credit rating from Aa2 to Aa1, noting "a significant increase in resources combined with agile fiscal management that has resulted in balanced or nearly balanced budgets projected through the State's five-year financial plan."

Debt Reform Act Limit

The Debt Reform Act of 2000 ("Debt Reform Act") restricts the issuance of State-supported debt funding to capital purposes only and limits the maximum term of bonds to 30 years. The Act limits the amount of new State-supported debt to 4 percent of State personal income, and new State-supported debt service costs to 5 percent of All Funds receipts. The restrictions apply to State-supported debt issued after April 1, 2000. DOB, as administrator of the Debt Reform Act, determined that the State complied with the statutory caps in the most recent calculation period (FY 2021).



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

After a temporary two year suspension as a result of the COVID-19 pandemic, the provisions of the Debt Reform Act have been reinstated for State-supported debt issued in FY 2023 and beyond. One limited exception to the Debt Reform Act remains for issuances undertaken by the State for MTA capital projects which may be issued with maximum maturities longer than 30 years. This change allows bonds to be issued over the full useful life of the assets being financed, subject to Federal tax law limitations, and is consistent with the rules that would have been in effect if the projects had been directly financed by the MTA.

The State enacted legislation that suspended certain provisions of the Debt Reform Act for FY 2021 and FY 2022 bond issuances as part of the State response to the COVID-19 pandemic. Accordingly, State-supported debt issued in FY 2021 and FY 2022 was not limited to capital purposes and is not counted towards the statutory caps on debt outstanding and debt service. Current projections anticipate that State-supported debt outstanding and State-supported debt service will continue to remain below the limits imposed by the Debt Reform Act, in part reflecting the statutory suspension of the debt caps during FY 2021 and FY 2022.

Based on the most recent personal income and debt outstanding forecasts, the available debt capacity under the debt outstanding cap is expected to decline from \$18.9 billion in FY 2022 to a low point of \$309 million in FY 2027. This calculation excludes all State-supported debt issuances in FY 2021 and FY 2022 but includes the estimated impact of the COVID-19 pandemic on personal income calculations and of funding increased capital commitment levels with State bonds after FY 2022. The debt service on State-supported debt issued after April 1, 2000, and subject to the statutory cap is projected at \$4.2 billion in FY 2023, or roughly \$6.6 billion below the statutory debt service limit.

DEBT OUTSTANDING SUBJECT TO CAP (millions of dollars)								TOTAL STATE-SUPPORTED DEBT (millions of dollars)	
Year	Personal Income	Cap %	Cap \$	Debt Outstanding Included in Cap ¹	\$ Remaining Capacity	Debt as a % of PI	% Remaining Capacity	Debt Outstanding Excluded from Cap	Total State-Supported Debt Outstanding
FY 2022	\$1,519,027	4.00%	60,761	41,846	18,915	2.75%	1.25%	20,090	61,936
FY 2023	\$1,514,131	4.00%	60,565	48,301	12,264	3.19%	0.81%	19,327	67,628
FY 2024	\$1,566,460	4.00%	62,658	55,658	7,000	3.55%	0.45%	18,680	74,338
FY 2025	\$1,636,135	4.00%	65,445	61,411	4,034	3.75%	0.25%	17,791	79,202
FY 2026	\$1,708,926	4.00%	68,357	66,324	2,033	3.88%	0.12%	17,222	83,546
FY 2027	\$1,782,838	4.00%	71,314	71,005	309	3.98%	0.02%	16,736	87,741

DEBT SERVICE SUBJECT TO CAP (millions of dollars)								TOTAL STATE-SUPPORTED DEBT SERVICE (millions of dollars)	
Year	All Funds Receipts	Cap %	Cap \$	Debt Service Included in Cap ¹	\$ Remaining Capacity	DS as a % of Revenue	% Remaining Capacity	Debt Service Excluded from Cap	Total State-Supported Debt Service ²
FY 2022	\$244,375	5.00%	12,219	4,841	7,378	1.98%	3.02%	1,154	5,995
FY 2023	\$216,273	5.00%	10,814	4,248	6,566	1.96%	3.04%	2,439	6,687
FY 2024	\$220,290	5.00%	11,015	4,819	6,196	2.19%	2.81%	2,341	7,160
FY 2025	\$216,881	5.00%	10,844	5,383	5,461	2.48%	2.52%	2,233	7,616
FY 2026	\$220,147	5.00%	11,007	6,558	4,449	2.98%	2.02%	1,460	8,018
FY 2027	\$224,290	5.00%	11,215	7,156	4,059	3.19%	1.81%	1,371	8,527

¹ Does not include debt issued prior to April 1, 2000. Does not include debt issued in FY 2021 and FY 2022 because the debt caps were temporarily suspended in response to the COVID-19 pandemic, pursuant to Chapter 56 of the Laws of 2020 and Chapter 59 of the Laws of 2021.

² Total State-supported debt service is adjusted for prepayments.



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

The State uses personal income estimates published by the Federal government, specifically the Bureau of Economic Analysis (BEA), to calculate the cap on debt outstanding, as required by statute. The BEA revises these estimates on a quarterly basis and such revisions can be significant. For Federal reporting purposes, BEA reassigns income from the state where it was earned to the state in which a person resides, for situations where a person lives and earns income in different states (the “residency adjustment”). The BEA residency adjustment has the effect of reducing reported New York State personal income because income earned in New York by non-residents regularly exceeds income earned in other states by New York residents. The State taxes all personal income earned in New York, regardless of place of residency.

Debt Cap Changes

Changes in the State's available debt capacity reflect personal income forecast adjustments, debt amortizations, and bond sale results. The decline in personal income estimates for the First Quarterly Update decreases outyear debt capacity. The reduction in debt capacity is offset by bond sale adjustments, shown in the table below, which represent revisions to bond issuances that take into consideration future capital underspending and expected bond sale results. These revisions are expected to be incorporated into capital spending and debt service estimates as part of the FY 2024 Executive Budget and are in line with historical results. Debt capacity also reflects the suspension of the Debt Reform Act for FY 2021 and FY 2022 issuances in response to the COVID-19 pandemic, as discussed previously. The State may adjust capital spending priorities and debt financing practices from time to time to preserve available debt capacity and stay within the statutory limits, as events warrant.

DEBT OUTSTANDING SUBJECT TO CAP ¹						
REMAINING CAPACITY SUMMARY						
(millions of dollars)						
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actuals	Projected	Projected	Projected	Projected	Projected
Enacted Budget	18,784	12,096	7,254	4,432	2,258	423
Personal Income Forecast Update	131	168	(254)	(398)	(475)	(614)
Capital Adds/Bond Sale Adjustments	0	0	0	0	250	500
First Quarterly Update	18,915	12,264	7,000	4,034	2,033	309

¹ Does not include debt issued in FY 2021 and FY 2022 because the debt cap was temporarily suspended in response to the COVID-19 pandemic, pursuant to Chapter 56 of the Laws of 2020 and Chapter 59 of the Laws of 2021.

Localities and Authorities

Financial Condition of New York State Localities

The State's localities rely in part on State aid to balance their budgets and meet their cash requirements. As such, unanticipated financial needs among localities can adversely affect the State's Financial Plan projections. The wide-ranging economic, health, and social disruptions caused by COVID-19 have adversely affected the City of New York and surrounding localities. Localities outside New York City, including cities and counties, have also experienced financial problems, and have been allocated additional State assistance during the last several State fiscal years. In 2013, the Financial Restructuring Board for Local Governments was created to aid distressed local governments. The Restructuring Board performs comprehensive reviews and provides grants and loans on the condition of implementing recommended efficiency initiatives. For additional details on the Restructuring Board, please visit www.frb.ny.gov.

MTA

The MTA operates public transportation in the New York City metropolitan area, including subways, buses, commuter rail, and tolled vehicle crossings. The services provided by MTA and its operating agencies are integral to the economy of New York City and the surrounding metropolitan region, as well as to the economy of the State. MTA operations are funded mainly from fare and toll revenue, dedicated taxes, and subsidies from the State and New York City.

MTA Capital Plans also rely on significant direct contributions from the State and New York City. The State is directly contributing \$9.1 billion to the MTA's 2015-19 Capital Plan and \$3 billion to the MTA's 2020-24 Capital Plan. These State commitment levels represent substantial increases from the funding levels for prior MTA Capital Plans (2010-2014: \$770 million; 2005-2009: \$1.45 billion). In addition, a substantial amount of new funding to the MTA was authorized in the FY 2020 Enacted Budget as part of a comprehensive reform plan expected to generate an estimated \$25 billion in financing for the MTA's 2020-2024 Capital Plan.

The pandemic caused severe declines in MTA ridership and traffic in 2020, and ridership remains significantly below pre-pandemic levels. To offset operating losses to MTA's Financial Plan from the estimated fare, toll, and dedicated revenue loss attributable to the COVID-19 pandemic, significant Federal operating aid is provided to the MTA from the CARES Act (\$4 billion), CRRSA Act (\$4.1 billion), and the ARP (\$7 billion). The MTA also borrowed \$2.9 billion through the Federal Reserve's Municipal Liquidity Facility (MLF).



If financial impacts of the COVID-19 pandemic on the MTA's operating budget extend after the Federal funds are fully spent, and without additional Federal aid, the MTA will need to consider additional actions to balance its future budgets. Risks to MTA's current financial projections include, but are not limited to, the level and pace at which ridership will return, the economic conditions of the MTA region, the ability to implement cost controls and savings actions, and the ability to implement biennial fare and toll increases. If additional resources are provided by the State, either through additional subsidies or new revenues, it could have a material and adverse impact on the State's Financial Plan.

The State has taken action to address MTA financing issues that arose during the pandemic. Specifically, the pandemic adversely affected credit ratings on MTA Transportation Revenue Bonds, the MTA's primary credit program, which increased the cost of borrowing for the MTA. As a result, the State has issued PIT revenue bonds since the start of FY 2021 to fund \$5.5 billion of the State's portion of the MTA's 2015-19 Capital Plan. Previously, the Financial Plan assumed that the projects would be bonded by the MTA but funded by the State through additional operating aid to the MTA. The Updated Financial Plan now assumes the State will fund its direct contributions to the MTA 2015-19 and 2020-24 Capital Plans through PIT and Sales Tax revenue bonds.

Other Risks and Ongoing Concerns

Cybersecurity

New York State government, like many other large public and private entities, relies on a large and complex technology environment to conduct its operations. As a recipient and provider of personal, private, or sensitive information, the State and its authorities, agencies and public benefit corporations, as well as its political subdivisions (including counties, cities, towns, villages and school districts) face multiple cyber threats involving, among others, hacking, viruses, malware and other electronic attacks on computer and other sensitive digital networks and systems. Entities or individuals may attempt to gain unauthorized access to the State's digital systems for the purposes of misappropriating assets or information or causing operational disruption and damage. In addition, the tactics used in malicious attacks to obtain unauthorized access to digital networks and systems change frequently and are often not recognized until launched against a target. Accordingly, the State may be unable to fully anticipate these techniques or implement adequate preventative measures.

To mitigate the risk of business operations impact and/or damage from cyber incidents or cyber-attacks, the State invests in multiple forms of cybersecurity and operational controls. The State's Chief Information Security Office (CISO) within the State's Office of Information Technology Services (ITS) maintains comprehensive policies and standards, programs, and services relating to the security of State government networks, and annually assesses the maturity of State agencies' cyber posture through the Nationwide Cyber Security Review. In addition, the CISO maintains the New York State Cyber Command Center team, which provides a security operations center, digital forensics capabilities, and cyber incident reporting and response. CISO distributes real-time advisories and alerts, provides managed security services, and implements statewide information, security awareness and training.

In February 2022, the Governor announced the creation of a Joint Security Operations Center (JSOC) that will serve as the center for joint local, state, and Federal cyber efforts, including data collection, response efforts and information sharing. A partnership launched with New York City and other major cities and cybersecurity leaders across the State, the JSOC is a cyber command center that is intended to provide a statewide view of the cyber-threat landscape and improve coordination. The initiative is designed to increase collaboration on threat intelligence, reduce response time, and yield quicker remediation in the event of a major cyber incident. The FY 2023 Enacted Budget also provided funding for a shared services program to help local governments and other regional partners acquire and deploy high quality cybersecurity services to bolster their cyber defenses.



Occasionally, intrusions into State digital systems have been detected but they have generally been contained. While cybersecurity procedures and controls are routinely reviewed and tested, there can be no assurance that such security and operational control measures will be completely successful at guarding against future cyber threats and attacks. The results of any successful attacks could adversely impact business operations and/or damage State digital networks and systems, or State and local infrastructure, and the costs of remediation could be substantial.

The State has also adopted regulations designed to protect the financial services industry from cyberattacks. Banks, insurance companies and other covered entities regulated by DFS are, unless eligible for limited exemptions, required to: (a) maintain a cybersecurity program, (b) create written cybersecurity policies and perform risk assessments, (c) designate a CISO with responsibility to oversee the cybersecurity program, (d) annually certify compliance with the cybersecurity regulations, and (e) report to DFS cybersecurity events that have a reasonable likelihood of materially harming any substantial part of the entity's normal operation(s) or for which notice is required to any government body, self-regulatory agency, or supervisory body.

SUNY Downstate Hospital and the Long Island College Hospital (LICH)

In May 2011, the New York State Supreme Court issued an order that approved the transfer of real property and other assets of LICH to a New York State not-for-profit corporation (“Holdings”), the sole member of which is SUNY. After such transfer, Holdings leased the LICH hospital facility to SUNY University Hospital at Brooklyn. In 2012, the Dormitory Authority of the State of New York (DASNY) issued tax exempt State PIT Revenue Bonds to refund approximately \$120 million in outstanding debt originally incurred by LICH and assumed by Holdings.

Pursuant to a court-approved settlement in 2014, SUNY, together with Holdings, issued a request for proposals (RFP) seeking a qualified party to provide or arrange to provide health care services at LICH and to purchase the LICH property.

In accordance with the settlement, Holdings has entered into a purchase and sale agreement with (a) the Fortis Property Group (FPG) Cobble Hill Acquisitions, LLC (the “Purchaser”), an affiliate of Fortis Property Group, LLC (“Fortis”) (also party to the agreement), which proposes to purchase the LICH property, and (b) New York University (NYU) Hospitals Center (now “NYU Langone”), which proposes to provide both interim and long-term health care services. The Fortis affiliate plans to develop a mixed-use project. The agreement was approved by the Offices of the Attorney General and the State Comptroller, and the sale of all or substantially all the assets of Holdings was approved by the State Supreme Court in Kings County. The initial closing was held as of September 1, 2015, and on September 3, 2015, sale proceeds of approximately \$120 million were transferred to the trustee for the PIT Bonds, which were paid and legally defeased from such proceeds. Titles to 17 of the 20 properties were conveyed to the special purpose entities formed by the Purchaser to hold title.

The second closing occurred on March 13, 2020 (the New Medical Site (NMS) Closing) and title to the NMS portion of the LICH property was conveyed to NYU Langone.

The third and final closing is anticipated to occur within 36 months after the NMS Closing (i.e., by March 13, 2023). At the final closing, title to the two remaining portions of the LICH properties will be conveyed to special purpose entities of Fortis, and Holdings will receive the balance of the purchase price, \$120 million less the remaining down payment. The final closing is conditioned upon completion of the New Medical Building by NYU Langone, and relocation of the emergency department to the New Medical Building.

Fortis provided a \$7 million down payment to secure the final closing. This down payment was utilized to cover unforeseen expenses. Holdings had routinely paid utility costs and other expenses and, in turn, billed Fortis according to contractual obligations. Fortis stopped paying invoices and rent that was due. After negotiations with Fortis to reimburse these expenses, Fortis satisfied all outstanding debts due, and the \$7 million down payment was replenished. Holdings is prepared to use all available legal remedies to ensure that Fortis remains current on future invoices.

There can be no assurance that the resolution of legal, financial, and regulatory issues surrounding LICH, including the payment of outstanding liabilities, will not have a materially adverse impact on SUNY.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Introduction

This section presents the State's multi-year Financial Plan projections for receipts and disbursements, reflecting the impact of FY 2022 actuals and forecast revisions in FY 2023 through FY 2027, with an emphasis on FY 2023 projections.

The State's cash-basis budgeting system, complex fund structure, and practice of earmarking certain tax receipts for specific purposes complicate the discussion of the State's receipts and disbursements projections. Therefore, to minimize the distortions caused by these factors and, equally important, to highlight relevant aspects of the projections, DOB has adopted the following approaches in summarizing the projections:

Receipts. The detailed discussion of tax receipts covers projections for both the General Fund and State Funds (including capital projects). The State Funds perspective reflects estimated tax receipts before distribution to various funds and accounts, including tax receipts dedicated to Capital Projects Funds (which fall outside the General Fund and State Operating Funds accounting perspectives). DOB believes this presentation provides a clearer picture of projected receipts, trends, and forecast assumptions, by factoring out the distorting effects of earmarking tax receipts for specific purposes.

Disbursements. Roughly 30 percent of projected State-financed spending for operating purposes (excluding transfers) is accounted for outside the General Fund, concentrated primarily in the areas of School Aid, health care, higher education, and transportation. To provide a clear picture of spending commitments, the multi-year projections and growth rates are presented, where appropriate, on both a General Fund and State Operating Funds basis.

In evaluating the State's multi-year operating forecast, the reliability of the estimates and projections in the later years of the Updated Financial Plan are typically subject to more substantial revision than those in the current year and first "outyear". Accordingly, in terms of outyear projections, the first "outyear," FY 2024, is the most relevant from a planning perspective. In addition, the reliability of all projections is further complicated by the impacts of the COVID-19 pandemic, given the uncertainty as to its duration and the pace of a sustained recovery.

Differences may occur from time to time between DOB and OSC's financial reports in presentation and reporting of receipts and disbursements. For example, DOB may reflect a net expenditure while OSC may report the gross expenditure. Any such differences in reporting between DOB and OSC could result in differences in the presentation and reporting of receipts and disbursements for discrete funds, as well as differences in the presentation and reporting for total receipts and disbursements under different fund perspectives (e.g., State Operating Funds and All Governmental Funds).



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

The following tables present the Updated Financial Plan multi-year projections for the General Fund and State Operating Funds, as well as a reconciliation between State Operating Funds projections and General Fund budget gaps. The Updated Financial Plan continues to assume that all direct COVID-19 pandemic costs incurred by agencies will be fully covered with Federal aid, and thus are not included in the following tables. Such costs may include, but are not limited to, a wide range of pandemic control activities that could be needed to address a potential increase in COVID-19 cases and the safe, timely distribution of vaccines. The tables are followed by a summary of multi-year receipts and disbursements forecasts.

General Fund Projections

GENERAL FUND PROJECTIONS (millions of dollars)						
	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
RECEIPTS						
Taxes (After Debt Service)	101,731	84,607	98,642	102,003	102,333	103,345
Miscellaneous Receipts	2,325	1,768	1,814	1,842	1,879	1,914
Federal Receipts	4,500	2,350	2,250	3,645	0	0
Other Transfers	4,254	1,646	1,892	1,928	2,007	1,887
Total Receipts	112,810	90,371	104,598	109,418	106,219	107,146
DISBURSEMENTS						
Local Assistance	58,384	66,027	72,040	76,715	79,833	82,710
School Aid (SFY)	24,783	25,791	29,522	31,352	32,701	34,123
Medicaid	16,153	18,930	21,060	23,424	25,177	26,955
All Other	17,448	21,306	21,458	21,939	21,955	21,632
State Operations	11,738	13,164	13,316	13,599	13,971	14,081
Personal Service	8,063	10,428	10,276	10,350	10,447	10,517
Non-Personal Service	3,675	2,736	3,040	3,249	3,524	3,564
General State Charges	8,983	8,666	9,397	10,591	11,901	13,294
Transfers to Other Funds	9,813	8,140	9,923	9,134	6,386	5,872
Debt Service	340	290	253	311	332	373
Capital Projects	6,818	4,348	6,288	5,949	3,196	2,627
SUNY Operations	1,385	1,508	1,499	1,482	1,482	1,482
All Other	1,270	1,994	1,883	1,392	1,376	1,390
Total Disbursements	88,918	95,997	104,676	110,039	112,091	115,957
Use (Reservation) of Fund Balance:	(23,892)	5,626	(232)	(2,966)	2,326	2,592
Community Projects	4	5	3	0	0	0
Timing of PTET/PIT Credits	(16,430)	10,088	(358)	(101)	2,761	4,040
Pandemic Assistance	(2,000)	2,000	0	0	0	0
Undesignated Fund Balance	(419)	(361)	2,824	375	0	0
Tax Stabilization Reserve	(177)	(197)	(207)	(218)	(170)	(80)
Rainy Day Reserve	(666)	(2,952)	(3,101)	(3,276)	(3,344)	(2,547)
Economic Uncertainties	(4,175)	(1,905)	860	569	3,514	2,627
Debt Management	0	(855)	(81)	576	860	0
Labor Settlements/Agency Operations	(275)	(490)	(1,000)	(1,450)	(1,450)	(1,450)
Extraordinary Monetary Settlements ¹	246	293	828	559	155	2
BUDGET SURPLUS/(GAP) PROJECTIONS	0	0	(310)	(3,587)	(3,546)	(6,219)

¹ Reflects transfers of Extraordinary Monetary Settlement funds from the General Fund to the Dedicated Infrastructure Investment Fund, the Environmental Protection Fund, and the Capital Projects Fund.



State Operating Funds Projections

STATE OPERATING FUNDS DISBURSEMENTS (millions of dollars)						
	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
RECEIPTS						
Taxes	119,823	98,181	109,421	112,197	113,784	114,983
Miscellaneous Receipts/Federal Receipts	27,349	19,989	18,284	19,021	16,230	17,182
Total Receipts	147,172	118,170	127,705	131,218	130,014	132,165
DISBURSEMENTS						
Local Assistance	74,998	84,376	88,059	91,819	95,594	99,331
School Aid (School Year Basis) ¹	29,266	31,372	34,707	36,048	37,498	39,014
DOH Medicaid ²	21,974	25,192	26,931	29,309	30,927	32,681
Transportation	3,786	4,599	4,794	4,796	4,798	4,799
STAR	1,904	1,831	1,723	1,616	1,568	1,541
Higher Education	2,725	3,063	3,231	3,352	3,409	3,423
Social Services	3,141	4,356	3,556	4,383	4,373	4,422
Mental Hygiene ³	4,660	6,454	6,443	5,535	5,743	5,961
All Other ⁴	7,542	7,509	6,674	6,780	7,278	7,490
State Operations	19,836	20,821	20,838	21,161	21,618	21,817
Personal Service	13,243	15,458	15,272	15,385	15,526	15,638
Non-Personal Service	6,593	5,363	5,566	5,776	6,092	6,179
General State Charges	10,025	9,831	10,585	11,794	13,121	14,533
Pension Contribution	2,492	2,397	2,696	3,421	4,237	5,101
Health Insurance	5,699	5,354	5,730	6,140	6,583	7,057
All Other	1,834	2,080	2,159	2,233	2,301	2,375
Debt Service	12,545	7,612	4,904	4,470	5,638	5,667
Capital Projects	0	0	0	0	0	0
Total Disbursements	117,404	122,640	124,386	129,244	135,971	141,348
Net Other Financing Sources/(Uses)	(3,935)	(1,672)	(3,544)	(3,065)	(268)	222
RECONCILIATION TO GENERAL FUND GAP						
Designated Fund Balances:	(25,833)	6,142	(85)	(2,496)	2,679	2,742
General Fund	(23,892)	5,626	(232)	(2,966)	2,326	2,592
Special Revenue Funds	(1,904)	515	161	481	380	183
Debt Service Funds	(37)	1	(14)	(11)	(27)	(33)
GENERAL FUND BUDGET SURPLUS/(GAP)	0	0	(310)	(3,587)	(3,546)	(6,219)

¹ Does not reflect a significant amount of Federal funding for school districts to be distributed over multiple years, such as \$103.4 million of FY 2022 Federal prekindergarten expansion grants that appear on the School Aid run.

² Total State share Medicaid spending is offset by the benefit of eFMAP of 6.2 percent.

³ Multi-year estimates exclude a portion of spending reported under the Medicaid Global Cap that has no impact on mental hygiene service delivery or operations.

⁴ All Other includes education, parks, environment, economic development, and public safety, as well as the reconciliation between school year and State fiscal year spending on School Aid.

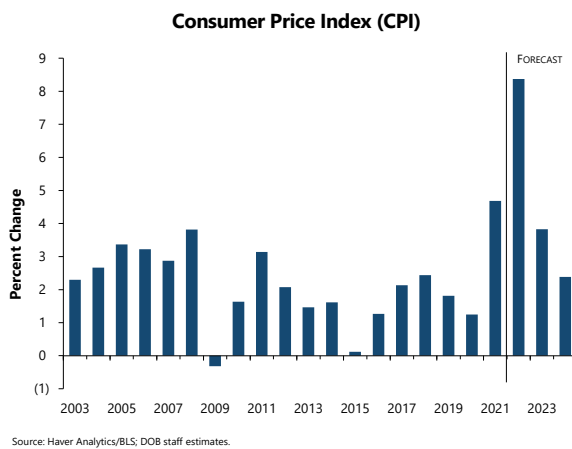
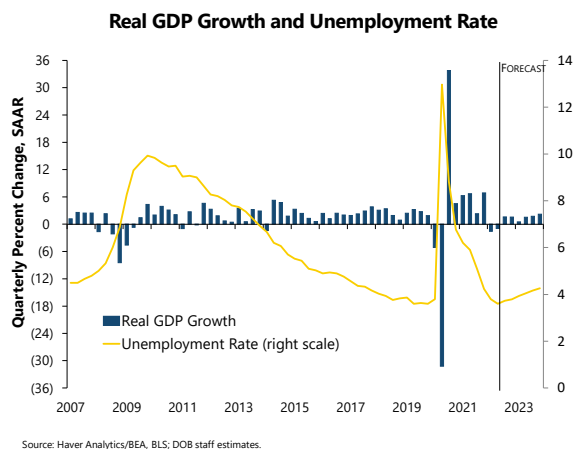
The U.S. Economy

The U.S. economy contracted during the first two quarters of 2022, raising concerns that it may be in a recession or heading toward one. According to the advance estimate released by the Bureau of Economic Analysis (BEA), U.S. real Gross Domestic Product (GDP) decreased at an annual rate of 0.9 percent in the second quarter of 2022, following a decline of 1.6 percent in the first quarter. However, the National Bureau of Economic Research (NBER) Business Cycle Dating Committee has not announced an official recession yet. The Committee determines the peaks and troughs that define economic recessions and expansions using a broad set of monthly economic indicators, including industrial production, employment, hours, real personal income excluding transfers, and real manufacturing and trade sales, rather than using quarterly real GDP. Except for real manufacturing and trade sales, none of these indicators had continuous monthly declines during the first half of the year.

The U.S. labor market held up particularly well despite the consecutive declines in real GDP. Hiring exceeded expectations in June 2022, adding 372,000 nonfarm payroll jobs, following similar above-trend job gains in the prior two months. As of June, U.S. total nonfarm employment had recovered to within 0.5 million of its pre-pandemic levels in February 2020, only 0.3 percent below its previous peak. DOB anticipates that the U.S. labor market will recover all its pandemic-era job losses by the third quarter of 2022. Meanwhile, the civilian unemployment rate remained steady at 3.6 percent in June 2022, the fourth month in a row. Although the pace of job growth has moderated from late 2021 to mid-2022, labor markets remain exceptionally tight. Labor costs have continued to rise over recent quarters, with only a slight slowdown in wage growth.

Overall, price inflation took a heavy toll on real output in the first half of 2022. The Consumer Price Index (CPI) grew by 1.3 percent in June 2022, the largest monthly increase since September 2005. As of June 2022, the year-over-year CPI inflation rate recorded a 40-year high of 9.1 percent. The resilience of consumer spending has started to falter as price levels have ramped up and inflation expectations have crept above the Federal Reserve's two percent objective. Real personal consumption expenditures grew by only 1.0 percent at an annual rate in the second quarter of 2022, following an increase of 1.8 percent in the first quarter. Real business investment downshifted in response to weaker demand, higher costs for materials and labor, and increased economic uncertainty.

The Federal Open Market Committee (FOMC) raised its Federal funds target rate three times during the first half of 2022 in its attempt to restore price stability. These rate hikes kicked off with a 25-basis point increase at the FOMC's March 15-16 meeting, followed by a 50-basis point increase at its May 3-4 meeting, and then a 75-basis point increase at its June 14-15 meeting. At its July 26-27 meeting, the FOMC announced that it would raise the target rate by another 75 basis points and signaled that it would continue monetary tightening throughout the remainder of 2022. Accordingly, DOB projects 50-basis point increases at each of the three remaining FOMC meetings in 2022, bringing the anticipated Federal funds target rate range between 3.75 and 4.00 percent by the end of 2022. This monetary tightening pace is faster than previously anticipated in the Enacted Budget forecast, but it is expected to reduce the year-over-year CPI inflation rate to 2.5 percent by the end of 2023. DOB expects the FOMC to start cutting the Federal funds rate during the second half of 2023 as inflation pressures ease and the unemployment rate increases.



U.S. Economic Forecast

DOB’s U.S. economic forecast incorporates the third estimate of GDP for the first quarter of 2022, as well as estimates of personal income and outlays for May 2022, the CPI report for June 2022, and the initial estimate of employment for June 2022. Compared to the Enacted Budget forecast released in April 2022, this update significantly revised down real output growth in 2022 and 2023. Main drivers of this downward revision are weaker-than-expected incoming data, skyrocketing price inflation, and a more aggressive monetary tightening policy than previously anticipated.

U.S. real GDP is now projected to grow by 1.6 percent in 2022 and 1.2 percent in 2023, a decline of 1.4 and 1.2 percentage points, respectively, compared to the Enacted Budget forecast. In real terms, DOB’s outlooks for consumption, residential investment, and non-residential investment are all revised down. Real consumption growth is expected to decelerate from 7.9 percent in 2021 to 2.5 percent in 2022, followed by 1.4 percent in 2023. This slowdown is due to declines in real disposable income, weak stock market performance, and historically low consumer sentiment. Additionally, real residential investment is expected to contract in both 2022 and 2023 due to higher mortgage rates and stretched household budgets. Likewise, real non-residential investment growth is expected to slow from 7.4 percent in 2021 to 4.2 percent in 2022 and 2.5 percent in 2023, reflecting weaker profits because of weaker consumer demand, higher costs of production and borrowing, and mounting economic uncertainty.

U.S. ECONOMIC INDICATORS (Calendar Year Growth)			
	CY 2021	CY 2022	CY 2023
	<u>Actual</u>	<u>Estimated</u>	<u>Forecast</u>
Real U.S. Gross Domestic Product	5.7	1.6	1.2
Consumer Price Index (CPI)	4.7	8.4	3.8
Personal Income	7.5	2.8	4.2
Nonfarm Employment	2.8	3.9	0.8
Civilian Unemployment Rate	5.4	3.7	4.1

Source: Haver Analytics; DOB staff estimates.

U.S. total nonfarm employment is projected to grow at a much slower pace during the second half of 2022, with average monthly payroll job gains of only 142,000, compared to 457,000 during the first half of 2022. Although annual average employment growth is estimated to be unchanged at 3.9 percent in 2022, the unemployment rate is expected to rise to 3.8 percent by the end of the year, 0.3 percentage point higher than the Enacted Budget forecast. Total nonfarm employment growth is projected to experience several short-lived months of job losses but still grow by 0.8 percent in 2023, compared to 1.7 percent projected in the Enacted Budget forecast. As a result, the unemployment rate is projected to rise to 4.3 percent by the end of 2023, compared to 3.6 percent in the Enacted Budget forecast.

Average hourly earnings decelerated during the first half of 2022 and are anticipated to slow even further in the second half. Despite this drop-off, their elevated levels are expected to lift total wage growth to 9.8 percent in 2022, in line with the 9.5 percent in 2021. However, total wage growth is projected to slow to 4.4 percent in 2023, 1.1 percentage points lower than the Enacted Budget forecast. In total, declines in transfer income from the drawdown of pandemic-era Federal stimulus more than offset the gains from wages, resulting in personal income growth being revised down to 2.8 percent in 2022 and 4.2 percent in 2023.

After peaking in June 2022, inflation started to show signs of easing due to moderating global growth and improving supply chain conditions. As of late-July 2022, West Texas Intermediate (WTI) crude oil prices had retreated by nearly 20 percent from their highs of \$120 per barrel in early June. This decline precedes a modest but consistent decline in retail gasoline prices, providing much-needed relief for consumers at the pump. As energy prices continue to fall, they are expected to flip from a key upward driver of inflation to a drag. Similarly, some agricultural commodity prices, such as wheat and corn, have come down from their recent peaks brought about by the war in Ukraine, which hit the global supply of grains and fertilizers. Additionally, the U.S. dollar appreciated by almost 10 percent in trade-weighted terms over the past year, lowering the price of imported goods and softening inflationary pressures. Consumer price inflation is expected to ease up by 2024 as a result of the rapid monetary tightening in 2022, upward drifting unemployment rate, and waning materials and labor shortages. CPI inflation is estimated to increase by 8.4 percent annually in 2022, then slow to 3.8 percent in 2023, and finally normalize to 2.4 percent in 2024.

The U.S. equity market continued to tumble during the second quarter of 2022 due to skyrocketing inflation, increasing interest rates, and growing concerns over the likelihood of an economic recession. The S&P 500 stock price index plunged at an annual rate of 28.3 percent in the second quarter of 2022, following an 11.1 percent annualized decline in the first quarter. It entered a bear market on June 13 after closing more than 20 percent below its high in early January. Following past bear markets, stock prices are expected to remain weak throughout the remainder of 2022 and well into 2023, eroding household wealth and putting downward pressure on consumer spending.

DOB's U.S. economic forecast for the First Quarterly Update of the Financial Plan includes a broad slowdown in economic activity but no recession on the horizon. However, DOB recognizes that the risk disproportionately tilts toward the downside. If consumer price inflation does not slow markedly in response to the ongoing rate hikes, the Federal Reserve could implement a more aggressive monetary tightening policy, which could further weigh on employment growth and induce a recession. Higher mortgage rates due to monetary tightening by the Federal Reserve have already resulted in a significant slowdown in housing demand during the first half of 2022. A higher than anticipated rise in mortgage rates could lead to even sharper declines in the housing market. Additionally, if COVID infections and restrictive policy responses in countries like China persist and continue to spill over into global supply chains, it could further weaken global growth, leading to slower growth in the United States. Finally, if the war in Ukraine remains unresolved, it could lead to persistently higher energy and other commodity prices and an extended period of supply-chain disruptions, making domestic policymakers' efforts to control inflation in vain.

On the upside, a quicker-than-anticipated resolution of supply-chain issues domestically and abroad could contribute to stronger overall growth and ease inflation pressures. Moreover, if inflation turns out to be more responsive to monetary tightening than previously anticipated, or if rate-sensitive sectors are more resilient to rate hikes and tighter financial conditions, the U.S. economy could rapidly recover from the output contractions in the first half of 2022.

The New York State Economy

New York State experienced a robust but varying labor market recovery throughout most of 2021 until a marked slowdown emerged in December due to the resurgence of COVID-19 with the Omicron variant. During the first half of 2022, the slowdown of the global economy, waning household savings, and a tight labor market weighed on the State’s jobs recovery, which continued at a slower but decidedly positive pace. However, continued supply chain woes, the ongoing war in Ukraine, four-decade high inflation, and anticipated series of rate hikes by the Federal Reserve are likely to increase economic headwinds for both the State and the nation.

The most recent release of Current Employment Statistics (CES) data for New York State showed a monthly average of 26,300 jobs added during the first half of 2022, compared to 54,200 in the fourth quarter of 2021. The weaker-than-expected jobs growth reported in the CES data, as well as the somber outlook of the U.S. economy, led to a downward revision of the State’s employment forecast. The State’s overall employment is estimated to grow by 4.3 percent in 2022, 0.6 percentage point lower than the Enacted Budget forecast. Additionally, the State’s employment is projected to grow by only 0.8 percent in 2023, 0.7 percentage point lower than the Enacted Budget forecast. Although the nation has nearly recovered all its pandemic-related job losses as of June 2022, the State has only recovered 80.1 percent of its losses. As a result of the downward revisions to the jobs growth forecast, the State’s employment is now expected to reach its pre-pandemic level in 2026.

NEW YORK STATE ECONOMIC INDICATORS (State Fiscal Year Growth)			
	FY 2021 Actual	FY 2022 Estimated	FY 2023 Forecast
Personal Income*	8.6	1.4	0.9
Wages	(2.0)	12.4	2.7
Nonfarm Employment	(12.6)	7.1	3.1

Source: Moody’s Analytics; New York State Department of Labor; DOB staff estimates.
* Personal income is constructed by using QCEW wages and BEA non-wage income.

Despite the weaker than expected employment growth, the upward revision to U.S. total wages indicates that the State’s total wage growth was likely stronger than anticipated in the first quarter of 2022. The revised U.S. wage data, accompanied by the upward revision to State-level Quarterly Census of Employment and Wages (CES) wage data in 2021, led to an upward revision of the State’s total wage growth to 12.4 percent in FY 2022.

However, the stock market entered bear market territory in mid-June of 2022 when the S&P 500 index declined by more than 20 percent from the beginning of the year, posting its worst first half in the past five decades. The poor performance by equities and rising interest rates led to a downward revision of finance and insurance sector bonuses of \$4.3 billion in FY 2023. Total

bonuses are now estimated to be \$2.3 billion lower than previously projected in the Enacted Budget forecast. Non-bonus average wages were revised upward in FY 2023 due to stronger inflation. The downward revisions to the State's employment and total bonuses more than offset the upward revision to non-bonus wages, leading to a more modest wage growth projection of 2.7 percent in FY 2023, down from 3.3 percent in the Enacted Budget forecast.

The U.S. Bureau of Economic Analysis (BEA) recently released New York State personal income data for the first quarter of 2022, which was stronger than anticipated due to higher-than-expected wage growth. As a result, the State's proprietor's income growth was revised up to 3.4 percent in FY 2023, 1.0 percentage point higher than the Enacted Budget forecast. The State's transfer income was also revised up to a decline of 7.0 percent in FY 2023, compared to a decrease of 8.4 percent in the Enacted Budget forecast. Despite the upward revisions to both proprietor's income and transfer income, the State's personal income growth was revised downward to 0.9 percent in FY 2023, compared to 1.2 percent in the Enacted Budget forecast.

The State faces many of the same risks as the United States. As the nation's financial capital, the New York State economy has significant exposure to the volume of financial market activity and the volatility in equity markets. Moreover, the persistence of supply-chain disruptions and a prolonged war in Ukraine could add further upward pressure on inflation. Either of these factors could increase the equity market's volatility and bring about layoffs and lower bonuses, slowing overall wage growth. Additionally, high energy prices and continued labor shortages could further accelerate inflation. In response, the Federal Reserve could be overly aggressive in monetary tightening. More locally, the persistence of telework, relocation of urban-based workers outside of the State, and the continued decline in State population pose long-run risks to total wages and employment. Finally, New York State and the nation remain vulnerable to consumers' reluctance to return to pre-pandemic norms — especially spending patterns in service-oriented industries.

New York State faces several significant upside risks, including the potential for a more rapid and substantial return to an in-office working environment — especially in densely populated urban areas like New York City. This shift could propel stronger growth through higher output and employment in office support services, including facilities support services, business support services, office administrative support services, eating and drinking establishments, and other consumer service-based establishments. Finally, a more-swift-than-anticipated end to the war in Ukraine and the unwinding of sanctions could ease energy prices and the associated supply chain disruptions, benefiting the United States and New York State economies.



Receipts

Updated Financial Plan receipts results and projections include a variety of taxes, fees and assessments, charges for State-provided services, Federal, and other miscellaneous receipts. Multi-year receipts estimates are prepared by DOB with the assistance of DTF and other agencies which collect State receipts and are premised on economic analysis and forecasts.

Overall base growth (i.e., growth not due to law changes) in tax receipts is dependent on many factors. In general, base tax receipts growth rates are determined by economic changes including, but not limited to, changes in interest rates, prices, wages, employment, nonwage income, capital gains realizations, taxable consumption, corporate profits, household net worth, real estate prices and gasoline prices. Federal law changes can influence taxpayer behavior, which often alters base tax receipts. State taxes account for approximately half of total All Funds receipts.

Projections of Federal receipts generally correspond to the anticipated spending levels of a variety of programs supported by Federal aid including Medicaid, public assistance, mental hygiene, education, public health, and other activities.

Where noted, certain tables in the following section display General Fund tax receipts that exclude amounts transferred to the General Fund in excess of amounts needed for certain debt service obligations (e.g., PIT receipts in excess of the amount transferred for debt service on revenue bonds).

Overview of the Receipts Forecast

All Funds receipts in FY 2023 are projected to total \$216.3 billion, a 11.5 percent (\$28.1 billion) decrease from FY 2022 results as Federal receipts return to pre-COVID-19 levels. FY 2023 State tax receipts are projected to decrease \$21.7 billion (17.9 percent) from FY 2022 results. A summary of the annual changes of each tax category is provided below.

ALL FUNDS RECEIPTS (millions of dollars)											
	FY 2022 Actuals	FY 2023 Projected	Change	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change
Personal Income Tax	70,737	48,450	-31.5%	59,710	23.2%	61,432	2.9%	65,667	6.9%	78,823	20.0%
Consumption/Use Taxes	19,621	20,219	3.0%	21,140	4.6%	21,543	1.9%	22,091	2.5%	22,603	2.3%
Business Taxes	27,725	27,958	0.8%	27,311	-2.3%	27,816	1.8%	24,471	-12.0%	11,853	-51.6%
Other Taxes	3,053	2,828	-7.4%	2,787	-1.4%	2,930	5.1%	3,079	5.1%	3,223	4.7%
Total State Taxes	121,136	99,455	-17.9%	110,948	11.6%	113,721	2.5%	115,308	1.4%	116,502	1.0%
Miscellaneous Receipts	27,932	27,165	-2.7%	27,577	1.5%	24,715	-10.4%	26,600	7.6%	27,932	5.0%
Federal Receipts	95,307	89,654	-5.9%	81,767	-8.8%	78,445	-4.1%	78,240	-0.3%	79,856	2.1%
Total All Funds Receipts	244,375	216,274	-11.5%	220,292	1.9%	216,881	-1.5%	220,148	1.5%	224,290	1.9%



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Personal Income Tax

FY 2023 All Funds PIT receipts are estimated to decline sharply, reflecting underlying growth in gross collections that is eclipsed by the impact of PTET credits attributable to Tax Years 2021 and 2022.

PERSONAL INCOME TAX (millions of dollars)											
	FY 2022 Actuals	FY 2023 Projected	Change	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change
STATE/ALL FUNDS	70,737	48,450	-31.5%	59,710	23.2%	61,432	2.9%	65,667	6.9%	78,823	20.0%
Gross Collections	81,122	73,955	-8.8%	74,301	0.5%	76,514	3.0%	81,398	6.4%	95,536	17.4%
Refunds (Incl. State/City Offset)	(10,385)	(25,505)	-145.6%	(14,591)	42.8%	(15,082)	-3.4%	(15,731)	-4.3%	(16,713)	-6.2%
GENERAL FUND¹	33,464	22,396	-33.1%	28,134	25.6%	29,102	3.4%	31,265	7.4%	37,870	21.1%
Gross Collections	81,122	73,955	-8.8%	74,301	0.5%	76,514	3.0%	81,398	6.4%	95,536	17.4%
Refunds (Incl. State/City Offset)	(10,385)	(25,505)	-145.6%	(14,591)	42.8%	(15,082)	-3.4%	(15,731)	-4.3%	(16,713)	-6.2%
STAR	(1,904)	(1,831)	3.8%	(1,723)	5.9%	(1,616)	6.2%	(1,568)	3.0%	(1,541)	1.7%
RBTF	(35,369)	(24,223)	31.5%	(29,853)	-23.2%	(30,714)	-2.9%	(32,834)	-6.9%	(39,412)	-20.0%

¹Excludes Transfers.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

The following table summarizes, by component, actual receipts for FY 2022 and forecast amounts through FY 2027.

ALL FUNDS PERSONAL INCOME TAX FISCAL YEAR COLLECTION COMPONENTS						
(millions of dollars)						
	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Receipts						
Withholding	53,328	52,638	54,608	57,418	60,214	63,119
Estimated Payments	21,666	14,645	13,953	13,201	14,943	26,078
Current Year	14,123	4,387	4,245	4,307	5,061	18,363
Prior Year ¹	7,543	10,258	9,708	8,894	9,882	7,715
Final Returns	4,519	4,939	4,130	4,231	4,521	4,567
Current Year	474	346	367	385	404	424
Prior Year ¹	4,045	4,593	3,763	3,846	4,117	4,143
Delinquent	1,609	1,733	1,610	1,664	1,720	1,772
Gross Receipts	81,122	73,955	74,301	76,514	81,398	95,536
Refunds						
Prior Year ¹	5,490	17,334	8,303	8,452	8,854	9,486
Previous Year	729	725	757	796	834	870
Current Year ¹	2,381	3,000	3,000	3,000	3,000	3,000
Advanced Credit Payment	663	3,022	978	1,152	1,312	1,488
State/City Offset ¹	1,122	1,424	1,553	1,682	1,731	1,869
Total Refunds	10,385	25,505	14,591	15,082	15,731	16,713
Net Receipts	70,737	48,450	59,710	61,432	65,667	78,823

¹These components, collectively, are known as the "settlement" on the prior year's tax liability.

FY 2023 withholding is estimated to decline driven by a strong decline in bonus wages and tax rate reductions attributable to the Middle-Class Tax Cut, partially offset by modest growth in non-bonus wages. Estimated payments for Tax Year 2022 are expected to decrease dramatically due to taxpayer behavior related to PTET credits. Specifically, the estimate assumes that taxpayers will realize most Tax Year 2022 PTET credits through reduced quarterly estimated payments rather than through settlement payments in FY 2024. Estimated payments for Tax Year 2022 are further reduced by the small business subtraction modification expansion included in the FY 2023 Enacted Budget. Extension payments (i.e., prior year estimated) for Tax Year 2021 increased, driven by



strong nonwage income growth. Delinquent collections and final return payments are estimated to increase.

Total refunds in FY 2023 are projected to increase substantially due to increases in the January to March 2023 administrative refund cap, advanced credit payments attributable to Tax Year 2022, the State-City offset, and Tax Year 2021 refunds. Extraordinary growth is expected from Tax Year 2021 refunds due to PTET credit realization and the one-time supplemental credit payments effectuated by the FY 2023 Enacted Budget. The newly enacted Homeowner Tax Rebate Credit is projected to produce similarly exceptional growth in advanced credit payments. General Fund PIT receipts are net of deposits to the STAR Fund, which provides property tax relief, and RBTF, which supports debt service payments on State PIT revenue bonds. The FY 2023 STAR transfer is expected to decline slightly. PIT RBTF receipts are statutorily set to 50 percent of net PIT receipts, and FY 2023 RBTF receipts therefore reflect the decrease in All Funds receipts noted above. FY 2023 General Fund PIT receipts are expected to decrease due to these changes.

The FY 2024 All Funds PIT receipts are projected to increase, driven by a decline in Tax Year 2022 refunds caused by expected PTET credit realization behavior (i.e., adjustment of quarterly estimated payments rather than waiting until the settlement period). The decline in FY 2024 total refunds will also reflect the expiration of the Homeowner Tax Rebate Credit.

The FY 2024 STAR transfer is expected to decline. The FY 2024 RBTF is projected to increase based on the increase in FY 2024 All Funds receipts. General Fund PIT receipts for FY 2024 are also expected to increase, driven by changes to All Funds receipts, the STAR transfer, and RBTF receipts.

All Funds PIT receipts for FY 2025 are projected to increase from FY 2024 projections. Gross PIT receipts are projected to increase as well, reflecting a withholding increase offset by a projected decline in extension payments. Total refunds are projected to increase slightly, further offsetting growth in FY 2025 receipts.

General Fund PIT receipts for FY 2025 are expected to increase, reflecting an increase in All Funds PIT receipts coupled with a further decrease in the STAR transfer, partially offset by an increase in RBTF receipts.

All Funds PIT receipts and General Fund PIT receipts are both expected to increase in FY 2026, generally reflecting normal baseline growth in income and associated tax liability.

The FY 2027 All Funds and General Fund PIT receipts estimates are both expected to register double-digit growth due to the expiration of the Federal state and local tax deduction cap at the end of 2025. This expiration will eliminate the incentive to participate in the PTET program and, without the associated credits, quarterly estimated payments are projected to return to pre-PTET levels. Excluding PTET, PIT receipts are estimated to increase by 4.3 percent.

Consumption/Use Taxes

CONSUMPTION/USE TAXES											
(millions of dollars)											
	FY 2022	FY 2023		FY 2024		FY 2025		FY 2026		FY 2027	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change	Projected	Change
STATE/ALL FUNDS	19,621	20,219	3.0%	21,140	4.6%	21,543	1.9%	22,091	2.5%	22,603	2.3%
Sales Tax	17,579	18,438	4.9%	19,053	3.3%	19,427	2.0%	19,921	2.5%	20,368	2.2%
Cigarette and Tobacco Taxes	958	919	-4.1%	889	-3.3%	851	-4.3%	816	-4.1%	782	-4.2%
Vapor Excise Tax	29	27	-6.9%	27	0.0%	27	0.0%	27	0.0%	27	0.0%
Motor Fuel Tax	495	200	-59.6%	500	150.0%	499	-0.2%	497	-0.4%	495	-0.4%
Highway Use Tax	142	142	0.0%	144	1.4%	146	1.4%	146	0.0%	147	0.7%
Alcoholic Beverage Taxes	277	280	1.1%	284	1.4%	287	1.1%	289	0.7%	293	1.4%
Opioid Excise Tax	29	29	0.0%	29	0.0%	29	0.0%	29	0.0%	29	0.0%
Medical Cannabis Excise Tax	13	13	0.0%	13	0.0%	13	0.0%	13	0.0%	13	0.0%
Adult Use Cannabis Tax	0	56	0.0%	95	69.6%	158	66.3%	245	55.1%	339	38.4%
Auto Rental Tax ¹	99	113	14.1%	99	-12.4%	98	-1.0%	99	1.0%	100	1.0%
Peer to Peer Car Sharing Tax	0	2	0.0%	7	250.0%	8	14.3%	9	12.5%	10	11.1%
GENERAL FUND²	4,721	7,062	49.6%	9,526	34.9%	9,696	1.8%	9,922	2.3%	10,128	2.1%
Sales Tax	4,122	6,464	56.8%	8,920	38.0%	9,095	2.0%	9,326	2.5%	9,535	2.2%
Cigarette and Tobacco Taxes	293	287	-2.0%	287	0.0%	278	-3.1%	270	-2.9%	262	-3.0%
Alcoholic Beverage Taxes	277	280	1.1%	284	1.4%	287	1.1%	289	0.7%	293	1.4%
Opioid Excise Tax	29	29	0.0%	29	0.0%	29	0.0%	29	0.0%	29	0.0%
Peer to Peer Car Sharing Tax	0	2	0.0%	6	200.0%	7	16.7%	8	14.3%	9	12.5%

¹No longer includes receipts remitted directly to the MTA without an appropriation as of FY 2020.

²Excludes Transfers.

All Funds consumption/use tax receipts for FY 2023 are estimated to increase from FY 2022 results. Sales tax receipts are estimated to increase due to an increase in taxable consumption (i.e., estimated sales tax base increase of 8.1 percent), partially offset by \$312 million (\$297 for the State sales tax and \$15 million for the MCTD sales tax, respectively) in lost revenue due to the temporary suspension of the State and MCTD sales taxes on the purchase and use of gasoline and diesel motor fuel from June 1, 2022, through December 31, 2022. Cigarette and tobacco tax collections are estimated to decrease, reflecting a continued trend decline in taxable cigarette consumption. Highway use tax (HUT) collections are estimated to remain flat. Motor fuel tax receipts are estimated to significantly decrease due to the temporary suspension of the State's motor fuel excise tax on the purchase and use of gasoline and diesel motor fuel from June 1, 2022 through December 31, 2022, resulting in \$297 million in lost revenue. The new peer-to-peer car sharing tax is expected to generate \$2 million in partial-year receipts. Auto rental tax receipts are estimated to increase, mainly due to the ongoing recovery of the travel industry, partially offset by the peer-to-peer car sharing program. Opioid excise tax receipts are expected to remain flat. Legislation enacted in March 2021 to regulate and tax adult-use cannabis products is expected to generate \$40 million in license fees and \$16 million in partial-year receipts from the State's THC-based and retail excise taxes on the sale of adult-use cannabis products.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Effective for FY 2022 and through the first half of FY 2023, 25 percent of State sales tax receipts will be deposited into the Local Government Assistance Tax Fund until the termination of the Fund on October 1, 2022, pursuant to statute. Additionally, the portion deposited into the Sales Tax Revenue Bond Fund will increase to 50 percent (previously 25 percent) and the portion deposited to the General Fund will be reduced from 50 to 25 percent. These funds are intended to support debt service payments on bonds issued under the State's sales tax revenue bond programs, respectively. Excess receipts above the debt service requirements are subsequently transferred to the General Fund.

Effective October 1, 2022, when the Local Government Assistance Tax Fund is terminated and annually thereafter, the portion of State sales tax receipts deposited into the Sales Tax Revenue Bond Fund will remain unchanged at 50 percent (initially increased from 25 percent to 50 percent in FY 2022) and the portion deposited in the General Fund will revert to 50 percent.

General Fund consumption/use tax receipts for FY 2023 are estimated to significantly increase, largely due to the statutory elimination of the Local Government Assistance Tax Fund distribution during the second half of the fiscal year.

All Funds consumption/use tax receipts for FY 2024 are projected to moderately increase primarily due to a projected increase in sales tax receipts (projected sales tax base growth of 1.1 percent), in addition to the conclusion of the temporary fuel taxes suspension on gasoline and diesel motor fuel in December 2022. Motor fuel tax receipts are expected to significantly increase largely due to the conclusion of the temporary fuel taxes suspension on gasoline and diesel motor fuel in December 2022 (excluding the impact of the suspension, a minor increase in receipts is expected). The peer-to-peer car sharing tax is expected to generate \$7 million in its first full year. Auto rental tax receipts are estimated to decrease from FY 2023, primarily due to the full-year impact of the expected shift towards the peer-to-peer car sharing program. The State's THC-based and retail excise taxes on the sale of adult-use cannabis products are expected to generate \$95 million during the first full year of receipts. These increases are partially offset by a continued decline in taxable cigarette consumption.

FY 2024 General Fund consumption/use tax receipts are projected to significantly increase, mainly due to the statutory elimination of the Local Government Assistance Tax Fund distribution for the entire fiscal year.

All Funds consumption/use tax receipts for FY 2025 are projected to increase, largely reflecting a projected increase in sales tax receipts and the second full year of adult-use cannabis tax receipts as the market continues to mature, partially offset by a continued decline in taxable cigarette consumption.

FY 2025 General Fund consumption/use tax receipts are projected to increase primarily due to the All Funds trends noted above.



FY 2026 and FY 2027 All Funds consumption/use tax receipts are projected to increase compared to the prior year, largely reflecting small growth in the sales tax base and the continued maturation of the adult-use cannabis market.

FY 2026 and FY 2027 General Fund consumption/use tax receipts are projected to increase primarily due to the All Funds trends noted above.

Fuel Taxes Suspension Transfers

The FY 2023 Enacted Budget suspended the State and Metropolitan Commuter Transportation District sales taxes imposed on gasoline and diesel motor fuel, as well as the motor fuel tax, from June 1, 2022 through December 31, 2022. The State will make roads and bridges and public transit entities such as the MTA and local transit systems throughout the State whole by replacing estimated lost tax revenue through a State supplement. The “hold harmless provision” calculates the projected revenue that would have been distributed to the entities as though the suspension of such taxes was not in effect (\$297 million for the motor fuel tax and \$15 million for the MCTD sales tax). Transfers will be executed in monthly installments from July 2022 through January 2023 as shown in the table below.

FUEL TAXES SUSPENSION HOLD HARMLESS (thousands of dollars)					
	MTOAF	DMTTF			DHBTf
	MTA and Downstate Transit	MTA Subways/ Buses	MTA Commuter Rails	Upstate Transit	Roads and Bridges
July	2,000	7,286	1,286	756	33,148
August	2,000	7,544	1,331	783	35,755
September	2,500	7,060	1,246	733	33,149
October	2,000	7,087	1,251	736	33,681
November	2,000	6,935	1,224	720	32,996
December	2,500	6,800	1,200	706	32,629
January	2,000	6,763	1,193	702	32,300
Total	15,000	49,475	8,731	5,136	233,658

Business Taxes

BUSINESS TAXES (millions of dollars)											
	FY 2022	FY 2023		FY 2024		FY 2025		FY 2026		FY 2027	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change	Projected	
STATE/ALL FUNDS	27,725	27,958	0.8%	27,311	-2.3%	27,816	1.8%	24,471	-12.0%	11,853	-51.6%
Corporate Franchise Tax	7,236	8,660	19.7%	7,108	-17.9%	6,748	-5.1%	6,613	-2.0%	7,203	8.9%
Corporation and Utilities Tax	554	552	-0.4%	498	-9.8%	576	15.7%	566	-1.7%	572	1.1%
Insurance Tax	2,453	2,561	4.4%	2,697	5.3%	2,790	3.4%	2,911	4.3%	3,037	4.3%
Bank Tax	20	84	320.0%	0	-100.0%	0	0.0%	0	0.0%	0	0.0%
Pass-Through-Entity Tax	16,430	14,998	-8.7%	15,856	5.7%	16,553	4.4%	13,234	-20.1%	(100)	-100.8%
Petroleum Business Tax	1,032	1,103	6.9%	1,152	4.4%	1,149	-0.3%	1,147	-0.2%	1,141	-0.5%
GENERAL FUND¹	16,697	17,257	3.4%	16,274	-5.7%	16,482	1.3%	14,779	-10.3%	8,681	-41.3%
Corporate Franchise Tax	5,818	6,953	19.5%	5,536	-20.4%	5,254	-5.1%	5,110	-2.7%	5,565	8.9%
Corporation and Utilities Tax	434	420	-3.2%	375	-10.7%	438	16.8%	430	-1.8%	434	0.9%
Insurance Tax	2,214	2,315	4.6%	2,435	5.2%	2,514	3.2%	2,622	4.3%	2,732	4.2%
Bank Tax	16	70	337.5%	0	-100.0%	0	0.0%	0	0.0%	0	0.0%
Pass-Through-Entity Tax	8,215	7,499	-8.7%	7,928	5.7%	8,276	4.4%	6,617	-20.0%	(50)	-100.8%
Petroleum Business Tax	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%

¹Excludes Transfers.

All Funds corporate franchise tax (CFT) receipts are estimated to increase the most of all business taxes in FY 2023, reflecting stronger gross receipts due to continued growth in corporate profits. The FY 2022 Enacted Budget increased the business income tax rate to 7.25 percent for taxpayers with business income above \$5 million and increased the capital base rate, previously set to be completely phased out, to 0.1875 percent (with several exceptions for certain taxpayers including corporate small businesses and qualified manufacturers). These rate increases are in effect for Tax Years 2021 through 2023. Due to the timing of when the tax increase first impacts prepayments, March 2023 gross receipts are expected to sharply increase, which further contributes to the increased CFT receipts. Audit receipts are estimated to increase significantly because FY 2022 results were unusually low due to fewer large cases materializing. Refunds are estimated to increase and are likely to include refunds from the Additional Restaurant Return-To-Work Tax Credit that was included in the FY 2023 Enacted Budget.

All Funds Corporation and Utilities Tax (CUT) receipts for FY 2023 are estimated to decrease over the prior fiscal year, driven primarily by a further weakening of collections from the telecommunications sector, which are partially offset by collections from the utility sector slightly increasing. Audit receipts are estimated to increase significantly from FY 2022 levels while refunds are estimated to decrease slightly.

All Funds Insurance tax receipts for FY 2023 are estimated to increase modestly due to projected increases in corporate profits and insurance tax premiums that drive increases in gross receipts, following a large increase in FY 2022 gross receipts compared to FY 2021. Audits are expected to decrease while refunds are expected to increase as compared to FY 2022.

All Funds PTET collections for FY 2023 are estimated to decrease resulting from FY 2022 collections containing more than a full year of collections due to timing. As noted, DOB expects PTET will be revenue neutral for the State, however, the PTET will not be revenue neutral within each fiscal year because PTET payments are generally received in the fiscal year prior to PIT credit claims.

Receipts from the repealed bank tax (all from prior liability periods) in FY 2023 are estimated to increase primarily due to an increase in audit receipts. Petroleum Business Tax (PBT) receipts are estimated to increase from FY 2022 results, primarily due to the impact of a 5 percent increase in the PBT rate index effective January 1, 2022, paired with a projected 5 percent increase in the PBT rate index effective January 1, 2023.

General Fund business tax receipts for FY 2023 are estimated to increase due to the trends in CFT and insurance tax receipts described above.

General Fund and All Funds business tax receipts for FY 2024 are projected to decrease, primarily reflecting a decrease in gross receipts and an increase in refunds from CFT. CFT Gross receipts are expected to decline as Tax Year 2023 estimated payments are reduced compared to the prior year due to the projected significant increase in Tax Year 2023 prepayments described above, and CFT refunds are estimated to increase due to the recently enacted and extended NYC Musical and Theatrical Production credit and the new Small Business COVID-19-Related credit. A projected decline in CUT and bank tax receipts is offset by increases in PTET, insurance tax, and PBT receipts.

General Fund and All Funds business tax receipts for FY 2025 are projected to increase in CUT, insurance tax, and PTET, while PBT and CFT decline. The projected decline in CFT is due to the expiration of the temporary tax increase after Tax Year 2023.

General Fund and All Funds business tax receipts for FY 2026 are projected to increase only in insurance tax, while PBT, CUT, CFT, and PTET decline. The projected decline in PTET collections is the result of the scheduled expiration of the SALT cap after Tax Year 2025 under current Federal law.

General Fund and All Funds business tax receipts for FY 2027 reflect projected trends in corporate profits, taxable insurance premiums, electric utility consumption and prices, consumption of taxable telecommunications services, and automobile fuel consumption and prices. Receipts are expected to decrease significantly due to fewer PTET collections since the SALT cap is scheduled to have expired.

Other Taxes

OTHER TAXES (millions of dollars)											
	FY 2022	FY 2023		FY 2024		FY 2025		FY 2026		FY 2027	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change	Projected	Change
STATE/ALL FUNDS	3,053	2,828	-7.4%	2,787	-1.4%	2,930	5.1%	3,079	5.1%	3,223	4.7%
Estate Tax	1,386	1,350	-2.6%	1,392	3.1%	1,450	4.2%	1,516	4.6%	1,586	4.6%
Real Estate Transfer Tax	1,640	1,449	-11.6%	1,366	-5.7%	1,449	6.1%	1,532	5.7%	1,623	5.9%
Employer Compensation Expense Program	13	14	7.7%	14	0.0%	16	14.3%	16	0.0%	(1)	-106.3%
Pari-Mutuel Taxes	13	13	0.0%	13	0.0%	13	0.0%	13	0.0%	13	0.0%
All Other Taxes	1	2	100.0%	2	0.0%	2	0.0%	2	0.0%	2	0.0%
GENERAL FUND¹	1,407	1,372	-2.5%	1,414	3.1%	1,473	4.2%	1,539	4.5%	1,601	4.0%
Estate Tax	1,386	1,350	-2.6%	1,392	3.1%	1,450	4.2%	1,516	4.6%	1,586	4.6%
Employer Compensation Expense Program	7	7	0.0%	7	0.0%	8	14.3%	8	0.0%	0	-100.0%
Pari-Mutuel Taxes	13	13	0.0%	13	0.0%	13	0.0%	13	0.0%	13	0.0%
All Other Taxes	1	2	100.0%	2	0.0%	2	0.0%	2	0.0%	2	0.0%

¹Excludes Transfers.

All Funds other tax receipts for FY 2023 are estimated to decrease from FY 2022 results, primarily due to the expectation that FY 2022's record real estate transfer tax monthly collections do not continue unabated amidst the impact of increasing mortgage rates combined with elevated housing prices on potential buyers, continuing inflation, and overall economic uncertainty.

General Fund other tax receipts for FY 2023 are estimated to decrease, mainly due to an estimated decrease in estate tax receipts driven by an expected return to a more typical amount of super-large payments and collections.

All Funds other tax receipts for FY 2024 are projected to decrease slightly, primarily due to a projected decline in real estate transfer tax receipts as mortgage rates are projected to continue to increase as the market stabilizes itself. This is slightly offset by a projected increase in estate tax receipts. All Funds other tax receipts in the outyears are projected to increase, largely due to increases in both estate tax and real estate transfer tax receipts, reflecting projected growth in household net worth, housing starts, and housing prices.

General Fund other tax receipts for FY 2024 and the outyears are projected to increase, resulting from projected increases in estate tax receipts, which reflect projected growth in household net worth.

Miscellaneous Receipts

All Funds miscellaneous receipts include moneys received from HCRA financing sources, SUNY tuition and patient income, lottery and gaming receipts for education, assessments on regulated industries, Tribal-State Compact receipts, Extraordinary Monetary Settlements, and a variety of fees. As such, miscellaneous receipts are driven in part by year-to-year variations in health care surcharges and other HCRA resources, bond proceeds, tuition income revenue and other miscellaneous receipts.

MISCELLANEOUS RECEIPTS											
(millions of dollars)											
	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>		<u>FY 2025</u>		<u>FY 2026</u>		<u>FY 2027</u>	
	<u>Actuals</u>	<u>Projected</u>	<u>Change</u>	<u>Projected</u>	<u>Change</u>	<u>Projected</u>	<u>Change</u>	<u>Projected</u>	<u>Change</u>	<u>Projected</u>	<u>Change</u>
ALL FUNDS	27,932	27,165	-2.7%	27,577	1.5%	24,715	-10.4%	26,600	7.6%	27,932	5.0%
General Fund	2,325	1,768	-24.0%	1,814	2.6%	1,842	1.5%	1,879	2.0%	1,914	1.9%
Special Revenue Funds	20,172	15,614	-22.6%	13,943	-10.7%	13,257	-4.9%	14,087	6.3%	15,009	6.5%
Capital Projects Funds	5,007	9,401	87.8%	11,428	21.6%	9,220	-19.3%	10,247	11.1%	10,622	3.7%
Debt Service Funds	428	382	-10.7%	392	2.6%	396	1.0%	387	-2.3%	387	0.0%

All Funds miscellaneous receipts in FY 2023 are projected to decrease from FY 2022 results, driven by lower projected abandoned property, license, fee and reimbursement receipts and conservative estimation of non-general fund revenues partially offset by the projected increase of bond proceeds receipts that are expected to grow, primarily due to the increase in bond-eligible capital spending in FY 2023.

All Funds miscellaneous receipts are projected to increase in FY 2024, mainly reflecting growth in bond proceeds driven by higher bond-eligible capital spending and the timing of bond reimbursements. In later years of the Financial Plan period, receipts remain relatively flat.

Consistent with past practice, the aggregate receipts projections (i.e., the sum of all projected receipts by individual agencies) in State Special Revenue Funds are centrally adjusted downward to reflect aggregate trends and patterns observed between estimated and actual results over time.

Federal Receipts

FEDERAL RECEIPTS (millions of dollars)											
	FY 2022 Actuals	FY 2023 Projected	Change	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change
ALL FUNDS	95,307	89,654	-5.9%	81,767	-8.8%	78,445	-4.1%	78,240	-0.3%	79,856	2.1%
General Fund	4,500	2,350	-47.8%	2,250	-4.3%	3,645	62.0%	0	-100.0%	0	0.0%
Special Revenue Funds	88,673	84,242	-5.0%	76,049	-9.7%	71,149	-6.4%	74,548	4.8%	76,325	2.4%
Capital Projects Funds	2,066	2,992	44.8%	3,401	13.7%	3,589	5.5%	3,634	1.3%	3,478	-4.3%
Debt Service Funds	68	70	2.9%	67	-4.3%	62	-7.5%	58	-6.5%	53	-8.6%

Aid from the Federal government helps to pay for a variety of programs including Medicaid, public assistance, mental hygiene, School Aid, public health, transportation, and other activities. Annual changes to Federal receipts generally correspond to changes in Federally reimbursed spending. Accordingly, DOB typically projects Federal reimbursements will be received in the State fiscal year in which spending occurs, but due to the variable timing of Federal receipts, actual results often differ from projections.

The decline in All Funds Federal receipts projections from FY 2022 primarily reflect the one-time receipt of Federal aid pursuant to the ARP including \$12.75 billion in general aid, emergency rental assistance and a reduction in eFMAP partially offset by FEMA reimbursement of eligible pandemic expenses and other pandemic assistance including categorical aid for schools, universities, childcare, housing, infrastructure, and other purposes which are expected to be received over the multi-year period.

Under the Biden administration and the current Congress, many of the policies that drive Federal aid may be subject to change. At this time, it is not possible to assess the potential fiscal impact of future policies that may be proposed and adopted. If Federal funding to the State were reduced, this could have a materially adverse impact on the Updated Financial Plan.

Disbursements

The multi-year disbursements projections consider various factors, including statutorily indexed rates, agency staffing levels, program caseloads, inflation, and funding formulas contained in State and Federal law. Factors that affect spending estimates vary by program. For example, public assistance spending is based primarily on anticipated caseloads that are estimated by analyzing historical trends and projected economic conditions. Projections also account for the timing of payments, since not all the amounts appropriated are disbursed in the same fiscal year. Consistent with past practice, the aggregate receipts and spending projections (i.e., the sum of all projected receipts and spending by individual agencies) in State Special Revenue Funds are centrally adjusted downward to reflect aggregate spending trends and patterns observed between estimated and actual results over time.

Local Assistance Grants

Local assistance spending includes payments to local governments, school districts, health care providers, and other entities, as well as financial assistance to, or on behalf of, individuals, families, and not-for-profit organizations who provide services to individuals. School Aid and health care spending account for the majority of State Operating Funds local assistance spending. Local assistance spending represents approximately two-thirds of total State Operating Funds spending.

Certain factors considered when preparing spending projections for the State's major local assistance programs and activities are summarized below. The impact of COVID-19 on unemployment and family income triggered an increase to the public assistance caseload, particularly in New York City.

FORECAST FOR SELECTED PROGRAM MEASURES AFFECTING OPERATING ACTIVITIES						
(millions of dollars)						
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actuals ¹	Projected	Projected	Projected	Projected	Projected
HEALTH CARE²						
Medicaid - Individuals Covered	7,575,210	7,499,154	6,109,689	6,126,976	6,144,449	6,144,449
Essential Plan - Individuals Covered	970,939	1,027,935	1,160,580	1,239,404	1,239,404	1,239,404
Child Health Plus - Individuals Covered	387,139	428,079	474,500	479,113	488,695	498,469
State Takeover of County/NYC Costs ³	<u>\$4,818</u>	<u>\$5,179</u>	<u>\$5,550</u>	<u>\$5,933</u>	<u>\$6,327</u>	<u>\$6,732</u>
CY 2005 Local Medicaid Cap	\$3,353	\$3,531	\$3,720	\$3,919	\$4,132	\$4,354
FY 2013 Local Takeover Costs	\$1,465	\$1,648	\$1,830	\$2,014	\$2,195	\$2,378
EDUCATION						
School Aid (School Year-Basis Funding) ⁴	\$29,266	\$31,372	\$34,707	\$36,048	\$37,498	\$39,014
HIGHER EDUCATION						
Public Higher Education Enrollment (FTEs)	484,830	484,830	TBD	TBD	TBD	TBD
Tuition Assistance Program (Recipients)	200,096	250,000	TBD	TBD	TBD	TBD
PUBLIC ASSISTANCE						
Family Assistance Program (Families)	163,146	162,124	162,593	163,206	163,818	164,217
Safety Net Program (Families)	107,981	107,777	108,301	108,733	108,990	109,060
Safety Net Program (Singles)	198,797	202,539	208,758	217,097	226,798	235,876
MENTAL HYGIENE						
OMH Community Beds	47,340	50,805	52,137	52,390	52,438	52,688
OPWDD Community Beds	42,023	42,267	42,401	42,535	42,670	42,806
OASAS Community Beds	<u>13,372</u>	<u>13,764</u>	<u>13,804</u>	<u>13,854</u>	<u>13,954</u>	<u>14,004</u>
Total	102,735	106,836	108,342	108,779	109,062	109,498
¹ Reflects preliminary unaudited actuals. ² Enrollment in public health insurance programs is subject to risks related to the COVID-19 pandemic. ³ Reflects the total State cost of taking over the local share of Medicaid growth, which was initially capped at approximately 3 percent annually, then fully transferred to the State as of calendar year 2015. A portion of the State takeover costs are funded from Master Settlement Agreement resources. ⁴ Does not reflect a significant amount of Federal funding for school districts to be distributed over multiple years, such as \$103.4 million of FY 2022 Federal prekindergarten expansion grants that appear on the School Aid run.						



Education

School Aid

School Aid supports elementary and secondary education for New York pupils enrolled in the State's 673 major school districts. State aid is provided to districts based on statutory aid formulas and through reimbursement of categorical expenses, such as prekindergarten programs, education of homeless children, and bilingual education. State funding for schools assists districts in meeting locally defined needs, such as the construction of school facilities and the education of students with disabilities.

School Year (July 1 – June 30)

The Updated Financial Plan includes \$31.4 billion for School Aid in SY 2023, exclusive of FY 2022 Federal prekindergarten expansion grants, representing an annual increase of approximately \$2.1 billion (7.2 percent). This annual increase includes a \$1.5 billion (7.7 percent) increase in Foundation Aid. The growth in Foundation Aid reflects the second year of the three-year phase-in of the current formula and a minimum 3 percent annual increase to fully funded districts that would otherwise not receive a Foundation Aid increase under current law. In addition to the Foundation Aid increase, School Aid growth includes a \$457 million increase in expense-based reimbursement programs such as Transportation and Boards of Cooperative Education Services (BOCES) Aid and a \$125 million increase in State-funded full-day four-year-old prekindergarten programming for four-year-old children, comprised of a \$100 million formula-based allocation and a \$25 million grant to be competitively awarded.

In both SY 2023 and SY 2024, growth in School Aid largely reflects the final two years of the three-year phase-in of full funding of the current Foundation Aid formula, increased support for statewide full-day prekindergarten and assumed growth in expense-based aids. For SY 2025 through SY 2027, projections of growth in School Aid reflect the projected ten-year average growth in State personal income (PIGI).

SCHOOL AID - SCHOOL YEAR BASIS (JULY 1 - JUNE 30) ¹											
(millions of dollars)											
	SY 2022	SY 2023	Change	SY 2024	Change	SY 2025	Change	SY 2026	Change	SY 2027	Change
Total	29,266	31,372	2,106	34,707	3,335	36,048	1,341	37,498	1,450	39,014	1,516
			7.2%		10.6%		3.9%		4.0%		4.0%

¹ Does not reflect a significant amount of Federal funding for school districts to be distributed over multiple years, such as \$103.4 million of FY 2022 Federal prekindergarten expansion grants that appear on the School Aid run.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

In addition to State School Aid, public schools received \$13.0 billion of Federal ESSER, and GEER funds allocated by CRRSA and ARP. This funding, available for use over multiple years, will continue to help schools safely operate with in-person instruction, address learning loss, and respond to students' academic, social, and emotional needs resulting from the disruptions of the COVID-19 pandemic. Most of these funds (\$12.2 billion) are allocated to school districts and charter schools, largely in proportion to their Federal Title I award, and allow for broad local discretion over the funds' use. A total of \$629 million of these funds are allocated to school districts as targeted grants to address learning loss from the shutdown of in-person learning through activities such as summer enrichment and comprehensive after-school programs. The remaining \$210 million is allocated for the expansion of full-day prekindergarten programs for four-year-old children; prekindergarten grants the State will gradually take over and fully fund beginning in SY 2025.

State Fiscal Year

The State finances School Aid from the General Fund, commercial gaming receipts, cannabis sales, Mobile Sports Wagering receipts, and Lottery Fund receipts, including revenues from Video Lottery Terminal (VLTs). Commercial gaming, Lottery, Mobile Sports Wagering and cannabis receipts are accounted for and disbursed from dedicated accounts. The amount of School Aid spending financed by Mobile Sports Wagering receipts is expected to increase significantly in FY 2023 due to higher than anticipated revenue collections in FY 2022 and the continued maturation of the mobile sports wagering market. Additionally, the amount of School Aid spending financed by VLT Lottery Aid is expected to increase in FY 2023 as the VLT market returns to pre-pandemic levels.

Because the State fiscal year begins on April 1 and the school year begins on July 1, the State typically pays approximately 70 percent of the annual school year commitment during the initial State fiscal year and the remaining 30 percent in the first three months of the following State fiscal year. The table below summarizes the projected sources of School Aid spending on a State fiscal year basis.

SCHOOL AID - STATE FISCAL YEAR BASIS ¹											
(millions of dollars)											
	FY 2022	FY 2023		FY 2024	FY 2025	FY 2026	FY 2027				
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change	Projected	Change
TOTAL STATE OPERATING FUNDS	28,275	30,436	7.6%	33,674	10.6%	35,544	5.6%	36,934	3.9%	38,432	4.1%
General Fund Local Assistance	24,695	25,650	3.9%	29,383	14.6%	31,213	6.2%	32,561	4.3%	33,983	4.4%
Medicaid	89	140	57.3%	140	0.0%	140	0.0%	140	0.0%	140	0.0%
Lottery Aid	2,505	2,653	5.9%	2,566	-3.3%	2,566	0.0%	2,566	0.0%	2,566	0.0%
VLT Lottery Aid	755	1,237	63.8%	991	-19.9%	989	-0.2%	989	0.0%	989	0.0%
Commercial Gaming	133	141	6.0%	131	-7.1%	133	1.5%	133	0.0%	166	24.8%
Mobile Sports	98	615	527.6%	454	-26.2%	482	6.2%	498	3.3%	507	1.8%
Cannabis Revenue	0	0	0.0%	9	0.0%	21	133.3%	47	123.8%	81	72.3%

¹ Does not reflect a significant amount of Federal funding for school districts to be distributed over multiple years.



Other Education Funding

The State provides funding and support for various other education-related programs. These include special education services; programs administered by the Office of Prekindergarten through Grade 12 Education; cultural education; higher and professional education programs; and adult career and continuing education services.

OTHER EDUCATION FUNDING (millions of dollars)											
	FY 2022	FY 2023	FY 2024		FY 2025		FY 2026		FY 2027		
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change	Projected	
TOTAL STATE OPERATING FUNDS	2,186	2,537	16.1%	2,637	3.9%	2,801	6.2%	2,923	4.4%	3,047	4.2%
Special Education	1,227	1,426	16.2%	1,537	7.8%	1,632	6.2%	1,709	4.7%	1,785	4.4%
All Other Education	959	1,111	15.8%	1,100	-1.0%	1,169	6.3%	1,214	3.8%	1,262	4.0%

The State helps fund special education services for approximately 500,000 students with disabilities, from ages 3 to 21. Major programs under the Office of Prekindergarten through Grade 12 address specialized student needs or reimburse school districts for education-related services, including the school breakfast and lunch programs, after-school programs, and other educational grant programs. Cultural education includes aid for operating expenses of the major cultural institutions, State Archives, State Library, and State Museum, as well as support for the Office of Educational Television and Public Broadcasting. Higher and professional education programs monitor the quality and availability of post-secondary education programs, and license and regulate over 50 professions. Adult career and continuing education services focus on the education and employment needs of the State’s adult citizens, ensuring that such individuals have access to a one-stop source for all their employment needs, and are made aware of the full range of services available in other agencies.

Special Education costs are expected to increase from FY 2022 levels due to the approval of a 4 percent COLA to provider tuition rates for SY 2022 and an 11 percent increase for SY 2023, as well as enrollment returning to pre-pandemic levels. These increased tuition costs will be paid in the first instance by school districts and counties and partially reimbursed by the State starting in the following year. Outyear spending increases are attributable to projected enrollment and cost growth.

The projected spending increase for All Other Education Programs in FY 2023 is largely attributable to increased costs to reimburse school districts for charter school supplemental tuition and increased funding for public libraries, public broadcasting, independent living centers, opportunity programs, and one-time aid and grant programs. The projected spending decrease in FY 2024 is due to the discontinuation of certain one-time aid and grant programs. The projected spending increase in FY 2025 is primarily due to anticipated increases in reimbursement to nonpublic schools for science, technology, engineering, and math (STEM) instruction, charter school supplemental tuition payments paid as reimbursement to school districts, payments to New York City for charter school facilities aid, and the restoration of funding for payment of school districts' prior year aid claims in FY 2025.



School Tax Relief Program

The STAR program provides school tax relief to taxpayers by exempting the first \$30,000 of every eligible homeowner's property value from the local school tax levy. Senior citizens with incomes below \$92,000 will receive a \$74,900 exemption in FY 2023.

Spending on STAR property tax exemptions reflects reimbursements made to school districts to offset the reduction in the amount of property tax revenue collected from homeowners. Since FY 2017, the STAR exemption program has been gradually transitioned from a spending program to an advance refundable PIT credit program. As a result, first-time homebuyers and homeowners who move receive a refundable PIT credit instead of a property tax exemption. This transition did not change the value of the STAR benefit received by homeowners. Since FY 2020, homeowners who receive a property tax exemption will not see an increase in their STAR benefit (details below).

The STAR program also includes a credit for income-eligible resident New York City taxpayers. The New York City PIT rate reduction was converted into a State PIT tax credit starting with tax year 2017. As of FY 2019, New York City STAR payments are no longer a component of State Operating Funds spending. This change has no impact on the value of the STAR benefit received by taxpayers.

SCHOOL TAX RELIEF (STAR)											
(millions of dollars)											
	FY 2022	FY 2023		FY 2024		FY 2025		FY 2026		FY 2027	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change	Projected	Change
TOTAL STAR PROGRAM	1,904	1,831	-3.8%	1,723	-5.9%	1,616	-6.2%	1,568	-3.0%	1,541	-1.7%
Gross Program Costs	3,306	3,425	3.6%	3,491	1.9%	3,567	2.2%	3,709	4.0%	3,862	4.1%
Personal Income Tax Credit	(1,402)	(1,594)	-13.7%	(1,768)	-10.9%	(1,951)	-10.4%	(2,141)	-9.7%	(2,321)	-8.4%
Basic Exemption	1,086	1,020	-6.1%	962	-5.7%	878	-8.7%	849	-3.3%	834	-1.8%
Gross Program Costs	1,632	1,706	4.5%	1,768	3.6%	1,827	3.3%	1,936	6.0%	2,055	6.1%
Personal Income Tax Credit	(546)	(686)	-25.6%	(806)	-17.5%	(949)	-17.7%	(1,087)	-14.5%	(1,221)	-12.3%
Enhanced (Senior) Exemption	818	811	-0.9%	761	-6.2%	738	-3.0%	719	-2.6%	707	-1.7%
Gross Program Costs	933	947	1.5%	934	-1.4%	923	-1.2%	926	0.3%	937	1.2%
Personal Income Tax Credit	(115)	(136)	-18.3%	(173)	-27.2%	(185)	-6.9%	(207)	-11.9%	(230)	-11.1%
New York City PIT	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Gross Program Costs	741	772	4.2%	789	2.2%	817	3.5%	847	3.7%	870	2.7%
Personal Income Tax Credit	(741)	(772)	-4.2%	(789)	-2.2%	(817)	-3.5%	(847)	-3.7%	(870)	-2.7%



Starting in FY 2020, all homeowners with incomes above \$250,000 were transitioned from the basic exemption benefit program to the advance credit program. Additionally, the zero percent growth cap on the STAR exemption benefit that was included in the FY 2020 Enacted Budget remains in effect. The decline in reported disbursements on STAR exemptions in FYs 2023 through 2025 can be attributed to these actions. By moving taxpayers to the credit program, the State can more efficiently administer the program while strengthening its ability to prevent abuse. The move from the basic exemption to the credit program does not reduce the value of the benefit received by homeowners.

As of the FY 2023 Enacted Budget, DTF is permitted to send STAR benefits directly to STAR Exemption beneficiaries under the program's "Good Cause" provisions when such applications are approved. This change, as well as other minor administrative changes included in the FY 2023 Financial Plan, has no impact on STAR program costs.



Higher Education

Local assistance spending for higher education includes funding for CUNY, SUNY, and the Higher Education Services Corporation (HESC).

HIGHER EDUCATION (millions of dollars)												
	FY 2022			FY 2023			FY 2024			FY 2025		
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change	Projected	Change	
TOTAL STATE OPERATING FUNDS	2,725	3,063	12.4%	3,231	5.5%	3,352	3.7%	3,409	1.7%	3,423	0.4%	
City University	1,660	1,853	11.6%	1,903	2.7%	1,932	1.5%	1,969	1.9%	1,978	0.5%	
Senior Colleges	1,419	1,612	13.6%	1,662	3.1%	1,691	1.7%	1,728	2.2%	1,737	0.5%	
Community College	241	241	0.0%	241	0.0%	241	0.0%	241	0.0%	241	0.0%	
Higher Education Services	613	752	22.7%	879	16.9%	971	10.5%	991	2.1%	996	0.5%	
Tuition Assistance Program	543	663	22.1%	774	16.7%	870	12.4%	894	2.8%	899	0.6%	
Scholarships/Awards	62	77	24.2%	93	20.8%	89	-4.3%	85	-4.5%	85	0.0%	
Aid for Part-Time Study	8	12	50.0%	12	0.0%	12	0.0%	12	0.0%	12	0.0%	
State University	452	458	1.3%	449	-2.0%	449	0.0%	449	0.0%	449	0.0%	
Community College	448	451	0.7%	445	-1.3%	445	0.0%	445	0.0%	445	0.0%	
Other/Cornell	4	7	75.0%	4	-42.9%	4	0.0%	4	0.0%	4	0.0%	

SUNY and CUNY operate 47 four-year colleges and graduate schools with a total enrollment of nearly 390,000 full- and part-time students. SUNY and CUNY also operate 37 community colleges, serving approximately 260,000 students. State funds support a significant portion of SUNY and CUNY operations. In addition to the spending reflected in the above table, the State provides annual subsidies of approximately \$1.2 billion for SUNY campus operations through a General Fund transfer and \$2 billion to fully support fringe benefit costs of SUNY employees at State-operated campuses. The State is also projected to pay \$1.2 billion in FY 2023 for debt service on bond financed capital projects at SUNY and CUNY. In FY 2023, an estimated \$320 million in student financial aid support will be transferred from HESC to SUNY. This is the result of an accounting change first implemented in FY 2020 to reflect certain financial aid payments from HESC to SUNY as transfers instead of disbursements.

HESC is New York State’s student financial aid agency. HESC oversees State-funded financial aid programs, including the Excelsior Scholarship, TAP, and 26 other scholarship and loan forgiveness programs. Together, these programs provide financial aid to approximately 300,000 students. HESC also partners with OSC in administering the College Choice Tuition Savings program.

Higher education local assistance spending is projected to increase by \$338 million, or 12.4 percent, from FY 2022 to FY 2023. This spending increase largely reflects an increase in General Fund operating support to CUNY Senior Colleges to fully fund tuition credits provided to TAP recipients, funding to hire additional full-time faculty, additional funding for strategic investments and fringe benefit costs at CUNY, a 12 percent increase in support for higher education opportunity programs and training centers, and an expansion of TAP for part-time students who are enrolled in degree programs and students enrolled part-time in high-demand workforce credential programs at community colleges.

Health Care

DOH works with local health departments and social services departments, including New York City, to coordinate and administer statewide health insurance programs and activities. Local assistance for health care-related spending includes Medicaid, statewide public health programs and a variety of mental hygiene programs. Most government-financed health care programs are included under DOH, however, several programs are also supported through multi-agency efforts.

In addition to State funding, DOH also engages in Federally supported initiatives, including Medicaid redesign, public health, and COVID-19 pandemic response efforts. For more information on the MRT Medicaid Waiver and Federal COVID-19 response efforts please see “Other Matters Affecting the Financial Plan” herein.

Medicaid

Medicaid is a means-tested program that finances health care services for low-income individuals and long-term care services for the elderly and disabled, primarily through payments to health care providers. Medicaid services include inpatient hospital care, outpatient hospital services, clinics, nursing homes, managed care, prescription drugs, home care and services provided in a variety of community-based settings (including mental health, substance abuse treatment, developmental disabilities services, school-based services, and foster care services). The Medicaid program is financed by the Federal government, the State, and counties, including New York City. DOB estimates that spending from all sources, including spending by local governments that is not part of the State's All Funds activity, will total \$100.2 billion in FY 2023. The following table shows the estimated disbursements by level of government.

FY 2023 PROJECTED MEDICAID SPENDING ¹ (millions of dollars)		
	<u>Spending</u>	<u>Share</u>
Federal	59,737	59.6%
State	32,757	32.7%
Local	7,738	7.7%
Total	100,232	100%

¹ Includes operational costs and the Essential Plan.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

The State share of DOH Medicaid spending is financed by a combination of the General Fund, HCRA resources, indigent care support, provider assessment revenue, and tobacco settlement proceeds. The General Fund is expected to finance 76 percent of State-share Medicaid costs in FY 2023. In any year, Medicaid costs financed by the General Fund may be affected by several factors, including the Medicaid Global Cap, a statutory annual growth cap that applies to a subset of State-share Medicaid spending, financial resources available in HCRA, and, to a lesser extent, other special revenue funds, and temporary changes to the Federal share of Medicaid (e.g., enhanced FMAP). The following tables summarize the expected financing shares over the multi-year plan.

STATE-SHARE MEDICAID FINANCING SOURCES ¹ (millions of dollars)					
	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
General Fund	19,313	21,445	23,811	25,572	27,352
HCRA	4,545	4,254	4,238	4,073	4,049
All Other	1,717	1,617	1,647	1,677	1,677
Total	25,575	27,316	29,696	31,322	33,078

¹ Includes operational costs and the Essential Plan.

STATE-SHARE MEDICAID FINANCING SOURCES ¹ (millions of dollars)					
	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
General Fund	75.5%	78.5%	80.2%	81.6%	82.7%
HCRA	17.8%	15.6%	14.3%	13.0%	12.2%
All Other	6.7%	5.9%	5.5%	5.4%	5.1%
Total	100%	100%	100%	100%	100%

¹ Includes operational costs and the Essential Plan.

See "Factors Affecting Medicaid" and "HCRA Financial Plan" below for more information.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Medicaid eligibility and enrollment fluctuates with economic cycles. Enrollment is projected to increase by nearly 1.5 million from the start of the pandemic before beginning to decline, driven by the steep rise in unemployment triggered by the COVID-19 pandemic. The Updated Financial Plan forecast assumes that enrollment levels will peak at over 7.9 million in FY 2023 and return to near pre-pandemic levels in FY 2024. As the economy recovers and unemployment trends towards pre-pandemic levels, costs associated with individuals temporarily enrolled, but entitled to twelve months of continuous coverage, are anticipated to persist into FY 2023 and decline in FY 2024.

Despite the projected return to pre-pandemic enrollment, total Medicaid costs are expected to grow annually due to an increase in populations that typically drive higher service utilization and costs. Other factors that continue to place upward pressure on State-share Medicaid costs include but are not limited to provider reimbursement to cover minimum wage increases; the phase-out of enhanced Federal funding; increased costs and enrollment growth in managed long-term care; and payments to financially distressed hospitals.

The following table summarizes State-share Medicaid spending by agency.

TOTAL STATE-SHARE MEDICAID DISBURSEMENTS (millions of dollars)						
	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Department of Health Medicaid	22,290	25,575	27,316	29,696	31,322	33,078
Local Assistance	24,958	28,111	26,931	29,309	30,927	32,681
State Operations	316	383	385	387	395	397
eFMAP ¹	(2,984)	(2,919)	0	0	0	0
Other State Agency Medicaid Spending	5,403	6,820	6,761	5,781	5,967	6,144
Mental Hygiene ²	5,234	6,598	6,539	5,559	5,745	5,922
Foster Care	52	74	74	74	74	74
Education	89	140	140	140	140	140
Corrections ³	28	8	8	8	8	8
Total State-Share Medicaid (All Agencies)	27,693	32,395	34,077	35,477	37,289	39,222
Annual \$ Change		4,702	1,682	1,400	1,812	1,933
Annual % Change		17.0%	5.2%	4.1%	5.1%	5.2%

¹ Includes a portion of the benefit of the 6.2 percent enhanced Federal share (eFMAP).
² Excludes a portion of spending reported under the DOH Medicaid Global Cap that has no impact on mental hygiene service delivery or operations.
³ Increased DOCCS Medicaid spending in FY 2022 reflects timing of reimbursements from retroactive reconciliations.

Factors Affecting Medicaid Funding

Global Cap

The Medicaid Global Cap is a statutory spending cap that applies to a subset of State-share funded Medicaid spending. It is intended to limit the growth of Medicaid costs financed by the General Fund. From FY 2013, when the Global Cap was put in place, through FY 2022, the subset of Medicaid spending to which it applied was limited to no greater than the ten-year average of medical price inflation. The FY 2023 Enacted Budget implemented a new Global Cap index based on the five-year rolling average of CMS annual projections of health care spending. The CMS projections account for enrollment, including specific populations, such as the aging and disabled populations. The new index accounts for enrollment and population changes, which are significant drivers of costs, and supports additional Medicaid spending growth of \$366 million in FY 2023, growing to \$3.1 billion in FY 2027. The total Global Cap spending growth in FY 2023 is estimated at \$966 million using the new index (\$366 million above the existing cap).

The Global Cap applies to an estimated 80 percent of State-share DOH Medicaid spending. Medicaid spending not subject to the Global Cap includes certain Medicaid spending in other agencies, administrative costs, such as the takeover of local administrative responsibilities, costs related to a portion of the takeover of local government expenses, and costs related to State-mandated increases in the minimum wage and other wage enhancements.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

TOTAL DOH MEDICAID SPENDING (millions of dollars)						
	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Medicaid Global Cap¹	20,572	21,538	22,649	23,875	25,238	26,724
Annual \$ Change	580	966	1,111	1,226	1,363	1,486
Annual % Change	2.9%	4.7%	5.2%	5.4%	5.7%	5.9%
Other Medicaid Not Subject to Global Cap	1,718	4,037	4,667	5,821	6,084	6,354
Minimum Wage	1,961	2,223	2,408	2,408	2,408	2,408
Home Care Wages	0	0	262	1,233	1,315	1,402
Local Takeover Cost ²	1,465	1,648	1,831	2,014	2,197	2,380
MSA Payments (Share of Local Growth) ³	0	(362)	(362)	(362)	(362)	(362)
All Other ⁴	(1,708)	528	528	528	526	526
Total DOH Medicaid	22,290	25,575	27,316	29,696	31,322	33,078
Annual \$ Change	2,298	3,285	1,741	2,380	1,626	1,756
Annual % Change	2.9%	14.7%	6.8%	8.7%	5.5%	5.6%

¹ In FY 2022, Global Cap spending was limited to the ten-year rolling average of the medical component of the Consumer Price Index for all urban consumers (CPI). Effective FY 2023, growth is indexed to the 5-year rolling average of Medicaid spending projections within the National Health Expenditure Accounts produced by Office of the Actuary in the Centers for Medicare & Medicaid Services.

² Reflects a portion of the State's costs related to paying the full share of Medicaid program growth on behalf of local governments that is outside of the Global Cap.

³ MSA payments are deposited directly to a Medicaid Escrow Fund to cover a portion of the State's share of local Medicaid growth.

⁴ All Other includes a portion of the benefit of the 6.2 percent enhanced Federal share (eFMAP).

Medicaid spending under the Global Cap is projected to adhere to statutorily allowable levels through FY 2027. Forecasted Medicaid spending includes the recurring value of MRT II savings initiatives and the Managed Care payment restructuring totaling \$1.7 billion initially executed at the end of FY 2019 in response to a structural imbalance at the time.

At the close of FY 2019, DOH deferred, for three business days into FY 2020, the final cycle payment to Medicaid Managed Care Organizations, as well as other payments, in order to avoid exceeding the statutorily indexed rate for FY 2019. The deferral had a State-share value of \$1.7 billion and was paid from available funds in the General Fund in April 2019, consistent with contractual obligations and with no impact on provider services.

Following the deferral, DOB recognized that a structural imbalance existed within the Global Cap and the State formed the MRT II as part of the FY 2021 Enacted Budget with the objective of restoring financial sustainability to the Medicaid program. The FY 2021 Enacted Budget included \$2.2 billion in MRT II savings initiatives to address the Medicaid imbalance, including identifying efficiencies in the Managed Care and Managed Long-Term Care programs, as well as administrative reforms.

To date, over two-thirds of the \$2.2 billion in savings actions have been implemented, with the remaining savings actions pending due to ongoing litigation, and Federal government approval of Federal MOE requirements associated with the FFCRA, COVID-19 and ARP HCBS eFMAP provisions. The Updated Financial Plan assumes the remaining MRT II savings will be implemented in FY 2023, aside from those actions limited to the maintenance of effort requirements associated with the recent Federal public health emergency extension, which extends the eFMAP benefit through December 2022, and will be implemented through FY 2025.

Temporary eFMAP

In March 2020, the Federal government signed into law the FFCRA which included a 6.2 percent base increase to the FMAP rate for each calendar quarter occurring during the public health emergency, with exemptions placed on spending already eligible for enhanced Federal support, including portions of the Affordable Care Act (ACA) expansion. On July 15, 2022, the Federal government extended the PHE declaration through October 13, 2022, which will authorize the eFMAP provisions through December 2022. Accordingly, the Updated Financial Plan assumes an additional \$1.7 billion in new resources, increasing the projected benefit in FY 2023 to nearly \$2.9 billion. State share savings from eFMAP will be used to offset increased costs associated with persistently elevated COVID enrollment and lost MRT II savings considering MOE guidelines restricting program restructuring efforts.

Minimum Wage and Home Care Wages

Medicaid spending includes the cost of increases in the minimum wage for employees in the health care sector. These costs are not subject to the Global Cap.

The State costs of minimum wage increases in the health care sector are projected to grow by \$262 million to roughly \$2.2 billion in FY 2023. Home health care workers in New York City and certain counties receive supplemental benefits in addition to their base wage. These benefits include paid leave, differential wages, premiums for certain shifts, education, and fringe benefits. The required supplemental benefits typically can be satisfied by increasing the base cash wage for home health care workers by a corresponding amount. As a result, wages for home health care workers in these regions exceed minimum wage levels by \$4.09 for New York City and \$3.22 for Westchester, Nassau, and Suffolk counties. However, State statute exempts the supplemental wages portion of total compensation from the minimum wage calculation to ensure home health care workers in these counties receive incremental growth in wage compensation commensurate with the new minimum wage schedule.

The FY 2023 Enacted Budget authorized a \$3 minimum wage increase for 494,200 home health and personal care workers across New York State. The wage increase, which will be phased in with a \$2 increase on October 1, 2022, and an additional \$1 increase on October 1, 2023, is expected to cost \$363 million in FY 2023 annualizing to \$1.4 billion in FY 2027. Pending CMS approval, the increases are anticipated to be fully funded by HCBS in FY 2023 and partially funded in FY 2024.

Local Medicaid Cap

The local Medicaid Cap was designed to relieve pressure on county property taxes and the New York City budget by capping local costs and having the State absorb all local program growth above a fixed statutory inflation rate. Beginning in January 2006, counties' Medicaid cost contributions were capped based on 2005 expenditures that were indexed at a growth rate of 3.5 percent in 2006, 3.25 percent in 2007, and 3 percent per year thereafter. In FY 2013, the State committed to phasing out over a three-year period all growth in the local share of Medicaid costs.

The State takeover, which capped local districts' Medicaid costs at calendar year 2015 levels is projected to save local districts a total of \$5.2 billion in FY 2023 -- roughly \$2.5 billion for counties outside New York City and \$2.6 billion for New York City. The following table provides the multi-year savings to local districts.

LOCAL GOVERNMENT SAVINGS STATE TAKEOVER OF LOCAL MEDICAID COSTS (2005 CAP AND GROWTH TAKEOVER) FY 2022 to FY 2027						
County	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Rest of State	2,396,444,576	2,531,355,341	2,670,178,519	2,813,027,569	2,960,019,241	3,111,273,672
New York City	2,421,745,114	2,647,938,370	2,880,691,230	3,120,193,923	3,366,642,195	3,620,237,466
Statewide	4,818,189,690	5,179,293,711	5,550,869,749	5,933,221,492	6,326,661,436	6,731,511,137

Master Settlement Agreement (MSA)

DOB expects to receive annual payments from tobacco manufacturers under the MSA totaling roughly \$362 million annually. State law directs these payments be used to help defray costs of the State's takeover of Medicaid costs for counties and New York City. Consistent with State law, the MSA payments are deposited directly to the Medicaid Payment Escrow Fund to offset the non-Federal share of annual Medicaid growth, formerly borne by local governments, which the State now pays on behalf of local governments. The deposit mechanism has no impact on overall Medicaid spending funded with State resources but reduces reported State-supported Medicaid spending accounted for in State Operating Funds. The table below shows total State spending adjusted for the MSA offset.

Health Care Transformation Fund (HCTF)

The HCTF was created in 2018 to account for receipts associated with health care asset sales and conversions. Resources in the HCTF are transferred to any other fund of the State, as directed by the Director of the Budget, to support health care delivery, including for capital investment, debt retirement or restructuring, housing and other social determinants of health, or transitional operating support to health care providers. The HCTF may be used as a repository for future proceeds related to asset sales and conversions, subject to regulatory approvals.

The table below summarizes the actual and projected receipts from several health care provider conversions and acquisitions and the support for health care transformation activities, including subsidies for housing rental assistance, State-only health care payments, capital projects spending to enhance health care information technology, and support for home care delivery.

The Updated Financial Plan reflects the use of \$1 billion of additional resources to support multi-year investments in home care delivery and sustainability efforts through wage increases.

HEALTH CARE TRANSFORMATION FUND						
PURSUANT TO PART FFF OF CHAPTER 59 OF THE LAWS OF 2018						
(millions of dollars)						
	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Opening Balance	255	147	559	750	500	250
Receipts	242	575	500	0	0	0
General Fund Transfer	0	500	500	0	0	0
Fidelis Payment	50	0	0	0	0	0
Centene Payment	68	68	0	0	0	0
CVS Payment	13	0	0	0	0	0
Cigna Payment	0	7	0	0	0	0
Affinity Payment	110	0	0	0	0	0
STIP Interest	1	0	0	0	0	0
Planned Uses	350	163	309	250	250	250
Home Care Wages	0	0	250	250	250	250
Housing Rental Subsidies	184	73	59	0	0	0
State-Only Payments	107	46	0	0	0	0
Capital Projects	59	44	0	0	0	0
Closing Balance	147	559	750	500	250	0

A summary of the individual asset sales and conversions is included in the Accompanying Notes section of the Updated Financial Plan.



Essential Plan

The FY 2015 Enacted Budget authorized the State to participate in the EP, a health insurance program which receives Federal subsidies authorized through the ACA. The EP includes health insurance coverage for legally residing immigrants in New York not eligible for Medicaid, CHP, or other employer-sponsored coverage. Individuals who meet the EP eligibility standards are enrolled through the New York State of Health (NYSOH) insurance exchange, with the cost of insurance premiums subsidized by the State and Federal governments. The Exchange – NYSOH – serves as a centralized marketplace to shop for, compare, and enroll in a health plan. Over 1 million New Yorkers are expected to be enrolled in the EP in FY 2023, which represents an increase in enrollment from FY 2022 as the economy recovers and unemployment trends towards pre-pandemic levels shifting individuals out of Medicaid and growth in enrollment due to expanded eligibility.

ESSENTIAL PLAN (millions of dollars)											
	FY 2022 Actuals	FY 2023 Projected	Change	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change
TOTAL ALL FUNDS SPENDING	5,552	6,111	10.1%	6,537	7.0%	6,896	5.5%	7,300	5.9%	7,764	6.4%
State Operating Funds	63	83	31.7%	90	8.4%	92	2.2%	100	8.7%	102	2.0%
Local Assistance ¹	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
State Operations	63	83	31.7%	90	8.4%	92	2.2%	100	8.7%	102	2.0%
Federal Operating Funds	5,489	6,028	9.8%	6,447	7.0%	6,804	5.5%	7,200	5.8%	7,662	6.4%

¹ The EP is not a Medicaid program; however, State savings associated with the EP local assistance program are realized within the Global Cap, where EP resources are managed.

On an All Funds basis, EP spending is anticipated to fluctuate over the Updated Financial Plan period, reflecting a mix of factors. Spending growth in FY 2023 and FY 2024 primarily reflects costs associated with robust growth in program enrollment, the expanded eligibility up to 250 percent of the Federal poverty level, and the initiative to cover pregnant women and to provide 12 months of postpartum coverage for individuals enrolled in EP.

The Updated Financial Plan also includes new benefits for long-term services and support, and a commitment to expand health insurance to postpartum New Yorkers. Due to a high Federal reimbursement rate for the EP under current methodology, local assistance spending for the EP is not anticipated to drive a commensurate increase in State support.



Public Health/Aging Programs

Public Health includes many programs. CHP, the largest program in this category, provides health insurance coverage for children of low-income families up to the age of 19. The GPHW program reimburses local health departments for the cost of providing certain public health services. The Elderly Pharmaceutical Insurance Coverage (EPIC) program provides prescription drug insurance to seniors. The Early Intervention (EI) program pays for services provided to infants and toddlers under the age of three with disabilities or developmental delays. Many public health programs, such as the EI and GPHW programs, are run by county health departments that are reimbursed by the State for a share of the program costs. State spending projections do not include the county share of these programs. In addition, a significant portion of HCRA spending is included under the Public Health budget.

The State Office for the Aging (SOFA) promotes and administers programs and services for New Yorkers 60 years of age and older. SOFA primarily oversees community-based services (including in-home services and nutrition assistance) provided through a network of county Area Agencies on Aging (AAA) and local providers.

PUBLIC HEALTH AND AGING (millions of dollars)											
	FY 2022 Actuals	FY 2023 Projected	Change	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change
TOTAL STATE OPERATING FUNDS	1,940	2,281	17.6%	2,337	2.5%	2,338	0.0%	2,350	0.5%	2,375	1.1%
Public Health	1,803	2,109	17.0%	2,170	2.9%	2,166	-0.2%	2,172	0.3%	2,192	0.9%
Child Health Plus ¹	725	741	2.2%	931	25.6%	942	1.2%	948	0.6%	968	2.1%
General Public Health Work	166	221	33.1%	230	4.1%	215	-6.5%	215	0.0%	215	0.0%
EPIC	98	93	-5.1%	63	-32.3%	63	0.0%	63	0.0%	63	0.0%
Early Intervention	80	84	5.0%	81	-3.6%	81	0.0%	81	0.0%	81	0.0%
Unadjusted	163	181	11.0%	178	-1.7%	178	0.0%	178	0.0%	178	0.0%
Health Services Initiatives Offset	(83)	(97)	-16.9%	(97)	0.0%	(97)	0.0%	(97)	0.0%	(97)	0.0%
Workforce Initiatives ²	0	130	0.0%	130	0.0%	130	0.0%	130	0.0%	130	0.0%
General Fund Local Assistance	0	111	0.0%	112	0.9%	112	0.0%	112	0.0%	112	0.0%
HCRA Program	0	19	0.0%	18	-5.3%	18	0.0%	18	0.0%	18	0.0%
HCRA Program	317	366	15.5%	344	-6.0%	344	0.0%	344	0.0%	344	0.0%
Nourish NY	46	58	26.1%	50	-13.8%	50	0.0%	50	0.0%	50	0.0%
All Other ³	371	416	12.1%	341	-18.0%	341	0.0%	341	0.0%	341	0.0%
Aging	137	172	25.5%	167	-2.9%	172	3.0%	178	3.5%	183	2.8%

¹ Increased spending for CHP in FY 2022 and beyond is attributable to the expiration of enhanced Federal resources, including FFRA eFMAP.
² This item represents the Local portion of the total \$140 million Workforce Initiatives supported by the General Fund and HCRA Program, an additional \$10 million is supported under HCRA State Operations.
³ A majority of the growth in All Other for FY 2023 is due to additional investments in the Hunger Prevention and Nutrition Assistance Program (HPNAP).



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Public Health spending grows over the Financial Plan period due to expiration of enhanced Federal resources, including FFCRA eFMAP, for the CHP program. Growth in FY 2023 reflects the timing of FY 2022 payment processing due to COVID-19, a \$140 million investment in workforce initiatives, a \$22 million investment in HPNAP, and other one-time spending programs. Increased spending in FY 2023 will be partially offset by State savings from the utilization of Federal funding where applicable. With the extension of the PHE through December 2022, CHP is expected to receive an additional \$34.8 million in COVID-19 eFMAP savings in FY 2023.

The Updated Financial Plan continues SOFA support to address locally identified capacity needs for services to maintain the elderly in their communities, support family and friends in their caregiving roles, and reduce future Medicaid costs by intervening earlier with less intensive services. The Updated Financial Plan also reflects funding for an annual Human Services COLA of 5.4 percent in FY 2023.



HCRA Financial Plan

HCRA was established in 1996 to help fund a portion of State health care activities and is currently authorized through FY 2023. HCRA resources include surcharges and assessments on hospital revenues, a “covered lives” assessment paid by insurance carriers, and a portion of cigarette tax revenues. These resources are used to fund roughly 25 percent of State share Medicaid costs, and other programs and health care industry investments including CHP, EPIC, Physician Excess Medical Malpractice Insurance, Indigent Care payments to hospitals serving a disproportionate share of individuals without health insurance; Worker Recruitment and Retention; Doctors Across New York (DANY); Nurses Across New York (NANY); and the Statewide Health Information Network for New York (SHIN-NY)/All-Payer Claims Database (APCD).

HCRA FINANCIAL PLAN (millions of dollars)											
	FY 2022 Actuals	FY 2023 Projected	Change	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change
OPENING BALANCE	16	88		0		0		0		0	
TOTAL RECEIPTS	6,508	6,611	1.6%	6,542	-1.0%	6,536	-0.1%	6,382	-2.4%	6,378	0.0%
Surcharges	3,993	4,069	1.9%	4,037	-0.8%	4,058	0.5%	4,078	0.5%	4,098	0.0%
Covered Lives Assessment ¹	985	1,150	16.8%	1,150	0.0%	1,150	0.0%	1,150	0.0%	1,150	0.0%
Cigarette Tax Revenue	665	632	-5.0%	602	-4.7%	573	-4.8%	546	-4.7%	520	0.0%
Hospital Assessments	509	508	-0.2%	505	-0.6%	507	0.4%	510	0.6%	512	0.0%
Excise Tax on Vapor Products	29	27	-6.9%	27	0.0%	27	0.0%	27	0.0%	27	0.0%
NYC Cigarette Tax Transfer	18	21	16.7%	21	0.0%	21	0.0%	21	0.0%	21	0.0%
EPIC Receipts/ICR Audit Fees	59	54	-8.5%	50	-7.4%	50	0.0%	50	0.0%	50	0.0%
Distressed Provider Assistance ²	250	150	-40.0%	150	0.0%	150	0.0%	0	-100.0%	0	0.0%
TOTAL DISBURSEMENTS AND TRANSFERS	6,436	6,699	4.1%	6,542	-2.3%	6,536	-0.1%	6,382	-2.4%	6,378	0.0%
Medicaid Assistance Account	4,381	4,545	3.7%	4,254	-6.4%	4,238	-0.4%	4,073	-3.9%	4,049	0.0%
Medicaid Costs	3,956	4,220	6.7%	3,929	-6.9%	3,913	-0.4%	3,898	-0.4%	3,874	0.0%
Distressed Provider Assistance ²	250	150	-40.0%	150	0.0%	150	0.0%	0	-100.0%	0	0.0%
Workforce Recruitment & Retention	175	175	0.0%	175	0.0%	175	0.0%	175	0.0%	175	0.0%
Hospital Indigent Care	732	717	-2.0%	717	0.0%	717	0.0%	717	0.0%	717	0.0%
HCRA Program Account	326	404	23.9%	381	-5.7%	381	0.0%	381	0.0%	381	0.0%
Child Health Plus	737	757	2.7%	949	25.4%	960	1.2%	968	0.8%	989	0.0%
Elderly Pharmaceutical Insurance Coverage	111	104	-6.3%	74	-28.8%	74	0.0%	74	0.0%	74	0.0%
Qualified Health Plan Administration	37	44	18.9%	46	4.5%	47	2.2%	49	4.3%	50	0.0%
Roswell Park Cancer Institute	51	57	11.8%	51	-10.5%	51	0.0%	51	0.0%	51	0.0%
SHIN-NY/APCD	36	40	11.1%	40	0.0%	40	0.0%	40	0.0%	40	0.0%
All Other	25	31	24.0%	30	-3.2%	28	-6.7%	29	3.6%	27	0.0%
ANNUAL OPERATING SURPLUS/(DEFICIT)	72	(88)		0		0		0		0	
CLOSING BALANCE	88	0		0		0		0		0	

¹ Pursuant to Chapter 820 of the laws of 2021, the Updated HCRA Financial Plan includes \$40 million in additional Covered Lives Assessment for Early Intervention.

² HCRA Financial Plan includes time limited resources from local county contributions in support of State funded payments to distressed health care providers through the Medicaid program (\$250 million in FY 2022 and \$150 million annually through FY 2025).



Total HCRA receipts are anticipated to increase in FY 2023, reflecting the assumption that health care surcharge and assessment collections will continue to trend closer to pre-pandemic levels. The Enacted HCRA financial plan included an additional \$150 million annually through FY 2025 to support distressed providers through Medicaid program payments. Additionally, the Governor signed legislation for the Covered Lives Assessment and EI program, which would provide funding to early intervention education for toddlers with disabilities. Projected declines in cigarette tax revenues reflect expected continued declines in the consumption of cigarettes.

HCRA spending in FY 2023 is anticipated to increase in line with projected growth in receipts. The Updated Financial Plan reflects over \$4.5 billion in continued support for Medicaid spending, including \$150 million annually through FY 2025 to increase support for distressed providers and nearly \$760 million for the CHP program. Estimated growth in CHP spending reflects the expiration of enhanced Federal resources provided through the ACA and expected growth in enrollment and utilization.

HCRA is expected to remain in balance over the Financial Plan period. Under the current HCRA appropriation structure, spending reductions will occur if resources are insufficient to maintain a balanced fund. Any such spending reductions could affect General Fund Medicaid funding or HCRA programs. Conversely, any unanticipated balances or excess resources in HCRA are expected to fund Medicaid costs that would have otherwise been paid from the General Fund.



Mental Hygiene

The Mental Hygiene agencies consist of OPWDD, OMH, OASAS, the Developmental Disabilities Planning Council (DDPC), and the Justice Center for the Protection of People with Special Needs (Justice Center). These agencies provide services directly to their clients through State-operated facilities and indirectly through community-based providers. Services are provided for adults with mental illness, children with emotional disturbance, individuals with intellectual and developmental disabilities and their families, people with chemical dependencies, and individuals with compulsive gambling problems. The service costs are reimbursed by Medicaid, Medicare, third-party insurance, and State funding.

MENTAL HYGIENE (millions of dollars)											
	FY 2022	FY 2023	FY 2024		FY 2025		FY 2026		FY 2027		Change
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change	Projected	
TOTAL STATE OPERATING FUNDS	4,660	6,454	38.5%	6,443	-0.2%	5,535	-14.1%	5,743	3.8%	5,961	3.8%
People with Developmental Disabilities	2,506	2,969	18.5%	2,984	0.5%	3,152	5.6%	3,302	4.8%	3,440	4.2%
Residential Services	1,407	1,678	19.3%	1,687	0.5%	1,779	5.5%	1,861	4.6%	1,938	4.1%
Day Programs	614	733	19.4%	736	0.4%	777	5.6%	813	4.6%	846	4.1%
Clinic	15	18	20.0%	18	0.0%	19	5.6%	19	0.0%	20	5.3%
All Other Services (Net of Offsets)	470	540	14.9%	543	0.6%	577	6.3%	609	5.5%	636	4.4%
Mental Health	1,475	2,003	35.8%	2,071	3.4%	2,114	2.1%	2,164	2.4%	2,213	2.3%
Adult Local Services	1,220	1,598	31.0%	1,697	6.2%	1,760	3.7%	1,802	2.4%	1,843	2.3%
Children Local Services	255	331	29.8%	343	3.6%	354	3.2%	362	2.3%	370	2.2%
MLR/BHET Reinvestment ¹	0	74	0.0%	31	-58.1%	0	-100.0%	0	0.0%	0	0.0%
Addiction Services and Supports	371	719	93.8%	560	-22.1%	569	1.6%	577	1.4%	608	5.4%
Residential	100	128	28.0%	121	-5.5%	125	3.3%	132	5.6%	141	6.8%
Other Treatment	182	232	27.5%	220	-5.2%	231	5.0%	244	5.6%	259	6.1%
Prevention	52	66	26.9%	63	-4.5%	67	6.3%	71	6.0%	75	5.6%
Recovery	37	47	27.0%	45	-4.3%	44	-2.2%	47	6.8%	50	6.4%
Opioid Settlement Fund ²	0	185	0.0%	58	-68.6%	57	-1.7%	36	-36.8%	36	0.0%
Opioid Stewardship Fund ³	0	24	0.0%	37	54.2%	45	21.6%	47	4.4%	47	0.0%
MLR/BHET Reinvestment ¹	0	37	0.0%	16	-56.8%	0	-100.0%	0	0.0%	0	0.0%
Justice Center	1	1	0.0%	1	0.0%	1	0.0%	1	0.0%	1	0.0%
Total DOH Medicaid Global Cap Adjustments⁴	307	762	148.2%	827	8.5%	(301)	-136.4%	(301)	0.0%	(301)	0.0%
OPWDD Local Share	307	1,159	277.5%	873	-24.7%	0	-100.0%	0	0.0%	0	0.0%
OPWDD Spending Funded by Global Cap	0	(397)	0.0%	(46)	88.4%	(301)	-554.3%	(301)	0.0%	(301)	0.0%
OMH Spending Funded by Global Cap	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
TOTAL MENTAL HYGIENE SPENDING	4,353	5,692	30.8%	5,616	-1.3%	5,836	3.9%	6,044	3.6%	6,262	3.6%

¹ The Financial Plan reinvests recoveries from Managed Care companies attributable to their underspending against Medical Loss Ratio (MLR) by Health and Recovery Plans (HARPs) and Behavioral Health Expenditure Targets (BHET) by Mainstream MCOs. Predetermined thresholds attribute a percentage of premium spending that must be spent on care for enrollees with any underspending being recovered from insurers.

² Pursuant to Section 99-m of the State Finance Law, the Opioid Settlement Fund will consist of funds received by the State as the result of a settlement or judgment against opioid manufacturers, distributors, dispensers, consultants or resellers and will be used to supplement funding for substance use disorder prevention, treatment, recovery, and harm reduction services or programs consistent with statewide opioid settlement agreements. Also consistent with these settlement agreements, roughly \$56 million of the \$185 million expected to disburse from the Opioid Settlement Fund will pass through the State to local municipalities.

³ The Opioid Stewardship Fund will consist of funds received by the State through collection of Opioid Stewardship taxes and will be used to supplement funding for substance use disorder prevention, treatment, recovery, and harm reduction services or programs.

⁴ Reflects a portion of mental hygiene spending reported under the Medicaid Global Cap that has no impact on mental hygiene service delivery or operations. Adjustments in FYs 2022 through 2024 reflect OPWDD-related local share expenses that will be funded outside of the DOH Global Cap through use of additional Financial Plan resources.

The Updated Financial Plan includes continued support for individuals with developmental disabilities to ensure appropriate access to care, including additional funding to expand independent living opportunities, provide choice in service options, and support the return to pre-pandemic utilization levels. Funding is included to enhance OPWDD housing subsidies and expand crisis services.

Funding is included to support OMH community services and the continued transition of individuals to more cost-effective community settings. Service expansion includes increases for residential programs and supported housing units throughout the State, additional peer support services, and new targeted services, such as mobile crisis teams to directly assist homeless individuals and the establishment of the 988 Crisis Hotline. Additionally, investments are made to restore funding for inpatient State-operated bed capacity; increase funding for Article 28 inpatient psychiatric hospital beds; recruit psychiatrists and psychiatric nurse practitioners; and incentivize the provision of specialized treatments for children and families.

Increased funding for OASAS addiction service programs is expected to provide additional residential service opportunities and resources to not-for-profit providers for addiction prevention, treatment, and recovery programs. In FY 2023, over \$300 million in additional resources from the Opioid Stewardship Tax and litigation settlements with pharmaceutical manufacturers and distributors will be targeted at the opioid epidemic through expanded addiction services programs. Of the \$185 million in settlement funds expected to disburse in FY 2023, roughly \$56 million will pass through the State to local municipalities consistent with the statewide opioid settlement agreements.

The Updated Financial Plan also includes a 5.4 percent human services COLA, which will provide over \$600 million in Federal and State funding to voluntary-operated programs overseen by the mental hygiene agencies, and a targeted bonus payment up to \$3,000 to eligible healthcare and direct care workers.

The level of Mental Hygiene spending reported under the DOH Medicaid Global Cap and/or the OPWDD related local share expenses funded with additional financial plan resources have no impact on mental hygiene service delivery or operations and may fluctuate depending on the availability of resources and other cost pressures within the Medicaid program.



Social Services

OTDA

OTDA local assistance programs provide cash benefits and supportive services to low-income families. The State’s three main programs are Family Assistance, Safety Net Assistance, and Supplemental Security Income (SSI). The Family Assistance program, financed by the Federal government, provides time-limited cash assistance to eligible families. The Safety Net Assistance program, financed by the State and local districts, provides cash assistance for single adults, childless couples, and families that have exhausted their five-year limit on Family Assistance imposed by Federal law. The State SSI Supplementation program provides a supplement to the Federal SSI benefit for the elderly, the visually handicapped, and disabled persons.

TEMPORARY AND DISABILITY ASSISTANCE (millions of dollars)											
	FY 2022 Actuals	FY 2023 Projected	Change	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change
TOTAL STATE OPERATING FUNDS	1,347	2,612	93.9%	1,715	-34.3%	1,790	4.4%	1,779	-0.6%	1,828	2.8%
SSI	566	657	16.1%	657	0.0%	667	1.5%	667	0.0%	667	0.0%
Public Assistance Benefits	573	596	4.0%	600	0.7%	617	2.8%	562	-8.9%	564	0.4%
Public Assistance Initiatives	11	18	63.6%	11	-38.9%	11	0.0%	11	0.0%	11	0.0%
Homeless Housing and Services	11	239	2072.7%	342	43.1%	390	14.0%	434	11.3%	481	10.8%
Rental Assistance	183	1,093	497.3%	100	-90.9%	100	0.0%	100	0.0%	100	0.0%
All Other	3	9	200.0%	5	-44.4%	5	0.0%	5	0.0%	5	0.0%

DOB’s caseload models project a total of 472,440 public assistance recipients in FY 2023. Approximately 162,124 families are expected to receive benefits through the Family Assistance program and 107,777 through the Safety Net program in FY 2023, a modest decline in both programs from FY 2022. The caseload for single adults and childless couples supported through the Safety Net program is projected to be 202,539 in FY 2023, an increase of 1.9 percent from FY 2022.

The rise in unemployment and decrease in family income resulted in an increase to the public assistance caseload, particularly in New York City, which increases Safety Net assistance spending. The FY 2023 Enacted Budget made changes to public assistance to help alleviate the “benefits cliff” by encouraging increased earnings and allowing more savings while remaining eligible for the program. In addition, the FY 2023 Enacted Budget reduced the 45-day waiting period for prospective Safety Net Assistance recipients before they can begin to receive program benefits to 30 days, in line with Family Assistance benefits. SSI spending is expected to increase in FY 2023 after the one-time Federal assistance provided during FY 2022 expires that otherwise would have been partly funded out of SSI.



The increase in rental assistance in FY 2023 reflects the addition of \$800 million for the time-limited ERAP to provide economic relief to low and moderate-income households at risk of experiencing homelessness or housing instability. Additionally, the Budget adds \$125 million for aid to landlords whose tenants have left their rental property or who are unwilling to apply for ERAP.

Spending increases for homeless housing and services in the outyears reflect a transition from State settlement funds to the General Fund for the Empire State Supportive Housing Initiative (ESSHI), which funds supportive housing constructed for vulnerable homeless populations under the Governor's Affordable Housing and Homelessness Plan. This transition from settlement funds reflects all costs of the ESSHI program that are shared by multiple agencies and will be allocated to those agencies in a future update to the Financial Plan.



OCFS

OCFS provides funding for foster care, adoption, child protective services, preventive services, delinquency prevention, and childcare. It oversees the State’s system of family support and child welfare services administered by local social services districts and community-based organizations. Specifically, child welfare services, financed jointly by the Federal government, the State, and local districts, are structured to encourage local governments to invest in preventive services for reducing out-of-home placement of children. In addition, the Child Care Block Grant, which is also financed by a combination of Federal, State, and local sources, supports childcare subsidies for public assistance and low-income families.

CHILDREN AND FAMILY SERVICES (millions of dollars)											
	FY 2022	FY 2023		FY 2024		FY 2025		FY 2026		FY 2027	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change	Projected	Change
TOTAL STATE OPERATING FUNDS	1,794	1,744	-2.8%	1,841	5.6%	2,593	40.8%	2,594	0.0%	2,594	0.0%
Child Welfare Service	678	477	-29.6%	477	0.0%	477	0.0%	477	0.0%	477	0.0%
Foster Care Block Grant	445	396	-11.0%	396	0.0%	396	0.0%	396	0.0%	396	0.0%
Child Care	103	334	224.3%	445	33.2%	1,197	169.0%	1,198	0.1%	1,198	0.0%
Adoption	117	172	47.0%	183	6.4%	183	0.0%	183	0.0%	183	0.0%
Youth Programs	167	106	-36.5%	99	-6.6%	99	0.0%	99	0.0%	99	0.0%
Medicaid	52	74	42.3%	74	0.0%	74	0.0%	74	0.0%	74	0.0%
Adult Protective/Domestic Violence	106	54	-49.1%	54	0.0%	54	0.0%	54	0.0%	54	0.0%
Committees on Special Education	6	0	-100.0%	29	0.0%	29	0.0%	29	0.0%	29	0.0%
All Other	120	131	9.2%	84	-35.9%	84	0.0%	84	0.0%	84	0.0%

The FY 2023 Enacted Budget continued for one year the restructured financing approach for residential school placements of children with special needs outside New York City that was included in the FY 2022 Enacted Budget, thereby aligning the fiscal responsibility with the school district responsible for the placement. Additional FY 2023 Enacted Budget actions included funding to increase the child care market rate to include 80 percent of providers, expanding eligibility for child care subsidies to more families, investing in adoption subsidies through the modernization of the rate setting methodology, increasing funding for the Runaway Homeless Youth (RHY) program, expanding the Healthy Families New York (HFNY) Home Visiting program and funding a 5.4 percent increase for human service workers.

Transportation

The Department of Transportation (DOT) maintains approximately 43,700 State highway lane miles and 7,700 state highway bridges. DOT also partially funds regional and local transit systems, including the MTA; local government highway and bridge construction; and rail, airport, and port programs.

In FY 2023, the State plans to provide \$7.4 billion in operating aid to mass transit systems, including \$2.8 billion from the direct remittance of various dedicated taxes and fees to the MTA that do not flow through the State’s Updated Financial Plan and are thus excluded from the table below, as well as \$244 million from a State supplement to the Payroll Mobility Tax (PMT) collections. The MTA, the nation’s largest transit and commuter rail system, is scheduled to receive \$6.6 billion (approximately 90 percent) of the State’s mass transit aid.

TRANSPORTATION (millions of dollars)											
	FY 2022	FY 2023		FY 2024		FY 2025		FY 2026		FY 2027	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change	Projected	Change
STATE OPERATING FUNDS SUPPORT	3,786	4,599	21.5%	4,794	4.2%	4,796	0.0%	4,798	0.0%	4,799	0.0%
Mass Transit Operating Aid:	2,620	3,421	30.6%	3,606	5.4%	3,607	0.0%	3,607	0.0%	3,607	0.0%
Metro Mass Transit Aid	2,463	3,260	32.4%	3,446	5.7%	3,446	0.0%	3,446	0.0%	3,446	0.0%
Public Transit Aid	112	117	4.5%	116	-0.9%	116	0.0%	116	0.0%	116	0.0%
18-b General Fund Aid	19	19	0.0%	19	0.0%	19	0.0%	19	0.0%	19	0.0%
School Fare	26	25	-3.8%	25	0.0%	26	4.0%	26	0.0%	26	0.0%
Mobility Tax	252	244	-3.2%	244	0.0%	244	0.0%	244	0.0%	244	0.0%
NY Central Business District Trust	156	153	-1.9%	155	1.3%	156	0.6%	158	1.3%	159	0.6%
Dedicated Mass Transit	681	674	-1.0%	684	1.5%	684	0.0%	684	0.0%	684	0.0%
AMTAP	77	107	39.0%	105	-1.9%	105	0.0%	105	0.0%	105	0.0%
All Other	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%

Projected operating aid to the MTA and other transit systems mainly reflects the current receipts forecast. A substantial amount of new funding to the MTA was authorized in the FY 2020 Enacted Budget as part of a comprehensive reform plan expected to generate an estimated \$25 billion in financing for the MTA’s 2020-2024 Capital Plan. This includes a portion of sales tax receipts collected by online marketplace providers on all sales facilitated through their platforms, and implementation and enforcement of regulations associated with the *Wayfair*⁶ decision.

Funding for transportation is projected to increase by \$813 million in FY 2023. Projected increases in operating aid to the MTA and other transit systems are funded mainly by stronger dedicated receipts collections, for an additional \$653 million to the MTA, \$125 million for non-MTA downstate transit systems, and \$35 million for upstate systems.

⁶ A 2018 U.S. Supreme Court decision held that a vendor’s physical presence in a state is not necessary for that state to require the vendors to collect and remit sales tax on sales to in-state consumers.



Local Government Assistance

Direct aid to local governments includes the Aid and Incentives for Municipalities (AIM) program, created in FY 2006 to consolidate various unrestricted local aid funding streams; miscellaneous financial assistance for certain counties, cities, towns, and villages; and efficiency-based incentive grants to local governments.

LOCAL GOVERNMENT ASSISTANCE - AIM PROGRAM (millions of dollars)											
	FY 2022 Actuals	FY 2023 Projected	Change	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change
TOTAL STATE OPERATING FUNDS	695	740	6.5%	763	3.1%	763	0.0%	763	0.0%	763	0.0%
Big Four Cities	451	429	-4.9%	429	0.0%	429	0.0%	429	0.0%	429	0.0%
Other Cities	228	218	-4.4%	218	0.0%	218	0.0%	218	0.0%	218	0.0%
Towns and Villages	9	68	655.6%	68	0.0%	68	0.0%	68	0.0%	68	0.0%
Restructuring/Efficiency	7	25	257.1%	48	92.0%	48	0.0%	48	0.0%	48	0.0%

The decrease in projected spending to cities in FY 2023 reflects non-recurring payments made in FY 2022 (including FY 2021 local aid payments that were withheld). State Operating Funds spending for the various efficiency and restructuring grants within the AIM program is projected to increase in FY 2024 due to potential awards from the Financial Restructuring Board for Local Governments.

The FY 2023 Enacted Budget ended the practice whereby 846 towns and 479 villages receive a total of \$59.1 million in AIM-related payments funded through local sales tax collections. The FY 2023 Enacted Budget resumed State General Fund support for these towns and villages through the traditional AIM program, allowing local governments to retain a greater amount of local sales tax revenue annually.



Agency Operations

Agency operating costs consist of Personal Service (PS), NPS, and GSCs. PS includes salaries of State employees of the Executive, Legislative, and Judicial branches consistent with current negotiated collective bargaining agreements, as well as temporary/seasonal employees. NPS includes real estate rentals, utilities, contractual payments (e.g., consultants, IT, and professional business services), supplies and materials, equipment, and telephone service. GSCs, discussed separately, reflect the cost of fringe benefits (e.g., pensions and health insurance) provided to State employees and retirees of the Executive, Legislative and Judicial branches, as well as certain fixed costs such as litigation expenses and taxes on public lands. Certain agency operating costs of DOT and the Department of Motor Vehicles (DMV) are included in Capital Projects Funds and are not reflected in State Operating Funds.

Approximately 94 percent of the State workforce is unionized. The largest unions include CSEA, which represents office support staff, administrative personnel, machine operators, skilled trade workers, and therapeutic and custodial care staff; PEF, which represents professional and technical personnel (attorneys, nurses, accountants, engineers, social workers, and institution teachers); United University Professions (UUP), which represents faculty and nonteaching professional staff within the SUNY system; and New York State Correctional Officers and Police Benevolent Association (NYSCOPBA), which represents security personnel (correctional, safety and security officers).

The following table presents certain factors used in preparing the spending projections for agency operations.

FORECAST OF SELECTED PROGRAM MEASURES AFFECTING PERSONAL SERVICE AND FRINGE BENEFITS						
	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
State Workforce ¹	106,622	118,802	TBD	TBD	TBD	TBD
ERS Contribution Rate ²	16.9%	14.5%	13.6%	14.5%	17.3%	21.2%
PFRS Contribution Rate ²	28.7%	27.7%	28.2%	30.5%	32.8%	35.0%
Employee/Retiree Health Insurance Growth Rates	29.1%	-6.1%	7.0%	7.2%	7.2%	7.2%
PS/Fringe as % of Receipts (All Funds Basis)	10.5%	12.0%	12.0%	12.8%	13.3%	13.7%

¹ Reflects workforce that is subject to direct Executive control.

² ERS / PFRS contribution rate reflects the State's normal and administrative costs, contributions to the Group Life Insurance Plan (GLIP), Chapter 41 of 2016 veteran's pension credit legislation (if applicable) and any graded payments required under the Contribution Stabilization Program.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Changes to agency operations spending levels are mainly driven by workforce and employee compensation, and increasing energy and commodity prices, as well as the utilization of Federal CRF funds in FY 2022 to offset roughly \$1.5 billion in eligible spending primarily for payroll costs of public health and safety employees.

STATE OPERATING FUNDS - PERSONAL SERVICE/NON-PERSONAL SERVICE COSTS						
(millions of dollars)						
	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
SUBJECT TO DIRECT EXECUTIVE CONTROL¹	11,397	12,147	11,818	11,892	12,037	12,152
Mental Hygiene	3,008	3,281	3,217	3,264	3,308	3,357
Corrections and Community Supervision	2,664	2,668	2,648	2,638	2,636	2,637
State Police	791	861	869	886	903	920
Department of Health	1,193	851	862	865	879	882
Information Technology Services	649	609	641	642	656	671
Children and Family Services	197	325	327	332	338	340
Tax and Finance	326	336	332	332	333	333
Transportation	333	353	341	341	351	361
Environmental Conservation	245	237	244	245	248	247
Healthcare/Direct Care Worker Bonus	0	134	0	0	0	0
CSEA and MC Retroactive Payroll	0	110	0	0	0	0
All Other	1,991	2,382	2,337	2,347	2,385	2,404
FUND ELIGIBLE EXPENSES FROM CRF	(1,529)	0	0	0	0	0
Corrections and Community Supervision	(757)	0	0	0	0	0
Department of Health	(206)	0	0	0	0	0
Information Technology Services	(92)	0	0	0	0	0
State Police	(226)	0	0	0	0	0
Transportation	(25)	0	0	0	0	0
All Other	(223)	0	0	0	0	0
FEMA PANDEMIC COST/ (REIMBURSEMENT)	905	(705)	(425)	(225)	0	0
COVID Test Kits	905	95	(225)	(225)	0	0
Expected Reimbursement for Prior-Year Expenses	0	(800)	(200)	0	0	0
UNIVERSITY SYSTEMS	6,515	6,628	6,688	6,732	6,811	6,891
State University	6,515	6,628	6,688	6,732	6,811	6,891
INDEPENDENT AGENCIES	359	382	388	393	401	405
Law	197	215	217	219	223	225
Audit & Control (OSC)	162	167	171	174	178	180
TOTAL, EXCLUDING JUDICIARY AND LEGISLATURE	17,647	18,452	18,469	18,792	19,249	19,448
Judiciary	1,958	2,109	2,109	2,109	2,109	2,109
Legislature	231	260	260	260	260	260
Statewide Total	19,836	20,821	20,838	21,161	21,618	21,817
Personal Service	13,243	15,458	15,272	15,385	15,526	15,638
Non-Personal Service	6,593	5,363	5,566	5,776	6,092	6,179

¹ Excludes expenses funded by the Coronavirus Relief Fund, as well as costs incurred, or expected to be incurred, in response to the COVID-19 pandemic that are expected to be reimbursed with Federal aid.

Operational spending for executive agencies is affected by pandemic response and recovery efforts, including: the timing of Federal reimbursement; offsets of expenses across fiscal years; and the payment of salary increases pursuant to existing contracts, as well as recognition of the expected payment of retroactive salary increases for CSEA and M/C employees.

Pursuant to guidelines established by the U.S. Treasury, the State charged roughly \$1.5 billion in eligible costs to the Federal CRF in FY 2022. This includes payroll costs (excluding fringe benefits) for public health and safety employees and other eligible pandemic response costs. Certain pandemic response expenses incurred in FY 2021 and 2022, including the purchase of COVID-19 test kits for schools and local governments, PPE, durable medical equipment, costs to build out field hospital facilities, testing, and vaccination activities are expected to be reimbursed by FEMA. DOB expects FEMA reimbursement over several years based on prior experience of payment of claims. State agencies are expected to continue to incur costs to respond to the COVID-19 pandemic in FY 2023, which are expected to be funded with FEMA resources.

Other notable spending changes include:

- **Mental Hygiene.** The FY 2023 Enacted Budget included an investment to enable OPWDD to expand Child and Adolescent Needs and Strengths (CANs) assessments to a larger proportion of the eligible population to improve service delivery and increases to update and improve critical IT systems. Additional funding is included in the FY 2023 Enacted Budget for essential health and safety roles in nursing, direct care, and facility operations at mental hygiene facilities; for prevention, treatment, and recovery efforts to reduce the opioid epidemic's toll; and to enhance OASAS staffing to administer program expansions and modernize funding methodologies. The Updated Financial Plan also includes funding to extend the pilot program to employees at mental hygiene facilities with critical titles in nursing, direct care, and facility operations with up to two and a half times overtime through August 2022; and increase the hiring rate and geographic pay differentials for certain direct care titles to help ameliorate ongoing recruitment and retention issues.
- **State Police.** Since the Enacted Budget, the Governor signed legislation intended to strengthen gun safety, address gun violence, and bolster restrictions on concealed carry weapons. Implementation is estimated to add \$25 million in new costs in FY 2023, and comparable amounts in the out-years. Costs include implementation of new licensing requirements and requiring gun dealer inspections.
- **Corrections and Community Supervision.** On November 8, 2021, DOCCS announced the closure of six facilities which is expected to produce savings of \$142 million annually. In addition, the Updated Financial Plan adjusts the Geographic Pay Differential to help recruit and retain medical staff who are employed at DOCCS.

- **DOH.** The overall decline in projected spending from FY 2022 to FY 2023 reflects a reduction in pandemic related costs associated with the administration and staffing of vaccine and testing sites, including targeted pop-up sites, laboratory equipment, and call center staffing. These costs were incurred in FY 2022 creating higher than normal disbursements that will not carry into FY 2023. Additionally, retroactive payments of collective bargaining agreements temporarily inflated spending in FY 2022. Costs related to these agreements will normalize in the out years.
- **IT Services.** Spending growth in FY 2024 and beyond reflects investments in additional staff and security tools to continue to protect the State’s technology infrastructure, online services to meet higher demand resulting from the pandemic and restoring staffing to pre-pandemic levels.
- **Children and Family Services.** Higher spending in FY 2023 is due to the shift of operating costs to local assistance in FY 2022 and anticipated youth participation in the Raise the Age program.
- **State University.** Spending for SUNY has been revised upward to reflect fully reimbursing colleges for the cost of “TAP Gap” tuition credits at SUNY State Operated campuses, new funding to hire full-time faculty, an increase for higher education opportunity programs, establishing child care centers on SUNY campuses, and funding for non-recurring strategic investments to improve academic programs, increase enrollment, enhance student support services, and modernize operations.
- **Judiciary.** Growth is mainly driven by planned increases in staff hiring and contract spending.

All Other Agencies. The FY 2023 Enacted Budget included General Fund support for security at NYC’s bridges, tunnels and transportation hubs, which was previously funded with capital funds. In addition, the State will contribute \$50 million in FY 2023 to a public-private Equity Fund to support social equity applicants as they plan for and build out their businesses.

Workforce

In FY 2023, \$15.5 billion, or 12.6 percent, of the State Operating Funds budget is dedicated to supporting Full-Time Equivalent (FTE) employees under direct Executive control; individuals employed by SUNY and Independent Agencies; employees paid on a nonannual salaried basis; and overtime pay. Roughly two-thirds of the Executive agency workforce is in the mental hygiene agencies and DOCCS.

STATE OPERATING FUNDS		
FY 2023 FTEs ¹ AND PERSONAL SERVICE SPENDING BY AGENCY (millions of dollars)		
	Dollars	FTEs
SUBJECT TO DIRECT EXECUTIVE CONTROL	8,816	96,590
Mental Hygiene	2,679	33,074
Corrections and Community Supervision	2,175	24,478
State Police	767	5,928
Department of Health	322	4,308
Information Technology Services	326	3,519
Tax and Finance	263	3,785
Children and Family Services	234	2,327
Environmental Conservation	193	2,236
Transportation	174	2,580
Financial Services	161	1,391
All Other	1,522	12,964
UNIVERSITY SYSTEMS	4,378	46,771
State University	4,378	46,771
INDEPENDENT AGENCIES	2,264	18,405
Law	156	1,557
Audit & Control (OSC)	132	1,572
Judiciary	1,773	15,273
Legislature ²	203	3
Statewide Total	15,458	161,766

¹ FTEs represent the number of annual-salaried full-time filled positions (e.g., one FTE may represent a single employee serving at 100 percent full-time, or a combination of employees serving at less than full-time that, when combined, equal a full-time position). The reported FTEs do not include nonannual salaried positions, such as those filled on an hourly, per-diem or seasonal basis.

² Legislative employees who are nonannual salaried are excluded from this table.

General State Charges

The State provides a variety of fringe benefits to current and former employees, including health insurance, pensions, workers' compensation coverage, unemployment insurance, survivors' benefits, and dental and vision benefits (some of which are provided through union-specific Employee Benefit Funds). The GSC budget also pays the Social Security payroll tax and certain statewide fixed costs, including taxes on State-owned lands, Payments in Lieu of Taxes (PILOT), and judgments and settlements awarded in the Court of Claims. Many of these payments are mandated by law or collective bargaining agreements.

Employee fringe benefits paid through GSCs are financed from the General Fund in the first instance and are partially reimbursed by revenue collected from agency fringe benefit assessments. In FY 2022, fringe benefit costs reflected the reclassification of payroll expenses for State Police, first responders, and public safety officers to the Federal CRF pursuant to Treasury eligibility guidelines. This resulted in an increase in Federal fringe benefits spending of \$650 million and a commensurate reduction in General Fund spending.

GSC spending is projected to increase over the Updated Financial Plan period mostly due to increases in the health insurance program which reflects medical inflation and the potential for increased utilization in non-essential procedures that were postponed during the pandemic. In FY 2022, a \$724 million prepayment was applied towards the State's health insurance premiums in the later years of the Updated Financial Plan. The FY 2023 year-over-year decline reflects this prepayment and a one-time reconciliation credit of \$121 million related to FY 2022 NYSHIP expenditures.

The estimate for workers' compensation reflects current utilization and an increase in the average weekly wage.

The pension estimates for the New York State and Local Retirement System reflect a reduction in the employer contribution rates primarily due to FY 2021 record-setting investment returns of 33.55 percent in the valuation of assets available to pay retirement benefits (see "Other Matters Affecting the Financial Plan"). In addition, the State realized \$67 million in pension interest savings by paying the entire FY 2023 ERS/PFRS bill in May 2022.

The Updated Financial Plan also reflects the repayment of the State and Judiciary non-Medicare payroll taxes deferred from April-December 2020 as authorized in the Federal CARES Act. The Executive made its first interest free repayment on November 21, 2021 for \$278 million followed by a second and final payment on March 21, 2022 for another \$278 million. The Judiciary paid its deferment of \$69 million in its entirety in June 2021. SUNY Hospital made its first interest free repayment of \$24 million in November 2021 and is scheduled to remit its remaining \$24 million repayment by December 2022.

GENERAL STATE CHARGES (millions of dollars)											
	FY 2022	FY 2023		FY 2024		FY 2025		FY 2026		FY 2027	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change	Projected	Change
TOTAL STATE OPERATING FUNDS	10,025	9,831	-1.9%	10,585	7.7%	11,794	11.4%	13,121	11.3%	14,533	10.8%
Fringe Benefits	9,596	9,353	-2.5%	10,104	8.0%	11,304	11.9%	12,623	11.7%	14,026	11.1%
Health Insurance (Gross)	5,379	5,034	-6.4%	5,355	6.4%	5,765	7.7%	6,208	7.7%	6,682	7.6%
Retiree Health Benefit Trust Fund	320	320	0.0%	375	17.2%	375	0.0%	375	0.0%	375	0.0%
Pensions	2,492	2,397	-3.8%	2,696	12.5%	3,421	26.9%	4,237	23.9%	5,101	20.4%
Social Security (Gross)	1,067	1,127	5.6%	1,175	4.3%	1,178	0.3%	1,201	2.0%	1,224	1.9%
Social Security (CRF)	650	24	-96.3%	0	-100.0%	0	0.0%	0	0.0%	0	0.0%
Workers' Compensation	556	600	7.9%	638	6.3%	683	7.1%	702	2.8%	723	3.0%
Employee Benefits	98	116	18.4%	121	4.3%	122	0.8%	123	0.8%	123	0.0%
Dental Insurance	59	66	11.9%	66	0.0%	66	0.0%	66	0.0%	66	0.0%
Unemployment Insurance	0	13	0.0%	13	0.0%	13	0.0%	13	0.0%	13	0.0%
All Other/Non-State Escrow	(375)	(344)	8.3%	(335)	2.6%	(319)	4.8%	(302)	5.3%	(281)	7.0%
Non-State Escrow (CRF)	(650)	0	100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Fixed Costs	429	478	11.4%	481	0.6%	490	1.9%	498	1.6%	507	1.8%
Public Land Taxes/PILOTS	291	302	3.8%	305	1.0%	314	3.0%	322	2.5%	331	2.8%
Litigation	138	176	27.5%	176	0.0%	176	0.0%	176	0.0%	176	0.0%

The State historically funds employee and retiree health care expenses as they become due, on a PAYGO basis. The Retiree Health Benefit Trust Fund was created in FY 2018 to reserve money for the payment of health benefits of retired employees and their dependents. The Updated Financial Plan reflects a deposit to the RHBT of \$320 million in FY 2022 and planned deposits of \$320 million in FY 2023, and \$375 million in FY 2024 through FY 2027, fiscal conditions permitting. These deposits will establish an asset against the State's (OPEB) liability.

In addition, the multi-year forecast includes two pension reform actions. The first reform, which is intended to improve the recruitment and retention of employees in Tier 5 and Tier 6, permanently reduces their vesting period from ten years to five years. This change will cost the State \$136 million over the Financial Plan period.

The second reform provides a temporary, two-year exclusion of overtime from the variable income-based Tier 6 employee contribution calculation. This will ensure that employees who worked considerable overtime during the pandemic will not experience a significant increase in their employee contribution. This change will cost the State \$2.6 million through FY 2024.

Transfers to Other Funds (General Fund Basis)

General Fund resources are transferred to other funds to finance a range of other activities, including debt service for bonds that do not have dedicated revenues, SUNY operating costs, and certain capital projects.

GENERAL FUND TRANSFERS TO OTHER FUNDS (millions of dollars)						
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actuals	Projected	Projected	Projected	Projected	Projected
TOTAL TRANSFERS TO OTHER FUNDS	9,813	8,140	9,923	9,134	6,386	5,872
Debt Service	340	290	253	311	332	373
SUNY University Operations	1,385	1,508	1,499	1,482	1,482	1,482
Capital Projects	6,818	4,348	6,288	5,949	3,196	2,627
Extraordinary Monetary Settlements:	246	193	829	559	155	2
Dedicated Infrastructure Investment Fund	235	676	1,086	524	146	0
Bond Proceeds Receipts for Javits Center Expansion	0	(500)	(500)	0	0	0
Clean Water Grants	0	0	225	25	0	0
Mass Transit Capital	5	3	1	0	0	0
Health Care	6	14	17	10	9	2
Dedicated Highway and Bridge Trust Fund	532	373	441	600	643	588
Environmental Protection Fund	28	100	100	100	100	100
Other DIIF	0	100	318	0	0	0
All Other Capital	6,012	3,582	4,600	4,690	2,298	1,937
ALL OTHER TRANSFERS	1,270	1,994	1,883	1,392	1,376	1,390
Department of Transportation (MTA Payroll Tax)	244	244	244	244	244	244
SUNY - Medicaid Reimbursement	244	243	243	243	243	243
NY Central Business District Trust	152	153	155	156	158	159
Judiciary Funds	93	109	109	109	109	109
Dedicated Mass Transportation Trust Fund	65	129	65	65	65	65
Health Care Transformation Fund	0	500	500	0	0	0
All Other	472	616	567	575	557	570

General Fund transfers to Other Funds are projected to total \$8.1 billion in FY 2023, a decline of \$1.7 billion from FY 2022 mainly due to capital projects funding.

Transfers to capital projects funds are impacted by the timing of bond receipts to offset costs initially funded by monetary settlements; reimbursements to the capital projects fund; and PAYGO capital spending, including \$6 billion across the Financial Plan period to avoid higher cost taxable debt issuances, remain within the statutory debt cap, and allow for a larger DOT capital plan.

The DHBTf receives motor vehicle fees, PBT, the motor fuel tax, HUT, the auto rental tax, utilities taxes, and miscellaneous transportation-related fees. These resources are used to pay debt service on transportation bonds, finance capital projects, and pay for certain operating expenses of the DOT and DMV. The General Fund subsidizes DHBTf expenses that are not covered by revenue and bond proceeds. In addition, the FY 2023 Enacted Budget provided support to the DHBTf in FY 2023 to hold harmless the transportation programs that will be negatively impacted from the temporary fuel taxes suspension.



Debt Service

The State pays debt service on all outstanding State-supported bonds. These include General Obligation Bonds for which the State is constitutionally obligated to pay debt service, as well as certain bonds issued by State public authorities, such as Empire State Development (ESD), DASNY, and New York State Thruway Authority (NYSTA). Depending on the credit structure, debt service is financed by transfers from the General Fund, dedicated taxes and fees, and other resources such as patient income revenues.

DEBT SERVICE SPENDING PROJECTIONS (millions of dollars)											
	FY 2022	FY 2023		FY 2024		FY 2025		FY 2026		FY 2027	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change	Projected	Change
General Fund	340	290	-14.7%	253	-12.8%	311	22.9%	332	6.8%	373	12.3%
Other State Support	12,205	7,322	-40.0%	4,651	-36.5%	4,159	-10.6%	5,306	27.6%	5,294	-0.2%
Total State Operating Funds	12,545	7,612	-39.3%	4,904	-35.6%	4,470	-8.8%	5,638	26.1%	5,667	0.5%

State Operating Funds debt service is projected to be \$7.6 billion in FY 2023, of which \$290 million is paid from the General Fund and \$7.3 billion is paid from other State funds supported by dedicated tax receipts. The General Fund finances debt service payments on General Obligation and service contract bonds. Debt service for other State-supported bonds is paid directly from other dedicated State funds, subject to appropriation, including PIT and Sales Tax Revenue bonds, and DHBTF bonds.

Debt service spending levels are impacted by prepayments. The FY 2023 Enacted Budget included prepayments totaling \$2 billion in FY 2023. Total prepayments made in FY 2022 and planned in FY 2023 are \$9.6 billion. As shown in the table below, the net impact of these transactions and prepayments in prior years increases debt service in FY 2022 and FY 2023 and will decrease debt service costs in FYs 2024 through FY 2027.

STATE-SUPPORTED DEBT SERVICE (millions of dollars)						
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Base Debt Service	5,995	6,687	7,159	7,615	8,018	8,527
Total Prepayment Adjustment	6,550	925	(2,255)	(3,145)	(2,380)	(2,860)
Prior Prepayments	(1,065)	(700)	(700)	(700)	0	0
FY 2022 Prepayment	7,615	(375)	(1,555)	(1,695)	(1,630)	(2,360)
FY 2023 Prepayment	0	2,000	0	(750)	(750)	(500)
Enacted Budget State Debt Service	12,545	7,612	4,904	4,470	5,638	5,667



The FY 2023 Enacted Budget authorized liquidity financing in the form of up to \$3.0 billion of PIT notes and \$2.0 billion of line of credit facilities in FY 2023 as a tool to manage unanticipated financial disruptions. The Updated Financial Plan does not assume any PIT note issuances or use of the line of credit. DOB evaluates cash results regularly and may adjust the use of notes and/or the line of credit based on liquidity needs, market considerations, and other factors.

The Updated Financial Plan estimates for debt service spending reflect bond sale results, including refunding's, projections of future refunding savings, and the adjustment of debt issuances to align with projected bond-financed capital spending. Debt service projections were reduced to reflect the contribution of \$6 billion of cash resources to offset planned issuances of higher cost taxable debt and allow for a larger DOT plan. Estimates also continue to reflect the issuance of PIT or Sales Tax Revenue bonds for the State's \$10.3 billion contribution to the MTA's 2015-19 and 2020-24 Capital Plans. The State converted its contribution to bond-financed capital in 2020 to help the MTA after the pandemic impaired the MTA's ability to access cost-effective financing through their Transportation Revenue Bond credit. Previously, the Updated Financial Plan had assumed that the projects would be bonded by the MTA but funded by the State through additional operating aid to the MTA. The State has issued PIT Revenue Bonds to fund \$5.5 billion of the State's portion of the MTA's 2015-19 Capital Plan.



FY 2023
YEAR-TO-DATE OPERATING RESULTS



FY 2023 YEAR-TO-DATE OPERATING RESULTS

This discussion provides a summary of operating results for April through June 2022 compared to: (1) the projections set forth in the FY 2023 Enacted Budget Financial Plan ("initial estimates") and (2) prior fiscal year results for the same period (April through June 2021).

Summary of General Fund Operating Results

The General Fund ended June 2022 with a balance of \$43.8 billion, \$3.8 billion above the initial estimate. The higher balance was driven by stronger than expected tax receipts which exceeded expectations by \$1.7 billion. DOB has revised the General Fund tax receipts estimate for FY 2022 by over \$2 billion, in this quarterly update. Disbursements through June were \$1.7 billion lower than the initial estimate due mainly to routine timing variances in local aid payments and lower than projected capital spending.

GENERAL FUND OPERATING RESULTS				
FY 2023 April to June				
(millions of dollars)				
	Initial Estimate	Actuals	Variance Above/ (Below)	
			Initial Estimate	
			\$	%
OPENING BALANCE	33,053	33,053	0	0.0%
Total Receipts	31,399	33,454	2,055	6.5%
Taxes:	30,656	32,405	1,749	5.7%
Personal Income Tax ¹	19,951	21,605	1,654	8.3%
Consumption / Use Taxes ¹	3,993	4,098	105	2.6%
Business Taxes	2,881	3,018	137	4.8%
Pass Through Entity Tax	3,113	2,913	(200)	100.0%
Other Taxes ¹	718	771	53	7.4%
Miscellaneous and Federal Receipts	414	514	100	24.2%
Transfers From Other Funds	329	535	206	62.6%
Total Spending	24,454	22,710	(1,744)	-7.1%
Local Assistance	16,822	15,754	(1,068)	-6.3%
Agency Operations (including GSCs)	6,131	6,060	(71)	-1.2%
Transfers to Other Funds	1,501	896	(605)	-40.3%
Debt Service Transfer	112	112	-	0.0%
Capital Projects Transfer	147	(617)	(764)	-519.7%
SUNY Operations Transfer	870	834	(36)	-4.1%
All Other Transfers	372	567	195	52.4%
Change in Operations	6,945	10,744	3,799	54.7%
CLOSING BALANCE	39,998	43,797	3,799	9.5%

¹ Includes transfers from other funds after debt service.

Through June 2022, General Fund receipts, including transfers from other funds, totaled \$33.5 billion, \$2.1 billion (6.5 percent) above the initial estimate. Tax receipts exceeded projections by \$1.7 billion due primarily to greater than expected PIT withholding and current year estimated payments, offset slightly by stronger than expected total refunds due to the timing of Homeowner's

Tax Refund advanced credit payments. Consumption/Use taxes were above initial estimates due to stronger than expected sales tax collections. Business taxes exceeded initial projections due to stronger than expected CFT and Insurance receipts which were offset by lower than anticipated PTET gross receipts.

Other non-tax receipts and transfers from other funds exceeded initial estimates due mainly to sooner than planned transfers from the Department of Mental Hygiene's Mental Health Services account.

General Fund disbursements, including transfers to other funds, totaled \$22.7 billion, \$1.7 billion (7.1 percent) below the initial estimate, due primarily to the timing of local assistance payments. The largest variances from the initial plan occurred in the following areas.

- School Aid (\$233 million lower) due primarily to lower than projected spending on Excess Cost Aid (\$124 million), Prekindergarten programs (\$47 million) and BOCES Aid (\$46 million).
- Temporary & Disability Assistance (\$161 million lower) driven by rental assistance programs (\$207 million) and SSI (\$19 million); offset by higher-than-projected spending on public assistance benefit payments (\$52 million).
- Office of Children and Families (\$150 million lower) driven largely by lower-than-anticipated spending on Foster Care Block Grants (\$72 million) and Day Care (\$60 million).
- Mental Hygiene (\$128 million lower) due to lower than estimated spending in OPWDD and OMH local programs.
- Medicaid (\$68 million lower) primarily attributable to the lower than anticipated Medicaid claims (\$485 million), related to the under-utilization of long-term care services, partially offset by the timing of offline payments including the Managed Care and Managed Long Term Care Quality Improvement payments (\$158 million), Family Planning and Undocumented Pregnant Women Federal credits (\$95 million).
- All other local assistance spending (\$379 million lower) largely driven by the reclassification of SUNY's Disproportionate Share Hospital payment (\$195 million) and lower-than-anticipated spending on Labor (\$66 million), Housing & Community Renewal (\$22 million), Aging (\$20 million) and Empire State Development (ESD) (\$19 million).

Agency operations, including fringe benefits, were \$71 million below the initial estimate primarily due a reconciliation of FY 2022 health insurance costs offset by the delay of planned FEMA reimbursement of COVID related costs that were incurred by the State in the first instance. Transfers supporting capital projects were lower than initially projected due to slower than anticipated capital spending.



FY 2023 YEAR-TO-DATE OPERATING RESULTS

Summary of All Governmental Funds Operating Results`

All Governmental Funds ended June 2022 with a balance of \$68.7 billion, \$5.1 billion above the initial estimate.

ALL GOVERNMENTAL FUNDS COMPARED TO PLAN				
FY 2023 April to June				
(millions of dollars)				
	Initial Estimate	Actuals	Variance Above/ (Below) Initial Estimate	
			\$	%
OPENING BALANCE	53,549	53,549	0	0.0%
ALL FUNDS RECEIPTS:	63,540	64,669	1,129	1.8%
Total Taxes	32,742	34,423	1,681	5.1%
Personal Income Tax	19,985	21,639	1,654	8.3%
Consumption / Use Tax	5,081	5,142	61	1.2%
Business Taxes	3,802	3,922	120	3.2%
Pass Through Entity Tax	3,113	2,913	(200)	100.0%
Other Taxes	761	807	46	6.0%
Miscellaneous Receipts	7,718	7,770	52	0.7%
Federal Receipts	23,080	22,476	(604)	-2.6%
ALL FUNDS DISBURSEMENTS:	53,521	49,526	(3,995)	-7.5%
STATE OPERATING FUNDS	28,720	27,356	(1,364)	-4.7%
Local Assistance	20,248	18,958	(1,290)	-6.4%
School Aid	7,641	7,408	(233)	-3.0%
DOH Medicaid	6,657	6,550	(107)	-1.6%
Higher Education	625	618	(7)	-1.1%
Transportation	1,000	984	(16)	-1.6%
Social Services	946	637	(309)	-32.7%
Mental Hygiene	1,478	1,324	(154)	-10.4%
All Other	1,901	1,437	(464)	-24.4%
State Operations	8,280	8,206	(74)	-0.9%
Agency Operations	4,757	4,852	95	2.0%
Executive Agencies	2,596	2,678	82	3.2%
University Systems	1,538	1,570	32	2.1%
Elected Officials	623	604	(19)	-3.0%
Fringe Benefits/Fixed Costs	3,523	3,354	(169)	-4.8%
Pension Contribution	1,843	1,836	(7)	-0.4%
Health Insurance	1,274	1,128	(146)	-11.5%
Other Fringe Benefits/Fixed Costs	406	390	(16)	-3.9%
Debt Service	192	192	-	0.0%
CAPITAL PROJECTS (State and Federal Funds)	3,724	2,654	(1,070)	-28.7%
FEDERAL OPERATING AID	21,077	19,516	(1,561)	-7.4%
NET OTHER FINANCING SOURCES	(40)	(43)	(3)	-7.5%
CHANGE IN OPERATIONS	9,979	15,100	5,121	51.3%
CLOSING BALANCE	63,528	68,649	5,121	8.1%

Receipts

All Funds receipts totaled \$64.7 billion, exceeding initial estimates by \$1.1 billion. Tax collections were \$1.7 billion higher than initial projections, consistent with the General Fund operating results described earlier. Federal receipts typically align with Federal operating aid spending, with an allowance for timing. Federal spending was lower than planned through June.

Spending

State Operating Funds spending was \$1.4 billion below the initial estimate. Variances in local assistance and agency operations spending, including GSCs, are consistent with the General Fund operating results described earlier.

Capital projects spending was \$1.1 billion (28.8 percent) lower than initial projections due to routine timing delays of various construction projects including: Housing & Community Renewal (\$316 million) due to variable market conditions impacting the closedown of projects; Economic Development (\$333 million) related to ESD projects; Education (\$142 million) due to COVID-related project delays at SUNY and CUNY and delays in the submission and processing of claims for the Smart School Bond Act; DOH (\$57 million) due to lower than expected grantee reimbursement submissions for Capital Restructuring Financing Programs and Statewide Healthcare Facility transformation; Park & Environment projects (\$100 million) related to water infrastructure, Environmental Protection Fund (EPF), and Federal programs; and Transportation (\$67 million) attributable to the timing of DOT construction projects.

Federal operating aid spending was \$1.6 billion (7.4 percent) lower than initial projections. The largest variances occurred in the following areas:

- Medicaid (\$717 million lower) primarily attributable to the timing of Managed Care and Managed Long Term Care Encounter Withhold payments (\$663 million) and non-SUNY Intergovernmental Transfers (IGT) payments (\$56 million).
- School Aid (\$392 million lower) due primarily to the timing of COVID-19-related grants (\$432 million) and Elementary and Secondary Education Act Title grants (\$41 million), partially offset by higher U.S. Department of Agriculture School Lunch Act spending (\$81 million).
- Local Government Assistance (\$387 million lower) due to the timing of Coronavirus Local Fiscal Recovery Funds under ARP which were paid in July rather than June.
- EP (\$139 million higher) due to the timing of the \$200 million quality pool payment in June.

- Social Services (\$89 million higher) due to the Emergency Rental Assistance (\$172 Million) and Home Energy Assistance (\$40 Million) programs; partially offset by lower than projected spending on Childcare (\$53 Million), Public Assistance Benefit payments (\$38 Million), and the Flexible Fund for Family Services (\$22 Million).
- Other Federal spending was lower than projected due primarily to delayed FEMA reimbursements of certain NPS costs (\$200 million) and underspending on Homeland Security and Emergency Services (\$41 million) and Economic Development (\$33 million).



FY 2023 YEAR-TO-DATE OPERATING RESULTS

All Governmental Funds Results Compared to Prior Year

The June All Funds balance, totaling \$68.7 billion, was \$27.4 billion higher than the prior year due to a larger opening balance in FY 2023 (\$34.8 billion), partly offset by lower receipts (\$4.3 billion) and higher spending (\$3.1 billion).

ALL GOVERNMENTAL FUNDS - RESULTS COMPARED TO PRIOR YEAR				
FY 2023 April to June				
(millions of dollars)				
	Actuals		Increase/(Decrease)	
	FY 2022	FY 2023	\$	%
OPENING BALANCE	18,751	53,549	34,798	185.6%
ALL FUNDS RECEIPTS:	68,946	64,669	(4,277)	-6.2%
Total Taxes	30,881	34,423	3,542	11.5%
Personal Income Tax	22,179	21,639	(540)	-2.4%
Pass Through Entity Tax	0	2,913	2,913	100.0%
All Other Taxes	8,702	9,871	1,169	13.4%
Miscellaneous Receipts	5,169	7,770	2,601	50.3%
Federal Receipts	32,896	22,476	(10,420)	-31.7%
Bond & Note Proceeds	0	0	0	0.0%
ALL FUNDS DISBURSEMENTS:	46,398	49,526	3,128	6.7%
STATE OPERATING FUNDS	25,932	27,356	1,424	5.5%
Local Assistance	17,957	18,958	1,001	5.6%
School Aid	6,655	7,408	753	11.3%
DOH Medicaid (incl. admin and EP)	6,695	6,550	(145)	-2.2%
All Other	4,607	5,000	393	8.5%
State Operations	7,834	8,206	372	4.7%
Agency Operations	4,155	4,852	697	16.8%
Executive Agencies	2,005	2,678	673	33.6%
University Systems	1,528	1,570	42	2.7%
Elected Officials	622	604	(18)	-2.9%
Fringe Benefits/Fixed Costs	3,679	3,354	(325)	-8.8%
Pension Contribution	2,204	1,836	(368)	-16.7%
Health Insurance	1,120	1,128	8	0.7%
Other Fringe Benefits/Fixed Costs	355	390	35	9.9%
Debt Service	141	192	51	36.2%
CAPITAL PROJECTS (State and Federal Funds)	2,878	2,654	(224)	-7.8%
FEDERAL OPERATING AID	17,588	19,516	1,928	11.0%
NET OTHER FINANCING SOURCES	(43)	(43)	0	0.0%
CHANGE IN OPERATIONS	22,505	15,100	(7,405)	-32.9%
CLOSING BALANCE	41,256	68,649	27,393	66.4%

Receipts

Through June, tax collections increased in every category compared to FY 2022 except for PIT. PIT collections were \$540 million (2.4 percent) lower than last year due to a decrease in current year estimated payments, increased current year refunds, and increased advanced credit payments resulting from the Homeowner's Tax Refund Credit, partially offset by increased extensions, final returns and withholding. Consumption/use tax collections grew by \$340 million due to stronger-than-expected sales tax collections as taxable consumption continues to moderately improve following the recovery from the economic downturn caused by COVID-19-related closures and stay-at-home orders during FY 2021. Higher business taxes are attributable to an increase in CFT, and insurance gross receipts (\$706 million) augmented by PTET collections which began to be collected in December 2021. The year-to-year increase in other taxes (\$123 million) was primarily driven by the continued, robust recovery of the real estate market, particularly in New York City.

The year-to-year increase in miscellaneous receipts (\$2.6 billion) is due primarily to the timing of reimbursements for various capital programs (\$2.3 billion), and higher-than-projected receipts from Mobile Sports Wagering (\$131 million), fee-based Operations at SUNY (\$114 million), and refunds and reimbursements (\$91 million).

Federal receipts through June 2022 were \$10.4 billion lower than through the same period last year due to the receipt of \$12.75 billion in ARP aid in May of 2021.

Spending

State Operating Funds spending totaled \$27.4 billion through June of FY 2023, an increase of \$1.4 billion (5.5 percent) compared to the same period in FY 2022.

Local assistance spending through June was \$1 billion higher than in the prior year. The largest areas of change include the following:

- School Aid (\$753 million higher) which is primarily driven by an increase in General Aid payments (\$745 million) related to the second year of the three-year phase-in of full funding of Foundation Aid, as reflected in a higher level of appropriated spending in the Enacted Budget.
- Mental Hygiene (\$351 million higher) attributed to a higher OPWDD FY 2023 Local Share Adjustment (\$364 million), partially offset by a shift to the Mental Hygiene Stabilization Fund (MHSF) (\$100 million), and higher spending in OMH Adult Residential and Non-Residential Programs (\$79 million).
- Temporary & Disability Assistance (\$231 million higher) due to increased spending on Public Assistance benefits (\$139 million) and ERAP (\$49 million).

- Higher Education (\$55 million higher) attributable primarily to a higher CUNY Senior College payment in June of FY 2023 (\$38 million) and the timing of payments related to the Tuition Assistance Program (\$24 million).
- Medicaid (\$145 million lower) primarily due to cash management actions taken as part of the FY 2022, including the roll of the February COVID eFMAP (\$499 million) and HCBS credit (\$459 million) into FY 2023, partially offset by higher claims spending in Managed Care (\$737 million).
- All Other Local assistance (\$297 million lower) primarily due to the reclassification of SUNY's Disproportionate Share Hospital payment (\$198 million), the slowdown of the Small Business Pandemic Relief program administered through ESD (\$190 million); partially offset by back-payments from the State to casino hosting localities in April of 2022 (\$147 million) related to the receipt of past-due State contribution payments from the Seneca Nation pursuant to the Nation-State Gaming Compact.

Agency operations spending increased by \$697 million (16.8 percent) over the prior year due largely to the offset of eligible State personal and non-personal services costs through the CRF in June 2021. Annual fringe benefits spending declined due to a prepayment of Pension Amortization costs in FY 2022.

Increased Federal operating spending (\$1.9 billion) was due predominantly to the following:

- Medicaid (\$2 billion higher) due to higher than anticipated claims growth (\$1.5 billion), associated with higher enrollment resulting from MOE restrictions on disenrollment, and higher-than-anticipated COVID eFMAP collections (\$485 million).
- Temporary & Disability Assistance (\$829 million higher) due largely to increased spending for Emergency Rental Assistance (\$468 million), the Flexible Fund for Family Services (\$172 million) and HEAP (\$87 million), partially offset by lower payments for Public Assistance benefits (\$54 million).
- School Aid (\$53 million higher) due primarily to higher U.S. Department of Agriculture School Lunch Act spending.
- Public Health (\$118 million lower) due to a decrease in State Operations from non-recurring funding of eligible costs through the CRF (\$108 million).



FY 2023 YEAR-TO-DATE OPERATING RESULTS

- EP (\$90 million higher) attributable to a quality pool payment that was not processed in FY 2022.
- OCFS (\$88 million lower) driven by decreased spending on Child Welfare Services (\$132 million), partially offset by increased spending on Child Care (\$51 million).
- All Other Federal spending (\$784 million lower) reflects the non-recurring funding of eligible costs through the CRF in the first quarter of FY 2022.

The notes to the Updated Financial Plan tables herein should be read in conjunction with the tables that follow.

Note 1 — Basis of Accounting

Pursuant to law, all Financial Plan tables presented herein are prepared on the cash basis of accounting, unless otherwise noted. Under the cash basis of accounting, revenues are recognized when received, and spending is recorded when cash is disbursed.

Note 2 — Fund Types and Perspectives

The State records its transactions in the following fund types:

Governmental Funds

General Fund - This is the major operating fund of the State. It receives all State income not earmarked for a particular program or activity and not specified by law to be deposited in another fund. State income for Financial Plan purposes consists of moneys (taxes, fees, and miscellaneous receipts including certain repayments of State advances) deposited to the credit of the General Fund or transferred from other funds during the fiscal year.

Special Revenue - These funds account for State receipts from specific revenue sources and are legally restricted to disbursement for specified purposes. This governmental fund type is divided into two classifications: (1) State Special Revenue Funds; and (2) Federal Special Revenue Funds. An example of a State Special Revenue Fund is the Conservation Fund which finances several State environmental programs. An example of a Federal Special Revenue Fund is the Health and Human Services Fund which finances various social services programs, including Medicaid and public assistance. Although any earmarked revenue fund is treated as a Special Revenue Fund for cash-basis budgeting and reporting purposes, some are combined with the General Fund for purposes of reporting based on GAAP.

Debt Service - All tax-financed State debt service on long-term debt and payments on certain lease-purchase or other contractual obligations are paid from Debt Service funds. These account for the accumulation of money for, and the payment of principal and interest on, general long-term debt. Lease-purchase payments for Health and facilities under contractual agreements with public authorities are also paid from funds classified as Debt Service funds. Debt service on highway bonds supported by dedicated highway revenues is also reflected in this fund type. Sources of revenue for this fund type include transfers from the General Fund, dedicated taxes, and other revenues.

Capital Projects - These funds finance a variety of capital construction costs including: (a) planning, land acquisition, design, construction, construction management and supervision, and equipment costs; (b) highway, parkway and rail preservation projects; (c) outdoor recreation and environmental conservation projects; (d) buildings and other capital facilities required by various State departments and agencies; (e) payments to local governments to help finance their capital programs, including highway, parkway, bridge, mass transportation, aviation, economic development, port development, community college, community and State mental health, outdoor recreation, State-assisted housing, and environmental quality; and (f) advances for capital construction costs reimbursable by public authorities, instrumentalities of the State, the Federal government or local governments. Sources of revenue for this fund type include transfers from other State funds, including the General Fund and Special Revenue Funds, dedicated taxes and other revenues, reimbursement of advances, bond proceeds, and Federal capital grants.

State Operating Funds

The State Operating Funds budget is a broader measure of spending for operations (as distinct from capital purposes) that is funded with State resources and is comprised of the General Fund and other State-supported activities financed by dedicated revenues in State Special Revenue Funds, as well as Debt Service funds that account for the payment of debt service on tax-financed State debt.

Proprietary Funds

Internal Service Funds - Account for the financing of goods or services supplied by one State agency to another State agency or other governmental entities on a cost-reimbursement basis.

Enterprise Funds - Account for operations that are like private business enterprises.

The Internal Service funds and Enterprise funds are treated as Proprietary funds for cash-basis budgeting and reporting purposes and are combined with the General Fund for purposes of reporting on a GAAP basis.

Fiduciary Funds

Private-Purpose Trust Funds - Account for all trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

Trust Fund - Accounts for the cash-basis results of operations for the administrative portion of the State's Common Retirement Fund and to fund the future costs of the Retiree Health Insurance Benefit Fund. It does not reflect investment activity, balances, or other assets available to the Common Retirement Fund. In addition, pension contributions and payments to retirees are excluded, since these payments are not required to be appropriated.

Agency Funds - Account for funds held by the State in a purely custodial capacity. Cash is held temporarily until disbursements are made to individuals, private organizations, or other governments.

Note 3 — Disbursement Descriptions

The State's Financial Plan and reporting include only those payments made pursuant to an appropriation and paid from funds available in the State Treasury. All State spending is classified in one of the following categories:

Local Assistance Grants - Include payments to counties, cities, towns, villages, school districts and other local entities, as well as certain financial assistance to, or on behalf of, individuals and non-profit organizations. Certain disbursements from Capital Projects Funds, including payments to local government units and public authorities, are recorded as local assistance.

PS (Personal Service) - Includes the payment of salaries and compensation for State employees.

NPS (Non-Personal Service) - Includes payments for operational costs such as miscellaneous contractual obligations, supplies and materials, travel, rentals and repairs, utilities, postage and shipping, printing, and telephone.

GSCs (General State Charges) - Includes costs mandated by statute, collective bargaining agreements or court order. Charges in this category can be further subdivided into the following:

Fringe Benefits. Contributions to pension systems, the employer's share of Social Security contributions, employer contributions toward the cost of health insurance, workers' compensation and unemployment insurance, and contributions to union employee benefit funds which provide vision care and other services.

Fixed Costs. For State PILOT programs, as well as payments for local assessments on State-owned land, judgments against the State pursuant to the Court of Claims Act, defenses by private counsel, or alternatively payments on behalf of State officers and employees in civil judicial proceedings.

Debt Service - Includes payments made for tax-financed State debt service on long-term debt, contractual-obligation and lease-purchase arrangements with several public authorities and municipalities, and lease-purchase payments for Health and Mental Hygiene facilities.

Capital Projects - Includes payments made for the acquisition or construction of the State's capital facilities. Included in this category are planning, land acquisition, design, construction, engineering services, and equipment costs; highway, parkway and rail preservation projects; and outdoor recreation and environmental conservation projects. Advances are made for capital construction costs reimbursable by public authorities, the Federal or local governments, or from the proceeds of State bond and note sales.

Bond Proceeds - Includes the proceeds of General Obligation Bonds and short-term notes issued in the form of commercial paper or Bond Anticipation Notes (BANs) and are stated net of notes redeemed from the proceeds of long-term bonds or reissued notes.

Operating Transfers - Constitutes legally authorized transfers from a fund receiving revenues, to a fund through which disbursements will ultimately be made.

Note 4 — Reservations of General Fund Balance

Funds of the General Fund may be legally segregated for specific future use or informally reserved for specified purposes. The following funds of the General Fund are established in law:

Tax Stabilization Reserve - Created to provide a reserve to finance a cash-basis operating deficit in the General Fund at the end of the fiscal year, and to make temporary loans to the General Fund during the year. Annual deposits may not exceed 0.2 percent of General Fund spending, and the balance may not exceed 2 percent of General Fund spending. These amounts may be borrowed by the General Fund temporarily and repaid within the same fiscal year. They may also be borrowed to cover an operating deficit at year end, but these loans must be repaid within six years in no fewer than three annual installments.

Rainy Day Reserves - Created pursuant to law to account for funds set aside for use during economic downturns or in response to a catastrophic event, as defined in the law. The economic downturn clause is triggered after five consecutive months of decline in the State's composite index of business cycle indicators. The reserve may have a maximum balance equal to 15 percent of projected General Fund spending during the fiscal year immediately following the then-current fiscal year.

Contingency Reserve - Created pursuant to law to provide a reserve to fund extraordinary needs arising from litigation against the State. These amounts may be used for payment of judgments against the State where the amount is in excess of \$25 million and such payments are not previously appropriated, or emergency payments relating to natural or physical disasters, or to make payments for the enhancement of the State's economy.

Community Projects - Created pursuant to law to finance discretionary, usually local, projects ("member items") sponsored by individual legislators and the Governor. In previous years, the Budget included lump sum appropriations for the Governor, Senate and the Assembly, to be designated for various grants, awards and contracts with local governments, not-for-profit organizations and community groups. The FY 2023 Enacted Budget included no new appropriations.

The following funds of the General Fund are reserved for specified or undesignated purposes:

Debt Management - Reserved for a) payment of principal, interest, or related expenses; b) retiring or defeasing existing State-supported debt obligations, including accrued interest; and c) funding of capital projects, equipment, or similar expenses that would otherwise be financed with debt.

Undesignated Fund Balance - From time to time, DOB will informally designate unrestricted balances in the General Fund for specific purposes. These amounts are typically identified with the phrase “reserved for.” For example, due to the nature of the timing of labor agreements, DOB will informally reserve balances for possible prior-year costs for unions without current contracts.

Extraordinary Monetary Settlements - Includes the balance of Extraordinary Monetary Settlements after planned uses.

Note 5 — Off-Budget Transactions

These represent certain capital spending that is not reported in cash spending results but is reported in the State's GAAP Financial Statements. This spending is related to programs which are financed directly from bond proceeds on deposit at various public authorities, rather than from a STIP or General Fund loan.

Note 6 — General Fund/HCRA Combined Gap

Current HCRA authorization ends March 31, 2023. HCRA is projected to remain balanced over this period. Any unforeseen shortfall would need to be financed by the General Fund or HCRA programs.

Note 7 — Statewide Cash Flow Administration

OSC invests General Fund moneys, bond proceeds, and other funds not immediately required to make payments through STIP, which is comprised of joint custody funds (Governmental Funds, Internal Service Funds, Enterprise Funds and Private Purpose Trust Funds), as well as several sole custody funds, including the Tobacco Settlement Fund.

OSC is authorized to make short-term loans from STIP to cover temporary cash shortfalls in certain funds and accounts, including the General Fund, that result from the timing of receipts and disbursements. The Legislature authorizes the funds and accounts that may receive loans each year, based on legislation submitted annually. Loans may be granted only for amounts that the Director of the Budget certifies are “receivable on account” or can be repaid from the current operating receipts of the fund (i.e., loans cannot be granted in expectation of future revenue enhancements).

The General Fund is authorized to borrow resources temporarily from STIP for up to four months, or to the end of the fiscal year, whichever period is shorter. The State last used this authorization in April 2011 when the General Fund needed to temporarily borrow a minimal amount of funds from STIP for a period of five days. The resources that can be borrowed by the General Fund is limited to the available balances in STIP, as determined by the State Comptroller. Available balances include money in the State’s governmental funds and a relatively small amount of other money belonging to the State. Several accounts in Debt Service Funds and Capital Projects Funds that

are part of All Governmental Funds are excluded from the balances deemed available in STIP. These excluded funds consist of bond proceeds and money obligated for debt service payments.

Note 8 — Transfer Eliminations

The Special Revenue Funds and Capital Projects Funds include transfers of resources between Federal and State accounts within each fund. In some instances, Federal aid that is initially deposited into a Federal account is transferred to State accounts where the aid is used to support the programs it is intended to fund. To avoid recording spending twice, initially as the transfer of resources to another account and subsequently when payments are made, these transfers are eliminated in these funds. The transfer eliminations are consistent with the State Comptroller’s accounting practices shown in Exhibit A of the Comptroller’s Annual Report to the Legislature.

Note 9 — Temporary Loans Summary

Outstanding loans include activities that are financed initially by advances for bond-reimbursable capital spending pending receipt of bond proceeds; or other State spending pending receipts to Federal Funds, State Special Revenue Funds, and Proprietary Funds. The total loan balance typically increases throughout the State fiscal year, reaching its peak between the second and third quarters. The spike reflects mainly the payment of lottery aid for education, which is financed in large part by a loan that is repaid over the course of the year as lottery revenues are received. Total outstanding loans remained relatively flat from March 2021.

TEMPORARY LOANS OUTSTANDING			
(millions of dollars)			
	March 31		Annual Change
	2021	2022	
Total Loans Outstanding	5,840	5,936	96
State Special Revenue Funds	431	407	(24)
Federal Funds	3,696	3,911	215
Capital Funds	1,279	1,396	117
Proprietary Funds	434	222	(212)

Note 10 - Extraordinary Monetary Settlements Received and Uses

Beginning in FY 2015, the State began receiving Extraordinary Monetary Settlements for violations of State laws by major financial institutions and other entities. Due to the size of the settlement receipts, the State began to separately track these one-time resources for purposes of using the funds for non-recurring expenditures and to bolster State reserves.

Since FY 2019, settlement receipts below \$25 million are deposited to the General Fund and utilized for general operations consistent with past practice prior to the extraordinary levels that began in FY 2015.

A list of receipts by firm and amount are provided in the table below. Detailed descriptions for prior receipts are available in previous Financial Plan publications.

**SUMMARY OF RECEIPTS OF EXTRAORDINARY MONETARY SETTLEMENTS BETWEEN
REGULATORS AND FINANCIAL INSTITUTIONS**
(millions of dollars)

	FY's			Total
	2015 - 2021	FY 2023	FY 2024	
Extraordinary Monetary Settlements	13,350	33	34	13,485
Aetna Insurance Company	2	0	0	2
Agricultural Bank of China	215	0	0	215
American International Group, Inc.	35	0	0	35
Athene Life Insurance	60	0	0	60
AXA Equitable Life Insurance Company	20	0	0	20
Bank Hapoalim	220	0	0	220
Bank Leumi	130	0	0	130
Bank of America	300	0	0	300
Bank of America Merrill Lynch	42	0	0	42
Bank of Korea	35	0	0	35
Bank of Pakistan	0	0	0	35
Bank of Tokyo Mitsubishi	315	0	0	315
Barclays	685	0	0	685
BNP Paribas	3,941	0	0	3,941
Chubb	1	0	0	1
Cigna	2	0	0	2
Citigroup (State Share)	92	0	0	92
Commerzbank	692	0	0	692
Conduent Education Services	1	0	0	1
Credit Agricole	459	0	0	459
Credit Suisse AG	880	0	0	880
Deutsche Bank	1,599	0	0	1,599
FedEx	26	0	0	26
Goldman Sachs	445	0	0	445
Google/YouTube	34	0	0	34
Habib Bank	225	0	0	225
Intesa SanPaolo	235	0	0	235
Lockton Affinity	7	0	0	7
Mashreqbank	40	33	34	140
Mega Bank	180	0	0	180
MetLife Parties	70	0	0	70
Morgan Stanley	150	0	0	150
MUFG Bank	33	0	0	33
Nationstar Mortgage	5	0	0	5
New Day	1	0	0	1
Ocwen Financial	100	0	0	100
Oscar Insurance Company	1	0	0	1
PHH Mortgage	28	0	0	28
PricewaterhouseCoopers LLP	25	0	0	25
Promontory	15	0	0	15
RBS Financial Products Inc.	100	0	0	100
Société Générale SA	498	0	0	498
Standard Chartered Bank	662	0	0	662
Unicredit	506	0	0	506
UBS	41	0	0	41
Volkswagen	65	0	0	65
Wells Fargo	65	0	0	65
Western Union	60	0	0	60
William Penn	6	0	0	6
Other Settlements	1	0	0	1

The table below summarizes past and planned uses of the Extraordinary Monetary Settlements received to date.

GENERAL FUND SUMMARY OF RECEIPTS AND USE/TRANSFER OF FUNDS FROM EXTRAORDINARY MONETARY SETTLEMENTS BETWEEN REGULATORS AND FINANCIAL INSTITUTIONS (millions of dollars)								
	FYs							Total
	2015 - 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
Opening Settlement Balance in General Fund	0	2,083	1,837	1,544	716	157	2	0
Receipt of Extraordinary Monetary Settlements	13,350	68	33	34	0	0	0	13,485
Use/Transfer of Funds	11,267	314	326	862	559	155	2	13,485
Capital Purposes:	6,006	246	193	829	559	155	2	7,990
Dedicated Infrastructure Investment Fund (DIIF)	4,643	235	676	1,086	524	146	0	7,310
Environmental Protection Fund	120	0	0	0	0	0	0	120
Mass Transit	76	5	3	1	0	0	0	85
Healthcare	167	6	14	17	10	9	2	225
Clean Water Grants	0	0	0	225	25	0	0	250
Javits Center Expansion	1,000	0	0	0	0	0	0	1,000
Bond Proceed Receipts for Javits Center Expansion	0	0	(500)	(500)	0	0	0	(1,000)
Other Purposes:	3,128	0	100	0	0	0	0	3,228
Audit Disallowance - Federal Settlement	850	0	0	0	0	0	0	850
CSX Litigation Payment	76	0	0	0	0	0	0	76
Financial Plan - General Fund Operating Purposes	1,807	0	100	0	0	0	0	1,907
Mass Transit Operating	10	0	0	0	0	0	0	10
MTA Operating Aid	194	0	0	0	0	0	0	194
Department of Law - Litigation Services Operations	186	0	0	0	0	0	0	186
OASAS Chemical Dependence Program	5	0	0	0	0	0	0	5
Reservation of Funds:	2,133	68	33	33	0	0	0	2,267
Rainy Day Reserves	488	0	0	0	0	0	0	488
Reserve for Economic Uncertainties	1,490	68	33	33	0	0	0	1,624
Reserve for Retroactive Labor Agreements	155	0	0	0	0	0	0	155
Closing Settlement Balance in General Fund	2,083	1,837	1,544	716	157	2	0	0

Since 2015, the State anticipates receiving a total of \$13.5 billion in monetary settlements that have been separately identified and used mainly for nonrecurring purposes. These funds have increased the State's cash on hand and improved its liquidity position. A large portion of the monetary settlements (\$8.0 billion) has been programmed for capital projects that are expected to spend over multiple years. This has provided the flexibility to temporarily use these cash resources to support capital spending and avoid issuing debt immediately, which provides State savings from avoided interest costs. Specifically, the State used a portion of monetary settlements in this way for the following purposes:

1. Settlement resources were used to pay for \$1.3 billion of capital spending in FY 2017 to support higher education, transportation, and economic development. This \$1.3 billion advance from settlement funds was repaid over a two-year period, as the State reimbursed this capital spending with bond proceeds in FY 2018 (\$800 million) and FY 2019 (\$500 million).
2. The Javits Center expansion project's initial capital funding requirements were supported by settlement fund balances in the first instance, beginning in FY 2018. These expenses are expected to be reimbursed from bond proceeds in FY 2023 and FY 2024.

Note 11 – Gaming Receipts

GAMING RECEIPTS (millions of dollars)						
	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
TOTAL RECEIPTS	4,789	4,315	4,419	4,445	4,461	4,511
Education	4,102	4,023	4,148	4,174	4,190	4,232
Traditional Lottery	2,601	2,547	2,561	2,561	2,561	2,561
VLT Gaming	1,002	990	991	989	989	989
Mobile Sports Wagering	357	346	454	482	498	507
Commercial Gaming (School Aid)	135	134	136	136	136	169
Interactive Fantasy Sports	7	6	6	6	6	6
All Other	687	292	271	271	271	279
Tribal State Compact	650	247	226	226	226	226
Commercial Gaming (Local)	34	34	34	34	34	42
Mobile Sports Wagering (Youth Sports)	2	5	5	5	5	5
Mobile Sports Wagering (Problem Gambling)	2	6	6	6	6	6

This note provides additional detail on State Operating Funds gaming receipts projections over the course of the Enacted Budget Financial Plan.

FY 2023 education gaming receipts are projected to decrease from FY 2022, primarily due to a small decline in traditional lottery receipts. Excluding the one-time license fees amount of \$200 million in FY 2022, mobile sports wagering receipts are expected to significantly increase in FY 2023 due to its first full year of availability. Rivers, Resorts World Catskills, and del Lago casinos successfully petitioned for a lower slot tax rate for FY 2022 through FY 2026, whereas Tioga was granted a lower slot tax rate for FY 2022 only, which was paid out retroactively during FY 2023.

All other gaming receipts are projected to significantly decrease in FY 2023, mainly due to the receipt of delinquent slot share payments in FY 2022, owed to the State by the Seneca Nation, retroactive to June 2017. Excluding the Seneca payments owed through FY 2021 that were paid in FY 2022, Tribal State Compact receipts are expected to increase due to the anticipated resumption of slot share payments by the Saint Regis Mohawk Tribe.

Education gaming receipts are projected to increase in FY 2024 and the outyears, primarily due to projected growth of mobile sports wagering as the market progresses toward maturity. Additionally, commercial gaming is expected to increase significantly in FY 2027 as slot tax rates for Rivers, Resorts World Catskills, and del Lago casinos are set to revert to their higher, pre-petition levels.

All other gaming receipts in FY 2024 are expected to decline entirely due to the expected receipt of delinquent slot share payments in FY 2023, owed by the Saint Regis Mohawk Tribe, retroactive to March 2020. Outyear changes to all other gaming receipts are either flat or minimal.

Note 12 - List of Health Care Asset Sales and Conversions

The State has or is expected to receive receipts associated with the following health care asset sales and conversions.

Fidelis - Centene Asset Sale

In September 2017, Fidelis Care (a non-profit insurer associated with the Catholic Diocese of New York) agreed to sell a substantial portion of its assets to Centene Corporation, a for-profit health insurer based in St. Louis, Missouri, in order to facilitate Centene's entry into New York's health insurance marketplace. Consistent with previous transactions of similar nature in New York, the transaction was subject to regulatory approval by DOH, DFS and the Office of the Attorney General (OAG). The transaction included an agreement that the companies would contribute an estimated \$2 billion over five years beginning in FY 2019.

Direct payments are expected to offset State costs for health care transformation activities, including enhancing access to affordable quality health care and health care-related services for the poor, disabled, disadvantaged, elderly and/or underserved people of the State, and/or to assist populations with any unmet health care-related needs including, but not limited to, those associated with the social determinants of health.

Following completion of all regulatory approvals, the initial \$1 billion direct payment from Fidelis Care was deposited into the HCTF in July 2018, followed by a second round of payments totaling \$468 million at the end of FY 2020. In December 2020, the State received Centene's \$68 million contribution for FY 2021, with the remaining \$50 million contribution from Fidelis collected in January 2020.

As of January 2022, Centene and Fidelis has fulfilled its FY 2022 contributions for \$68 million and \$50 million, respectively. The conversion is expected to be complete following Centene's remittance of \$68 million in FY 2023. The HCTF does not include increased insurance tax receipts from Centene, or higher Medicaid provider rates paid to Centene, which are reflected in the General Fund and represent a component of the estimated \$2 billion contribution over five years.

CVS - Aetna Acquisition

In November 2018, DFS approved an application by CVS Health Corp. and CVS Pharmacy Inc. to acquire Aetna Health Insurance Company, a New York domestic stock accident and health insurance company. The acquisition was subject to several conditions, including enhanced consumer and health insurance rate protections, privacy controls, cybersecurity compliance, and a \$40 million obligation to New York State over three years. As of December 2021, commensurate with amounts collected in FY 2020, FY 2021, and FY 2022, fiscal obligations to the State have been met in full.

Cigna - Express Scripts

In December 2018, DFS approved the request by Cigna Corporation, a health services organization, to acquire Express Scripts, a subsidiary pharmacy benefit management organization of Medco Containment Insurance Company of New York. Pursuant to the DFS approved terms, the combined entity is expected to contribute a total of \$20 million to New York through FY 2022 and will implement an enhanced care model that will reduce the cost of care and coverage gaps related to diabetes care, cardiology care and opioid abuse. Additional conditions include adherence to New York's cyber-security regulations and consumer protections related to insurance premiums and drug prices. In March 2021, the State received its second of three annual installments totaling approximately \$7 million. The third and final \$7 million installment was remitted to DFS in February 2022 and deposited in the Health Care Transformation Fund in April 2022.

Affinity - Molina Healthcare

In September 2020, Affinity Health, a not-for-profit health plan providing Medicaid, EP and CHP services, finalized agreements on the sale of its assets to Molina Healthcare. In the terms of the agreement, Affinity made a voluntary commitment to the State from the proceeds of liquidation. At the completion of the acquisition, the State received a one-time collection of \$110 million in December 2021, which were used in FY 2022 to offset the cost of State only payments funded from the Global Cap.

Note 13 - Restatement of FY 2022 Opening Fund Balance

Pursuant to FY 2022 Enacted Budget Legislation (Chapter 50), the City University Tuition Reimbursement Fund and CUNY Senior College Operating Fund have been reclassified from a Special Revenue State Fund and Agency Fund, respectively, to Enterprise Funds. As a result, the opening cash balances for FY 2022 in the Special Revenue State Funds and the Agency Funds have been reduced with a concomitant increase in the Enterprise Funds. Additionally, the College Savings Account within the Miscellaneous State Special Revenue Funds was reclassified to the Private Purpose Trust Funds. This also reduces the opening balance of the FY 2022 Special Revenue State Funds with an equivalent increase to the Private Purpose Trust Funds. The table below summarizes the changes to the FY 2022 opening balance.

	Special Revenue- State	State Operating Funds	All Funds
FY 2021 Closing Balance	5,906	15,132	18,949
CUNY Funds	(172)	(172)	(172)
College Savings Account	(26)	(26)	(26)
FY 2022 Opening Balance	5,708	14,934	18,751



Glossary of Acronyms

AAA	Area Agencies on Aging
ACA	Affordable Care Act
AG	Attorney General
AIM	Aid and Incentives for Municipalities
AMTAP	Additional Mass Transportation Assistance Program
APCD	All-Payer Claims Database
ARP	American Rescue Plan Act of 2021
AXA	AXA Equitable Life Insurance Company
AY	Academic Year (July 1 through June 30) – SUNY/CUNY
BANs	Bond Anticipation Notes
BEA	Bureau of Economic Analysis
BLS	Bureau of Labor Statistics
BNPP	BNP Paribas, S.A., New York Branch
BOCES	Boards of Cooperative Educational Services
BTMU	Bank of Tokyo-Mitsubishi UFJ, Ltd.
CAC	Climate Action Council
CANS	Child and Adolescent Needs and Strengths
CARES Act	Coronavirus Aid, Relief, and Economic Security Act
CES	Current Employment Statistics
CFT	Corporate Franchise Tax
CFY	City Fiscal Year
CHP	Child Health Plus
CHUBB	Chubb Group Holdings Inc. and Illinois Union Insurance Company
CIGNA	Cigna Health and Life Insurance Company
CISO	Chief Information Security Office
CLCPA	Climate Leadership and Community Protection Act of 2019
CMS	Centers for Medicare & Medicaid Services
COLA	Cost-of-Living Adjustment
COVID-19	Coronavirus Disease 2019
CPI	Consumer Price Index
CPRSA	Coronavirus Preparedness and Response Supplemental Appropriations Act
CRF	Coronavirus Relief Fund
CRRSA	Coronavirus Response and Relief Supplemental Appropriations Act
CSEA	Civil Service Employees Association
CSX	CSX Transportation, Inc.
CUNY	City University of New York
CUT	Corporation and Utilities Tax
CW/CA	Clean Water/Clean Air
DANY	New York County District Attorney
DASNY	Dormitory Authority of the State of New York
DDPC	Developmental Disabilities Planning Council
DFS	Department of Financial Services
DHBTF	Dedicated Highway and Bridge Trust Fund
DHSES	Division of Homeland Security & Emergency Services
DMNA	Division of Military and Naval Affairs
DMV	Department of Motor Vehicles
DOB	Division of the Budget
DOCCS	Department of Corrections and Community Supervision
DOH	Department of Health
DOT	Department of Transportation
DS	Debt Service
DSH	Disproportionate Share Hospital
DTF	Department of Taxation and Finance
EANS	Emergency Assistance for Nonpublic Schools

ECEP	Employer Compensation Expense Program
eFMAP	Enhanced Federal Medical Assistance Percentage
EI	Early Intervention
EP	Essential Plan
EPF	Environmental Protection Fund
EPIC	Elderly Pharmaceutical Insurance Coverage
ERAP	Emergency Rental Assistance Program
ERS	Employees' Retirement System
ESEA	Elementary and Secondary Education Act
ESD	Empire State Development
ESG	Environmental, Social and Governance
ESSER	Elementary and Secondary School Emergency Relief Fund
ESSHI	Empire State Supportive Housing Initiative
FEMA	Federal Emergency Management Agency
FFCRA	Families First Coronavirus Response Act
FFY	Federal Fiscal Year (October 1 Through September 30)
FHWA	Federal Highway Administration
FMAP	Federal Medical Assistance Percentage
FPG	Fortis Property Group
FRB	Financial Restructuring Board
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GASBS	Governmental Accounting Standards Board Statement
GDP	Gross Domestic Product
GEER	Governor's Emergency Education Relief
GLIP	Group Life Insurance Plan
GPHW	General Public Health Work
GSCs	General State Charges
GSEU	Graduate Student Employees Union
HCBS	Home and Community-Based Services
HCRA	Health Care Reform Act
HCTF	Health Care Transformation Fund
HEAP	Home Energy Assistance Program
HESC	Higher Education Services Corporation
HFNY	Healthy Families New York
HMO	Health Maintenance Organization
HPNAP	Hunger Prevention and Nutrition Assistance Program
HUT	Highway Use Tax
ICR	Institutional Cost Reports
IDEA	Individuals with Disabilities Education Act
IGT	Intergovernmental Transfers
IJA	Infrastructure Investment and Jobs Act
IPCC	Intergovernmental Panel on Climate Change of the United Nations
IRS	Internal Revenue Service
IT	Information Technology
ITS	Information Technology Services
JSOC	Joint Security Operations Center
LFY	Local Fiscal Year
LICH	Long Island College Hospital
LLC	Limited Liability Company
LWA	Lost Wages Assistance
MC	Management Confidential
MHSF	Mental Hygiene Stabilization Fund

MLF	Municipal Liquidity Facility
MOE	Maintenance of Effort
MRT	Medicaid Redesign Team
MRT II	Medicaid Redesign Team II
MSA	Master Settlement Agreement
MTA	Metropolitan Transportation Authority
MTOAF	Mass Transportation Operating Assistance Fund
NANY	Nurses Across New York
NMS	New Medical Site
NPS	Non-Personal Service
NYC	New York City
NYS	New York State
NYSCOPBA	New York State Correctional Officers and Police Benevolent Association
NYSHIP	New York State Health Insurance Program
NYSLRS	New York State and Local Retirement System
NYSOH	New York State of Health
NYSPIA	New York State Police Investigators Association
NYSTA	New York State Thruway Authority
NYSTPBA	Police Benevolent Association of the New York State Troopers
NYU	New York University
OAG	Office of the Attorney General
OASAS	Office of Addiction Services and Supports
OCFS	Office of Children and Family Services
OMH	Office of Mental Health
OPEB	Other Post-Employment Benefits
OPWDD	Office for People with Developmental Disabilities
ORP	Optional Retirement Program
OSC	Office of the State Comptroller
OTDA	Office of Temporary and Disability Assistance
PAYGO	Pay-As-You-Go
PBANYS	Police Benevolent Association of New York State
PBT	Petroleum Business Tax
PEF	Public Employees Federation
PFRS	Police and Fire Retirement System
PHE	Public Health Emergency
PIGI	Personal Income Growth Index
PILOT	Payments in Lieu of Taxes
PIT	Personal Income Tax
PMT	Payroll Mobility Tax
PPE	Personal Protective Equipment
PPO	Preferred Provider Organization
PS	Personal Service
PTET	Pass-Through Entity Tax
QCEW	Quarterly Census of Employment and Wages
RBS	RBS Financial Products Inc. (formally Greenwich Capital Financial Products, Inc.)
RFP	Request for Proposals
RHBTF	Retiree Health Benefit Trust Fund
RHY	Runaway Homeless Youth
RSSL	Retirement and Social Security Law
SALT	State and Local Tax
SED	State Education Department
SFY	State Fiscal Year (April 1 Through March 31)
SHIN-NY	Statewide Health Information Network for New York
SNAP	Supplemental Nutrition Assistance Program
SOFA	State Office for the Aging



GLOSSARY OF ACRONYMS

SSI	Supplemental Security Income
STAR	School Tax Relief
STEM	Science, Technology, Engineering, and Math
STIP	Short-Term Investment Pool
SUNY	State University of New York
SY	School Year (July 1 through June 30)
TANF	Temporary Assistance for Needy Families
TAP	Tuition Assistance Program
TCJA	Tax Cuts and Jobs Act of 2017
TRS	Teachers' Retirement System
TY	Tax Year (January 1 Through December 31)
UBS	UBS Securities LLC and UBS Real Estate Securities Inc.
UI	Unemployment Insurance
U.S.	United States
UUP	United University Professions
VDC	Voluntary Defined Contribution
VLT	Video Lottery Terminal



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**CASH FINANCIAL PLAN
GENERAL FUND
(millions of dollars)**

	FY 2022	FY 2023	Annual	Annual
	Actuals	Projected	\$ Change	% Change
Opening Fund Balance	9,161	33,053	23,892	260.8%
Receipts:				
Taxes:				
Personal Income Tax	33,464	22,396	(11,068)	-33.1%
Consumption/Use Taxes	4,721	7,062	2,341	49.6%
Business Taxes	16,697	17,257	560	3.4%
Other Taxes	1,407	1,372	(35)	-2.5%
Miscellaneous Receipts	2,325	1,768	(557)	-24.0%
Federal Receipts	4,500	2,350	(2,150)	-47.8%
Transfers from Other Funds:				
PIT in Excess of Revenue Bond Debt Service	26,055	18,348	(7,707)	-29.6%
PTET in Excess of Revenue Bond Debt Service	8,215	7,499	(716)	-8.7%
ECEP in Excess of Revenue Bond Debt Service	0	7	7	0.0%
Sales Tax in Excess of LGAC Bond Debt Service	4,121	2,163	(1,958)	-47.5%
Sales Tax in Excess of Revenue Bond Debt Service	5,572	7,346	1,774	31.8%
Real Estate Taxes in Excess of CW/CA Debt Service	1,479	1,157	(322)	-21.8%
All Other	4,254	1,646	(2,608)	-61.3%
Total Receipts	112,810	90,371	(22,439)	-19.9%
Disbursements:				
Local Assistance	58,384	66,027	7,643	13.1%
State Operations:				
Personal Service	8,063	10,428	2,365	29.3%
Non-Personal Service	3,675	2,736	(939)	-25.6%
General State Charges	8,983	8,666	(317)	-3.5%
Transfers to Other Funds:				
Debt Service	340	290	(50)	-14.7%
Capital Projects	6,818	4,348	(2,470)	-36.2%
SUNY Operations	1,385	1,508	123	8.9%
Other Purposes	1,270	1,994	724	57.0%
Total Disbursements	88,918	95,997	7,079	8.0%
Excess (Deficiency) of Receipts Over Disbursements	23,892	(5,626)	(29,518)	-123.5%
Closing Fund Balance	33,053	27,427	(5,626)	-17.0%
Statutory Reserves				
Tax Stabilization Reserve	1,435	1,632	197	
Rainy Day Reserve	1,884	4,836	2,952	
Contingency Reserve	21	21	0	
Community Projects	26	21	(5)	
Reserved For				
Timing of PTET/PIT Credits	16,430	6,342	(10,088)	
Pandemic Assistance	2,000	0	(2,000)	
Undesignated Fund Balance	2,980	3,341	361	
Debt Management	500	1,355	855	
Labor Settlements/Agency Operations	275	765	490	
Economic Uncertainties	5,665	7,570	1,905	
Extraordinary Monetary Settlements	1,837	1,544	(293)	

CASH FINANCIAL PLAN
GENERAL FUND
(millions of dollars)

	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>
	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Receipts:					
Taxes:					
Personal Income Tax	22,396	28,134	29,102	31,265	37,870
Consumption/Use Taxes	7,062	9,526	9,696	9,922	10,128
Business Taxes	17,257	16,274	16,482	14,779	8,681
Other Taxes	1,372	1,414	1,473	1,539	1,601
Miscellaneous Receipts	1,768	1,814	1,842	1,879	1,914
Federal Receipts	2,350	2,250	3,645	0	0
Transfers from Other Funds:					
PIT in Excess of Revenue Bond Debt Service	18,348	26,759	28,279	29,340	36,093
PTET in Excess of Revenue Bond Debt Service	7,499	7,928	8,277	6,617	(50)
ECEP in Excess of Revenue Bond Debt Service	7	7	8	8	(1)
Sales Tax in Excess of LGAC Bond Debt Service	2,163	0	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	7,346	7,523	7,527	7,620	7,689
Real Estate Taxes in Excess of CW/CA Debt Service	1,157	1,077	1,159	1,243	1,334
All Other	1,646	1,892	1,928	2,007	1,887
Total Receipts	<u>90,371</u>	<u>104,598</u>	<u>109,418</u>	<u>106,219</u>	<u>107,146</u>
Disbursements:					
Local Assistance	66,027	72,040	76,715	79,833	82,710
State Operations:					
Personal Service	10,428	10,276	10,350	10,447	10,517
Non-Personal Service	2,736	3,040	3,249	3,524	3,564
General State Charges	8,666	9,397	10,591	11,901	13,294
Transfers to Other Funds:					
Debt Service	290	253	311	332	373
Capital Projects	4,348	6,288	5,949	3,196	2,627
SUNY Operations	1,508	1,499	1,482	1,482	1,482
Other Purposes	1,994	1,883	1,392	1,376	1,390
Total Disbursements	<u>95,997</u>	<u>104,676</u>	<u>110,039</u>	<u>112,091</u>	<u>115,957</u>
Use (Reservation) of Fund Balance:					
Community Projects	5	3	0	0	0
Timing of PTET/PIT Credits	10,088	(358)	(101)	2,761	4,040
Pandemic Assistance	2,000	0	0	0	0
Undesignated Fund Balance	(361)	2,824	375	0	0
Tax Stabilization Reserve	(197)	(207)	(218)	(170)	(80)
Rainy Day Reserve	(2,952)	(3,101)	(3,276)	(3,344)	(2,547)
Debt Management	(855)	(81)	576	860	0
Labor Settlements/Agency Operations	(490)	(1,000)	(1,450)	(1,450)	(1,450)
Economic Uncertainties	(1,905)	860	569	3,514	2,627
Extraordinary Monetary Settlements	293	828	559	155	2
Total Use (Reservation) of Fund Balance	<u>5,626</u>	<u>(232)</u>	<u>(2,966)</u>	<u>2,326</u>	<u>2,592</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements					
	<u>0</u>	<u>(310)</u>	<u>(3,587)</u>	<u>(3,546)</u>	<u>(6,219)</u>

**CASH FINANCIAL PLAN
GENERAL FUND
(millions of dollars)**

	<u>FY 2023 Enacted</u>	<u>Change</u>	<u>FY 2023 First Quarter</u>
Receipts:			
Taxes:			
Personal Income Tax	21,658	738	22,396
Consumption/Use Taxes	6,815	247	7,062
Business Taxes	17,249	8	17,257
Other Taxes	1,372	0	1,372
Miscellaneous Receipts	1,768	0	1,768
Federal Receipts	2,350	0	2,350
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	17,611	737	18,348
PTET in Excess of Revenue Bond Debt Service	7,499	0	7,499
ECEP in Excess of Revenue Bond Debt Service	7	0	7
Sales Tax in Excess of LGAC Bond Debt Service	2,119	44	2,163
Sales Tax in Excess of Revenue Bond Debt Service	7,055	291	7,346
Real Estate Taxes in Excess of CW/CA Debt Service	1,157	0	1,157
All Other	1,646	0	1,646
Total Receipts	<u>88,306</u>	<u>2,065</u>	<u>90,371</u>
Disbursements:			
Local Assistance	66,309	(282)	66,027
State Operations:			
Personal Service	10,155	273	10,428
Non-Personal Service	2,712	24	2,736
General State Charges	8,787	(121)	8,666
Transfers to Other Funds:			
Debt Service	290	0	290
Capital Projects	4,348	0	4,348
SUNY Operations	1,508	0	1,508
Other Purposes	1,994	0	1,994
Total Disbursements	<u>96,103</u>	<u>(106)</u>	<u>95,997</u>
Use (Reservation) of Fund Balance:			
Community Projects	5	0	5
Timing of PTET/PIT Credits	10,088	0	10,088
Pandemic Assistance	2,000	0	2,000
Undesignated Fund Balance	1,920	(2,281)	(361)
Tax Stabilization Reserve	(197)	0	(197)
Rainy Day Reserve	(2,952)	0	(2,952)
Debt Management	(855)	0	(855)
Labor Settlements/Agency Operations	(600)	110	(490)
Economic Uncertainties	(1,905)	0	(1,905)
Extraordinary Monetary Settlements	293	0	293
Total Use (Reservation) of Fund Balance	<u>7,797</u>	<u>(2,171)</u>	<u>5,626</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements			
	<u>0</u>	<u>0</u>	<u>0</u>

**CASH FINANCIAL PLAN
GENERAL FUND
(millions of dollars)**

	<u>FY 2024 Enacted</u>	<u>Change</u>	<u>FY 2024 First Quarter</u>
Receipts:			
Taxes:			
Personal Income Tax	29,309	(1,175)	28,134
Consumption/Use Taxes	9,249	277	9,526
Business Taxes	16,379	(105)	16,274
Other Taxes	1,414	0	1,414
Miscellaneous Receipts	1,814	0	1,814
Federal Receipts	2,250	0	2,250
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	27,934	(1,175)	26,759
PTET in Excess of Revenue Bond Debt Service	7,928	0	7,928
ECEP in Excess of Revenue Bond Debt Service	7	0	7
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	7,246	277	7,523
Real Estate Taxes in Excess of CW/CA Debt Service	1,077	0	1,077
All Other	1,892	0	1,892
Total Receipts	<u>106,499</u>	<u>(1,901)</u>	<u>104,598</u>
Disbursements:			
Local Assistance	71,499	541	72,040
State Operations:			
Personal Service	10,145	131	10,276
Non-Personal Service	3,029	11	3,040
General State Charges	9,397	0	9,397
Transfers to Other Funds:			
Debt Service	253	0	253
Capital Projects	6,288	0	6,288
SUNY Operations	1,499	0	1,499
Other Purposes	1,876	7	1,883
Total Disbursements	<u>103,986</u>	<u>690</u>	<u>104,676</u>
Use (Reservation) of Fund Balance:			
Community Projects	3	0	3
Timing of PTET/PIT Credits	(358)	0	(358)
Undesignated Fund Balance	543	2,281	2,824
Tax Stabilization Reserve	(207)	0	(207)
Rainy Day Reserve	(3,101)	0	(3,101)
Debt Management	(81)	0	(81)
Labor Settlements/Agency Operations	(1,000)	0	(1,000)
Economic Uncertainties	860	0	860
Extraordinary Monetary Settlements	828	0	828
Total Use (Reservation) of Fund Balance	<u>(2,513)</u>	<u>2,281</u>	<u>(232)</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>0</u>	<u>(310)</u>	<u>(310)</u>

**CASH FINANCIAL PLAN
GENERAL FUND
(millions of dollars)**

	<u>FY 2025 Enacted</u>	<u>Change</u>	<u>FY 2025 First Quarter</u>
Receipts:			
Taxes:			
Personal Income Tax	31,002	(1,900)	29,102
Consumption/Use Taxes	9,425	271	9,696
Business Taxes	16,657	(175)	16,482
Other Taxes	1,473	0	1,473
Miscellaneous Receipts	1,842	0	1,842
Federal Receipts	3,645	0	3,645
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	30,179	(1,900)	28,279
PTET in Excess of Revenue Bond Debt Service	8,277	0	8,277
ECEP in Excess of Revenue Bond Debt Service	8	0	8
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	7,255	272	7,527
Real Estate Taxes in Excess of CW/CA Debt Service	1,159	0	1,159
All Other	1,928	0	1,928
Total Receipts	<u>112,850</u>	<u>(3,432)</u>	<u>109,418</u>
Disbursements:			
Local Assistance	76,709	6	76,715
State Operations:			
Personal Service	10,220	130	10,350
Non-Personal Service	3,237	12	3,249
General State Charges	10,591	0	10,591
Transfers to Other Funds:			
Debt Service	311	0	311
Capital Projects	5,949	0	5,949
SUNY Operations	1,482	0	1,482
Other Purposes	1,385	7	1,392
Total Disbursements	<u>109,884</u>	<u>155</u>	<u>110,039</u>
Use (Reservation) of Fund Balance:			
Community Projects	0	0	0
Timing of PTET/PIT Credits	(101)	0	(101)
Undesignated Fund Balance	375	0	375
Tax Stabilization Reserve	(218)	0	(218)
Rainy Day Reserve	(3,276)	0	(3,276)
Debt Management	576	0	576
Labor Settlements/Agency Operations	(1,450)	0	(1,450)
Economic Uncertainties	569	0	569
Extraordinary Monetary Settlements	559	0	559
Total Use (Reservation) of Fund Balance	<u>(2,966)</u>	<u>0</u>	<u>(2,966)</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>0</u>	<u>(3,587)</u>	<u>(3,587)</u>

**CASH FINANCIAL PLAN
GENERAL FUND
(millions of dollars)**

	<u>FY 2026 Enacted</u>	<u>Change</u>	<u>FY 2026 First Quarter</u>
Receipts:			
Taxes:			
Personal Income Tax	33,165	(1,900)	31,265
Consumption/Use Taxes	9,633	289	9,922
Business Taxes	14,952	(173)	14,779
Other Taxes	1,539	0	1,539
Miscellaneous Receipts	1,879	0	1,879
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	31,240	(1,900)	29,340
PTET in Excess of Revenue Bond Debt Service	6,617	0	6,617
ECEP in Excess of Revenue Bond Debt Service	8	0	8
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	7,331	289	7,620
Real Estate Taxes in Excess of CW/CA Debt Service	1,243	0	1,243
All Other	2,007	0	2,007
Total Receipts	<u>109,614</u>	<u>(3,395)</u>	<u>106,219</u>
Disbursements:			
Local Assistance	79,832	1	79,833
State Operations:			
Personal Service	10,316	131	10,447
Non-Personal Service	3,512	12	3,524
General State Charges	11,901	0	11,901
Transfers to Other Funds:			
Debt Service	332	0	332
Capital Projects	3,196	0	3,196
SUNY Operations	1,482	0	1,482
Other Purposes	1,369	7	1,376
Total Disbursements	<u>111,940</u>	<u>151</u>	<u>112,091</u>
Use (Reservation) of Fund Balance:			
Community Projects	0	0	0
Timing of PTET/PIT Credits	2,761	0	2,761
Tax Stabilization Reserve	(170)	0	(170)
Rainy Day Reserve	(3,344)	0	(3,344)
Debt Management	860	0	860
Labor Settlements/Agency Operations	(1,450)	0	(1,450)
Economic Uncertainties	3,514	0	3,514
Extraordinary Monetary Settlements	155	0	155
Total Use (Reservation) of Fund Balance	<u>2,326</u>	<u>0</u>	<u>2,326</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>0</u>	<u>(3,546)</u>	<u>(3,546)</u>

**CASH FINANCIAL PLAN
GENERAL FUND
(millions of dollars)**

	<u>FY 2027 Enacted</u>	<u>Change</u>	<u>FY 2027 First Quarter</u>
Receipts:			
Taxes:			
Personal Income Tax	41,070	(3,200)	37,870
Consumption/Use Taxes	9,873	255	10,128
Business Taxes	8,858	(177)	8,681
Other Taxes	1,601	0	1,601
Miscellaneous Receipts	1,914	0	1,914
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	39,293	(3,200)	36,093
PTET in Excess of Revenue Bond Debt Service	(50)	0	(50)
ECEP in Excess of Revenue Bond Debt Service	(1)	0	(1)
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	7,434	255	7,689
Real Estate Taxes in Excess of CW/CA Debt Service	1,334	0	1,334
All Other	1,887	0	1,887
Total Receipts	<u>113,213</u>	<u>(6,067)</u>	<u>107,146</u>
Disbursements:			
Local Assistance	82,710	0	82,710
State Operations:			
Personal Service	10,385	132	10,517
Non-Personal Service	3,551	13	3,564
General State Charges	13,294	0	13,294
Transfers to Other Funds:			
Debt Service	373	0	373
Capital Projects	2,627	0	2,627
SUNY Operations	1,482	0	1,482
Other Purposes	1,383	7	1,390
Total Disbursements	<u>115,805</u>	<u>152</u>	<u>115,957</u>
Use (Reservation) of Fund Balance:			
Timing of PTET/PIT Credits	4,040	0	4,040
Tax Stabilization Reserve	(80)	0	(80)
Rainy Day Reserve	(2,547)	0	(2,547)
Labor Settlements/Agency Operations	(1,450)	0	(1,450)
Economic Uncertainties	2,627	0	2,627
Extraordinary Monetary Settlements	2	0	2
Total Use (Reservation) of Fund Balance	<u>2,592</u>	<u>0</u>	<u>2,592</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>0</u>	<u>(6,219)</u>	<u>(6,219)</u>

**CASH RECEIPTS
GENERAL FUND
(millions of dollars)**

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Projected	Projected	Projected	Projected	Projected
Taxes:					
Withholdings	52,638	54,608	57,418	60,214	63,119
Estimated Payments	14,645	13,953	13,201	14,943	26,078
Final Payments	4,939	4,130	4,231	4,521	4,567
Other Payments	1,733	1,610	1,664	1,720	1,772
Gross Collections	73,955	74,301	76,514	81,398	95,536
State/City Offset	(1,424)	(1,553)	(1,682)	(1,731)	(1,869)
Refunds	(24,081)	(13,038)	(13,400)	(14,000)	(14,844)
Reported Tax Collections	48,450	59,710	61,432	65,667	78,823
STAR (Dedicated Deposits)	(1,831)	(1,723)	(1,616)	(1,568)	(1,541)
RBTF (Dedicated Transfers)	(24,223)	(29,853)	(30,714)	(32,834)	(39,412)
Personal Income Tax	22,396	28,134	29,102	31,265	37,870
Sales and Use Tax	17,253	17,840	18,190	18,652	19,070
Cigarette and Tobacco Taxes	287	287	278	270	262
Vapor Excise Tax	0	0	0	0	0
Motor Fuel Tax	0	0	0	0	0
Alcoholic Beverage Taxes	280	284	287	289	293
Opioid Excise Tax	29	29	29	29	29
Medical Cannabis Excise Tax	0	0	0	0	0
Adult Use Cannabis Tax	0	0	0	0	0
Highway Use Tax	0	0	0	0	0
Auto Rental Tax	0	0	0	0	0
Peer to Peer Car Sharing Tax	2	6	7	8	9
Gross Consumption/Use Taxes	17,851	18,446	18,791	19,248	19,663
LGAC/STBF (Dedicated Transfers)	(10,789)	(8,920)	(9,095)	(9,326)	(9,535)
Consumption/Use Taxes	7,062	9,526	9,696	9,922	10,128
Corporation Franchise Tax	6,953	5,536	5,254	5,110	5,565
Corporation and Utilities Tax	420	375	438	430	434
Insurance Taxes	2,315	2,435	2,514	2,622	2,732
Bank Tax	70	0	0	0	0
Pass Through Entity Tax	14,998	15,856	16,553	13,234	(100)
Petroleum Business Tax	0	0	0	0	0
Gross Business Taxes	24,756	24,202	24,759	21,396	8,631
RBTF (Dedicated Transfers)	(7,499)	(7,928)	(8,277)	(6,617)	50
Business Taxes	17,257	16,274	16,482	14,779	8,681
Estate Tax	1,350	1,392	1,450	1,516	1,586
Real Estate Transfer Tax	1,449	1,366	1,449	1,532	1,623
Employer Compensation Expense Program	14	14	16	16	(1)
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Pari-Mutuel Taxes	13	13	13	13	13
Other Taxes	2	2	2	2	2
Gross Other Taxes	2,828	2,787	2,930	3,079	3,223
Real Estate Transfer Tax (Dedicated)	(1,449)	(1,366)	(1,449)	(1,532)	(1,623)
RBTF (Dedicated Transfers)	(7)	(7)	(8)	(8)	1
Other Taxes	1,372	1,414	1,473	1,539	1,601
Payroll Tax	0	0	0	0	0
Total Taxes	48,087	55,348	56,753	57,505	58,280
Licenses, Fees, Etc.	529	580	630	630	628
Abandoned Property	450	450	450	450	450
Motor Vehicle Fees	238	238	250	292	331
ABC License Fee	69	71	72	72	70
Reimbursements	70	66	66	66	66
Investment Income	13	10	8	6	6
Extraordinary Settlements	33	33	0	0	0
Other Transactions	366	366	366	363	363
Miscellaneous Receipts	1,768	1,814	1,842	1,879	1,914
Federal Receipts	2,350	2,250	3,645	0	0
Total	52,205	59,412	62,240	59,384	60,194

**CURRENT STATE RECEIPTS
GENERAL FUND
(millions of dollars)**

	FY 2022 Actuals	FY 2023 Projected	Annual \$ Change	Annual % Change
Taxes:				
Withholdings	53,328	52,638	(690)	-1.3%
Estimated Payments	21,666	14,645	(7,021)	-32.4%
Final Payments	4,519	4,939	420	9.3%
Other Payments	1,609	1,733	124	7.7%
Gross Collections	81,122	73,955	(7,167)	-8.8%
State/City Offset	(1,122)	(1,424)	(302)	-26.9%
Refunds	(9,263)	(24,081)	(14,818)	-160.0%
Reported Tax Collections	70,737	48,450	(22,287)	-31.5%
STAR (Dedicated Deposits)	(1,904)	(1,831)	73	3.8%
RBTF (Dedicated Transfers)	(35,369)	(24,223)	11,146	31.5%
Personal Income Tax	33,464	22,396	(11,068)	-33.1%
Sales and Use Tax	16,491	17,253	762	4.6%
Cigarette and Tobacco Taxes	293	287	(6)	-2.0%
Vapor Excise Tax	0	0	0	0.0%
Motor Fuel Tax	0	0	0	0.0%
Alcoholic Beverage Taxes	277	280	3	1.1%
Opioid Excise Tax	29	29	0	0.0%
Medical Cannabis Excise Tax	0	0	0	0.0%
Adult Use Cannabis Tax	0	0	0	0.0%
Highway Use Tax	0	0	0	0.0%
Auto Rental Tax	0	0	0	0.0%
Peer to Peer Car Sharing Tax	0	2	2	0.0%
Gross Consumption/Use Taxes	17,090	17,851	761	4.5%
LGAC/STBF (Dedicated Transfers)	(12,369)	(10,789)	1,580	12.8%
Consumption/Use Taxes	4,721	7,062	2,341	49.6%
Corporation Franchise Tax	5,818	6,953	1,135	19.5%
Corporation and Utilities Tax	434	420	(14)	-3.2%
Insurance Taxes	2,214	2,315	101	4.6%
Bank Tax	16	70	54	337.5%
Pass Through Entity Tax	16,430	14,998	(1,432)	-8.7%
Petroleum Business Tax	0	0	0	0.0%
Gross Business Taxes	24,912	24,756	(156)	-0.6%
RBTF (Dedicated Transfers)	(8,215)	(7,499)	716	8.7%
Business Taxes	16,697	17,257	560	3.4%
Estate Tax	1,386	1,350	(36)	-2.6%
Real Estate Transfer Tax	1,640	1,449	(191)	-11.6%
Employer Compensation Expense Program	13	14	1	7.7%
Gift Tax	0	0	0	0.0%
Real Property Gains Tax	0	0	0	0.0%
Pari-Mutuel Taxes	13	13	0	0.0%
Other Taxes	1	2	1	100.0%
Gross Other Taxes	3,053	2,828	(225)	-7.4%
Real Estate Transfer Tax (Dedicated)	(1,640)	(1,449)	191	11.6%
RBTF (Dedicated Transfers)	(6)	(7)	(1)	-16.7%
Other Taxes	1,407	1,372	(35)	-2.5%
Payroll Tax	0	0	0	0.0%
Total Taxes	56,289	48,087	(8,202)	-14.6%
Licenses, Fees, Etc.	640	529	(111)	-17.3%
Abandoned Property	568	450	(118)	-20.8%
Motor Vehicle Fees	306	238	(68)	-22.2%
ABC License Fee	70	69	(1)	-1.4%
Reimbursements	241	70	(171)	-71.0%
Investment Income	14	13	(1)	-7.1%
Extraordinary Settlements	68	33	(35)	-51.5%
Other Transactions	418	366	(52)	-12.4%
Miscellaneous Receipts	2,325	1,768	(557)	-24.0%
Federal Receipts	4,500	2,350	(2,150)	-47.8%
Total	63,114	52,205	(10,909)	-17.3%

**CASH FINANCIAL PLAN
STATE OPERATING FUNDS
FY 2022
(millions of dollars)**

	General Fund	State Special Revenue Funds	Debt Service Funds	State Operating Funds Total
Opening Fund Balance	<u>9,161</u>	<u>5,708</u>	<u>65</u>	<u>14,934</u>
Receipts:				
Taxes	56,289	6,054	57,480	119,823
Miscellaneous Receipts	2,325	19,990	428	22,743
Federal Receipts	4,500	38	68	4,606
Total Receipts	<u>63,114</u>	<u>26,082</u>	<u>57,976</u>	<u>147,172</u>
Disbursements:				
Local Assistance	58,384	16,614	0	74,998
State Operations:				
Personal Service	8,063	5,180	0	13,243
Non-Personal Service	3,675	2,904	14	6,593
General State Charges	8,983	1,042	0	10,025
Debt Service	0	0	12,545	12,545
Capital Projects	0	0	0	0
Total Disbursements	<u>79,105</u>	<u>25,740</u>	<u>12,559</u>	<u>117,404</u>
Other Financing Sources (Uses):				
Transfers from Other Funds	49,696	2,535	1,896	54,127
Transfers to Other Funds	(9,813)	(973)	(47,276)	(58,062)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	<u>39,883</u>	<u>1,562</u>	<u>(45,380)</u>	<u>(3,935)</u>
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	<u>23,892</u>	<u>1,904</u>	<u>37</u>	<u>25,833</u>
Closing Fund Balance	<u>33,053</u>	<u>7,612</u>	<u>102</u>	<u>40,767</u>

**CASH FINANCIAL PLAN
STATE OPERATING FUNDS
FY 2023
(millions of dollars)**

	General Fund	State Special Revenue Funds	Debt Service Funds	State Operating Funds Total
Opening Fund Balance	<u>33,053</u>	<u>7,612</u>	<u>102</u>	<u>40,767</u>
Receipts:				
Taxes	48,087	6,384	43,710	98,181
Miscellaneous Receipts	1,768	15,437	382	17,587
Federal Receipts	2,350	(18)	70	2,402
Total Receipts	<u>52,205</u>	<u>21,803</u>	<u>44,162</u>	<u>118,170</u>
Disbursements:				
Local Assistance	66,027	18,349	0	84,376
State Operations:				
Personal Service	10,428	5,030	0	15,458
Non-Personal Service	2,736	2,582	45	5,363
General State Charges	8,666	1,165	0	9,831
Debt Service	0	0	7,612	7,612
Capital Projects	0	0	0	0
Total Disbursements	<u>87,857</u>	<u>27,126</u>	<u>7,657</u>	<u>122,640</u>
Other Financing Sources (Uses):				
Transfers from Other Funds	38,166	3,447	1,688	43,301
Transfers to Other Funds	(8,140)	1,361	(38,194)	(44,973)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	<u>30,026</u>	<u>4,808</u>	<u>(36,506)</u>	<u>(1,672)</u>
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	<u>(5,626)</u>	<u>(515)</u>	<u>(1)</u>	<u>(6,142)</u>
Closing Fund Balance	<u>27,427</u>	<u>7,097</u>	<u>101</u>	<u>34,625</u>

**CASH FINANCIAL PLAN
STATE OPERATING FUNDS
FY 2024
(millions of dollars)**

	General Fund	State Special Revenue Funds	Debt Service Funds	State Operating Funds Total
Receipts:				
Taxes	55,348	6,256	47,817	109,421
Miscellaneous Receipts	1,814	13,778	392	15,984
Federal Receipts	2,250	(17)	67	2,300
Total Receipts	59,412	20,017	48,276	127,705
Disbursements:				
Local Assistance	72,040	16,019	0	88,059
State Operations:				
Personal Service	10,276	4,996	0	15,272
Non-Personal Service	3,040	2,480	46	5,566
General State Charges	9,397	1,188	0	10,585
Debt Service	0	0	4,904	4,904
Capital Projects	0	0	0	0
Total Disbursements	94,753	24,683	4,950	124,386
Other Financing Sources (Uses):				
Transfers from Other Funds	45,186	3,335	1,629	50,150
Transfers to Other Funds	(9,923)	1,170	(44,941)	(53,694)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	35,263	4,505	(43,312)	(3,544)
Use (Reservation) of Fund Balance:				
Community Projects	3	0	0	3
Timing of PTET/PIT Credits	(358)	0	0	(358)
Undesignated Fund Balance	2,824	0	0	2,824
Tax Stabilization Reserve	(207)	0	0	(207)
Rainy Day Reserve	(3,101)	0	0	(3,101)
Debt Management	(81)	0	0	(81)
Labor Settlements/Agency Operations	(1,000)	0	0	(1,000)
Economic Uncertainties	860	0	0	860
Extraordinary Monetary Settlements	828	0	0	828
Total Use (Reservation) of Fund Balance	(232)	0	0	(232)
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(310)	(161)	14	(457)

**CASH FINANCIAL PLAN
STATE OPERATING FUNDS
FY 2025
(millions of dollars)**

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>State Operating Funds Total</u>
Receipts:				
Taxes	56,753	6,158	49,286	112,197
Miscellaneous Receipts	1,842	13,093	396	15,331
Federal Receipts	3,645	(17)	62	3,690
Total Receipts	<u>62,240</u>	<u>19,234</u>	<u>49,744</u>	<u>131,218</u>
Disbursements:				
Local Assistance	76,715	15,104	0	91,819
State Operations:				
Personal Service	10,350	5,035	0	15,385
Non-Personal Service	3,249	2,481	46	5,776
General State Charges	10,591	1,203	0	11,794
Debt Service	0	0	4,470	4,470
Capital Projects	0	0	0	0
Total Disbursements	<u>100,905</u>	<u>23,823</u>	<u>4,516</u>	<u>129,244</u>
Other Financing Sources (Uses):				
Transfers from Other Funds	47,178	2,830	1,666	51,674
Transfers to Other Funds	(9,134)	1,278	(46,883)	(54,739)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	<u>38,044</u>	<u>4,108</u>	<u>(45,217)</u>	<u>(3,065)</u>
Use (Reservation) of Fund Balance:				
Timing of PTET/PIT Credits	(101)	0	0	(101)
Undesignated Fund Balance	375	0	0	375
Tax Stabilization Reserve	(218)	0	0	(218)
Rainy Day Reserve	(3,276)	0	0	(3,276)
Debt Management	576	0	0	576
Labor Settlements/Agency Operations	(1,450)	0	0	(1,450)
Economic Uncertainties	569	0	0	569
Extraordinary Monetary Settlements	559	0	0	559
Total Use (Reservation) of Fund Balance	<u>(2,966)</u>	<u>0</u>	<u>0</u>	<u>(2,966)</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>(3,587)</u>	<u>(481)</u>	<u>11</u>	<u>(4,057)</u>

**CASH FINANCIAL PLAN
STATE OPERATING FUNDS
FY 2026
(millions of dollars)**

	General Fund	State Special Revenue Funds	Debt Service Funds	State Operating Funds Total
Receipts:				
Taxes	57,505	6,219	50,060	113,784
Miscellaneous Receipts	1,879	13,923	387	16,189
Federal Receipts	0	(17)	58	41
Total Receipts	59,384	20,125	50,505	130,014
Disbursements:				
Local Assistance	79,833	15,761	0	95,594
State Operations:				
Personal Service	10,447	5,079	0	15,526
Non-Personal Service	3,524	2,522	46	6,092
General State Charges	11,901	1,220	0	13,121
Debt Service	0	0	5,638	5,638
Capital Projects	0	0	0	0
Total Disbursements	105,705	24,582	5,684	135,971
Other Financing Sources (Uses):				
Transfers from Other Funds	46,835	2,796	1,652	51,283
Transfers to Other Funds	(6,386)	1,281	(46,446)	(51,551)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	40,449	4,077	(44,794)	(268)
Use (Reservation) of Fund Balance:				
Timing of PTET/PIT Credits	2,761	0	0	2,761
Tax Stabilization Reserve	(170)	0	0	(170)
Contingency Reserve	0	0	0	0
Universal Pre-Kindergarten Reserve	0	0	0	0
Rainy Day Reserve	(3,344)	0	0	(3,344)
Debt Management	860	0	0	860
Labor Settlements/Agency Operations	(1,450)	0	0	(1,450)
Economic Uncertainties	3,514	0	0	3,514
Extraordinary Monetary Settlements	155	0	0	155
Total Use (Reservation) of Fund Balance	2,326	0	0	2,326
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(3,546)	(380)	27	(3,899)

**CASH FINANCIAL PLAN
STATE OPERATING FUNDS
FY 2027
(millions of dollars)**

	General Fund	State Special Revenue Funds	Debt Service Funds	State Operating Funds Total
Receipts:				
Taxes	58,280	6,441	50,262	114,983
Miscellaneous Receipts	1,914	14,845	387	17,146
Federal Receipts	0	(17)	53	36
Total Receipts	60,194	21,269	50,702	132,165
Disbursements:				
Local Assistance	82,710	16,621	0	99,331
State Operations:				
Personal Service	10,517	5,121	0	15,638
Non-Personal Service	3,564	2,569	46	6,179
General State Charges	13,294	1,239	0	14,533
Debt Service	0	0	5,667	5,667
Capital Projects	0	0	0	0
Total Disbursements	110,085	25,550	5,713	141,348
Other Financing Sources (Uses):				
Transfers from Other Funds	46,952	2,818	1,729	51,499
Transfers to Other Funds	(5,872)	1,280	(46,685)	(51,277)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	41,080	4,098	(44,956)	222
Use (Reservation) of Fund Balance:				
Timing of PTET/PIT Credits	4,040	0	0	4,040
Tax Stabilization Reserve	(80)	0	0	(80)
Contingency Reserve	0	0	0	0
Universal Pre-Kindergarten Reserve	0	0	0	0
Rainy Day Reserve	(2,547)	0	0	(2,547)
Labor Settlements/Agency Operations	(1,450)	0	0	(1,450)
Economic Uncertainties	2,627	0	0	2,627
Extraordinary Monetary Settlements	2	0	0	2
Total Use (Reservation) of Fund Balance	2,592	0	0	2,592
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(6,219)	(183)	33	(6,369)

**CASH FINANCIAL PLAN
STATE OPERATING FUNDS
(millions of dollars)**

	<u>FY 2022</u> <u>Actuals</u>	<u>FY 2023</u> <u>Projected</u>	<u>Annual</u> <u>\$ Change</u>	<u>Annual</u> <u>% Change</u>
Opening Fund Balance	14,934	40,767	25,833	173.0%
Receipts:				
Taxes	119,823	98,181	(21,642)	-18.1%
Miscellaneous Receipts	22,743	17,587	(5,156)	-22.7%
Federal Receipts	4,606	2,402	(2,204)	-47.9%
Total Receipts	147,172	118,170	(29,002)	-19.7%
Disbursements:				
Local Assistance	74,998	84,376	9,378	12.5%
State Operations:				
Personal Service	13,243	15,458	2,215	16.7%
Non-Personal Service	6,593	5,363	(1,230)	-18.7%
General State Charges	10,025	9,831	(194)	-1.9%
Debt Service	12,545	7,612	(4,933)	-39.3%
Capital Projects	0	0	0	0.0%
Total Disbursements	117,404	122,640	5,236	4.5%
Other Financing Sources (Uses):				
Transfers from Other Funds	54,127	43,301	(10,826)	-20.0%
Transfers to Other Funds	(58,062)	(44,973)	13,089	22.5%
Bond and Note Proceeds	0	0	0	0.0%
Net Other Financing Sources (Uses)	(3,935)	(1,672)	2,263	57.5%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	25,833	(6,142)	(31,975)	-123.8%
Closing Fund Balance	40,767	34,625	(6,142)	-15.1%

CASH FINANCIAL PLAN
ALL GOVERNMENTAL FUNDS
FY 2022
(millions of dollars)

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	All Funds Total
Opening Fund Balance	9,161	10,669	(1,144)	65	18,751
Receipts:					
Taxes	56,289	6,054	1,313	57,480	121,136
Miscellaneous Receipts	2,325	20,172	5,007	428	27,932
Federal Receipts	4,500	88,673	2,066	68	95,307
Total Receipts	63,114	114,899	8,386	57,976	244,375
Disbursements:					
Local Assistance	58,384	88,230	7,324	0	153,938
State Operations:					
Personal Service	8,063	7,031	0	0	15,094
Non-Personal Service	3,675	5,591	0	14	9,280
General State Charges	8,983	2,077	0	0	11,060
Debt Service	0	42	0	12,545	12,587
Capital Projects	0	0	7,380	0	7,380
Total Disbursements	79,105	102,971	14,704	12,559	209,339
Other Financing Sources (Uses):					
Transfers from Other Funds	49,696	2,535	7,172	1,896	61,299
Transfers to Other Funds	(9,813)	(3,194)	(1,254)	(47,276)	(61,537)
Bond and Note Proceeds	0	0	0	0	0
Net Other Financing Sources (Uses)	39,883	(659)	5,918	(45,380)	(238)
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	23,892	11,269	(400)	37	34,798
Closing Fund Balance	33,053	21,938	(1,544)	102	53,549

CASH FINANCIAL PLAN
ALL GOVERNMENTAL FUNDS
FY 2023
(millions of dollars)

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	All Funds Total
Opening Fund Balance	33,053	21,938	(1,544)	102	53,549
Receipts:					
Taxes	48,087	6,384	1,274	43,710	99,455
Miscellaneous Receipts	1,768	15,614	9,401	382	27,165
Federal Receipts	2,350	84,242	2,992	70	89,654
Total Receipts	52,205	106,240	13,667	44,162	216,274
Disbursements:					
Local Assistance	66,027	98,495	5,582	0	170,104
State Operations:					
Personal Service	10,428	5,717	0	0	16,145
Non-Personal Service	2,736	5,319	0	45	8,100
General State Charges	8,666	1,551	0	0	10,217
Debt Service	0	0	0	7,612	7,612
Capital Projects	0	0	11,778	0	11,778
Total Disbursements	87,857	111,082	17,360	7,657	223,956
Other Financing Sources (Uses):					
Transfers from Other Funds	38,166	3,447	4,740	1,688	48,041
Transfers to Other Funds	(8,140)	(666)	(1,291)	(38,194)	(48,291)
Bond and Note Proceeds	0	0	433	0	433
Net Other Financing Sources (Uses)	30,026	2,781	3,882	(36,506)	183
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(5,626)	(2,061)	189	(1)	(7,499)
Closing Fund Balance	27,427	19,877	(1,355)	101	46,050

CASH FINANCIAL PLAN
ALL GOVERNMENTAL FUNDS
FY 2024
(millions of dollars)

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>All Funds Total</u>
Receipts:					
Taxes	55,348	6,256	1,527	47,817	110,948
Miscellaneous Receipts	1,814	13,943	11,428	392	27,577
Federal Receipts	2,250	76,049	3,401	67	81,767
Total Receipts	59,412	96,248	16,356	48,276	220,292
Disbursements:					
Local Assistance	72,040	88,790	8,242	0	169,072
State Operations:					
Personal Service	10,276	5,686	0	0	15,962
Non-Personal Service	3,040	4,453	0	46	7,539
General State Charges	9,397	1,574	0	0	10,971
Debt Service	0	0	0	4,904	4,904
Capital Projects	0	0	13,164	0	13,164
Total Disbursements	94,753	100,503	21,406	4,950	221,612
Other Financing Sources (Uses):					
Transfers from Other Funds	45,186	3,335	6,668	1,629	56,818
Transfers to Other Funds	(9,923)	(813)	(1,394)	(44,941)	(57,071)
Bond and Note Proceeds	0	0	434	0	434
Net Other Financing Sources (Uses)	35,263	2,522	5,708	(43,312)	181
Use (Reservation) of Fund Balance:					
Community Projects	3	0	0	0	3
Timing of PTET/PIT Credits	(358)	0	0	0	(358)
Undesignated Fund Balance	2,824	0	0	0	2,824
Tax Stabilization Reserve	(207)	0	0	0	(207)
Rainy Day Reserve	(3,101)	0	0	0	(3,101)
Debt Management	(81)	0	0	0	(81)
Labor Settlements/Agency Operations	(1,000)	0	0	0	(1,000)
Economic Uncertainties	860	0	0	0	860
Extraordinary Monetary Settlements	828	0	0	0	828
Total Use (Reservation) of Fund Balance	(232)	0	0	0	(232)
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(310)	(1,733)	658	14	(1,371)

CASH FINANCIAL PLAN
ALL GOVERNMENTAL FUNDS
FY 2025
(millions of dollars)

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>All Funds Total</u>
Receipts:					
Taxes	56,753	6,158	1,524	49,286	113,721
Miscellaneous Receipts	1,842	13,257	9,220	396	24,715
Federal Receipts	3,645	71,149	3,589	62	78,445
Total Receipts	62,240	90,564	14,333	49,744	216,881
Disbursements:					
Local Assistance	76,715	84,314	6,731	0	167,760
State Operations:					
Personal Service	10,350	5,726	0	0	16,076
Non-Personal Service	3,249	4,260	0	46	7,555
General State Charges	10,591	1,590	0	0	12,181
Debt Service	0	0	0	4,470	4,470
Capital Projects	0	0	12,489	0	12,489
Total Disbursements	100,905	95,890	19,220	4,516	220,531
Other Financing Sources (Uses):					
Transfers from Other Funds	47,178	2,830	6,310	1,666	57,984
Transfers to Other Funds	(9,134)	(671)	(1,548)	(46,883)	(58,236)
Bond and Note Proceeds	0	0	340	0	340
Net Other Financing Sources (Uses)	38,044	2,159	5,102	(45,217)	88
Use (Reservation) of Fund Balance:					
Timing of PTET/PIT Credits	(101)	0	0	0	(101)
Undesignated Fund Balance	375	0	0	0	375
Tax Stabilization Reserve	(218)	0	0	0	(218)
Rainy Day Reserve	(3,276)	0	0	0	(3,276)
Debt Management	576	0	0	0	576
Labor Settlements/Agency Operations	(1,450)	0	0	0	(1,450)
Economic Uncertainties	569	0	0	0	569
Extraordinary Monetary Settlements	559	0	0	0	559
Total Use (Reservation) of Fund Balance	(2,966)	0	0	0	(2,966)
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(3,587)	(3,167)	215	11	(6,528)

CASH FINANCIAL PLAN
ALL GOVERNMENTAL FUNDS
FY 2026
(millions of dollars)

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>All Funds Total</u>
Receipts:					
Taxes	57,505	6,219	1,524	50,060	115,308
Miscellaneous Receipts	1,879	14,087	10,247	387	26,600
Federal Receipts	0	74,548	3,634	58	78,240
Total Receipts	59,384	94,854	15,405	50,505	220,148
Disbursements:					
Local Assistance	79,833	84,901	6,173	0	170,907
State Operations:					
Personal Service	10,447	5,773	0	0	16,220
Non-Personal Service	3,524	4,114	0	46	7,684
General State Charges	11,901	1,608	0	0	13,509
Debt Service	0	0	0	5,638	5,638
Capital Projects	0	0	11,444	0	11,444
Total Disbursements	105,705	96,396	17,617	5,684	225,402
Other Financing Sources (Uses):					
Transfers from Other Funds	46,835	2,796	3,554	1,652	54,837
Transfers to Other Funds	(6,386)	(668)	(1,591)	(46,446)	(55,091)
Bond and Note Proceeds	0	0	238	0	238
Net Other Financing Sources (Uses)	40,449	2,128	2,201	(44,794)	(16)
Use (Reservation) of Fund Balance:					
Timing of PTET/PIT Credits	2,761	0	0	0	2,761
Tax Stabilization Reserve	(170)	0	0	0	(170)
Rainy Day Reserve	(3,344)	0	0	0	(3,344)
Debt Management	860	0	0	0	860
Labor Settlements/Agency Operations	(1,450)	0	0	0	(1,450)
Economic Uncertainties	3,514	0	0	0	3,514
Extraordinary Monetary Settlements	155	0	0	0	155
Total Use (Reservation) of Fund Balance	2,326	0	0	0	2,326
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(3,546)	586	(11)	27	(2,944)

CASH FINANCIAL PLAN
ALL GOVERNMENTAL FUNDS
FY 2027
(millions of dollars)

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>All Funds Total</u>
Receipts:					
Taxes	58,280	6,441	1,519	50,262	116,502
Miscellaneous Receipts	1,914	15,009	10,622	387	27,932
Federal Receipts	0	76,325	3,478	53	79,856
Total Receipts	60,194	97,775	15,619	50,702	224,290
Disbursements:					
Local Assistance	82,710	87,530	6,108	0	176,348
State Operations:					
Personal Service	10,517	5,817	0	0	16,334
Non-Personal Service	3,564	4,171	0	46	7,781
General State Charges	13,294	1,628	0	0	14,922
Debt Service	0	0	0	5,667	5,667
Capital Projects	0	0	11,064	0	11,064
Total Disbursements	110,085	99,146	17,172	5,713	232,116
Other Financing Sources (Uses):					
Transfers from Other Funds	46,952	2,818	2,985	1,729	54,484
Transfers to Other Funds	(5,872)	(669)	(1,507)	(46,685)	(54,733)
Bond and Note Proceeds	0	0	204	0	204
Net Other Financing Sources (Uses)	41,080	2,149	1,682	(44,956)	(45)
Use (Reservation) of Fund Balance:					
Timing of PTET/PIT Credits	4,040	0	0	0	4,040
Tax Stabilization Reserve	(80)	0	0	0	(80)
Rainy Day Reserve	(2,547)	0	0	0	(2,547)
Labor Settlements/Agency Operations	(1,450)	0	0	0	(1,450)
Economic Uncertainties	2,627	0	0	0	2,627
Extraordinary Monetary Settlements	2	0	0	0	2
Total Use (Reservation) of Fund Balance	2,592	0	0	0	2,592
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(6,219)	778	129	33	(5,279)

**CASH FINANCIAL PLAN
ALL GOVERNMENTAL FUNDS
(millions of dollars)**

	FY 2022 Actuals	FY 2023 Projected	Annual \$ Change	Annual % Change
Opening Fund Balance	18,751	53,549	34,798	185.6%
Receipts:				
Taxes	121,136	99,455	(21,681)	-17.9%
Miscellaneous Receipts	27,932	27,165	(767)	-2.7%
Federal Receipts	95,307	89,654	(5,653)	-5.9%
Total Receipts	244,375	216,274	(28,101)	-11.5%
Disbursements:				
Local Assistance	153,938	170,104	16,166	10.5%
State Operations:				
Personal Service	15,094	16,145	1,051	7.0%
Non-Personal Service	9,280	8,100	(1,180)	-12.7%
General State Charges	11,060	10,217	(843)	-7.6%
Debt Service	12,587	7,612	(4,975)	-39.5%
Capital Projects	7,380	11,778	4,398	59.6%
Total Disbursements	209,339	223,956	14,617	7.0%
Other Financing Sources (Uses):				
Transfers from Other Funds	61,299	48,041	(13,258)	-21.6%
Transfers to Other Funds	(61,537)	(48,291)	13,246	21.5%
Bond and Note Proceeds	0	433	433	0.0%
Net Other Financing Sources (Uses)	(238)	183	421	176.9%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	34,798	(7,499)	(42,297)	-121.6%
Closing Fund Balance	53,549	46,050	(7,499)	-14.0%

CASH RECEIPTS
ALL GOVERNMENTAL FUNDS
FY 2022
(millions of dollars)

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	53,328	0	0	0	53,328
Estimated Payments	21,666	0	0	0	21,666
Final Payments	4,519	0	0	0	4,519
Other Payments	1,609	0	0	0	1,609
Gross Collections	81,122	0	0	0	81,122
State/City Offset	(1,122)	0	0	0	(1,122)
Refunds	(9,263)	0	0	0	(9,263)
Reported Tax Collections	70,737	0	0	0	70,737
STAR (Dedicated Deposits)	(1,904)	1,904	0	0	0
RBTF (Dedicated Transfers)	(35,369)	0	0	35,369	0
Personal Income Tax	33,464	1,904	0	35,369	70,737
Sales and Use Tax	16,491	1,088	0	0	17,579
Cigarette and Tobacco Taxes	293	665	0	0	958
Vapor Excise Tax	0	29	0	0	29
Motor Fuel Tax	0	105	390	0	495
Alcoholic Beverage Taxes	277	0	0	0	277
Opioid Excise Tax	29	0	0	0	29
Medical Cannabis Excise Tax	0	13	0	0	13
Adult Use Cannabis Tax	0	0	0	0	0
Highway Use Tax	0	2	140	0	142
Auto Rental Tax	0	22	77	0	99
Peer to Peer Car Sharing Tax	0	0	0	0	0
Gross Consumption/Use Taxes	17,090	1,924	607	0	19,621
LGAC/STBF (Dedicated Transfers)	(12,369)	0	0	12,369	0
Consumption/Use Taxes	4,721	1,924	607	12,369	19,621
Corporation Franchise Tax	5,818	1,418	0	0	7,236
Corporation and Utilities Tax	434	111	9	0	554
Insurance Taxes	2,214	239	0	0	2,453
Bank Tax	16	4	0	0	20
Pass Through Entity Tax	16,430	0	0	0	16,430
Petroleum Business Tax	0	454	578	0	1,032
Gross Business Taxes	24,912	2,226	587	0	27,725
RBTF (Dedicated Transfers)	(8,215)	0	0	8,215	0
Business Taxes	16,697	2,226	587	8,215	27,725
Estate Tax	1,386	0	0	0	1,386
Real Estate Transfer Tax	1,640	0	0	0	1,640
Employer Compensation Expense Program	13	0	0	0	13
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Pari-Mutuel Taxes	13	0	0	0	13
Other Taxes	1	0	0	0	1
Gross Other Taxes	3,053	0	0	0	3,053
Real Estate Transfer Tax (Dedicated)	(1,640)	0	119	1,521	0
RBTF (Dedicated Transfers)	(6)	0	0	6	0
Other Taxes	1,407	0	119	1,527	3,053
Payroll Tax	0	0	0	0	0
Total Taxes	56,289	6,054	1,313	57,480	121,136
Licenses, Fees, Etc.	640	0	0	0	640
Abandoned Property	568	0	0	0	568
Motor Vehicle Fees	306	224	743	0	1,273
ABC License Fee	70	0	0	0	70
Reimbursements	241	0	0	0	241
Investment Income	14	0	0	0	14
Extraordinary Settlements	68	0	0	0	68
Other Transactions	418	19,948	4,264	428	25,058
Miscellaneous Receipts	2,325	20,172	5,007	428	27,932
Federal Receipts	4,500	88,673	2,066	68	95,307
Total	63,114	114,899	8,386	57,976	244,375

CASH RECEIPTS
ALL GOVERNMENTAL FUNDS
FY 2023
(millions of dollars)

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	52,638	0	0	0	52,638
Estimated Payments	14,645	0	0	0	14,645
Final Payments	4,939	0	0	0	4,939
Other Payments	1,733	0	0	0	1,733
Gross Collections	73,955	0	0	0	73,955
State/City Offset	(1,424)	0	0	0	(1,424)
Refunds	(24,081)	0	0	0	(24,081)
Reported Tax Collections	48,450	0	0	0	48,450
STAR (Dedicated Deposits)	(1,831)	1,831	0	0	0
RBTF (Dedicated Transfers)	(24,223)	0	0	24,223	0
Personal Income Tax	22,396	1,831	0	24,223	48,450
Sales and Use Tax	17,253	1,185	0	0	18,438
Cigarette and Tobacco Taxes	287	632	0	0	919
Vapor Excise Tax	0	27	0	0	27
Motor Fuel Tax	0	43	157	0	200
Alcoholic Beverage Taxes	280	0	0	0	280
Opioid Excise Tax	29	0	0	0	29
Medical Cannabis Excise Tax	0	13	0	0	13
Adult Use Cannabis Tax	0	56	0	0	56
Highway Use Tax	0	0	142	0	142
Auto Rental Tax	0	25	88	0	113
Peer to Peer Car Sharing Tax	2	0	0	0	2
Gross Consumption/Use Taxes	17,851	1,981	387	0	20,219
LGAC/STBF (Dedicated Transfers)	(10,789)	0	0	10,789	0
Consumption/Use Taxes	7,062	1,981	387	10,789	20,219
Corporation Franchise Tax	6,953	1,707	0	0	8,660
Corporation and Utilities Tax	420	120	12	0	552
Insurance Taxes	2,315	246	0	0	2,561
Bank Tax	70	14	0	0	84
Pass Through Entity Tax	14,998	0	0	0	14,998
Petroleum Business Tax	0	485	618	0	1,103
Gross Business Taxes	24,756	2,572	630	0	27,958
RBTF (Dedicated Transfers)	(7,499)	0	0	7,499	0
Business Taxes	17,257	2,572	630	7,499	27,958
Estate Tax	1,350	0	0	0	1,350
Real Estate Transfer Tax	1,449	0	0	0	1,449
Employer Compensation Expense Program	14	0	0	0	14
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Pari-Mutuel Taxes	13	0	0	0	13
Other Taxes	2	0	0	0	2
Gross Other Taxes	2,828	0	0	0	2,828
Real Estate Transfer Tax (Dedicated)	(1,449)	0	257	1,192	0
RBTF (Dedicated Transfers)	(7)	0	0	7	0
Other Taxes	1,372	0	257	1,199	2,828
Payroll Tax	0	0	0	0	0
Total Taxes	48,087	6,384	1,274	43,710	99,455
Licenses, Fees, Etc.	529	0	0	0	529
Abandoned Property	450	0	0	0	450
Motor Vehicle Fees	238	212	782	0	1,232
ABC License Fee	69	0	0	0	69
Reimbursements	70	0	0	0	70
Investment Income	13	0	0	0	13
Extraordinary Settlements	33	0	0	0	33
Other Transactions	366	15,402	8,619	382	24,769
Miscellaneous Receipts	1,768	15,614	9,401	382	27,165
Federal Receipts	2,350	84,242	2,992	70	89,654
Total	52,205	106,240	13,667	44,162	216,274

CASH RECEIPTS
ALL GOVERNMENTAL FUNDS
FY 2024
(millions of dollars)

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	54,608	0	0	0	54,608
Estimated Payments	13,953	0	0	0	13,953
Final Payments	4,130	0	0	0	4,130
Other Payments	1,610	0	0	0	1,610
Gross Collections	74,301	0	0	0	74,301
State/City Offset	(1,553)	0	0	0	(1,553)
Refunds	(13,038)	0	0	0	(13,038)
Reported Tax Collections	59,710	0	0	0	59,710
STAR (Dedicated Deposits)	(1,723)	1,723	0	0	0
RBTF (Dedicated Transfers)	(29,853)	0	0	29,853	0
Personal Income Tax	28,134	1,723	0	29,853	59,710
Sales and Use Tax	17,840	1,213	0	0	19,053
Cigarette and Tobacco Taxes	287	602	0	0	889
Vapor Excise Tax	0	27	0	0	27
Motor Fuel Tax	0	107	393	0	500
Alcoholic Beverage Taxes	284	0	0	0	284
Opioid Excise Tax	29	0	0	0	29
Medical Cannabis Excise Tax	0	13	0	0	13
Adult Use Cannabis Tax	0	95	0	0	95
Highway Use Tax	0	0	144	0	144
Auto Rental Tax	0	24	75	0	99
Peer to Peer Car Sharing Tax	6	1	0	0	7
Gross Consumption/Use Taxes	18,446	2,082	612	0	21,140
LGAC/STBF (Dedicated Transfers)	(8,920)	0	0	8,920	0
Consumption/Use Taxes	9,526	2,082	612	8,920	21,140
Corporation Franchise Tax	5,536	1,572	0	0	7,108
Corporation and Utilities Tax	375	111	12	0	498
Insurance Taxes	2,435	262	0	0	2,697
Bank Tax	0	0	0	0	0
Pass Through Entity Tax	15,856	0	0	0	15,856
Petroleum Business Tax	0	506	646	0	1,152
Gross Business Taxes	24,202	2,451	658	0	27,311
RBTF (Dedicated Transfers)	(7,928)	0	0	7,928	0
Business Taxes	16,274	2,451	658	7,928	27,311
Estate Tax	1,392	0	0	0	1,392
Real Estate Transfer Tax	1,366	0	0	0	1,366
Employer Compensation Expense Program	14	0	0	0	14
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Pari-Mutuel Taxes	13	0	0	0	13
Other Taxes	2	0	0	0	2
Gross Other Taxes	2,787	0	0	0	2,787
Real Estate Transfer Tax (Dedicated)	(1,366)	0	257	1,109	0
RBTF (Dedicated Transfers)	(7)	0	0	7	0
Other Taxes	1,414	0	257	1,116	2,787
Payroll Tax	0	0	0	0	0
Total Taxes	55,348	6,256	1,527	47,817	110,948
Licenses, Fees, Etc.	580	0	0	0	580
Abandoned Property	450	0	0	0	450
Motor Vehicle Fees	238	211	779	0	1,228
ABC License Fee	71	0	0	0	71
Reimbursements	66	0	0	0	66
Investment Income	10	0	0	0	10
Extraordinary Settlements	33	0	0	0	33
Other Transactions	366	13,732	10,649	392	25,139
Miscellaneous Receipts	1,814	13,943	11,428	392	27,577
Federal Receipts	2,250	76,049	3,401	67	81,767
Total	59,412	96,248	16,356	48,276	220,292

CASH RECEIPTS
ALL GOVERNMENTAL FUNDS
FY 2025
(millions of dollars)

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	57,418	0	0	0	57,418
Estimated Payments	13,201	0	0	0	13,201
Final Payments	4,231	0	0	0	4,231
Other Payments	1,664	0	0	0	1,664
Gross Collections	76,514	0	0	0	76,514
State/City Offset	(1,682)	0	0	0	(1,682)
Refunds	(13,400)	0	0	0	(13,400)
Reported Tax Collections	61,432	0	0	0	61,432
STAR (Dedicated Deposits)	(1,616)	1,616	0	0	0
RBTF (Dedicated Transfers)	(30,714)	0	0	30,714	0
Personal Income Tax	29,102	1,616	0	30,714	61,432
Sales and Use Tax	18,190	1,237	0	0	19,427
Cigarette and Tobacco Taxes	278	573	0	0	851
Vapor Excise Tax	0	27	0	0	27
Motor Fuel Tax	0	106	393	0	499
Alcoholic Beverage Taxes	287	0	0	0	287
Opioid Excise Tax	29	0	0	0	29
Medical Cannabis Excise Tax	0	13	0	0	13
Adult Use Cannabis Tax	0	158	0	0	158
Highway Use Tax	0	1	145	0	146
Auto Rental Tax	0	24	74	0	98
Peer to Peer Car Sharing Tax	7	1	0	0	8
Gross Consumption/Use Taxes	18,791	2,140	612	0	21,543
LGAC/STBF (Dedicated Transfers)	(9,095)	0	0	9,095	0
Consumption/Use Taxes	9,696	2,140	612	9,095	21,543
Corporation Franchise Tax	5,254	1,494	0	0	6,748
Corporation and Utilities Tax	438	126	12	0	576
Insurance Taxes	2,514	276	0	0	2,790
Bank Tax	0	0	0	0	0
Pass Through Entity Tax	16,553	0	0	0	16,553
Petroleum Business Tax	0	506	643	0	1,149
Gross Business Taxes	24,759	2,402	655	0	27,816
RBTF (Dedicated Transfers)	(8,277)	0	0	8,277	0
Business Taxes	16,482	2,402	655	8,277	27,816
Estate Tax	1,450	0	0	0	1,450
Real Estate Transfer Tax	1,449	0	0	0	1,449
Employer Compensation Expense Program	16	0	0	0	16
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Pari-Mutuel Taxes	13	0	0	0	13
Other Taxes	2	0	0	0	2
Gross Other Taxes	2,930	0	0	0	2,930
Real Estate Transfer Tax (Dedicated)	(1,449)	0	257	1,192	0
RBTF (Dedicated Transfers)	(8)	0	0	8	0
Other Taxes	1,473	0	257	1,200	2,930
Payroll Tax	0	0	0	0	0
Total Taxes	56,753	6,158	1,524	49,286	113,721
Licenses, Fees, Etc.	630	0	0	0	630
Abandoned Property	450	0	0	0	450
Motor Vehicle Fees	250	212	782	0	1,244
ABC License Fee	72	0	0	0	72
Reimbursements	66	0	0	0	66
Investment Income	8	0	0	0	8
Extraordinary Settlements	0	0	0	0	0
Other Transactions	366	13,045	8,438	396	22,245
Miscellaneous Receipts	1,842	13,257	9,220	396	24,715
Federal Receipts	3,645	71,149	3,589	62	78,445
Total	62,240	90,564	14,333	49,744	216,881

CASH RECEIPTS
ALL GOVERNMENTAL FUNDS
FY 2026
(millions of dollars)

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	60,214	0	0	0	60,214
Estimated Payments	14,943	0	0	0	14,943
Final Payments	4,521	0	0	0	4,521
Other Payments	1,720	0	0	0	1,720
Gross Collections	81,398	0	0	0	81,398
State/City Offset	(1,731)	0	0	0	(1,731)
Refunds	(14,000)	0	0	0	(14,000)
Reported Tax Collections	65,667	0	0	0	65,667
STAR (Dedicated Deposits)	(1,568)	1,568	0	0	0
RBTF (Dedicated Transfers)	(32,834)	0	0	32,834	0
Personal Income Tax	31,265	1,568	0	32,834	65,667
Sales and Use Tax	18,652	1,269	0	0	19,921
Cigarette and Tobacco Taxes	270	546	0	0	816
Vapor Excise Tax	0	27	0	0	27
Motor Fuel Tax	0	106	391	0	497
Alcoholic Beverage Taxes	289	0	0	0	289
Opioid Excise Tax	29	0	0	0	29
Medical Cannabis Excise Tax	0	13	0	0	13
Adult Use Cannabis Tax	0	245	0	0	245
Highway Use Tax	0	0	146	0	146
Auto Rental Tax	0	24	75	0	99
Peer to Peer Car Sharing Tax	8	1	0	0	9
Gross Consumption/Use Taxes	19,248	2,231	612	0	22,091
LGAC/STBF (Dedicated Transfers)	(9,326)	0	0	9,326	0
Consumption/Use Taxes	9,922	2,231	612	9,326	22,091
Corporation Franchise Tax	5,110	1,503	0	0	6,613
Corporation and Utilities Tax	430	124	12	0	566
Insurance Taxes	2,622	289	0	0	2,911
Bank Tax	0	0	0	0	0
Pass Through Entity Tax	13,234	0	0	0	13,234
Petroleum Business Tax	0	504	643	0	1,147
Gross Business Taxes	21,396	2,420	655	0	24,471
RBTF (Dedicated Transfers)	(6,617)	0	0	6,617	0
Business Taxes	14,779	2,420	655	6,617	24,471
Estate Tax	1,516	0	0	0	1,516
Real Estate Transfer Tax	1,532	0	0	0	1,532
Employer Compensation Expense Program	16	0	0	0	16
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Pari-Mutuel Taxes	13	0	0	0	13
Other Taxes	2	0	0	0	2
Gross Other Taxes	3,079	0	0	0	3,079
Real Estate Transfer Tax (Dedicated)	(1,532)	0	257	1,275	0
RBTF (Dedicated Transfers)	(8)	0	0	8	0
Other Taxes	1,539	0	257	1,283	3,079
Payroll Tax	0	0	0	0	0
Total Taxes	57,505	6,219	1,524	50,060	115,308
Licenses, Fees, Etc.	630	0	0	0	630
Abandoned Property	450	0	0	0	450
Motor Vehicle Fees	292	211	779	0	1,282
ABC License Fee	72	0	0	0	72
Reimbursements	66	0	0	0	66
Investment Income	6	0	0	0	6
Extraordinary Settlements	0	0	0	0	0
Other Transactions	363	13,876	9,468	387	24,094
Miscellaneous Receipts	1,879	14,087	10,247	387	26,600
Federal Receipts	0	74,548	3,634	58	78,240
Total	59,384	94,854	15,405	50,505	220,148

**CASH RECEIPTS
ALL GOVERNMENTAL FUNDS
FY 2027
(millions of dollars)**

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	63,119	0	0	0	63,119
Estimated Payments	26,078	0	0	0	26,078
Final Payments	4,567	0	0	0	4,567
Other Payments	1,772	0	0	0	1,772
Gross Collections	95,536	0	0	0	95,536
State/City Offset	(1,869)	0	0	0	(1,869)
Refunds	(14,844)	0	0	0	(14,844)
Reported Tax Collections	78,823	0	0	0	78,823
STAR (Dedicated Deposits)	(1,541)	1,541	0	0	0
RBTF (Dedicated Transfers)	(39,412)	0	0	39,412	0
Personal Income Tax	37,870	1,541	0	39,412	78,823
Sales and Use Tax	19,070	1,298	0	0	20,368
Cigarette and Tobacco Taxes	262	520	0	0	782
Vapor Excise Tax	0	27	0	0	27
Motor Fuel Tax	0	106	389	0	495
Alcoholic Beverage Taxes	293	0	0	0	293
Opioid Excise Tax	29	0	0	0	29
Medical Cannabis Excise Tax	0	13	0	0	13
Adult Use Cannabis Tax	0	339	0	0	339
Highway Use Tax	0	0	147	0	147
Auto Rental Tax	0	25	75	0	100
Peer to Peer Car Sharing Tax	9	1	0	0	10
Gross Consumption/Use Taxes	19,663	2,329	611	0	22,603
LGAC/STBF (Dedicated Transfers)	(9,535)	0	0	9,535	0
Consumption/Use Taxes	10,128	2,329	611	9,535	22,603
Corporation Franchise Tax	5,565	1,638	0	0	7,203
Corporation and Utilities Tax	434	126	12	0	572
Insurance Taxes	2,732	305	0	0	3,037
Bank Tax	0	0	0	0	0
Pass Through Entity Tax	(100)	0	0	0	(100)
Petroleum Business Tax	0	502	639	0	1,141
Gross Business Taxes	8,631	2,571	651	0	11,853
RBTF (Dedicated Transfers)	50	0	0	(50)	0
Business Taxes	8,681	2,571	651	(50)	11,853
Estate Tax	1,586	0	0	0	1,586
Real Estate Transfer Tax	1,623	0	0	0	1,623
Employer Compensation Expense Program	(1)	0	0	0	(1)
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Pari-Mutuel Taxes	13	0	0	0	13
Other Taxes	2	0	0	0	2
Gross Other Taxes	3,223	0	0	0	3,223
Real Estate Transfer Tax (Dedicated)	(1,623)	0	257	1,366	0
RBTF (Dedicated Transfers)	1	0	0	(1)	0
Other Taxes	1,601	0	257	1,365	3,223
Payroll Tax	0	0	0	0	0
Total Taxes	58,280	6,441	1,519	50,262	116,502
Licenses, Fees, Etc.	628	0	0	0	628
Abandoned Property	450	0	0	0	450
Motor Vehicle Fees	331	212	778	0	1,321
ABC License Fee	70	0	0	0	70
Reimbursements	66	0	0	0	66
Investment Income	6	0	0	0	6
Extraordinary Settlements	0	0	0	0	0
Other Transactions	363	14,797	9,844	387	25,391
Miscellaneous Receipts	1,914	15,009	10,622	387	27,932
Federal Receipts	0	76,325	3,478	53	79,856
Total	60,194	97,775	15,619	50,702	224,290

STATE RECEIPTS
ALL GOVERNMENTAL FUNDS
(millions of dollars)

	FY 2022 Actuals	FY 2023 Projected	Annual \$ Change	Annual % Change
Taxes:				
Withholdings	53,328	52,638	(690)	-1.3%
Estimated Payments	21,666	14,645	(7,021)	-32.4%
Final Payments	4,519	4,939	420	9.3%
Other Payments	1,609	1,733	124	7.7%
Gross Collections	81,122	73,955	(7,167)	-8.8%
State/City Offset	(1,122)	(1,424)	(302)	-26.9%
Refunds	(9,263)	(24,081)	(14,818)	-160.0%
Reported Tax Collections	70,737	48,450	(22,287)	-31.5%
STAR (Dedicated Deposits)	0	0	0	0.0%
RBTF (Dedicated Transfers)	0	0	0	0.0%
Personal Income Tax	70,737	48,450	(22,287)	-31.5%
Sales and Use Tax	17,579	18,438	859	4.9%
Cigarette and Tobacco Taxes	958	919	(39)	-4.1%
Vapor Excise Tax	29	27	(2)	-6.9%
Motor Fuel Tax	495	200	(295)	-59.6%
Alcoholic Beverage Taxes	277	280	3	1.1%
Opioid Excise Tax	29	29	0	0.0%
Medical Cannabis Excise Tax	13	13	0	0.0%
Adult Use Cannabis Tax	0	56	56	0.0%
Highway Use Tax	142	142	0	0.0%
Auto Rental Tax	99	113	14	14.1%
Peer to Peer Car Sharing Tax	0	2	2	0.0%
Gross Consumption/Use Taxes	19,621	20,219	598	3.0%
LGAC/STBF (Dedicated Transfers)	0	0	0	0.0%
Consumption/Use Taxes	19,621	20,219	598	3.0%
Corporation Franchise Tax	7,236	8,660	1,424	19.7%
Corporation and Utilities Tax	554	552	(2)	-0.4%
Insurance Taxes	2,453	2,561	108	4.4%
Bank Tax	20	84	64	320.0%
Pass Through Entity Tax	16,430	14,998	(1,432)	-8.7%
Petroleum Business Tax	1,032	1,103	71	6.9%
Gross Business Taxes	27,725	27,958	233	0.8%
RBTF (Dedicated Transfers)	0	0	0	0.0%
Business Taxes	27,725	27,958	233	0.8%
Estate Tax	1,386	1,350	(36)	-2.6%
Real Estate Transfer Tax	1,640	1,449	(191)	-11.6%
Employer Compensation Expense Program	13	14	1	7.7%
Gift Tax	0	0	0	0.0%
Real Property Gains Tax	0	0	0	0.0%
Pari-Mutuel Taxes	13	13	0	0.0%
Other Taxes	1	2	1	100.0%
Gross Other Taxes	3,053	2,828	(225)	-7.4%
Real Estate Transfer Tax (Dedicated)	0	0	0	0.0%
RBTF (Dedicated Transfers)	0	0	0	0.0%
Other Taxes	3,053	2,828	(225)	-7.4%
Payroll Tax	0	0	0	0.0%
Total Taxes	121,136	99,455	(21,681)	-17.9%
Licenses, Fees, Etc.	640	529	(111)	-17.3%
Abandoned Property	568	450	(118)	-20.8%
Motor Vehicle Fees	1,273	1,232	(41)	-3.2%
ABC License Fee	70	69	(1)	-1.4%
Reimbursements	241	70	(171)	-71.0%
Investment Income	14	13	(1)	-7.1%
Extraordinary Settlements	68	33	(35)	-51.5%
Other Transactions	25,058	24,769	(289)	-1.2%
Miscellaneous Receipts	27,932	27,165	(767)	-2.7%
Federal Receipts	95,307	89,654	(5,653)	-5.9%
Total	244,375	216,274	(28,101)	-11.5%

**CASH FINANCIAL PLAN
SPECIAL REVENUE FUNDS
FY 2022
(millions of dollars)**

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	5,708	4,961	10,669
Receipts:			
Taxes	6,054	0	6,054
Miscellaneous Receipts	19,990	182	20,172
Federal Receipts	38	88,635	88,673
Total Receipts	26,082	88,817	114,899
Disbursements:			
Local Assistance	16,614	71,616	88,230
State Operations:			
Personal Service	5,180	1,851	7,031
Non-Personal Service	2,904	2,687	5,591
General State Charges	1,042	1,035	2,077
Debt Service	0	42	42
Capital Projects	0	0	0
Total Disbursements	25,740	77,231	102,971
Other Financing Sources (Uses):			
Transfers from Other Funds	2,535	0	2,535
Transfers to Other Funds	(973)	(2,221)	(3,194)
Net Other Financing Sources (Uses)	1,562	(2,221)	(659)
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	1,904	9,365	11,269
Closing Fund Balance	7,612	14,326	21,938

**CASH FINANCIAL PLAN
SPECIAL REVENUE FUNDS
FY 2023
(millions of dollars)**

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	<u>7,612</u>	<u>14,326</u>	<u>21,938</u>
Receipts:			
Taxes	6,384	0	6,384
Miscellaneous Receipts	15,437	177	15,614
Federal Receipts	(18)	84,260	84,242
Total Receipts	<u>21,803</u>	<u>84,437</u>	<u>106,240</u>
Disbursements:			
Local Assistance	18,349	80,146	98,495
State Operations:			
Personal Service	5,030	687	5,717
Non-Personal Service	2,582	2,737	5,319
General State Charges	1,165	386	1,551
Capital Projects	0	0	0
Total Disbursements	<u>27,126</u>	<u>83,956</u>	<u>111,082</u>
Other Financing Sources (Uses):			
Transfers from Other Funds	3,447	0	3,447
Transfers to Other Funds	1,361	(2,027)	(666)
Net Other Financing Sources (Uses)	<u>4,808</u>	<u>(2,027)</u>	<u>2,781</u>
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	<u>(515)</u>	<u>(1,546)</u>	<u>(2,061)</u>
Closing Fund Balance	<u>7,097</u>	<u>12,780</u>	<u>19,877</u>

**CASH FINANCIAL PLAN
SPECIAL REVENUE FUNDS
FY 2024
(millions of dollars)**

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	7,097	12,780	19,877
Receipts:			
Taxes	6,256	0	6,256
Miscellaneous Receipts	13,778	165	13,943
Federal Receipts	(17)	76,066	76,049
Total Receipts	20,017	76,231	96,248
Disbursements:			
Local Assistance	16,019	72,771	88,790
State Operations:			
Personal Service	4,996	690	5,686
Non-Personal Service	2,480	1,973	4,453
General State Charges	1,188	386	1,574
Capital Projects	0	0	0
Total Disbursements	24,683	75,820	100,503
Other Financing Sources (Uses):			
Transfers from Other Funds	3,335	0	3,335
Transfers to Other Funds	1,170	(1,983)	(813)
Net Other Financing Sources (Uses)	4,505	(1,983)	2,522
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(161)	(1,572)	(1,733)
Closing Fund Balance	6,936	11,208	18,144

**CASH FINANCIAL PLAN
SPECIAL REVENUE FUNDS
FY 2025
(millions of dollars)**

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	<u>6,936</u>	<u>11,208</u>	<u>18,144</u>
Receipts:			
Taxes	6,158	0	6,158
Miscellaneous Receipts	13,093	164	13,257
Federal Receipts	(17)	71,166	71,149
Total Receipts	<u>19,234</u>	<u>71,330</u>	<u>90,564</u>
Disbursements:			
Local Assistance	15,104	69,210	84,314
State Operations:			
Personal Service	5,035	691	5,726
Non-Personal Service	2,481	1,779	4,260
General State Charges	1,203	387	1,590
Capital Projects	0	0	0
Total Disbursements	<u>23,823</u>	<u>72,067</u>	<u>95,890</u>
Other Financing Sources (Uses):			
Transfers from Other Funds	2,830	0	2,830
Transfers to Other Funds	1,278	(1,949)	(671)
Net Other Financing Sources (Uses)	<u>4,108</u>	<u>(1,949)</u>	<u>2,159</u>
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	<u>(481)</u>	<u>(2,686)</u>	<u>(3,167)</u>
Closing Fund Balance	<u>6,455</u>	<u>8,522</u>	<u>14,977</u>

**CASH FINANCIAL PLAN
SPECIAL REVENUE FUNDS
FY 2026
(millions of dollars)**

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	<u>6,455</u>	<u>8,522</u>	<u>14,977</u>
Receipts:			
Taxes	6,219	0	6,219
Miscellaneous Receipts	13,923	164	14,087
Federal Receipts	(17)	74,565	74,548
Total Receipts	<u>20,125</u>	<u>74,729</u>	<u>94,854</u>
Disbursements:			
Local Assistance	15,761	69,140	84,901
State Operations:			
Personal Service	5,079	694	5,773
Non-Personal Service	2,522	1,592	4,114
General State Charges	1,220	388	1,608
Capital Projects	0	0	0
Total Disbursements	<u>24,582</u>	<u>71,814</u>	<u>96,396</u>
Other Financing Sources (Uses):			
Transfers from Other Funds	2,796	0	2,796
Transfers to Other Funds	1,281	(1,949)	(668)
Net Other Financing Sources (Uses)	<u>4,077</u>	<u>(1,949)</u>	<u>2,128</u>
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	<u>(380)</u>	<u>966</u>	<u>586</u>
Closing Fund Balance	<u>6,075</u>	<u>9,488</u>	<u>15,563</u>

**CASH FINANCIAL PLAN
SPECIAL REVENUE FUNDS
FY 2027
(millions of dollars)**

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	<u>6,075</u>	<u>9,488</u>	<u>15,563</u>
Receipts:			
Taxes	6,441	0	6,441
Miscellaneous Receipts	14,845	164	15,009
Federal Receipts	(17)	76,342	76,325
Total Receipts	<u>21,269</u>	<u>76,506</u>	<u>97,775</u>
Disbursements:			
Local Assistance	16,621	70,909	87,530
State Operations:			
Personal Service	5,121	696	5,817
Non-Personal Service	2,569	1,602	4,171
General State Charges	1,239	389	1,628
Capital Projects	0	0	0
Total Disbursements	<u>25,550</u>	<u>73,596</u>	<u>99,146</u>
Other Financing Sources (Uses):			
Transfers from Other Funds	2,818	0	2,818
Transfers to Other Funds	1,280	(1,949)	(669)
Net Other Financing Sources (Uses)	<u>4,098</u>	<u>(1,949)</u>	<u>2,149</u>
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	<u>(183)</u>	<u>961</u>	<u>778</u>
Closing Fund Balance	<u>5,892</u>	<u>10,449</u>	<u>16,341</u>

**CASH FINANCIAL PLAN
SPECIAL REVENUE FUNDS
(millions of dollars)**

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</u>	<u>Annual \$ Change</u>	<u>Annual % Change</u>
Opening Fund Balance	10,669	21,938	11,269	105.6%
Receipts:				
Taxes	6,054	6,384	330	5.5%
Miscellaneous Receipts	20,172	15,614	(4,558)	-22.6%
Federal Receipts	88,673	84,242	(4,431)	-5.0%
Total Receipts	114,899	106,240	(8,659)	-7.5%
Disbursements:				
Local Assistance	88,230	98,495	10,265	11.6%
State Operations:				
Personal Service	7,031	5,717	(1,314)	-18.7%
Non-Personal Service	5,591	5,319	(272)	-4.9%
General State Charges	2,077	1,551	(526)	-25.3%
Debt Service	42	0	(42)	-100.0%
Capital Projects	0	0	0	0.0%
Total Disbursements	102,971	111,082	8,111	7.9%
Other Financing Sources (Uses):				
Transfers from Other Funds	2,535	3,447	912	36.0%
Transfers to Other Funds	(3,194)	(666)	2,528	79.1%
Net Other Financing Sources (Uses)	(659)	2,781	3,440	522.0%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	11,269	(2,061)	(13,330)	-118.3%
Closing Fund Balance	21,938	19,877	(2,061)	-9.4%

**CASH RECEIPTS
SPECIAL REVENUE FUNDS
(millions of dollars)**

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Projected	Projected	Projected	Projected	Projected
Personal Income Tax	1,831	1,723	1,616	1,568	1,541
Consumption/Use Taxes	1,981	2,082	2,140	2,231	2,329
Sales and Use Tax	1,185	1,213	1,237	1,269	1,298
Cigarette and Tobacco Taxes	632	602	573	546	520
Vapor Excise Tax	27	27	27	27	27
Motor Fuel Tax	43	107	106	106	106
Highway Use Tax	0	0	1	0	0
Medical Cannabis Excise Tax	13	13	13	13	13
Adult Use Cannabis Tax	56	95	158	245	339
Auto Rental Tax	25	24	24	24	25
Peer to Peer Car Sharing Tax	0	1	1	1	1
Business Taxes	2,572	2,451	2,402	2,420	2,571
Corporation Franchise Tax	1,707	1,572	1,494	1,503	1,638
Corporation and Utilities Tax	120	111	126	124	126
Insurance Taxes	246	262	276	289	305
Bank Tax	14	0	0	0	0
Petroleum Business Tax	485	506	506	504	502
Payroll Tax	0	0	0	0	0
Total Taxes	6,384	6,256	6,158	6,219	6,441
Miscellaneous Receipts	15,614	13,943	13,257	14,087	15,009
HCRA	5,952	5,913	5,935	5,808	5,831
State University Income	5,091	5,199	5,334	5,448	5,567
Lottery	3,592	3,607	3,605	3,605	3,605
Medicaid	870	900	930	960	960
Industry Assessments	723	730	737	743	752
Motor Vehicle Fees	212	211	212	211	212
All Other	(826)	(2,617)	(3,496)	(2,688)	(1,918)
Federal Receipts	84,242	76,049	71,149	74,548	76,325
Total	106,240	96,248	90,564	94,854	97,775

**CASH RECEIPTS
SPECIAL REVENUE FUNDS
(millions of dollars)**

	FY 2022	FY 2023	Annual	Annual
	Actuals	Projected	\$ Change	% Change
Personal Income Tax	1,904	1,831	(73)	-3.8%
Consumption/Use Taxes	1,924	1,981	57	3.0%
Sales and Use Tax	1,088	1,185	97	8.9%
Cigarette and Tobacco Taxes	665	632	(33)	-5.0%
Vapor Excise Tax	29	27	(2)	-6.9%
Motor Fuel Tax	105	43	(62)	-59.0%
Highway Use Tax	2	0	(2)	-100.0%
Medical Cannabis Excise Tax	13	13	0	0.0%
Adult Use Cannabis Tax	0	56	56	0.0%
Auto Rental Tax	22	25	3	13.6%
Peer to Peer Car Sharing Tax	0	0	0	0.0%
Business Taxes	2,226	2,572	346	15.5%
Corporation Franchise Tax	1,418	1,707	289	20.4%
Corporation and Utilities Tax	111	120	9	8.1%
Insurance Taxes	239	246	7	2.9%
Bank Tax	4	14	10	250.0%
Petroleum Business Tax	454	485	31	6.8%
Payroll Tax	0	0	0	0.0%
Total Taxes	6,054	6,384	330	5.5%
Miscellaneous Receipts	20,172	15,614	(4,558)	-22.6%
HCRA	5,814	5,952	138	2.4%
State University Income	4,818	5,091	273	5.7%
Lottery	3,570	3,592	22	0.6%
Medicaid	838	870	32	3.8%
Industry Assessments	619	723	104	16.8%
Motor Vehicle Fees	224	212	(12)	-5.4%
All Other	4,289	(826)	(5,115)	-119.3%
Federal Receipts	88,673	84,242	(4,431)	-5.0%
Total	114,899	106,240	(8,659)	-7.5%

**CASH FINANCIAL PLAN
CAPITAL PROJECTS FUNDS
FY 2022
(millions of dollars)**

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	<u>(564)</u>	<u>(580)</u>	<u>(1,144)</u>
Receipts:			
Taxes	1,313	0	1,313
Miscellaneous Receipts	5,007	0	5,007
Federal Receipts	2	2,064	2,066
Total Receipts	<u>6,322</u>	<u>2,064</u>	<u>8,386</u>
Disbursements:			
Local Assistance	6,575	749	7,324
State Operations:			
Personal Service	0	0	0
Non-Personal Service	0	0	0
General State Charges	0	0	0
Debt Service	0	0	0
Capital Projects	5,877	1,503	7,380
Total Disbursements	<u>12,452</u>	<u>2,252</u>	<u>14,704</u>
Other Financing Sources (Uses):			
Transfers from Other Funds	7,189	(17)	7,172
Transfers to Other Funds	(1,252)	(2)	(1,254)
Bond and Note Proceeds	0	0	0
Net Other Financing Sources (Uses)	<u>5,937</u>	<u>(19)</u>	<u>5,918</u>
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	<u>(193)</u>	<u>(207)</u>	<u>(400)</u>
Closing Fund Balance	<u>(757)</u>	<u>(787)</u>	<u>(1,544)</u>

**CASH FINANCIAL PLAN
CAPITAL PROJECTS FUNDS
FY 2023
(millions of dollars)**

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	(757)	(787)	(1,544)
Receipts:			
Taxes	1,274	0	1,274
Miscellaneous Receipts	9,172	229	9,401
Federal Receipts	5	2,987	2,992
Total Receipts	10,451	3,216	13,667
Disbursements:			
Local Assistance	4,745	837	5,582
State Operations:			
Personal Service	0	0	0
Non-Personal Service	0	0	0
General State Charges	0	0	0
Debt Service	0	0	0
Capital Projects	9,687	2,091	11,778
Total Disbursements	14,432	2,928	17,360
Other Financing Sources (Uses):			
Transfers from Other Funds	4,699	41	4,740
Transfers to Other Funds	(1,291)	0	(1,291)
Bond and Note Proceeds	433	0	433
Net Other Financing Sources (Uses)	3,841	41	3,882
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(140)	329	189
Closing Fund Balance	(897)	(458)	(1,355)

**CASH FINANCIAL PLAN
CAPITAL PROJECTS FUNDS
FY 2024
(millions of dollars)**

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	(897)	(458)	(1,355)
Receipts:			
Taxes	1,527	0	1,527
Miscellaneous Receipts	11,199	229	11,428
Federal Receipts	5	3,396	3,401
Total Receipts	12,731	3,625	16,356
Disbursements:			
Local Assistance	7,204	1,038	8,242
State Operations:			
Personal Service	0	0	0
Non-Personal Service	0	0	0
General State Charges	0	0	0
Debt Service	0	0	0
Capital Projects	10,816	2,348	13,164
Total Disbursements	18,020	3,386	21,406
Other Financing Sources (Uses):			
Transfers from Other Funds	6,630	38	6,668
Transfers to Other Funds	(1,394)	0	(1,394)
Bond and Note Proceeds	434	0	434
Net Other Financing Sources (Uses)	5,670	38	5,708
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	381	277	658
Closing Fund Balance	(516)	(181)	(697)

**CASH FINANCIAL PLAN
CAPITAL PROJECTS FUNDS
FY 2025
(millions of dollars)**

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	(516)	(181)	(697)
Receipts:			
Taxes	1,524	0	1,524
Miscellaneous Receipts	8,991	229	9,220
Federal Receipts	5	3,584	3,589
Total Receipts	10,520	3,813	14,333
Disbursements:			
Local Assistance	5,626	1,105	6,731
State Operations:			
Personal Service	0	0	0
Non-Personal Service	0	0	0
General State Charges	0	0	0
Debt Service	0	0	0
Capital Projects	10,051	2,438	12,489
Total Disbursements	15,677	3,543	19,220
Other Financing Sources (Uses):			
Transfers from Other Funds	6,286	24	6,310
Transfers to Other Funds	(1,548)	0	(1,548)
Bond and Note Proceeds	340	0	340
Net Other Financing Sources (Uses)	5,078	24	5,102
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(79)	294	215
Closing Fund Balance	(595)	113	(482)

**CASH FINANCIAL PLAN
CAPITAL PROJECTS FUNDS
FY 2026
(millions of dollars)**

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	(595)	113	(482)
Receipts:			
Taxes	1,524	0	1,524
Miscellaneous Receipts	10,018	229	10,247
Federal Receipts	5	3,629	3,634
Total Receipts	11,547	3,858	15,405
Disbursements:			
Local Assistance	5,025	1,148	6,173
State Operations:			
Personal Service	0	0	0
Non-Personal Service	0	0	0
General State Charges	0	0	0
Debt Service	0	0	0
Capital Projects	9,020	2,424	11,444
Total Disbursements	14,045	3,572	17,617
Other Financing Sources (Uses):			
Transfers from Other Funds	3,531	23	3,554
Transfers to Other Funds	(1,591)	0	(1,591)
Bond and Note Proceeds	238	0	238
Net Other Financing Sources (Uses)	2,178	23	2,201
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(320)	309	(11)
Closing Fund Balance	(915)	422	(493)

**CASH FINANCIAL PLAN
CAPITAL PROJECTS FUNDS
FY 2027
(millions of dollars)**

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	(915)	422	(493)
Receipts:			
Taxes	1,519	0	1,519
Miscellaneous Receipts	10,393	229	10,622
Federal Receipts	5	3,473	3,478
Total Receipts	11,917	3,702	15,619
Disbursements:			
Local Assistance	5,069	1,039	6,108
State Operations:			
Personal Service	0	0	0
Non-Personal Service	0	0	0
General State Charges	0	0	0
Debt Service	0	0	0
Capital Projects	8,687	2,377	11,064
Total Disbursements	13,756	3,416	17,172
Other Financing Sources (Uses):			
Transfers from Other Funds	2,962	23	2,985
Transfers to Other Funds	(1,507)	0	(1,507)
Bond and Note Proceeds	204	0	204
Net Other Financing Sources (Uses)	1,659	23	1,682
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(180)	309	129
Closing Fund Balance	(1,095)	731	(364)

**CASH FINANCIAL PLAN
CAPITAL PROJECTS FUNDS
(millions of dollars)**

	<u>FY 2022</u> <u>Actuals</u>	<u>FY 2023</u> <u>Projected</u>	<u>Annual</u> <u>\$ Change</u>	<u>Annual</u> <u>% Change</u>
Opening Fund Balance	(1,144)	(1,544)	(400)	-35.0%
Receipts:				
Taxes	1,313	1,274	(39)	-3.0%
Miscellaneous Receipts	5,007	9,401	4,394	87.8%
Federal Receipts	2,066	2,992	926	44.8%
Total Receipts	8,386	13,667	5,281	63.0%
Disbursements:				
Local Assistance	7,324	5,582	(1,742)	-23.8%
State Operations:				
Personal Service	0	0	0	0.0%
Non-Personal Service	0	0	0	0.0%
General State Charges	0	0	0	0.0%
Debt Service	0	0	0	0.0%
Capital Projects	7,380	11,778	4,398	59.6%
Total Disbursements	14,704	17,360	2,656	18.1%
Other Financing Sources (Uses):				
Transfers From Other Funds	7,172	4,740	(2,432)	-33.9%
Transfers to Other Funds	(1,254)	(1,291)	(37)	-3.0%
Bond and Note Proceeds	0	433	433	0.0%
Net Other Financing Sources (Uses)	5,918	3,882	(2,036)	-34.4%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(400)	189	589	147.3%
Closing Fund Balance	(1,544)	(1,355)	189	12.2%

**CASH RECEIPTS
CAPITAL PROJECTS FUNDS
(millions of dollars)**

	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Consumption/Use Taxes	387	612	612	612	611
Motor Fuel Tax	157	393	393	391	389
Highway Use Tax	142	144	145	146	147
Auto Rental Tax	88	75	74	75	75
Business Taxes	630	658	655	655	651
Corporation and Utilities Tax	12	12	12	12	12
Petroleum Business Tax	618	646	643	643	639
Other Taxes	257	257	257	257	257
Real Estate Transfer Tax	257	257	257	257	257
Total Taxes	1,274	1,527	1,524	1,524	1,519
Miscellaneous Receipts	9,401	11,428	9,220	10,247	10,622
Authority Bond Proceeds	8,060	9,907	7,638	8,657	9,032
State Park Fees	227	206	205	205	195
Environmental Revenues	92	92	92	92	92
Motor Vehicle Fees	782	779	782	779	778
All Other	240	444	503	514	525
Federal Receipts	2,992	3,401	3,589	3,634	3,478
Total	13,667	16,356	14,333	15,405	15,619

**CASH RECEIPTS
CAPITAL PROJECTS FUNDS
(millions of dollars)**

	FY 2022 Actuals	FY 2023 Projected	Annual \$ Change	Annual % Change
Consumption/Use Taxes	607	387	(220)	-36.2%
Motor Fuel Tax	390	157	(233)	-59.7%
Highway Use Tax	140	142	2	1.4%
Auto Rental Tax	77	88	11	14.3%
Business Taxes	587	630	43	7.3%
Corporation and Utilities Tax	9	12	3	33.3%
Petroleum Business Tax	578	618	40	6.9%
Other Taxes	119	257	138	116.0%
Real Estate Transfer Tax	119	257	138	116.0%
Total Taxes	1,313	1,274	(39)	-3.0%
Miscellaneous Receipts	5,007	9,401	4,394	87.8%
Authority Bond Proceeds	3,891	8,060	4,169	107.1%
State Park Fees	101	227	126	124.8%
Environmental Revenues	127	92	(35)	-27.6%
Motor Vehicle Fees	743	782	39	5.2%
All Other	145	240	95	65.5%
Federal Receipts	2,066	2,992	926	44.8%
Total	8,386	13,667	5,281	63.0%

CASH DISBURSEMENTS BY FUNCTION
CAPITAL OFF-BUDGET SPENDING
(millions of dollars)

	<u>FY 2022</u> <u>Actuals</u>	<u>FY 2023</u> <u>Projected</u>	<u>FY 2024</u> <u>Projected</u>	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Economic Development	4	0	0	0	0	0
Functional Total	<u>4</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
MENTAL HEALTH						
Mental Health, Office of	0	0	0	0	0	0
People with Developmental Disabilities, Office for	0	0	0	0	0	0
Addiction Services and Supports, Office of	0	0	0	0	0	0
Functional Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EDUCATION						
Education School Aid	9	15	7	13	0	0
Functional Total	<u>9</u>	<u>15</u>	<u>7</u>	<u>13</u>	<u>0</u>	<u>0</u>
HIGHER EDUCATION						
City University of New York	0	0	0	0	0	0
Functional Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ALL OTHER						
Judiciary	0	0	0	0	0	0
Functional Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OFF-BUDGET SPENDING	<u>13</u>	<u>15</u>	<u>7</u>	<u>13</u>	<u>0</u>	<u>0</u>

Note: This table reflects certain capital spending that is not reported in actual cash spending results, but is reported in the State's GAAP Financial Statements. This spending is related to programs which are financed directly from bond proceeds that are on deposit at various public authorities rather than from a short-term loan from the Short-Term Investment Pool or cash from the General Fund.

**CASH RECEIPTS
DEBT SERVICE FUNDS
(millions of dollars)**

	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
Personal Income Tax	24,223	29,853	30,714	32,834	39,412
Consumption/Use Taxes	10,789	8,920	9,095	9,326	9,535
Sales and Use Tax	10,789	8,920	9,095	9,326	9,535
Business Taxes	7,499	7,928	8,277	6,617	(50)
Pass Through Entity Tax	7,499	7,928	8,277	6,617	(50)
Other Taxes	1,199	1,116	1,200	1,283	1,365
Real Estate Transfer Tax	1,192	1,109	1,192	1,275	1,366
Employer Compensation Expense Program	7	7	8	8	(1)
Total Taxes	43,710	47,817	49,286	50,060	50,262
Miscellaneous Receipts	382	392	396	387	387
Mental Hygiene Patient Receipts	235	242	242	242	242
SUNY Dormitory Fees	0	0	0	0	0
Health Patient Receipts	146	149	152	144	144
All Other	1	1	2	1	1
Federal Receipts	70	67	62	58	53
Total	44,162	48,276	49,744	50,505	50,702

**CASH RECEIPTS
DEBT SERVICE FUNDS
(millions of dollars)**

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</u>	<u>Annual \$ Change</u>	<u>Annual % Change</u>
Personal Income Tax	35,369	24,223	(11,146)	-31.5%
Consumption/Use Taxes	12,369	10,789	(1,580)	-12.8%
Sales and Use Tax	12,369	10,789	(1,580)	-12.8%
Business Taxes	8,215	7,499	(716)	-8.7%
Pass Through Entity Tax	8,215	7,499	(716)	-8.7%
Other Taxes	1,527	1,199	(328)	-21.5%
Real Estate Transfer Tax	1,521	1,192	(329)	-21.6%
Employer Compensation Expense Program	6	7	1	16.7%
Total Taxes	57,480	43,710	(13,770)	-24.0%
Miscellaneous Receipts	428	382	(46)	-10.7%
Mental Hygiene Patient Receipts	311	235	(76)	-24.4%
SUNY Dormitory Fees	0	0	0	0.0%
Health Patient Receipts	114	146	32	28.1%
All Other	3	1	(2)	-66.7%
Federal Receipts	68	70	2	2.9%
Total	57,976	44,162	(13,814)	-23.8%

CASH FINANCIAL PLAN
STATE FUNDS
FY 2022
(millions of dollars)

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>State Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>State Funds Total</u>
Opening Fund Balance	9,161	5,708	(564)	65	14,370
Receipts:					
Taxes	56,289	6,054	1,313	57,480	121,136
Miscellaneous Receipts	2,325	19,990	5,007	428	27,750
Federal Receipts	4,500	38	2	68	4,608
Total Receipts	63,114	26,082	6,322	57,976	153,494
Disbursements:					
Local Assistance	58,384	16,614	6,575	0	81,573
State Operations:					
Personal Service	8,063	5,180	0	0	13,243
Non-Personal Service	3,675	2,904	0	14	6,593
General State Charges	8,983	1,042	0	0	10,025
Debt Service	0	0	0	12,545	12,545
Capital Projects	0	0	5,877	0	5,877
Total Disbursements	79,105	25,740	12,452	12,559	129,856
Other Financing Sources (Uses):					
Transfers from Other Funds	49,696	2,535	7,189	1,896	61,316
Transfers to Other Funds	(9,813)	(973)	(1,252)	(47,276)	(59,314)
Bond and Note Proceeds	0	0	0	0	0
Net Other Financing Sources (Uses)	39,883	1,562	5,937	(45,380)	2,002
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	23,892	1,904	(193)	37	25,640
Closing Fund Balance	33,053	7,612	(757)	102	40,010

CASH FINANCIAL PLAN
STATE FUNDS
FY 2023
(millions of dollars)

	General Fund	State Special Revenue Funds	State Capital Projects Funds	Debt Service Funds	State Funds Total
Opening Fund Balance	33,053	7,612	(757)	102	40,010
Receipts:					
Taxes	48,087	6,384	1,274	43,710	99,455
Miscellaneous Receipts	1,768	15,437	9,172	382	26,759
Federal Receipts	2,350	(18)	5	70	2,407
Total Receipts	52,205	21,803	10,451	44,162	128,621
Disbursements:					
Local Assistance	66,027	18,349	4,745	0	89,121
State Operations:					
Personal Service	10,428	5,030	0	0	15,458
Non-Personal Service	2,736	2,582	0	45	5,363
General State Charges	8,666	1,165	0	0	9,831
Debt Service	0	0	0	7,612	7,612
Capital Projects	0	0	9,687	0	9,687
Total Disbursements	87,857	27,126	14,432	7,657	137,072
Other Financing Sources (Uses):					
Transfers from Other Funds	38,166	3,447	4,699	1,688	48,000
Transfers to Other Funds	(8,140)	1,361	(1,291)	(38,194)	(46,264)
Bond and Note Proceeds	0	0	433	0	433
Net Other Financing Sources (Uses)	30,026	4,808	3,841	(36,506)	2,169
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(5,626)	(515)	(140)	(1)	(6,282)
Closing Fund Balance	27,427	7,097	(897)	101	33,728

CASH FINANCIAL PLAN
STATE FUNDS
FY 2024
(millions of dollars)

	<u>General</u> <u>Fund</u>	<u>State Special</u> <u>Revenue</u> <u>Funds</u>	<u>State Capital</u> <u>Projects</u> <u>Funds</u>	<u>Debt</u> <u>Service</u> <u>Funds</u>	<u>State</u> <u>Funds</u> <u>Total</u>
Receipts:					
Taxes	55,348	6,256	1,527	47,817	110,948
Miscellaneous Receipts	1,814	13,778	11,199	392	27,183
Federal Receipts	2,250	(17)	5	67	2,305
Total Receipts	59,412	20,017	12,731	48,276	140,436
Disbursements:					
Local Assistance	72,040	16,019	7,204	0	95,263
State Operations:					
Personal Service	10,276	4,996	0	0	15,272
Non-Personal Service	3,040	2,480	0	46	5,566
General State Charges	9,397	1,188	0	0	10,585
Debt Service	0	0	0	4,904	4,904
Capital Projects	0	0	10,816	0	10,816
Total Disbursements	94,753	24,683	18,020	4,950	142,406
Other Financing Sources (Uses):					
Transfers from Other Funds	45,186	3,335	6,630	1,629	56,780
Transfers to Other Funds	(9,923)	1,170	(1,394)	(44,941)	(55,088)
Bond and Note Proceeds	0	0	434	0	434
Net Other Financing Sources (Uses)	35,263	4,505	5,670	(43,312)	2,126
Use (Reservation) of Fund Balance:					
Community Projects	3				
Timing of PTET/PIT Credits	(358)				
Undesignated Fund Balance	2,824				
Tax Stabilization Reserve	(207)				
Rainy Day Reserve	(3,101)				
Debt Management	(81)				
Labor Settlements/Agency Operations	(1,000)				
Economic Uncertainties	860				
Extraordinary Monetary Settlements	828				
Total Use (Reservation) of Fund Balance	(232)				
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(310)				

CASH FINANCIAL PLAN
STATE FUNDS
FY 2025
(millions of dollars)

	<u>General</u> <u>Fund</u>	<u>State Special</u> <u>Revenue</u> <u>Funds</u>	<u>State Capital</u> <u>Projects</u> <u>Funds</u>	<u>Debt</u> <u>Service</u> <u>Funds</u>	<u>State</u> <u>Funds</u> <u>Total</u>
Receipts:					
Taxes	56,753	6,158	1,524	49,286	113,721
Miscellaneous Receipts	1,842	13,093	8,991	396	24,322
Federal Receipts	3,645	(17)	5	62	3,695
Total Receipts	<u>62,240</u>	<u>19,234</u>	<u>10,520</u>	<u>49,744</u>	<u>141,738</u>
Disbursements:					
Local Assistance	76,715	15,104	5,626	0	97,445
State Operations:					
Personal Service	10,350	5,035	0	0	15,385
Non-Personal Service	3,249	2,481	0	46	5,776
General State Charges	10,591	1,203	0	0	11,794
Debt Service	0	0	0	4,470	4,470
Capital Projects	0	0	10,051	0	10,051
Total Disbursements	<u>100,905</u>	<u>23,823</u>	<u>15,677</u>	<u>4,516</u>	<u>144,921</u>
Other Financing Sources (Uses):					
Transfers from Other Funds	47,178	2,830	6,286	1,666	57,960
Transfers to Other Funds	(9,134)	1,278	(1,548)	(46,883)	(56,287)
Bond and Note Proceeds	0	0	340	0	340
Net Other Financing Sources (Uses)	<u>38,044</u>	<u>4,108</u>	<u>5,078</u>	<u>(45,217)</u>	<u>2,013</u>
Use (Reservation) of Fund Balance:					
Timing of PTET/PIT Credits	(101)				
Undesignated Fund Balance	375				
Tax Stabilization Reserve	(218)				
Rainy Day Reserve	(3,276)				
Debt Management	576				
Labor Settlements/Agency Operations	(1,450)				
Economic Uncertainties	569				
Extraordinary Monetary Settlements	559				
Total Use (Reservation) of Fund Balance	<u>(2,966)</u>				
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements					<u>(3,587)</u>

CASH FINANCIAL PLAN
STATE FUNDS
FY 2026
(millions of dollars)

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>State Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>State Funds Total</u>
Receipts:					
Taxes	57,505	6,219	1,524	50,060	115,308
Miscellaneous Receipts	1,879	13,923	10,018	387	26,207
Federal Receipts	0	(17)	5	58	46
Total Receipts	<u>59,384</u>	<u>20,125</u>	<u>11,547</u>	<u>50,505</u>	<u>141,561</u>
Disbursements:					
Local Assistance	79,833	15,761	5,025	0	100,619
State Operations:					
Personal Service	10,447	5,079	0	0	15,526
Non-Personal Service	3,524	2,522	0	46	6,092
General State Charges	11,901	1,220	0	0	13,121
Debt Service	0	0	0	5,638	5,638
Capital Projects	0	0	9,020	0	9,020
Total Disbursements	<u>105,705</u>	<u>24,582</u>	<u>14,045</u>	<u>5,684</u>	<u>150,016</u>
Other Financing Sources (Uses):					
Transfers from Other Funds	46,835	2,796	3,531	1,652	54,814
Transfers to Other Funds	(6,386)	1,281	(1,591)	(46,446)	(53,142)
Bond and Note Proceeds	0	0	238	0	238
Net Other Financing Sources (Uses)	<u>40,449</u>	<u>4,077</u>	<u>2,178</u>	<u>(44,794)</u>	<u>1,910</u>
Use (Reservation) of Fund Balance:					
Timing of PTET/PIT Credits	2,761				
Tax Stabilization Reserve	(170)				
Rainy Day Reserve	(3,344)				
Debt Management	860				
Labor Settlements/Agency Operations	(1,450)				
Economic Uncertainties	3,514				
Extraordinary Monetary Settlements	155				
Total Use (Reservation) of Fund Balance	<u>2,326</u>				
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements					<u>(3,546)</u>

CASH FINANCIAL PLAN
STATE FUNDS
FY 2027
(millions of dollars)

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>State Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>State Funds Total</u>
Receipts:					
Taxes	58,280	6,441	1,519	50,262	116,502
Miscellaneous Receipts	1,914	14,845	10,393	387	27,539
Federal Receipts	0	(17)	5	53	41
Total Receipts	<u>60,194</u>	<u>21,269</u>	<u>11,917</u>	<u>50,702</u>	<u>144,082</u>
Disbursements:					
Local Assistance	82,710	16,621	5,069	0	104,400
State Operations:					
Personal Service	10,517	5,121	0	0	15,638
Non-Personal Service	3,564	2,569	0	46	6,179
General State Charges	13,294	1,239	0	0	14,533
Debt Service	0	0	0	5,667	5,667
Capital Projects	0	0	8,687	0	8,687
Total Disbursements	<u>110,085</u>	<u>25,550</u>	<u>13,756</u>	<u>5,713</u>	<u>155,104</u>
Other Financing Sources (Uses):					
Transfers from Other Funds	46,952	2,818	2,962	1,729	54,461
Transfers to Other Funds	(5,872)	1,280	(1,507)	(46,685)	(52,784)
Bond and Note Proceeds	0	0	204	0	204
Net Other Financing Sources (Uses)	<u>41,080</u>	<u>4,098</u>	<u>1,659</u>	<u>(44,956)</u>	<u>1,881</u>
Use (Reservation) of Fund Balance:					
Timing of PTET/PIT Credits	4,040				
Tax Stabilization Reserve	(80)				
Rainy Day Reserve	(2,547)				
Labor Settlements/Agency Operations	(1,450)				
Economic Uncertainties	2,627				
Extraordinary Monetary Settlements	2				
Total Use (Reservation) of Fund Balance	<u>2,592</u>				
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements					<u>(6,219)</u>

CASH FINANCIAL PLAN
STATE FUNDS
(millions of dollars)

	<u>FY 2022</u> <u>Actuals</u>	<u>FY 2023</u> <u>Projected</u>	<u>Annual</u> <u>\$ Change</u>	<u>Annual</u> <u>% Change</u>
Opening Fund Balance	14,370	40,010	25,640	178.4%
Receipts:				
Taxes	121,136	99,455	(21,681)	-17.9%
Miscellaneous Receipts	27,750	26,759	(991)	-3.6%
Federal Receipts	4,608	2,407	(2,201)	-47.8%
Total Receipts	153,494	128,621	(24,873)	-16.2%
Disbursements:				
Local Assistance	81,573	89,121	7,548	9.3%
State Operations:				
Personal Service	13,243	15,458	2,215	16.7%
Non-Personal Service	6,593	5,363	(1,230)	-18.7%
General State Charges	10,025	9,831	(194)	-1.9%
Debt Service	12,545	7,612	(4,933)	-39.3%
Capital Projects	5,877	9,687	3,810	64.8%
Total Disbursements	129,856	137,072	7,216	5.6%
Other Financing Sources (Uses):				
Transfers from Other Funds	61,316	48,000	(13,316)	-21.7%
Transfers to Other Funds	(59,314)	(46,264)	13,050	22.0%
Bond and Note Proceeds	0	433	433	0.0%
Net Other Financing Sources (Uses)	2,002	2,169	167	8.3%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	25,640	(6,282)	(31,922)	-124.5%
Closing Fund Balance	40,010	33,728	(6,282)	-15.7%

**CASHFLOW
GENERAL FUND
FY 2022
(dollars in millions)**

	2021 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2022 January Actuals	February Actuals	March Actuals	Total
OPENING BALANCE	9,161	12,218	14,356	15,464	15,601	15,789	19,954	18,119	17,184	30,660	32,008	34,965	9,161
RECEIPTS:													
Personal Income Tax	3,263	4,916	2,911	1,682	1,901	3,225	1,687	1,789	3,129	3,366	3,047	2,548	33,464
Consumption/Use Taxes	351	342	451	387	362	460	370	371	461	409	319	438	4,721
Business Taxes	730	104	1,587	228	67	1,708	70	(42)	6,616	654	154	4,821	16,697
Other Taxes	121	118	110	105	103	111	184	95	114	127	127	92	1,407
Total Taxes	4,465	5,480	5,059	2,402	2,433	5,504	2,311	2,213	10,320	4,556	3,647	7,899	56,289
Abandoned Property	0	0	0	0	10	100	0	225	0	0	35	198	568
ABC License Fee	5	6	7	6	6	5	6	4	4	10	5	6	70
Investment Income	2	1	1	0	1	1	1	1	1	1	3	1	14
Licenses, Fees, etc.	77	97	41	33	35	49	82	10	34	79	31	72	640
Motor Vehicle Fees	20	16	55	21	32	30	19	(7)	32	10	31	47	306
Reimbursements	64	14	(9)	70	27	14	(23)	35	57	(47)	115	(76)	241
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	35	68
Other Transactions	5	5	36	25	11	58	22	9	112	119	(100)	116	418
Total Miscellaneous Receipts	173	139	131	155	122	257	107	310	240	172	120	399	2,325
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0	4,500	4,500
PIT in Excess of Revenue Bond Debt Service	3,263	4,917	2,958	1,411	1,150	3,307	1,688	1,615	3,143	(250)	2,060	793	26,055
PTET in Excess of Revenue Bond Debt Service	0	0	0	0	0	0	0	0	5,082	449	83	2,601	8,215
ECEP in Excess of Revenue Bond Debt Service	0	0	0	0	0	0	0	0	2	3	(5)	0	0
Sales Tax in Excess of LGAC Bond Debt Service	297	125	572	324	313	408	314	323	411	347	288	399	4,121
Sales Tax in Excess of Revenue Bond Debt Service	573	565	779	622	600	796	593	610	786	673	544	(1,569)	5,572
Real Estate Taxes in Excess of CW/CA Debt Service	87	110	115	129	131	131	129	116	131	164	136	95	1,479
All Other	108	94	173	115	115	433	113	115	215	134	268	2,297	4,254
Total Transfers from Other Funds	4,328	5,811	4,597	2,675	2,315	5,074	2,837	2,779	9,770	1,520	3,374	4,616	49,696
TOTAL RECEIPTS	8,966	11,430	9,787	5,232	4,870	10,835	5,255	5,302	20,330	6,248	7,141	17,414	112,810
DISBURSEMENTS:													
School Aid	449	3,782	2,098	275	566	1,571	1,078	1,580	2,316	987	797	9,284	24,783
Higher Education	27	23	513	697	85	28	305	35	109	25	44	834	2,725
All Other Education	33	92	265	514	66	89	49	49	416	97	87	422	2,179
Medicaid - DOH	2,745	1,506	1,173	1,778	1,445	729	1,797	1,555	975	1,268	793	989	16,153
Public Health	12	36	101	49	65	42	69	53	60	34	(19)	135	637
Mental Hygiene	32	62	879	105	47	829	116	86	1,106	49	527	818	4,656
Children and Families	(4)	35	239	155	39	100	362	45	289	180	42	310	4,656
Temporary & Disability Assistance	48	65	64	168	87	128	127	69	160	105	88	237	1,792
Transportation	9	22	15	0	25	0	0	25	12	0	14	1	123
Unrestricted Aid	0	44	388	1	0	52	8	0	187	1	21	62	764
All Other	27	36	274	(170)	268	815	1,306	242	122	87	83	136	3,226
Total Local Assistance	3,378	5,703	6,009	2,972	2,693	4,383	5,217	3,739	5,752	2,833	2,477	13,228	58,384
Personal Service	708	725	382	863	674	820	665	873	216	667	712	758	8,063
Non-Personal Service	137	234	183	119	241	248	229	208	271	381	484	940	3,675
Total State Operations	845	959	565	982	915	1,068	894	1,081	487	1,048	1,196	1,698	11,738
General State Charges	810	2,276	393	419	403	612	530	645	52	488	490	1,865	8,983
Debt Service	163	(21)	(21)	56	(8)	12	53	(5)	(24)	163	(15)	(13)	340
Capital Projects	486	341	816	296	573	431	306	605	472	342	15	2,135	6,818
SUNY Operations	113	0	772	181	0	181	0	104	10	1	0	77	1,385
Other Purposes	114	34	145	189	106	45	82	68	105	25	21	336	1,270
Total Transfers to Other Funds	876	354	1,712	722	671	607	449	772	563	531	21	2,535	9,813
TOTAL DISBURSEMENTS	5,909	9,292	8,679	5,095	4,682	6,670	7,090	6,237	6,854	4,900	4,184	19,326	88,918
Excess/(Deficiency) of Receipts over Disbursements	3,057	2,138	1,108	137	188	4,165	(1,835)	(935)	13,476	1,348	2,957	(1,912)	23,892
CLOSING BALANCE	12,218	14,356	15,464	15,601	15,789	19,954	18,119	17,184	30,660	32,008	34,965	33,053	33,053

CASHFLOW
STATE OPERATING FUNDS
FY 2022
(dollars in millions)

	2021	May	June	July	August	September	October	November	December	2022	February	March	Intra-Fund	Total
	April	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	January	Actuals	Actuals	Transfer	Eliminations
OPENING BALANCE	14,934	18,753	20,955	23,096	24,197	24,879	26,636	25,242	24,176	37,628	45,067	48,583		14,934
RECEIPTS:														
Personal Income Tax	6,526	9,832	5,822	3,364	3,802	6,449	3,375	3,580	6,288	10,432	6,094	5,173	0	70,737
Consumption/Use Taxes	1,434	1,370	1,515	1,847	1,457	1,875	1,470	1,492	1,888	1,600	1,318	1,748	0	19,014
Business Taxes	929	184	1,959	326	122	2,067	163	28	12,049	1,180	296	7,835	0	27,138
Other Taxes	218	229	225	237	243	244	316	214	252	297	267	192	0	2,934
Total Taxes	9,107	11,615	9,853	5,442	5,624	10,635	5,324	5,314	20,477	13,509	7,975	14,948	0	119,823
Abandoned Property	0	0	0	0	10	100	0	225	0	0	35	198	0	568
ABC License Fee	5	6	7	6	6	5	6	4	4	10	5	6	0	70
HCRA	421	459	490	466	462	471	451	462	488	428	530	686	0	5,814
Investment Income	2	1	1	0	1	1	1	1	1	1	3	1	0	14
Licenses, Fees, etc.	77	97	41	33	34	49	82	35	34	79	31	72	0	640
Lottery	275	291	341	264	268	340	270	280	313	264	254	410	0	3,570
Medicaid	68	73	63	68	72	66	74	64	70	84	64	72	0	838
Motor Vehicle Fees	41	38	73	41	55	48	40	12	47	31	48	56	0	530
Reimbursements	64	14	(9)	70	57	14	(23)	35	27	(47)	115	(76)	0	241
State University Income	227	297	345	337	501	576	407	334	289	487	683	335	0	4,818
Extraordinary Settlements	0	0	0	0	0	0	0	33	0	0	0	35	0	68
Other Transactions	355	156	392	307	211	503	385	452	763	514	250	1,284	0	5,572
Total Miscellaneous Receipts	1,535	1,432	1,744	1,592	1,648	2,173	1,693	1,912	2,066	1,851	2,018	3,079	0	22,743
Federal Receipts	0	0	0	1	29	0	35	0	10	(13)	35	4,509	0	4,606
TOTAL RECEIPTS	10,642	13,047	11,597	7,035	7,301	12,808	7,052	7,226	22,553	15,347	10,028	22,536	0	147,172
DISBURSEMENTS:														
School Aid	450	3,782	2,423	275	566	3,924	1,191	1,693	2,429	1,100	910	9,531	0	28,274
Higher Education	27	23	513	697	305	28	305	85	109	25	44	834	0	2,725
All Other Education	33	89	268	514	66	89	53	49	417	97	87	423	0	2,185
STAR	0	0	0	0	0	0	1	1	14	1,850	0	38	0	1,904
Medicaid - DOH	3,132	1,968	1,595	1,619	1,909	1,202	2,293	2,198	1,403	1,735	1,357	1,561	0	21,972
Public Health	49	83	288	104	196	159	145	139	191	96	53	299	0	1,802
Mental Hygiene	32	62	879	106	47	830	116	86	1,107	49	527	818	0	4,659
Children and Families	(4)	35	239	155	39	100	362	45	289	180	42	311	0	1,793
Temporary & Disability Assistance	48	65	64	168	87	128	127	69	160	105	88	237	0	1,346
Transportation	208	430	298	300	435	272	283	538	775	70	99	78	0	3,786
Unrestricted Aid	0	44	388	1	0	52	8	0	187	1	21	62	0	764
All Other	57	76	312	(140)	318	861	1,328	316	176	131	124	229	0	3,788
Total Local Assistance	4,032	6,657	7,267	3,799	3,748	7,645	6,212	5,169	7,257	5,439	3,352	14,421	0	74,998
Personal Service	1,108	1,131	710	1,272	1,061	1,415	1,044	1,343	635	1,051	1,125	1,348	0	13,243
Non-Personal Service	362	470	374	365	513	483	461	461	493	650	786	1,198	0	6,593
Total State Operations	1,470	1,601	1,084	1,637	1,574	1,898	1,482	1,804	1,128	1,701	1,911	2,546	0	19,836
General State Charges	870	2,339	470	536	469	701	593	779	238	550	549	1,931	0	10,025
Debt Service	122	41	(22)	7	308	742	(22)	26	210	8	773	10,321	0	12,545
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	6,494	10,638	8,799	5,979	6,099	10,986	8,296	7,778	8,833	7,698	6,585	29,219	0	117,404
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	4,888	5,968	5,639	3,453	2,476	5,351	3,155	3,045	10,084	1,860	3,477	5,286	(555)	54,127
Transfers to other funds	(5,217)	(6,175)	(6,296)	(3,408)	(2,996)	(5,416)	(3,305)	(3,559)	(10,352)	(2,070)	(3,404)	(6,419)	555	(58,062)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	(329)	(207)	(657)	45	(520)	(65)	(150)	(514)	(268)	(210)	73	(1,133)	0	(3,935)
Excess/(Deficiency) of Receipts over Disbursements	3,819	2,202	2,141	1,101	682	1,757	(1,394)	(1,066)	13,452	7,439	3,516	(7,816)	0	25,833
CLOSING BALANCE	18,753	20,955	23,096	24,197	24,879	26,636	25,242	24,176	37,628	45,067	48,583	40,767	0	40,767

CASHFLOW
ALL GOVERNMENTAL FUNDS
FY 2022
(dollars in millions)

	2021 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2022 January Actuals	February Actuals	March Actuals	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	18,751	24,932	39,816	41,257	41,721	41,673	43,571	43,028	41,966	56,543	63,283	66,371		18,751
RECEIPTS:														
Personal Income Tax	6,526	9,832	5,822	3,364	3,802	6,449	3,375	3,580	6,288	10,432	6,094	5,173	0	70,737
Consumption/Use Taxes	1,477	1,412	1,913	1,562	1,507	1,950	1,517	1,528	1,960	1,635	1,367	1,793	0	19,621
Business Taxes	970	234	2,013	380	175	2,112	215	79	12,095	1,229	340	7,883	0	27,725
Other Taxes	218	229	936	250	255	256	328	226	263	309	279	204	0	3,053
Total Taxes	9,191	11,707	9,984	5,556	5,739	10,767	5,435	5,413	20,606	13,605	8,080	15,053	0	121,136
Abandoned Property	0	0	0	0	10	100	0	225	0	0	35	198	0	568
ABC License Fee	5	6	7	6	6	5	6	4	4	10	5	6	0	70
HCRA	421	459	490	466	462	471	451	462	488	428	530	686	0	5,814
Investment Income	2	1	1	0	1	1	1	1	1	1	3	1	0	14
Licenses, Fees, etc.	77	97	41	33	35	49	82	10	34	79	31	72	0	640
Lottery	275	291	341	264	268	340	270	280	313	264	254	410	0	3,570
Medical	68	73	63	68	70	66	74	64	70	84	64	72	0	838
Motor Vehicle Fees	41	38	41	41	55	48	40	12	47	31	48	56	0	530
Reimbursements	64	14	(9)	70	14	(23)	(23)	35	57	(47)	115	(76)	0	241
State University Income	227	297	345	337	501	576	407	334	289	487	683	335	0	4,818
Extraordinary Settlements	0	0	0	0	0	0	0	33	0	0	0	35	0	68
Other Transactions	549	292	518	640	347	948	1,469	563	1,443	718	855	2,419	0	10,761
Total Miscellaneous Receipts	1,729	1,568	1,870	1,925	1,784	2,618	2,777	2,023	2,746	2,055	2,623	4,214	0	27,932
Federal Receipts	7,164	18,246	7,485	5,880	5,986	7,538	7,204	6,009	10,406	5,736	5,559	8,094	0	95,307
TOTAL RECEIPTS	18,084	31,521	19,339	13,361	13,509	20,923	15,416	13,445	33,758	21,396	16,262	27,361	0	244,375
DISBURSEMENTS:														
School Aid	698	4,195	3,223	628	1,098	4,224	1,709	2,036	3,186	1,304	1,471	10,080	0	33,852
Higher Education	27	23	513	697	85	28	305	35	109	25	44	834	0	2,725
All Other Education	70	181	377	558	226	141	194	109	460	221	127	600	0	3,264
STAR	0	0	0	0	0	0	0	1	14	1,850	0	38	0	1,904
Medical - DOH	6,899	6,117	6,399	5,576	6,390	5,407	7,003	6,250	6,606	6,030	5,146	7,415	0	75,238
Public Health	211	202	605	311	353	435	304	332	418	369	369	604	0	4,544
Mental Hygiene	44	78	896	118	843	134	134	106	1,129	66	547	857	0	4,877
Children and Families	70	63	468	249	285	466	533	272	509	348	129	439	0	3,851
Temporary & Disability Assistance	116	227	324	708	504	1,081	660	397	663	628	596	773	0	6,677
Transportation	392	473	590	570	656	657	484	756	1,344	126	333	1,654	0	8,035
Unrestricted Aid	0	44	388	380	8	52	8	0	187	1	21	62	0	1,151
All Other	280	352	794	35	518	1,326	1,619	491	845	664	312	604	0	7,840
Total Local Assistance	8,807	11,955	14,577	9,830	10,182	14,660	12,954	10,785	15,570	11,563	9,095	23,960	0	153,938
Personal Service	1,159	1,182	1,168	1,335	1,114	1,486	1,099	1,432	1,341	1,115	1,178	1,485	0	15,094
Non-Personal Service	519	576	838	518	674	688	674	688	731	820	965	1,536	0	9,280
Total State Operations	1,678	1,758	2,006	1,853	1,841	2,174	1,773	2,120	2,072	1,935	2,143	3,021	0	24,374
General State Charges	895	2,366	627	644	510	732	620	830	674	587	582	1,993	0	11,060
Debt Service	122	41	20	7	308	742	9	26	210	8	773	10,321	0	12,587
Capital Projects	397	513	633	555	700	710	602	743	648	561	577	741	0	7,380
TOTAL DISBURSEMENTS	11,899	16,633	17,863	12,889	13,541	19,018	15,958	14,504	19,174	14,654	13,170	40,036	0	209,339
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	5,377	6,312	6,470	3,752	3,063	5,785	3,475	3,653	10,599	2,214	3,493	7,661	(555)	61,299
Transfers to other funds	(5,381)	(6,316)	(6,505)	(3,760)	(3,079)	(5,792)	(3,476)	(3,656)	(10,606)	(2,216)	(3,497)	(7,808)	555	(61,537)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	(4)	(4)	(35)	(8)	(16)	(7)	(1)	(3)	(7)	(2)	(4)	(147)	0	(238)
Excess/(Deficiency) of Receipts over Disbursements	6,181	14,884	1,441	464	(48)	1,898	(543)	(1,062)	14,577	6,740	3,088	(12,822)	0	34,798
CLOSING BALANCE	24,932	39,816	41,257	41,721	41,673	43,571	43,028	41,966	56,543	63,283	66,371	53,549	0	53,549

**CASHFLOW
SPECIAL REVENUE FUNDS
FY 2022**
(dollars in millions)

	2021 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2022 January Actuals	February Actuals	March Actuals	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	10,669	13,630	26,503	27,116	27,281	26,701	25,623	26,152	25,848	27,202	26,832	26,940		10,669
RECEIPTS:														
Personal Income Tax	0	0	0	0	0	0	0	0	16	1,850	0	38	0	1,904
Consumption/Use Taxes	188	142	189	157	157	192	157	153	194	151	135	109	0	1,924
Business Taxes	199	79	372	99	55	359	93	71	351	77	59	412	0	2,226
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	387	221	561	256	212	551	250	224	561	2,078	194	559	0	6,054
HCRA	421	459	490	466	462	471	451	462	488	428	530	686	0	5,814
State University Income	227	297	345	337	501	576	407	334	289	487	683	335	0	4,818
Lottery	275	291	341	264	268	340	270	280	313	264	254	410	0	3,570
Medicaid	68	73	63	68	72	66	74	64	70	84	64	72	0	838
Motor Vehicle Fees	21	22	18	20	23	18	21	19	15	21	17	9	0	224
Other Transactions	320	157	317	258	208	410	353	393	650	357	328	1,157	0	4,908
Total Miscellaneous Receipts	1,332	1,299	1,574	1,413	1,534	1,881	1,576	1,552	1,825	1,641	1,876	2,669	0	20,172
Federal Receipts	7,158	18,223	7,375	5,736	5,788	7,398	7,074	5,696	10,053	5,556	5,299	3,317	0	88,673
TOTAL RECEIPTS	8,877	19,743	9,510	7,405	7,534	9,830	8,900	7,472	12,439	9,275	7,369	6,545	0	114,899
DISBURSEMENTS:														
School Aid	238	390	1,085	341	525	2,653	629	456	870	317	670	721	0	8,895
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	35	88	111	43	159	51	132	59	43	124	39	177	0	1,061
STAR	0	0	0	0	0	0	1	1	14	1,850	0	38	0	1,904
Medicaid - DOH	4,154	4,611	5,226	4,398	4,945	4,678	5,026	4,695	5,631	4,762	4,353	6,426	0	59,085
Public Health	157	139	425	220	257	359	196	219	399	184	270	413	0	3,238
Mental Hygiene	9	12	14	13	12	10	14	17	17	13	11	14	0	152
Children and Families	74	28	229	94	246	366	171	227	220	168	87	129	0	2,039
Temporary & Disability Assistance	68	160	254	518	417	953	533	328	481	523	508	514	0	5,257
Transportation	200	410	287	303	413	276	285	517	764	73	88	83	0	3,699
Unrestricted Aid	0	0	0	0	8	0	0	0	0	0	0	0	0	0
All Other	161	161	189	90	142	319	179	157	309	512	111	183	0	2,513
Total Local Assistance	5,096	5,999	7,820	6,399	7,120	9,665	7,346	6,676	8,748	8,526	6,137	8,698	0	88,230
Personal Service	451	457	786	472	440	666	434	559	1,125	448	466	727	0	7,031
Non-Personal Service	382	340	680	385	478	440	445	479	460	439	473	590	0	5,591
Total State Operations	833	797	1,466	857	918	1,106	879	1,038	1,585	887	939	1,317	0	12,622
General State Charges	85	90	234	225	107	120	90	185	622	99	92	128	0	2,077
Debt Service	0	0	42	0	0	0	0	0	0	0	0	0	0	42
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	6,014	6,886	9,562	7,481	8,145	10,891	8,315	7,899	10,955	9,512	7,168	10,143	0	102,971
OTHER FINANCING SOURCES (USES):														
Transfers from Other Funds	264	151	908	593	109	183	120	206	156	53	36	311	(555)	2,535
Transfers to Other Funds	(166)	(135)	(243)	(352)	(78)	(200)	(176)	(83)	(286)	(186)	(129)	(1,715)	555	(3,194)
NET OTHER FINANCING SOURCES/(USES)	98	16	665	241	31	(17)	(56)	123	(130)	(133)	(93)	(1,404)	0	(659)
Excess/(Deficiency) of Receipts over Disbursements	2,961	12,873	613	165	(580)	(1,078)	529	(304)	1,354	(370)	108	(5,002)	0	11,269
CLOSING BALANCE	13,630	26,503	27,116	27,281	26,701	25,623	26,152	25,848	27,202	26,832	26,940	21,938	0	21,938

CASHFLOW
SPECIAL REVENUE STATE FUNDS
FY 2022
(dollars in millions)

	2021 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2022 January Actuals	February Actuals	March Actuals	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	5,708	6,329	6,295	7,393	8,050	8,108	6,498	6,808	6,492	6,625	7,002	7,409		5,708
RECEIPTS:														
Personal Income Tax	0	0	0	0	0	0	0	0	16	1,850	0	38	0	1,904
Consumption/Use Taxes	188	142	189	157	157	192	157	153	194	151	135	109	0	1,924
Business Taxes	199	79	372	99	55	359	93	71	351	77	59	412	0	2,226
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	387	221	561	256	212	551	250	224	561	2,078	194	559	0	6,054
HCRA	421	459	490	466	462	471	451	462	488	428	530	686	0	5,814
State University Income	227	297	345	337	501	576	407	334	289	487	683	335	0	4,818
Lottery	275	291	341	264	268	340	270	280	313	284	254	410	0	3,570
Medicaid	68	73	63	68	72	66	74	64	84	64	64	72	0	838
Motor Vehicle Fees	21	22	18	20	23	18	21	19	15	21	17	9	0	224
Other Transactions	307	112	308	247	186	402	343	377	641	346	310	1,147	0	4,726
Total Miscellaneous Receipts	1,319	1,254	1,565	1,402	1,512	1,873	1,566	1,536	1,816	1,630	1,858	2,659	0	19,990
Federal Receipts	0	0	0	0	0	0	35	0	9	(15)	0	9	0	38
TOTAL RECEIPTS	1,706	1,475	2,126	1,658	1,724	2,424	1,851	1,760	2,386	3,693	2,052	3,227	0	26,082
DISBURSEMENTS:														
School Aid	1	0	325	0	0	2,353	113	113	113	113	113	247	0	3,491
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	0	(3)	3	0	0	0	4	0	1	0	0	1	0	6
STAR	0	0	0	0	0	0	1	1	14	1,850	0	38	0	1,904
Medicaid - DOH	387	462	422	441	464	473	496	643	428	467	564	572	0	5,819
Public Health	37	47	187	55	131	117	76	86	131	62	72	164	0	1,165
Mental Hygiene	0	0	0	0	0	1	0	0	1	0	0	0	0	3
Children and Families	0	0	0	0	0	0	0	0	0	0	0	1	0	1
Temporary & Disability Assistance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation	199	408	283	300	410	272	283	513	763	70	85	77	0	3,663
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	30	40	38	30	50	46	22	74	54	44	41	93	0	562
Total Local Assistance	654	954	1,258	827	1,055	3,262	995	1,430	1,505	2,606	875	1,193	0	16,614
Personal Service	400	406	328	409	387	595	379	470	419	384	413	590	0	5,180
Non-Personal Service	225	234	216	232	264	235	209	252	222	289	294	232	0	2,904
Total State Operations	625	640	544	641	651	830	588	722	641	653	707	842	0	8,084
General State Charges	60	63	77	117	66	89	63	134	186	62	59	66	0	1,042
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	1,339	1,657	1,879	1,585	1,772	4,181	1,646	2,286	2,332	3,321	1,641	2,101	0	25,740
OTHER FINANCING SOURCES (USES):														
Transfers from Other Funds	264	151	908	593	109	183	120	206	156	53	36	311	(555)	2,535
Transfers to Other Funds	(10)	(3)	(57)	(9)	(3)	(36)	(15)	4	(77)	(48)	(40)	(1,234)	555	(973)
NET OTHER FINANCING SOURCES/(USES)	254	148	851	584	106	147	105	210	79	5	(4)	(923)	0	1,562
Excess/(Deficiency) of Receipts over Disbursements	621	(34)	1,098	657	58	(1,610)	310	(316)	133	377	407	203	0	1,904
CLOSING BALANCE	6,329	6,295	7,393	8,050	8,108	6,498	6,808	6,492	6,625	7,002	7,409	7,612	0	7,612

CASHFLOW
SPECIAL REVENUE FEDERAL FUNDS
FY 2022
(dollars in millions)

	2021 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2022 January Actuals	February Actuals	March Actuals	Total
OPENING BALANCE	4,961	7,301	20,208	19,723	19,231	18,593	19,125	19,344	19,356	20,577	19,830	19,531	4,961
RECEIPTS:													
Miscellaneous Receipts	13	45	9	11	22	8	10	16	9	11	18	10	182
Federal Receipts	7,458	18,223	7,375	5,736	5,788	7,398	7,039	5,696	10,044	5,571	5,299	3,308	88,635
TOTAL RECEIPTS	7,471	18,268	7,384	5,747	5,810	7,406	7,049	5,712	10,053	5,582	5,317	3,318	88,817
DISBURSEMENTS:													
School Aid	237	390	760	341	525	300	516	343	757	204	557	474	5,404
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	35	91	108	43	159	51	128	59	42	124	39	176	1,055
STAR	0	0	0	0	0	0	0	0	0	0	0	0	0
Medicaid - DOH	3,767	4,149	4,804	3,957	4,481	4,205	4,710	4,052	5,203	4,295	3,789	5,854	53,266
Public Health	120	92	238	165	126	242	120	133	268	122	198	249	2,073
Mental Hygiene	9	12	14	12	8	9	14	17	16	13	11	14	149
Children and Families	74	28	229	94	246	366	171	246	220	168	87	128	2,038
Temporary & Disability Assistance	68	160	254	518	417	953	533	328	481	523	508	514	5,257
Transportation	1	2	4	3	3	4	2	4	1	3	3	6	36
Unrestricted Aid	0	0	0	379	8	0	0	0	0	0	0	0	387
All Other	131	121	151	60	92	273	157	83	255	468	70	90	1,951
Total Local Assistance	4,442	5,045	6,562	5,572	6,065	6,403	6,351	5,246	7,243	5,920	5,262	7,505	71,616
Personal Service	51	51	458	63	53	71	55	89	706	64	53	137	1,851
Non-Personal Service	157	106	464	153	214	205	236	227	238	170	179	338	2,687
Total State Operations	208	157	922	216	267	276	291	316	944	234	232	475	4,538
General State Charges	25	27	157	108	41	31	27	51	436	37	33	62	1,035
Debt Service	0	0	42	0	0	0	0	0	0	0	0	0	42
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	4,675	5,229	7,683	5,896	6,373	6,710	6,669	5,613	8,623	6,191	5,527	8,042	77,231
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers to Other Funds	(156)	(132)	(186)	(343)	(75)	(164)	(161)	(87)	(209)	(138)	(89)	(481)	(2,221)
NET OTHER FINANCING SOURCES/(USES)	(156)	(132)	(186)	(343)	(75)	(164)	(161)	(87)	(209)	(138)	(89)	(481)	(2,221)
Excess/(Deficiency) of Receipts over Disbursements	2,340	12,907	(485)	(492)	(638)	532	219	12	1,221	(747)	(299)	(5,205)	9,365
CLOSING BALANCE	7,301	20,208	19,723	19,231	18,593	19,125	19,344	19,356	20,577	19,830	19,531	14,326	14,326

**CASHFLOW
DEBT SERVICE FUNDS
FY 2022**
(dollars in millions)

	2021 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2022 January Actuals	February Actuals	March Actuals	Total
OPENING BALANCE	65	206	304	239	546	982	184	315	500	343	6,057	6,209	65
RECEIPTS:													
Personal Income Tax	3,263	4,916	2,911	1,682	1,901	3,224	1,688	1,791	3,143	5,216	3,047	2,587	35,369
Consumption/Use Taxes	895	886	1,207	971	938	1,223	943	968	1,233	1,040	864	1,201	12,369
Business Taxes	0	1	0	(1)	0	0	0	(1)	5,082	449	83	2,602	8,215
Other Taxes	97	111	115	132	140	133	132	119	138	170	140	100	1,527
Total Taxes	4,255	5,914	4,233	2,784	2,979	4,580	2,763	2,877	9,596	6,875	4,134	6,490	57,480
Miscellaneous Receipts	43	39	48	35	14	43	20	66	10	49	40	21	428
Federal Receipts	0	0	0	1	29	0	0	0	1	2	35	0	68
TOTAL RECEIPTS	4,298	5,953	4,281	2,820	3,022	4,623	2,783	2,943	9,607	6,926	4,209	6,511	57,976
DISBURSEMENTS:													
State Operations	0	2	(25)	14	8	0	0	1	0	0	8	6	14
Debt Service	122	41	(22)	7	308	742	9	26	210	8	773	10,321	12,545
TOTAL DISBURSEMENTS	122	43	(47)	21	316	742	9	27	210	8	781	10,327	12,559
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	296	6	134	185	52	94	198	60	158	287	67	359	1,896
Transfers to Other Funds	(4,331)	(5,818)	(4,527)	(2,677)	(2,322)	(4,773)	(2,841)	(2,791)	(9,712)	(1,491)	(3,343)	(2,650)	(47,276)
NET OTHER FINANCING SOURCES/(USES)	(4,035)	(5,812)	(4,393)	(2,492)	(2,270)	(4,679)	(2,643)	(2,731)	(9,554)	(1,204)	(3,276)	(2,291)	(45,380)
Excess/(Deficiency) of Receipts over Disbursements	141	98	(65)	307	436	(798)	131	185	(157)	5,714	152	(6,107)	37
CLOSING BALANCE	206	304	239	546	982	184	315	500	343	6,057	6,209	102	102

**CASHFLOW
CAPITAL PROJECTS FUNDS
FY 2022**
(dollars in millions)

	2021 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2022 January Actuals	February Actuals	March Actuals	Total
OPENING BALANCE	(1,144)	(1,122)	(1,347)	(1,562)	(1,707)	(1,799)	(2,190)	(1,558)	(1,566)	(1,662)	(1,614)	(1,743)	(1,144)
RECEIPTS:													
Consumption/Use Taxes	43	42	66	47	50	75	47	36	72	35	49	45	607
Business Taxes	41	50	54	54	53	45	52	51	46	49	44	48	587
Other Taxes	0	0	11	13	12	12	12	12	11	12	12	12	119
Total Taxes	84	92	131	114	115	132	111	99	129	96	105	105	1,313
Miscellaneous Receipts	181	91	117	322	114	437	1,074	95	671	193	587	1,125	5,007
Federal Receipts	6	23	110	143	169	140	130	313	352	178	225	277	2,066
TOTAL RECEIPTS	271	206	358	579	398	709	1,315	507	1,152	467	917	1,507	8,386
DISBURSEMENTS:													
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	2	1	1	1	1	1	13	1	1	0	1	1	24
Public Health	42	27	79	42	31	34	39	60	59	82	118	56	669
Mental Hygiene	3	4	3	0	4	4	4	3	6	4	9	25	69
School Aid	11	23	40	12	7	0	2	0	4	0	4	75	174
Temporary & Disability Assistance	0	2	6	22	0	0	0	0	22	0	0	22	74
Transportation	183	41	288	267	218	381	199	214	568	53	231	1,570	4,213
All Other Local	92	155	331	115	108	192	134	92	414	65	118	285	2,101
Total Local Assistance	333	253	748	459	369	612	391	370	1,070	204	481	2,034	7,324
Economic Development	13	14	13	10	23	15	18	28	18	16	13	14	195
Parks & the Environment	22	35	82	48	75	49	39	99	49	32	66	115	711
Transportation	155	315	373	324	362	394	348	388	346	278	281	301	3,865
Health & Social Welfare	4	6	6	6	5	7	7	9	17	16	14	40	137
Mental Hygiene	15	22	45	21	22	37	23	27	39	16	18	32	317
Public Protection	61	56	12	52	47	60	58	42	65	47	47	67	614
Education	108	45	81	67	142	123	83	116	72	126	87	115	1,165
All Other	19	20	21	27	24	25	26	34	42	30	51	57	376
Total Capital Projects	397	513	633	555	700	710	602	743	648	561	577	741	7,380
TOTAL DISBURSEMENTS	730	766	1,381	1,014	1,069	1,322	993	1,113	1,718	765	1,058	2,775	14,704
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	489	344	831	299	587	434	320	608	515	354	16	2,375	7,172
Transfers to Other Funds	(8)	(9)	(23)	(9)	(8)	(212)	(10)	(10)	(45)	(8)	(4)	(908)	(1,254)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	481	335	808	290	579	222	310	598	470	346	12	1,467	5,918
Excess/(Deficiency) of Receipts over Disbursements	22	(225)	(215)	(145)	(92)	(391)	632	(8)	(96)	48	(129)	199	(400)
CLOSING BALANCE	(1,122)	(1,347)	(1,562)	(1,707)	(1,799)	(2,190)	(1,558)	(1,566)	(1,662)	(1,614)	(1,743)	(1,544)	(1,544)

**CASHFLOW
CAPITAL PROJECTS STATE FUNDS
FY 2022**
(dollars in millions)

	2021 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2022 January Actuals	February Actuals	March Actuals	Total
OPENING BALANCE	(564)	(494)	(619)	(706)	(805)	(894)	(1,185)	(460)	(606)	(730)	(729)	(855)	(564)
RECEIPTS:													
Consumption/Use Taxes	43	42	66	47	50	75	47	36	72	35	49	45	607
Business Taxes	41	50	54	54	53	45	52	51	46	49	44	48	587
Other Taxes	0	0	11	13	12	12	12	12	11	12	12	12	119
Total Taxes	84	92	131	114	115	132	111	99	129	96	105	105	1,313
Miscellaneous Receipts	181	91	117	322	114	437	1,074	95	671	193	587	1,125	5,007
Federal Receipts	0	0	0	2	2	15	(8)	0	0	1	(10)	0	2
TOTAL RECEIPTS	265	183	248	438	231	584	1,177	194	800	290	682	1,230	6,322
DISBURSEMENTS:													
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	2	1	1	1	1	1	13	1	1	0	1	1	24
Public Health	42	27	75	42	31	33	39	60	59	82	42	47	579
Mental Hygiene	3	4	3	0	4	4	4	3	6	4	9	25	69
School Aid	11	23	40	12	7	0	2	0	0	0	4	75	174
Temporary & Disability Assistance	0	2	6	22	0	0	0	0	22	0	0	22	74
Transportation	177	24	243	216	188	321	166	181	526	7	180	1,514	3,743
All Other Local	92	155	311	115	108	192	123	92	280	64	118	262	1,912
Total Local Assistance	327	236	679	408	339	551	347	337	894	157	354	1,946	6,575
Economic Development	13	14	13	10	23	15	18	28	18	16	13	14	195
Parks & the Environment	21	33	80	46	74	48	39	98	47	31	63	113	693
Transportation	113	214	213	194	227	237	165	251	211	198	178	242	2,443
Health & Social Welfare	4	6	6	6	5	7	7	8	14	15	14	37	129
Mental Hygiene	15	22	45	21	22	37	23	27	39	16	18	32	317
Public Protection	59	53	8	49	43	56	56	39	58	44	45	63	573
Education	108	45	81	67	142	123	83	116	72	126	87	115	1,165
All Other	16	20	18	26	23	24	24	34	41	30	47	59	362
Total Capital Projects	349	407	464	419	559	547	415	601	500	476	465	675	5,877
TOTAL DISBURSEMENTS	676	643	1,143	827	898	1,098	762	938	1,394	633	819	2,621	12,452
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	489	344	831	299	587	434	320	608	515	352	16	2,394	7,189
Transfers to Other Funds	(8)	(9)	(23)	(9)	(9)	(211)	(10)	(10)	(45)	(8)	(5)	(905)	(1,252)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	481	335	808	290	578	223	310	598	470	344	11	1,489	5,937
Excess/(Deficiency) of Receipts over Disbursements	70	(125)	(87)	(99)	(89)	(291)	(460)	(146)	(124)	1	(126)	98	(193)
CLOSING BALANCE	(494)	(619)	(706)	(805)	(894)	(1,185)	(460)	(606)	(730)	(729)	(855)	(757)	(757)

**CASHFLOW
CAPITAL PROJECTS FEDERAL FUNDS
FY 2022**
(dollars in millions)

	2021 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2022 January Actuals	February Actuals	March Actuals	Total
OPENING BALANCE	(580)	(628)	(728)	(856)	(902)	(905)	(1,005)	(1,098)	(960)	(932)	(885)	(888)	(580)
RECEIPTS:													
Consumption/Use Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
Business Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	0	0	0	0	0	0	0	0	0	0	0	0	0
Federal Receipts	6	23	110	141	167	125	138	313	352	177	235	277	2,064
TOTAL RECEIPTS	6	23	110	141	167	125	138	313	352	177	235	277	2,064
DISBURSEMENTS:													
Public Health	0	0	4	0	0	1	0	0	0	0	76	9	90
Transportation	6	17	45	51	30	60	33	33	42	46	51	56	470
All Other Local	0	0	20	0	0	0	11	0	134	1	0	23	189
Total Local Assistance	6	17	69	51	30	61	44	33	176	47	127	88	749
Economic Development	0	0	0	0	0	0	0	0	0	0	0	0	0
Parks & the Environment	1	2	2	2	1	1	0	1	2	1	3	2	18
Transportation	42	101	160	130	135	157	183	137	135	80	103	59	1,422
Health & Social Welfare	0	0	0	0	0	0	0	1	3	1	0	3	8
Mental Hygiene	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Protection	2	3	4	3	4	4	2	3	7	3	2	4	41
Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	3	0	3	1	1	1	2	0	1	0	4	(2)	14
Total Capital Projects	48	106	169	136	141	163	187	142	148	85	112	66	1,503
TOTAL DISBURSEMENTS	54	123	238	187	171	224	231	175	324	132	239	154	2,252
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	0	0	0	0	0	0	0	0	0	2	0	(19)	(17)
Transfers to Other Funds	0	0	0	0	1	(1)	0	0	0	0	1	(3)	(2)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	0	0	0	0	1	(1)	0	0	0	2	1	(22)	(19)
Excess/(Deficiency) of Receipts over Disbursements	(48)	(100)	(128)	(46)	(3)	(100)	(93)	138	28	47	(3)	101	(207)
CLOSING BALANCE	(628)	(728)	(856)	(902)	(905)	(1,005)	(1,098)	(960)	(932)	(885)	(888)	(888)	(787)

**CASHFLOW
STATE FUNDS
FY 2022
(dollars in millions)**

	2021 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2022 January Actuals	February Actuals	March Actuals	Intra-Fund Transfer Eliminations	Total
RECEIPTS:														
Personal Income Tax	14,370	18,259	20,336	22,390	23,392	23,985	25,451	24,782	23,570	36,898	44,338	47,728	0	14,370
Consumption/Use Taxes	6,526	9,832	5,822	3,364	3,802	6,449	3,375	3,580	6,288	10,432	6,094	5,173	0	70,737
Business Taxes	1,477	1,412	1,913	1,562	1,507	1,950	1,517	1,528	1,960	1,635	1,367	1,793	0	19,621
Other Taxes	218	229	236	250	255	256	215	226	12,095	1,229	340	7,883	0	27,725
Total Taxes	9,191	11,707	9,984	5,556	5,739	10,767	5,435	5,413	20,606	13,603	8,080	15,053	0	3,053
Abandoned Property	0	0	0	0	0	100	0	225	0	0	35	198	0	568
ABC License Fee	5	6	7	6	6	5	6	4	4	10	5	6	0	70
HCFRA	421	459	490	466	462	471	451	462	488	428	530	686	0	5,814
Investment Income	2	1	1	0	1	1	1	1	1	1	3	1	0	14
Licenses, Fees, etc.	77	97	41	33	35	49	82	10	34	79	31	72	0	640
Lottery	275	291	341	264	268	340	270	280	313	264	254	410	0	3,570
Medicaid	68	73	63	68	74	66	74	72	84	64	64	838	0	838
Motor Vehicle Fees	41	38	73	41	55	48	40	12	47	31	48	56	0	530
Reimbursements	64	14	(9)	70	27	14	(23)	35	57	(47)	115	(76)	0	241
State University Income	227	297	345	337	501	576	407	334	289	487	683	335	0	4,818
Extraordinary Settlements	0	0	0	0	0	0	0	33	0	0	0	35	0	68
Other Transactions	536	247	509	629	325	940	1,459	547	1,434	707	837	2,409	0	10,579
Total Miscellaneous Receipts	1,716	1,523	1,861	1,914	1,762	2,610	2,767	2,007	2,737	2,044	2,605	4,204	0	27,750
Federal Receipts	0	0	0	3	31	15	27	0	10	(12)	25	4,509	0	4,608
TOTAL RECEIPTS	10,907	13,230	11,845	7,473	7,532	13,392	8,229	7,420	23,353	15,637	10,710	23,766	0	153,494
DISBURSEMENTS:														
School Aid	461	3,805	2,463	287	573	3,974	1,193	1,693	2,429	1,100	914	9,606	0	28,448
Higher Education	27	23	513	697	85	28	305	35	109	25	44	834	0	2,725
All Other Education	35	90	269	515	67	90	66	50	418	97	88	424	0	2,209
STAR	0	0	0	0	0	0	0	1	14	1,850	0	38	0	1,904
Medicaid - DOH	3,132	1,968	1,595	1,619	1,909	1,202	2,293	2,198	1,403	1,735	1,357	1,561	0	21,972
Public Health	91	110	363	146	227	192	184	199	250	178	95	346	0	2,381
Mental Hygiene	35	66	882	106	51	834	120	89	1,113	53	536	843	0	4,728
Children and Families	(4)	35	239	155	39	100	362	45	289	180	42	311	0	1,793
Temporary & Disability Assistance	48	67	70	190	87	128	127	69	182	105	88	259	0	1,420
Transportation	385	454	541	516	623	593	449	719	1,301	77	279	1,592	0	7,529
Unrestricted Aid	0	44	388	1	0	52	8	0	187	1	21	62	0	764
All Other	149	231	623	(25)	426	1,053	1,451	408	456	195	242	491	0	5,700
Total Local Assistance	4,359	6,893	7,946	4,207	4,087	8,196	6,559	5,506	8,151	5,596	3,706	16,367	0	81,573
Personal Service	1,108	1,131	710	1,272	1,061	1,415	1,044	1,343	635	1,051	1,125	1,348	0	13,243
Non-Personal Service	362	470	374	365	513	483	438	461	493	650	786	1,198	0	6,593
Total State Operations	1,470	1,601	1,084	1,637	1,574	1,898	1,482	1,804	1,128	1,701	1,911	2,546	0	19,836
General State Charges	870	2,339	470	536	469	701	593	779	238	550	549	1,931	0	10,025
Debt Service	122	41	(22)	7	308	742	9	26	210	8	773	10,321	0	12,545
Capital Projects	349	407	464	419	559	547	415	601	500	476	465	675	0	5,877
TOTAL DISBURSEMENTS	7,170	11,281	9,942	6,806	6,997	12,084	9,058	8,716	10,227	8,331	7,404	31,840	0	129,856
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	5,377	6,312	6,470	3,752	3,063	5,785	3,475	3,653	10,599	2,212	3,493	7,680	(555)	61,316
Transfers to other funds	(5,225)	(6,184)	(6,319)	(3,417)	(3,005)	(5,627)	(3,315)	(3,569)	(10,397)	(2,078)	(3,409)	(7,324)	555	(59,314)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES(USES)	152	128	151	335	58	158	160	84	202	134	84	356	0	2,002
Excess/(Deficiency) of Receipts over Disbursements/	3,889	2,077	2,054	1,002	593	1,466	(669)	(1,212)	13,328	7,440	3,390	(7,718)	0	25,640
CLOSING BALANCE	18,259	20,336	22,390	23,392	23,985	25,451	24,782	23,570	36,898	44,338	47,728	40,010	0	40,010

**CASHFLOW
GENERAL FUND
FY 2023
(dollars in millions)**

	2022		2023											
	April Actuals	May Actuals	June Actuals	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	January Projected	February Projected	March Projected	Total	
OPENING BALANCE	33,053	45,693	40,311	43,797	43,628	42,479	45,225	38,441	32,655	35,189	32,067	29,622	33,053	
RECEIPTS:														
Personal Income Tax	7,360	1,364	2,095	1,559	1,670	1,336	(262)	(553)	1,732	1,499	2,181	2,415	22,396	
Consumption/Use Taxes	370	374	489	408	382	459	709	722	918	766	636	829	7,062	
Business Taxes	1,160	111	3,204	285	101	3,634	173	72	4,286	139	149	3,943	17,257	
Other Taxes	129	127	124	109	111	110	110	110	111	112	109	110	1,372	
Total Taxes	9,019	1,976	5,912	2,361	2,264	5,539	730	351	7,047	2,516	3,075	7,297	48,087	
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	139	450	
ABC License Fee	5	6	6	6	6	6	7	5	0	6	5	5	69	
Investment Income	7	12	27	(25)	0	0	0	(10)	1	0	0	0	13	
Licenses, Fees, etc.	41	72	74	30	25	50	25	35	50	35	40	52	529	
Motor Vehicle Fees	18	26	35	20	18	22	16	16	18	14	17	18	238	
Reimbursements	114	(12)	66	2	(25)	15	(15)	3	(25)	(20)	3	(36)	70	
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	33	
Other Transactions	12	(3)	8	38	13	71	17	13	61	14	33	89	366	
Total Miscellaneous Receipts	198	101	216	71	47	264	80	225	111	79	108	268	1,768	
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0	2,350	2,350	
PTET in Excess of Revenue Bond Debt Service	7,361	1,328	2,097	1,418	878	1,228	(262)	(552)	1,412	94	893	2,453	18,348	
PTET in Excess of Revenue Bond Debt Service	91	(24)	1,390	(21)	52	1,861	79	50	2,402	20	138	1,461	7,499	
ECEP in Excess of Revenue Bond Debt Service	0	0	0	0	0	0	0	0	2	3	0	2	7	
Sales Tax in Excess of LGAC Bond Debt Service	311	327	438	348	331	408	0	0	0	0	0	0	2,163	
Sales Tax in Excess of Revenue Bond Debt Service	504	529	575	575	540	748	531	552	750	582	482	798	7,346	
Real Estate Taxes in Excess of CW/CA Debt Service	142	130	118	116	106	105	88	73	68	79	69	63	1,157	
All Other	250	115	170	17	15	271	4	15	28	39	84	638	1,646	
Total Transfers from Other Funds	8,659	2,405	4,968	2,453	1,922	4,621	440	138	4,662	817	1,666	5,415	38,166	
TOTAL RECEIPTS	17,876	4,482	11,096	4,885	4,233	10,424	1,250	714	11,820	3,412	4,849	15,330	90,371	
DISBURSEMENTS:														
School Aid	1,329	4,091	1,664	297	710	1,783	866	1,699	2,422	840	932	9,158	25,791	
Higher Education	60	13	545	109	149	151	507	28	184	30	507	781	3,064	
All Other Education	48	242	134	536	229	210	87	44	241	55	117	580	2,523	
Medicaid - DOH	2,017	2,011	1,118	1,481	1,838	738	2,933	1,988	848	2,053	1,423	486	18,930	
Public Health	43	74	38	28	159	72	71	77	82	102	89	20	855	
Mental Hygiene	17	71	1,234	49	88	1,401	149	91	1,487	133	770	747	6,237	
Children and Families	8	44	177	197	107	287	107	107	247	107	107	246	1,741	
Temporary & Disability Assistance	90	178	139	216	278	277	252	258	240	234	226	223	2,611	
Transportation	0	33	19	0	33	0	0	33	13	0	20	0	151	
Unrestricted Aid	0	12	388	0	5	125	13	5	192	5	5	75	825	
All Other	34	(44)	(73)	159	155	335	445	335	311	331	349	962	3,299	
Total Local Assistance	3,646	6,725	5,383	3,072	3,751	5,379	5,430	4,661	6,267	3,890	4,545	13,278	66,027	
Personal Service	740	695	867	715	981	775	810	824	1,025	821	828	1,347	10,428	
Non-Personal Service	149	225	247	166	267	89	324	316	333	140	165	315	2,736	
Total State Operations	889	920	1,114	881	1,248	864	1,134	1,140	1,358	961	993	1,662	13,164	
General State Charges	780	2,000	357	451	487	541	579	469	490	556	949	1,007	8,666	
Debt Service	112	0	0	47	(2)	(3)	12	0	0	145	(10)	(11)	290	
Capital Projects	(612)	(176)	171	350	(202)	839	797	(59)	1,090	923	772	455	4,348	
SUNY Operations	223	286	326	213	15	14	8	187	13	18	27	178	1,508	
Other Purposes	198	109	259	40	85	44	74	102	68	41	18	956	1,994	
Total Transfers to Other Funds	(79)	219	756	650	(104)	894	891	230	1,171	1,127	807	1,578	8,140	
TOTAL DISBURSEMENTS	5,236	9,864	7,610	5,054	5,382	7,678	8,034	6,500	9,286	6,534	7,294	17,525	95,997	
Excess/(Deficiency) of Receipts over Disbursements	12,640	(5,382)	3,486	(1,699)	(1,149)	2,746	(6,784)	(5,786)	2,534	(3,122)	(2,445)	(2,195)	(5,626)	
CLOSING BALANCE	45,693	40,311	43,797	43,628	42,479	45,225	38,441	32,655	35,189	32,067	29,622	27,427	27,427	

**CASHFLOW
STATE OPERATING FUNDS
FY 2023**
(dollars in millions)

	2022	2023												Intra-Fund Transfer Eliminations	Total
	April Actuals	May Actuals	June Actuals	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	January Projected	February Projected	March Projected			
OPENING BALANCE	40,767	54,487	49,385	53,898	54,536	54,073	53,584	47,033	41,108	43,629	44,343	43,208		40,767	
RECEIPTS:															
Personal Income Tax	14,721	2,726	4,192	3,118	3,340	2,673	(524)	(1,104)	3,602	6,500	4,362	4,844	0	48,450	
Consumption/Use Taxes	1,504	1,503	2,006	1,605	1,526	1,869	1,511	2,006	2,014	1,619	1,376	1,755	0	19,832	
Business Taxes	1,541	1,704	4,965	3,54	2,25	5,909	338	1,92	7,124	249	354	5,903	0	27,328	
Other Taxes	282	257	242	228	220	218	201	186	184	197	181	175	0	2,571	
Total Taxes	18,048	4,660	11,405	5,305	5,311	10,669	1,526	818	12,924	8,565	6,273	12,677	0	98,181	
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	139	0	450	
ABC License Fee	5	6	6	6	6	6	7	5	6	6	6	5	0	69	
HCRA	465	459	505	512	552	496	475	464	493	442	621	468	0	5,952	
Investment Income	7	12	27	(25)	0	0	0	0	1	0	0	1	0	13	
Licenses, Fees, etc.	41	72	74	30	25	50	25	35	35	35	40	52	0	529	
Lottery	260	261	324	275	327	271	270	322	255	260	249	518	0	3,592	
Medicaid	75	74	70	73	73	73	73	73	73	73	73	67	0	870	
Motor Vehicle Fees	36	43	49	41	39	42	34	33	36	32	33	32	0	450	
Reimbursements	114	114	2	(25)	(25)	15	(15)	3	(25)	(20)	3	(36)	0	70	
State University Income	267	275	368	326	418	712	472	348	267	497	673	468	0	5,091	
Extraordinary Settlements	0	0	0	0	0	0	0	33	0	0	0	0	0	33	
Other Transactions	448	247	374	493	410	491	55	(43)	143	42	(34)	(2,158)	0	468	
Total Miscellaneous Receipts	1,719	1,437	1,863	1,733	1,835	2,256	1,426	1,393	1,299	1,397	1,673	(444)	0	17,587	
Federal Receipts	0	0	12	0	0	35	0	0	0	(18)	2	2,371	0	2,402	
TOTAL RECEIPTS	19,767	6,097	13,280	7,038	7,146	12,960	2,952	2,211	14,223	9,944	7,948	14,604	0	118,170	
DISBURSEMENTS:															
School Aid	1,329	4,091	1,988	297	710	4,851	1,052	1,885	2,607	1,026	1,118	9,482	0	30,436	
Higher Education	60	13	545	109	149	151	507	28	184	30	507	781	0	3,064	
All Other Education	48	242	134	536	230	212	91	45	243	55	118	582	0	2,536	
STAR	0	0	0	0	0	0	0	1	69	0	0	10	0	1,831	
Medicaid - DOH	2,491	2,486	1,573	2,011	2,370	1,270	3,465	2,482	1,330	2,503	2,098	1,114	0	25,193	
Public Health	110	135	218	88	318	200	108	156	248	171	153	204	0	2,109	
Mental Hygiene	18	71	1,235	49	100	1,429	161	109	1,525	161	803	793	0	6,454	
Children and Families	8	44	177	197	107	287	107	107	247	107	107	250	0	1,745	
Temporary & Disability Assistance	90	178	139	216	278	277	252	258	240	234	226	223	0	2,611	
Transportation	57	594	333	356	341	370	370	693	1,045	65	119	80	0	4,599	
Unrestricted Aid	0	12	388	0	5	125	13	5	192	5	5	75	0	825	
All Other	185	3	(36)	226	254	413	336	204	205	202	238	743	0	2,973	
Total Local Assistance	4,396	7,869	6,694	4,085	5,067	9,556	6,462	5,973	8,135	6,310	5,492	14,337	0	84,376	
Personal Service	1,155	1,098	1,259	1,128	1,555	1,247	1,213	1,205	1,405	1,190	1,202	1,801	0	15,458	
Non-Personal Service	389	459	493	378	542	355	509	486	487	333	358	574	0	5,363	
Total State Operations	1,544	1,557	1,752	1,506	2,097	1,602	1,722	1,691	1,892	1,523	1,560	2,375	0	20,821	
General State Charges	848	2,060	445	568	595	638	672	622	618	638	1,024	1,103	0	9,831	
Debt Service	116	29	47	8	157	1,087	21	20	117	8	382	5,620	0	7,612	
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL DISBURSEMENTS	6,904	11,515	8,938	6,167	7,916	12,883	8,877	8,306	10,762	8,479	8,458	23,435	0	122,640	
OTHER FINANCING SOURCES (USES):															
Transfers from other funds	9,447	2,949	5,885	2,890	2,121	4,765	716	547	4,880	1,203	1,828	6,557	(487)	43,301	
Transfers to other funds	(8,590)	(2,633)	(5,714)	(3,123)	(1,814)	(5,331)	(1,342)	(377)	(5,820)	(1,954)	(2,453)	(6,309)	487	(44,973)	
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
NET OTHER FINANCING SOURCES/(USES)	857	316	171	(233)	307	(566)	(626)	170	(940)	(751)	(625)	248	0	(1,672)	
Excess/(Deficiency) of Receipts over Disbursements	13,720	(5,102)	4,513	638	(463)	(489)	(6,551)	(5,925)	2,521	714	(1,135)	(8,583)	0	(6,142)	
CLOSING BALANCE	54,487	49,385	53,898	54,536	54,073	53,584	47,033	41,108	43,629	44,343	43,208	43,625	0	34,625	

CASHFLOW
ALL GOVERNMENTAL FUNDS
FY 2023
(dollars in millions)

	2022 April Actuals	May Actuals	June Actuals	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2023 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	53,549	67,121	63,344	68,649	68,125	66,389	68,043	61,572	54,361	58,656	58,005	56,535		53,549
RECEIPTS:														
Personal Income Tax	14,721	2,726	4,192	3,118	3,340	2,673	(524)	(1,104)	3,602	6,500	4,362	4,844	0	48,450
Consumption/Use Taxes	1,547	1,543	2,052	1,619	1,539	1,908	1,525	1,556	2,045	1,649	1,423	1,813	0	20,219
Business Taxes	1,590	224	5,021	404	276	5,966	390	244	7,179	299	406	5,959	0	27,958
Other Taxes	282	257	268	254	246	244	227	212	210	223	207	198	0	2,828
Total Taxes	18,140	4,750	11,533	5,395	5,401	10,791	1,618	908	13,036	8,671	6,398	12,814	0	99,455
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	139	0	450
ABC License Fee	5	6	6	6	6	6	7	5	6	6	6	5	0	69
HCR	465	459	505	512	552	496	475	464	493	442	621	468	0	5,952
Investment Income	7	12	27	(25)	0	0	0	(10)	1	0	0	1	0	13
Licenses, Fees, etc.	41	72	74	30	25	50	25	35	50	35	40	52	0	529
Lottery	260	261	324	275	327	271	270	322	255	260	249	518	0	3,592
Medicaid	75	74	70	73	73	73	73	73	73	73	73	67	0	870
Motor Vehicle Fees	36	43	49	41	39	42	34	33	36	32	33	32	0	450
Reimbursements	114	(12)	66	2	(25)	15	(15)	3	(25)	(20)	(36)	(36)	0	70
State University Income	267	275	368	326	418	712	472	348	267	497	673	468	0	5,091
Extraordinary Settlements	0	0	0	0	0	0	0	33	0	0	0	0	0	33
Other Transactions	1,438	1,370	1,012	649	1,694	995	1,115	948	900	189	211	(475)	0	10,046
Total Miscellaneous Receipts	2,709	2,560	2,501	1,889	3,119	2,486	2,384	2,384	2,056	1,544	1,918	1,239	0	27,165
Federal Receipts	6,751	7,504	8,220	5,669	6,300	9,836	7,631	6,823	9,108	6,427	7,045	8,340	0	89,654
TOTAL RECEIPTS	27,600	14,814	22,254	12,953	14,820	23,387	11,735	10,115	24,200	16,642	15,361	22,393	0	216,274
DISBURSEMENTS:														
School Aid	1,842	4,720	2,312	879	1,493	5,634	1,835	2,668	3,390	1,809	1,923	10,411	0	38,916
Higher Education	60	13	545	109	149	151	507	28	184	30	507	781	0	3,064
All Other Education	99	378	215	600	322	334	182	135	332	145	210	683	0	3,635
STAR	0	0	0	0	0	0	0	1	69	1,751	0	10	0	1,831
Medicaid - DOH	7,585	7,037	6,709	6,402	7,445	5,993	8,990	7,860	5,797	7,435	6,591	6,571	0	84,415
Public Health	265	265	525	257	518	504	338	352	598	422	450	612	0	5,106
Mental Hygiene	36	88	1,271	71	135	1,459	196	151	1,564	202	864	853	0	6,890
Children and Families	49	100	330	300	268	448	268	268	408	268	268	409	0	3,384
Temporary & Disability Assistance	470	644	548	832	521	496	541	557	734	527	490	572	0	6,932
Transportation	96	660	460	467	612	618	437	760	1,426	131	184	233	0	6,084
Unrestricted Aid	0	12	388	387	5	125	13	5	192	5	5	75	0	1,212
All Other	366	230	303	376	680	919	1,112	807	1,047	831	919	1,045	0	8,635
Total Local Assistance	10,868	14,147	13,606	10,680	12,148	16,681	14,419	13,592	15,741	13,556	12,411	22,255	0	170,104
Personal Service	1,209	1,153	1,316	1,179	1,635	1,298	1,264	1,260	1,457	1,241	1,253	1,880	0	16,145
Non-Personal Service	469	628	654	465	742	677	677	659	683	708	695	991	0	8,100
Total State Operations	1,678	1,781	1,970	1,644	2,377	2,027	1,941	1,919	2,140	1,949	1,948	2,871	0	24,245
General State Charges	872	2,094	486	595	635	665	704	654	651	667	1,056	1,138	0	10,217
Debt Service	116	29	47	8	157	1,087	21	20	117	8	382	5,620	0	7,612
Capital Projects	490	536	807	544	1,231	1,209	1,120	1,141	1,258	1,113	1,030	1,299	0	11,778
TOTAL DISBURSEMENTS	14,024	18,587	16,916	13,471	16,548	21,669	18,205	17,326	19,907	17,293	16,827	33,183	0	223,956
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	8,836	2,777	6,081	3,259	1,919	5,628	1,513	489	5,973	2,126	2,609	7,318	(487)	48,041
Transfers to other funds	(8,840)	(2,781)	(6,114)	(3,265)	(1,927)	(5,692)	(1,514)	(489)	(5,971)	(2,126)	(2,613)	(7,446)	487	(48,291)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	433	0	433
NET OTHER FINANCING SOURCES/(USES)	(4)	(4)	(33)	(6)	(8)	(64)	(1)	0	2	0	(4)	305	0	183
Excess/(Deficiency) of Receipts over Disbursements	13,572	(3,777)	5,305	(524)	(1,736)	1,654	(6,471)	(7,211)	4,295	(651)	(1,470)	(10,485)	0	(7,499)
CLOSING BALANCE	67,121	63,344	68,649	68,125	66,389	68,043	61,572	54,361	58,656	58,005	56,535	46,050	0	46,050

**CASHFLOW
SPECIAL REVENUE FUNDS
FY 2023
(dollars in millions)**

	2022 April Actuals	May Actuals	June Actuals	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2023 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	21,938	22,806	24,032	25,686	24,952	23,733	23,794	23,270	21,938	23,273	22,329	22,495		21,938
RECEIPTS:														
Personal Income Tax	0	0	0	0	0	0	0	1	69	1,751	0	10	0	1,831
Consumption/Use Taxes	202	148	202	152	151	188	150	148	225	150	137	128	0	1,981
Business Taxes	291	87	371	90	72	414	86	70	436	90	67	498	0	2,572
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	493	235	573	242	223	602	236	219	730	1,991	204	636	0	6,384
HCRA	465	459	505	512	552	496	475	464	493	442	621	468	0	5,952
State University Income	267	275	368	326	418	712	472	348	267	497	673	468	0	5,091
Lottery	260	261	324	275	327	271	270	322	255	260	249	518	0	3,592
Medicaid	75	74	70	73	73	73	73	73	73	73	73	67	0	870
Motor-Vehicle Fees	18	17	14	21	21	20	18	17	18	18	16	14	0	212
Other Transactions	394	281	339	444	381	412	23	(67)	68	6	(80)	(2,304)	0	(103)
Total Miscellaneous Receipts	1,479	1,367	1,620	1,651	1,772	1,984	1,331	1,157	1,174	1,296	1,552	(769)	0	15,614
Federal Receipts	6,617	7,337	8,010	5,481	6,038	9,512	7,361	6,552	8,842	6,230	6,853	5,409	0	84,242
TOTAL RECEIPTS	8,589	8,939	10,203	7,374	8,033	12,098	8,928	7,928	10,746	9,517	8,609	5,276	0	106,240
DISBURSEMENTS:														
School Aid	495	629	640	569	735	3,803	921	921	920	921	943	1,208	0	12,705
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	50	130	80	63	80	81	83	80	81	79	80	92	0	979
STAR	0	0	0	0	0	0	0	1	69	1,751	0	10	0	1,831
Medicaid - DOH	5,568	5,026	5,591	4,921	5,607	5,255	6,057	5,876	4,949	5,382	5,168	6,085	0	65,485
Public Health	181	181	430	171	279	369	178	195	430	213	264	453	0	3,344
Mental Hygiene	14	11	32	15	36	46	33	46	58	53	75	74	0	493
Children and Families	41	56	153	103	161	161	161	161	161	161	161	163	0	1,643
Temporary & Disability Assistance	380	466	409	616	228	219	274	289	494	274	264	299	0	4,222
Transportation	62	554	317	361	518	346	375	665	1,037	70	104	82	0	4,491
Unrestricted Aid	0	0	0	387	0	0	0	0	0	0	0	0	0	387
All Other	242	88	221	130	354	337	416	275	220	348	217	67	0	2,915
Total Local Assistance	7,033	7,141	7,873	7,336	7,998	10,617	8,498	8,519	8,419	9,252	7,276	8,533	0	98,495
Personal Service	469	458	449	464	654	523	454	436	432	420	425	533	0	5,717
Non-Personal Service	320	401	407	281	470	639	353	342	350	568	525	663	0	5,319
Total State Operations	789	859	856	745	1,124	1,162	807	778	782	988	950	1,196	0	11,036
General State Charges	92	94	129	144	148	124	125	185	161	111	107	131	0	1,551
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	7,914	8,094	8,858	8,225	9,270	11,903	9,430	9,482	9,362	10,351	8,333	9,860	0	111,082
OTHER FINANCING SOURCES (USES):														
Transfers from Other Funds	435	523	726	272	110	91	141	337	96	88	52	1,063	(487)	3,447
Transfers to Other Funds	(242)	(142)	(417)	(155)	(92)	(225)	(163)	(115)	(145)	(198)	(162)	903	487	(666)
NET OTHER FINANCING SOURCES/(USES)	193	381	309	117	18	(134)	(22)	222	(49)	(110)	(110)	1,966	0	2,781
Excess/(Deficiency) of Receipts over Disbursements	868	1,226	1,654	(734)	(1,219)	61	(524)	(1,332)	1,335	(944)	166	(2,618)	0	(2,061)
CLOSING BALANCE	22,806	24,032	25,686	24,952	23,733	23,794	23,270	21,938	23,273	22,329	22,495	19,877	0	19,877

CASHFLOW
SPECIAL REVENUE STATE FUNDS
FY 2023
(dollars in millions)

	2022 April Actuals	May Actuals	June Actuals	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2023 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	7,612	8,528	8,754	9,577	9,965	9,791	7,378	7,362	7,037	6,494	6,742	6,907		7,612
RECEIPTS:														
Personal Income Tax	0	0	0	0	0	0	0	1	69	1,751	0	10	0	1,831
Consumption/Use Taxes	202	148	202	152	151	188	150	148	225	150	137	128	0	1,981
Business Taxes	291	87	371	90	86	414	86	70	436	90	67	498	0	2,572
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	493	235	573	242	223	602	236	219	730	1,991	204	636	0	6,384
HICRA	465	459	505	512	552	496	475	464	493	442	621	468	0	5,952
State University Income	267	275	368	326	418	712	472	348	267	497	673	468	0	5,091
Lottery	260	261	324	275	327	271	270	322	255	260	249	518	0	3,592
Medicaid	75	74	70	73	73	73	73	73	73	73	73	67	0	870
Motor Vehicle Fees	18	17	14	21	21	20	18	17	18	18	16	14	0	212
Other Transactions	377	225	321	426	370	402	13	(77)	59	(3)	(89)	(2,304)	0	(280)
Total Miscellaneous Receipts	1,462	1,311	1,602	1,633	1,761	1,974	1,321	1,147	1,165	1,287	1,543	(769)	0	15,437
Federal Receipts	0	0	11	0	0	0	0	0	0	(18)	0	(11)	0	(18)
TOTAL RECEIPTS	1,955	1,546	2,186	1,875	1,984	2,576	1,557	1,366	1,895	3,260	1,747	(444)	0	21,803
DISBURSEMENTS:														
School Aid	0	0	324	0	0	3,068	186	186	185	186	186	324	0	4,645
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	0	0	0	0	1	2	4	1	2	0	1	2	0	13
STAR	0	0	0	0	0	0	0	1	69	1,751	0	10	0	1,831
Medicaid - DOH	474	475	455	530	532	532	532	498	482	450	675	628	0	6,263
Public Health	67	61	180	60	159	128	37	79	166	69	64	184	0	1,254
Mental Hygiene	1	0	1	0	12	28	12	18	38	28	33	46	0	217
Children and Families	0	0	0	0	0	0	0	0	0	0	0	4	0	4
Temporary & Disability Assistance	0	0	0	0	0	0	0	0	1,032	65	99	80	0	4,448
Transportation	57	561	314	356	513	341	370	660	1,032	65	99	80	0	4,448
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	151	47	37	67	99	78	(109)	(131)	(106)	(129)	(111)	(219)	0	(326)
Total Local Assistance	750	1,144	1,311	1,013	1,316	4,177	1,032	1,312	1,868	2,420	947	1,059	0	18,349
Personal Service	415	403	392	413	574	472	403	381	380	369	374	454	0	5,030
Non-Personal Service	240	232	246	194	270	265	185	169	154	193	188	246	0	2,582
Total State Operations	655	635	638	607	844	737	588	550	534	562	562	700	0	7,612
General State Charges	68	60	88	117	108	97	93	153	128	82	75	96	0	1,165
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	1,473	1,839	2,037	1,737	2,268	5,011	1,713	2,015	2,530	3,064	1,584	1,855	0	27,126
OTHER FINANCING SOURCES (USES):														
Transfers from Other Funds	435	523	726	272	110	91	141	337	96	88	52	1,063	(487)	3,447
Transfers to Other Funds	(1)	(4)	(52)	(22)	0	(69)	(1)	(13)	(4)	(36)	(50)	1,126	487	1,361
NET OTHER FINANCING SOURCES/(USES)	434	519	674	250	110	22	140	324	92	52	2	2,189	0	4,808
Excess/(Deficiency) of Receipts over Disbursements	916	226	823	388	(174)	(2,413)	(16)	(325)	(543)	248	165	190	0	(515)
CLOSING BALANCE	8,528	8,754	9,577	9,965	9,791	7,378	7,362	7,037	6,494	6,742	6,907	7,097	0	7,097

CASHFLOW
SPECIAL REVENUE FEDERAL FUNDS
FY 2023
(dollars in millions)

	2022 April Actuals	May Actuals	June Actuals	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2023 January Projected	February Projected	March Projected	Total
OPENING BALANCE	14,326	14,278	15,278	16,109	14,987	13,942	16,416	15,908	14,901	16,779	15,587	15,588	14,326
RECEIPTS:													
Miscellaneous Receipts	17	56	18	18	11	10	10	10	9	9	9	0	177
Federal Receipts	6,617	7,337	7,999	5,481	6,038	9,512	7,361	6,552	8,842	6,248	6,853	5,420	84,260
TOTAL RECEIPTS	6,634	7,393	8,017	5,499	6,049	9,522	7,371	6,562	8,851	6,257	6,862	5,420	84,437
DISBURSEMENTS:													
School Aid	495	629	316	569	735	735	735	735	735	735	757	884	8,060
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	50	130	80	63	79	79	79	79	79	79	79	90	966
STAR	0	0	0	0	0	0	0	0	0	0	0	0	0
Medicaid - DOH	5,094	4,551	5,136	4,391	5,075	4,723	5,525	5,378	4,467	4,932	4,493	5,457	59,222
Public Health	114	120	250	111	120	241	141	116	264	144	200	269	2,090
Mental Hygiene	13	11	31	15	24	18	21	28	20	25	42	28	276
Children and Families	41	56	153	103	161	161	161	161	161	161	161	159	1,639
Temporary & Disability Assistance	380	466	409	616	228	219	274	299	494	274	264	299	4,222
Transportation	5	(7)	3	5	5	5	5	5	5	5	5	2	43
Unrestricted Aid	0	0	0	387	0	0	0	0	0	0	0	0	387
All Other	91	41	184	63	255	259	525	406	326	477	328	286	3,241
Total Local Assistance	6,283	5,997	6,562	6,323	6,682	6,440	7,466	7,207	6,551	6,832	6,329	7,474	80,146
Personal Service	54	55	57	51	80	51	51	55	52	51	51	79	687
Non-Personal Service	80	169	161	87	200	374	168	173	196	375	337	417	2,737
Total State Operations	134	224	218	138	280	425	219	228	248	426	388	496	3,424
General State Charges	24	34	41	27	40	27	32	32	33	29	32	35	386
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	6,441	6,255	6,821	6,488	7,002	6,892	7,717	7,467	6,832	7,287	6,749	8,005	83,956
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers to Other Funds	(241)	(138)	(365)	(133)	(92)	(156)	(162)	(102)	(141)	(162)	(112)	(223)	(2,027)
NET OTHER FINANCING SOURCES/(USES)	(241)	(138)	(365)	(133)	(92)	(156)	(162)	(102)	(141)	(162)	(112)	(223)	(2,027)
Excess/(Deficiency) of Receipts over Disbursements	(48)	1,000	831	(1,122)	(1,045)	2,474	(508)	(1,007)	1,878	(1,192)	1	(2,808)	(1,546)
CLOSING BALANCE	14,278	15,278	16,109	14,987	13,942	16,416	15,908	14,901	16,779	15,587	15,588	12,780	12,780

**CASHFLOW
DEBT SERVICE FUNDS
FY 2023
(dollars in millions)**

	2022 April Actuals	May Actuals	June Actuals	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2023 January Projected	February Projected	March Projected	Total
OPENING BALANCE	102	266	320	524	943	1,803	981	1,230	1,416	1,946	5,534	6,679	102
RECEIPTS:													
Personal Income Tax	7,361	1,362	2,097	1,559	1,670	1,337	(262)	(552)	1,801	3,250	2,181	2,419	24,223
Consumption/Use Taxes	932	981	1,315	1,045	993	1,222	652	674	871	703	603	798	10,789
Business Taxes	90	(24)	1,390	(21)	52	1,861	79	50	2,402	20	138	1,462	7,499
Other Taxes	153	130	118	119	109	108	91	76	73	85	72	65	1,199
Total Taxes	8,536	2,449	4,920	2,702	2,824	4,528	560	248	5,147	4,058	2,994	4,744	43,710
Miscellaneous Receipts	59	25	45	29	27	18	25	21	23	31	22	57	382
Federal Receipts	0	0	1	0	0	35	0	0	0	0	2	32	70
TOTAL RECEIPTS	8,595	2,474	4,966	2,731	2,851	4,581	585	269	5,170	4,089	3,018	4,833	44,162
DISBURSEMENTS:													
State Operations	0	2	0	18	5	1	0	1	0	0	5	13	45
Debt Service	116	29	47	8	157	1,087	21	20	117	8	382	5,620	7,612
TOTAL DISBURSEMENTS	116	31	47	26	162	1,088	21	21	117	8	387	5,633	7,657
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	353	21	191	165	89	53	135	72	122	298	110	79	1,688
Transfers to Other Funds	(8,668)	(2,410)	(4,906)	(2,451)	(1,918)	(4,368)	(450)	(134)	(4,645)	(791)	(4,596)	(5,857)	(38,194)
NET OTHER FINANCING SOURCES/(USES)	(8,315)	(2,389)	(4,715)	(2,286)	(1,829)	(4,315)	(315)	(62)	(4,523)	(493)	(1,486)	(5,778)	(36,506)
Excess/(Deficiency) of Receipts over Disbursements	164	54	204	419	860	(822)	249	186	530	3,588	1,145	(6,578)	(1)
CLOSING BALANCE	266	320	524	943	1,803	981	1,230	1,416	1,946	5,534	6,679	101	101

**CASHFLOW
CAPITAL PROJECTS FUNDS
FY 2023
(dollars in millions)**

	2022 April Actuals	2022 May Actuals	2022 June Actuals	2022 July Projected	2022 August Projected	2022 September Projected	2022 October Projected	2022 November Projected	2022 December Projected	2023 January Projected	2023 February Projected	2023 March Projected	Total
OPENING BALANCE	(1,544)	(1,644)	(1,319)	(1,358)	(1,398)	(1,626)	(1,957)	(1,369)	(1,648)	(1,752)	(1,925)	(2,261)	(1,544)
RECEIPTS:													
Consumption/Use Taxes	43	40	46	14	13	39	14	12	31	30	47	58	387
Business Taxes	49	50	56	50	51	57	52	52	55	50	52	56	630
Other Taxes	0	0	26	26	26	26	26	26	26	26	26	23	257
Total Taxes	92	90	128	90	90	122	92	90	112	106	125	137	1,274
Miscellaneous Receipts	973	1,067	620	138	1,273	494	1,050	981	748	138	236	1,683	9,401
Federal Receipts	134	167	209	188	262	289	270	271	266	197	190	549	2,992
TOTAL RECEIPTS	1,199	1,324	957	416	1,625	905	1,412	1,342	1,126	441	551	2,369	13,667
DISBURSEMENTS:													
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	1	6	1	1	13	43	12	11	10	11	13	11	133
Public Health	41	10	57	58	80	63	89	80	86	107	97	139	907
Mental Hygiene	5	6	5	7	11	12	14	14	19	16	19	32	160
School Aid	18	0	8	13	48	48	48	48	48	48	48	45	420
Temporary & Disability Assistance	0	0	0	0	15	0	15	0	0	19	0	50	99
Transportation	34	73	124	106	61	272	62	62	376	61	60	151	1,442
All Other Local	90	186	155	87	171	247	251	197	516	152	353	16	2,421
Total Local Assistance	189	281	350	272	399	685	491	412	1,055	414	590	444	5,582
Economic Development	4	14	11	74	204	202	183	190	243	242	247	347	1,961
Parks & the Environment	23	44	90	106	113	119	108	108	105	114	100	105	1,135
Transportation	281	329	417	397	486	549	484	480	532	370	343	606	5,274
Health & Social Welfare	3	7	18	11	11	10	10	9	11	14	10	21	135
Mental Hygiene	46	21	29	39	37	39	37	45	55	42	52	96	538
Public Protection	29	49	51	50	47	55	49	50	55	50	48	(67)	466
Education	85	44	152	59	230	145	161	172	161	193	139	247	1,788
All Other	19	28	39	(192)	103	90	88	87	96	88	91	(56)	481
Total Capital Projects	490	536	807	544	1,231	1,209	1,120	1,141	1,258	1,113	1,030	1,299	11,778
TOTAL DISBURSEMENTS	679	817	1,157	816	1,630	1,894	1,611	1,553	2,313	1,527	1,620	1,743	17,360
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	(611)	(172)	196	369	(202)	863	797	(58)	1,093	923	781	761	4,740
Transfers to Other Funds	(9)	(10)	(35)	(9)	(21)	(205)	(10)	(10)	(10)	(10)	(48)	(914)	(1,291)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	433	433
NET OTHER FINANCING SOURCES/(USES)	(620)	(182)	161	360	(223)	658	787	(68)	1,083	913	733	280	3,882
Excess/(Deficiency) of Receipts over Disbursements	(100)	325	(39)	(40)	(228)	(331)	588	(279)	(104)	(173)	(336)	906	189
CLOSING BALANCE	(1,644)	(1,319)	(1,358)	(1,398)	(1,626)	(1,957)	(1,369)	(1,648)	(1,752)	(1,925)	(2,261)	(1,355)	(1,355)

**CASHFLOW
CAPITAL PROJECTS STATE FUNDS
FY 2023
(dollars in millions)**

	2022 April Actuals	May Actuals	June Actuals	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2023 January Projected	February Projected	March Projected	Total
OPENING BALANCE	(757)	(836)	(856)	(854)	(851)	(1,051)	(1,519)	(910)	(1,164)	(1,248)	(1,389)	(1,810)	(757)
RECEIPTS:													
Consumption/Use Taxes	43	40	46	14	13	39	14	12	31	30	47	58	387
Business Taxes	49	50	56	50	51	57	52	56	55	50	52	56	630
Other Taxes	0	0	26	26	26	26	26	26	26	26	26	23	257
Total Taxes	92	90	128	90	90	122	92	90	112	106	125	137	1,274
Miscellaneous Receipts	973	1,067	620	138	1,273	379	1,050	981	748	138	122	1,683	9,172
Federal Receipts	0	0	0	0	0	2	0	0	0	0	0	3	5
TOTAL RECEIPTS	1,065	1,157	748	228	1,363	503	1,142	1,071	860	244	247	1,823	10,451
DISBURSEMENTS:													
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	1	6	1	1	13	43	12	11	10	11	13	11	133
Public Health	41	10	57	58	50	53	79	65	66	86	76	94	735
Mental Hygiene	5	6	5	7	11	12	14	14	19	16	16	32	160
School Aid	18	0	8	13	48	48	48	48	48	48	48	45	420
Temporary & Disability Assistance	0	0	0	0	15	0	15	0	0	19	0	50	99
Transportation	5	19	95	61	16	227	17	17	331	16	15	113	932
All Other Local	79	186	138	73	157	233	237	183	502	138	339	1	2,266
Total Local Assistance	149	227	304	213	310	616	422	338	976	334	510	346	4,745
Economic Development	4	14	11	64	185	177	158	165	218	217	222	297	1,732
Parks & the Environment	23	41	88	105	111	117	106	106	103	112	98	104	1,114
Transportation	171	567	223	247	316	369	299	295	362	260	243	211	3,563
Health & Social Welfare	3	6	18	9	10	9	9	8	10	11	7	11	111
Mental Hygiene	46	21	29	39	37	39	37	45	55	42	52	96	538
Public Protection	27	47	44	44	41	49	44	44	49	44	42	(74)	400
Education	85	44	152	59	230	145	161	172	161	193	139	247	1,788
All Other	16	28	38	(195)	100	87	85	84	93	85	88	(68)	441
Total Capital Projects	375	768	603	372	1,050	992	898	919	1,051	964	891	824	9,687
TOTAL DISBURSEMENTS	524	995	907	585	1,340	1,608	1,320	1,257	2,027	1,298	1,401	1,170	14,432
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	(611)	(172)	196	369	(202)	842	797	(58)	1,093	923	781	741	4,699
Transfers to Other Funds	(9)	(10)	(35)	(9)	(21)	(205)	(10)	(10)	(10)	(10)	(48)	(914)	(1,291)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	433	433
NET OTHER FINANCING SOURCES/(USES)	(620)	(182)	161	360	(223)	637	787	(68)	1,083	913	733	260	3,841
Excess/(Deficiency) of Receipts over Disbursements	(79)	(20)	2	3	(200)	(468)	609	(254)	(84)	(141)	(421)	913	(140)
CLOSING BALANCE	(836)	(856)	(854)	(851)	(1,051)	(1,519)	(910)	(1,164)	(1,248)	(1,389)	(1,810)	(897)	(897)

CASHFLOW
CAPITAL PROJECTS FEDERAL FUNDS
FY 2023
(dollars in millions)

	2022 April Actuals	May Actuals	June Actuals	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2023 January Projected	February Projected	March Projected	Total
OPENING BALANCE	(787)	(808)	(463)	(504)	(547)	(575)	(438)	(459)	(484)	(504)	(536)	(451)	(787)
RECEIPTS:													
Consumption/Use Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
Business Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	0	0	0	0	0	115	0	0	0	0	114	0	229
Federal Receipts	134	167	209	188	262	287	270	271	266	197	190	546	2,987
TOTAL RECEIPTS	134	167	209	188	262	402	270	271	266	197	304	546	3,216
DISBURSEMENTS:													
Public Health	0	0	0	0	30	10	10	15	20	21	21	45	172
Transportation	29	54	29	45	45	45	45	45	45	45	45	38	510
All Other Local	11	0	17	14	14	14	14	14	14	14	14	15	155
Total Local Assistance	40	54	46	59	89	69	69	74	79	80	80	98	837
Economic Development	0	0	0	10	19	25	25	25	25	25	25	50	229
Parks & the Environment	0	3	2	1	2	2	2	2	2	2	2	1	21
Transportation	110	(238)	194	150	170	180	185	185	170	110	100	395	1,711
Health & Social Welfare	0	1	0	2	1	1	1	1	1	3	3	10	24
Mental Hygiene	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Protection	2	2	7	6	6	6	6	6	6	6	6	7	66
Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	3	0	1	3	3	3	3	3	3	3	3	12	40
Total Capital Projects	115	(232)	204	172	201	217	222	222	207	149	139	475	2,091
TOTAL DISBURSEMENTS	155	(178)	250	231	290	286	291	296	286	229	219	573	2,928
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	0	0	0	0	0	21	0	0	0	0	0	20	41
Transfers to Other Funds	0	0	0	0	0	0	0	0	0	0	0	0	0
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	0	0	0	0	0	21	0	0	0	0	0	20	41
Excess/(Deficiency) of Receipts over Disbursements	(21)	345	(41)	(43)	(28)	137	(21)	(25)	(20)	(32)	85	(7)	329
CLOSING BALANCE	(808)	(463)	(504)	(547)	(575)	(438)	(459)	(484)	(504)	(536)	(451)	(458)	(458)

CASHFLOW
STATE FUNDS
FY 2023
(dollars in millions)

	2022 April Actuals	May Actuals	June Actuals	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2023 January Projected	February Projected	March Projected	Total	Intra-Fund Transfer Eliminations
OPENING BALANCE	40,010	53,651	48,529	53,044	53,685	53,022	52,065	46,123	39,944	42,381	42,954	41,398	40,010	
RECEIPTS:														
Personal Income Tax	14,721	2,726	4,192	3,118	3,340	2,673	(524)	(1,104)	3,602	6,500	4,362	4,844	48,450	0
Consumption/Use Taxes	1,547	1,543	2,052	1,619	1,539	1,908	1,525	1,556	2,045	1,649	1,423	1,813	20,219	0
Business Taxes	1,590	224	5,021	404	276	5,966	390	244	7,179	299	406	5,959	27,958	0
Other Taxes	282	257	268	254	246	244	227	212	210	223	207	198	2,828	0
Total Taxes	18,140	4,750	11,533	5,395	5,401	10,791	1,618	908	13,036	8,671	6,398	12,814	99,455	0
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	139	450	0
ABC License Fee	5	6	6	6	6	6	7	5	6	6	5	5	69	0
HCRA	465	459	505	512	552	496	475	464	493	442	621	468	5,952	0
Investment Income	7	12	27	(10)	0	0	0	(10)	1	0	0	0	13	0
Licenses, Fees, etc.	41	72	74	30	25	50	25	35	50	35	40	52	529	0
Lottery	260	261	324	275	327	271	270	322	255	260	249	518	3,592	0
Medicaid	75	74	70	73	73	73	73	73	73	73	73	67	870	0
Motor Vehicle Fees	36	43	49	41	39	42	34	33	36	32	33	32	450	0
Reimbursements	114	(12)	66	15	(25)	3	(15)	3	(20)	(20)	3	(36)	70	0
State University Income	267	275	368	326	418	712	472	348	267	497	673	468	5,091	0
Extraordinary Settlements	0	0	0	0	0	0	0	33	0	0	0	0	33	0
Other Transactions	1,421	1,314	994	631	1,683	870	1,105	891	2,047	1,800	88	(475)	9,640	0
Total Miscellaneous Receipts	2,692	2,504	2,483	1,871	3,108	2,635	2,476	2,374	2,047	1,535	1,795	1,239	26,759	0
Federal Receipts	0	0	12	0	0	37	0	0	0	(18)	2	2,374	2,407	0
TOTAL RECEIPTS	20,832	7,254	14,028	7,266	8,509	13,463	4,094	3,282	15,083	10,188	8,195	16,427	128,621	0
DISBURSEMENTS:														
School Aid	1,347	4,091	1,996	310	758	4,899	1,100	1,933	2,655	1,074	1,166	9,527	30,856	0
Higher Education	60	13	545	109	149	151	507	28	184	30	507	781	3,064	0
All Other Education	49	248	135	537	243	255	103	56	253	66	131	593	2,669	0
STAR	0	0	0	0	0	0	0	1	69	1,751	0	10	1,831	0
Medicaid - DOH	2,491	2,486	1,573	2,011	2,370	1,270	3,465	2,482	1,330	2,503	2,098	1,114	25,193	0
Public Health	151	145	275	146	368	253	187	221	314	257	229	298	2,844	0
Mental Hygiene	23	77	1,240	56	111	1,441	175	123	1,544	177	822	825	6,614	0
Children and Families	8	44	177	197	107	287	107	107	247	107	107	250	1,745	0
Temporary & Disability Assistance	90	178	139	216	293	277	267	258	240	253	226	273	2,710	0
Transportation	62	613	428	417	562	568	387	710	1,376	81	134	193	5,531	0
Unrestricted Aid	0	12	388	0	5	125	13	5	192	5	5	75	825	0
All Other	264	189	102	299	411	646	573	387	707	340	577	744	5,239	0
Total Local Assistance	4,545	8,096	6,998	4,298	5,377	10,172	6,884	6,311	9,111	6,644	6,002	14,683	89,121	0
Personal Service	1,155	1,098	1,259	1,128	1,555	1,247	1,213	1,205	1,405	1,190	1,202	1,801	15,458	0
Non-Personal Service	389	459	493	378	542	355	509	486	378	333	358	574	5,363	0
Total State Operations	1,544	1,557	1,752	1,506	2,097	1,602	1,722	1,691	1,892	1,523	1,560	2,375	20,821	0
General State Charges	848	2,060	445	568	595	638	672	622	618	638	1,024	1,103	9,831	0
Debt Service	116	29	47	8	157	1,087	21	20	117	8	382	5,620	7,612	0
Capital Projects	375	768	603	372	1,030	992	898	919	1,051	964	891	824	9,687	0
TOTAL DISBURSEMENTS	7,428	12,510	9,845	6,752	9,256	14,491	10,197	9,563	12,789	9,777	9,859	24,605	137,072	0
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	8,836	2,777	6,081	3,259	1,919	5,607	1,513	489	5,973	2,126	2,609	7,298	48,000	(487)
Transfers to other funds	(8,599)	(2,643)	(5,749)	(3,132)	(1,835)	(5,536)	(1,352)	(387)	(5,830)	(1,964)	(2,501)	(7,223)	(46,264)	487
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	433	433	0
NET OTHER FINANCING SOURCES/(USES)	237	134	332	127	84	71	161	102	143	162	108	508	2,169	0
Excess/(Deficiency) of Receipts over Disbursements	13,641	(5,122)	4,515	641	(663)	(957)	(5,942)	(6,179)	2,437	573	(1,556)	(7,670)	(6,282)	0
CLOSING BALANCE	53,651	48,529	53,044	53,685	53,022	52,065	46,123	39,944	42,381	42,954	41,398	33,728	33,728	0

CASH FINANCIAL PLAN
HEALTH CARE REFORM ACT RESOURCES FUND
FY 2023
(millions of dollars)

	<u>Enacted</u>	<u>Change</u>	<u>First Quarter</u>
Opening Fund Balance	<u>88</u>	<u>0</u>	<u>88</u>
Receipts:			
Taxes	659	0	659
Miscellaneous Receipts	<u>5,952</u>	<u>0</u>	<u>5,952</u>
Total Receipts	<u>6,611</u>	<u>0</u>	<u>6,611</u>
Disbursements and Transfers:			
Medical Assistance Account	4,541	4	4,545
Hospital Indigent Care	717	0	717
HCRA Program Account	378	26	404
Child Health Plus	788	(31)	757
Elderly Pharmaceutical Insurance Coverage	104	0	104
Qualified Health Plan Administration	44	0	44
All Other	<u>127</u>	<u>1</u>	<u>128</u>
Total Disbursements and Transfers	<u>6,699</u>	<u>0</u>	<u>6,699</u>
Change in Fund Balance	<u>(88)</u>	<u>0</u>	<u>(88)</u>
Closing Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>

CASH FINANCIAL PLAN
HEALTH CARE REFORM ACT RESOURCES FUND
FY 2023 THROUGH FY 2027
(millions of dollars)

	<u>FY 2023</u> <u>Projected</u>	<u>FY 2024</u> <u>Projected</u>	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>
Opening Fund Balance	88	0	0	0	0
Receipts:					
Taxes	659	629	600	573	547
Miscellaneous receipts	5,952	5,913	5,936	5,809	5,831
Total Receipts	<u>6,611</u>	<u>6,542</u>	<u>6,536</u>	<u>6,382</u>	<u>6,378</u>
Disbursements and Transfers:					
Medical Assistance Account	4,545	4,254	4,238	4,073	4,049
Hospital Indigent Care	717	717	717	717	717
HCRA Program Account	404	381	381	381	381
Child Health Plus	757	949	960	968	989
Elderly Pharmaceutical Insurance Coverage	104	74	74	74	74
Qualified Health Plan Administration	44	46	47	49	50
All Other	128	121	119	120	118
Total Disbursements and Transfers	<u>6,699</u>	<u>6,542</u>	<u>6,536</u>	<u>6,382</u>	<u>6,378</u>
Change in Fund Balance	(88)	0	0	0	0
Closing Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CASH FINANCIAL PLAN
HEALTH CARE REFORM ACT RESOURCES FUND
FY 2022 and FY 2023
(millions of dollars)

	<u>FY 2022</u> <u>Actuals</u>	<u>FY 2023</u> <u>Projected</u>	<u>Annual</u> <u>Change</u>
Opening Fund Balance	16	88	72
Receipts:			
Taxes	694	659	(35)
Miscellaneous Receipts	5,814	5,952	138
Total Receipts	<u>6,508</u>	<u>6,611</u>	<u>103</u>
Disbursements and Transfers:			
Medical Assistance Account	4,381	4,545	164
Hospital Indigent Care	732	717	(15)
HCRA Program Account	326	404	78
Child Health Plus	737	757	20
Elderly Pharmaceutical Insurance Coverage	111	104	(7)
Qualified Health Plan Administration	37	44	7
All Other	112	128	16
Total Disbursements and Transfers	<u>6,436</u>	<u>6,699</u>	<u>263</u>
Change in Fund Balance	72	(88)	(160)
Closing Fund Balance	<u>88</u>	<u>0</u>	<u>(88)</u>

CASH FLOW
HEALTH CARE REFORM ACT RESOURCES FUND
FY 2022
(dollars in millions)

	April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	January Actuals	February Actuals	March Actuals	Total
Opening Fund Balance	16	115	146	160	245	236	248	252	111	180	191	194	16
Receipts:													
Taxes	70	52	71	60	62	64	61	55	64	46	43	46	694
Miscellaneous Receipts	421	459	489	466	462	471	451	462	488	428	530	687	5,814
Total Receipts	491	511	560	526	524	535	512	517	552	474	573	733	6,508
Disbursements and Transfers:													
Medical Assistance Account	300	375	300	325	350	350	400	400	300	350	425	506	4,381
Hospital Indigent Care	53	52	53	53	47	50	30	168	46	46	66	68	732
HCRA Program Account	0	1	73	18	85	1	14	46	2	17	25	44	326
Child Health Plus	33	38	102	31	38	107	53	32	119	36	42	106	737
Elderly Pharmaceutical Insurance Coverage	3	10	13	6	10	10	10	10	9	10	7	13	111
Qualified Health Plan Administration	2	3	3	1	2	3	0	6	2	2	1	3	11
All Other	1	1	2	7	1	2	1	(4)	5	3	2	91	112
Total	392	480	546	441	533	523	508	658	483	463	570	839	6,436
Change in Fund Balance	99	31	14	85	(9)	12	4	(141)	69	11	3	(106)	72
Closing Fund Balance	115	146	160	245	236	248	252	111	180	191	194	88	88

CASH FLOW
HEALTH CARE REFORM ACT RESOURCES FUND
FY 2023
(dollars in millions)

	April Actuals	May Actuals	June Actuals	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	January Projected	February Projected	March Projected	Total
Opening Fund Balance	88	141	183	187	243	236	209	243	254	234	270	264	88
Receipts:													
Taxes	58	52	63	59	61	63	59	54	62	45	42	41	659
Miscellaneous Receipts	465	459	505	511	552	496	474	464	493	442	622	469	5,952
Total Receipts	523	511	568	570	613	559	533	518	555	487	664	510	6,611
Disbursements and Transfers:													
Medical Assistance Account	351	350	350	400	400	400	400	350	350	300	525	369	4,545
Hospital Indigent Care	52	52	27	52	54	54	54	70	54	73	73	102	717
HCRA Program Account	14	22	54	15	104	5	19	27	44	35	12	53	404
Child Health Plus	48	33	118	34	46	114	10	44	113	29	48	120	757
Elderly Pharmaceutical Insurance Coverage	4	8	9	9	10	10	10	10	9	10	6	9	104
Qualified Health Plan Administration	0	3	3	2	4	2	2	4	2	3	3	16	44
All Other	1	1	3	2	2	1	4	2	2	2	3	105	128
Total	470	469	564	514	620	586	499	507	575	451	670	774	6,699
Change in Fund Balance	53	42	4	56	(7)	(27)	34	11	(20)	36	(6)	(264)	(88)
Closing Fund Balance	141	183	187	243	236	209	243	254	234	270	264	0	0

CASH FINANCIAL PLAN
 PROPRIETARY AND FIDUCIARY FUNDS
 (millions of dollars)

	FY 2022 Actuals			FY 2023 Projected			FY 2024 Projected			FY 2025 Projected			FY 2026 Projected			FY 2027 Projected			
	Internal Service	Enterprise	Fiduciary	Internal Service	Enterprise	Fiduciary	Internal Service	Enterprise	Fiduciary	Internal Service	Enterprise	Fiduciary	Internal Service	Enterprise	Fiduciary	Internal Service	Enterprise	Fiduciary	
Opening Fund Balance	(564)	327	42	(137)	357	48	(91)	358	50	(49)	359	52	(17)	360	54	6	361	56	
Receipts:																			
Unemployment Taxes	0	3,132	0	0	2,450	0	0	2,450	0	0	2,450	0	0	2,450	0	0	2,450	0	
Miscellaneous Receipts	582	2,920	6	621	3,122	2	624	3,196	2	625	3,129	2	626	3,129	2	627	3,129	2	
Federal Receipts	0	23,966	0	0	50	0	0	50	0	0	50	0	0	50	0	0	50	0	
Total Receipts	582	30,018	6	621	5,622	2	624	5,696	2	625	5,629	2	626	5,629	2	627	5,629	2	
Disbursements:																			
Local Assistance	0	0	0	0	139	0	0	139	0	0	0	0	0	0	0	0	0	0	
State Operations:																			
Personal Service	130	1,643	0	151	1,409	0	153	1,432	0	155	1,454	0	157	1,454	0	159	1,454	0	
Non-Personal Service	404	428	0	522	668	0	530	677	0	538	687	0	547	687	0	555	687	0	
Unemployment Benefits	0	27,202	0	0	2,500	0	0	2,500	0	0	2,500	0	0	2,500	0	0	2,500	0	
General State Charges	62	722	0	80	913	0	79	955	0	81	995	0	82	995	0	84	996	0	
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Disbursements	596	29,995	0	753	5,629	0	762	5,703	0	774	5,636	0	786	5,636	0	798	5,637	0	
Other Financing Sources (Uses):																			
Transfers from Other Funds	246	7	0	186	8	0	188	8	0	189	8	0	191	8	0	185	8	0	
Transfers to Other Funds	(15)	0	0	(8)	0	0	(8)	0	0	(8)	0	0	(8)	0	0	(8)	0	0	
	241	7	0	178	8	0	180	8	0	181	8	0	183	8	0	177	8	0	
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	227	30	6	46	1	2	42	1	2	32	1	2	23	1	2	6	0	2	
Closing Fund Balance	(137)	357	48	(91)	358	50	(49)	359	52	(17)	360	54	6	361	56	12	361	58	

Workforce Impact Summary

General Fund 2020-21 Through 2022-23

	2020-21 Actuals (03/31/21)	2021-22 Actuals (03/31/22)	2022-23 Estimate (03/31/23)
Major Agencies			
Children and Family Services, Office of	2,067	1,925	2,283
Corrections and Community Supervision, Department of	26,368	24,664	24,474
Education Department, State	315	325	400
Environmental Conservation, Department of	1,066	1,215	1,176
General Services, Office of	400	385	422
Health, Department of	1,498	1,476	2,150
Information Technology Services, Office of	3,156	2,930	3,519
Labor, Department of	0	0	1
Mental Health, Office of	12,782	12,296	13,307
Motor Vehicles, Department of	164	161	167
Parks, Recreation and Historic Preservation, Office of	1,254	1,348	1,248
People with Developmental Disabilities, Office for	17,373	15,845	18,557
State Police, Division of	5,069	5,022	5,608
Taxation and Finance, Department of	3,538	3,364	3,086
Temporary and Disability Assistance, Office of	944	913	1,002
Transportation, Department of	2,545	2,471	2,535
Subtotal - Major Agencies	78,539	74,340	79,935
Minor Agencies			
Addiction Services and Supports, Office of	692	674	750
Adirondack Park Agency	47	48	54
Aging, Office for the	18	20	49
Agriculture and Markets, Department of	372	384	404
Alcoholic Beverage Control, Division of	113	106	153
Arts, Council on the	26	25	29
Budget, Division of the	248	260	276
Civil Service, Department of	213	185	233
Correction, Commission of	35	36	44
Criminal Justice Services, Division of	364	350	393
Economic Development, Department of	128	118	158
Elections, State Board of	64	87	137
Employee Relations, Office of	53	55	87
Ethics and Lobbying, Independent Commission on	47	46	47
Executive Chamber	109	122	136
Gaming Commission, New York State	55	51	52
Higher Education Services Corporation, New York State	3	3	3
Homeland Security and Emergency Services, Division of	0	0	54
Housing and Community Renewal, Division of	30	31	30
Hudson River Valley Greenway Communities Council	0	0	1
Human Rights, Division of	143	138	133
Inspector General, Office of the	75	74	80
Judicial Conduct, Commission on	38	43	44
Justice Center for the Protection of People with Special Needs	397	419	446
Labor Management Committees	67	59	71
Lieutenant Governor, Office of the	5	5	7
Medicaid Inspector General, Office of the	196	203	258
Military and Naval Affairs, Division of	87	80	101
Prevention of Domestic Violence, Office for	15	19	24
Prosecutorial Conduct, Commission on	0	0	19
Public Employment Relations Board	31	29	32
State, Department of	212	216	228
Statewide Financial System	131	134	146
Tax Appeals, Division of	23	22	26
Veterans' Services, Division of	77	77	102
Victim Services, Office of	0	0	7
Welfare Inspector General, Office of	6	6	6
Subtotal - Minor Agencies	4,120	4,125	4,820
Subtotal - Subject to Direct Executive Control	82,659	78,465	84,755
University Systems			
State University of New York	3	3	3
Subtotal - University Systems	3	3	3
Independently Elected Agencies			
Audit and Control, Department of	1,413	1,353	1,401
Law, Department of	1,026	1,047	1,074
Subtotal - Independently Elected Agencies	2,439	2,400	2,475
Grand Total	85,101	80,868	87,233

Workforce Impact Summary

State Operating Funds 2020-21 Through 2022-23

	2020-21 Actuals (03/31/21)	2021-22 Actuals (03/31/22)	2022-23 Estimate (03/31/23)
Major Agencies			
Children and Family Services, Office of	2,110	1,964	2,327
Corrections and Community Supervision, Department of	26,372	24,668	24,478
Education Department, State	1,199	1,203	1,443
Environmental Conservation, Department of	2,073	2,118	2,236
Financial Services, Department of	1,289	1,224	1,391
General Services, Office of	454	443	481
Health, Department of	3,337	3,231	4,308
Information Technology Services, Office of	3,156	2,930	3,519
Labor, Department of	321	310	472
Mental Health, Office of	12,782	12,296	13,307
Motor Vehicles, Department of	639	644	659
Parks, Recreation and Historic Preservation, Office of	1,363	1,416	1,508
People with Developmental Disabilities, Office for	17,373	15,845	18,557
State Police, Division of	5,371	5,310	5,928
Taxation and Finance, Department of	3,589	3,413	3,785
Temporary and Disability Assistance, Office of	944	913	1,002
Transportation, Department of	2,584	2,506	2,580
Workers' Compensation Board	1,018	943	1,081
Subtotal - Major Agencies	85,974	81,377	89,062
Minor Agencies	6,416	6,301	7,528
Subtotal - Subject to Direct Executive Control	92,390	87,678	96,590
University Systems			
City University of New York	361	0	0
State University of New York	46,372	44,876	46,771
Subtotal - University Systems	46,733	44,876	46,771
Independently Elected Agencies			
Audit and Control, Department of	1,584	1,511	1,572
Law, Department of	1,472	1,491	1,557
Subtotal - Independently Elected Agencies	3,056	3,002	3,129
Grand Total	142,179	135,556	146,490

Workforce Impact Summary

State Operating Funds 2020-21 Through 2022-23

	2020-21 Actuals (03/31/21)	2021-22 Actuals (03/31/22)	2022-23 Estimate (03/31/23)
Minor Agencies			
Addiction Services and Supports, Office of	692	674	750
Adirondack Park Agency	47	48	54
Aging, Office for the	18	20	49
Agriculture and Markets, Department of	419	431	451
Alcoholic Beverage Control, Division of	113	106	361
Arts, Council on the	26	25	29
Budget, Division of the	261	273	292
Civil Service, Department of	215	185	235
Correction, Commission of	35	36	44
Criminal Justice Services, Division of	366	352	395
Deferred Compensation Board	4	4	4
Economic Development, Department of	129	119	165
Elections, State Board of	64	87	137
Employee Relations, Office of	53	55	87
Ethics and Lobbying, Independent Commission on	47	46	47
Executive Chamber	109	122	136
Financial Control Board, New York State	8	10	12
Gaming Commission, New York State	347	323	391
Higher Education Services Corporation, New York State	125	98	128
Homeland Security and Emergency Services, Division of	448	448	499
Housing and Community Renewal, Division of	536	471	552
Hudson River Valley Greenway Communities Council	0	0	1
Human Rights, Division of	143	138	133
Indigent Legal Services, Office of	29	31	32
Inspector General, Office of the	75	74	80
Interest on Lawyer Account	9	7	9
Judicial Conduct, Commission on	38	43	44
Justice Center for the Protection of People with Special Needs	409	419	460
Labor Management Committees	67	59	71
Lieutenant Governor, Office of the	5	5	7
Medicaid Inspector General, Office of the	196	203	258
Military and Naval Affairs, Division of	87	80	101
Prevention of Domestic Violence, Office for	15	19	24
Prosecutorial Conduct, Commission on	0	0	19
Public Employment Relations Board	31	29	32
Public Service Department	465	463	506
State, Department of	502	517	598
Statewide Financial System	131	134	146
Tax Appeals, Division of	23	22	26
Veterans' Services, Division of	77	77	102
Victim Services, Office of	46	42	55
Welfare Inspector General, Office of	6	6	6
Subtotal - Minor Agencies	6,416	6,301	7,528

Workforce Impact Summary

State Funds
2020-21 Through 2022-23

	2020-21 Actuals (03/31/21)	2021-22 Actuals (03/31/22)	2022-23 Estimate (03/31/23)
Major Agencies			
Children and Family Services, Office of	2,168	2,015	2,396
Corrections and Community Supervision, Department of	26,400	24,694	25,487
Education Department, State	1,256	1,252	1,497
Environmental Conservation, Department of	2,590	2,592	2,846
Financial Services, Department of	1,289	1,224	1,391
General Services, Office of	826	805	872
Health, Department of	3,465	3,355	4,440
Information Technology Services, Office of	3,200	2,967	3,569
Labor, Department of	321	310	472
Mental Health, Office of	13,324	12,826	13,990
Motor Vehicles, Department of	2,624	2,895	2,984
Parks, Recreation and Historic Preservation, Office of	1,840	1,987	2,003
People with Developmental Disabilities, Office for	17,740	16,168	18,942
State Police, Division of	5,450	5,390	6,013
Taxation and Finance, Department of	3,589	3,413	3,785
Temporary and Disability Assistance, Office of	951	921	1,010
Transportation, Department of	8,034	7,782	8,359
Workers' Compensation Board	1,018	943	1,081
Subtotal - Major Agencies	96,085	91,539	101,137
Minor Agencies	6,478	6,374	7,608
Subtotal - Subject to Direct Executive Control	102,563	97,913	108,745
University Systems			
City University of New York	361	0	0
State University Construction Fund	130	136	145
State University of New York	46,372	44,876	46,771
Subtotal - University Systems	46,863	45,012	46,916
Independently Elected Agencies			
Audit and Control, Department of	1,584	1,511	1,572
Law, Department of	1,475	1,500	1,560
Subtotal - Independently Elected Agencies	3,059	3,011	3,132
Grand Total	152,485	145,936	158,793

Workforce Impact Summary

State Funds
2020-21 Through 2022-23

	2020-21 Actuals (03/31/21)	2021-22 Actuals (03/31/22)	2022-23 Estimate (03/31/23)
Minor Agencies			
Addiction Services and Supports, Office of	702	686	768
Adirondack Park Agency	47	48	54
Aging, Office for the	18	20	49
Agriculture and Markets, Department of	435	449	469
Alcoholic Beverage Control, Division of	113	106	361
Arts, Council on the	26	26	29
Budget, Division of the	261	273	292
Civil Service, Department of	215	185	235
Correction, Commission of	35	36	44
Criminal Justice Services, Division of	366	352	395
Deferred Compensation Board	4	4	4
Economic Development, Department of	129	119	165
Elections, State Board of	64	87	137
Employee Relations, Office of	53	55	87
Ethics and Lobbying, Independent Commission on	47	46	47
Executive Chamber	109	122	136
Financial Control Board, New York State	8	10	12
Gaming Commission, New York State	347	323	391
Higher Education Services Corporation, New York State	125	98	128
Homeland Security and Emergency Services, Division of	448	448	499
Housing and Community Renewal, Division of	536	471	552
Hudson River Valley Greenway Communities Council	0	0	1
Human Rights, Division of	143	138	133
Indigent Legal Services, Office of	29	31	32
Inspector General, Office of the	75	74	80
Interest on Lawyer Account	9	7	9
Judicial Conduct, Commission on	38	43	44
Justice Center for the Protection of People with Special Needs	409	419	460
Labor Management Committees	67	59	71
Lieutenant Governor, Office of the	5	5	7
Medicaid Inspector General, Office of the	196	203	258
Military and Naval Affairs, Division of	123	122	145
Prevention of Domestic Violence, Office for	15	19	24
Prosecutorial Conduct, Commission on	0	0	19
Public Employment Relations Board	31	29	32
Public Service Department	465	463	506
State, Department of	502	517	598
Statewide Financial System	131	134	146
Tax Appeals, Division of	23	22	26
Veterans' Services, Division of	77	77	102
Victim Services, Office of	46	42	55
Welfare Inspector General, Office of	6	6	6
Subtotal - Minor Agencies	6,478	6,374	7,608

Workforce Impact Summary

All Funds

2020-21 Through 2022-23

	2020-21 Actuals (03/31/21)	2021-22 Actuals (03/31/22)	2022-23 Estimate (03/31/23)
Major Agencies			
Children and Family Services, Office of	2,647	2,542	2,886
Corrections and Community Supervision, Department of	26,694	24,950	26,423
Education Department, State	2,555	2,534	2,876
Environmental Conservation, Department of	2,853	2,815	3,100
Financial Services, Department of	1,289	1,224	1,391
General Services, Office of	1,741	1,685	1,856
Health, Department of	4,567	4,438	5,984
Information Technology Services, Office of	3,200	2,967	3,569
Labor, Department of	2,616	2,744	2,778
Mental Health, Office of	13,332	12,834	14,011
Motor Vehicles, Department of	2,663	2,942	3,028
Parks, Recreation and Historic Preservation, Office of	1,947	2,095	2,087
People with Developmental Disabilities, Office for	17,749	16,178	18,960
State Police, Division of	5,450	5,390	6,013
Taxation and Finance, Department of	3,589	3,413	3,785
Temporary and Disability Assistance, Office of	1,791	1,781	1,922
Transportation, Department of	8,107	7,883	8,485
Workers' Compensation Board	1,018	943	1,081
Subtotal - Major Agencies	103,808	99,358	110,235
Minor Agencies	7,422	7,264	8,727
Subtotal - Subject to Direct Executive Control	111,230	106,622	118,962
University Systems			
City University of New York	13,350	13,243	14,016
State University Construction Fund	130	136	145
State University of New York	46,373	44,877	46,771
Subtotal - University Systems	59,853	58,256	60,932
Independently Elected Agencies			
Audit and Control, Department of	2,721	2,614	2,770
Law, Department of	1,755	1,780	1,849
Subtotal - Independently Elected Agencies	4,476	4,394	4,619
Grand Total	175,559	169,272	184,513

Workforce Impact Summary

All Funds
2020-21 Through 2022-23

	2020-21 Actuals (03/31/21)	2021-22 Actuals (03/31/22)	2022-23 Estimate (03/31/23)
Minor Agencies			
Addiction Services and Supports, Office of	702	686	768
Adirondack Park Agency	47	48	54
Aging, Office for the	83	79	126
Agriculture and Markets, Department of	454	466	517
Alcoholic Beverage Control, Division of	113	106	361
Arts, Council on the	26	26	29
Budget, Division of the	261	273	292
Civil Service, Department of	330	287	357
Correction, Commission of	35	36	44
Criminal Justice Services, Division of	392	372	415
Deferred Compensation Board	4	4	4
Economic Development, Department of	129	119	165
Elections, State Board of	73	95	148
Employee Relations, Office of	59	61	93
Ethics and Lobbying, Independent Commission on	47	46	47
Executive Chamber	109	122	136
Financial Control Board, New York State	8	10	12
Gaming Commission, New York State	347	323	391
Higher Education Services Corporation, New York State	125	98	128
Homeland Security and Emergency Services, Division of	582	561	630
Housing and Community Renewal, Division of	604	540	625
Hudson River Valley Greenway Communities Council	0	0	1
Human Rights, Division of	143	138	170
Indigent Legal Services, Office of	29	31	32
Inspector General, Office of the	75	74	80
Interest on Lawyer Account	9	7	9
Judicial Conduct, Commission on	38	43	44
Justice Center for the Protection of People with Special Needs	409	419	460
Labor Management Committees	67	59	71
Lieutenant Governor, Office of the	5	5	7
Medicaid Inspector General, Office of the	391	405	515
Military and Naval Affairs, Division of	358	346	392
Prevention of Domestic Violence, Office for	20	24	29
Prosecutorial Conduct, Commission on	0	0	19
Public Employment Relations Board	31	29	32
Public Service Department	465	463	528
State, Department of	519	535	612
Statewide Financial System	131	134	146
Tax Appeals, Division of	23	22	26
Veterans' Services, Division of	85	85	110
Victim Services, Office of	88	81	96
Welfare Inspector General, Office of	6	6	6
Subtotal - Minor Agencies	7,422	7,264	8,727

Workforce Impact Summary

Special Revenue Funds - Other 2020-21 Through 2022-23

	2020-21 Actuals (03/31/21)	2021-22 Actuals (03/31/22)	2022-23 Estimate (03/31/23)
Major Agencies			
Children and Family Services, Office of	43	39	44
Corrections and Community Supervision, Department of	4	4	4
Education Department, State	884	878	1,043
Environmental Conservation, Department of	1,007	903	1,060
Financial Services, Department of	1,289	1,224	1,391
General Services, Office of	54	58	59
Health, Department of	1,839	1,755	2,158
Labor, Department of	321	310	471
Motor Vehicles, Department of	475	483	492
Parks, Recreation and Historic Preservation, Office of	109	68	260
State Police, Division of	302	288	320
Taxation and Finance, Department of	51	49	699
Transportation, Department of	39	35	45
Workers' Compensation Board	1,018	943	1,081
Subtotal - Major Agencies	7,435	7,037	9,127
Minor Agencies			
Agriculture and Markets, Department of	47	47	47
Alcoholic Beverage Control, Division of	0	0	208
Budget, Division of the	13	13	16
Civil Service, Department of	2	0	2
Criminal Justice Services, Division of	2	2	2
Deferred Compensation Board	4	4	4
Economic Development, Department of	1	1	7
Financial Control Board, New York State	8	10	12
Gaming Commission, New York State	292	272	339
Higher Education Services Corporation, New York State	122	95	125
Homeland Security and Emergency Services, Division of	448	448	445
Housing and Community Renewal, Division of	506	440	522
Indigent Legal Services, Office of	29	31	32
Interest on Lawyer Account	9	7	9
Justice Center for the Protection of People with Special Needs	12	0	14
Public Service Department	465	463	506
State, Department of	290	301	370
Victim Services, Office of	46	42	48
Subtotal - Minor Agencies	2,296	2,176	2,708
Subtotal - Subject to Direct Executive Control	9,731	9,213	11,835
University Systems			
City University of New York	361	0	0
State University of New York	46,369	44,873	46,768
Subtotal - University Systems	46,730	44,873	46,768
Independently Elected Agencies			
Audit and Control, Department of	171	158	171
Law, Department of	446	444	483
Subtotal - Independently Elected Agencies	617	602	654
Grand Total	57,078	54,688	59,257

Workforce Impact Summary

Special Revenue Funds - Federal 2020-21 Through 2022-23

	2020-21 Actuals (03/31/21)	2021-22 Actuals (03/31/22)	2022-23 Estimate (03/31/23)
Major Agencies			
Children and Family Services, Office of	401	430	391
Corrections and Community Supervision, Department of	30	23	646
Education Department, State	1,166	1,164	1,235
Environmental Conservation, Department of	258	218	249
Health, Department of	1,060	1,044	1,476
Labor, Department of	2,284	2,425	2,290
Mental Health, Office of	0	0	11
Motor Vehicles, Department of	39	47	44
Parks, Recreation and Historic Preservation, Office of	26	24	31
People with Developmental Disabilities, Office for	9	10	18
Temporary and Disability Assistance, Office of	840	860	912
Transportation, Department of	73	101	126
Subtotal - Major Agencies	6,186	6,346	7,429
Minor Agencies			
Aging, Office for the	65	59	77
Agriculture and Markets, Department of	0	0	27
Criminal Justice Services, Division of	26	20	20
Elections, State Board of	9	8	11
Homeland Security and Emergency Services, Division of	134	113	131
Housing and Community Renewal, Division of	68	69	73
Human Rights, Division of	0	0	37
Medicaid Inspector General, Office of the	195	202	257
Military and Naval Affairs, Division of	180	169	189
Public Service Department	0	0	22
State, Department of	17	18	14
Veterans' Services, Division of	8	8	8
Victim Services, Office of	42	39	41
Subtotal - Minor Agencies	744	705	907
Subtotal - Subject to Direct Executive Control	6,930	7,051	8,336
University Systems			
State University of New York	1	1	0
Subtotal - University Systems	1	1	0
Independently Elected Agencies			
Audit and Control, Department of	6	5	0
Law, Department of	193	198	201
Subtotal - Independently Elected Agencies	199	203	201
Grand Total	7,130	7,255	8,537

Workforce Impact Summary

Capital Projects Funds - Other 2020-21 Through 2022-23

	2020-21 Actuals (03/31/21)	2021-22 Actuals (03/31/22)	2022-23 Estimate (03/31/23)
Major Agencies			
Children and Family Services, Office of	58	51	69
Corrections and Community Supervision, Department of	28	26	1,009
Education Department, State	57	49	54
Environmental Conservation, Department of	517	474	610
General Services, Office of	372	362	391
Health, Department of	128	124	132
Information Technology Services, Office of	44	37	50
Mental Health, Office of	542	530	683
Motor Vehicles, Department of	1,985	2,251	2,325
Parks, Recreation and Historic Preservation, Office of	477	571	495
People with Developmental Disabilities, Office for	367	323	385
State Police, Division of	79	80	85
Temporary and Disability Assistance, Office of	7	8	8
Transportation, Department of	5,450	5,276	5,779
Subtotal - Major Agencies	10,111	10,162	12,075
Minor Agencies			
Addiction Services and Supports, Office of	10	12	18
Agriculture and Markets, Department of	16	18	18
Arts, Council on the	0	1	0
Military and Naval Affairs, Division of	36	42	44
Subtotal - Minor Agencies	62	73	80
Subtotal - Subject to Direct Executive Control	10,173	10,235	12,155
University Systems			
State University Construction Fund	130	136	145
Subtotal - University Systems	130	136	145
Independently Elected Agencies			
Law, Department of	3	9	3
Subtotal - Independently Elected Agencies	3	9	3
Grand Total	10,306	10,380	12,303

Workforce Impact Summary

Capital Projects Funds - Federal 2020-21 Through 2022-23

	2020-21 Actuals (03/31/21)	2021-22 Actuals (03/31/22)	2022-23 Estimate (03/31/23)
Major Agencies			
Environmental Conservation, Department of	5	5	5
Health, Department of	42	39	68
Subtotal - Major Agencies	47	44	73
Minor Agencies			
Military and Naval Affairs, Division of	55	55	58
Subtotal - Minor Agencies	55	55	58
Subtotal - Subject to Direct Executive Control	102	99	131
Grand Total	102	99	131

Workforce Impact Summary

Enterprise Funds 2020-21 Through 2022-23

	2020-21 Actuals (03/31/21)	2021-22 Actuals (03/31/22)	2022-23 Estimate (03/31/23)
Major Agencies			
Corrections and Community Supervision, Department of	3	2	10
General Services, Office of	9	7	9
Parks, Recreation and Historic Preservation, Office of	81	84	53
Subtotal - Major Agencies	93	93	72
Minor Agencies			
Agriculture and Markets, Department of	15	13	17
Subtotal - Minor Agencies	15	13	17
Subtotal - Subject to Direct Executive Control	108	106	89
University Systems			
City University of New York	0	13,243	14,016
Subtotal - University Systems	0	13,243	14,016
Grand Total	108	13,349	14,105

Workforce Impact Summary

Internal Service Funds 2020-21 Through 2022-23

	2020-21 Actuals (03/31/21)	2021-22 Actuals (03/31/22)	2022-23 Estimate (03/31/23)
Major Agencies			
Children and Family Services, Office of	78	97	99
Corrections and Community Supervision, Department of	261	231	280
Education Department, State	133	118	144
General Services, Office of	906	873	975
Labor, Department of	11	9	16
Mental Health, Office of	8	8	10
Subtotal - Major Agencies	1,397	1,336	1,524
Minor Agencies			
Civil Service, Department of	115	102	122
Employee Relations, Office of	6	6	6
Prevention of Domestic Violence, Office for	5	5	5
Subtotal - Minor Agencies	126	113	133
Subtotal - Subject to Direct Executive Control	1,523	1,449	1,657
Independently Elected Agencies			
Audit and Control, Department of	138	183	190
Law, Department of	87	82	88
Subtotal - Independently Elected Agencies	225	265	278
Grand Total	1,748	1,714	1,935

Workforce Impact Summary

Agency Trust Funds 2020-21 Through 2022-23

	2020-21 Actuals (03/31/21)	2021-22 Actuals (03/31/22)	2022-23 Estimate (03/31/23)
University Systems			
City University of New York	12,989	0	0
Subtotal - University Systems	12,989	0	0
Grand Total	12,989	0	0

Workforce Impact Summary

Pension Trust Funds 2020-21 Through 2022-23

	2020-21 Actuals (03/31/21)	2021-22 Actuals (03/31/22)	2022-23 Estimate (03/31/23)
Independently Elected Agencies			
Audit and Control, Department of	993	914	1,008
Subtotal - Independently Elected Agencies	993	914	1,008
Grand Total	993	914	1,008

Workforce Impact Summary

Private Purpose Trust Funds 2020-21 Through 2022-23

	2020-21 Actuals (03/31/21)	2021-22 Actuals (03/31/22)	2022-23 Estimate (03/31/23)
Minor Agencies			
Agriculture and Markets, Department of	4	4	4
Subtotal - Minor Agencies	4	4	4
Subtotal - Subject to Direct Executive Control	4	4	4
Independently Elected Agencies			
Audit and Control, Department of	0	1	0
Subtotal - Independently Elected Agencies	0	1	0
Grand Total	4	5	4

**CASH DISBURSEMENTS BY FUNCTION
GENERAL FUND (excludes transfers)
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	68,848	83,899	75,842	76,545	76,769	76,995
Local Assistance	32,359	45,077	35,276	35,276	35,276	35,276
State Operations	36,489	38,822	40,566	41,269	41,493	41,719
Personal Service	31,626	34,524	36,478	37,117	37,275	37,435
Non-Personal Service	4,863	4,298	4,088	4,152	4,218	4,284
Alcoholic Beverage Control, Division of	7,318	13,386	12,897	13,164	13,436	13,714
State Operations	7,318	13,386	12,897	13,164	13,436	13,714
Personal Service	6,242	10,812	11,028	11,249	11,474	11,703
Non-Personal Service	1,076	2,574	1,869	1,915	1,962	2,011
Economic Development, Department of	117,566	74,720	68,226	63,146	63,146	63,146
Local Assistance	45,278	50,458	46,044	46,044	46,044	46,044
State Operations	72,288	24,262	22,182	17,102	17,102	17,102
Personal Service	11,934	15,226	15,226	14,666	14,666	14,666
Non-Personal Service	60,354	9,036	6,956	2,436	2,436	2,436
Empire State Development Corporation	704,377	381,795	195,600	138,100	133,100	133,100
Local Assistance	704,377	381,795	195,600	138,100	133,100	133,100
Financial Services, Department of	0	250	0	0	0	0
Local Assistance	0	250	0	0	0	0
Olympic Regional Development Authority	12,453	61,404	11,404	11,404	11,404	11,404
Local Assistance	0	50,000	0	0	0	0
State Operations	12,453	11,404	11,404	11,404	11,404	11,404
Personal Service	7,125	5,338	5,338	5,338	5,338	5,338
Non-Personal Service	5,328	6,066	6,066	6,066	6,066	6,066
Public Service Department	0	250,000	0	0	0	0
Local Assistance	0	250,000	0	0	0	0
Functional Total	910,562	865,454	363,969	302,359	297,855	298,359
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,456	5,673	5,516	5,613	5,711	5,812
State Operations	4,456	5,673	5,516	5,613	5,711	5,812
Personal Service	4,145	4,747	4,835	4,925	5,016	5,110
Non-Personal Service	311	926	681	688	695	702
Environmental Conservation, Department of	140,201	128,742	134,005	133,442	135,916	140,916
Local Assistance	6,063	2,638	1,978	1,978	1,978	1,978
State Operations	134,138	126,104	132,027	131,464	133,938	138,938
Personal Service	124,921	106,206	107,014	109,242	111,513	116,513
Non-Personal Service	9,217	19,898	25,013	22,222	22,425	22,425
Parks, Recreation and Historic Preservation, Office of	122,922	127,400	126,280	128,578	130,921	133,312
Local Assistance	678	3,475	100	100	100	100
State Operations	122,244	123,925	126,180	128,478	130,821	133,212
Personal Service	116,361	118,051	120,247	122,486	124,769	127,099
Non-Personal Service	5,883	5,874	5,933	5,992	6,052	6,113
Functional Total	267,579	261,815	265,801	267,633	272,548	280,040
TRANSPORTATION						
Motor Vehicles, Department of	10,472	14,998	14,998	14,998	14,998	14,998
Local Assistance	0	(375)	(375)	(375)	(375)	(375)
State Operations	10,472	15,373	15,373	15,373	15,373	15,373
Personal Service	9,115	10,792	10,792	10,792	10,792	10,792
Non-Personal Service	1,357	4,581	4,581	4,581	4,581	4,581
Transportation, Department of	424,887	495,081	481,609	481,648	491,158	500,942
Local Assistance	122,990	150,843	149,343	149,343	149,343	149,343
State Operations	301,897	344,238	332,266	332,305	341,815	351,599
Personal Service	142,505	170,976	159,004	159,043	163,794	168,688
Non-Personal Service	159,392	173,262	173,262	173,262	178,021	182,911
Functional Total	435,359	510,079	496,607	496,646	506,156	515,940
HEALTH						
Aging, Office for the	139,112	177,809	170,838	176,356	181,958	187,697
Local Assistance	137,086	172,256	166,506	172,022	177,622	183,361
State Operations	2,026	5,553	4,332	4,334	4,336	4,336
Personal Service	1,920	5,419	4,196	4,196	4,196	4,196
Non-Personal Service	106	134	136	138	140	140
Health, Department of	18,460,148	20,434,741	22,172,855	24,524,961	26,511,349	28,292,579
Medical Assistance	15,608,050	18,491,155	20,634,774	22,998,932	24,751,537	26,530,136
Local Assistance	15,608,050	18,491,155	20,634,774	22,998,932	24,751,537	26,530,136
Essential Plan	63,350	82,890	89,804	91,762	99,672	102,303
State Operations	63,350	82,890	89,804	91,762	99,672	102,303
Personal Service	3,482	4,580	4,914	4,932	4,946	5,067
Non-Personal Service	59,868	78,310	84,890	86,830	94,726	97,236
Medicaid Administration	797,969	738,123	721,256	721,256	721,256	721,256

**CASH DISBURSEMENTS BY FUNCTION
GENERAL FUND (excludes transfers)
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Local Assistance	545,207	438,613	425,431	425,431	425,431	425,431
State Operations	252,762	299,510	295,825	295,825	295,825	295,825
Personal Service	44,723	53,006	57,396	57,396	57,396	57,396
Non-Personal Service	208,039	246,504	238,429	238,429	238,429	238,429
Public Health	1,990,779	1,122,573	727,021	713,011	938,884	938,884
Local Assistance	637,289	855,071	780,229	765,399	765,399	765,399
State Operations	1,353,490	267,502	(53,208)	(52,388)	173,485	173,485
Personal Service	106,000	119,581	132,421	132,421	132,421	132,421
Non-Personal Service	1,247,490	147,921	(185,629)	(184,809)	41,064	41,064
Medicaid Inspector General, Office of the	18,971	18,803	18,865	18,932	19,003	19,003
State Operations	18,971	18,803	18,865	18,932	19,003	19,003
Personal Service	16,896	16,383	16,383	16,383	16,383	16,383
Non-Personal Service	2,075	2,420	2,482	2,549	2,620	2,620
Functional Total	18,618,231	20,631,353	22,362,558	24,720,249	26,712,310	28,499,279
SOCIAL WELFARE						
Children and Family Services, Office of	1,976,841	2,044,474	2,143,592	2,901,486	2,907,264	2,910,108
OCFS	1,924,901	1,970,237	2,069,355	2,827,249	2,833,027	2,835,871
Local Assistance	1,740,443	1,666,746	1,763,898	2,515,898	2,516,898	2,516,898
State Operations	184,458	303,491	305,457	311,351	316,129	318,973
Personal Service	117,793	230,069	229,966	233,657	236,850	240,073
Non-Personal Service	66,665	73,422	75,491	77,694	79,279	78,900
OCFS - Other	51,940	74,237	74,237	74,237	74,237	74,237
Local Assistance	51,940	74,237	74,237	74,237	74,237	74,237
Housing and Community Renewal, Division of	(15,877)	170,606	84,141	84,832	84,834	84,834
Local Assistance	(20,427)	166,355	79,387	80,076	80,076	80,076
State Operations	4,550	4,251	4,754	4,756	4,758	4,758
Personal Service	3,048	3,870	4,373	4,375	4,377	4,377
Non-Personal Service	1,502	381	381	381	381	381
Human Rights, Division of	12,567	12,827	12,835	12,844	12,853	12,853
State Operations	12,567	12,827	12,835	12,844	12,853	12,853
Personal Service	12,045	11,798	11,806	11,815	11,824	11,824
Non-Personal Service	522	1,029	1,029	1,029	1,029	1,029
Labor, Department of	2,126,389	112,850	5,322	5,322	5,323	5,323
Local Assistance	2,085,958	102,773	5,000	5,000	5,000	5,000
State Operations	40,431	10,077	322	322	323	323
Personal Service	832	1,168	56	56	56	56
Non-Personal Service	39,599	8,909	266	266	267	267
National and Community Service	548	781	784	787	790	793
Local Assistance	267	432	432	432	432	432
State Operations	281	349	352	355	358	361
Personal Service	281	340	343	346	349	352
Non-Personal Service	0	9	9	9	9	9
Temporary and Disability Assistance, Office of	1,478,511	2,730,327	1,833,209	1,909,594	1,898,883	1,946,835
Welfare Assistance	1,148,717	1,270,626	1,267,637	1,296,098	1,242,480	1,242,565
Local Assistance	1,148,717	1,270,626	1,267,637	1,296,098	1,242,480	1,242,565
All Other	329,794	1,459,701	565,572	613,496	656,403	704,270
Local Assistance	197,650	1,340,796	446,596	494,378	537,196	584,996
State Operations	132,144	118,905	118,976	119,118	119,207	119,274
Personal Service	63,548	69,645	69,711	69,780	69,850	69,923
Non-Personal Service	68,596	49,260	49,265	49,338	49,357	49,351
Functional Total	5,578,979	5,071,865	4,079,883	4,914,865	4,909,947	4,960,746
MENTAL HYGIENE						
Addiction Services and Supports, Office of	449,463	601,451	553,037	550,579	564,123	578,912
OASAS	376,608	485,015	457,768	470,349	483,179	497,241
Local Assistance	347,402	439,378	411,907	426,501	441,872	455,453
State Operations	29,206	45,637	45,861	43,848	41,307	41,788
Personal Service	22,677	34,603	34,170	34,423	31,291	31,575
Non-Personal Service	6,529	11,034	11,691	9,425	10,016	10,213
OASAS - Other	72,855	116,436	95,269	80,230	80,944	81,671
Local Assistance	21,325	64,125	42,825	27,125	27,125	27,125
State Operations	51,530	52,311	52,444	53,105	53,819	54,546
Personal Service	40,094	38,709	39,037	39,399	39,765	40,135
Non-Personal Service	11,436	13,602	13,407	13,706	14,054	14,411
Justice Center	30,934	38,296	38,858	39,420	40,016	40,708
Local Assistance	230	649	649	649	649	649
State Operations	30,704	37,647	38,209	38,771	39,367	40,059
Personal Service	23,806	30,072	30,407	30,741	31,088	31,524
Non-Personal Service	6,898	7,575	7,802	8,030	8,279	8,535
Mental Health, Office of	2,983,468	3,599,014	3,645,507	3,715,120	3,793,363	3,871,485
OMH	1,596,403	1,963,283	2,071,274	2,144,580	2,193,529	2,241,585
Local Assistance	1,161,042	1,542,375	1,658,024	1,723,697	1,765,677	1,806,656

**CASH DISBURSEMENTS BY FUNCTION
GENERAL FUND (excludes transfers)
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
State Operations	435,361	420,908	413,250	420,883	427,852	434,929
Personal Service	361,137	370,317	365,302	369,343	373,666	378,032
Non-Personal Service	74,224	50,591	47,948	51,540	54,186	56,897
OMH - Other	1,387,065	1,635,731	1,574,233	1,570,540	1,599,834	1,629,900
Local Assistance	313,905	460,357	412,114	388,791	396,811	405,232
State Operations	1,073,160	1,175,374	1,162,119	1,181,749	1,203,023	1,224,668
Personal Service	851,445	903,455	890,150	900,544	911,197	921,956
Non-Personal Service	221,715	271,919	271,969	281,205	291,826	302,712
People with Developmental Disabilities, Office for	4,188,078	5,269,301	5,300,704	4,358,620	4,524,423	4,680,875
OPWDD	413,868	423,068	431,050	450,450	460,750	471,250
Local Assistance	401,090	423,068	431,050	450,450	460,750	471,250
State Operations	12,778	0	0	0	0	0
Personal Service	570	0	0	0	0	0
Non-Personal Service	12,208	0	0	0	0	0
OPWDD - Other	3,774,210	4,846,233	4,869,654	3,908,170	4,063,673	4,209,625
Local Assistance	2,411,600	3,308,010	3,379,854	2,401,387	2,539,587	2,667,987
State Operations	1,362,610	1,538,223	1,489,800	1,506,783	1,524,086	1,541,638
Personal Service	1,200,817	1,301,707	1,253,043	1,265,186	1,277,450	1,289,837
Non-Personal Service	161,793	236,516	236,757	241,597	246,636	251,801
Functional Total	7,651,943	9,508,062	9,538,106	8,663,739	8,921,925	9,171,980
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	2,792	3,014	3,095	3,178	3,262	3,348
State Operations	2,792	3,014	3,095	3,178	3,262	3,348
Personal Service	2,677	2,787	2,862	2,939	3,017	3,097
Non-Personal Service	115	227	233	239	245	251
Corrections and Community Supervision, Department of	1,955,508	2,682,258	2,662,837	2,653,046	2,651,094	2,651,977
DOCCS	1,927,040	2,673,858	2,654,437	2,644,646	2,642,694	2,643,577
Local Assistance	20,028	8,956	8,956	8,956	8,956	8,956
State Operations	1,907,012	2,664,902	2,645,481	2,635,690	2,633,738	2,634,621
Personal Service	1,505,006	2,175,219	2,174,751	2,175,600	2,176,466	2,177,349
Non-Personal Service	402,006	489,683	470,730	460,090	457,272	457,272
DOCCS - Other	28,468	8,400	8,400	8,400	8,400	8,400
Local Assistance	28,468	8,400	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	186,794	326,473	294,295	295,688	296,453	297,202
Local Assistance	150,664	289,572	256,694	256,694	256,694	256,694
State Operations	36,130	36,901	37,601	38,994	39,759	40,508
Personal Service	30,838	29,807	30,370	30,955	31,562	32,151
Non-Personal Service	5,292	7,094	7,231	8,039	8,197	8,357
Homeland Security and Emergency Services, Division of	4,002	25,756	22,995	23,366	23,832	24,200
Local Assistance	3,932	17,336	14,464	14,464	14,553	14,555
State Operations	70	8,420	8,531	8,902	9,279	9,645
Personal Service	70	4,670	4,731	5,051	5,376	5,689
Non-Personal Service	0	3,750	3,800	3,851	3,903	3,956
Indigent Legal Services, Office of	0	750	0	0	0	0
Local Assistance	0	750	0	0	0	0
Judicial Conduct, Commission on	6,148	7,189	7,189	7,189	7,189	7,189
State Operations	6,148	7,189	7,189	7,189	7,189	7,189
Personal Service	4,492	5,432	5,432	5,432	5,432	5,432
Non-Personal Service	1,656	1,757	1,757	1,757	1,757	1,757
Judicial Nomination, Commission on	0	30	30	30	30	30
State Operations	0	30	30	30	30	30
Non-Personal Service	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
State Operations	1	38	38	38	38	38
Non-Personal Service	1	38	38	38	38	38
Military and Naval Affairs, Division of	18,993	80,585	81,101	81,628	82,166	82,716
Local Assistance	1,394	908	930	953	977	1,001
State Operations	17,599	79,677	80,171	80,675	81,189	81,715
Personal Service	12,664	70,110	70,424	70,744	71,070	71,403
Non-Personal Service	4,935	9,567	9,747	9,931	10,119	10,312
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750	1,750
State Operations	0	1,750	1,750	1,750	1,750	1,750
Personal Service	0	1,350	1,350	1,350	1,350	1,350
Non-Personal Service	0	400	400	400	400	400
State Police, Division of	492,757	777,556	784,434	799,909	815,697	831,806
State Operations	492,757	777,556	784,434	799,909	815,697	831,806
Personal Service	454,615	715,536	729,261	743,530	758,083	772,928
Non-Personal Service	38,142	62,020	55,173	56,379	57,614	58,878
Statewide Financial System	30,126	31,944	31,970	31,997	32,734	33,492
State Operations	30,126	31,944	31,970	31,997	32,734	33,492
Personal Service	12,352	12,568	12,594	12,621	12,883	13,151
Non-Personal Service	17,774	19,376	19,376	19,376	19,851	20,341

**CASH DISBURSEMENTS BY FUNCTION
GENERAL FUND (excludes transfers)
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Victim Services, Office of	5	3,530	2,530	2,530	2,530	2,530
Local Assistance	5	1,000	0	0	0	0
State Operations	0	2,530	2,530	2,530	2,530	2,530
Personal Service	0	500	500	500	500	500
Non-Personal Service	0	2,030	2,030	2,030	2,030	2,030
Functional Total	2,697,126	3,940,873	3,892,264	3,900,349	3,916,775	3,936,278
HIGHER EDUCATION						
City University of New York	1,659,532	1,853,276	1,903,197	1,931,893	1,968,981	1,978,206
Local Assistance	1,659,532	1,853,276	1,903,197	1,931,893	1,968,981	1,978,206
Higher Education Services Corporation, New York State	612,967	752,689	879,275	980,146	1,008,146	1,013,860
Local Assistance	612,525	752,189	878,775	971,296	990,946	996,251
State Operations	442	500	500	8,850	17,200	17,609
Personal Service	442	500	500	5,100	9,700	9,884
Non-Personal Service	0	0	0	3,750	7,500	7,725
State University of New York	456,232	459,135	449,551	449,551	449,551	449,551
Local Assistance	452,466	458,224	448,640	448,640	448,640	448,640
State Operations	3,766	911	911	911	911	911
Personal Service	1,600	169	169	169	169	169
Non-Personal Service	2,166	742	742	742	742	742
Functional Total	2,728,731	3,065,100	3,232,023	3,361,590	3,426,678	3,441,617
EDUCATION						
Arts, Council on the	94,544	87,366	65,673	45,759	45,848	45,848
Local Assistance	90,396	82,585	60,835	40,835	40,835	40,835
State Operations	4,148	4,781	4,838	4,924	5,013	5,013
Personal Service	2,678	2,924	2,945	2,995	3,046	3,046
Non-Personal Service	1,470	1,857	1,893	1,929	1,967	1,967
Education, Department of	27,013,445	28,381,790	32,215,547	34,210,859	35,682,708	37,229,743
School Aid	24,694,142	25,650,920	29,382,461	31,212,373	32,561,402	33,983,218
Local Assistance	24,694,142	25,650,920	29,382,461	31,212,373	32,561,402	33,983,218
School Aid – Other	88,525	140,000	140,000	140,000	140,000	140,000
Local Assistance	88,525	140,000	140,000	140,000	140,000	140,000
Special Education Categorical Programs	1,226,681	1,425,593	1,537,425	1,631,937	1,708,500	1,785,364
Local Assistance	1,226,681	1,425,593	1,537,425	1,631,937	1,708,500	1,785,364
All Other	1,004,097	1,165,277	1,155,661	1,226,549	1,272,806	1,321,161
Local Assistance	952,495	1,097,340	1,086,460	1,155,865	1,200,599	1,248,954
State Operations	51,602	67,937	69,201	70,684	72,207	72,207
Personal Service	33,374	37,455	38,186	38,927	39,679	39,679
Non-Personal Service	18,228	30,482	31,015	31,757	32,528	32,528
Functional Total	27,107,989	28,469,156	32,281,220	34,256,618	35,728,556	37,275,591
GENERAL GOVERNMENT						
Budget, Division of the	26,509	31,379	30,842	30,842	30,842	30,842
State Operations	26,509	31,379	30,842	30,842	30,842	30,842
Personal Service	25,460	30,042	30,042	30,042	30,042	30,042
Non-Personal Service	1,049	1,337	800	800	800	800
Civil Service, Department of	16,251	19,949	20,324	20,682	21,047	21,420
Local Assistance	15	300	300	300	300	300
State Operations	16,236	19,649	20,024	20,382	20,747	21,120
Personal Service	16,236	18,249	18,564	18,886	19,214	19,549
Non-Personal Service	0	1,400	1,460	1,496	1,533	1,571
Deferred Compensation Board	(7)	59	59	61	63	63
State Operations	(7)	59	59	61	63	63
Personal Service	39	33	33	34	35	35
Non-Personal Service	(46)	26	26	27	28	28
Elections, State Board of	13,384	27,828	22,652	22,998	23,353	23,716
Local Assistance	3,292	4,000	4,000	4,000	4,000	4,000
State Operations	10,092	23,828	18,652	18,998	19,353	19,716
Personal Service	6,676	12,247	12,425	12,607	12,792	12,980
Non-Personal Service	3,416	11,581	6,227	6,391	6,561	6,736
Employee Relations, Office of	6,117	9,072	9,250	9,431	9,616	9,804
State Operations	6,117	9,072	9,250	9,431	9,616	9,804
Personal Service	5,550	8,861	9,033	9,209	9,388	9,571
Non-Personal Service	567	211	217	222	228	233
Ethics and Lobbying, Independent Commission on	5,558	7,731	7,731	7,731	7,731	7,731
State Operations	5,558	7,731	7,731	7,731	7,731	7,731
Personal Service	4,809	6,674	6,674	6,674	6,674	6,674
Non-Personal Service	749	1,057	1,057	1,057	1,057	1,057
Gaming Commission, New York State	4,182	20,053	13,551	13,551	11,551	7,451
Local Assistance	0	14,500	8,200	8,200	6,200	2,100
State Operations	4,182	5,553	5,351	5,351	5,351	5,351
Personal Service	3,098	2,477	2,478	2,478	2,478	2,478

**CASH DISBURSEMENTS BY FUNCTION
GENERAL FUND (excludes transfers)
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Non-Personal Service	1,084	3,076	2,873	2,873	2,873	2,873
General Services, Office of	86,781	85,264	87,140	84,047	85,868	87,730
State Operations	86,781	85,264	87,140	84,047	85,868	87,730
Personal Service	36,739	40,091	41,690	42,519	43,364	44,226
Non-Personal Service	50,042	45,173	45,450	41,528	42,504	43,504
Information Technology Services, Office of	556,611	608,580	640,807	641,839	656,350	671,234
State Operations	556,611	608,580	640,807	641,839	656,350	671,234
Personal Service	276,530	325,640	335,410	336,442	343,506	350,720
Non-Personal Service	280,081	282,940	305,397	305,397	312,844	320,514
Inspector General, Office of the	5,188	8,189	8,338	8,491	8,649	8,810
State Operations	5,188	8,189	8,338	8,491	8,649	8,810
Personal Service	4,138	6,791	6,908	7,027	7,149	7,273
Non-Personal Service	1,050	1,398	1,430	1,464	1,500	1,537
Labor Management Committees	25,021	39,043	40,034	40,971	41,790	42,626
State Operations	23,341	33,943	34,832	35,665	36,378	37,106
Personal Service	6,830	5,597	5,709	5,823	5,939	6,058
Non-Personal Service	16,511	28,346	29,123	29,842	30,439	31,048
General State Charges	1,680	5,100	5,202	5,306	5,412	5,520
Prevention of Domestic Violence, Office for	3,938	8,259	8,059	8,059	8,101	8,101
Local Assistance	2,880	6,112	5,912	5,912	5,912	5,912
State Operations	1,058	2,147	2,147	2,147	2,189	2,189
Personal Service	980	1,955	1,955	1,955	1,993	1,993
Non-Personal Service	78	192	192	192	196	196
Public Employment Relations Board	3,719	3,752	3,821	3,889	3,961	4,033
State Operations	3,719	3,752	3,821	3,889	3,961	4,033
Personal Service	3,576	3,548	3,612	3,676	3,743	3,810
Non-Personal Service	143	204	209	213	218	223
State, Department of	29,364	41,582	26,618	26,618	26,618	26,618
Local Assistance	21,389	32,492	17,528	17,528	17,528	17,528
State Operations	7,975	9,090	9,090	9,090	9,090	9,090
Personal Service	7,617	8,854	8,854	8,854	8,854	8,854
Non-Personal Service	358	236	236	236	236	236
Tax Appeals, Division of	2,899	3,040	3,040	3,040	3,040	3,040
State Operations	2,899	3,040	3,040	3,040	3,040	3,040
Personal Service	2,726	2,859	2,866	2,866	2,866	2,866
Non-Personal Service	173	181	174	174	174	174
Taxation and Finance, Department of	262,488	263,744	259,644	259,645	260,734	260,734
Local Assistance	780	926	926	926	926	926
State Operations	261,708	262,818	258,718	258,719	259,808	259,808
Personal Service	242,584	217,772	218,372	218,372	218,372	218,372
Non-Personal Service	19,124	45,046	40,346	40,347	41,436	41,436
Veterans' Services, Division of	15,282	16,746	16,234	16,346	16,405	16,463
Local Assistance	9,262	10,003	9,383	9,383	9,383	9,383
State Operations	6,020	6,743	6,851	6,963	7,022	7,080
Personal Service	5,799	6,529	6,613	6,701	6,755	6,809
Non-Personal Service	221	214	238	262	267	271
Welfare Inspector General, Office of	508	781	794	808	822	836
State Operations	508	781	794	808	822	836
Personal Service	504	672	685	699	713	727
Non-Personal Service	4	109	109	109	109	109
Functional Total	1,063,793	1,195,051	1,198,938	1,199,049	1,216,541	1,231,252
ELECTED OFFICIALS						
Audit and Control, Department of	175,496	175,935	178,659	181,481	184,375	187,329
Local Assistance	32,025	32,025	32,025	32,025	32,025	32,025
State Operations	143,471	143,910	146,634	149,456	152,350	155,304
Personal Service	122,688	115,971	118,066	120,202	122,382	124,605
Non-Personal Service	20,783	27,939	28,568	29,254	29,968	30,699
Executive Chamber	15,477	17,854	17,854	17,854	17,854	17,854
State Operations	15,477	17,854	17,854	17,854	17,854	17,854
Personal Service	12,493	14,531	14,531	14,531	14,531	14,531
Non-Personal Service	2,984	3,323	3,323	3,323	3,323	3,323
Judiciary	2,872,521	2,949,813	2,988,551	2,988,659	2,999,259	3,006,659
Local Assistance	74,454	162,600	162,600	162,600	162,600	162,600
State Operations	1,835,423	1,993,000	1,993,000	1,993,000	1,993,000	1,993,000
Personal Service	1,606,144	1,703,800	1,703,800	1,703,800	1,703,800	1,703,800
Non-Personal Service	229,279	289,200	289,200	289,200	289,200	289,200
General State Charges	962,644	794,213	832,951	833,059	843,659	851,059
Law, Department of	122,045	129,293	131,574	133,919	136,317	138,764
State Operations	122,045	129,293	131,574	133,919	136,317	138,764
Personal Service	109,126	115,993	118,009	120,065	122,162	124,301
Non-Personal Service	12,919	13,300	13,565	13,854	14,155	14,463
Legislature	229,084	259,651	259,651	259,651	259,651	259,651
State Operations	229,084	259,651	259,651	259,651	259,651	259,651
Personal Service	176,544	203,434	203,434	203,434	203,434	203,434

CASH DISBURSEMENTS BY FUNCTION
GENERAL FUND (excludes transfers)
(thousands of dollars)

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Non-Personal Service	52,540	56,217	56,217	56,217	56,217	56,217
Lieutenant Governor, Office of the	510	746	746	746	746	746
State Operations	510	746	746	746	746	746
Personal Service	423	679	679	679	679	679
Non-Personal Service	87	67	67	67	67	67
Functional Total	3,415,133	3,533,292	3,577,035	3,582,310	3,598,202	3,611,003
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	695,287	739,773	763,352	763,352	763,352	763,352
Local Assistance	695,286	739,773	763,352	763,352	763,352	763,352
State Operations	1	0	0	0	0	0
Non-Personal Service	1	0	0	0	0	0
County-Wide Shared Services Initiative	21,414	31,000	60,000	60,000	60,000	60,000
Local Assistance	21,414	31,000	60,000	60,000	60,000	60,000
Miscellaneous Financial Assistance	17,905	25,465	3,750	3,750	3,750	3,750
Local Assistance	17,905	25,465	3,750	3,750	3,750	3,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885	28,885
Local Assistance	28,885	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218	218
Local Assistance	217	218	218	218	218	218
Functional Total	763,708	825,341	856,205	856,205	856,205	856,205
ALL OTHER CATEGORIES						
General State Charges	8,014,508	7,862,606	8,554,366	9,748,786	11,047,270	12,432,668
General State Charges	8,014,508	7,862,606	8,554,366	9,748,786	11,047,270	12,432,668
Miscellaneous	(148,334)	2,116,899	4,054,572	4,634,927	4,294,638	3,573,912
Local Assistance	(205,445)	1,400,119	2,807,321	3,178,235	2,814,546	2,099,820
State Operations	52,521	712,360	1,242,831	1,452,272	1,475,672	1,469,672
Personal Service	89	843,985	717,456	726,856	750,256	744,256
Non-Personal Service	52,432	(131,625)	525,375	725,416	725,416	725,416
General State Charges	4,590	4,420	4,420	4,420	4,420	4,420
Functional Total	7,866,174	9,979,505	12,608,938	14,383,713	15,341,908	16,006,580
TOTAL GENERAL FUND SPENDING	79,105,307	87,856,946	94,753,547	100,905,325	105,705,606	110,084,870

**CASH DISBURSEMENTS BY FUNCTION
GENERAL FUND (excludes transfers)
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	68,848	83,899	75,842	76,545	76,769	76,995
Alcoholic Beverage Control, Division of	7,318	13,386	12,897	13,164	13,436	13,714
Economic Development, Department of	117,566	74,720	68,226	63,146	63,146	63,146
Empire State Development Corporation	704,377	381,795	195,600	138,100	133,100	133,100
Financial Services, Department of	0	250	0	0	0	0
Olympic Regional Development Authority	12,453	61,404	11,404	11,404	11,404	11,404
Public Service Department	0	250,000	0	0	0	0
Functional Total	910,562	865,454	363,969	302,359	297,855	298,359
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,456	5,673	5,516	5,613	5,711	5,812
Environmental Conservation, Department of	140,201	128,742	134,005	133,442	135,916	140,916
Parks, Recreation and Historic Preservation, Office of	122,922	127,400	126,280	128,578	130,921	133,312
Functional Total	267,579	261,815	265,801	267,633	272,548	280,040
TRANSPORTATION						
Motor Vehicles, Department of	10,472	14,998	14,998	14,998	14,998	14,998
Transportation, Department of	424,887	495,081	481,609	481,648	491,158	500,942
Functional Total	435,359	510,079	496,607	496,646	506,156	515,940
HEALTH						
Aging, Office for the	139,112	177,809	170,838	176,356	181,958	187,697
Health, Department of	18,460,148	20,434,741	22,172,855	24,524,961	26,511,349	28,292,579
<i>Medical Assistance</i>	15,608,050	18,491,155	20,634,774	22,998,932	24,751,537	26,530,136
<i>Essential Plan</i>	63,350	82,890	89,804	91,762	99,672	102,303
<i>Medicaid Administration</i>	797,969	738,123	721,256	721,256	721,256	721,256
<i>Public Health</i>	1,990,779	1,122,573	727,021	713,011	938,884	938,884
Medicaid Inspector General, Office of the	18,971	18,803	18,865	18,932	19,003	19,003
Functional Total	18,618,231	20,631,353	22,362,558	24,720,249	26,712,310	28,499,279
SOCIAL WELFARE						
Children and Family Services, Office of	1,976,841	2,044,474	2,143,592	2,901,486	2,907,264	2,910,108
<i>OCFS</i>	1,924,901	1,970,237	2,069,355	2,827,249	2,833,027	2,835,871
<i>OCFS - Other</i>	51,940	74,237	74,237	74,237	74,237	74,237
Housing and Community Renewal, Division of	(15,877)	170,606	84,141	84,832	84,834	84,834
Human Rights, Division of	12,567	12,827	12,835	12,844	12,853	12,853
Labor, Department of	2,126,389	112,850	5,322	5,322	5,323	5,323
National and Community Service	548	781	784	787	790	793
Temporary and Disability Assistance, Office of	1,478,511	2,730,327	1,833,209	1,909,594	1,898,883	1,946,835
<i>Welfare Assistance</i>	1,148,717	1,270,626	1,267,637	1,296,098	1,242,480	1,242,565
<i>All Other</i>	329,794	1,459,701	565,572	613,496	656,403	704,270
Functional Total	5,578,979	5,071,865	4,079,883	4,914,865	4,909,947	4,960,746
MENTAL HYGIENE						
Addiction Services and Supports, Office of	449,463	601,451	553,037	550,579	564,123	578,912
<i>OASAS</i>	376,608	485,015	457,768	470,349	483,179	497,241
<i>OASAS - Other</i>	72,855	116,436	95,269	80,230	80,944	81,671
Justice Center	30,934	38,296	38,858	39,420	40,016	40,708
Mental Health, Office of	2,983,468	3,599,014	3,645,507	3,715,120	3,793,363	3,871,485
<i>OMH</i>	1,596,403	1,963,283	2,071,274	2,144,580	2,193,529	2,241,585
<i>OMH - Other</i>	1,387,065	1,635,731	1,574,233	1,570,540	1,599,834	1,629,900
People with Developmental Disabilities, Office for	4,188,078	5,269,301	5,300,704	4,358,620	4,524,423	4,680,875
<i>OPWDD</i>	413,868	423,068	431,050	450,450	460,750	471,250
<i>OPWDD - Other</i>	3,774,210	4,846,233	4,869,654	3,908,170	4,063,673	4,209,625
Functional Total	7,651,943	9,508,062	9,538,106	8,663,739	8,921,925	9,171,980
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	2,792	3,014	3,095	3,178	3,262	3,348
Corrections and Community Supervision, Department of	1,955,508	2,682,258	2,662,837	2,653,046	2,651,094	2,651,977
<i>DOCCS</i>	1,927,040	2,673,858	2,654,437	2,644,646	2,642,694	2,643,577
<i>DOCCS - Other</i>	28,468	8,400	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	186,794	326,473	294,295	295,688	296,453	297,202
Homeland Security and Emergency Services, Division of	4,002	25,756	22,995	23,366	23,832	24,200
Indigent Legal Services, Office of	0	750	0	0	0	0
Judicial Conduct, Commission on	6,148	7,189	7,189	7,189	7,189	7,189
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
Military and Naval Affairs, Division of	18,993	80,585	81,101	81,628	82,166	82,716
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750	1,750
State Police, Division of	492,757	777,556	784,434	799,909	815,697	831,806
Statewide Financial System	30,126	31,944	31,970	31,997	32,734	33,492
Victim Services, Office of	5	3,530	2,530	2,530	2,530	2,530
Functional Total	2,697,126	3,940,873	3,892,264	3,900,349	3,916,775	3,936,278
HIGHER EDUCATION						
City University of New York	1,659,532	1,853,276	1,903,197	1,931,893	1,968,981	1,978,206
Higher Education Services Corporation, New York State	612,967	752,689	879,275	980,146	1,008,146	1,013,860
State University of New York	456,232	459,135	449,551	449,551	449,551	449,551
Functional Total	2,728,731	3,065,100	3,232,023	3,361,590	3,426,678	3,441,617
EDUCATION						
Arts, Council on the	94,544	87,366	65,673	45,759	45,848	45,848

CASH DISBURSEMENTS BY FUNCTION
GENERAL FUND (excludes transfers)
(thousands of dollars)

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actuals	Projected	Projected	Projected	Projected	Projected
Education, Department of	27,013,445	28,381,790	32,215,547	34,210,859	35,682,708	37,229,743
<i>School Aid</i>	24,694,142	25,650,920	29,382,461	31,212,373	32,561,402	33,983,218
<i>School Aid – Other</i>	88,525	140,000	140,000	140,000	140,000	140,000
<i>Special Education Categorical Programs</i>	1,226,681	1,425,593	1,537,425	1,631,937	1,708,500	1,785,364
<i>All Other</i>	1,004,097	1,165,277	1,155,661	1,226,549	1,272,806	1,321,161
Functional Total	27,107,989	28,469,156	32,281,220	34,256,618	35,728,556	37,275,591
GENERAL GOVERNMENT						
Budget, Division of the	26,509	31,379	30,842	30,842	30,842	30,842
Civil Service, Department of	16,251	19,949	20,324	20,682	21,047	21,420
Deferred Compensation Board	(7)	59	59	61	63	63
Elections, State Board of	13,384	27,828	22,652	22,998	23,353	23,716
Employee Relations, Office of	6,117	9,072	9,250	9,431	9,616	9,804
Ethics and Lobbying, Independent Commission on	5,558	7,731	7,731	7,731	7,731	7,731
Gaming Commission, New York State	4,182	20,053	13,551	13,551	11,551	7,451
General Services, Office of	86,781	85,264	87,140	84,047	85,868	87,730
Information Technology Services, Office of	556,611	608,580	640,807	641,839	656,350	671,234
Inspector General, Office of the	5,188	8,189	8,338	8,491	8,649	8,810
Labor Management Committees	25,021	39,043	40,034	40,971	41,790	42,626
Prevention of Domestic Violence, Office for	3,938	8,259	8,059	8,059	8,101	8,101
Public Employment Relations Board	3,719	3,752	3,821	3,889	3,961	4,033
State, Department of	29,364	41,582	26,618	26,618	26,618	26,618
Tax Appeals, Division of	2,899	3,040	3,040	3,040	3,040	3,040
Taxation and Finance, Department of	262,488	263,744	259,644	259,645	260,734	260,734
Veterans' Services, Division of	15,282	16,746	16,234	16,346	16,405	16,463
Welfare Inspector General, Office of	508	781	794	808	822	836
Functional Total	1,063,793	1,195,051	1,198,938	1,199,049	1,216,541	1,231,252
ELECTED OFFICIALS						
Audit and Control, Department of	175,496	175,935	178,659	181,481	184,375	187,329
Executive Chamber	15,477	17,854	17,854	17,854	17,854	17,854
Judiciary	2,872,521	2,949,813	2,988,551	2,988,659	2,999,259	3,006,659
Law, Department of	122,045	129,293	131,574	133,919	136,317	138,764
Legislature	229,084	259,651	259,651	259,651	259,651	259,651
Lieutenant Governor, Office of the	510	746	746	746	746	746
Functional Total	3,415,133	3,533,292	3,577,035	3,582,310	3,598,202	3,611,003
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	695,287	739,773	763,352	763,352	763,352	763,352
County-Wide Shared Services Initiative	21,414	31,000	60,000	60,000	60,000	60,000
Miscellaneous Financial Assistance	17,905	25,465	3,750	3,750	3,750	3,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218	218
Functional Total	763,708	825,341	856,205	856,205	856,205	856,205
ALL OTHER CATEGORIES						
General State Charges	8,014,508	7,862,606	8,554,366	9,748,786	11,047,270	12,432,668
Miscellaneous	(148,334)	2,116,899	4,054,572	4,634,927	4,294,638	3,573,912
Functional Total	7,866,174	9,979,505	12,608,938	14,383,713	15,341,908	16,006,580
TOTAL GENERAL FUND SPENDING	79,105,307	87,856,946	94,753,547	100,905,325	105,705,606	110,084,870

**CASH DISBURSEMENTS BY FUNCTION
GENERAL FUND
LOCAL ASSISTANCE
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	32,359	45,077	35,276	35,276	35,276	35,276
Economic Development, Department of	45,278	50,458	46,044	46,044	46,044	46,044
Empire State Development Corporation	704,377	381,795	195,600	138,100	133,100	133,100
Financial Services, Department of	0	250	0	0	0	0
Olympic Regional Development Authority	0	50,000	0	0	0	0
Public Service Department	0	250,000	0	0	0	0
Functional Total	782,014	777,580	276,920	219,420	214,420	214,420
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	6,063	2,638	1,978	1,978	1,978	1,978
Parks, Recreation and Historic Preservation, Office of	678	3,475	100	100	100	100
Functional Total	6,741	6,113	2,078	2,078	2,078	2,078
TRANSPORTATION						
Motor Vehicles, Department of	0	(375)	(375)	(375)	(375)	(375)
Transportation, Department of	122,990	150,843	149,343	149,343	149,343	149,343
Functional Total	122,990	150,468	148,968	148,968	148,968	148,968
HEALTH						
Aging, Office for the	137,086	172,256	166,506	172,022	177,622	183,361
Health, Department of	16,790,546	19,784,839	21,840,434	24,189,762	25,942,367	27,720,966
<i>Medical Assistance</i>	15,608,050	18,491,155	20,634,774	22,998,932	24,751,537	26,530,136
<i>Medicaid Administration</i>	545,207	438,613	425,431	425,431	425,431	425,431
<i>Public Health</i>	637,289	855,071	780,229	765,399	765,399	765,399
Functional Total	16,927,632	19,957,095	22,006,940	24,361,784	26,119,989	27,904,327
SOCIAL WELFARE						
Children and Family Services, Office of	1,792,383	1,740,983	1,838,135	2,590,135	2,591,135	2,591,135
<i>OCFS</i>	1,740,443	1,666,746	1,763,898	2,515,898	2,516,898	2,516,898
<i>OCFS - Other</i>	51,940	74,237	74,237	74,237	74,237	74,237
Housing and Community Renewal, Division of	(20,427)	166,355	79,387	80,076	80,076	80,076
Labor, Department of	2,085,958	102,773	5,000	5,000	5,000	5,000
National and Community Service	267	432	432	432	432	432
Temporary and Disability Assistance, Office of	1,346,367	2,611,422	1,714,233	1,790,476	1,779,676	1,827,561
<i>Welfare Assistance</i>	1,148,717	1,270,626	1,267,637	1,296,098	1,242,480	1,242,565
<i>All Other</i>	197,650	1,340,796	446,596	494,378	537,196	584,996
Functional Total	5,204,548	4,621,965	3,637,187	4,466,119	4,456,319	4,504,204
MENTAL HYGIENE						
Addiction Services and Supports, Office of	368,727	503,503	454,732	453,626	468,997	482,578
<i>OASAS</i>	347,402	439,378	411,907	426,501	441,872	455,453
<i>OASAS - Other</i>	21,325	64,125	42,825	27,125	27,125	27,125
Justice Center	230	649	649	649	649	649
Mental Health, Office of	1,474,947	2,002,732	2,070,138	2,112,488	2,162,488	2,211,888
<i>OMH</i>	1,161,042	1,542,375	1,658,024	1,723,697	1,765,677	1,806,656
<i>OMH - Other</i>	313,905	460,357	412,114	388,791	396,811	405,232
People with Developmental Disabilities, Office for	2,812,690	3,731,078	3,810,904	2,851,837	3,000,337	3,139,237
<i>OPWDD</i>	401,090	423,068	431,050	450,450	460,750	471,250
<i>OPWDD - Other</i>	2,411,600	3,308,010	3,379,854	2,401,387	2,539,587	2,667,987
Functional Total	4,656,594	6,237,962	6,336,423	5,418,600	5,632,471	5,834,352
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	48,496	17,356	17,356	17,356	17,356	17,356
<i>DOCCS</i>	20,028	8,956	8,956	8,956	8,956	8,956
<i>DOCCS - Other</i>	28,468	8,400	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	150,664	289,572	256,694	256,694	256,694	256,694
Homeland Security and Emergency Services, Division of	3,932	17,336	14,464	14,464	14,553	14,555
Indigent Legal Services, Office of	0	750	0	0	0	0
Military and Naval Affairs, Division of	1,394	908	930	953	977	1,001
Victim Services, Office of	5	1,000	0	0	0	0
Functional Total	204,491	326,922	289,444	289,467	289,580	289,606
HIGHER EDUCATION						
City University of New York	1,659,532	1,853,276	1,903,197	1,931,893	1,968,981	1,978,206
Higher Education Services Corporation, New York State	612,525	752,189	878,775	971,296	990,946	996,251
State University of New York	452,466	458,224	448,640	448,640	448,640	448,640
Functional Total	2,724,523	3,063,689	3,230,612	3,351,829	3,408,567	3,423,097
EDUCATION						
Arts, Council on the	90,396	82,585	60,835	40,835	40,835	40,835
Education, Department of	26,961,843	28,313,853	32,146,346	34,140,175	35,610,501	37,157,536
<i>School Aid</i>	24,694,142	25,650,920	29,382,461	31,212,373	32,561,402	33,983,218
<i>School Aid - Other</i>	88,525	140,000	140,000	140,000	140,000	140,000
<i>Special Education Categorical Programs</i>	1,226,681	1,425,593	1,537,425	1,631,937	1,708,500	1,785,364
<i>All Other</i>	952,495	1,097,340	1,086,460	1,155,865	1,200,599	1,248,954
Functional Total	27,052,239	28,396,438	32,207,181	34,181,010	35,651,336	37,198,371
GENERAL GOVERNMENT						
Civil Service, Department of	15	300	300	300	300	300
Elections, State Board of	3,292	4,000	4,000	4,000	4,000	4,000
Gaming Commission, New York State	0	14,500	8,200	8,200	6,200	2,100

**CASH DISBURSEMENTS BY FUNCTION
GENERAL FUND
LOCAL ASSISTANCE
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Prevention of Domestic Violence, Office for State, Department of	2,880	6,112	5,912	5,912	5,912	5,912
Taxation and Finance, Department of	21,389	32,492	17,528	17,528	17,528	17,528
Veterans' Services, Division of	780	926	926	926	926	926
Functional Total	37,618	68,333	46,249	46,249	44,249	40,149
ELECTED OFFICIALS						
Audit and Control, Department of Judiciary	32,025	32,025	32,025	32,025	32,025	32,025
Functional Total	106,479	194,625	194,625	194,625	194,625	194,625
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	695,286	739,773	763,352	763,352	763,352	763,352
County-Wide Shared Services Initiative	21,414	31,000	60,000	60,000	60,000	60,000
Miscellaneous Financial Assistance	17,905	25,465	3,750	3,750	3,750	3,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218	218
Functional Total	763,707	825,341	856,205	856,205	856,205	856,205
ALL OTHER CATEGORIES						
Miscellaneous	(205,445)	1,400,119	2,807,321	3,178,235	2,814,546	2,099,820
Functional Total	(205,445)	1,400,119	2,807,321	3,178,235	2,814,546	2,099,820
TOTAL LOCAL ASSISTANCE SPENDING	58,384,131	66,026,650	72,040,153	76,714,589	79,833,353	82,710,222

**CASH DISBURSEMENTS BY FUNCTION
GENERAL FUND
STATE OPERATIONS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	36,489	38,822	40,566	41,269	41,493	41,719
Alcoholic Beverage Control, Division of	7,318	13,386	12,897	13,164	13,436	13,714
Economic Development, Department of	72,288	24,262	22,182	17,102	17,102	17,102
Olympic Regional Development Authority	12,453	11,404	11,404	11,404	11,404	11,404
Functional Total	128,548	87,874	87,049	82,939	83,435	83,939
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,456	5,673	5,516	5,613	5,711	5,812
Environmental Conservation, Department of	134,138	126,104	132,027	131,464	133,938	138,938
Parks, Recreation and Historic Preservation, Office of	122,244	123,925	126,180	128,478	130,821	133,212
Functional Total	260,838	255,702	263,723	265,555	270,470	277,962
TRANSPORTATION						
Motor Vehicles, Department of	10,472	15,373	15,373	15,373	15,373	15,373
Transportation, Department of	301,897	344,238	332,266	332,305	341,815	351,599
Functional Total	312,369	359,611	347,639	347,678	357,188	366,972
HEALTH						
Aging, Office for the	2,026	5,553	4,332	4,334	4,336	4,336
Health, Department of	1,669,602	649,902	332,421	335,199	568,982	571,613
<i>Essential Plan</i>	63,350	82,890	89,804	91,762	99,672	102,303
<i>Medicaid Administration</i>	252,762	299,510	295,825	295,825	295,825	295,825
<i>Public Health</i>	1,353,490	267,502	267,502	(53,208)	173,485	173,485
Medicaid Inspector General, Office of the	18,971	18,803	18,865	18,932	19,003	19,003
Functional Total	1,690,599	674,258	355,618	358,465	592,321	594,952
SOCIAL WELFARE						
Children and Family Services, Office of	184,458	303,491	305,457	311,351	316,129	318,973
<i>OCFS</i>	184,458	303,491	305,457	311,351	316,129	318,973
Housing and Community Renewal, Division of	4,550	4,251	4,754	4,756	4,758	4,758
Human Rights, Division of	12,567	12,827	12,835	12,844	12,853	12,853
Labor, Department of	40,431	10,077	322	322	323	323
National and Community Service	281	349	352	355	358	361
Temporary and Disability Assistance, Office of	132,144	118,905	118,976	119,118	119,207	119,274
<i>All Other</i>	132,144	118,905	118,976	119,118	119,207	119,274
Functional Total	374,431	449,900	442,696	448,746	453,628	456,542
MENTAL HYGIENE						
Addiction Services and Supports, Office of	80,736	97,948	98,305	96,953	95,126	96,334
<i>OASAS</i>	29,206	45,637	45,861	43,848	41,307	41,788
<i>OASAS - Other</i>	51,530	52,311	52,444	53,105	53,819	54,546
Justice Center	30,704	37,647	38,209	38,771	39,367	40,059
Mental Health, Office of	1,508,521	1,596,282	1,575,369	1,602,632	1,630,875	1,659,597
<i>OMH</i>	435,361	420,908	413,250	420,883	427,852	434,929
<i>OMH - Other</i>	1,073,160	1,175,374	1,162,119	1,181,749	1,203,023	1,224,668
People with Developmental Disabilities, Office for	1,375,388	1,538,223	1,489,800	1,506,783	1,524,086	1,541,638
<i>OPWDD</i>	12,778	0	0	0	0	0
<i>OPWDD - Other</i>	1,362,610	1,538,223	1,489,800	1,506,783	1,524,086	1,541,638
Functional Total	2,995,349	3,270,100	3,201,683	3,245,139	3,289,454	3,337,628
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	2,792	3,014	3,095	3,178	3,262	3,348
Corrections and Community Supervision, Department of	1,907,012	2,664,902	2,645,481	2,635,690	2,633,738	2,634,621
<i>DOCCS</i>	1,907,012	2,664,902	2,645,481	2,635,690	2,633,738	2,634,621
Criminal Justice Services, Division of	36,130	36,901	37,601	38,994	39,759	40,508
Homeland Security and Emergency Services, Division of	70	8,420	8,531	8,902	9,279	9,645
Judicial Conduct, Commission on	6,148	7,189	7,189	7,189	7,189	7,189
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
Military and Naval Affairs, Division of	17,599	79,677	80,171	80,675	81,189	81,715
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750	1,750
State Police, Division of	492,757	777,556	784,434	799,909	815,697	831,806
Statewide Financial System	30,126	31,944	31,970	31,997	32,734	33,492
Victim Services, Office of	0	2,530	2,530	2,530	2,530	2,530
Functional Total	2,492,635	3,613,951	3,602,820	3,610,882	3,627,195	3,646,672
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	442	500	500	8,850	17,200	17,609
State University of New York	3,766	911	911	911	911	911
Functional Total	4,208	1,411	1,411	9,761	18,111	18,520
EDUCATION						
Arts, Council on the	4,148	4,781	4,838	4,924	5,013	5,013
Education, Department of	51,602	67,937	69,201	70,684	72,207	72,207
<i>All Other</i>	51,602	67,937	69,201	70,684	72,207	72,207
Functional Total	55,750	72,718	74,039	75,608	77,220	77,220
GENERAL GOVERNMENT						
Budget, Division of the	26,509	31,379	30,842	30,842	30,842	30,842
Civil Service, Department of	16,236	19,649	20,024	20,382	20,747	21,120
Deferred Compensation Board	(7)	59	59	61	63	63

**CASH DISBURSEMENTS BY FUNCTION
GENERAL FUND
STATE OPERATIONS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Elections, State Board of	10,092	23,828	18,652	18,998	19,353	19,716
Employee Relations, Office of	6,117	9,072	9,250	9,431	9,616	9,804
Ethics and Lobbying, Independent Commission on	5,558	7,731	7,731	7,731	7,731	7,731
Gaming Commission, New York State	4,182	5,553	5,351	5,351	5,351	5,351
General Services, Office of	86,781	85,264	87,140	84,047	85,868	87,730
Information Technology Services, Office of	556,611	608,580	640,807	641,839	656,350	671,234
Inspector General, Office of the	5,188	8,189	8,338	8,491	8,649	8,810
Labor Management Committees	23,341	33,943	34,832	35,665	36,378	37,106
Prevention of Domestic Violence, Office for	1,058	2,147	2,147	2,147	2,189	2,189
Public Employment Relations Board	3,719	3,752	3,821	3,889	3,961	4,033
State, Department of	7,975	9,090	9,090	9,090	9,090	9,090
Tax Appeals, Division of	2,899	3,040	3,040	3,040	3,040	3,040
Taxation and Finance, Department of	261,708	262,818	258,718	258,719	259,808	259,808
Veterans' Services, Division of	6,020	6,743	6,851	6,963	7,022	7,080
Welfare Inspector General, Office of	508	781	794	808	822	836
Functional Total	1,024,495	1,121,618	1,147,487	1,147,494	1,166,880	1,185,583
ELECTED OFFICIALS						
Audit and Control, Department of	143,471	143,910	146,634	149,456	152,350	155,304
Executive Chamber	15,477	17,854	17,854	17,854	17,854	17,854
Judiciary	1,835,423	1,993,000	1,993,000	1,993,000	1,993,000	1,993,000
Law, Department of	122,045	129,293	131,574	133,919	136,317	138,764
Legislature	229,084	259,651	259,651	259,651	259,651	259,651
Lieutenant Governor, Office of the	510	746	746	746	746	746
Functional Total	2,346,010	2,544,454	2,549,459	2,554,626	2,559,918	2,565,319
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	1	0	0	0	0	0
Functional Total	1	0	0	0	0	0
ALL OTHER CATEGORIES						
Miscellaneous	52,521	712,360	1,242,831	1,452,272	1,475,672	1,469,672
Functional Total	52,521	712,360	1,242,831	1,452,272	1,475,672	1,469,672
TOTAL STATE OPERATIONS SPENDING	11,737,754	13,163,957	13,316,455	13,599,165	13,971,492	14,080,981

**CASH DISBURSEMENTS BY FUNCTION
GENERAL FUND
PERSONAL SERVICE
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	31,626	34,524	36,478	37,117	37,275	37,435
Alcoholic Beverage Control, Division of	6,242	10,812	11,028	11,249	11,474	11,703
Economic Development, Department of	11,934	15,226	15,226	14,666	14,666	14,666
Olympic Regional Development Authority	7,125	5,338	5,338	5,338	5,338	5,338
Functional Total	56,927	65,900	68,070	68,370	68,753	69,142
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,145	4,747	4,835	4,925	5,016	5,110
Environmental Conservation, Department of	124,921	106,206	107,014	109,242	111,513	116,513
Parks, Recreation and Historic Preservation, Office of	116,361	118,051	120,247	122,486	124,769	127,099
Functional Total	245,427	229,004	232,096	236,653	241,298	248,722
TRANSPORTATION						
Motor Vehicles, Department of	9,115	10,792	10,792	10,792	10,792	10,792
Transportation, Department of	142,505	170,976	159,004	159,043	163,794	168,688
Functional Total	151,620	181,768	169,796	169,835	174,586	179,480
HEALTH						
Aging, Office for the	1,920	5,419	4,196	4,196	4,196	4,196
Health, Department of	154,205	177,167	194,731	194,749	194,763	194,884
<i>Essential Plan</i>	3,482	4,580	4,914	4,932	4,946	5,067
<i>Medicaid Administration</i>	44,723	53,006	57,396	57,396	57,396	57,396
<i>Public Health</i>	106,000	119,581	132,421	132,421	132,421	132,421
Medicaid Inspector General, Office of the	16,896	16,383	16,383	16,383	16,383	16,383
Functional Total	173,021	198,969	215,310	215,328	215,342	215,463
SOCIAL WELFARE						
Children and Family Services, Office of	117,793	230,069	229,966	233,657	236,850	240,073
<i>OCFS</i>	117,793	230,069	229,966	233,657	236,850	240,073
Housing and Community Renewal, Division of	3,048	3,870	4,373	4,375	4,377	4,377
Human Rights, Division of	12,045	11,798	11,806	11,815	11,824	11,824
Labor, Department of	832	1,168	56	56	56	56
National and Community Service	281	340	343	346	349	352
Temporary and Disability Assistance, Office of	63,548	69,645	69,711	69,780	69,850	69,923
<i>All Other</i>	63,548	69,645	69,711	69,780	69,850	69,923
Functional Total	197,547	316,890	316,255	320,029	323,306	326,605
MENTAL HYGIENE						
Addiction Services and Supports, Office of	62,771	73,312	73,207	73,822	71,056	71,710
<i>OASAS</i>	22,677	34,603	34,170	34,423	31,291	31,575
<i>OASAS - Other</i>	40,094	38,709	39,037	39,399	39,765	40,135
Justice Center	23,806	30,072	30,407	30,741	31,088	31,524
Mental Health, Office of	1,212,582	1,273,772	1,255,452	1,269,887	1,284,863	1,299,988
<i>OMH</i>	361,137	370,317	365,302	369,343	373,666	378,032
<i>OMH - Other</i>	851,445	903,455	890,150	900,544	911,197	921,956
People with Developmental Disabilities, Office for	1,201,387	1,301,707	1,253,043	1,265,186	1,277,450	1,289,837
<i>OPWDD</i>	570	0	0	0	0	0
<i>OPWDD - Other</i>	1,200,817	1,301,707	1,253,043	1,265,186	1,277,450	1,289,837
Functional Total	2,500,546	2,678,863	2,612,109	2,639,636	2,664,457	2,693,059
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	2,677	2,787	2,862	2,939	3,017	3,097
Corrections and Community Supervision, Department of	1,505,006	2,175,219	2,174,751	2,175,600	2,176,466	2,177,349
<i>DOCCS</i>	1,505,006	2,175,219	2,174,751	2,175,600	2,176,466	2,177,349
Criminal Justice Services, Division of	30,838	29,807	30,370	30,955	31,562	32,151
Homeland Security and Emergency Services, Division of	70	4,670	4,731	5,051	5,376	5,689
Judicial Conduct, Commission on	4,492	5,432	5,432	5,432	5,432	5,432
Military and Naval Affairs, Division of	12,664	70,110	70,424	70,744	71,070	71,403
Prosecutorial Conduct, Commission on	0	1,350	1,350	1,350	1,350	1,350
State Police, Division of	454,615	715,536	729,261	743,530	758,083	772,928
Statewide Financial System	12,352	12,568	12,594	12,621	12,883	13,151
Victim Services, Office of	0	500	500	500	500	500
Functional Total	2,022,714	3,017,979	3,032,275	3,048,722	3,065,739	3,083,050
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	442	500	500	5,100	9,700	9,884
State University of New York	1,600	169	169	169	169	169
Functional Total	2,042	669	669	5,269	9,869	10,053
EDUCATION						
Arts, Council on the	2,678	2,924	2,945	2,995	3,046	3,046
Education, Department of	33,374	37,455	38,186	38,927	39,679	39,679
<i>All Other</i>	33,374	37,455	38,186	38,927	39,679	39,679
Functional Total	36,052	40,379	41,131	41,922	42,725	42,725
GENERAL GOVERNMENT						
Budget, Division of the	25,460	30,042	30,042	30,042	30,042	30,042
Civil Service, Department of	16,236	18,249	18,564	18,886	19,214	19,549
Deferred Compensation Board	39	33	33	34	35	35
Elections, State Board of	6,676	12,247	12,425	12,607	12,792	12,980
Employee Relations, Office of	5,550	8,861	9,033	9,209	9,388	9,571

**CASH DISBURSEMENTS BY FUNCTION
GENERAL FUND
PERSONAL SERVICE
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Ethics and Lobbying, Independent Commission on	4,809	6,674	6,674	6,674	6,674	6,674
Gaming Commission, New York State	3,098	2,477	2,478	2,478	2,478	2,478
General Services, Office of	36,739	40,091	41,690	42,519	43,364	44,226
Information Technology Services, Office of	276,530	325,640	335,410	336,442	343,506	350,720
Inspector General, Office of the	4,138	6,791	6,908	7,027	7,149	7,273
Labor Management Committees	6,830	5,597	5,709	5,823	5,939	6,058
Prevention of Domestic Violence, Office for	980	1,955	1,955	1,955	1,993	1,993
Public Employment Relations Board	3,576	3,548	3,612	3,676	3,743	3,810
State, Department of	7,617	8,854	8,854	8,854	8,854	8,854
Tax Appeals, Division of	2,726	2,859	2,866	2,866	2,866	2,866
Taxation and Finance, Department of	242,584	217,772	218,372	218,372	218,372	218,372
Veterans' Services, Division of	5,799	6,529	6,613	6,701	6,755	6,809
Welfare Inspector General, Office of	504	672	685	699	713	727
Functional Total	649,891	698,891	711,923	714,864	723,877	733,037
ELECTED OFFICIALS						
Audit and Control, Department of	122,688	115,971	118,066	120,202	122,382	124,605
Executive Chamber	12,493	14,531	14,531	14,531	14,531	14,531
Judiciary	1,606,144	1,703,800	1,703,800	1,703,800	1,703,800	1,703,800
Law, Department of	109,126	115,993	118,009	120,065	122,162	124,301
Legislature	176,544	203,434	203,434	203,434	203,434	203,434
Lieutenant Governor, Office of the	423	679	679	679	679	679
Functional Total	2,027,418	2,154,408	2,158,519	2,162,711	2,166,988	2,171,350
ALL OTHER CATEGORIES						
Miscellaneous	89	843,985	717,456	726,856	750,256	744,256
Functional Total	89	843,985	717,456	726,856	750,256	744,256
TOTAL PERSONAL SERVICE SPENDING	8,063,294	10,427,705	10,275,609	10,350,195	10,447,196	10,516,942

**CASH DISBURSEMENTS BY FUNCTION
GENERAL FUND
NON-PERSONAL SERVICE
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	4,863	4,298	4,088	4,152	4,218	4,284
Alcoholic Beverage Control, Division of	1,076	2,574	1,869	1,915	1,962	2,011
Economic Development, Department of	60,354	9,036	6,956	2,436	2,436	2,436
Olympic Regional Development Authority	5,328	6,066	6,066	6,066	6,066	6,066
Functional Total	71,621	21,974	18,979	14,569	14,682	14,797
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	311	926	681	688	695	702
Environmental Conservation, Department of	9,217	19,898	25,013	22,222	22,425	22,425
Parks, Recreation and Historic Preservation, Office of	5,883	5,874	5,933	5,992	6,052	6,113
Functional Total	15,411	26,698	31,627	28,902	29,172	29,240
TRANSPORTATION						
Motor Vehicles, Department of	1,357	4,581	4,581	4,581	4,581	4,581
Transportation, Department of	159,392	173,262	173,262	173,262	178,021	182,911
Functional Total	160,749	177,843	177,843	177,843	182,602	187,492
HEALTH						
Aging, Office for the	106	134	136	138	140	140
Health, Department of	1,515,397	472,735	137,690	140,450	374,219	376,729
<i>Essential Plan</i>	59,868	78,310	84,890	86,830	94,726	97,236
<i>Medicaid Administration</i>	208,039	246,504	238,429	238,429	238,429	238,429
<i>Public Health</i>	1,247,490	147,921	(185,629)	(184,809)	41,064	41,064
Medicaid Inspector General, Office of the	2,075	2,420	2,482	2,549	2,620	2,620
Functional Total	1,517,578	475,289	140,308	143,137	376,979	379,489
SOCIAL WELFARE						
Children and Family Services, Office of	66,665	73,422	75,491	77,694	79,279	78,900
<i>OCFS</i>	66,665	73,422	75,491	77,694	79,279	78,900
Housing and Community Renewal, Division of	1,502	381	381	381	381	381
Human Rights, Division of	522	1,029	1,029	1,029	1,029	1,029
Labor, Department of	39,599	8,909	266	266	267	267
National and Community Service	0	9	9	9	9	9
Temporary and Disability Assistance, Office of	68,596	49,260	49,265	49,338	49,357	49,351
<i>All Other</i>	68,596	49,260	49,265	49,338	49,357	49,351
Functional Total	176,884	133,010	126,441	128,717	130,322	129,937
MENTAL HYGIENE						
Addiction Services and Supports, Office of	17,965	24,636	25,098	23,131	24,070	24,624
<i>OASAS</i>	6,529	11,034	11,691	9,425	10,016	10,213
<i>OASAS - Other</i>	11,436	13,602	13,407	13,706	14,054	14,411
Justice Center	6,898	7,575	7,802	8,030	8,279	8,535
Mental Health, Office of	295,939	322,510	319,917	332,745	346,012	359,609
<i>OMH</i>	74,224	50,591	47,948	51,540	54,186	56,897
<i>OMH - Other</i>	221,715	271,919	271,969	281,205	291,826	302,712
People with Developmental Disabilities, Office for	174,001	236,516	236,757	241,597	246,636	251,801
<i>OPWDD</i>	12,208	0	0	0	0	0
<i>OPWDD - Other</i>	161,793	236,516	236,757	241,597	246,636	251,801
Functional Total	494,803	591,237	589,574	605,503	624,997	644,569
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	115	227	233	239	245	251
Corrections and Community Supervision, Department of	402,006	489,683	470,730	460,090	457,272	457,272
<i>DOCCS</i>	402,006	489,683	470,730	460,090	457,272	457,272
Criminal Justice Services, Division of	5,292	7,094	7,231	8,039	8,197	8,357
Homeland Security and Emergency Services, Division of	0	3,750	3,800	3,851	3,903	3,956
Judicial Conduct, Commission on	1,656	1,757	1,757	1,757	1,757	1,757
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
Military and Naval Affairs, Division of	4,935	9,567	9,747	9,931	10,119	10,312
Prosecutorial Conduct, Commission on	0	400	400	400	400	400
State Police, Division of	38,142	62,020	55,173	56,379	57,614	58,878
Statewide Financial System	17,774	19,376	19,376	19,376	19,851	20,341
Victim Services, Office of	0	2,030	2,030	2,030	2,030	2,030
Functional Total	469,921	595,972	570,545	562,160	561,456	563,622
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	0	0	0	3,750	7,500	7,725
State University of New York	2,166	742	742	742	742	742
Functional Total	2,166	742	742	4,492	8,242	8,467
EDUCATION						
Arts, Council on the	1,470	1,857	1,893	1,929	1,967	1,967
Education, Department of	18,228	30,482	31,015	31,757	32,528	32,528
<i>All Other</i>	18,228	30,482	31,015	31,757	32,528	32,528
Functional Total	19,698	32,339	32,908	33,686	34,495	34,495
GENERAL GOVERNMENT						
Budget, Division of the	1,049	1,337	800	800	800	800
Civil Service, Department of	0	1,400	1,460	1,496	1,533	1,571
Deferred Compensation Board	(46)	26	26	27	28	28

**CASH DISBURSEMENTS BY FUNCTION
GENERAL FUND
NON-PERSONAL SERVICE
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Elections, State Board of	3,416	11,581	6,227	6,391	6,561	6,736
Employee Relations, Office of	567	211	217	222	228	233
Ethics and Lobbying, Independent Commission on	749	1,057	1,057	1,057	1,057	1,057
Gaming Commission, New York State	1,084	3,076	2,873	2,873	2,873	2,873
General Services, Office of	50,042	45,173	45,450	41,528	42,504	43,504
Information Technology Services, Office of	280,081	282,940	305,397	305,397	312,844	320,514
Inspector General, Office of the	1,050	1,398	1,430	1,464	1,500	1,537
Labor Management Committees	16,511	28,346	29,123	29,842	30,439	31,048
Prevention of Domestic Violence, Office for	78	192	192	192	196	196
Public Employment Relations Board	143	204	209	213	218	223
State, Department of	358	236	236	236	236	236
Tax Appeals, Division of	173	181	174	174	174	174
Taxation and Finance, Department of	19,124	45,046	40,346	40,347	41,436	41,436
Veterans' Services, Division of	221	214	238	262	267	271
Welfare Inspector General, Office of	4	109	109	109	109	109
Functional Total	374,604	422,727	435,564	432,630	443,003	452,546
ELECTED OFFICIALS						
Audit and Control, Department of	20,783	27,939	28,568	29,254	29,968	30,699
Executive Chamber	2,984	3,323	3,323	3,323	3,323	3,323
Judiciary	229,279	289,200	289,200	289,200	289,200	289,200
Law, Department of	12,919	13,300	13,565	13,854	14,155	14,463
Legislature	52,540	56,217	56,217	56,217	56,217	56,217
Lieutenant Governor, Office of the	87	67	67	67	67	67
Functional Total	318,592	390,046	390,940	391,915	392,930	393,969
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	1	0	0	0	0	0
Functional Total	1	0	0	0	0	0
ALL OTHER CATEGORIES						
Miscellaneous	52,432	(131,625)	525,375	725,416	725,416	725,416
Functional Total	52,432	(131,625)	525,375	725,416	725,416	725,416
TOTAL NON-PERSONAL SERVICE SPENDING	3,674,460	2,736,252	3,040,846	3,248,970	3,524,296	3,564,039

**CASH DISBURSEMENTS BY FUNCTION
GENERAL FUND
GENERAL STATE CHARGES
(thousands of dollars)**

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
GENERAL GOVERNMENT						
Labor Management Committees	1,680	5,100	5,202	5,306	5,412	5,520
Functional Total	<u>1,680</u>	<u>5,100</u>	<u>5,202</u>	<u>5,306</u>	<u>5,412</u>	<u>5,520</u>
ELECTED OFFICIALS						
Judiciary	962,644	794,213	832,951	833,059	843,659	851,059
Functional Total	<u>962,644</u>	<u>794,213</u>	<u>832,951</u>	<u>833,059</u>	<u>843,659</u>	<u>851,059</u>
ALL OTHER CATEGORIES						
General State Charges	8,014,508	7,862,606	8,554,366	9,748,786	11,047,270	12,432,668
Miscellaneous	4,590	4,420	4,420	4,420	4,420	4,420
Functional Total	<u>8,019,098</u>	<u>7,867,026</u>	<u>8,558,786</u>	<u>9,753,206</u>	<u>11,051,690</u>	<u>12,437,088</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u><u>8,983,422</u></u>	<u><u>8,666,339</u></u>	<u><u>9,396,939</u></u>	<u><u>10,591,571</u></u>	<u><u>11,900,761</u></u>	<u><u>13,293,667</u></u>

**CASH DISBURSEMENTS BY FUNCTION
STATE OPERATING FUNDS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	74,188	92,636	84,620	85,218	85,448	85,681
Local Assistance	32,359	45,077	35,276	35,276	35,276	35,276
State Operations	40,726	45,263	47,048	47,646	47,876	48,109
Personal Service	34,330	38,316	40,276	40,921	41,085	41,251
Non-Personal Service/Indirect Costs	6,396	6,947	6,772	6,725	6,791	6,858
General State Charges	1,103	2,296	2,296	2,296	2,296	2,296
Alcoholic Beverage Control, Division of	13,687	130,224	49,489	31,878	63,909	125,520
Local Assistance	0	50,000	(8,891)	(25,007)	1,709	60,006
State Operations	12,389	67,996	48,295	47,263	51,874	54,822
Personal Service	8,554	29,738	27,781	27,622	29,373	30,568
Non-Personal Service/Indirect Costs	3,835	38,258	20,514	19,641	22,501	24,254
General State Charges	1,298	12,228	10,085	9,622	10,326	10,692
Economic Development, Department of	118,079	78,198	70,204	65,124	65,124	65,124
Local Assistance	45,278	51,958	46,044	46,044	46,044	46,044
State Operations	72,801	26,212	24,132	19,052	19,052	19,052
Personal Service	11,934	15,329	15,329	14,769	14,769	14,769
Non-Personal Service/Indirect Costs	60,867	10,883	8,803	4,283	4,283	4,283
General State Charges	0	28	28	28	28	28
Empire State Development Corporation	704,377	381,795	195,600	138,100	133,100	133,100
Local Assistance	704,377	381,795	195,600	138,100	133,100	133,100
Financial Services, Department of	394,356	407,365	407,115	407,115	407,115	407,115
Local Assistance	68,871	75,122	74,872	74,872	74,872	74,872
State Operations	223,025	216,520	216,520	216,520	216,520	216,520
Personal Service	166,925	161,204	161,204	161,204	161,204	161,204
Non-Personal Service/Indirect Costs	56,100	55,316	55,316	55,316	55,316	55,316
General State Charges	102,460	115,723	115,723	115,723	115,723	115,723
Olympic Regional Development Authority	12,453	61,554	11,554	11,554	11,554	11,554
Local Assistance	0	50,000	0	0	0	0
State Operations	12,453	11,554	11,554	11,554	11,554	11,554
Personal Service	7,125	5,338	5,338	5,338	5,338	5,338
Non-Personal Service/Indirect Costs	5,328	6,216	6,216	6,216	6,216	6,216
Public Service Department	88,523	337,652	91,028	92,055	93,630	96,495
Local Assistance	877	250,160	134	131	133	133
State Operations	58,186	55,499	57,983	58,988	60,012	61,704
Personal Service	47,568	46,867	49,240	50,174	51,127	52,098
Non-Personal Service/Indirect Costs	10,618	8,632	8,743	8,814	8,885	9,606
General State Charges	29,460	31,993	32,911	32,936	33,485	34,658
Functional Total	1,405,663	1,489,424	909,610	831,044	859,880	924,589
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,456	5,673	5,516	5,613	5,711	5,812
State Operations	4,456	5,673	5,516	5,613	5,711	5,812
Personal Service	4,145	4,747	4,835	4,925	5,016	5,110
Non-Personal Service/Indirect Costs	311	926	681	688	695	702
Environmental Conservation, Department of	299,617	287,047	293,355	293,453	296,605	296,245
Local Assistance	6,063	2,638	1,978	1,978	1,978	1,978
State Operations	244,790	237,437	244,405	244,503	247,655	247,295
Personal Service	213,336	193,023	194,812	197,579	200,399	200,039
Non-Personal Service/Indirect Costs	31,454	44,414	49,593	46,924	47,256	47,256
General State Charges	48,764	46,972	46,972	46,972	46,972	46,972
Parks, Recreation and Historic Preservation, Office of	186,471	212,354	212,424	215,928	219,294	222,726
Local Assistance	5,308	8,125	4,750	4,750	4,750	4,750
State Operations	177,299	199,352	202,597	205,901	209,267	212,699
Personal Service	140,535	160,376	163,264	166,208	169,210	172,274
Non-Personal Service/Indirect Costs	36,764	38,976	39,333	39,693	40,057	40,425
General State Charges	3,864	4,877	5,077	5,277	5,277	5,277
Functional Total	490,544	505,074	511,295	514,994	521,610	524,783
TRANSPORTATION						
Motor Vehicles, Department of	80,550	100,317	105,317	105,317	105,317	105,317
Local Assistance	0	(375)	(375)	(375)	(375)	(375)
State Operations	58,653	73,359	78,359	78,359	78,359	78,359
Personal Service	44,424	48,784	48,784	48,784	48,784	48,784
Non-Personal Service/Indirect Costs	14,229	24,575	29,575	29,575	29,575	29,575
General State Charges	21,897	27,333	27,333	27,333	27,333	27,333
Transportation, Department of	4,095,173	4,953,915	5,137,808	5,139,429	5,150,758	5,162,377
Local Assistance	3,786,094	4,598,608	4,794,438	4,795,983	4,797,544	4,799,121
State Operations	308,010	353,149	341,177	341,216	350,984	361,026
Personal Service	144,237	174,324	162,352	162,391	167,243	172,240
Non-Personal Service/Indirect Costs	163,773	178,825	178,825	178,825	183,741	188,786
General State Charges	1,069	2,158	2,193	2,230	2,230	2,230
Functional Total	4,175,723	5,054,232	5,243,125	5,244,746	5,256,075	5,267,694
HEALTH						

**CASH DISBURSEMENTS BY FUNCTION
STATE OPERATING FUNDS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Aging, Office for the	139,112	177,809	170,838	176,356	181,958	187,697
Local Assistance	137,086	172,256	166,506	172,022	177,622	183,361
State Operations	2,026	5,553	4,332	4,334	4,336	4,336
Personal Service	1,920	5,419	4,196	4,196	4,196	4,196
Non-Personal Service/Indirect Costs	106	134	136	138	140	140
Health, Department of	25,701,250	28,290,349	29,782,720	32,159,765	34,023,370	35,801,540
Medical Assistance	21,426,940	24,753,871	26,505,314	28,883,362	30,501,480	32,255,454
Local Assistance	21,426,940	24,753,871	26,505,314	28,883,362	30,501,480	32,255,454
Essential Plan	63,350	82,890	89,804	91,762	99,672	102,303
State Operations	63,350	82,890	89,804	91,762	99,672	102,303
Personal Service	3,482	4,580	4,914	4,932	4,946	5,067
Non-Personal Service/Indirect Costs	59,868	78,310	84,890	86,830	94,726	97,236
Medicaid Administration	799,573	738,126	721,259	721,259	721,259	721,259
Local Assistance	545,207	438,613	425,431	425,431	425,431	425,431
State Operations	253,760	299,512	295,827	295,827	295,827	295,827
Personal Service	45,694	53,007	57,397	57,397	57,397	57,397
Non-Personal Service/Indirect Costs	208,066	246,505	238,430	238,430	238,430	238,430
General State Charges	606	1	1	1	1	1
Public Health	3,411,387	2,715,462	2,466,343	2,463,382	2,700,959	2,722,524
Local Assistance	1,802,685	2,109,356	2,169,757	2,165,740	2,172,172	2,192,338
State Operations	1,575,431	563,448	250,744	252,064	483,143	484,435
Personal Service	186,297	263,788	281,554	281,207	281,320	281,496
Non-Personal Service/Indirect Costs	1,389,134	299,660	(30,810)	(29,143)	201,823	202,939
General State Charges	33,271	42,658	45,842	45,578	45,644	45,751
Medicaid Inspector General, Office of the	18,971	18,803	18,865	18,932	19,003	19,003
State Operations	18,971	18,803	18,865	18,932	19,003	19,003
Personal Service	16,896	16,383	16,383	16,383	16,383	16,383
Non-Personal Service/Indirect Costs	2,075	2,420	2,482	2,549	2,620	2,620
Functional Total	25,859,333	28,486,961	29,972,423	32,355,053	34,224,331	36,008,240
SOCIAL WELFARE						
Children and Family Services, Office of	1,992,197	2,071,469	2,170,997	2,928,540	2,934,806	2,937,696
OCFS	1,940,257	1,997,232	2,096,760	2,854,303	2,860,569	2,863,459
Local Assistance	1,741,517	1,670,328	1,767,480	2,519,480	2,520,480	2,520,480
State Operations	196,669	324,557	326,914	332,377	337,562	340,366
Personal Service	121,118	233,739	233,699	237,455	240,712	244,003
Non-Personal Service/Indirect Costs	75,551	90,818	93,215	94,922	96,850	96,363
General State Charges	2,071	2,347	2,366	2,446	2,527	2,613
OCFS - Other	51,940	74,237	74,237	74,237	74,237	74,237
Local Assistance	51,940	74,237	74,237	74,237	74,237	74,237
Housing and Community Renewal, Division of	54,943	265,173	178,726	179,440	179,464	179,236
Local Assistance	(19,850)	169,457	82,489	83,178	83,178	83,178
State Operations	54,187	68,266	68,782	68,797	68,814	68,814
Personal Service	41,980	45,967	46,483	46,498	46,515	46,515
Non-Personal Service/Indirect Costs	12,207	22,299	22,299	22,299	22,299	22,299
General State Charges	20,606	27,450	27,455	27,465	27,472	27,244
Human Rights, Division of	12,567	12,827	12,835	12,844	12,853	12,853
State Operations	12,567	12,827	12,835	12,844	12,853	12,853
Personal Service	12,045	11,798	11,806	11,815	11,824	11,824
Non-Personal Service/Indirect Costs	522	1,029	1,029	1,029	1,029	1,029
Labor, Department of	2,196,303	194,927	86,925	86,982	87,020	87,041
Local Assistance	2,085,958	102,923	5,150	5,150	5,150	5,150
State Operations	90,806	64,660	54,423	54,461	54,486	54,498
Personal Service	32,387	36,661	35,567	35,586	35,606	35,618
Non-Personal Service/Indirect Costs	58,419	27,999	18,856	18,875	18,880	18,880
General State Charges	19,539	27,344	27,352	27,371	27,384	27,393
National and Community Service	548	781	784	787	790	793
Local Assistance	267	432	432	432	432	432
State Operations	281	349	352	355	358	361
Personal Service	281	340	343	346	349	352
Non-Personal Service/Indirect Costs	0	9	9	9	9	9
Temporary and Disability Assistance, Office of	1,478,530	2,731,155	1,833,537	1,909,922	1,899,211	1,947,163
Welfare Assistance	1,148,717	1,270,626	1,267,637	1,296,098	1,242,480	1,242,565
Local Assistance	1,148,717	1,270,626	1,267,637	1,296,098	1,242,480	1,242,565
All Other	329,813	1,460,529	565,900	613,824	656,731	704,598
Local Assistance	197,650	1,340,796	446,596	494,378	537,196	584,996
State Operations	132,163	119,605	119,176	119,318	119,407	119,474
Personal Service	63,548	69,645	69,711	69,780	69,850	69,923
Non-Personal Service/Indirect Costs	68,615	49,960	49,465	49,538	49,557	49,551
General State Charges	0	128	128	128	128	128
Functional Total	5,735,088	5,276,332	4,283,804	5,118,515	5,114,144	5,164,782

MENTAL HYGIENE

**CASH DISBURSEMENTS BY FUNCTION
STATE OPERATING FUNDS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Addiction Services and Supports, Office of	456,402	823,807	669,184	679,578	685,850	718,291
OASAS	383,547	707,371	573,915	599,348	604,906	636,620
Local Assistance	349,919	655,067	517,413	542,485	550,394	581,431
State Operations	33,628	52,304	55,993	56,046	53,684	54,349
Personal Service	22,677	34,603	35,011	35,756	32,624	32,908
Non-Personal Service/Indirect Costs	10,951	17,701	20,982	20,290	21,060	21,441
General State Charges	0	0	509	817	828	840
OASAS - Other	72,855	116,436	95,269	80,230	80,944	81,671
Local Assistance	21,325	64,125	42,825	27,125	27,125	27,125
State Operations	51,530	52,311	52,444	53,105	53,819	54,546
Personal Service	40,094	38,709	39,037	39,399	39,765	40,135
Non-Personal Service/Indirect Costs	11,436	13,602	13,407	13,706	14,054	14,411
Justice Center	33,294	38,296	38,858	39,420	40,016	40,708
Local Assistance	649	649	649	649	649	649
State Operations	31,877	37,647	38,209	38,771	39,367	40,059
Personal Service	24,942	30,072	30,407	30,741	31,088	31,524
Non-Personal Service/Indirect Costs	6,935	7,575	7,802	8,030	8,279	8,535
General State Charges	768	0	0	0	0	0
Mental Health, Office of	2,988,826	3,605,534	3,652,694	3,722,741	3,800,989	3,879,116
OMH	1,601,761	1,969,803	2,078,461	2,152,201	2,201,155	2,249,216
Local Assistance	1,161,108	1,543,450	1,659,099	1,724,772	1,766,752	1,807,731
State Operations	440,653	426,353	419,129	427,041	434,010	441,087
Personal Service	361,137	370,317	365,687	369,975	374,298	378,664
Non-Personal Service/Indirect Costs	79,516	56,036	53,442	57,066	59,712	62,423
General State Charges	0	0	233	388	393	398
OMH - Other	1,387,065	1,635,731	1,574,233	1,570,540	1,599,834	1,629,900
Local Assistance	313,905	460,357	412,114	388,791	396,811	405,232
State Operations	1,073,160	1,175,374	1,162,119	1,181,749	1,203,023	1,224,668
Personal Service	851,445	903,455	890,150	900,544	911,197	921,956
Non-Personal Service/Indirect Costs	221,715	271,919	271,969	281,205	291,826	302,712
People with Developmental Disabilities, Office for	4,188,150	5,269,503	5,300,906	4,358,822	4,524,625	4,681,077
OPWDD	413,940	423,270	431,252	450,652	460,952	471,452
Local Assistance	401,090	423,068	431,050	450,450	460,750	471,250
State Operations	12,850	202	202	202	202	202
Personal Service	570	0	0	0	0	0
Non-Personal Service/Indirect Costs	12,280	202	202	202	202	202
OPWDD - Other	3,774,210	4,846,233	4,869,654	3,908,170	4,063,673	4,209,625
Local Assistance	2,411,600	3,308,010	3,379,854	2,401,387	2,539,587	2,667,987
State Operations	1,362,610	1,538,223	1,489,800	1,506,783	1,524,086	1,541,638
Personal Service	1,200,817	1,301,707	1,253,043	1,265,186	1,277,450	1,289,837
Non-Personal Service/Indirect Costs	161,793	236,516	236,757	241,597	246,636	251,801
Functional Total	7,666,672	9,737,140	9,661,642	8,800,561	9,051,480	9,319,192
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	2,792	3,014	3,095	3,178	3,262	3,348
State Operations	2,792	3,014	3,095	3,178	3,262	3,348
Personal Service	2,677	2,787	2,862	2,939	3,017	3,097
Non-Personal Service/Indirect Costs	115	227	233	239	245	251
Corrections and Community Supervision, Department of	1,955,867	2,685,083	2,665,643	2,655,854	2,653,904	2,654,790
DOCCS	1,927,399	2,676,683	2,657,243	2,647,454	2,645,504	2,646,390
Local Assistance	20,028	8,956	8,956	8,956	8,956	8,956
State Operations	1,907,248	2,667,573	2,648,152	2,638,361	2,636,409	2,637,292
Personal Service	1,505,198	2,175,442	2,174,974	2,175,823	2,176,689	2,177,572
Non-Personal Service/Indirect Costs	402,050	492,131	473,178	462,538	459,720	459,720
General State Charges	123	154	135	137	139	142
DOCCS - Other	28,468	8,400	8,400	8,400	8,400	8,400
Local Assistance	28,468	8,400	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	266,363	389,730	330,983	332,442	333,253	334,049
Local Assistance	230,078	350,596	291,084	291,084	291,084	291,084
State Operations	36,285	39,134	39,899	41,358	42,169	42,965
Personal Service	30,978	30,202	30,773	31,366	31,981	32,578
Non-Personal Service/Indirect Costs	5,307	8,932	9,126	9,992	10,188	10,387
Homeland Security and Emergency Services, Division of	98,841	162,648	162,379	163,600	164,934	166,200
Local Assistance	65,490	114,285	113,013	113,013	113,102	113,104
State Operations	32,921	47,490	48,493	49,711	50,953	52,214
Personal Service	21,152	33,783	34,479	35,394	36,326	37,270
Non-Personal Service/Indirect Costs	11,769	13,707	14,014	14,317	14,627	14,944
General State Charges	430	873	873	876	879	882
Indigent Legal Services, Office of	122,381	331,424	344,573	344,734	344,875	345,019
Local Assistance	117,660	324,284	337,296	337,296	337,296	337,296
State Operations	3,005	4,756	4,844	4,932	5,025	5,120
Personal Service	2,764	3,898	3,969	4,040	4,116	4,193
Non-Personal Service/Indirect Costs	241	858	875	892	909	927
General State Charges	1,716	2,384	2,433	2,506	2,554	2,603

**CASH DISBURSEMENTS BY FUNCTION
STATE OPERATING FUNDS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Judicial Conduct, Commission on	6,148	7,189	7,189	7,189	7,189	7,189
State Operations	6,148	7,189	7,189	7,189	7,189	7,189
Personal Service	4,492	5,432	5,432	5,432	5,432	5,432
Non-Personal Service/Indirect Costs	1,656	1,757	1,757	1,757	1,757	1,757
Judicial Nomination, Commission on	0	30	30	30	30	30
State Operations	0	30	30	30	30	30
Non-Personal Service/Indirect Costs	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
State Operations	1	38	38	38	38	38
Non-Personal Service/Indirect Costs	1	38	38	38	38	38
Military and Naval Affairs, Division of	22,797	84,413	85,003	85,602	86,143	86,697
Local Assistance	1,394	908	930	953	977	1,001
State Operations	21,403	83,495	84,063	84,639	85,156	85,686
Personal Service	12,666	70,275	70,593	70,916	71,245	71,582
Non-Personal Service/Indirect Costs	8,737	13,220	13,470	13,723	13,911	14,104
General State Charges	0	10	10	10	10	10
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750	1,750
State Operations	0	1,750	1,750	1,750	1,750	1,750
Personal Service	0	1,350	1,350	1,350	1,350	1,350
Non-Personal Service/Indirect Costs	0	400	400	400	400	400
State Police, Division of	585,120	890,423	898,484	915,166	932,187	949,554
State Operations	564,601	860,900	868,961	885,643	902,664	920,031
Personal Service	498,155	766,956	781,710	797,027	812,650	828,587
Non-Personal Service/Indirect Costs	66,446	93,944	87,251	88,616	90,014	91,444
General State Charges	20,519	29,523	29,523	29,523	29,523	29,523
Statewide Financial System	30,126	31,944	31,970	31,997	32,734	33,492
State Operations	30,126	31,944	31,970	31,997	32,734	33,492
Personal Service	12,352	12,568	12,594	12,621	12,883	13,151
Non-Personal Service/Indirect Costs	17,774	19,376	19,376	19,376	19,851	20,341
Victim Services, Office of	22,135	52,493	51,493	51,493	37,165	37,165
Local Assistance	16,970	44,358	43,358	43,358	28,958	28,958
State Operations	3,484	6,452	6,452	6,452	6,524	6,524
Personal Service	3,213	3,736	3,736	3,736	3,799	3,799
Non-Personal Service/Indirect Costs	271	2,716	2,716	2,716	2,725	2,725
General State Charges	1,681	1,683	1,683	1,683	1,683	1,683
Functional Total	3,112,571	4,640,179	4,582,630	4,593,073	4,597,464	4,619,321
HIGHER EDUCATION						
City University of New York	1,659,532	1,853,276	1,903,197	1,931,893	1,968,981	1,978,206
Local Assistance	1,659,532	1,853,276	1,903,197	1,931,893	1,968,981	1,978,206
Higher Education Services Corporation, New York State	634,024	789,483	916,069	998,541	1,008,146	1,013,860
Local Assistance	612,525	752,189	878,775	971,296	990,946	996,251
State Operations	15,739	30,475	30,475	23,836	17,200	17,609
Personal Service	8,813	11,353	11,353	10,526	9,700	9,884
Non-Personal Service/Indirect Costs	6,926	19,122	19,122	13,310	7,500	7,725
General State Charges	5,760	6,819	6,819	3,409	0	0
State University of New York	7,479,019	7,638,701	7,707,989	7,765,415	7,858,673	7,953,134
Local Assistance	452,466	458,224	448,640	448,640	448,640	448,640
State Operations	6,515,058	6,628,193	6,688,129	6,731,800	6,810,786	6,890,791
Personal Service	4,213,104	4,377,766	4,429,774	4,465,779	4,504,955	4,545,111
Non-Personal Service/Indirect Costs	2,301,954	2,250,427	2,258,355	2,266,021	2,305,831	2,345,680
General State Charges	511,495	552,284	571,220	584,975	599,247	613,703
Functional Total	9,772,575	10,281,460	10,527,255	10,695,849	10,835,800	10,945,200
EDUCATION						
Arts, Council on the	94,596	87,764	66,071	46,157	46,246	46,246
Local Assistance	90,448	82,983	61,233	41,233	41,233	41,233
State Operations	4,148	4,781	4,838	4,924	5,013	5,013
Personal Service	2,678	2,924	2,945	2,995	3,046	3,046
Non-Personal Service/Indirect Costs	1,470	1,857	1,893	1,929	1,967	1,967
Education, Department of	32,542,517	35,014,519	38,249,433	40,182,215	41,650,286	43,247,701
School Aid	28,185,565	30,296,300	33,533,552	35,403,557	36,793,786	38,292,202
Local Assistance	28,185,565	30,296,300	33,533,552	35,403,557	36,793,786	38,292,202
School Aid – Other	88,525	140,000	140,000	140,000	140,000	140,000
Local Assistance	88,525	140,000	140,000	140,000	140,000	140,000
STAR Property Tax Relief	1,904,228	1,830,985	1,722,913	1,616,393	1,567,911	1,540,991
Local Assistance	1,904,228	1,830,985	1,722,913	1,616,393	1,567,911	1,540,991
Special Education Categorical Programs	1,226,681	1,425,593	1,537,425	1,631,937	1,708,500	1,785,364
Local Assistance	1,226,681	1,425,593	1,537,425	1,631,937	1,708,500	1,785,364
All Other	1,137,518	1,321,641	1,315,543	1,390,328	1,440,089	1,489,144
Local Assistance	958,642	1,110,523	1,099,643	1,169,048	1,213,782	1,262,137
State Operations	139,851	166,901	170,768	174,498	178,007	178,007
Personal Service	93,619	105,447	108,165	110,483	112,526	112,526

**CASH DISBURSEMENTS BY FUNCTION
STATE OPERATING FUNDS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Non-Personal Service/Indirect Costs	46,232	61,454	62,603	64,015	65,481	65,481
General State Charges	39,025	44,217	45,132	46,782	48,300	49,000
Functional Total	32,637,113	35,102,283	38,315,504	40,228,372	41,696,532	43,293,947
GENERAL GOVERNMENT						
Budget, Division of the	12,077	35,844	35,307	35,307	35,307	35,307
State Operations	11,235	34,844	34,307	34,307	34,307	34,307
Personal Service	26,807	31,602	31,602	31,602	31,602	31,602
Non-Personal Service/Indirect Costs	(15,572)	3,242	2,705	2,705	2,705	2,705
General State Charges	842	1,000	1,000	1,000	1,000	1,000
Civil Service, Department of	16,301	21,018	21,417	21,799	22,188	22,586
Local Assistance	15	300	300	300	300	300
State Operations	16,266	20,472	20,866	21,243	21,627	22,020
Personal Service	16,265	18,621	18,944	19,273	19,609	19,952
Non-Personal Service/Indirect Costs	1	1,851	1,922	1,970	2,018	2,068
General State Charges	20	246	251	256	261	266
Deferred Compensation Board	734	854	870	888	909	926
State Operations	455	598	609	622	637	649
Personal Service	485	422	429	438	447	456
Non-Personal Service/Indirect Costs	(30)	176	180	184	190	193
General State Charges	279	256	261	266	272	277
Elections, State Board of	13,620	27,828	32,652	37,998	33,353	53,716
Local Assistance	3,292	4,000	14,000	19,000	14,000	34,000
State Operations	10,328	23,828	18,652	18,998	19,353	19,716
Personal Service	6,676	12,247	12,425	12,607	12,792	12,980
Non-Personal Service/Indirect Costs	3,652	11,581	6,227	6,391	6,561	6,736
Employee Relations, Office of	6,117	9,072	9,250	9,431	9,616	9,804
State Operations	6,117	9,072	9,250	9,431	9,616	9,804
Personal Service	5,550	8,861	9,033	9,209	9,388	9,571
Non-Personal Service/Indirect Costs	567	211	217	222	228	233
Ethics and Lobbying, Independent Commission on	5,558	7,731	7,731	7,731	7,731	7,731
State Operations	5,558	7,731	7,731	7,731	7,731	7,731
Personal Service	4,809	6,674	6,674	6,674	6,674	6,674
Non-Personal Service/Indirect Costs	749	1,057	1,057	1,057	1,057	1,057
Gaming Commission, New York State	151,547	354,391	205,638	205,641	205,641	205,641
Local Assistance	89,407	268,800	127,000	127,000	127,000	127,000
State Operations	45,978	65,335	58,382	58,385	58,385	58,385
Personal Service	32,453	34,053	34,059	34,061	34,061	34,061
Non-Personal Service/Indirect Costs	13,525	31,282	24,323	24,324	24,324	24,324
General State Charges	16,162	20,256	20,256	20,256	20,256	20,256
General Services, Office of	97,646	99,907	102,107	99,347	101,507	103,716
State Operations	94,847	97,235	99,381	96,567	98,671	100,823
Personal Service	41,245	44,068	45,746	46,657	47,584	48,531
Non-Personal Service/Indirect Costs	53,602	53,167	53,635	49,910	51,087	52,292
General State Charges	2,799	2,672	2,726	2,780	2,836	2,893
Information Technology Services, Office of	556,611	608,580	640,807	641,839	656,350	671,234
State Operations	556,611	608,580	640,807	641,839	656,350	671,234
Personal Service	276,530	325,640	335,410	336,442	343,506	350,720
Non-Personal Service/Indirect Costs	280,081	282,940	305,397	305,397	312,844	320,514
Inspector General, Office of the	5,188	8,189	8,338	8,491	8,649	8,810
State Operations	5,188	8,189	8,338	8,491	8,649	8,810
Personal Service	4,138	6,791	6,908	7,027	7,149	7,273
Non-Personal Service/Indirect Costs	1,050	1,398	1,430	1,464	1,500	1,537
Labor Management Committees	25,021	39,357	40,355	41,300	42,127	42,972
State Operations	23,341	34,257	35,153	35,994	36,715	37,452
Personal Service	6,830	5,597	5,709	5,823	5,939	6,058
Non-Personal Service/Indirect Costs	16,511	28,660	29,444	30,171	30,776	31,394
General State Charges	1,680	5,100	5,202	5,306	5,412	5,520
Prevention of Domestic Violence, Office for	3,938	8,262	8,062	8,062	8,104	8,104
Local Assistance	2,880	6,112	5,912	5,912	5,912	5,912
State Operations	1,058	2,150	2,150	2,150	2,192	2,192
Personal Service	980	1,955	1,955	1,955	1,993	1,993
Non-Personal Service/Indirect Costs	78	195	195	195	199	199
Public Employment Relations Board	3,788	3,798	3,868	3,937	4,011	4,084
State Operations	3,788	3,798	3,868	3,937	4,011	4,084
Personal Service	3,576	3,548	3,612	3,676	3,743	3,810
Non-Personal Service/Indirect Costs	212	250	256	261	268	274
State, Department of	71,719	107,129	92,165	90,665	89,665	89,415
Local Assistance	21,389	32,492	17,528	17,528	17,528	17,528
State Operations	39,650	55,673	55,673	54,173	53,173	52,923
Personal Service	28,615	39,016	39,016	39,016	39,016	39,016
Non-Personal Service/Indirect Costs	11,035	16,657	16,657	15,157	14,157	13,907
General State Charges	10,680	18,964	18,964	18,964	18,964	18,964
Tax Appeals, Division of	2,899	3,040	3,040	3,040	3,040	3,040
State Operations	2,899	3,040	3,040	3,040	3,040	3,040

**CASH DISBURSEMENTS BY FUNCTION
STATE OPERATING FUNDS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Personal Service	2,726	2,859	2,866	2,866	2,866	2,866
Non-Personal Service/Indirect Costs	173	181	174	174	174	174
Taxation and Finance, Department of	354,254	364,538	360,438	360,439	361,528	361,528
Local Assistance	6,295	6,776	6,776	6,776	6,776	6,776
State Operations	325,639	336,185	332,085	332,086	333,175	333,175
Personal Service	278,226	262,595	263,195	263,195	263,195	263,195
Non-Personal Service/Indirect Costs	47,413	73,590	68,890	68,891	69,980	69,980
General State Charges	22,320	21,577	21,577	21,577	21,577	21,577
Veterans' Services, Division of	15,282	16,906	16,394	16,506	16,565	16,623
Local Assistance	9,262	10,003	9,383	9,383	9,383	9,383
State Operations	6,020	6,903	7,011	7,123	7,182	7,240
Personal Service	5,799	6,529	6,613	6,701	6,755	6,809
Non-Personal Service/Indirect Costs	221	374	398	422	427	431
Welfare Inspector General, Office of	508	781	794	808	822	836
State Operations	508	781	794	808	822	836
Personal Service	504	672	685	699	713	727
Non-Personal Service/Indirect Costs	4	109	109	109	109	109
Workers' Compensation Board	199,980	201,778	205,492	210,775	216,241	221,862
State Operations	144,878	146,404	149,505	152,758	156,108	159,533
Personal Service	87,960	86,590	88,322	90,088	91,890	93,728
Non-Personal Service/Indirect Costs	56,918	59,814	61,183	62,670	64,218	65,805
General State Charges	55,102	55,374	55,987	58,017	60,133	62,329
Functional Total	1,542,788	1,919,003	1,794,725	1,804,004	1,823,354	1,867,935
ELECTED OFFICIALS						
Audit and Control, Department of	196,077	201,822	204,964	208,277	211,677	215,150
Local Assistance	32,025	32,025	32,025	32,025	32,025	32,025
State Operations	162,313	167,485	170,602	173,830	177,142	180,523
Personal Service	136,871	132,255	134,650	137,092	139,584	142,125
Non-Personal Service/Indirect Costs	25,442	35,230	35,952	36,738	37,558	38,398
General State Charges	1,739	2,312	2,337	2,422	2,510	2,602
Executive Chamber	15,477	17,854	17,854	17,854	17,854	17,854
State Operations	15,477	17,854	17,854	17,854	17,854	17,854
Personal Service	12,493	14,531	14,531	14,531	14,531	14,531
Non-Personal Service/Indirect Costs	2,984	3,323	3,323	3,323	3,323	3,323
Judiciary	3,135,801	3,215,213	3,253,951	3,254,059	3,264,659	3,272,059
Local Assistance	173,342	277,800	277,800	277,800	277,800	277,800
State Operations	1,958,087	2,109,300	2,109,300	2,109,300	2,109,300	2,109,300
Personal Service	1,676,992	1,773,400	1,773,400	1,773,400	1,773,400	1,773,400
Non-Personal Service/Indirect Costs	281,095	335,900	335,900	335,900	335,900	335,900
General State Charges	1,004,372	828,113	866,851	866,959	877,559	884,959
Law, Department of	217,824	239,413	242,308	245,608	248,989	252,449
State Operations	196,776	214,213	216,968	219,804	222,701	225,660
Personal Service	145,627	155,530	157,941	160,401	162,909	165,468
Non-Personal Service/Indirect Costs	51,149	58,683	59,027	59,403	59,792	60,192
General State Charges	21,048	25,200	25,340	25,804	26,288	26,789
Legislature	230,412	260,601	260,601	260,601	260,601	260,601
State Operations	230,412	260,601	260,601	260,601	260,601	260,601
Personal Service	176,544	203,434	203,434	203,434	203,434	203,434
Non-Personal Service/Indirect Costs	53,868	57,167	57,167	57,167	57,167	57,167
Lieutenant Governor, Office of the	510	746	746	746	746	746
State Operations	510	746	746	746	746	746
Personal Service	423	679	679	679	679	679
Non-Personal Service/Indirect Costs	87	67	67	67	67	67
Functional Total	3,796,101	3,935,649	3,980,424	3,987,145	4,004,526	4,018,859
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	695,287	739,773	763,352	763,352	763,352	763,352
Local Assistance	695,286	739,773	763,352	763,352	763,352	763,352
State Operations	1	0	0	0	0	0
Non-Personal Service/Indirect Costs	1	0	0	0	0	0
County-Wide Shared Services Initiative	21,414	31,000	60,000	60,000	60,000	60,000
Local Assistance	21,414	31,000	60,000	60,000	60,000	60,000
Miscellaneous Financial Assistance	17,905	25,465	3,750	3,750	3,750	3,750
Local Assistance	17,905	25,465	3,750	3,750	3,750	3,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885	28,885
Local Assistance	28,885	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218	218
Local Assistance	217	218	218	218	218	218
Functional Total	763,708	825,341	856,205	856,205	856,205	856,205
ALL OTHER CATEGORIES						
General State Charges	8,014,508	7,862,606	8,554,366	9,748,786	11,047,270	12,432,668

**CASH DISBURSEMENTS BY FUNCTION
STATE OPERATING FUNDS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
General State Charges	8,014,508	7,862,606	8,554,366	9,748,786	11,047,270	12,432,668
Long-Term Debt Service	12,559,086	7,657,291	4,950,754	4,516,549	5,683,886	5,712,866
State Operations	14,157	45,497	46,270	46,270	46,270	46,270
Non-Personal Service/Indirect Costs	14,157	45,497	46,270	46,270	46,270	46,270
Debt Service	12,544,929	7,611,794	4,904,484	4,470,279	5,637,616	5,666,596
Miscellaneous	(127,974)	(133,276)	244,068	(49,346)	399,230	393,415
Local Assistance	(189,162)	38,678	85,493	(417,419)	7,697	7,820
State Operations	55,514	(177,775)	152,748	362,224	385,660	379,697
Personal Service	1,839	377,352	150,860	160,279	183,699	177,719
Non-Personal Service/Indirect Costs	53,675	(555,127)	1,888	201,945	201,961	201,978
General State Charges	5,674	5,821	5,827	5,849	5,873	5,898
Functional Total	20,445,620	15,386,621	13,749,188	14,215,989	17,130,386	18,538,949
TOTAL STATE OPERATING FUNDS SPENDING	117,403,499	122,639,699	124,387,830	129,245,550	135,971,787	141,349,696

**CASH DISBURSEMENTS BY FUNCTION
STATE OPERATING FUNDS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	74,188	92,636	84,620	85,218	85,448	85,681
Alcoholic Beverage Control, Division of	13,687	130,224	49,489	31,878	63,909	125,520
Economic Development, Department of	118,079	78,198	70,204	65,124	65,124	65,124
Empire State Development Corporation	704,377	381,795	195,600	138,100	133,100	133,100
Financial Services, Department of	394,356	407,365	407,115	407,115	407,115	407,115
Olympic Regional Development Authority	12,453	61,554	11,554	11,554	11,554	11,554
Public Service Department	88,523	337,652	91,028	92,055	93,630	96,495
Functional Total	1,405,663	1,489,424	909,610	831,044	859,880	924,589
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,456	5,673	5,516	5,613	5,711	5,812
Environmental Conservation, Department of	299,617	287,047	293,355	293,453	296,605	296,245
Parks, Recreation and Historic Preservation, Office of	186,471	212,354	212,424	215,928	219,294	222,726
Functional Total	490,544	505,074	511,295	514,994	521,610	524,783
TRANSPORTATION						
Motor Vehicles, Department of	80,550	100,317	105,317	105,317	105,317	105,317
Transportation, Department of	4,095,173	4,953,915	5,137,808	5,139,429	5,150,758	5,162,377
Functional Total	4,175,723	5,054,232	5,243,125	5,244,746	5,256,075	5,267,694
HEALTH						
Aging, Office for the	139,112	177,809	170,838	176,356	181,958	187,697
Health, Department of	25,701,250	28,290,349	29,782,720	32,159,765	34,023,370	35,801,540
<i>Medical Assistance</i>	21,426,940	24,753,871	26,505,314	28,883,362	30,501,480	32,255,454
<i>Essential Plan</i>	63,350	82,890	89,804	91,762	99,672	102,303
<i>Medicaid Administration</i>	799,573	738,126	721,259	721,259	721,259	721,259
<i>Public Health</i>	3,411,387	2,715,462	2,466,343	2,463,382	2,700,959	2,722,524
Medicaid Inspector General, Office of the	18,971	18,803	18,865	18,932	19,003	19,003
Functional Total	25,859,333	28,486,961	29,972,423	32,355,053	34,224,331	36,008,240
SOCIAL WELFARE						
Children and Family Services, Office of	1,992,197	2,071,469	2,170,997	2,928,540	2,934,806	2,937,696
<i>OCFS</i>	1,940,257	1,997,232	2,096,760	2,854,303	2,860,569	2,863,459
<i>OCFS - Other</i>	51,940	74,237	74,237	74,237	74,237	74,237
Housing and Community Renewal, Division of	54,943	265,173	178,726	179,440	179,464	179,236
Human Rights, Division of	12,567	12,827	12,835	12,844	12,853	12,853
Labor, Department of	2,196,303	194,927	86,925	86,982	87,020	87,041
National and Community Service	548	781	784	787	790	793
Temporary and Disability Assistance, Office of	1,478,530	2,731,155	1,833,537	1,909,922	1,899,211	1,947,163
<i>Welfare Assistance</i>	1,148,717	1,270,626	1,267,637	1,296,098	1,242,480	1,242,565
<i>All Other</i>	329,813	1,460,529	565,900	613,824	656,731	704,598
Functional Total	5,735,088	5,276,332	4,283,804	5,118,515	5,114,144	5,164,782
MENTAL HYGIENE						
Addiction Services and Supports, Office of	456,402	823,807	669,184	679,578	685,850	718,291
<i>OASAS</i>	383,547	707,371	573,915	599,348	604,906	636,620
<i>OASAS - Other</i>	72,855	116,436	95,269	80,230	80,944	81,671
Justice Center	33,294	38,296	38,858	39,420	40,016	40,708
Mental Health, Office of	2,988,826	3,605,534	3,652,694	3,722,741	3,800,989	3,879,116
<i>OMH</i>	1,601,761	1,969,803	2,078,461	2,152,201	2,201,155	2,249,216
<i>OMH - Other</i>	1,387,065	1,635,731	1,574,233	1,570,540	1,599,834	1,629,900
People with Developmental Disabilities, Office for	4,188,150	5,269,503	5,300,906	4,358,822	4,524,625	4,681,077
<i>OPWDD</i>	413,940	423,270	431,252	450,652	460,952	471,452
<i>OPWDD - Other</i>	3,774,210	4,846,233	4,869,654	3,908,170	4,063,673	4,209,625
Functional Total	7,666,672	9,737,140	9,661,642	8,800,561	9,051,480	9,319,192
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	2,792	3,014	3,095	3,178	3,262	3,348
Corrections and Community Supervision, Department of	1,955,867	2,685,083	2,665,643	2,655,854	2,653,904	2,654,790
<i>DOCCS</i>	1,927,399	2,676,683	2,657,243	2,647,454	2,645,504	2,646,390
<i>DOCCS - Other</i>	28,468	8,400	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	266,363	389,730	330,983	332,442	333,253	334,049
Homeland Security and Emergency Services, Division of	98,841	162,648	162,379	163,600	164,934	166,200
Indigent Legal Services, Office of	122,381	331,424	344,573	344,734	344,875	345,019
Judicial Conduct, Commission on	6,148	7,189	7,189	7,189	7,189	7,189
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
Military and Naval Affairs, Division of	22,797	84,413	85,003	85,602	86,143	86,697
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750	1,750
State Police, Division of	585,120	890,423	898,484	915,166	932,187	949,554
Statewide Financial System	30,126	31,944	31,970	31,997	32,734	33,492
Victim Services, Office of	22,135	52,493	51,493	51,493	37,165	37,165
Functional Total	3,112,571	4,640,179	4,582,630	4,593,073	4,597,464	4,619,321
HIGHER EDUCATION						
City University of New York	1,659,532	1,853,276	1,903,197	1,931,893	1,968,981	1,978,206
Higher Education Services Corporation, New York State	634,024	789,483	916,069	998,541	1,008,146	1,013,860
State University of New York	7,479,018	7,638,701	7,707,989	7,765,415	7,858,673	7,953,134
Functional Total	9,772,574	10,281,460	10,527,255	10,695,849	10,835,800	10,945,200
EDUCATION						
Arts, Council on the	94,596	87,764	66,071	46,157	46,246	46,246

**CASH DISBURSEMENTS BY FUNCTION
STATE OPERATING FUNDS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Education, Department of	32,542,517	35,014,519	38,249,433	40,182,215	41,650,286	43,247,701
<i>School Aid</i>	28,185,565	30,296,300	33,533,552	35,403,557	36,793,786	38,292,202
<i>School Aid – Other</i>	88,525	140,000	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,904,228	1,830,985	1,722,913	1,616,393	1,567,911	1,540,991
<i>Special Education Categorical Programs</i>	1,226,681	1,425,593	1,537,425	1,631,937	1,708,500	1,785,364
<i>All Other</i>	1,137,518	1,321,641	1,315,543	1,390,328	1,440,089	1,489,144
Functional Total	32,637,113	35,102,283	38,315,504	40,228,372	41,696,532	43,293,947
GENERAL GOVERNMENT						
Budget, Division of the	12,077	35,844	35,307	35,307	35,307	35,307
Civil Service, Department of	16,301	21,018	21,417	21,799	22,188	22,586
Deferred Compensation Board	734	854	870	888	909	926
Elections, State Board of	13,620	27,828	32,652	37,998	33,353	53,716
Employee Relations, Office of	6,117	9,072	9,250	9,431	9,616	9,804
Ethics and Lobbying, Independent Commission on	5,558	7,731	7,731	7,731	7,731	7,731
Gaming Commission, New York State	151,547	354,391	205,638	205,641	205,641	205,641
General Services, Office of	97,646	99,907	102,107	99,347	101,507	103,716
Information Technology Services, Office of	556,611	608,580	640,807	641,839	656,350	671,234
Inspector General, Office of the	5,188	8,189	8,338	8,491	8,649	8,810
Labor Management Committees	25,021	39,357	40,355	41,300	42,127	42,972
Prevention of Domestic Violence, Office for	3,938	8,262	8,062	8,062	8,104	8,104
Public Employment Relations Board	3,788	3,798	3,868	3,937	4,011	4,084
State, Department of	71,719	107,129	92,165	90,665	89,665	89,415
Tax Appeals, Division of	2,899	3,040	3,040	3,040	3,040	3,040
Taxation and Finance, Department of	354,254	364,538	360,438	360,439	361,528	361,528
Veterans' Services, Division of	15,282	16,906	16,394	16,506	16,565	16,623
Welfare Inspector General, Office of	508	781	794	808	822	836
Workers' Compensation Board	199,980	201,778	205,492	210,775	216,241	221,862
Functional Total	1,542,788	1,919,003	1,794,725	1,804,004	1,823,354	1,867,935
ELECTED OFFICIALS						
Audit and Control, Department of	196,077	201,822	204,964	208,277	211,677	215,150
Executive Chamber	15,477	17,854	17,854	17,854	17,854	17,854
Judiciary	3,135,801	3,215,213	3,253,951	3,254,059	3,264,659	3,272,059
Law, Department of	217,824	239,413	242,308	245,608	248,989	252,449
Legislature	230,412	260,601	260,601	260,601	260,601	260,601
Lieutenant Governor, Office of the	510	746	746	746	746	746
Functional Total	3,796,101	3,935,649	3,980,424	3,987,145	4,004,526	4,018,859
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	695,287	739,773	763,352	763,352	763,352	763,352
County-Wide Shared Services Initiative	21,414	31,000	60,000	60,000	60,000	60,000
Miscellaneous Financial Assistance	17,905	25,465	3,750	3,750	3,750	3,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218	218
Functional Total	763,708	825,341	856,205	856,205	856,205	856,205
ALL OTHER CATEGORIES						
General State Charges	8,014,508	7,862,606	8,554,366	9,748,786	11,047,270	12,432,668
Long-Term Debt Service	12,559,086	7,657,291	4,950,754	4,516,549	5,683,886	5,712,866
Miscellaneous	(127,974)	(133,276)	244,068	(49,346)	399,230	393,415
Functional Total	20,445,620	15,386,621	13,749,188	14,215,989	17,130,386	18,538,949
TOTAL STATE OPERATING FUNDS SPENDING	117,403,498	122,639,699	124,387,830	129,245,550	135,971,787	141,349,696

**CASH DISBURSEMENTS BY FUNCTION
STATE OPERATING FUNDS
LOCAL ASSISTANCE
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	32,359	45,077	35,276	35,276	35,276	35,276
Alcoholic Beverage Control, Division of	0	50,000	(8,891)	(25,007)	1,709	60,006
Economic Development, Department of	45,278	51,958	46,044	46,044	46,044	46,044
Empire State Development Corporation	704,377	381,795	195,600	138,100	133,100	133,100
Financial Services, Department of	68,871	75,122	74,872	74,872	74,872	74,872
Olympic Regional Development Authority	0	50,000	0	0	0	0
Public Service Department	877	250,160	134	131	133	133
Functional Total	851,762	904,112	343,035	269,416	291,134	349,431
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	6,063	2,638	1,978	1,978	1,978	1,978
Parks, Recreation and Historic Preservation, Office of	5,308	8,125	4,750	4,750	4,750	4,750
Functional Total	11,371	10,763	6,728	6,728	6,728	6,728
TRANSPORTATION						
Motor Vehicles, Department of	0	(375)	(375)	(375)	(375)	(375)
Transportation, Department of	3,786,094	4,598,608	4,794,438	4,795,983	4,797,544	4,799,121
Functional Total	3,786,094	4,598,233	4,794,063	4,795,608	4,797,169	4,798,746
HEALTH						
Aging, Office for the	137,086	172,256	166,506	172,022	177,622	183,361
Health, Department of	23,774,832	27,301,840	29,100,502	31,474,533	33,099,083	34,873,223
<i>Medical Assistance</i>	21,426,940	24,753,871	26,505,314	28,883,362	30,501,480	32,255,454
<i>Medicaid Administration</i>	545,207	438,613	425,431	425,431	425,431	425,431
<i>Public Health</i>	1,802,685	2,109,356	2,169,757	2,165,740	2,172,172	2,192,338
Functional Total	23,911,918	27,474,096	29,267,008	31,646,555	33,276,705	35,056,584
SOCIAL WELFARE						
Children and Family Services, Office of	1,793,457	1,744,565	1,841,717	2,593,717	2,594,717	2,594,717
<i>OCFS</i>	1,741,517	1,670,328	1,767,480	2,519,480	2,520,480	2,520,480
<i>OCFS - Other</i>	51,940	74,237	74,237	74,237	74,237	74,237
Housing and Community Renewal, Division of	(19,850)	169,457	82,489	83,178	83,178	83,178
Labor, Department of	2,085,958	102,923	5,150	5,150	5,150	5,150
National and Community Service	267	432	432	432	432	432
Temporary and Disability Assistance, Office of	1,346,367	2,611,422	1,714,233	1,790,476	1,779,676	1,827,561
<i>Welfare Assistance</i>	1,148,717	1,270,626	1,267,637	1,296,098	1,242,480	1,242,565
<i>All Other</i>	197,650	1,340,796	446,596	494,378	537,196	584,996
Functional Total	5,206,199	4,628,799	3,644,021	4,472,953	4,463,153	4,511,038
MENTAL HYGIENE						
Addiction Services and Supports, Office of	371,244	719,192	560,238	569,610	577,519	608,556
<i>OASAS</i>	349,919	655,067	517,413	542,485	550,394	581,431
<i>OASAS - Other</i>	21,325	64,125	42,825	27,125	27,125	27,125
Justice Center	649	649	649	649	649	649
Mental Health, Office of	1,475,013	2,003,807	2,071,213	2,113,563	2,163,563	2,212,963
<i>OMH</i>	1,161,108	1,543,450	1,659,099	1,724,772	1,766,752	1,807,731
<i>OMH - Other</i>	313,905	460,357	412,114	388,791	396,811	405,232
People with Developmental Disabilities, Office for	2,812,690	3,731,078	3,810,904	2,851,837	3,000,337	3,139,237
<i>OPWDD</i>	401,090	423,068	431,050	450,450	460,750	471,250
<i>OPWDD - Other</i>	2,411,600	3,308,010	3,379,854	2,401,387	2,539,587	2,667,987
Functional Total	4,659,596	6,454,726	6,443,004	5,535,659	5,742,068	5,961,405
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	48,496	17,356	17,356	17,356	17,356	17,356
<i>DOCCS</i>	20,028	8,956	8,956	8,956	8,956	8,956
<i>DOCCS - Other</i>	28,468	8,400	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	230,078	350,596	291,084	291,084	291,084	291,084
Homeland Security and Emergency Services, Division of	65,490	114,285	113,013	113,013	113,102	113,104
Indigent Legal Services, Office of	117,660	324,284	337,296	337,296	337,296	337,296
Military and Naval Affairs, Division of	1,394	908	930	953	977	1,001
Victim Services, Office of	16,970	44,358	43,358	43,358	28,958	28,958
Functional Total	480,088	851,787	803,037	803,060	788,773	788,799
HIGHER EDUCATION						
City University of New York	1,659,532	1,853,276	1,903,197	1,931,893	1,968,981	1,978,206
Higher Education Services Corporation, New York State	612,525	752,189	878,775	971,296	990,946	996,251
State University of New York	452,466	458,224	448,640	448,640	448,640	448,640
Functional Total	2,724,523	3,063,689	3,230,612	3,351,829	3,408,567	3,423,097
EDUCATION						
Arts, Council on the	90,448	82,983	61,233	41,233	41,233	41,233
Education, Department of	32,363,641	34,803,401	38,033,533	39,960,935	41,423,979	43,020,694
<i>School Aid</i>	28,185,565	30,296,300	33,533,552	35,403,557	36,793,786	38,292,202
<i>School Aid - Other</i>	88,525	140,000	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,904,228	1,830,985	1,722,913	1,616,393	1,567,911	1,540,991
<i>Special Education Categorical Programs</i>	1,226,681	1,425,593	1,537,425	1,631,937	1,708,500	1,785,364
<i>All Other</i>	958,642	1,110,523	1,099,643	1,169,048	1,213,782	1,262,137
Functional Total	32,454,089	34,886,384	38,094,766	40,002,168	41,465,212	43,061,927
GENERAL GOVERNMENT						
Civil Service, Department of	15	300	300	300	300	300

**CASH DISBURSEMENTS BY FUNCTION
STATE OPERATING FUNDS
LOCAL ASSISTANCE
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Elections, State Board of	3,292	4,000	14,000	19,000	14,000	34,000
Gaming Commission, New York State	89,407	268,800	127,000	127,000	127,000	127,000
Prevention of Domestic Violence, Office for	2,880	6,112	5,912	5,912	5,912	5,912
State, Department of	21,389	32,492	17,528	17,528	17,528	17,528
Taxation and Finance, Department of	6,295	6,776	6,776	6,776	6,776	6,776
Veterans' Services, Division of	9,262	10,003	9,383	9,383	9,383	9,383
Functional Total	132,540	328,483	180,899	185,899	180,899	200,899
ELECTED OFFICIALS						
Audit and Control, Department of	32,025	32,025	32,025	32,025	32,025	32,025
Judiciary	173,342	277,800	277,800	277,800	277,800	277,800
Functional Total	205,367	309,825	309,825	309,825	309,825	309,825
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	695,286	739,773	763,352	763,352	763,352	763,352
County-Wide Shared Services Initiative	21,414	31,000	60,000	60,000	60,000	60,000
Miscellaneous Financial Assistance	17,905	25,465	3,750	3,750	3,750	3,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218	218
Functional Total	763,707	825,341	856,205	856,205	856,205	856,205
ALL OTHER CATEGORIES						
Miscellaneous	(189,162)	38,678	85,493	(417,419)	7,697	7,820
Functional Total	(189,162)	38,678	85,493	(417,419)	7,697	7,820
TOTAL LOCAL ASSISTANCE SPENDING	74,998,092	84,374,916	88,058,696	91,818,486	95,594,135	99,332,504

**CASH DISBURSEMENTS BY FUNCTION
STATE OPERATING FUNDS
STATE OPERATIONS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	40,726	45,263	47,048	47,646	47,876	48,109
Alcoholic Beverage Control, Division of	12,389	67,996	48,295	47,263	51,874	54,822
Economic Development, Department of	72,801	26,212	24,132	19,052	19,052	19,052
Financial Services, Department of	223,025	216,520	216,520	216,520	216,520	216,520
Olympic Regional Development Authority	12,453	11,554	11,554	11,554	11,554	11,554
Public Service Department	58,186	55,499	57,983	58,988	60,012	61,704
Functional Total	419,580	423,044	405,532	401,023	406,888	411,761
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,456	5,673	5,516	5,613	5,711	5,812
Environmental Conservation, Department of	244,790	237,437	244,405	244,503	247,655	247,295
Parks, Recreation and Historic Preservation, Office of	177,299	199,352	202,597	205,901	209,267	212,699
Functional Total	426,545	442,462	452,518	456,017	462,633	465,806
TRANSPORTATION						
Motor Vehicles, Department of	58,653	73,359	78,359	78,359	78,359	78,359
Transportation, Department of	308,010	353,149	341,177	341,216	350,984	361,026
Functional Total	366,663	426,508	419,536	419,575	429,343	439,385
HEALTH						
Aging, Office for the	2,026	5,553	4,332	4,334	4,336	4,336
Health, Department of	1,892,541	945,850	636,375	639,653	878,642	882,565
<i>Essential Plan</i>	63,350	82,890	89,804	91,762	99,672	102,303
<i>Medicaid Administration</i>	253,760	299,512	295,827	295,827	295,827	295,827
<i>Public Health</i>	1,575,431	563,448	250,744	252,064	483,143	484,435
Medicaid Inspector General, Office of the	18,971	18,803	18,865	18,932	19,003	19,003
Functional Total	1,913,538	970,206	659,572	662,919	901,981	905,904
SOCIAL WELFARE						
Children and Family Services, Office of	196,669	324,557	326,914	332,377	337,562	340,366
<i>OCFS</i>	196,669	324,557	326,914	332,377	337,562	340,366
Housing and Community Renewal, Division of	54,187	68,266	68,782	68,797	68,814	68,814
Human Rights, Division of	12,567	12,827	12,835	12,844	12,853	12,853
Labor, Department of	90,806	64,660	54,423	54,461	54,486	54,498
National and Community Service	281	349	352	355	358	361
Temporary and Disability Assistance, Office of	132,163	119,605	119,176	119,318	119,407	119,474
<i>All Other</i>	132,163	119,605	119,176	119,318	119,407	119,474
Functional Total	486,673	590,264	582,482	588,152	593,480	596,366
MENTAL HYGIENE						
Addiction Services and Supports, Office of	85,158	104,615	108,437	109,151	107,503	108,895
<i>OASAS</i>	33,628	52,304	55,993	56,046	53,684	54,349
<i>OASAS - Other</i>	51,530	52,311	52,444	53,105	53,819	54,546
Justice Center	31,877	37,647	38,209	38,771	39,367	40,059
Mental Health, Office of	1,513,813	1,601,727	1,581,248	1,608,790	1,637,033	1,665,755
<i>OMH</i>	440,653	426,353	419,129	427,041	434,010	441,087
<i>OMH - Other</i>	1,073,160	1,175,374	1,162,119	1,181,749	1,203,023	1,224,668
People with Developmental Disabilities, Office for	1,375,460	1,538,425	1,490,002	1,506,985	1,524,288	1,541,840
<i>OPWDD</i>	12,850	202	202	202	202	202
<i>OPWDD - Other</i>	1,362,610	1,538,223	1,489,800	1,506,783	1,524,086	1,541,638
Functional Total	3,006,308	3,282,414	3,217,896	3,263,697	3,308,191	3,356,549
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	2,792	3,014	3,095	3,178	3,262	3,348
Corrections and Community Supervision, Department of	1,907,248	2,667,573	2,648,152	2,638,361	2,636,409	2,637,292
<i>DOCCS</i>	1,907,248	2,667,573	2,648,152	2,638,361	2,636,409	2,637,292
Criminal Justice Services, Division of	36,285	39,134	39,899	41,358	42,169	42,965
Homeland Security and Emergency Services, Division of	32,921	47,490	48,493	49,711	50,953	52,214
Indigent Legal Services, Office of	3,005	4,756	4,844	4,932	5,025	5,120
Judicial Conduct, Commission on	6,148	7,189	7,189	7,189	7,189	7,189
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
Military and Naval Affairs, Division of	21,403	83,495	84,063	84,639	85,156	85,686
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750	1,750
State Police, Division of	564,601	860,900	868,961	885,643	902,664	920,031
Statewide Financial System	30,126	31,944	31,970	31,997	32,734	33,492
Victim Services, Office of	3,484	6,452	6,452	6,452	6,524	6,524
Functional Total	2,608,014	3,753,765	3,744,936	3,755,278	3,773,903	3,795,679
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	15,739	30,475	30,475	23,836	17,200	17,609
State University of New York	6,515,057	6,628,193	6,688,129	6,731,800	6,810,786	6,890,791
Functional Total	6,530,796	6,658,668	6,718,604	6,755,636	6,827,986	6,908,400
EDUCATION						
Arts, Council on the	4,148	4,781	4,838	4,924	5,013	5,013
Education, Department of	139,851	166,901	170,768	174,498	178,007	178,007
<i>All Other</i>	139,851	166,901	170,768	174,498	178,007	178,007
Functional Total	143,999	171,682	175,606	179,422	183,020	183,020
GENERAL GOVERNMENT						

**CASH DISBURSEMENTS BY FUNCTION
STATE OPERATING FUNDS
STATE OPERATIONS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Budget, Division of the	11,235	34,844	34,307	34,307	34,307	34,307
Civil Service, Department of	16,266	20,472	20,866	21,243	21,627	22,020
Deferred Compensation Board	455	598	609	622	637	649
Elections, State Board of	10,328	23,828	18,652	18,998	19,353	19,716
Employee Relations, Office of	6,117	9,072	9,250	9,431	9,616	9,804
Ethics and Lobbying, Independent Commission on	5,558	7,731	7,731	7,731	7,731	7,731
Gaming Commission, New York State	45,978	65,335	58,382	58,385	58,385	58,385
General Services, Office of	94,847	97,235	99,381	96,567	98,671	100,823
Information Technology Services, Office of	556,611	608,580	640,807	641,839	656,350	671,234
Inspector General, Office of the	5,188	8,189	8,338	8,491	8,649	8,810
Labor Management Committees	23,341	34,257	35,153	35,994	36,715	37,452
Prevention of Domestic Violence, Office for	1,058	2,150	2,150	2,150	2,192	2,192
Public Employment Relations Board	3,788	3,798	3,868	3,937	4,011	4,084
State, Department of	39,650	55,673	55,673	54,173	53,173	52,923
Tax Appeals, Division of	2,899	3,040	3,040	3,040	3,040	3,040
Taxation and Finance, Department of	325,639	336,185	332,085	332,086	333,175	333,175
Veterans' Services, Division of	6,020	6,903	7,011	7,123	7,182	7,240
Welfare Inspector General, Office of	508	781	794	808	822	836
Workers' Compensation Board	144,878	146,404	149,505	152,758	156,108	159,533
Functional Total	1,300,364	1,465,075	1,487,602	1,489,683	1,511,744	1,533,954
ELECTED OFFICIALS						
Audit and Control, Department of	162,313	167,485	170,602	173,830	177,142	180,523
Executive Chamber	15,477	17,854	17,854	17,854	17,854	17,854
Judiciary	1,958,087	2,109,300	2,109,300	2,109,300	2,109,300	2,109,300
Law, Department of	196,776	214,213	216,968	219,804	222,701	225,660
Legislature	230,412	260,601	260,601	260,601	260,601	260,601
Lieutenant Governor, Office of the	510	746	746	746	746	746
Functional Total	2,563,575	2,770,199	2,776,071	2,782,135	2,788,344	2,794,684
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	1	0	0	0	0	0
Functional Total	1	0	0	0	0	0
ALL OTHER CATEGORIES						
Long-Term Debt Service	14,157	45,497	46,270	46,270	46,270	46,270
Miscellaneous	55,514	(177,775)	152,748	362,224	385,660	379,697
Functional Total	69,671	(132,278)	199,018	408,494	431,930	425,967
TOTAL STATE OPERATIONS SPENDING	19,835,727	20,822,009	20,839,373	21,162,031	21,619,443	21,817,475

**CASH DISBURSEMENTS BY FUNCTION
STATE OPERATING FUNDS
PERSONAL SERVICE
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	34,330	38,316	40,276	40,921	41,085	41,251
Alcoholic Beverage Control, Division of	8,554	29,738	27,781	27,622	29,373	30,568
Economic Development, Department of	11,934	15,329	15,329	14,769	14,769	14,769
Financial Services, Department of	166,925	161,204	161,204	161,204	161,204	161,204
Olympic Regional Development Authority	7,125	5,338	5,338	5,338	5,338	5,338
Public Service Department	47,568	46,867	49,240	50,174	51,127	52,098
Functional Total	276,436	296,792	299,168	300,028	302,896	305,228
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,145	4,747	4,835	4,925	5,016	5,110
Environmental Conservation, Department of	213,336	193,023	194,812	197,579	200,399	200,039
Parks, Recreation and Historic Preservation, Office of	140,535	160,376	163,264	166,208	169,210	172,274
Functional Total	358,016	358,146	362,911	368,712	374,625	377,423
TRANSPORTATION						
Motor Vehicles, Department of	44,424	48,784	48,784	48,784	48,784	48,784
Transportation, Department of	144,237	174,324	162,352	162,391	167,243	172,240
Functional Total	188,661	223,108	211,136	211,175	216,027	221,024
HEALTH						
Aging, Office for the	1,920	5,419	4,196	4,196	4,196	4,196
Health, Department of	235,473	321,375	343,865	343,536	343,663	343,960
<i>Essential Plan</i>	3,482	4,580	4,914	4,932	4,946	5,067
<i>Medicaid Administration</i>	45,694	53,007	57,397	57,397	57,397	57,397
<i>Public Health</i>	186,297	263,788	281,554	281,207	281,320	281,496
Medicaid Inspector General, Office of the	16,896	16,383	16,383	16,383	16,383	16,383
Functional Total	254,289	343,177	364,444	364,115	364,242	364,539
SOCIAL WELFARE						
Children and Family Services, Office of	121,118	233,739	233,699	237,455	240,712	244,003
<i>OCFS</i>	121,118	233,739	233,699	237,455	240,712	244,003
Housing and Community Renewal, Division of	41,980	45,967	46,483	46,498	46,515	46,515
Human Rights, Division of	12,045	11,798	11,806	11,815	11,824	11,824
Labor, Department of	32,387	36,661	35,567	35,586	35,606	35,618
National and Community Service	281	340	343	346	349	352
Temporary and Disability Assistance, Office of	63,548	69,645	69,711	69,780	69,850	69,923
<i>All Other</i>	63,548	69,645	69,711	69,780	69,850	69,923
Functional Total	271,359	398,150	397,609	401,480	404,856	408,235
MENTAL HYGIENE						
Addiction Services and Supports, Office of	62,771	73,312	74,048	75,155	72,389	73,043
<i>OASAS</i>	22,677	34,603	35,011	35,756	32,624	32,908
<i>OASAS - Other</i>	40,094	38,709	39,037	39,399	39,765	40,135
Justice Center	24,942	30,072	30,407	30,741	31,088	31,524
Mental Health, Office of	1,212,582	1,273,772	1,255,837	1,270,519	1,285,495	1,300,620
<i>OMH</i>	361,137	370,317	365,687	369,975	374,298	378,664
<i>OMH - Other</i>	851,445	903,455	890,150	900,544	911,197	921,956
People with Developmental Disabilities, Office for	1,201,387	1,301,707	1,253,043	1,265,186	1,277,450	1,289,837
<i>OPWDD</i>	570	0	0	0	0	0
<i>OPWDD - Other</i>	1,200,817	1,301,707	1,253,043	1,265,186	1,277,450	1,289,837
Functional Total	2,501,682	2,678,863	2,613,335	2,641,601	2,666,422	2,695,024
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	2,677	2,787	2,862	2,939	3,017	3,097
Corrections and Community Supervision, Department of	1,505,198	2,175,442	2,174,974	2,175,823	2,176,689	2,177,572
<i>DOCCS</i>	1,505,198	2,175,442	2,174,974	2,175,823	2,176,689	2,177,572
Criminal Justice Services, Division of	30,978	30,202	30,773	31,366	31,981	32,578
Homeland Security and Emergency Services, Division of	21,152	33,783	34,479	35,394	36,326	37,270
Indigent Legal Services, Office of	2,764	3,898	3,969	4,040	4,116	4,193
Judicial Conduct, Commission on	4,492	5,432	5,432	5,432	5,432	5,432
Military and Naval Affairs, Division of	12,666	70,275	70,593	70,916	71,245	71,582
Prosecutorial Conduct, Commission on	0	1,350	1,350	1,350	1,350	1,350
State Police, Division of	498,155	766,956	781,710	797,027	812,650	828,587
Statewide Financial System	12,352	12,568	12,594	12,621	12,883	13,151
Victim Services, Office of	3,213	3,736	3,736	3,736	3,799	3,799
Functional Total	2,093,647	3,106,429	3,122,472	3,140,644	3,159,488	3,178,611
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	8,813	11,353	11,353	10,526	9,700	9,884
State University of New York	4,213,104	4,377,766	4,429,774	4,465,779	4,504,955	4,545,111
Functional Total	4,221,917	4,389,119	4,441,127	4,476,305	4,514,655	4,554,995
EDUCATION						
Arts, Council on the	2,678	2,924	2,945	2,995	3,046	3,046
Education, Department of	93,619	105,447	108,165	110,483	112,526	112,526
<i>All Other</i>	93,619	105,447	108,165	110,483	112,526	112,526
Functional Total	96,297	108,371	111,110	113,478	115,572	115,572
GENERAL GOVERNMENT						
Budget, Division of the	26,807	31,602	31,602	31,602	31,602	31,602
Civil Service, Department of	16,265	18,621	18,944	19,273	19,609	19,952

**CASH DISBURSEMENTS BY FUNCTION
STATE OPERATING FUNDS
PERSONAL SERVICE
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Deferred Compensation Board	485	422	429	438	447	456
Elections, State Board of	6,676	12,247	12,425	12,607	12,792	12,980
Employee Relations, Office of	5,550	8,861	9,033	9,209	9,388	9,571
Ethics and Lobbying, Independent Commission on	4,809	6,674	6,674	6,674	6,674	6,674
Gaming Commission, New York State	32,453	34,053	34,059	34,061	34,061	34,061
General Services, Office of	41,245	44,068	45,746	46,657	47,584	48,531
Information Technology Services, Office of	276,530	325,640	335,410	336,442	343,506	350,720
Inspector General, Office of the	4,138	6,791	6,908	7,027	7,149	7,273
Labor Management Committees	6,830	5,597	5,709	5,823	5,939	6,058
Prevention of Domestic Violence, Office for	980	1,955	1,955	1,955	1,993	1,993
Public Employment Relations Board	3,576	3,548	3,612	3,676	3,743	3,810
State, Department of	28,615	39,016	39,016	39,016	39,016	39,016
Tax Appeals, Division of	2,726	2,859	2,866	2,866	2,866	2,866
Taxation and Finance, Department of	278,226	262,595	263,195	263,195	263,195	263,195
Veterans' Services, Division of	5,799	6,529	6,613	6,701	6,755	6,809
Welfare Inspector General, Office of	504	672	685	699	713	727
Workers' Compensation Board	87,960	86,590	88,322	90,088	91,890	93,728
Functional Total	830,174	898,340	913,203	918,009	928,922	940,022
ELECTED OFFICIALS						
Audit and Control, Department of	136,871	132,255	134,650	137,092	139,584	142,125
Executive Chamber	12,493	14,531	14,531	14,531	14,531	14,531
Judiciary	1,676,992	1,773,400	1,773,400	1,773,400	1,773,400	1,773,400
Law, Department of	145,627	155,530	157,941	160,401	162,909	165,468
Legislature	176,544	203,434	203,434	203,434	203,434	203,434
Lieutenant Governor, Office of the	423	679	679	679	679	679
Functional Total	2,148,950	2,279,829	2,284,635	2,289,537	2,294,537	2,299,637
ALL OTHER CATEGORIES						
Miscellaneous	1,839	377,352	150,860	160,279	183,699	177,719
Functional Total	1,839	377,352	150,860	160,279	183,699	177,719
TOTAL PERSONAL SERVICE SPENDING	13,243,267	15,457,676	15,272,010	15,385,363	15,525,941	15,638,029

**CASH DISBURSEMENTS BY FUNCTION
STATE OPERATING FUNDS
NON-PERSONAL SERVICE/INDIRECT COSTS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	6,396	6,947	6,772	6,725	6,791	6,858
Alcoholic Beverage Control, Division of	3,835	38,258	20,514	19,641	22,501	24,254
Economic Development, Department of	60,867	10,883	8,803	4,283	4,283	4,283
Financial Services, Department of	56,100	55,316	55,316	55,316	55,316	55,316
Olympic Regional Development Authority	5,328	6,216	6,216	6,216	6,216	6,216
Public Service Department	10,618	8,632	8,743	8,814	8,885	9,606
Functional Total	143,144	126,252	106,364	100,995	103,992	106,533
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	311	926	681	688	695	702
Environmental Conservation, Department of	31,454	44,414	49,593	46,924	47,256	47,256
Parks, Recreation and Historic Preservation, Office of	36,764	38,976	39,333	39,693	40,057	40,425
Functional Total	68,529	84,316	89,607	87,305	88,008	88,383
TRANSPORTATION						
Motor Vehicles, Department of	14,229	24,575	29,575	29,575	29,575	29,575
Transportation, Department of	163,773	178,825	178,825	178,825	183,741	188,786
Functional Total	178,002	203,400	208,400	208,400	213,316	218,361
HEALTH						
Aging, Office for the	106	134	136	138	140	140
Health, Department of	1,657,068	624,475	292,510	296,117	534,979	538,605
<i>Essential Plan</i>	59,868	78,310	84,890	86,830	94,726	97,236
<i>Medicaid Administration</i>	208,066	246,505	238,430	238,430	238,430	238,430
<i>Public Health</i>	1,389,134	299,660	(30,810)	(29,143)	201,823	202,939
Medicaid Inspector General, Office of the	2,075	2,420	2,482	2,549	2,620	2,620
Functional Total	1,659,249	627,029	295,128	298,804	537,739	541,365
SOCIAL WELFARE						
Children and Family Services, Office of	75,551	90,818	93,215	94,922	96,850	96,363
<i>OCFS</i>	75,551	90,818	93,215	94,922	96,850	96,363
Housing and Community Renewal, Division of	12,207	22,299	22,299	22,299	22,299	22,299
Human Rights, Division of	522	1,029	1,029	1,029	1,029	1,029
Labor, Department of	58,419	27,999	18,856	18,875	18,880	18,880
National and Community Service	0	9	9	9	9	9
Temporary and Disability Assistance, Office of	68,615	49,960	49,465	49,538	49,557	49,551
<i>All Other</i>	68,615	49,960	49,465	49,538	49,557	49,551
Functional Total	215,314	192,114	184,873	186,672	188,624	188,131
MENTAL HYGIENE						
Addiction Services and Supports, Office of	22,387	31,303	34,389	33,996	35,114	35,852
<i>OASAS</i>	10,951	17,701	20,982	20,290	21,060	21,441
<i>OASAS - Other</i>	11,436	13,602	13,407	13,706	14,054	14,411
Justice Center	6,935	7,575	7,802	8,030	8,279	8,535
Mental Health, Office of	301,231	327,955	325,411	338,271	351,538	365,135
<i>OMH</i>	79,516	56,036	53,442	57,066	59,712	62,423
<i>OMH - Other</i>	221,715	271,919	271,969	281,205	291,826	302,712
People with Developmental Disabilities, Office for	174,073	236,718	236,959	241,799	246,838	252,003
<i>OPWDD</i>	12,280	202	202	202	202	202
<i>OPWDD - Other</i>	161,793	236,516	236,757	241,597	246,636	251,801
Functional Total	504,626	603,551	604,561	622,096	641,769	661,525
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	115	227	233	239	245	251
Corrections and Community Supervision, Department of	402,050	492,131	473,178	462,538	459,720	459,720
<i>DOCCS</i>	402,050	492,131	473,178	462,538	459,720	459,720
Criminal Justice Services, Division of	5,307	8,932	9,126	9,992	10,188	10,387
Homeland Security and Emergency Services, Division of	11,769	13,707	14,014	14,317	14,627	14,944
Indigent Legal Services, Office of	241	858	875	892	909	927
Judicial Conduct, Commission on	1,656	1,757	1,757	1,757	1,757	1,757
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
Military and Naval Affairs, Division of	8,737	13,220	13,470	13,723	13,911	14,104
Prosecutorial Conduct, Commission on	0	400	400	400	400	400
State Police, Division of	66,446	93,944	87,251	88,616	90,014	91,444
Statewide Financial System	17,774	19,376	19,376	19,376	19,851	20,341
Victim Services, Office of	271	2,716	2,716	2,716	2,725	2,725
Functional Total	514,367	647,336	622,464	614,634	614,415	617,068
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	6,926	19,122	19,122	13,310	7,500	7,725
State University of New York	2,301,953	2,250,427	2,258,355	2,266,021	2,305,831	2,345,680
Functional Total	2,308,879	2,269,549	2,277,477	2,279,331	2,313,331	2,353,405
EDUCATION						
Arts, Council on the	1,470	1,857	1,893	1,929	1,967	1,967
Education, Department of	46,232	61,454	62,603	64,015	65,481	65,481
<i>All Other</i>	46,232	61,454	62,603	64,015	65,481	65,481
Functional Total	47,702	63,311	64,496	65,944	67,448	67,448
GENERAL GOVERNMENT						

**CASH DISBURSEMENTS BY FUNCTION
STATE OPERATING FUNDS
NON-PERSONAL SERVICE/INDIRECT COSTS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Budget, Division of the	(15,572)	3,242	2,705	2,705	2,705	2,705
Civil Service, Department of	1	1,851	1,922	1,970	2,018	2,068
Deferred Compensation Board	(30)	176	180	184	190	193
Elections, State Board of	3,652	11,581	6,227	6,391	6,561	6,736
Employee Relations, Office of	567	211	217	222	228	233
Ethics and Lobbying, Independent Commission on	749	1,057	1,057	1,057	1,057	1,057
Gaming Commission, New York State	13,525	31,282	24,323	24,324	24,324	24,324
General Services, Office of	53,602	53,167	53,635	49,910	51,087	52,292
Information Technology Services, Office of	280,081	282,940	305,397	305,397	312,844	320,514
Inspector General, Office of the	1,050	1,398	1,430	1,464	1,500	1,537
Labor Management Committees	16,511	28,660	29,444	30,171	30,776	31,394
Prevention of Domestic Violence, Office for	78	195	195	195	199	199
Public Employment Relations Board	212	250	256	261	268	274
State, Department of	11,035	16,657	16,657	15,157	14,157	13,907
Tax Appeals, Division of	173	181	174	174	174	174
Taxation and Finance, Department of	47,413	73,590	68,890	68,891	69,980	69,980
Veterans' Services, Division of	221	374	398	422	427	431
Welfare Inspector General, Office of	4	109	109	109	109	109
Workers' Compensation Board	56,918	59,814	61,183	62,670	64,218	65,805
Functional Total	470,190	566,735	574,399	571,674	582,822	593,932
ELECTED OFFICIALS						
Audit and Control, Department of	25,442	35,230	35,952	36,738	37,558	38,398
Executive Chamber	2,984	3,323	3,323	3,323	3,323	3,323
Judiciary	281,095	335,900	335,900	335,900	335,900	335,900
Law, Department of	51,149	58,683	59,027	59,403	59,792	60,192
Legislature	53,868	57,167	57,167	57,167	57,167	57,167
Lieutenant Governor, Office of the	87	67	67	67	67	67
Functional Total	414,625	490,370	491,436	492,598	493,807	495,047
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	1	0	0	0	0	0
Functional Total	1	0	0	0	0	0
ALL OTHER CATEGORIES						
Long-Term Debt Service	14,157	45,497	46,270	46,270	46,270	46,270
Miscellaneous	53,675	(555,127)	1,888	201,945	201,961	201,978
Functional Total	67,832	(509,630)	48,158	248,215	248,231	248,248
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	6,592,460	5,364,333	5,567,363	5,776,668	6,093,502	6,179,446

**CASH DISBURSEMENTS BY FUNCTION
STATE OPERATING FUNDS
GENERAL STATE CHARGES
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	1,103	2,296	2,296	2,296	2,296	2,296
Alcoholic Beverage Control, Division of	1,298	12,228	10,085	9,622	10,326	10,692
Economic Development, Department of	0	28	28	28	28	28
Financial Services, Department of	102,460	115,723	115,723	115,723	115,723	115,723
Public Service Department	29,460	31,993	32,911	32,936	33,485	34,658
Functional Total	134,321	162,268	161,043	160,605	161,858	163,397
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	48,764	46,972	46,972	46,972	46,972	46,972
Parks, Recreation and Historic Preservation, Office of	3,864	4,877	5,077	5,277	5,277	5,277
Functional Total	52,628	51,849	52,049	52,249	52,249	52,249
TRANSPORTATION						
Motor Vehicles, Department of	21,897	27,333	27,333	27,333	27,333	27,333
Transportation, Department of	1,069	2,158	2,193	2,230	2,230	2,230
Functional Total	22,966	29,491	29,526	29,563	29,563	29,563
HEALTH						
Health, Department of	33,877	42,659	45,843	45,579	45,645	45,752
<i>Medicaid Administration</i>	606	1	1	1	1	1
<i>Public Health</i>	33,271	42,658	45,842	45,578	45,644	45,751
Functional Total	33,877	42,659	45,843	45,579	45,645	45,752
SOCIAL WELFARE						
Children and Family Services, Office of	2,071	2,347	2,366	2,446	2,527	2,613
<i>OCFS</i>	2,071	2,347	2,366	2,446	2,527	2,613
Housing and Community Renewal, Division of	20,606	27,450	27,455	27,465	27,472	27,244
Labor, Department of	19,539	27,344	27,352	27,371	27,384	27,393
Temporary and Disability Assistance, Office of	0	128	128	128	128	128
<i>All Other</i>	0	128	128	128	128	128
Functional Total	42,216	57,269	57,301	57,410	57,511	57,378
MENTAL HYGIENE						
Addiction Services and Supports, Office of	0	0	509	817	828	840
<i>OASAS</i>	0	0	509	817	828	840
Justice Center	768	0	0	0	0	0
Mental Health, Office of	0	0	233	388	393	398
<i>OMH</i>	0	0	233	388	393	398
Functional Total	768	0	742	1,205	1,221	1,238
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	123	154	135	137	139	142
<i>DOCCS</i>	123	154	135	137	139	142
Homeland Security and Emergency Services, Division of	430	873	873	876	879	882
Indigent Legal Services, Office of	1,716	2,384	2,433	2,506	2,554	2,603
Military and Naval Affairs, Division of	0	10	10	10	10	10
State Police, Division of	20,519	29,523	29,523	29,523	29,523	29,523
Victim Services, Office of	1,681	1,683	1,683	1,683	1,683	1,683
Functional Total	24,469	34,627	34,657	34,735	34,788	34,843
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	5,760	6,819	6,819	3,409	0	0
State University of New York	511,495	552,284	571,220	584,975	599,247	613,703
Functional Total	517,255	559,103	578,039	588,384	599,247	613,703
EDUCATION						
Education, Department of	39,025	44,217	45,132	46,782	48,300	49,000
<i>All Other</i>	39,025	44,217	45,132	46,782	48,300	49,000
Functional Total	39,025	44,217	45,132	46,782	48,300	49,000
GENERAL GOVERNMENT						
Budget, Division of the	842	1,000	1,000	1,000	1,000	1,000
Civil Service, Department of	20	246	251	256	261	266
Deferred Compensation Board	279	256	261	266	272	277
Gaming Commission, New York State	16,162	20,256	20,256	20,256	20,256	20,256
General Services, Office of	2,799	2,672	2,726	2,780	2,836	2,893
Labor Management Committees	1,680	5,100	5,202	5,306	5,412	5,520
State, Department of	10,680	18,964	18,964	18,964	18,964	18,964
Taxation and Finance, Department of	22,320	21,577	21,577	21,577	21,577	21,577
Workers' Compensation Board	55,102	55,374	55,987	58,017	60,133	62,329
Functional Total	109,884	125,445	126,224	128,422	130,711	133,082
ELECTED OFFICIALS						
Audit and Control, Department of	1,739	2,312	2,337	2,422	2,510	2,602
Judiciary	1,004,372	828,113	866,851	866,959	877,559	884,959
Law, Department of	21,048	25,200	25,340	25,804	26,288	26,789
Functional Total	1,027,159	855,625	894,528	895,185	906,357	914,350

**CASH DISBURSEMENTS BY FUNCTION
STATE OPERATING FUNDS
GENERAL STATE CHARGES
(thousands of dollars)**

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
ALL OTHER CATEGORIES						
General State Charges	8,014,508	7,862,606	8,554,366	9,748,786	11,047,270	12,432,668
Miscellaneous	<u>5,674</u>	<u>5,821</u>	<u>5,827</u>	<u>5,849</u>	<u>5,873</u>	<u>5,898</u>
Functional Total	<u>8,020,182</u>	<u>7,868,427</u>	<u>8,560,193</u>	<u>9,754,635</u>	<u>11,053,143</u>	<u>12,438,566</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u>10,024,750</u>	<u>9,830,980</u>	<u>10,585,277</u>	<u>11,794,754</u>	<u>13,120,593</u>	<u>14,533,121</u>

**CASH DISBURSEMENTS BY FUNCTION
CAPITAL PROJECTS FUNDS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	7,676	53,532	19,284	9,934	9,934	9,934
Economic Development Capital	1,603	8,000	8,000	8,000	8,000	8,000
Economic Development, Department of	14,745	8,400	7,700	7,900	7,900	7,900
Empire State Development Corporation	741,833	2,467,661	2,512,855	2,106,304	1,775,809	1,784,938
Energy Research and Development Authority, New York State	14,148	24,460	29,030	31,754	30,563	33,313
Lake Ontario Resiliency/Economic Development	42,496	10,000	0	0	0	0
Olympic Regional Development Authority	129,268	40,000	30,000	30,000	30,000	12,500
Power Authority, New York	3,428	2,100	4,300	2,000	2,000	2,000
Regional Economic Development Program	807	447	0	0	0	0
Strategic Investment Program	330	2,000	2,000	2,000	2,000	2,000
Functional Total	956,334	2,616,600	2,613,169	2,197,892	1,866,206	1,860,585
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	0	6,000	15,000	0	0	0
Environmental Conservation, Department of	985,891	1,335,559	1,907,204	1,639,151	1,602,151	1,654,627
Hudson River Park Trust	6,621	30,000	10,000	10,000	5,633	0
Parks, Recreation and Historic Preservation, Office of	166,201	266,397	245,397	243,897	243,897	233,897
Functional Total	1,158,713	1,637,956	2,177,601	1,893,048	1,851,681	1,888,524
TRANSPORTATION						
Metropolitan Transportation Authority	2,870,000	0	1,165,464	921,464	1,006,464	1,183,730
Motor Vehicles, Department of	306,032	324,538	324,538	324,538	324,538	324,538
Transportation, Department of	4,901,736	6,390,860	7,324,114	7,468,188	7,317,924	7,349,891
Functional Total	8,077,768	6,715,398	8,814,116	8,714,190	8,648,926	8,858,159
HEALTH						
Health, Department of	788,769	1,013,870	1,154,400	1,086,846	890,008	679,960
<i>Public Health</i>	788,769	1,013,870	1,154,400	1,086,846	890,008	679,960
Functional Total	788,769	1,013,870	1,154,400	1,086,846	890,008	679,960
SOCIAL WELFARE						
Children and Family Services, Office of	16,192	23,268	35,775	36,195	36,254	36,317
<i>OCFS</i>	16,192	23,268	35,775	36,195	36,254	36,317
Housing and Community Renewal, Division of	605,344	1,378,308	1,528,500	1,496,000	1,066,052	947,389
Nonprofit Infrastructure Capital Investment Program	7,626	35,000	32,660	10,000	0	0
Temporary and Disability Assistance, Office of	74,781	101,166	102,741	115,341	121,641	121,641
<i>All Other</i>	74,781	101,166	102,741	115,341	121,641	121,641
Functional Total	703,943	1,537,742	1,699,676	1,657,536	1,223,947	1,105,347
MENTAL HYGIENE						
Addiction Services and Supports, Office of	44,593	104,631	121,454	116,872	110,745	105,760
<i>OASAS</i>	44,593	104,631	121,454	116,872	110,745	105,760
Mental Health, Office of	242,587	424,500	396,266	452,908	448,141	427,047
<i>OMH</i>	242,587	424,500	396,266	452,908	448,141	427,047
People with Developmental Disabilities, Office for	99,114	168,880	133,868	135,523	125,518	137,556
<i>OPWDD</i>	99,114	168,880	133,868	135,523	125,518	137,556
Functional Total	386,294	698,011	651,588	705,303	684,404	670,363
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	358,582	350,714	354,921	354,964	315,008	315,052
<i>DOCCS</i>	358,582	350,714	354,921	354,964	315,008	315,052
Criminal Justice Services, Division of	0	47,750	69,500	31,750	7,000	4,000
Homeland Security and Emergency Services, Division of	9,732	52,266	47,071	52,657	47,908	41,093
Military and Naval Affairs, Division of	238,523	20,403	81,307	66,990	69,129	57,537
State Police, Division of	41,200	53,822	42,352	42,352	42,352	44,943
Victim Services, Office of	1,474	4,026	0	0	0	0
Functional Total	649,511	528,981	595,151	548,713	481,397	462,625
HIGHER EDUCATION						
City University of New York	348,029	530,566	605,919	632,800	612,234	518,565
Higher Education Facilities Capital Matching Grants Program	21,198	19,150	27,150	21,650	15,150	10,150
State University Construction Fund	981	0	0	0	0	0
State University of New York	804,289	1,176,318	1,317,251	1,336,976	1,274,024	1,203,495
Functional Total	1,174,497	1,726,034	1,950,320	1,991,426	1,901,408	1,732,210
EDUCATION						
Arts, Council on the	0	5,000	5,000	0	0	0
Education, Department of	211,789	633,999	615,874	474,763	242,541	142,687
<i>School Aid</i>	174,438	420,000	420,000	325,000	160,000	76,086
<i>All Other</i>	37,351	213,999	195,874	149,763	82,541	66,601
Functional Total	211,789	638,999	620,874	474,763	242,541	142,687
GENERAL GOVERNMENT						
Elections, State Board of	2,395	18,200	6,030	5,171	0	0
General Services, Office of	225,491	290,708	251,711	207,119	186,089	195,878
Information Technology Services, Office of	94,398	192,378	193,474	132,116	105,700	105,700
Public Employment Relations Board	0	2,500	0	0	0	0
State, Department of	10,297	89,000	93,709	121,513	139,866	130,774
Veterans' Services, Division of	0	2,000	2,000	1,000	1,000	1,000
Workers' Compensation Board	4,210	3,600	3,700	13,000	13,900	11,083
Functional Total	336,791	598,386	550,624	479,919	446,555	444,435

**CASH DISBURSEMENTS BY FUNCTION
CAPITAL PROJECTS FUNDS
(thousands of dollars)**

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
ELECTED OFFICIALS						
Audit and Control, Department of	2,185	10,850	13,410	6,746	3,246	2,960
Judiciary	17,482	26,700	119	0	0	0
Law, Department of	<u>1,092</u>	<u>4,470</u>	<u>3,000</u>	<u>1,500</u>	<u>0</u>	<u>0</u>
Functional Total	<u>20,759</u>	<u>42,020</u>	<u>16,529</u>	<u>8,246</u>	<u>3,246</u>	<u>2,960</u>
ALL OTHER CATEGORIES						
Arts and Cultural Facilities Improvement	3,489	25,000	35,000	5,000	0	0
Community Resiliency, Economic Sustainability and Technology	0	5,000	25,000	25,000	30,000	50,000
Local Community Assistance Program	0	2,000	5,000	10,000	10,000	15,000
Miscellaneous	109,661	(893,397)	(897,544)	(798,369)	(798,485)	(798,497)
Special Infrastructure Account	<u>126,063</u>	<u>466,811</u>	<u>1,394,424</u>	<u>221,250</u>	<u>134,326</u>	<u>57,072</u>
Functional Total	<u>239,213</u>	<u>(394,586)</u>	<u>561,880</u>	<u>(537,119)</u>	<u>(624,159)</u>	<u>(676,425)</u>
TOTAL CAPITAL PROJECTS FUNDS SPENDING	<u><u>14,704,381</u></u>	<u><u>17,359,411</u></u>	<u><u>21,405,928</u></u>	<u><u>19,220,763</u></u>	<u><u>17,616,160</u></u>	<u><u>17,171,430</u></u>

**CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	96,523	161,605	119,341	110,589	110,819	111,052
Local Assistance	32,879	45,077	35,276	35,276	35,276	35,276
State Operations	52,734	58,484	60,269	60,867	61,097	61,330
Personal Service	38,294	41,729	43,689	44,334	44,498	44,664
Non-Personal Service/Indirect Costs	14,440	16,755	16,580	16,533	16,599	16,666
General State Charges	3,234	4,512	4,512	4,512	4,512	4,512
Capital Projects	7,676	53,532	19,284	9,934	9,934	9,934
Alcoholic Beverage Control, Division of	18,083	130,224	49,489	31,878	63,909	125,520
Local Assistance	0	50,000	(8,891)	(25,007)	1,709	60,006
State Operations	15,178	67,996	48,295	47,263	51,874	54,822
Personal Service	11,339	29,738	27,781	27,622	29,373	30,568
Non-Personal Service/Indirect Costs	3,839	38,258	20,514	19,641	22,501	24,254
General State Charges	2,905	12,228	10,085	9,622	10,326	10,692
Economic Development Capital	1,603	8,000	8,000	8,000	8,000	8,000
Local Assistance	1,603	8,000	8,000	8,000	8,000	8,000
Economic Development, Department of	143,094	375,898	311,204	83,324	83,324	83,324
Local Assistance	68,697	346,013	282,999	60,499	60,499	60,499
State Operations	73,998	26,457	24,377	19,297	19,297	19,297
Personal Service	12,626	15,329	15,329	14,769	14,769	14,769
Non-Personal Service/Indirect Costs	61,372	11,128	9,048	4,528	4,528	4,528
General State Charges	399	28	28	28	28	28
Capital Projects	0	3,400	3,800	3,500	3,500	3,500
Empire State Development Corporation	1,447,153	2,858,456	2,717,455	2,245,404	1,909,909	1,919,038
Local Assistance	1,414,390	1,033,358	1,033,690	849,288	1,073,288	1,187,912
Capital Projects	32,763	1,825,098	1,683,765	1,396,116	836,621	731,126
Energy Research and Development Authority, New York State	14,148	24,460	29,030	31,754	30,563	33,313
Capital Projects	14,148	24,460	29,030	31,754	30,563	33,313
Financial Services, Department of	394,356	408,765	408,515	408,515	408,515	408,515
Local Assistance	68,871	75,122	74,872	74,872	74,872	74,872
State Operations	223,025	217,920	217,920	217,920	217,920	217,920
Personal Service	166,925	161,204	161,204	161,204	161,204	161,204
Non-Personal Service/Indirect Costs	56,100	56,716	56,716	56,716	56,716	56,716
General State Charges	102,460	115,723	115,723	115,723	115,723	115,723
Lake Ontario Resiliency/Economic Development	42,496	10,000	0	0	0	0
Local Assistance	32,120	0	0	0	0	0
Capital Projects	10,376	10,000	0	0	0	0
Olympic Regional Development Authority	141,721	101,554	41,554	41,554	41,554	24,054
Local Assistance	0	50,000	0	0	0	0
State Operations	12,453	11,554	11,554	11,554	11,554	11,554
Personal Service	7,125	5,338	5,338	5,338	5,338	5,338
Non-Personal Service/Indirect Costs	5,328	6,216	6,216	6,216	6,216	6,216
Capital Projects	129,268	40,000	30,000	30,000	30,000	12,500
Power Authority, New York	3,428	2,100	4,300	2,000	2,000	2,000
Local Assistance	2,302	0	0	0	0	0
Capital Projects	1,126	2,100	4,300	2,000	2,000	2,000
Public Service Department	91,126	339,728	93,104	94,131	95,706	98,571
Local Assistance	877	250,160	134	131	133	133
State Operations	60,045	56,794	59,278	60,283	61,307	62,999
Personal Service	48,781	48,069	50,442	51,376	52,329	53,300
Non-Personal Service/Indirect Costs	11,264	8,725	8,836	8,907	8,978	9,699
General State Charges	30,204	32,774	33,692	33,717	34,266	35,439
Regional Economic Development Program	807	447	0	0	0	0
Local Assistance	807	0	0	0	0	0
Capital Projects	0	447	0	0	0	0
Strategic Investment Program	330	2,000	2,000	2,000	2,000	2,000
Local Assistance	330	0	0	0	0	0
Capital Projects	0	2,000	2,000	2,000	2,000	2,000
Functional Total	2,394,868	4,423,237	3,783,992	3,059,149	2,756,299	2,815,387
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,670	12,023	20,866	5,963	6,061	6,162
State Operations	4,646	6,023	5,866	5,963	6,061	6,162
Personal Service	4,183	4,747	4,835	4,925	5,016	5,110
Non-Personal Service/Indirect Costs	463	1,276	1,031	1,038	1,045	1,052
General State Charges	24	0	0	0	0	0
Capital Projects	0	6,000	15,000	0	0	0
Environmental Conservation, Department of	1,342,572	1,687,188	2,265,141	1,997,186	1,963,338	2,015,454
Local Assistance	453,310	505,643	472,983	472,983	466,983	466,983
State Operations	286,611	283,267	290,235	290,333	293,485	293,125
Personal Service	237,771	221,911	223,700	226,467	229,287	228,927
Non-Personal Service/Indirect Costs	48,840	61,356	66,535	63,866	64,198	64,198
General State Charges	64,007	65,724	65,724	65,724	65,724	65,724
Capital Projects	538,644	832,554	1,436,199	1,168,146	1,137,146	1,189,622
Hudson River Park Trust	6,621	30,000	10,000	10,000	5,633	0

**CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Capital Projects	6,621	30,000	10,000	10,000	5,633	0
Parks, Recreation and Historic Preservation, Office of	363,871	482,559	461,629	463,633	466,999	460,431
Local Assistance	7,618	9,395	6,020	6,020	6,020	6,020
State Operations	185,969	201,866	205,111	208,415	211,781	215,213
Personal Service	145,846	161,743	164,631	167,575	170,577	173,641
Non-Personal Service/Indirect Costs	40,123	40,123	40,480	40,840	41,204	41,572
General State Charges	5,329	4,901	5,101	5,301	5,301	5,301
Capital Projects	164,955	266,397	245,397	243,897	243,897	233,897
Functional Total	1,717,734	2,211,770	2,757,636	2,476,782	2,442,031	2,482,047
TRANSPORTATION						
Metropolitan Transportation Authority	2,870,000	0	1,165,464	921,464	1,006,464	1,183,730
Local Assistance	2,870,000	0	1,165,464	921,464	1,006,464	1,183,730
Motor Vehicles, Department of	427,066	453,179	458,179	458,179	458,179	458,179
Local Assistance	14,605	17,625	17,625	17,625	17,625	17,625
State Operations	81,406	82,877	87,877	87,877	87,877	87,877
Personal Service	49,656	53,763	53,763	53,763	53,763	53,763
Non-Personal Service/Indirect Costs	31,750	29,114	34,114	34,114	34,114	34,114
General State Charges	25,023	28,139	28,139	28,139	28,139	28,139
Capital Projects	306,032	324,538	324,538	324,538	324,538	324,538
Transportation, Department of	9,091,443	11,417,330	12,534,559	12,680,339	12,542,378	12,586,852
Local Assistance	5,164,257	6,082,545	6,340,220	6,410,449	6,462,774	6,494,103
State Operations	348,056	376,992	365,020	365,059	375,497	386,227
Personal Service	176,467	184,808	172,836	172,875	178,042	183,362
Non-Personal Service/Indirect Costs	171,589	192,184	192,184	192,184	197,455	202,865
General State Charges	19,897	8,366	8,483	8,605	8,909	9,109
Capital Projects	3,559,233	4,949,427	5,820,836	5,896,226	5,695,198	5,697,413
Functional Total	12,388,509	11,870,509	14,158,202	14,059,982	14,007,021	14,228,761
HEALTH						
Aging, Office for the	255,274	286,930	279,948	285,466	291,068	296,807
Local Assistance	246,558	270,961	265,200	270,716	276,316	282,055
State Operations	8,493	15,969	14,748	14,750	14,752	14,752
Personal Service	7,234	11,487	10,264	10,264	10,264	10,264
Non-Personal Service/Indirect Costs	1,259	4,482	4,484	4,486	4,488	4,488
General State Charges	223	0	0	0	0	0
Health, Department of	82,797,433	91,560,956	88,500,732	91,075,741	95,685,428	99,032,457
Medical Assistance	68,771,678	77,578,060	73,976,393	76,179,189	80,492,533	83,522,735
Local Assistance	68,771,678	77,578,060	73,976,393	76,179,189	80,492,533	83,522,735
Essential Plan	5,552,380	6,110,442	6,537,163	6,896,138	7,300,023	7,763,821
Local Assistance	5,489,030	6,027,552	6,447,359	6,804,376	7,200,351	7,661,518
State Operations	63,350	82,890	89,804	91,762	99,672	102,303
Personal Service	3,482	4,580	4,914	4,932	4,946	5,067
Non-Personal Service/Indirect Costs	59,868	78,310	84,890	86,830	94,726	97,236
Medicaid Administration	1,557,974	1,622,398	1,598,115	1,611,237	1,650,020	1,658,776
Local Assistance	976,953	809,151	782,787	782,787	782,787	782,787
State Operations	578,608	804,704	806,445	819,291	858,074	866,830
Personal Service	80,864	96,873	105,117	105,368	105,880	106,284
Non-Personal Service/Indirect Costs	497,744	707,831	701,328	713,923	752,194	760,546
General State Charges	2,413	8,543	8,883	9,159	9,159	9,159
Public Health	6,915,401	6,250,056	6,389,061	6,389,177	6,242,852	6,087,125
Local Assistance	4,544,694	5,106,283	5,413,490	5,417,096	5,262,135	5,129,562
State Operations	2,177,244	949,650	773,151	766,932	774,906	776,836
Personal Service	301,668	323,585	341,444	341,088	341,190	341,385
Non-Personal Service/Indirect Costs	1,875,576	626,065	431,707	425,844	433,716	435,451
General State Charges	73,712	87,136	90,379	90,098	90,157	90,276
Capital Projects	119,751	106,987	112,041	115,051	115,654	90,451
Medicaid Inspector General, Office of the	48,884	48,969	49,093	49,227	49,369	49,369
State Operations	38,328	38,107	38,231	38,365	38,507	38,507
Personal Service	33,847	32,801	32,801	32,801	32,801	32,801
Non-Personal Service/Indirect Costs	4,481	5,306	5,430	5,564	5,706	5,706
General State Charges	10,556	10,862	10,862	10,862	10,862	10,862
Functional Total	83,101,591	91,896,855	88,829,773	91,410,434	96,025,865	99,378,633
SOCIAL WELFARE						
Children and Family Services, Office of	4,173,975	3,861,737	3,520,712	4,015,540	4,024,707	4,028,682
OCFS	4,122,035	3,787,500	3,446,475	3,941,303	3,950,470	3,954,445
Local Assistance	3,779,218	3,309,628	2,951,780	3,437,780	3,438,780	3,438,780
State Operations	306,277	430,851	435,220	442,828	450,116	453,176
Personal Service	160,135	267,332	267,888	272,246	276,110	280,015
Non-Personal Service/Indirect Costs	146,142	163,519	167,332	170,582	174,006	173,161
General State Charges	20,348	23,753	23,700	24,500	25,320	26,172
Capital Projects	16,192	23,268	35,775	36,195	36,254	36,317
OCFS - Other	51,940	74,237	74,237	74,237	74,237	74,237
Local Assistance	51,940	74,237	74,237	74,237	74,237	74,237

**CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Housing and Community Renewal, Division of	852,761	2,173,672	1,773,064	1,741,292	1,311,376	1,192,380
Local Assistance	765,792	2,057,558	1,656,423	1,624,612	1,194,664	1,076,001
State Operations	62,822	80,067	80,587	80,611	80,634	80,634
Personal Service	48,055	54,405	54,925	54,945	54,967	54,967
Non-Personal Service/Indirect Costs	14,767	25,662	25,662	25,666	25,667	25,667
General State Charges	24,147	33,047	33,054	33,069	33,078	32,745
Capital Projects	0	3,000	3,000	3,000	3,000	3,000
Human Rights, Division of	15,082	17,587	17,595	17,604	17,613	17,613
State Operations	15,082	17,587	17,595	17,604	17,613	17,613
Personal Service	12,707	15,219	15,227	15,236	15,245	15,245
Non-Personal Service/Indirect Costs	2,375	2,368	2,368	2,368	2,368	2,368
Labor, Department of	2,925,587	727,836	620,024	620,347	620,613	620,875
Local Assistance	2,220,509	254,815	157,042	157,042	157,042	157,042
State Operations	551,437	325,677	315,571	315,743	315,907	316,062
Personal Service	250,831	215,999	215,036	215,189	215,348	215,503
Non-Personal Service/Indirect Costs	300,606	109,678	100,535	100,554	100,559	100,559
General State Charges	153,641	147,344	147,411	147,562	147,664	147,771
National and Community Service	12,107	17,744	18,052	18,424	18,785	18,718
Local Assistance	267	432	432	432	432	432
State Operations	11,840	17,040	17,379	17,747	18,105	18,034
Personal Service	801	783	795	807	819	831
Non-Personal Service/Indirect Costs	11,039	16,257	16,584	16,940	17,286	17,203
General State Charges	0	272	241	245	248	252
Nonprofit Infrastructure Capital Investment Program	7,626	35,000	32,660	10,000	0	0
Local Assistance	7,626	35,000	32,660	10,000	0	0
Temporary and Disability Assistance, Office of	7,206,667	7,258,308	5,936,954	5,672,580	5,668,169	5,716,121
Welfare Assistance	3,596,422	3,897,202	3,894,213	3,922,674	3,869,056	3,869,141
Local Assistance	3,596,422	3,897,202	3,894,213	3,922,674	3,869,056	3,869,141
All Other	3,610,245	3,361,106	2,042,741	1,749,906	1,799,113	1,846,980
Local Assistance	3,080,725	3,035,848	1,717,912	1,424,935	1,474,053	1,522,853
State Operations	465,469	272,870	272,441	272,583	272,672	272,739
Personal Service	166,029	148,956	149,022	149,091	149,161	149,234
Non-Personal Service/Indirect Costs	299,440	123,914	123,419	123,492	123,511	123,505
General State Charges	62,870	50,604	50,604	50,604	50,604	50,604
Capital Projects	1,181	1,784	1,784	1,784	1,784	784
Functional Total	15,193,805	14,091,884	11,919,061	12,095,787	11,661,263	11,594,389
MENTAL HYGIENE						
Addiction Services and Supports, Office of	625,078	1,122,967	929,929	935,856	936,149	963,756
OASAS	552,223	1,006,531	834,660	855,626	855,205	882,085
Local Assistance	505,012	921,230	746,816	773,396	776,305	802,342
State Operations	40,782	65,152	64,844	65,012	62,798	63,614
Personal Service	27,159	41,769	40,163	40,960	37,880	38,217
Non-Personal Service/Indirect Costs	13,623	23,383	24,681	24,052	24,918	25,397
General State Charges	893	0	509	817	828	840
Capital Projects	5,536	20,149	22,491	16,401	15,274	15,289
OASAS - Other	72,855	116,436	95,269	80,230	80,944	81,671
Local Assistance	21,325	64,125	42,825	27,125	27,125	27,125
State Operations	51,530	52,311	52,444	53,105	53,819	54,546
Personal Service	40,094	38,709	39,037	39,399	39,765	40,135
Non-Personal Service/Indirect Costs	11,436	13,602	13,407	13,706	14,054	14,411
Developmental Disabilities Planning Council	5,003	4,200	4,200	4,200	4,200	4,200
State Operations	4,511	3,415	3,415	3,415	3,415	3,415
Personal Service	845	1,266	1,266	1,266	1,266	1,266
Non-Personal Service/Indirect Costs	3,666	2,149	2,149	2,149	2,149	2,149
General State Charges	492	785	785	785	785	785
Justice Center	48,175	47,648	48,226	48,809	49,427	50,141
Local Assistance	649	649	649	649	649	649
State Operations	46,129	46,852	47,432	48,011	48,625	49,335
Personal Service	35,583	36,771	37,108	37,444	37,793	38,232
Non-Personal Service/Indirect Costs	10,546	10,081	10,324	10,567	10,832	11,103
General State Charges	1,397	147	145	149	153	157
Mental Health, Office of	3,259,122	4,137,459	4,117,018	4,243,707	4,317,188	4,374,221
OMH	1,872,057	2,501,728	2,542,785	2,673,167	2,717,354	2,744,321
Local Assistance	1,223,320	1,709,796	1,782,978	1,841,151	1,873,131	1,914,110
State Operations	443,541	438,464	430,610	438,522	445,491	452,568
Personal Service	346,375	371,382	366,752	371,040	375,363	379,729
Non-Personal Service/Indirect Costs	97,166	67,082	63,858	67,482	70,128	72,839
General State Charges	(8,519)	612	845	1,000	1,005	1,010
Capital Projects	213,715	352,856	328,352	392,494	397,727	376,633
OMH - Other	1,387,065	1,635,731	1,574,233	1,570,540	1,599,834	1,629,900
Local Assistance	313,905	460,357	412,114	388,791	396,811	405,232
State Operations	1,073,160	1,175,374	1,162,119	1,181,749	1,203,023	1,224,668
Personal Service	851,445	903,455	890,150	900,544	911,197	921,956
Non-Personal Service/Indirect Costs	221,715	271,919	271,969	281,205	291,826	302,712

**CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
People with Developmental Disabilities, Office for	4,306,429	5,439,383	5,435,774	4,495,345	4,651,143	4,819,633
OPWDD	532,219	593,150	566,120	587,175	587,470	610,008
Local Assistance	401,969	426,947	434,929	454,329	464,629	475,129
State Operations	25,041	1,202	1,202	1,202	1,202	1,202
Personal Service	12,646	0	0	0	0	0
Non-Personal Service/Indirect Costs	12,395	1,202	1,202	1,202	1,202	1,202
General State Charges	6,974	0	0	0	0	0
Capital Projects	98,235	165,001	129,989	131,644	121,639	133,677
OPWDD - Other	3,774,210	4,846,233	4,869,654	3,908,170	4,063,673	4,209,625
Local Assistance	2,411,600	3,308,010	3,379,854	2,401,387	2,539,587	2,667,987
State Operations	1,362,610	1,538,223	1,489,800	1,506,783	1,524,086	1,541,638
Personal Service	1,200,817	1,301,707	1,253,043	1,265,186	1,277,450	1,289,837
Non-Personal Service/Indirect Costs	161,793	236,516	236,757	241,597	246,636	251,801
Functional Total	8,243,807	10,751,657	10,535,147	9,727,917	9,958,107	10,211,951
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	3,800	3,014	3,095	3,178	3,262	3,348
State Operations	3,433	3,014	3,095	3,178	3,262	3,348
Personal Service	3,314	2,787	2,862	2,939	3,017	3,097
Non-Personal Service/Indirect Costs	119	227	233	239	245	251
General State Charges	367	0	0	0	0	0
Corrections and Community Supervision, Department of	3,536,788	3,043,302	3,027,760	3,018,023	2,976,127	2,977,067
DOCCS	3,508,320	3,034,902	3,019,360	3,009,623	2,967,727	2,968,667
Local Assistance	23,834	8,956	8,956	8,956	8,956	8,956
State Operations	2,666,554	2,672,517	2,653,096	2,643,305	2,641,353	2,642,236
Personal Service	2,259,766	2,179,195	2,178,727	2,179,576	2,180,442	2,181,325
Non-Personal Service/Indirect Costs	406,788	493,322	474,369	463,729	460,911	460,911
General State Charges	459,350	2,715	2,387	2,398	2,410	2,423
Capital Projects	358,582	350,714	354,921	354,964	315,008	315,052
DOCCS - Other	28,468	8,400	8,400	8,400	8,400	8,400
Local Assistance	28,468	8,400	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	307,979	462,840	426,028	389,928	366,184	364,179
Local Assistance	242,070	366,396	306,884	306,884	306,884	306,884
State Operations	64,805	48,339	49,282	50,925	51,924	52,911
Personal Service	34,564	34,977	35,642	36,331	37,043	37,740
Non-Personal Service/Indirect Costs	30,241	13,362	13,640	14,594	14,881	15,171
General State Charges	1,104	355	362	369	376	384
Capital Projects	0	47,750	69,500	31,750	7,000	4,000
Homeland Security and Emergency Services, Division of	1,805,090	2,721,914	2,514,450	2,021,257	1,267,842	1,262,293
Local Assistance	1,680,156	2,637,642	2,405,284	1,904,570	1,155,330	1,156,017
State Operations	138,339	87,490	88,493	89,711	90,953	92,214
Personal Service	43,871	48,783	49,479	50,394	51,326	52,270
Non-Personal Service/Indirect Costs	94,468	38,707	39,014	39,317	39,627	39,944
General State Charges	11,689	7,873	7,873	7,876	7,879	7,882
Capital Projects	(25,094)	(11,091)	12,800	19,100	13,680	6,180
Indigent Legal Services, Office of	122,381	331,424	344,573	344,734	344,875	345,019
Local Assistance	117,660	324,284	337,296	337,296	337,296	337,296
State Operations	3,005	4,756	4,844	4,932	5,025	5,120
Personal Service	2,764	3,898	3,969	4,040	4,116	4,193
Non-Personal Service/Indirect Costs	241	858	875	892	909	927
General State Charges	1,716	2,384	2,433	2,506	2,554	2,603
Judicial Conduct, Commission on	6,159	7,189	7,189	7,189	7,189	7,189
State Operations	6,159	7,189	7,189	7,189	7,189	7,189
Personal Service	4,492	5,432	5,432	5,432	5,432	5,432
Non-Personal Service/Indirect Costs	1,667	1,757	1,757	1,757	1,757	1,757
Judicial Nomination, Commission on	0	30	30	30	30	30
State Operations	0	30	30	30	30	30
Non-Personal Service/Indirect Costs	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
State Operations	1	38	38	38	38	38
Non-Personal Service/Indirect Costs	1	38	38	38	38	38
Military and Naval Affairs, Division of	294,521	151,672	213,991	201,151	204,727	194,606
Local Assistance	1,394	908	930	953	977	1,001
State Operations	44,985	122,920	124,313	125,767	127,180	128,627
Personal Service	38,007	93,474	94,222	95,018	95,829	96,658
Non-Personal Service/Indirect Costs	6,978	29,446	30,091	30,749	31,351	31,969
General State Charges	9,619	7,441	7,441	7,441	7,441	7,441
Capital Projects	238,523	20,403	81,307	66,990	69,129	57,537
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750	1,750
State Operations	0	1,750	1,750	1,750	1,750	1,750
Personal Service	0	1,350	1,350	1,350	1,350	1,350
Non-Personal Service/Indirect Costs	0	400	400	400	400	400
State Police, Division of	1,009,353	972,065	969,520	987,085	1,005,009	1,025,889
Local Assistance	705	0	0	0	0	0
State Operations	808,891	887,220	896,145	913,710	931,634	949,923

**CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Personal Service	733,618	779,608	794,615	810,190	826,076	842,282
Non-Personal Service/Indirect Costs	75,273	107,612	101,530	103,520	105,558	107,641
General State Charges	158,557	31,023	31,023	31,023	31,023	31,023
Capital Projects	41,200	53,822	42,352	42,352	42,352	44,943
Statewide Financial System	31,858	31,944	31,970	31,997	32,734	33,492
State Operations	31,654	31,944	31,970	31,997	32,734	33,492
Personal Service	12,706	12,568	12,594	12,621	12,883	13,151
Non-Personal Service/Indirect Costs	18,948	19,376	19,376	19,376	19,851	20,341
General State Charges	204	0	0	0	0	0
Victim Services, Office of	177,543	155,315	148,317	148,317	133,989	133,989
Local Assistance	163,970	137,358	136,358	136,358	121,958	121,958
State Operations	9,838	11,798	9,826	9,826	9,898	9,898
Personal Service	7,847	7,448	6,191	6,191	6,254	6,254
Non-Personal Service/Indirect Costs	1,991	4,350	3,635	3,635	3,644	3,644
General State Charges	2,261	2,133	2,133	2,133	2,133	2,133
Capital Projects	1,474	4,026	0	0	0	0
Functional Total	7,295,473	7,882,497	7,688,711	7,154,677	6,343,756	6,348,889
HIGHER EDUCATION						
City University of New York	2,007,561	2,385,842	2,511,116	2,566,693	2,583,215	2,498,771
Local Assistance	1,659,532	1,853,276	1,903,197	1,931,893	1,968,981	1,978,206
State Operations	0	2,000	2,000	2,000	2,000	2,000
Non-Personal Service/Indirect Costs	0	2,000	2,000	2,000	2,000	2,000
Capital Projects	348,029	530,566	605,919	632,800	612,234	518,565
Higher Education Facilities Capital Matching Grants Program	21,198	19,150	27,150	21,650	15,150	10,150
Local Assistance	21,198	19,150	27,150	21,650	15,150	10,150
Higher Education Services Corporation, New York State	637,454	796,117	922,703	1,005,175	1,014,780	1,020,494
Local Assistance	612,595	752,189	878,775	971,296	990,946	996,251
State Operations	18,547	37,108	37,108	30,469	23,833	24,242
Personal Service	9,769	12,189	12,189	11,362	10,536	10,720
Non-Personal Service/Indirect Costs	8,778	24,919	24,919	19,107	13,297	13,522
General State Charges	6,312	6,820	6,820	3,410	1	1
State University Construction Fund	981	0	0	0	0	0
Capital Projects	981	0	0	0	0	0
State University of New York	9,101,331	9,441,706	9,373,927	9,451,078	9,481,384	9,505,316
Local Assistance	452,466	458,224	448,640	448,640	448,640	448,640
State Operations	7,333,022	7,254,829	7,036,765	7,080,436	7,159,422	7,239,427
Personal Service	4,219,824	4,386,072	4,438,080	4,474,085	4,513,261	4,553,417
Non-Personal Service/Indirect Costs	3,113,198	2,868,757	2,598,685	2,606,351	2,646,161	2,686,010
General State Charges	511,553	552,335	571,271	585,026	599,298	613,754
Capital Projects	804,290	1,176,318	1,317,251	1,336,976	1,274,024	1,203,495
Functional Total	11,768,525	12,642,815	12,834,896	13,044,596	13,094,529	13,034,731
EDUCATION						
Arts, Council on the	96,147	93,464	71,771	46,857	46,946	46,946
Local Assistance	91,859	88,583	66,833	41,833	41,833	41,833
State Operations	4,288	4,881	4,938	5,024	5,113	5,113
Personal Service	2,678	2,924	2,945	2,995	3,046	3,046
Non-Personal Service/Indirect Costs	1,610	1,957	1,993	2,029	2,067	2,067
Education, Department of	39,449,309	44,916,614	47,649,010	46,967,408	45,749,590	47,247,151
School Aid	33,764,429	38,776,753	41,554,181	40,941,996	39,719,724	41,134,226
Local Assistance	33,764,342	38,776,753	41,554,181	40,941,996	39,719,724	41,134,226
State Operations	87	0	0	0	0	0
Non-Personal Service/Indirect Costs	87	0	0	0	0	0
School Aid – Other	88,525	140,000	140,000	140,000	140,000	140,000
Local Assistance	88,525	140,000	140,000	140,000	140,000	140,000
STAR Property Tax Relief	1,904,228	1,830,985	1,722,913	1,616,393	1,567,911	1,540,991
Local Assistance	1,904,228	1,830,985	1,722,913	1,616,393	1,567,911	1,540,991
Special Education Categorical Programs	2,221,067	2,309,593	2,420,425	2,431,937	2,508,500	2,585,364
Local Assistance	2,221,067	2,309,593	2,420,425	2,431,937	2,508,500	2,585,364
All Other	1,471,060	1,859,283	1,811,491	1,837,082	1,813,455	1,846,570
Local Assistance	1,043,606	1,324,887	1,301,230	1,323,755	1,354,489	1,402,844
State Operations	315,853	352,837	333,135	333,782	331,125	331,125
Personal Service	190,626	193,184	195,902	198,220	200,263	200,263
Non-Personal Service/Indirect Costs	125,227	159,653	137,233	135,562	130,862	130,862
General State Charges	98,553	100,217	101,132	102,782	104,300	105,000
Capital Projects	13,048	81,342	75,994	76,763	23,541	7,601
Functional Total	39,545,456	45,010,078	47,720,781	47,014,265	45,796,536	47,294,097
GENERAL GOVERNMENT						
Budget, Division of the	75,776	35,844	35,307	35,307	35,307	35,307
State Operations	74,934	34,844	34,307	34,307	34,307	34,307
Personal Service	26,807	31,602	31,602	31,602	31,602	31,602
Non-Personal Service/Indirect Costs	48,127	3,242	2,705	2,705	2,705	2,705

**CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
General State Charges	842	1,000	1,000	1,000	1,000	1,000
Civil Service, Department of	16,528	21,018	21,417	21,799	22,188	22,586
Local Assistance	15	300	300	300	300	300
State Operations	16,410	20,472	20,866	21,243	21,627	22,020
Personal Service	16,409	18,621	18,944	19,273	19,609	19,952
Non-Personal Service/Indirect Costs	1	1,851	1,922	1,970	2,018	2,068
General State Charges	103	246	251	256	261	266
Deferred Compensation Board	734	854	870	888	909	926
State Operations	455	598	609	622	637	649
Personal Service	485	422	429	438	447	456
Non-Personal Service/Indirect Costs	(30)	176	180	184	190	193
General State Charges	279	256	261	266	272	277
Elections, State Board of	25,419	51,601	44,371	48,999	39,329	59,841
Local Assistance	3,312	4,000	14,000	19,000	14,000	34,000
State Operations	19,171	28,979	23,919	24,391	24,876	25,372
Personal Service	7,561	12,910	13,101	13,297	13,496	13,698
Non-Personal Service/Indirect Costs	11,610	16,069	10,818	11,094	11,380	11,674
General State Charges	541	422	422	437	453	469
Capital Projects	2,395	18,200	6,030	5,171	0	0
Employee Relations, Office of	6,166	9,072	9,250	9,431	9,616	9,804
State Operations	6,166	9,072	9,250	9,431	9,616	9,804
Personal Service	5,550	8,861	9,033	9,209	9,388	9,571
Non-Personal Service/Indirect Costs	616	211	217	222	228	233
Ethics and Lobbying, Independent Commission on	5,570	7,731	7,731	7,731	7,731	7,731
State Operations	5,570	7,731	7,731	7,731	7,731	7,731
Personal Service	4,809	6,674	6,674	6,674	6,674	6,674
Non-Personal Service/Indirect Costs	761	1,057	1,057	1,057	1,057	1,057
Gaming Commission, New York State	151,626	354,391	205,638	205,641	205,641	205,641
Local Assistance	89,407	268,800	127,000	127,000	127,000	127,000
State Operations	46,057	65,335	58,382	58,385	58,385	58,385
Personal Service	32,453	34,053	34,059	34,061	34,061	34,061
Non-Personal Service/Indirect Costs	13,604	31,282	24,323	24,324	24,324	24,324
General State Charges	16,162	20,256	20,256	20,256	20,256	20,256
General Services, Office of	362,471	399,058	362,261	314,909	296,039	308,037
Local Assistance	0	250	250	250	250	250
State Operations	129,297	105,428	107,574	104,760	106,864	109,016
Personal Service	49,708	44,068	45,746	46,657	47,584	48,531
Non-Personal Service/Indirect Costs	79,589	61,360	61,828	58,103	59,280	60,485
General State Charges	7,683	2,672	2,726	2,780	2,836	2,893
Capital Projects	225,491	290,708	251,711	207,119	186,089	195,878
Information Technology Services, Office of	799,011	800,958	834,281	773,955	762,050	776,934
State Operations	689,446	608,580	640,807	641,839	656,350	671,234
Personal Service	303,425	325,640	335,410	336,442	343,506	350,720
Non-Personal Service/Indirect Costs	386,021	282,940	305,397	305,397	312,844	320,514
General State Charges	15,167	0	0	0	0	0
Capital Projects	94,398	192,378	193,474	132,116	105,700	105,700
Inspector General, Office of the	6,532	8,189	8,338	8,491	8,649	8,810
State Operations	6,042	8,189	8,338	8,491	8,649	8,810
Personal Service	4,987	6,791	6,908	7,027	7,149	7,273
Non-Personal Service/Indirect Costs	1,055	1,398	1,430	1,464	1,500	1,537
General State Charges	490	0	0	0	0	0
Labor Management Committees	25,021	39,357	40,355	41,300	42,127	42,972
State Operations	23,341	34,257	35,153	35,994	36,715	37,452
Personal Service	6,830	5,597	5,709	5,823	5,939	6,058
Non-Personal Service/Indirect Costs	16,511	28,660	29,444	30,171	30,776	31,394
General State Charges	1,680	5,100	5,202	5,306	5,412	5,520
Prevention of Domestic Violence, Office for	4,952	8,262	8,062	8,062	8,104	8,104
Local Assistance	2,880	6,112	5,912	5,912	5,912	5,912
State Operations	1,711	2,150	2,150	2,150	2,192	2,192
Personal Service	1,606	1,955	1,955	1,955	1,993	1,993
Non-Personal Service/Indirect Costs	105	195	195	195	199	199
General State Charges	361	0	0	0	0	0
Public Employment Relations Board	3,788	6,298	3,868	3,937	4,011	4,084
State Operations	3,788	3,798	3,868	3,937	4,011	4,084
Personal Service	3,576	3,548	3,612	3,676	3,743	3,810
Non-Personal Service/Indirect Costs	212	250	256	261	268	274
Capital Projects	0	2,500	0	0	0	0
State, Department of	185,261	264,702	254,447	280,751	298,104	288,762
Local Assistance	125,009	157,449	138,166	165,485	165,485	174,259
State Operations	46,165	63,477	63,477	61,977	60,977	60,727
Personal Service	33,621	42,774	42,774	42,774	42,774	42,774
Non-Personal Service/Indirect Costs	12,544	20,703	20,703	19,203	18,203	17,953
General State Charges	13,651	21,776	21,776	21,776	21,776	21,776
Capital Projects	436	22,000	31,028	31,513	49,866	32,000
Tax Appeals, Division of	2,899	3,040	3,040	3,040	3,040	3,040
State Operations	2,899	3,040	3,040	3,040	3,040	3,040
Personal Service	2,726	2,859	2,866	2,866	2,866	2,866

**CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Non-Personal Service/Indirect Costs	173	181	174	174	174	174
Taxation and Finance, Department of	358,582	365,038	360,938	360,939	362,028	362,028
Local Assistance	6,295	6,776	6,776	6,776	6,776	6,776
State Operations	328,683	336,685	332,585	332,586	333,675	333,675
Personal Service	280,451	262,595	263,195	263,195	263,195	263,195
Non-Personal Service/Indirect Costs	48,232	74,090	69,390	69,391	70,480	70,480
General State Charges	23,604	21,577	21,577	21,577	21,577	21,577
Veterans' Services, Division of	16,771	21,009	20,518	19,670	19,797	19,879
Local Assistance	9,262	10,003	9,383	9,383	9,383	9,383
State Operations	7,096	8,469	8,604	8,742	8,823	8,902
Personal Service	6,586	7,397	7,494	7,595	7,658	7,721
Non-Personal Service/Indirect Costs	510	1,072	1,110	1,147	1,165	1,181
General State Charges	413	537	531	545	591	594
Capital Projects	0	2,000	2,000	1,000	1,000	1,000
Welfare Inspector General, Office of	636	781	794	808	822	836
State Operations	589	781	794	808	822	836
Personal Service	585	672	685	699	713	727
Non-Personal Service/Indirect Costs	4	109	109	109	109	109
General State Charges	47	0	0	0	0	0
Workers' Compensation Board	204,190	205,378	209,192	223,775	230,141	232,945
State Operations	144,878	146,404	149,505	152,758	156,108	159,533
Personal Service	87,960	86,590	88,322	90,088	91,890	93,728
Non-Personal Service/Indirect Costs	56,918	59,814	61,183	62,670	64,218	65,805
General State Charges	55,102	55,374	55,987	58,017	60,133	62,329
Capital Projects	4,210	3,600	3,700	13,000	13,900	11,083
Functional Total	2,251,933	2,602,581	2,430,678	2,369,433	2,355,633	2,398,267
ELECTED OFFICIALS						
Audit and Control, Department of	198,624	212,672	218,374	215,023	214,923	218,110
Local Assistance	32,025	32,025	32,025	32,025	32,025	32,025
State Operations	162,672	167,485	170,602	173,830	177,142	180,523
Personal Service	136,877	132,255	134,650	137,092	139,584	142,125
Non-Personal Service/Indirect Costs	25,795	35,230	35,952	36,738	37,558	38,398
General State Charges	1,742	2,312	2,337	2,422	2,510	2,602
Capital Projects	2,185	10,850	13,410	6,746	3,246	2,960
Executive Chamber	15,477	17,854	17,854	17,854	17,854	17,854
State Operations	15,477	17,854	17,854	17,854	17,854	17,854
Personal Service	12,493	14,531	14,531	14,531	14,531	14,531
Non-Personal Service/Indirect Costs	2,984	3,323	3,323	3,323	3,323	3,323
Judiciary	3,165,951	3,255,313	3,267,470	3,267,459	3,278,059	3,285,459
Local Assistance	173,342	277,800	277,800	277,800	277,800	277,800
State Operations	1,969,767	2,121,800	2,121,800	2,121,800	2,121,800	2,121,800
Personal Service	1,681,352	1,776,100	1,776,100	1,776,100	1,776,100	1,776,100
Non-Personal Service/Indirect Costs	288,415	345,700	345,700	345,700	345,700	345,700
General State Charges	1,005,360	829,013	867,751	867,859	878,459	885,859
Capital Projects	17,482	26,700	119	0	0	0
Law, Department of	259,928	288,822	290,247	292,047	293,928	297,388
State Operations	225,911	245,450	248,205	251,041	253,938	256,897
Personal Service	164,993	177,679	180,090	182,550	185,058	187,617
Non-Personal Service/Indirect Costs	60,918	67,771	68,115	68,491	68,880	69,280
General State Charges	32,925	38,902	39,042	39,506	39,990	40,491
Capital Projects	1,092	4,470	3,000	1,500	0	0
Legislature	230,412	260,601	260,601	260,601	260,601	260,601
State Operations	230,412	260,601	260,601	260,601	260,601	260,601
Personal Service	176,544	203,434	203,434	203,434	203,434	203,434
Non-Personal Service/Indirect Costs	53,868	57,167	57,167	57,167	57,167	57,167
Lieutenant Governor, Office of the	510	746	746	746	746	746
State Operations	510	746	746	746	746	746
Personal Service	423	679	679	679	679	679
Non-Personal Service/Indirect Costs	87	67	67	67	67	67
Functional Total	3,870,902	4,036,008	4,055,292	4,053,730	4,066,111	4,080,158
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	1,082,377	1,126,897	763,352	763,352	763,352	763,352
Local Assistance	1,082,376	1,126,897	763,352	763,352	763,352	763,352
State Operations	1	0	0	0	0	0
Non-Personal Service/Indirect Costs	1	0	0	0	0	0

CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
(thousands of dollars)

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
County-Wide Shared Services Initiative	21,414	31,000	60,000	60,000	60,000	60,000
Local Assistance	21,414	31,000	60,000	60,000	60,000	60,000
Miscellaneous Financial Assistance	17,905	25,465	3,750	3,750	3,750	3,750
Local Assistance	17,905	25,465	3,750	3,750	3,750	3,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885	28,885
Local Assistance	28,885	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218	218
Local Assistance	217	218	218	218	218	218
Functional Total	1,150,798	1,212,465	856,205	856,205	856,205	856,205
ALL OTHER CATEGORIES						
Arts and Cultural Facilities Improvement	3,489	25,000	35,000	5,000	0	0
Local Assistance	3,489	25,000	35,000	5,000	0	0
Community Resiliency, Economic Sustainability and Technology	0	5,000	25,000	25,000	30,000	50,000
Capital Projects	0	5,000	25,000	25,000	30,000	50,000
General State Charges	8,014,508	7,862,606	8,554,366	9,748,786	11,047,270	12,432,668
General State Charges	8,014,508	7,862,606	8,554,366	9,748,786	11,047,270	12,432,668
Local Community Assistance Program	0	2,000	5,000	10,000	10,000	15,000
Capital Projects	0	2,000	5,000	10,000	10,000	15,000
Long-Term Debt Service	12,628,080	7,657,291	4,950,754	4,516,549	5,683,886	5,712,866
State Operations	40,873	45,497	46,270	46,270	46,270	46,270
Non-Personal Service/Indirect Costs	40,873	45,497	46,270	46,270	46,270	46,270
Debt Service	12,587,207	7,611,794	4,904,484	4,470,279	5,637,616	5,666,596
Miscellaneous	(356,246)	(694,611)	(921,414)	(1,315,653)	(867,193)	(873,020)
Local Assistance	(430,302)	(1,026,004)	(954,188)	(1,257,262)	(832,146)	(832,023)
State Operations	55,472	622,225	352,748	362,224	385,660	379,697
Personal Service	1,839	377,352	150,860	160,279	183,699	177,719
Non-Personal Service/Indirect Costs	53,633	244,873	201,888	201,945	201,961	201,978
General State Charges	5,674	5,821	5,827	5,849	5,873	5,898
Capital Projects	12,910	(296,653)	(325,801)	(426,464)	(426,580)	(426,592)
Special Infrastructure Account	126,063	466,811	1,394,424	221,250	134,326	57,072
Local Assistance	112,670	270,000	1,256,275	114,625	33,305	33,305
Capital Projects	13,393	196,811	138,149	106,625	101,021	23,767
Functional Total	20,415,894	15,324,097	14,043,130	13,210,932	16,038,289	17,394,586
TOTAL ALL GOVERNMENTAL FUNDS SPENDING	209,339,295	223,956,453	221,613,504	220,533,889	225,401,645	232,118,101

**CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	96,523	161,605	119,341	110,589	110,819	111,052
Alcoholic Beverage Control, Division of	18,083	130,224	49,489	31,878	63,909	125,520
Economic Development Capital	1,603	8,000	8,000	8,000	8,000	8,000
Economic Development, Department of	143,094	375,898	311,204	83,324	83,324	83,324
Empire State Development Corporation	1,447,153	2,858,456	2,717,455	2,245,404	1,909,909	1,919,038
Energy Research and Development Authority, New York State	14,148	24,460	29,030	31,754	30,563	33,313
Financial Services, Department of	394,356	408,765	408,515	408,515	408,515	408,515
Lake Ontario Resiliency/Economic Development	42,496	10,000	0	0	0	0
Olympic Regional Development Authority	141,721	101,554	41,554	41,554	41,554	24,054
Power Authority, New York	3,428	2,100	4,300	2,000	2,000	2,000
Public Service Department	91,126	339,728	93,104	94,131	95,706	98,571
Regional Economic Development Program	807	447	0	0	0	0
Strategic Investment Program	330	2,000	2,000	2,000	2,000	2,000
Functional Total	2,394,868	4,423,237	3,783,992	3,059,149	2,756,299	2,815,387
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,670	12,023	20,866	5,963	6,061	6,162
Environmental Conservation, Department of	1,342,572	1,687,188	2,265,141	1,997,186	1,963,338	2,015,454
Hudson River Park Trust	6,621	30,000	10,000	10,000	5,633	0
Parks, Recreation and Historic Preservation, Office of	363,871	482,559	461,629	463,633	466,999	460,431
Functional Total	1,717,734	2,211,770	2,757,636	2,476,782	2,442,031	2,482,047
TRANSPORTATION						
Metropolitan Transportation Authority	2,870,000	0	1,165,464	921,464	1,006,464	1,183,730
Motor Vehicles, Department of	427,066	453,179	458,179	458,179	458,179	458,179
Transportation, Department of	9,091,443	11,417,330	12,534,559	12,680,339	12,542,378	12,586,852
Functional Total	12,388,509	11,870,509	14,158,202	14,059,982	14,007,021	14,228,761
HEALTH						
Aging, Office for the	255,274	286,930	279,948	285,466	291,068	296,807
Health, Department of	82,797,433	91,560,956	88,500,732	91,075,741	95,685,428	99,032,457
<i>Medical Assistance</i>	68,771,678	77,578,060	73,976,393	76,179,189	80,492,533	83,522,735
<i>Essential Plan</i>	5,552,380	6,110,442	6,537,163	6,896,138	7,300,023	7,763,821
<i>Medicaid Administration</i>	1,557,974	1,622,398	1,598,115	1,611,237	1,650,020	1,658,776
<i>Public Health</i>	6,915,401	6,250,056	6,389,061	6,389,177	6,242,852	6,087,125
Medicaid Inspector General, Office of the	48,884	48,969	49,093	49,227	49,369	49,369
Functional Total	83,101,591	91,896,855	88,829,773	91,410,434	96,025,865	99,378,633
SOCIAL WELFARE						
Children and Family Services, Office of	4,173,975	3,861,737	3,520,712	4,015,540	4,024,707	4,028,682
<i>OCFS</i>	4,122,035	3,787,500	3,446,475	3,941,303	3,950,470	3,954,445
<i>OCFS - Other</i>	51,940	74,237	74,237	74,237	74,237	74,237
Housing and Community Renewal, Division of	852,761	2,173,672	1,773,064	1,741,292	1,311,376	1,192,380
Human Rights, Division of	15,082	17,587	17,595	17,604	17,613	17,613
Labor, Department of	2,925,587	727,836	620,024	620,347	620,613	620,875
National and Community Service	12,107	17,744	18,052	18,424	18,785	18,718
Nonprofit Infrastructure Capital Investment Program	7,626	35,000	32,660	10,000	0	0
Temporary and Disability Assistance, Office of	7,206,667	7,258,308	5,936,954	5,672,580	5,668,169	5,716,121
<i>Welfare Assistance</i>	3,596,422	3,897,202	3,894,213	3,922,674	3,869,056	3,869,141
<i>All Other</i>	3,610,245	3,361,106	2,042,741	1,749,906	1,799,113	1,846,980
Functional Total	15,193,805	14,091,884	11,919,061	12,095,787	11,661,263	11,594,389
MENTAL HYGIENE						
Addiction Services and Supports, Office of	625,078	1,122,967	929,929	935,856	936,149	963,756
<i>OASAS</i>	552,223	1,006,531	834,660	855,626	855,205	882,085
<i>OASAS - Other</i>	72,855	116,436	95,269	80,230	80,944	81,671
Developmental Disabilities Planning Council	5,003	4,200	4,200	4,200	4,200	4,200
Justice Center	48,175	47,648	48,226	48,809	49,427	50,141
Mental Health, Office of	3,259,122	4,137,459	4,117,018	4,243,707	4,317,188	4,374,221
<i>OMH</i>	1,872,057	2,501,728	2,542,785	2,673,167	2,717,354	2,744,321
<i>OMH - Other</i>	1,387,065	1,635,731	1,574,233	1,570,540	1,599,834	1,629,900
People with Developmental Disabilities, Office for	4,306,429	5,439,383	5,435,774	4,495,345	4,651,143	4,819,633
<i>OPWDD</i>	532,219	593,150	566,120	587,175	587,470	610,008
<i>OPWDD - Other</i>	3,774,210	4,846,233	4,869,654	3,908,170	4,063,673	4,209,625
Functional Total	8,243,807	10,751,657	10,535,147	9,727,917	9,958,107	10,211,951
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	3,800	3,014	3,095	3,178	3,262	3,348
Corrections and Community Supervision, Department of	3,536,788	3,043,302	3,027,760	3,018,023	2,976,127	2,977,067
<i>DOCCS</i>	3,508,320	3,034,902	3,019,360	3,009,623	2,967,727	2,968,667
<i>DOCCS - Other</i>	28,468	8,400	8,400	8,400	8,400	8,400

**CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Criminal Justice Services, Division of	307,979	462,840	426,028	389,928	366,184	364,179
Homeland Security and Emergency Services, Division of	1,805,090	2,721,914	2,514,450	2,021,257	1,267,842	1,262,293
Indigent Legal Services, Office of	122,381	331,424	344,573	344,734	344,875	345,019
Judicial Conduct, Commission on	6,159	7,189	7,189	7,189	7,189	7,189
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
Military and Naval Affairs, Division of	294,521	151,672	213,991	201,151	204,727	194,606
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750	1,750
State Police, Division of	1,009,353	972,065	969,520	987,085	1,005,009	1,025,889
Statewide Financial System	31,858	31,944	31,970	31,997	32,734	33,492
Victim Services, Office of	177,543	155,315	148,317	148,317	133,989	133,989
Functional Total	7,295,473	7,882,497	7,688,711	7,154,677	6,343,756	6,348,889
HIGHER EDUCATION						
City University of New York	2,007,561	2,385,842	2,511,116	2,566,693	2,583,215	2,498,771
Higher Education Facilities Capital Matching Grants Program	21,198	19,150	27,150	21,650	15,150	10,150
Higher Education Services Corporation, New York State	637,454	796,117	922,703	1,005,175	1,014,780	1,020,494
State University Construction Fund	981	0	0	0	0	0
State University of New York	9,101,329	9,441,706	9,373,927	9,451,078	9,481,384	9,505,316
Functional Total	11,768,523	12,642,815	12,834,896	13,044,596	13,094,529	13,034,731
EDUCATION						
Arts, Council on the	96,147	93,464	71,771	46,857	46,946	46,946
Education, Department of	39,449,309	44,916,614	47,649,010	46,967,408	45,749,590	47,247,151
<i>School Aid</i>	33,764,429	38,776,753	41,554,181	40,941,996	39,719,724	41,134,226
<i>School Aid – Other</i>	88,525	140,000	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,904,228	1,830,985	1,722,913	1,616,393	1,567,911	1,540,991
<i>Special Education Categorical Programs</i>	2,221,067	2,309,593	2,420,425	2,431,937	2,508,500	2,585,364
<i>All Other</i>	1,471,060	1,859,283	1,811,491	1,837,082	1,813,455	1,846,570
Functional Total	39,545,456	45,010,078	47,720,781	47,014,265	45,796,536	47,294,097
GENERAL GOVERNMENT						
Budget, Division of the	75,776	35,844	35,307	35,307	35,307	35,307
Civil Service, Department of	16,528	21,018	21,417	21,799	22,188	22,586
Deferred Compensation Board	734	854	870	888	909	926
Elections, State Board of	25,419	51,601	44,371	48,999	39,329	59,841
Employee Relations, Office of	6,166	9,072	9,250	9,431	9,616	9,804
Ethics and Lobbying, Independent Commission on	5,570	7,731	7,731	7,731	7,731	7,731
Gaming Commission, New York State	151,626	354,391	205,638	205,641	205,641	205,641
General Services, Office of	362,471	399,058	362,261	314,909	296,039	308,037
Information Technology Services, Office of	799,011	800,958	834,281	773,955	762,050	776,934
Inspector General, Office of the	6,532	8,189	8,338	8,491	8,649	8,810
Labor Management Committees	25,021	39,357	40,355	41,300	42,127	42,972
Prevention of Domestic Violence, Office for	4,952	8,262	8,062	8,062	8,104	8,104
Public Employment Relations Board	3,788	6,298	3,868	3,937	4,011	4,084
State, Department of	185,261	264,702	254,447	280,751	298,104	288,762
Tax Appeals, Division of	2,899	3,040	3,040	3,040	3,040	3,040
Taxation and Finance, Department of	358,582	365,038	360,938	360,939	362,028	362,028
Veterans' Services, Division of	16,771	21,009	20,518	19,670	19,797	19,879
Welfare Inspector General, Office of	636	781	794	808	822	836
Workers' Compensation Board	204,190	205,378	209,192	223,775	230,141	232,945
Functional Total	2,251,933	2,602,581	2,430,678	2,369,433	2,355,633	2,398,267
ELECTED OFFICIALS						
Audit and Control, Department of	198,624	212,672	218,374	215,023	214,923	218,110
Executive Chamber	15,477	17,854	17,854	17,854	17,854	17,854
Judiciary	3,165,952	3,255,313	3,267,470	3,267,459	3,278,059	3,285,459
Law, Department of	259,928	288,822	290,247	292,047	293,928	297,388
Legislature	230,412	260,601	260,601	260,601	260,601	260,601
Lieutenant Governor, Office of the	510	746	746	746	746	746
Functional Total	3,870,903	4,036,008	4,055,292	4,053,730	4,066,111	4,080,158
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	1,082,377	1,126,897	763,352	763,352	763,352	763,352
County-Wide Shared Services Initiative	21,414	31,000	60,000	60,000	60,000	60,000
Miscellaneous Financial Assistance	17,905	25,465	3,750	3,750	3,750	3,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218	218
Functional Total	1,150,798	1,212,465	856,205	856,205	856,205	856,205
ALL OTHER CATEGORIES						
Arts and Cultural Facilities Improvement	3,489	25,000	35,000	5,000	0	0
Community Resiliency, Economic Sustainability and Technology	0	5,000	25,000	25,000	30,000	50,000
General State Charges	8,014,508	7,862,606	8,554,366	9,748,786	11,047,270	12,432,668
Local Community Assistance Program	0	2,000	5,000	10,000	10,000	15,000
Long-Term Debt Service	12,628,080	7,657,291	4,950,754	4,516,549	5,683,886	5,712,866
Miscellaneous	(356,246)	(694,611)	(921,414)	(1,315,653)	(867,193)	(873,020)
Special Infrastructure Account	126,063	466,811	1,394,424	221,250	134,326	57,072
Functional Total	20,415,894	15,324,097	14,043,130	13,210,932	16,038,289	17,394,586
TOTAL ALL GOVERNMENTAL FUNDS SPENDING	209,339,294	223,956,453	221,613,504	220,533,889	225,401,645	232,118,101

**CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
LOCAL ASSISTANCE
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	32,879	45,077	35,276	35,276	35,276	35,276
Alcoholic Beverage Control, Division of	0	50,000	(8,891)	(25,007)	1,709	60,006
Economic Development Capital	1,603	8,000	8,000	8,000	8,000	8,000
Economic Development, Department of	68,697	346,013	282,999	60,499	60,499	60,499
Empire State Development Corporation	1,414,390	1,033,358	1,033,690	849,288	1,073,288	1,187,912
Financial Services, Department of	68,871	75,122	74,872	74,872	74,872	74,872
Lake Ontario Resiliency/Economic Development	32,120	0	0	0	0	0
Olympic Regional Development Authority	0	50,000	0	0	0	0
Power Authority, New York	2,302	0	0	0	0	0
Public Service Department	877	250,160	134	131	133	133
Regional Economic Development Program	807	0	0	0	0	0
Strategic Investment Program	330	0	0	0	0	0
Functional Total	1,622,876	1,857,730	1,426,080	1,003,059	1,253,777	1,426,698
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	453,310	505,643	472,983	472,983	466,983	466,983
Parks, Recreation and Historic Preservation, Office of	7,618	9,395	6,020	6,020	6,020	6,020
Functional Total	460,928	515,038	479,003	479,003	473,003	473,003
TRANSPORTATION						
Metropolitan Transportation Authority	2,870,000	0	1,165,464	921,464	1,006,464	1,183,730
Motor Vehicles, Department of	14,605	17,625	17,625	17,625	17,625	17,625
Transportation, Department of	5,164,257	6,082,545	6,340,220	6,410,449	6,462,774	6,494,103
Functional Total	8,048,862	6,100,170	7,523,309	7,349,538	7,486,863	7,695,458
HEALTH						
Aging, Office for the	246,558	270,961	265,200	270,716	276,316	282,055
Health, Department of	79,782,355	89,521,046	86,620,029	89,183,448	93,737,806	97,096,602
<i>Medical Assistance</i>	68,771,678	77,578,060	73,976,393	76,179,189	80,492,533	83,522,735
<i>Essential Plan</i>	5,489,030	6,027,552	6,447,359	6,804,376	7,200,351	7,661,518
<i>Medicaid Administration</i>	976,953	809,151	782,787	782,787	782,787	782,787
<i>Public Health</i>	4,544,694	5,106,283	5,413,490	5,417,096	5,262,135	5,129,562
Functional Total	80,028,913	89,792,007	86,885,229	89,454,164	94,014,122	97,378,657
SOCIAL WELFARE						
Children and Family Services, Office of	3,831,158	3,383,865	3,026,017	3,512,017	3,513,017	3,513,017
<i>OCFS</i>	3,779,218	3,309,628	2,951,780	3,437,780	3,438,780	3,438,780
<i>OCFS - Other</i>	51,940	74,237	74,237	74,237	74,237	74,237
Housing and Community Renewal, Division of	765,792	2,057,558	1,656,423	1,624,612	1,194,664	1,076,001
Labor, Department of	2,220,509	254,815	157,042	157,042	157,042	157,042
National and Community Service	267	432	432	432	432	432
Nonprofit Infrastructure Capital Investment Program	7,626	35,000	32,660	10,000	0	0
Temporary and Disability Assistance, Office of	6,677,147	6,933,050	5,612,125	5,347,609	5,343,109	5,391,994
<i>Welfare Assistance</i>	3,596,422	3,897,202	3,894,213	3,922,674	3,869,056	3,869,141
<i>All Other</i>	3,080,725	3,035,848	1,717,912	1,424,935	1,474,053	1,522,853
Functional Total	13,502,499	12,664,720	10,484,699	10,651,712	10,208,264	10,138,486
MENTAL HYGIENE						
Addiction Services and Supports, Office of	526,337	985,355	789,641	800,521	803,430	829,467
<i>OASAS</i>	505,012	921,230	746,816	773,396	776,305	802,342
<i>OASAS - Other</i>	21,325	64,125	42,825	27,125	27,125	27,125
Justice Center	649	649	649	649	649	649
Mental Health, Office of	1,537,225	2,170,153	2,195,092	2,229,942	2,269,942	2,319,342
<i>OMH</i>	1,223,320	1,709,796	1,782,978	1,841,151	1,873,131	1,914,110
<i>OMH - Other</i>	313,905	460,357	412,114	388,791	396,811	405,232
People with Developmental Disabilities, Office for	2,813,569	3,734,957	3,814,783	2,855,716	3,004,216	3,143,116
<i>OPWDD</i>	401,969	426,947	434,929	454,329	464,629	475,129
<i>OPWDD - Other</i>	2,411,600	3,308,010	3,379,854	2,401,387	2,539,587	2,667,987
Functional Total	4,877,780	6,891,114	6,800,165	5,886,828	6,078,237	6,292,574
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	52,302	17,356	17,356	17,356	17,356	17,356
<i>DOCCS</i>	23,834	8,956	8,956	8,956	8,956	8,956
<i>DOCCS - Other</i>	28,468	8,400	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	242,070	366,396	306,884	306,884	306,884	306,884
Homeland Security and Emergency Services, Division of	1,680,156	2,637,642	2,405,284	1,904,570	1,155,330	1,156,017
Indigent Legal Services, Office of	117,660	324,284	337,296	337,296	337,296	337,296
Military and Naval Affairs, Division of	1,394	908	930	953	977	1,001
State Police, Division of	705	0	0	0	0	0
Victim Services, Office of	163,970	137,358	136,358	136,358	121,958	121,958
Functional Total	2,258,257	3,483,944	3,204,108	2,703,417	1,939,801	1,940,512
HIGHER EDUCATION						
City University of New York	1,659,532	1,853,276	1,903,197	1,931,893	1,968,981	1,978,206
Higher Education Facilities Capital Matching Grants Program	21,198	19,150	27,150	21,650	15,150	10,150
Higher Education Services Corporation, New York State	612,595	752,189	878,775	971,296	990,946	996,251
State University of New York	452,466	458,224	448,640	448,640	448,640	448,640
Functional Total	2,745,791	3,082,839	3,257,762	3,373,479	3,423,717	3,433,247
EDUCATION						
Arts, Council on the	91,859	88,583	66,833	41,833	41,833	41,833

**CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
LOCAL ASSISTANCE
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Education, Department of	39,021,768	44,382,218	47,138,749	46,454,081	45,290,624	46,803,425
<i>School Aid</i>	33,764,342	38,776,753	41,554,181	40,941,996	39,719,724	41,134,226
<i>School Aid – Other</i>	88,525	140,000	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,904,228	1,830,985	1,722,913	1,616,393	1,567,911	1,540,991
<i>Special Education Categorical Programs</i>	2,221,067	2,309,593	2,420,425	2,431,937	2,508,500	2,585,364
<i>All Other</i>	1,043,606	1,324,887	1,301,230	1,323,755	1,354,489	1,402,844
Functional Total	39,113,627	44,470,801	47,205,582	46,495,914	45,332,457	46,845,258
GENERAL GOVERNMENT						
Civil Service, Department of	15	300	300	300	300	300
Elections, State Board of	3,312	4,000	14,000	19,000	14,000	34,000
Gaming Commission, New York State	89,407	268,800	127,000	127,000	127,000	127,000
General Services, Office of	0	250	250	250	250	250
Prevention of Domestic Violence, Office for State, Department of	2,880	6,112	5,912	5,912	5,912	5,912
Taxation and Finance, Department of	125,009	157,449	138,166	165,485	165,485	174,259
Veterans' Services, Division of	6,295	6,776	6,776	6,776	6,776	6,776
Functional Total	236,180	453,690	301,787	334,106	329,106	357,880
ELECTED OFFICIALS						
Audit and Control, Department of Judiciary	32,025	32,025	32,025	32,025	32,025	32,025
Functional Total	173,342	277,800	277,800	277,800	277,800	277,800
Functional Total	205,367	309,825	309,825	309,825	309,825	309,825
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	1,082,376	1,126,897	763,352	763,352	763,352	763,352
County-Wide Shared Services Initiative	21,414	31,000	60,000	60,000	60,000	60,000
Miscellaneous Financial Assistance	17,905	25,465	3,750	3,750	3,750	3,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218	218
Functional Total	1,150,797	1,212,465	856,205	856,205	856,205	856,205
ALL OTHER CATEGORIES						
Arts and Cultural Facilities Improvement	3,489	25,000	35,000	5,000	0	0
Miscellaneous	(430,302)	(1,026,004)	(954,188)	(1,257,262)	(832,146)	(832,023)
Special Infrastructure Account	112,670	270,000	1,256,275	114,625	33,305	33,305
Functional Total	(314,143)	(731,004)	337,087	(1,137,637)	(798,841)	(798,718)
TOTAL LOCAL ASSISTANCE SPENDING	153,937,734	170,103,339	169,070,841	167,759,613	170,906,536	176,349,085

**CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
STATE OPERATIONS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	52,734	58,484	60,269	60,867	61,097	61,330
Alcoholic Beverage Control, Division of	15,178	67,996	48,295	47,263	51,874	54,822
Economic Development, Department of	73,998	26,457	24,377	19,297	19,297	19,297
Financial Services, Department of	223,025	217,920	217,920	217,920	217,920	217,920
Olympic Regional Development Authority	12,453	11,554	11,554	11,554	11,554	11,554
Public Service Department	60,045	56,794	59,278	60,283	61,307	62,999
Functional Total	437,433	439,205	421,693	417,184	423,049	427,922
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,646	6,023	5,866	5,963	6,061	6,162
Environmental Conservation, Department of	286,611	283,267	290,235	290,333	293,485	293,125
Parks, Recreation and Historic Preservation, Office of	185,969	201,866	205,111	208,415	211,781	215,213
Functional Total	477,226	491,156	501,212	504,711	511,327	514,500
TRANSPORTATION						
Motor Vehicles, Department of	81,406	82,877	87,877	87,877	87,877	87,877
Transportation, Department of	348,056	376,992	365,020	365,059	375,497	386,227
Functional Total	429,462	459,869	452,897	452,936	463,374	474,104
HEALTH						
Aging, Office for the	8,493	15,969	14,748	14,750	14,752	14,752
Health, Department of	2,819,202	1,837,244	1,669,400	1,677,985	1,732,652	1,745,969
<i>Essential Plan</i>	63,350	82,890	89,804	91,762	99,672	102,303
<i>Medicaid Administration</i>	578,608	804,704	806,445	819,291	858,074	866,830
<i>Public Health</i>	2,177,244	949,650	773,151	766,932	774,906	776,836
Medicaid Inspector General, Office of the	38,328	38,107	38,231	38,365	38,507	38,507
Functional Total	2,866,023	1,891,320	1,722,379	1,731,100	1,785,911	1,799,228
SOCIAL WELFARE						
Children and Family Services, Office of	306,277	430,851	435,220	442,828	450,116	453,176
<i>OCFS</i>	306,277	430,851	435,220	442,828	450,116	453,176
Housing and Community Renewal, Division of	62,822	80,067	80,587	80,611	80,634	80,634
Human Rights, Division of	15,082	17,587	17,595	17,604	17,613	17,613
Labor, Department of	551,437	325,677	315,571	315,743	315,907	316,062
National and Community Service	11,840	17,040	17,379	17,747	18,105	18,034
Temporary and Disability Assistance, Office of	465,469	272,870	272,441	272,583	272,672	272,739
<i>All Other</i>	465,469	272,870	272,441	272,583	272,672	272,739
Functional Total	1,412,927	1,144,092	1,138,793	1,147,116	1,155,047	1,158,258
MENTAL HYGIENE						
Addiction Services and Supports, Office of	92,312	117,463	117,288	118,117	116,617	118,160
<i>OASAS</i>	40,782	65,152	64,844	65,012	62,798	63,614
<i>OASAS - Other</i>	51,530	52,311	52,444	53,105	53,819	54,546
Developmental Disabilities Planning Council	4,511	3,415	3,415	3,415	3,415	3,415
Justice Center	46,129	46,852	47,432	48,011	48,625	49,335
Mental Health, Office of	1,516,701	1,613,838	1,592,729	1,620,271	1,648,514	1,677,236
<i>OMH</i>	443,541	438,464	430,610	438,522	445,491	452,568
<i>OMH - Other</i>	1,073,160	1,175,374	1,162,119	1,181,749	1,203,023	1,224,668
People with Developmental Disabilities, Office for	1,387,651	1,539,425	1,491,002	1,507,985	1,525,288	1,542,840
<i>OPWDD</i>	25,041	1,202	1,202	1,202	1,202	1,202
<i>OPWDD - Other</i>	1,362,610	1,538,223	1,489,800	1,506,783	1,524,086	1,541,638
Functional Total	3,047,304	3,320,993	3,251,866	3,297,799	3,342,459	3,390,986
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	3,433	3,014	3,095	3,178	3,262	3,348
Corrections and Community Supervision, Department of	2,666,554	2,672,517	2,653,096	2,643,305	2,641,353	2,642,236
<i>DOCCS</i>	2,666,554	2,672,517	2,653,096	2,643,305	2,641,353	2,642,236
Criminal Justice Services, Division of	64,805	48,339	49,282	50,925	51,924	52,911
Homeland Security and Emergency Services, Division of	138,339	87,490	88,493	89,711	90,953	92,214
Indigent Legal Services, Office of	3,005	4,756	4,844	4,932	5,025	5,120
Judicial Conduct, Commission on	6,159	7,189	7,189	7,189	7,189	7,189
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
Military and Naval Affairs, Division of	44,985	122,920	124,313	125,767	127,180	128,627
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750	1,750
State Police, Division of	808,891	887,220	896,145	913,710	931,634	949,923
Statewide Financial System	31,654	31,944	31,970	31,997	32,734	33,492
Victim Services, Office of	9,838	11,798	9,826	9,826	9,898	9,898
Functional Total	3,777,664	3,879,005	3,870,071	3,882,358	3,902,970	3,926,776
HIGHER EDUCATION						
City University of New York	0	2,000	2,000	2,000	2,000	2,000
Higher Education Services Corporation, New York State	18,547	37,108	37,108	30,469	23,833	24,242
State University of New York	7,333,021	7,254,829	7,036,765	7,080,436	7,159,422	7,239,427
Functional Total	7,351,568	7,293,937	7,075,873	7,112,905	7,185,255	7,265,669

**CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
STATE OPERATIONS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
EDUCATION						
Arts, Council on the	4,288	4,881	4,938	5,024	5,113	5,113
Education, Department of	315,940	352,837	333,135	333,782	331,125	331,125
<i>School Aid</i>	87	0	0	0	0	0
<i>All Other</i>	315,853	352,837	333,135	333,782	331,125	331,125
Functional Total	320,228	357,718	338,073	338,806	336,238	336,238
GENERAL GOVERNMENT						
Budget, Division of the	74,934	34,844	34,307	34,307	34,307	34,307
Civil Service, Department of	16,410	20,472	20,866	21,243	21,627	22,020
Deferred Compensation Board	455	598	609	622	637	649
Elections, State Board of	19,171	28,979	23,919	24,391	24,876	25,372
Employee Relations, Office of	6,166	9,072	9,250	9,431	9,616	9,804
Ethics and Lobbying, Independent Commission on	5,570	7,731	7,731	7,731	7,731	7,731
Gaming Commission, New York State	46,057	65,335	58,382	58,385	58,385	58,385
General Services, Office of	129,297	105,428	107,574	104,760	106,864	109,016
Information Technology Services, Office of	689,446	608,580	640,807	641,839	656,350	671,234
Inspector General, Office of the	6,042	8,189	8,338	8,491	8,649	8,810
Labor Management Committees	23,341	34,257	35,153	35,994	36,715	37,452
Prevention of Domestic Violence, Office for	1,711	2,150	2,150	2,150	2,192	2,192
Public Employment Relations Board	3,788	3,798	3,868	3,937	4,011	4,084
State, Department of	46,165	63,477	63,477	61,977	60,977	60,727
Tax Appeals, Division of	2,899	3,040	3,040	3,040	3,040	3,040
Taxation and Finance, Department of	328,683	336,685	332,585	332,586	333,675	333,675
Veterans' Services, Division of	7,096	8,469	8,604	8,742	8,823	8,902
Welfare Inspector General, Office of	589	781	794	808	822	836
Workers' Compensation Board	144,878	146,404	149,505	152,758	156,108	159,533
Functional Total	1,552,698	1,488,289	1,510,959	1,513,192	1,535,405	1,557,769
ELECTED OFFICIALS						
Audit and Control, Department of	162,672	167,485	170,602	173,830	177,142	180,523
Executive Chamber	15,477	17,854	17,854	17,854	17,854	17,854
Judiciary	1,969,767	2,121,800	2,121,800	2,121,800	2,121,800	2,121,800
Law, Department of	225,911	245,450	248,205	251,041	253,938	256,897
Legislature	230,412	260,601	260,601	260,601	260,601	260,601
Lieutenant Governor, Office of the	510	746	746	746	746	746
Functional Total	2,604,749	2,813,936	2,819,808	2,825,872	2,832,081	2,838,421
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	1	0	0	0	0	0
Functional Total	1	0	0	0	0	0
ALL OTHER CATEGORIES						
Long-Term Debt Service	40,873	45,497	46,270	46,270	46,270	46,270
Miscellaneous	55,472	622,225	352,748	362,224	385,660	379,697
Functional Total	96,345	667,722	399,018	408,494	431,930	425,967
TOTAL STATE OPERATIONS SPENDING	24,373,628	24,247,242	23,502,642	23,632,473	23,905,046	24,115,838

**CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
PERSONAL SERVICE
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	38,294	41,729	43,689	44,334	44,498	44,664
Alcoholic Beverage Control, Division of	11,339	29,738	27,781	27,622	29,373	30,568
Economic Development, Department of	12,626	15,329	15,329	14,769	14,769	14,769
Financial Services, Department of	166,925	161,204	161,204	161,204	161,204	161,204
Olympic Regional Development Authority	7,125	5,338	5,338	5,338	5,338	5,338
Public Service Department	48,781	48,069	50,442	51,376	52,329	53,300
Functional Total	285,090	301,407	303,783	304,643	307,511	309,843
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,183	4,747	4,835	4,925	5,016	5,110
Environmental Conservation, Department of	237,771	221,911	223,700	226,467	229,287	228,927
Parks, Recreation and Historic Preservation, Office of	145,846	161,743	164,631	167,575	170,577	173,641
Functional Total	387,800	388,401	393,166	398,967	404,880	407,678
TRANSPORTATION						
Motor Vehicles, Department of	49,656	53,763	53,763	53,763	53,763	53,763
Transportation, Department of	176,467	184,808	172,836	172,875	178,042	183,362
Functional Total	226,123	238,571	226,599	226,638	231,805	237,125
HEALTH						
Aging, Office for the	7,234	11,487	10,264	10,264	10,264	10,264
Health, Department of	386,014	425,038	451,475	451,388	452,016	452,736
<i>Essential Plan</i>	3,482	4,580	4,914	4,932	4,946	5,067
<i>Medicaid Administration</i>	80,864	96,873	105,117	105,368	105,880	106,284
<i>Public Health</i>	301,668	323,585	341,444	341,088	341,190	341,385
Medicaid Inspector General, Office of the	33,847	32,801	32,801	32,801	32,801	32,801
Functional Total	427,095	469,326	494,540	494,453	495,081	495,801
SOCIAL WELFARE						
Children and Family Services, Office of	160,135	267,332	267,888	272,246	276,110	280,015
<i>OCFS</i>	160,135	267,332	267,888	272,246	276,110	280,015
Housing and Community Renewal, Division of	48,055	54,405	54,925	54,945	54,967	54,967
Human Rights, Division of	12,707	15,219	15,227	15,236	15,245	15,245
Labor, Department of	250,831	215,999	215,036	215,189	215,348	215,503
National and Community Service	801	783	795	807	819	831
Temporary and Disability Assistance, Office of	166,029	148,956	149,022	149,091	149,161	149,234
<i>All Other</i>	166,029	148,956	149,022	149,091	149,161	149,234
Functional Total	638,558	702,694	702,893	707,514	711,650	715,795
MENTAL HYGIENE						
Addiction Services and Supports, Office of	67,253	80,478	79,200	80,359	77,645	78,352
<i>OASAS</i>	27,159	41,769	40,163	40,960	37,880	38,217
<i>OASAS - Other</i>	40,094	38,709	39,037	39,399	39,765	40,135
Developmental Disabilities Planning Council	845	1,266	1,266	1,266	1,266	1,266
Justice Center	35,583	36,771	37,108	37,444	37,793	38,232
Mental Health, Office of	1,197,820	1,274,837	1,256,902	1,271,584	1,286,560	1,301,685
<i>OMH</i>	346,375	371,382	366,752	371,040	375,363	379,729
<i>OMH - Other</i>	851,445	903,455	890,150	900,544	911,197	921,956
People with Developmental Disabilities, Office for	1,213,463	1,301,707	1,253,043	1,265,186	1,277,450	1,289,837
<i>OPWDD</i>	12,646	0	0	0	0	0
<i>OPWDD - Other</i>	1,200,817	1,301,707	1,253,043	1,265,186	1,277,450	1,289,837
Functional Total	2,514,964	2,695,059	2,627,519	2,655,839	2,680,714	2,709,372
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	3,314	2,787	2,862	2,939	3,017	3,097
Corrections and Community Supervision, Department of	2,259,766	2,179,195	2,178,727	2,179,576	2,180,442	2,181,325
<i>DOCCS</i>	2,259,766	2,179,195	2,178,727	2,179,576	2,180,442	2,181,325
Criminal Justice Services, Division of	34,564	34,977	35,642	36,331	37,043	37,740
Homeland Security and Emergency Services, Division of	43,871	48,783	49,479	50,394	51,326	52,270
Indigent Legal Services, Office of	2,764	3,898	3,969	4,040	4,116	4,193
Judicial Conduct, Commission on	4,492	5,432	5,432	5,432	5,432	5,432
Military and Naval Affairs, Division of	38,007	93,474	94,222	95,018	95,829	96,658
Prosecutorial Conduct, Commission on	0	1,350	1,350	1,350	1,350	1,350
State Police, Division of	733,618	779,608	794,615	810,190	826,076	842,282
Statewide Financial System	12,706	12,568	12,594	12,621	12,883	13,151
Victim Services, Office of	7,847	7,448	6,191	6,191	6,254	6,254
Functional Total	3,140,949	3,169,520	3,185,083	3,204,082	3,223,768	3,243,752
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	9,769	12,189	12,189	11,362	10,536	10,720
State University of New York	4,219,824	4,386,072	4,438,080	4,474,085	4,513,261	4,553,417
Functional Total	4,229,593	4,398,261	4,450,269	4,485,447	4,523,797	4,564,137
EDUCATION						
Arts, Council on the	2,678	2,924	2,945	2,995	3,046	3,046
Education, Department of	190,626	193,184	195,902	198,220	200,263	200,263
<i>All Other</i>	190,626	193,184	195,902	198,220	200,263	200,263
Functional Total	193,304	196,108	198,847	201,215	203,309	203,309
GENERAL GOVERNMENT						
Budget, Division of the	26,807	31,602	31,602	31,602	31,602	31,602

**CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
PERSONAL SERVICE
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Civil Service, Department of	16,409	18,621	18,944	19,273	19,609	19,952
Deferred Compensation Board	485	422	429	438	447	456
Elections, State Board of	7,561	12,910	13,101	13,297	13,496	13,698
Employee Relations, Office of	5,550	8,861	9,033	9,209	9,388	9,571
Ethics and Lobbying, Independent Commission on	4,809	6,674	6,674	6,674	6,674	6,674
Gaming Commission, New York State	32,453	34,053	34,059	34,061	34,061	34,061
General Services, Office of	49,708	44,068	45,746	46,657	47,584	48,531
Information Technology Services, Office of	303,425	325,640	335,410	336,442	343,506	350,720
Inspector General, Office of the	4,987	6,791	6,908	7,027	7,149	7,273
Labor Management Committees	6,830	5,597	5,709	5,823	5,939	6,058
Prevention of Domestic Violence, Office for	1,606	1,955	1,955	1,955	1,993	1,993
Public Employment Relations Board	3,576	3,548	3,612	3,676	3,743	3,810
State, Department of	33,621	42,774	42,774	42,774	42,774	42,774
Tax Appeals, Division of	2,726	2,859	2,866	2,866	2,866	2,866
Taxation and Finance, Department of	280,451	262,595	263,195	263,195	263,195	263,195
Veterans' Services, Division of	6,586	7,397	7,494	7,595	7,658	7,721
Welfare Inspector General, Office of	585	672	685	699	713	727
Workers' Compensation Board	87,960	86,590	88,322	90,088	91,890	93,728
Functional Total	876,135	903,629	918,518	923,351	934,287	945,410
ELECTED OFFICIALS						
Audit and Control, Department of	136,877	132,255	134,650	137,092	139,584	142,125
Executive Chamber	12,493	14,531	14,531	14,531	14,531	14,531
Judiciary	1,681,352	1,776,100	1,776,100	1,776,100	1,776,100	1,776,100
Law, Department of	164,993	177,679	180,090	182,550	185,058	187,617
Legislature	176,544	203,434	203,434	203,434	203,434	203,434
Lieutenant Governor, Office of the	423	679	679	679	679	679
Functional Total	2,172,682	2,304,678	2,309,484	2,314,386	2,319,386	2,324,486
ALL OTHER CATEGORIES						
Miscellaneous	1,839	377,352	150,860	160,279	183,699	177,719
Functional Total	1,839	377,352	150,860	160,279	183,699	177,719
TOTAL PERSONAL SERVICE SPENDING	15,094,132	16,145,006	15,961,561	16,076,814	16,219,887	16,334,427

**CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
NON-PERSONAL SERVICE/INDIRECT COSTS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	14,440	16,755	16,580	16,533	16,599	16,666
Alcoholic Beverage Control, Division of	3,839	38,258	20,514	19,641	22,501	24,254
Economic Development, Department of	61,372	11,128	9,048	4,528	4,528	4,528
Financial Services, Department of	56,100	56,716	56,716	56,716	56,716	56,716
Olympic Regional Development Authority	5,328	6,216	6,216	6,216	6,216	6,216
Public Service Department	11,264	8,725	8,836	8,907	8,978	9,699
Functional Total	152,343	137,798	117,910	112,541	115,538	118,079
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	463	1,276	1,031	1,038	1,045	1,052
Environmental Conservation, Department of	48,840	61,356	66,535	63,866	64,198	64,198
Parks, Recreation and Historic Preservation, Office of	40,123	40,123	40,480	40,840	41,204	41,572
Functional Total	89,426	102,755	108,046	105,744	106,447	106,822
TRANSPORTATION						
Motor Vehicles, Department of	31,750	29,114	34,114	34,114	34,114	34,114
Transportation, Department of	171,589	192,184	192,184	192,184	197,455	202,865
Functional Total	203,339	221,298	226,298	226,298	231,569	236,979
HEALTH						
Aging, Office for the	1,259	4,482	4,484	4,486	4,488	4,488
Health, Department of	2,433,188	1,412,206	1,217,925	1,226,597	1,280,636	1,293,233
<i>Essential Plan</i>	59,868	78,310	84,890	86,830	94,726	97,236
<i>Medicaid Administration</i>	497,744	707,831	701,328	713,923	752,194	760,546
<i>Public Health</i>	1,875,576	626,065	431,707	425,844	433,716	435,451
Medicaid Inspector General, Office of the	4,481	5,306	5,430	5,564	5,706	5,706
Functional Total	2,438,928	1,421,994	1,227,839	1,236,647	1,290,830	1,303,427
SOCIAL WELFARE						
Children and Family Services, Office of	146,142	163,519	167,332	170,582	174,006	173,161
<i>OCFS</i>	146,142	163,519	167,332	170,582	174,006	173,161
Housing and Community Renewal, Division of	14,767	25,662	25,662	25,666	25,667	25,667
Human Rights, Division of	2,375	2,368	2,368	2,368	2,368	2,368
Labor, Department of	300,606	109,678	100,535	100,554	100,559	100,559
National and Community Service	11,039	16,257	16,584	16,940	17,286	17,203
Temporary and Disability Assistance, Office of	299,440	123,914	123,419	123,492	123,511	123,505
<i>All Other</i>	299,440	123,914	123,419	123,492	123,511	123,505
Functional Total	774,369	441,398	435,900	439,602	443,397	442,463
MENTAL HYGIENE						
Addiction Services and Supports, Office of	25,059	36,985	38,088	37,758	38,972	39,808
<i>OASAS</i>	13,623	23,383	24,681	24,052	24,918	25,397
<i>OASAS - Other</i>	11,436	13,602	13,407	13,706	14,054	14,411
Developmental Disabilities Planning Council	3,666	2,149	2,149	2,149	2,149	2,149
Justice Center	10,546	10,081	10,324	10,567	10,832	11,103
Mental Health, Office of	318,881	339,001	335,827	348,687	361,954	375,551
<i>OMH</i>	97,166	67,082	63,858	67,482	70,128	72,839
<i>OMH - Other</i>	221,715	271,919	271,969	281,205	291,826	302,712
People with Developmental Disabilities, Office for	174,188	237,718	237,959	242,799	247,838	253,003
<i>OPWDD</i>	12,395	1,202	1,202	1,202	1,202	1,202
<i>OPWDD - Other</i>	161,793	236,516	236,757	241,597	246,636	251,801
Functional Total	532,340	625,934	624,347	641,960	661,745	681,614
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	119	227	233	239	245	251
Corrections and Community Supervision, Department of	406,788	493,322	474,369	463,729	460,911	460,911
<i>DOCCS</i>	406,788	493,322	474,369	463,729	460,911	460,911
Criminal Justice Services, Division of	30,241	13,362	13,640	14,594	14,881	15,171
Homeland Security and Emergency Services, Division of	94,468	38,707	39,014	39,317	39,627	39,944
Indigent Legal Services, Office of	241	858	875	892	909	927
Judicial Conduct, Commission on	1,667	1,757	1,757	1,757	1,757	1,757
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
Military and Naval Affairs, Division of	6,978	29,446	30,091	30,749	31,351	31,969
Prosecutorial Conduct, Commission on	0	400	400	400	400	400
State Police, Division of	75,273	107,612	101,530	103,520	105,558	107,641
Statewide Financial System	18,948	19,376	19,376	19,376	19,851	20,341
Victim Services, Office of	1,991	4,350	3,635	3,635	3,644	3,644
Functional Total	636,715	709,485	684,988	678,276	679,202	683,024
HIGHER EDUCATION						
City University of New York	0	2,000	2,000	2,000	2,000	2,000
Higher Education Services Corporation, New York State	8,778	24,919	24,919	19,107	13,297	13,522
State University of New York	3,113,197	2,868,757	2,598,685	2,606,351	2,646,161	2,686,010
Functional Total	3,121,975	2,895,676	2,625,604	2,627,458	2,661,458	2,701,532

**CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
NON-PERSONAL SERVICE/INDIRECT COSTS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
EDUCATION						
Arts, Council on the	1,610	1,957	1,993	2,029	2,067	2,067
Education, Department of	<u>125,314</u>	<u>159,653</u>	<u>137,233</u>	<u>135,562</u>	<u>130,862</u>	<u>130,862</u>
<i>School Aid</i>	87	0	0	0	0	0
<i>All Other</i>	<u>125,227</u>	<u>159,653</u>	<u>137,233</u>	<u>135,562</u>	<u>130,862</u>	<u>130,862</u>
Functional Total	<u>126,924</u>	<u>161,610</u>	<u>139,226</u>	<u>137,591</u>	<u>132,929</u>	<u>132,929</u>
GENERAL GOVERNMENT						
Budget, Division of the	48,127	3,242	2,705	2,705	2,705	2,705
Civil Service, Department of	1	1,851	1,922	1,970	2,018	2,068
Deferred Compensation Board	(30)	176	180	184	190	193
Elections, State Board of	11,610	16,069	10,818	11,094	11,380	11,674
Employee Relations, Office of	616	211	217	222	228	233
Ethics and Lobbying, Independent Commission on	761	1,057	1,057	1,057	1,057	1,057
Gaming Commission, New York State	13,604	31,282	24,323	24,324	24,324	24,324
General Services, Office of	79,589	61,360	61,828	58,103	59,280	60,485
Information Technology Services, Office of	386,021	282,940	305,397	305,397	312,844	320,514
Inspector General, Office of the	1,055	1,398	1,430	1,464	1,500	1,537
Labor Management Committees	16,511	28,660	29,444	30,171	30,776	31,394
Prevention of Domestic Violence, Office for	105	195	195	195	199	199
Public Employment Relations Board	212	250	256	261	268	274
State, Department of	12,544	20,703	20,703	19,203	18,203	17,953
Tax Appeals, Division of	173	181	174	174	174	174
Taxation and Finance, Department of	48,232	74,090	69,390	69,391	70,480	70,480
Veterans' Services, Division of	510	1,072	1,110	1,147	1,165	1,181
Welfare Inspector General, Office of	4	109	109	109	109	109
Workers' Compensation Board	<u>56,918</u>	<u>59,814</u>	<u>61,183</u>	<u>62,670</u>	<u>64,218</u>	<u>65,805</u>
Functional Total	<u>676,563</u>	<u>584,660</u>	<u>592,441</u>	<u>589,841</u>	<u>601,118</u>	<u>612,359</u>
ELECTED OFFICIALS						
Audit and Control, Department of	25,795	35,230	35,952	36,738	37,558	38,398
Executive Chamber	2,984	3,323	3,323	3,323	3,323	3,323
Judiciary	288,415	345,700	345,700	345,700	345,700	345,700
Law, Department of	60,918	67,771	68,115	68,491	68,880	69,280
Legislature	53,868	57,167	57,167	57,167	57,167	57,167
Lieutenant Governor, Office of the	87	67	67	67	67	67
Functional Total	<u>432,067</u>	<u>509,258</u>	<u>510,324</u>	<u>511,486</u>	<u>512,695</u>	<u>513,935</u>
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	1	0	0	0	0	0
Functional Total	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ALL OTHER CATEGORIES						
Long-Term Debt Service	40,873	45,497	46,270	46,270	46,270	46,270
Miscellaneous	<u>53,633</u>	<u>244,873</u>	<u>201,888</u>	<u>201,945</u>	<u>201,961</u>	<u>201,978</u>
Functional Total	<u>94,506</u>	<u>290,370</u>	<u>248,158</u>	<u>248,215</u>	<u>248,231</u>	<u>248,248</u>
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	<u>9,279,496</u>	<u>8,102,236</u>	<u>7,541,081</u>	<u>7,555,659</u>	<u>7,685,159</u>	<u>7,781,411</u>

**CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
GENERAL STATE CHARGES
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	3,234	4,512	4,512	4,512	4,512	4,512
Alcoholic Beverage Control, Division of	2,905	12,228	10,085	9,622	10,326	10,692
Economic Development, Department of	399	28	28	28	28	28
Financial Services, Department of	102,460	115,723	115,723	115,723	115,723	115,723
Public Service Department	30,204	32,774	33,692	33,717	34,266	35,439
Functional Total	139,202	165,265	164,040	163,602	164,855	166,394
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	24	0	0	0	0	0
Environmental Conservation, Department of	64,007	65,724	65,724	65,724	65,724	65,724
Parks, Recreation and Historic Preservation, Office of	5,329	4,901	5,101	5,301	5,301	5,301
Functional Total	69,360	70,625	70,825	71,025	71,025	71,025
TRANSPORTATION						
Motor Vehicles, Department of	25,023	28,139	28,139	28,139	28,139	28,139
Transportation, Department of	19,897	8,366	8,483	8,605	8,909	9,109
Functional Total	44,920	36,505	36,622	36,744	37,048	37,248
HEALTH						
Aging, Office for the	223	0	0	0	0	0
Health, Department of	76,125	95,679	99,262	99,257	99,316	99,435
<i>Medicaid Administration</i>	2,413	8,543	8,883	9,159	9,159	9,159
<i>Public Health</i>	73,712	87,136	90,379	90,098	90,157	90,276
Medicaid Inspector General, Office of the	10,556	10,862	10,862	10,862	10,862	10,862
Functional Total	86,904	106,541	110,124	110,119	110,178	110,297
SOCIAL WELFARE						
Children and Family Services, Office of	20,348	23,753	23,700	24,500	25,320	26,172
<i>OCFS</i>	20,348	23,753	23,700	24,500	25,320	26,172
Housing and Community Renewal, Division of	24,147	33,047	33,054	33,069	33,078	32,745
Labor, Department of	153,641	147,344	147,411	147,562	147,664	147,771
National and Community Service	0	272	241	245	248	252
Temporary and Disability Assistance, Office of	62,870	50,604	50,604	50,604	50,604	50,604
<i>All Other</i>	62,870	50,604	50,604	50,604	50,604	50,604
Functional Total	261,006	255,020	255,010	255,980	256,914	257,544
MENTAL HYGIENE						
Addiction Services and Supports, Office of	893	0	509	817	828	840
<i>OASAS</i>	893	0	509	817	828	840
Developmental Disabilities Planning Council	492	785	785	785	785	785
Justice Center	1,397	147	145	149	153	157
Mental Health, Office of	(8,519)	612	845	1,000	1,005	1,010
<i>OMH</i>	(8,519)	612	845	1,000	1,005	1,010
People with Developmental Disabilities, Office for	6,974	0	0	0	0	0
<i>OPWDD</i>	6,974	0	0	0	0	0
Functional Total	1,237	1,544	2,284	2,751	2,771	2,792
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	367	0	0	0	0	0
Corrections and Community Supervision, Department of	459,350	2,715	2,387	2,398	2,410	2,423
<i>DOCCS</i>	459,350	2,715	2,387	2,398	2,410	2,423
Criminal Justice Services, Division of	1,104	355	362	369	376	384
Homeland Security and Emergency Services, Division of	11,689	7,873	7,873	7,876	7,879	7,882
Indigent Legal Services, Office of	1,716	2,384	2,433	2,506	2,554	2,603
Military and Naval Affairs, Division of	9,619	7,441	7,441	7,441	7,441	7,441
State Police, Division of	158,557	31,023	31,023	31,023	31,023	31,023
Statewide Financial System	204	0	0	0	0	0
Victim Services, Office of	2,261	2,133	2,133	2,133	2,133	2,133
Functional Total	644,867	53,924	53,652	53,746	53,816	53,889
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	6,312	6,820	6,820	3,410	1	1
State University of New York	511,553	552,335	571,271	585,026	599,298	613,754
Functional Total	517,865	559,155	578,091	588,436	599,299	613,755
EDUCATION						
Education, Department of	98,553	100,217	101,132	102,782	104,300	105,000
<i>All Other</i>	98,553	100,217	101,132	102,782	104,300	105,000
Functional Total	98,553	100,217	101,132	102,782	104,300	105,000
GENERAL GOVERNMENT						
Budget, Division of the	842	1,000	1,000	1,000	1,000	1,000
Civil Service, Department of	103	246	251	256	261	266
Deferred Compensation Board	279	256	261	266	272	277
Elections, State Board of	541	422	422	437	453	469
Gaming Commission, New York State	16,162	20,256	20,256	20,256	20,256	20,256
General Services, Office of	7,683	2,672	2,726	2,780	2,836	2,893
Information Technology Services, Office of	15,167	0	0	0	0	0
Inspector General, Office of the	490	0	0	0	0	0
Labor Management Committees	1,680	5,100	5,202	5,306	5,412	5,520
Prevention of Domestic Violence, Office for	361	0	0	0	0	0

**CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
GENERAL STATE CHARGES
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
State, Department of	13,651	21,776	21,776	21,776	21,776	21,776
Taxation and Finance, Department of	23,604	21,577	21,577	21,577	21,577	21,577
Veterans' Services, Division of	413	537	531	545	591	594
Welfare Inspector General, Office of	47	0	0	0	0	0
Workers' Compensation Board	55,102	55,374	55,987	58,017	60,133	62,329
Functional Total	136,125	129,216	129,989	132,216	134,567	136,957
ELECTED OFFICIALS						
Audit and Control, Department of	1,742	2,312	2,337	2,422	2,510	2,602
Judiciary	1,005,361	829,013	867,751	867,859	878,459	885,859
Law, Department of	32,925	38,902	39,042	39,506	39,990	40,491
Functional Total	1,040,028	870,227	909,130	909,787	920,959	928,952
ALL OTHER CATEGORIES						
General State Charges	8,014,508	7,862,606	8,554,366	9,748,786	11,047,270	12,432,668
Miscellaneous	5,674	5,821	5,827	5,849	5,873	5,898
Functional Total	8,020,182	7,868,427	8,560,193	9,754,635	11,053,143	12,438,566
TOTAL GENERAL STATE CHARGES SPENDING	11,060,249	10,216,666	10,971,092	12,181,823	13,508,875	14,922,419

**CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
CAPITAL PROJECTS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	7,676	53,532	19,284	9,934	9,934	9,934
Economic Development, Department of	0	3,400	3,800	3,500	3,500	3,500
Empire State Development Corporation	32,763	1,825,098	1,683,765	1,396,116	836,621	731,126
Energy Research and Development Authority, New York State	14,148	24,460	29,030	31,754	30,563	33,313
Lake Ontario Resiliency/Economic Development	10,376	10,000	0	0	0	0
Olympic Regional Development Authority	129,268	40,000	30,000	30,000	30,000	12,500
Power Authority, New York	1,126	2,100	4,300	2,000	2,000	2,000
Regional Economic Development Program	0	447	0	0	0	0
Strategic Investment Program	0	2,000	2,000	2,000	2,000	2,000
Functional Total	195,357	1,961,037	1,772,179	1,475,304	914,618	794,373
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	0	6,000	15,000	0	0	0
Environmental Conservation, Department of	538,644	832,554	1,436,199	1,168,146	1,137,146	1,189,622
Hudson River Park Trust	6,621	30,000	10,000	10,000	5,633	0
Parks, Recreation and Historic Preservation, Office of	164,955	266,397	245,397	243,897	243,897	233,897
Functional Total	710,220	1,134,951	1,706,596	1,422,043	1,386,676	1,423,519
TRANSPORTATION						
Motor Vehicles, Department of	306,032	324,538	324,538	324,538	324,538	324,538
Transportation, Department of	3,559,233	4,949,427	5,820,836	5,896,226	5,695,198	5,697,413
Functional Total	3,865,265	5,273,965	6,145,374	6,220,764	6,019,736	6,021,951
HEALTH						
Health, Department of	119,751	106,987	112,041	115,051	115,654	90,451
<i>Public Health</i>	119,751	106,987	112,041	115,051	115,654	90,451
Functional Total	119,751	106,987	112,041	115,051	115,654	90,451
SOCIAL WELFARE						
Children and Family Services, Office of	16,192	23,268	35,775	36,195	36,254	36,317
<i>OCFS</i>	16,192	23,268	35,775	36,195	36,254	36,317
Housing and Community Renewal, Division of	0	3,000	3,000	3,000	3,000	3,000
Temporary and Disability Assistance, Office of	1,181	1,784	1,784	1,784	1,784	784
<i>All Other</i>	1,181	1,784	1,784	1,784	1,784	784
Functional Total	17,373	28,052	40,559	40,979	41,038	40,101
MENTAL HYGIENE						
Addiction Services and Supports, Office of	5,536	20,149	22,491	16,401	15,274	15,289
<i>OASAS</i>	5,536	20,149	22,491	16,401	15,274	15,289
Mental Health, Office of	213,715	352,856	328,352	392,494	397,727	376,633
<i>OMH</i>	213,715	352,856	328,352	392,494	397,727	376,633
People with Developmental Disabilities, Office for	98,235	165,001	129,989	131,644	121,639	133,677
<i>OPWDD</i>	98,235	165,001	129,989	131,644	121,639	133,677
Functional Total	317,486	538,006	480,832	540,539	534,640	525,599
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	358,582	350,714	354,921	354,964	315,008	315,052
<i>DOCCS</i>	358,582	350,714	354,921	354,964	315,008	315,052
Criminal Justice Services, Division of	0	47,750	69,500	31,750	7,000	4,000
Homeland Security and Emergency Services, Division of	(25,094)	(11,091)	12,800	19,100	13,680	6,180
Military and Naval Affairs, Division of	238,523	20,403	81,307	66,990	69,129	57,537
State Police, Division of	41,200	53,822	42,352	42,352	42,352	44,943
Victim Services, Office of	1,474	4,026	0	0	0	0
Functional Total	614,685	465,624	560,880	515,156	447,169	427,712
HIGHER EDUCATION						
City University of New York	348,029	530,566	605,919	632,800	612,234	518,565
State University Construction Fund	981	0	0	0	0	0
State University of New York	804,289	1,176,318	1,317,251	1,336,976	1,274,024	1,203,495
Functional Total	1,153,299	1,706,884	1,923,170	1,969,776	1,886,258	1,722,060
EDUCATION						
Education, Department of	13,048	81,342	75,994	76,763	23,541	7,601
<i>All Other</i>	13,048	81,342	75,994	76,763	23,541	7,601
Functional Total	13,048	81,342	75,994	76,763	23,541	7,601
GENERAL GOVERNMENT						
Elections, State Board of	2,395	18,200	6,030	5,171	0	0
General Services, Office of	225,491	290,708	251,711	207,119	186,089	195,878
Information Technology Services, Office of	94,398	192,378	193,474	132,116	105,700	105,700
Public Employment Relations Board	0	2,500	0	0	0	0
State, Department of	436	22,000	31,028	31,513	49,866	32,000
Veterans' Services, Division of	0	2,000	2,000	1,000	1,000	1,000
Workers' Compensation Board	4,210	3,600	3,700	13,000	13,900	11,083
Functional Total	326,930	531,386	487,943	389,919	356,555	345,661
ELECTED OFFICIALS						
Audit and Control, Department of	2,185	10,850	13,410	6,746	3,246	2,960
Judiciary	17,482	26,700	119	0	0	0
Law, Department of	1,092	4,470	3,000	1,500	0	0
Functional Total	20,759	42,020	16,529	8,246	3,246	2,960

**CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
CAPITAL PROJECTS
(thousands of dollars)**

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
ALL OTHER CATEGORIES						
Community Resiliency, Economic Sustainability and Technology	0	5,000	25,000	25,000	30,000	50,000
Local Community Assistance Program	0	2,000	5,000	10,000	10,000	15,000
Miscellaneous	12,910	(296,653)	(325,801)	(426,464)	(426,580)	(426,592)
Special Infrastructure Account	13,393	196,811	138,149	106,625	101,021	23,767
Functional Total	<u>26,303</u>	<u>(92,842)</u>	<u>(157,652)</u>	<u>(284,839)</u>	<u>(285,559)</u>	<u>(337,825)</u>
 TOTAL CAPITAL PROJECTS SPENDING	 <u>7,380,476</u>	 <u>11,777,412</u>	 <u>13,164,445</u>	 <u>12,489,701</u>	 <u>11,443,572</u>	 <u>11,064,163</u>

**CASH DISBURSEMENTS BY FUNCTION
STATE FUNDS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	81,864	146,168	103,904	95,152	95,382	95,615
Alcoholic Beverage Control, Division of	13,687	130,224	49,489	31,878	63,909	125,520
Economic Development Capital	1,603	8,000	8,000	8,000	8,000	8,000
Economic Development, Department of	132,824	86,598	77,904	73,024	73,024	73,024
Empire State Development Corporation	1,446,210	2,620,456	2,479,455	2,015,404	1,679,909	1,689,038
Energy Research and Development Authority, New York State	14,148	24,460	29,030	31,754	30,563	33,313
Financial Services, Department of	394,356	407,365	407,115	407,115	407,115	407,115
Lake Ontario Resiliency/Economic Development	42,496	10,000	0	0	0	0
Olympic Regional Development Authority	141,721	101,554	41,554	41,554	41,554	24,054
Power Authority, New York	3,428	2,100	4,300	2,000	2,000	2,000
Public Service Department	88,523	337,652	91,028	92,055	93,630	96,495
Regional Economic Development Program	807	447	0	0	0	0
Strategic Investment Program	330	2,000	2,000	2,000	2,000	2,000
Functional Total	2,361,997	3,877,024	3,293,779	2,799,936	2,497,086	2,556,174
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,456	11,673	20,516	5,613	5,711	5,812
Environmental Conservation, Department of	1,091,385	1,455,019	2,032,972	1,765,017	1,731,169	1,783,285
Hudson River Park Trust	6,621	30,000	10,000	10,000	5,633	0
Parks, Recreation and Historic Preservation, Office of	340,432	470,751	449,821	451,825	455,191	448,623
Functional Total	1,442,894	1,967,443	2,513,309	2,232,455	2,197,704	2,237,720
TRANSPORTATION						
Metropolitan Transportation Authority	2,870,000	0	1,165,464	921,464	1,006,464	1,183,730
Motor Vehicles, Department of	386,582	424,855	429,855	429,855	429,855	429,855
Transportation, Department of	7,105,277	9,124,158	9,919,956	9,864,673	9,683,149	9,729,812
Functional Total	10,361,859	9,549,013	11,515,275	11,215,992	11,119,468	11,343,397
HEALTH						
Aging, Office for the	139,112	177,809	170,838	176,356	181,958	187,697
Health, Department of	26,392,373	29,111,373	30,597,101	32,899,898	34,562,294	36,283,857
<i>Medical Assistance</i>	21,426,940	24,753,871	26,505,314	28,883,362	30,501,480	32,255,454
<i>Essential Plan</i>	63,350	82,890	89,804	91,762	99,672	102,303
<i>Medicaid Administration</i>	799,573	738,126	721,259	721,259	721,259	721,259
<i>Public Health</i>	4,102,510	3,536,486	3,280,724	3,203,515	3,239,883	3,204,841
Medicaid Inspector General, Office of the	18,971	18,803	18,865	18,932	19,003	19,003
Functional Total	26,550,456	29,307,985	30,786,804	33,095,186	34,763,255	36,490,557
SOCIAL WELFARE						
Children and Family Services, Office of	2,008,389	2,094,737	2,206,772	2,964,735	2,971,060	2,974,013
<i>OCFS</i>	1,956,449	2,020,500	2,132,535	2,890,498	2,896,823	2,899,776
<i>OCFS - Other</i>	51,940	74,237	74,237	74,237	74,237	74,237
Housing and Community Renewal, Division of	660,287	1,640,481	1,704,226	1,672,440	1,242,516	1,123,625
Human Rights, Division of	12,567	12,827	12,835	12,844	12,853	12,853
Labor, Department of	2,196,303	194,927	86,925	86,982	87,020	87,041
National and Community Service	548	781	784	787	790	793
Nonprofit Infrastructure Capital Investment Program	7,626	35,000	32,660	10,000	0	0
Temporary and Disability Assistance, Office of	1,553,311	2,832,321	1,936,278	2,025,263	2,020,852	2,068,804
<i>Welfare Assistance</i>	1,148,717	1,270,626	1,267,637	1,296,098	1,242,480	1,242,565
<i>All Other</i>	404,594	1,561,695	668,641	729,165	778,372	826,239
Functional Total	6,439,031	6,811,074	5,980,480	6,773,051	6,335,091	6,267,129
MENTAL HYGIENE						
Addiction Services and Supports, Office of	500,995	928,438	790,638	796,450	796,595	824,051
<i>OASAS</i>	428,140	812,002	695,369	716,220	715,651	742,380
<i>OASAS - Other</i>	72,855	116,436	95,269	80,230	80,944	81,671
Justice Center	33,294	38,296	38,858	39,420	40,016	40,708
Mental Health, Office of	3,231,413	4,030,034	4,048,960	4,175,649	4,249,130	4,306,163
<i>OMH</i>	1,844,348	2,394,303	2,474,727	2,605,109	2,649,296	2,676,263
<i>OMH - Other</i>	1,387,065	1,635,731	1,574,233	1,570,540	1,599,834	1,629,900
People with Developmental Disabilities, Office for	4,287,264	5,438,383	5,434,774	4,494,345	4,650,143	4,818,633
<i>OPWDD</i>	513,054	592,150	565,120	586,175	586,470	609,008
<i>OPWDD - Other</i>	3,774,210	4,846,233	4,869,654	3,908,170	4,063,673	4,209,625
Functional Total	8,052,966	10,435,151	10,313,230	9,505,864	9,735,884	9,989,555
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	2,792	3,014	3,095	3,178	3,262	3,348
Corrections and Community Supervision, Department of	2,314,449	3,035,797	3,020,564	3,010,818	2,968,912	2,969,842
<i>DOCCS</i>	2,285,981	3,027,397	3,012,164	3,002,418	2,960,512	2,961,442
<i>DOCCS - Other</i>	28,468	8,400	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	266,363	437,480	400,483	364,192	340,253	338,049
Homeland Security and Emergency Services, Division of	108,573	214,914	209,450	216,257	212,842	207,293
Indigent Legal Services, Office of	122,381	331,424	344,573	344,734	344,875	345,019
Judicial Conduct, Commission on	6,148	7,189	7,189	7,189	7,189	7,189
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
Military and Naval Affairs, Division of	219,994	38,941	130,398	125,541	127,680	116,090
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750	1,750
State Police, Division of	626,320	944,245	940,836	957,518	974,539	994,497
Statewide Financial System	30,126	31,944	31,970	31,997	32,734	33,492
Victim Services, Office of	23,609	56,519	51,493	51,493	37,165	37,165
Functional Total	3,720,756	5,103,285	5,141,869	5,114,735	5,051,269	5,053,802

**CASH DISBURSEMENTS BY FUNCTION
STATE FUNDS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
HIGHER EDUCATION						
City University of New York	2,007,561	2,383,842	2,509,116	2,564,693	2,581,215	2,496,771
Higher Education Facilities Capital Matching Grants Program	21,198	19,150	27,150	21,650	15,150	10,150
Higher Education Services Corporation, New York State	634,024	789,483	916,069	998,541	1,008,146	1,013,860
State University Construction Fund	981	0	0	0	0	0
State University of New York	8,283,307	8,815,019	9,025,240	9,102,391	9,132,697	9,156,629
Functional Total	10,947,071	12,007,494	12,477,575	12,687,275	12,737,208	12,677,410
EDUCATION						
Arts, Council on the	94,596	92,764	71,071	46,157	46,246	46,246
Education, Department of	32,754,306	35,648,518	38,865,307	40,656,978	41,892,827	43,390,388
<i>School Aid</i>	28,360,003	30,716,300	33,953,552	35,728,557	36,953,786	38,368,288
<i>School Aid – Other</i>	88,525	140,000	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,904,228	1,830,985	1,722,913	1,616,393	1,567,911	1,540,991
<i>Special Education Categorical Programs</i>	1,226,681	1,425,593	1,537,425	1,631,937	1,708,500	1,785,364
<i>All Other</i>	1,174,869	1,535,640	1,511,417	1,540,091	1,522,630	1,555,745
Functional Total	32,848,902	35,741,282	38,936,378	40,703,135	41,939,073	43,436,634
GENERAL GOVERNMENT						
Budget, Division of the	12,077	35,844	35,307	35,307	35,307	35,307
Civil Service, Department of	16,301	21,018	21,417	21,799	22,188	22,586
Deferred Compensation Board	734	854	870	888	909	926
Elections, State Board of	16,015	46,028	38,682	43,169	33,353	53,716
Employee Relations, Office of	6,117	9,072	9,250	9,431	9,616	9,804
Ethics and Lobbying, Independent Commission on	5,558	7,731	7,731	7,731	7,731	7,731
Gaming Commission, New York State	151,547	354,391	205,638	205,641	205,641	205,641
General Services, Office of	323,137	390,615	353,818	306,466	287,596	299,594
Information Technology Services, Office of	636,538	762,511	773,752	754,784	762,050	776,934
Inspector General, Office of the	5,188	8,189	8,338	8,491	8,649	8,810
Labor Management Committees	25,021	39,357	40,355	41,300	42,127	42,972
Prevention of Domestic Violence, Office for	3,938	8,262	8,062	8,062	8,104	8,104
Public Employment Relations Board	3,788	6,298	3,868	3,937	4,011	4,084
State, Department of	82,016	196,129	185,874	212,178	229,531	220,189
Tax Appeals, Division of	2,899	3,040	3,040	3,040	3,040	3,040
Taxation and Finance, Department of	354,254	364,538	360,438	360,439	361,528	361,528
Veterans' Services, Division of	15,282	16,906	18,394	17,506	17,565	17,623
Welfare Inspector General, Office of	508	781	794	808	822	836
Workers' Compensation Board	204,190	205,378	209,192	223,775	230,141	232,945
Functional Total	1,865,108	2,476,942	2,284,820	2,264,752	2,269,909	2,312,370
ELECTED OFFICIALS						
Audit and Control, Department of	198,262	212,672	218,374	215,023	214,923	218,110
Executive Chamber	15,477	17,854	17,854	17,854	17,854	17,854
Judiciary	3,153,283	3,241,913	3,254,070	3,254,059	3,264,659	3,272,059
Law, Department of	218,916	243,883	245,308	247,108	248,989	252,449
Legislature	230,412	260,601	260,601	260,601	260,601	260,601
Lieutenant Governor, Office of the	510	746	746	746	746	746
Functional Total	3,816,860	3,977,669	3,996,953	3,995,391	4,007,772	4,021,819
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	695,287	739,773	763,352	763,352	763,352	763,352
County-Wide Shared Services Initiative	21,414	31,000	60,000	60,000	60,000	60,000
Miscellaneous Financial Assistance	17,905	25,465	3,750	3,750	3,750	3,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218	218
Functional Total	763,708	825,341	856,205	856,205	856,205	856,205
ALL OTHER CATEGORIES						
Arts and Cultural Facilities Improvement	3,489	25,000	35,000	5,000	0	0
Community Resiliency, Economic Sustainability and Technology	0	5,000	25,000	25,000	30,000	50,000
General State Charges	8,014,508	7,862,606	8,554,366	9,748,786	11,047,270	12,432,668
Local Community Assistance Program	0	2,000	5,000	10,000	10,000	15,000
Long-Term Debt Service	12,559,086	7,657,291	4,950,754	4,516,549	5,683,886	5,712,866
Miscellaneous	(18,840)	(1,026,673)	(653,476)	(847,715)	(399,255)	(405,082)
Special Infrastructure Account	126,063	466,811	1,394,424	221,250	134,326	57,072
Functional Total	20,684,306	14,992,035	14,311,068	13,678,870	16,506,227	17,862,524
TOTAL STATE FUNDS SPENDING	129,855,914	137,071,738	142,407,745	144,922,847	150,016,151	155,105,296

**CASH DISBURSEMENTS BY FUNCTION
STATE FUNDS
LOCAL ASSISTANCE
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	32,359	45,077	35,276	35,276	35,276	35,276
Alcoholic Beverage Control, Division of	0	50,000	(8,891)	(25,007)	1,709	60,006
Economic Development Capital	1,603	8,000	8,000	8,000	8,000	8,000
Economic Development, Department of	60,023	56,958	49,944	50,444	50,444	50,444
Empire State Development Corporation	1,413,447	1,024,358	1,024,690	848,288	1,072,288	1,186,912
Financial Services, Department of	68,871	75,122	74,872	74,872	74,872	74,872
Lake Ontario Resiliency/Economic Development	32,120	0	0	0	0	0
Olympic Regional Development Authority	0	50,000	0	0	0	0
Power Authority, New York	2,302	0	0	0	0	0
Public Service Department	877	250,160	134	131	133	133
Regional Economic Development Program	807	0	0	0	0	0
Strategic Investment Program	330	0	0	0	0	0
Functional Total	1,612,739	1,559,675	1,184,025	992,004	1,242,722	1,415,643
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	264,471	350,643	317,983	317,983	311,983	311,983
Parks, Recreation and Historic Preservation, Office of	6,554	8,125	4,750	4,750	4,750	4,750
Functional Total	271,025	358,768	322,733	322,733	316,733	316,733
TRANSPORTATION						
Metropolitan Transportation Authority	2,870,000	0	1,165,464	921,464	1,006,464	1,183,730
Motor Vehicles, Department of	0	(375)	(375)	(375)	(375)	(375)
Transportation, Department of	4,658,882	5,530,324	5,721,808	5,731,938	5,745,067	5,747,347
Functional Total	7,528,882	5,529,949	6,886,897	6,653,027	6,751,156	6,930,702
HEALTH						
Aging, Office for the	137,086	172,256	166,506	172,022	177,622	183,361
Health, Department of	24,353,873	28,036,569	29,835,873	32,132,232	33,555,796	35,283,470
<i>Medical Assistance</i>	21,426,940	24,753,871	26,505,314	28,883,362	30,501,480	32,255,454
<i>Medicaid Administration</i>	545,207	438,613	425,431	425,431	425,431	425,431
<i>Public Health</i>	2,381,726	2,844,085	2,905,128	2,823,439	2,628,885	2,602,585
Functional Total	24,490,959	28,208,825	30,002,379	32,304,254	33,733,418	35,466,831
SOCIAL WELFARE						
Children and Family Services, Office of	1,793,457	1,744,565	1,841,717	2,593,717	2,594,717	2,594,717
<i>OCFS</i>	1,741,517	1,670,328	1,767,480	2,519,480	2,520,480	2,520,480
<i>OCFS - Other</i>	51,940	74,237	74,237	74,237	74,237	74,237
Housing and Community Renewal, Division of	585,494	1,544,765	1,607,989	1,576,178	1,146,230	1,027,567
Labor, Department of	2,085,958	102,923	5,150	5,150	5,150	5,150
National and Community Service	267	432	432	432	432	432
Nonprofit Infrastructure Capital Investment Program	7,626	35,000	32,660	10,000	0	0
Temporary and Disability Assistance, Office of	1,419,967	2,710,804	1,815,190	1,904,033	1,899,533	1,948,418
<i>Welfare Assistance</i>	1,148,717	1,270,626	1,267,637	1,296,098	1,242,480	1,242,565
<i>All Other</i>	271,250	1,440,178	547,553	607,935	657,053	705,853
Functional Total	5,892,769	6,138,489	5,303,138	6,089,510	5,646,062	5,576,284
MENTAL HYGIENE						
Addiction Services and Supports, Office of	410,301	803,674	659,201	670,081	672,990	699,027
<i>OASAS</i>	388,976	739,549	616,376	642,956	645,865	671,902
<i>OASAS - Other</i>	21,325	64,125	42,825	27,125	27,125	27,125
Justice Center	649	649	649	649	649	649
Mental Health, Office of	1,503,885	2,075,451	2,139,127	2,173,977	2,213,977	2,263,377
<i>OMH</i>	1,189,980	1,615,094	1,727,013	1,785,186	1,817,166	1,858,145
<i>OMH - Other</i>	313,905	460,357	412,114	388,791	396,811	405,232
People with Developmental Disabilities, Office for	2,813,569	3,734,957	3,814,783	2,855,716	3,004,216	3,143,116
<i>OPWDD</i>	401,969	426,947	434,929	454,329	464,629	475,129
<i>OPWDD - Other</i>	2,411,600	3,308,010	3,379,854	2,401,387	2,539,587	2,667,987
Functional Total	4,728,404	6,614,731	6,613,760	5,700,423	5,891,832	6,106,169
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	48,496	17,356	17,356	17,356	17,356	17,356
<i>DOCCS</i>	20,028	8,956	8,956	8,956	8,956	8,956
<i>DOCCS - Other</i>	28,468	8,400	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	230,078	350,596	291,084	291,084	291,084	291,084
Homeland Security and Emergency Services, Division of	100,316	177,642	147,284	146,570	147,330	148,017
Indigent Legal Services, Office of	117,660	324,284	337,296	337,296	337,296	337,296
Military and Naval Affairs, Division of	1,394	908	930	953	977	1,001
Victim Services, Office of	16,970	44,358	43,358	43,358	28,958	28,958
Functional Total	514,914	915,144	837,308	836,617	823,001	823,712
HIGHER EDUCATION						
City University of New York	1,659,532	1,853,276	1,903,197	1,931,893	1,968,981	1,978,206
Higher Education Facilities Capital Matching Grants Program	21,198	19,150	27,150	21,650	15,150	10,150
Higher Education Services Corporation, New York State	612,525	752,189	878,775	971,296	990,946	996,251
State University of New York	452,466	458,224	448,640	448,640	448,640	448,640
Functional Total	2,745,721	3,082,839	3,257,762	3,373,479	3,423,717	3,433,247

**CASH DISBURSEMENTS BY FUNCTION
STATE FUNDS
LOCAL ASSISTANCE
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
EDUCATION						
Arts, Council on the	90,448	87,983	66,233	41,233	41,233	41,233
Education, Department of	<u>32,562,382</u>	<u>35,356,058</u>	<u>38,573,413</u>	<u>40,358,935</u>	<u>41,642,979</u>	<u>43,155,780</u>
<i>School Aid</i>	28,360,003	30,716,300	33,953,552	35,728,557	36,953,786	38,368,288
<i>School Aid – Other</i>	88,525	140,000	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,904,228	1,830,985	1,722,913	1,616,393	1,567,911	1,540,991
<i>Special Education Categorical Programs</i>	1,226,681	1,425,593	1,537,425	1,631,937	1,708,500	1,785,364
<i>All Other</i>	982,945	1,243,180	1,219,523	1,242,048	1,272,782	1,321,137
Functional Total	<u>32,652,830</u>	<u>35,444,041</u>	<u>38,639,646</u>	<u>40,400,168</u>	<u>41,684,212</u>	<u>43,197,013</u>
GENERAL GOVERNMENT						
Civil Service, Department of	15	300	300	300	300	300
Elections, State Board of	3,292	4,000	14,000	19,000	14,000	34,000
Gaming Commission, New York State	89,407	268,800	127,000	127,000	127,000	127,000
Prevention of Domestic Violence, Office for State, Department of	2,880	6,112	5,912	5,912	5,912	5,912
Taxation and Finance, Department of	31,250	99,492	80,209	107,528	107,528	116,302
Veterans' Services, Division of	6,295	6,776	6,776	6,776	6,776	6,776
Functional Total	<u>142,401</u>	<u>395,483</u>	<u>243,580</u>	<u>275,899</u>	<u>270,899</u>	<u>299,673</u>
ELECTED OFFICIALS						
Audit and Control, Department of	32,025	32,025	32,025	32,025	32,025	32,025
Judiciary	173,342	277,800	277,800	277,800	277,800	277,800
Functional Total	<u>205,367</u>	<u>309,825</u>	<u>309,825</u>	<u>309,825</u>	<u>309,825</u>	<u>309,825</u>
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	695,286	739,773	763,352	763,352	763,352	763,352
County-Wide Shared Services Initiative	21,414	31,000	60,000	60,000	60,000	60,000
Miscellaneous Financial Assistance	17,905	25,465	3,750	3,750	3,750	3,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218	218
Functional Total	<u>763,707</u>	<u>825,341</u>	<u>856,205</u>	<u>856,205</u>	<u>856,205</u>	<u>856,205</u>
ALL OTHER CATEGORIES						
Arts and Cultural Facilities Improvement	3,489	25,000	35,000	5,000	0	0
Miscellaneous	(92,411)	(558,066)	(486,250)	(789,324)	(364,208)	(364,085)
Special Infrastructure Account	112,670	270,000	1,256,275	114,625	33,305	33,305
Functional Total	<u>23,748</u>	<u>(263,066)</u>	<u>805,025</u>	<u>(669,699)</u>	<u>(330,903)</u>	<u>(330,780)</u>
TOTAL LOCAL ASSISTANCE SPENDING	<u>81,573,466</u>	<u>89,120,044</u>	<u>95,262,283</u>	<u>97,444,445</u>	<u>100,618,879</u>	<u>104,401,257</u>

**CASH DISBURSEMENTS BY FUNCTION
STATE FUNDS
STATE OPERATIONS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	40,726	45,263	47,048	47,646	47,876	48,109
Alcoholic Beverage Control, Division of	12,389	67,996	48,295	47,263	51,874	54,822
Economic Development, Department of	72,801	26,212	24,132	19,052	19,052	19,052
Financial Services, Department of	223,025	216,520	216,520	216,520	216,520	216,520
Olympic Regional Development Authority	12,453	11,554	11,554	11,554	11,554	11,554
Public Service Department	58,186	55,499	57,983	58,988	60,012	61,704
Functional Total	419,580	423,044	405,532	401,023	406,888	411,761
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,456	5,673	5,516	5,613	5,711	5,812
Environmental Conservation, Department of	244,790	237,437	244,405	244,503	247,655	247,295
Parks, Recreation and Historic Preservation, Office of	177,299	199,352	202,597	205,901	209,267	212,699
Functional Total	426,545	442,462	452,518	456,017	462,633	465,806
TRANSPORTATION						
Motor Vehicles, Department of	58,653	73,359	78,359	78,359	78,359	78,359
Transportation, Department of	308,010	353,149	341,177	341,216	350,984	361,026
Functional Total	366,663	426,508	419,536	419,575	429,343	439,385
HEALTH						
Aging, Office for the	2,026	5,553	4,332	4,334	4,336	4,336
Health, Department of	1,892,541	945,850	636,375	639,653	878,642	882,565
<i>Essential Plan</i>	63,350	82,890	89,804	91,762	99,672	102,303
<i>Medicaid Administration</i>	253,760	299,512	295,827	295,827	295,827	295,827
<i>Public Health</i>	1,575,431	563,448	250,744	252,064	483,143	484,435
Medicaid Inspector General, Office of the	18,971	18,803	18,865	18,932	19,003	19,003
Functional Total	1,913,538	970,206	659,572	662,919	901,981	905,904
SOCIAL WELFARE						
Children and Family Services, Office of	196,669	324,557	326,914	332,377	337,562	340,366
<i>OCFS</i>	196,669	324,557	326,914	332,377	337,562	340,366
Housing and Community Renewal, Division of	54,187	68,266	68,782	68,797	68,814	68,814
Human Rights, Division of	12,567	12,827	12,835	12,844	12,853	12,853
Labor, Department of	90,806	64,660	54,423	54,461	54,486	54,498
National and Community Service	281	349	352	355	358	361
Temporary and Disability Assistance, Office of	132,163	119,605	119,176	119,318	119,407	119,474
<i>All Other</i>	132,163	119,605	119,176	119,318	119,407	119,474
Functional Total	486,673	590,264	582,482	588,152	593,480	596,366
MENTAL HYGIENE						
Addiction Services and Supports, Office of	85,158	104,615	108,437	109,151	107,503	108,895
<i>OASAS</i>	33,628	52,304	55,993	56,046	53,684	54,349
<i>OASAS - Other</i>	51,530	52,311	52,444	53,105	53,819	54,546
Justice Center	31,877	37,647	38,209	38,771	39,367	40,059
Mental Health, Office of	1,513,813	1,601,727	1,581,248	1,608,790	1,637,033	1,665,755
<i>OMH</i>	440,653	426,353	419,129	427,041	434,010	441,087
<i>OMH - Other</i>	1,073,160	1,175,374	1,162,119	1,181,749	1,203,023	1,224,668
People with Developmental Disabilities, Office for	1,375,460	1,538,425	1,490,002	1,506,985	1,524,288	1,541,840
<i>OPWDD</i>	12,850	202	202	202	202	202
<i>OPWDD - Other</i>	1,362,610	1,538,223	1,489,800	1,506,783	1,524,086	1,541,638
Functional Total	3,006,308	3,282,414	3,217,896	3,263,697	3,308,191	3,356,549
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	2,792	3,014	3,095	3,178	3,262	3,348
Corrections and Community Supervision, Department of	1,907,248	2,667,573	2,648,152	2,638,361	2,636,409	2,637,292
<i>DOCCS</i>	1,907,248	2,667,573	2,648,152	2,638,361	2,636,409	2,637,292
Criminal Justice Services, Division of	36,285	39,134	39,899	41,358	42,169	42,965
Homeland Security and Emergency Services, Division of	32,921	47,490	48,493	49,711	50,953	52,214
Indigent Legal Services, Office of	3,005	4,756	4,844	4,932	5,025	5,120
Judicial Conduct, Commission on	6,148	7,189	7,189	7,189	7,189	7,189
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
Military and Naval Affairs, Division of	21,403	83,495	84,063	84,639	85,156	85,686
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750	1,750
State Police, Division of	564,601	860,900	868,961	885,643	902,664	920,031
Statewide Financial System	30,126	31,944	31,970	31,997	32,734	33,492
Victim Services, Office of	3,484	6,452	6,452	6,452	6,524	6,524
Functional Total	2,608,014	3,753,765	3,744,936	3,755,278	3,773,903	3,795,679
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	15,739	30,475	30,475	23,836	17,200	17,609
State University of New York	6,515,057	6,628,193	6,688,129	6,731,800	6,810,786	6,890,791
Functional Total	6,530,796	6,658,668	6,718,604	6,755,636	6,827,986	6,908,400
EDUCATION						
Arts, Council on the	4,148	4,781	4,838	4,924	5,013	5,013
Education, Department of	139,851	166,901	170,768	174,498	178,007	178,007
<i>All Other</i>	139,851	166,901	170,768	174,498	178,007	178,007
Functional Total	143,999	171,682	175,606	179,422	183,020	183,020
GENERAL GOVERNMENT						

**CASH DISBURSEMENTS BY FUNCTION
STATE FUNDS
STATE OPERATIONS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Budget, Division of the	11,235	34,844	34,307	34,307	34,307	34,307
Civil Service, Department of	16,266	20,472	20,866	21,243	21,627	22,020
Deferred Compensation Board	455	598	609	622	637	649
Elections, State Board of	10,328	23,828	18,652	18,998	19,353	19,716
Employee Relations, Office of	6,117	9,072	9,250	9,431	9,616	9,804
Ethics and Lobbying, Independent Commission on	5,558	7,731	7,731	7,731	7,731	7,731
Gaming Commission, New York State	45,978	65,335	58,382	58,385	58,385	58,385
General Services, Office of	94,847	97,235	99,381	96,567	98,671	100,823
Information Technology Services, Office of	556,611	608,580	640,807	641,839	656,350	671,234
Inspector General, Office of the	5,188	8,189	8,338	8,491	8,649	8,810
Labor Management Committees	23,341	34,257	35,153	35,994	36,715	37,452
Prevention of Domestic Violence, Office for	1,058	2,150	2,150	2,150	2,192	2,192
Public Employment Relations Board	3,788	3,798	3,868	3,937	4,011	4,084
State, Department of	39,650	55,673	55,673	54,173	53,173	52,923
Tax Appeals, Division of	2,899	3,040	3,040	3,040	3,040	3,040
Taxation and Finance, Department of	325,639	336,185	332,085	332,086	333,175	333,175
Veterans' Services, Division of	6,020	6,903	7,011	7,123	7,182	7,240
Welfare Inspector General, Office of	508	781	794	808	822	836
Workers' Compensation Board	144,878	146,404	149,505	152,758	156,108	159,533
Functional Total	1,300,364	1,465,075	1,487,602	1,489,683	1,511,744	1,533,954
ELECTED OFFICIALS						
Audit and Control, Department of	162,313	167,485	170,602	173,830	177,142	180,523
Executive Chamber	15,477	17,854	17,854	17,854	17,854	17,854
Judiciary	1,958,087	2,109,300	2,109,300	2,109,300	2,109,300	2,109,300
Law, Department of	196,776	214,213	216,968	219,804	222,701	225,660
Legislature	230,412	260,601	260,601	260,601	260,601	260,601
Lieutenant Governor, Office of the	510	746	746	746	746	746
Functional Total	2,563,575	2,770,199	2,776,071	2,782,135	2,788,344	2,794,684
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	1	0	0	0	0	0
Functional Total	1	0	0	0	0	0
ALL OTHER CATEGORIES						
Long-Term Debt Service	14,157	45,497	46,270	46,270	46,270	46,270
Miscellaneous	55,514	(177,775)	152,748	362,224	385,660	379,697
Functional Total	69,671	(132,278)	199,018	408,494	431,930	425,967
TOTAL STATE OPERATIONS SPENDING	19,835,727	20,822,009	20,839,373	21,162,031	21,619,443	21,817,475

**CASH DISBURSEMENTS BY FUNCTION
STATE FUNDS
PERSONAL SERVICE
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	34,330	38,316	40,276	40,921	41,085	41,251
Alcoholic Beverage Control, Division of	8,554	29,738	27,781	27,622	29,373	30,568
Economic Development, Department of	11,934	15,329	15,329	14,769	14,769	14,769
Financial Services, Department of	166,925	161,204	161,204	161,204	161,204	161,204
Olympic Regional Development Authority	7,125	5,338	5,338	5,338	5,338	5,338
Public Service Department	47,568	46,867	49,240	50,174	51,127	52,098
Functional Total	276,436	296,792	299,168	300,028	302,896	305,228
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,145	4,747	4,835	4,925	5,016	5,110
Environmental Conservation, Department of	213,336	193,023	194,812	197,579	200,399	200,039
Parks, Recreation and Historic Preservation, Office of	140,535	160,376	163,264	166,208	169,210	172,274
Functional Total	358,016	358,146	362,911	368,712	374,625	377,423
TRANSPORTATION						
Motor Vehicles, Department of	44,424	48,784	48,784	48,784	48,784	48,784
Transportation, Department of	144,237	174,324	162,352	162,391	167,243	172,240
Functional Total	188,661	223,108	211,136	211,175	216,027	221,024
HEALTH						
Aging, Office for the	1,920	5,419	4,196	4,196	4,196	4,196
Health, Department of	235,473	321,375	343,865	343,536	343,663	343,960
<i>Essential Plan</i>	3,482	4,580	4,914	4,932	4,946	5,067
<i>Medicaid Administration</i>	45,694	53,007	57,397	57,397	57,397	57,397
<i>Public Health</i>	186,297	263,788	281,554	281,207	281,320	281,496
Medicaid Inspector General, Office of the	16,896	16,383	16,383	16,383	16,383	16,383
Functional Total	254,289	343,177	364,444	364,115	364,242	364,539
SOCIAL WELFARE						
Children and Family Services, Office of	121,118	233,739	233,699	237,455	240,712	244,003
<i>OCFS</i>	121,118	233,739	233,699	237,455	240,712	244,003
Housing and Community Renewal, Division of	41,980	45,967	46,483	46,498	46,515	46,515
Human Rights, Division of	12,045	11,798	11,806	11,815	11,824	11,824
Labor, Department of	32,387	36,661	35,567	35,586	35,606	35,618
National and Community Service	281	340	343	346	349	352
Temporary and Disability Assistance, Office of	63,548	69,645	69,711	69,780	69,850	69,923
<i>All Other</i>	63,548	69,645	69,711	69,780	69,850	69,923
Functional Total	271,359	398,150	397,609	401,480	404,856	408,235
MENTAL HYGIENE						
Addiction Services and Supports, Office of	62,771	73,312	74,048	75,155	72,389	73,043
<i>OASAS</i>	22,677	34,603	35,011	35,756	32,624	32,908
<i>OASAS - Other</i>	40,094	38,709	39,037	39,399	39,765	40,135
Justice Center	24,942	30,072	30,407	30,741	31,088	31,524
Mental Health, Office of	1,212,582	1,273,772	1,255,837	1,270,519	1,285,495	1,300,620
<i>OMH</i>	361,137	370,317	365,687	369,975	374,298	378,664
<i>OMH - Other</i>	851,445	903,455	890,150	900,544	911,197	921,956
People with Developmental Disabilities, Office for	1,201,387	1,301,707	1,253,043	1,265,186	1,277,450	1,289,837
<i>OPWDD</i>	570	0	0	0	0	0
<i>OPWDD - Other</i>	1,200,817	1,301,707	1,253,043	1,265,186	1,277,450	1,289,837
Functional Total	2,501,682	2,678,863	2,613,335	2,641,601	2,666,422	2,695,024
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	2,677	2,787	2,862	2,939	3,017	3,097
Corrections and Community Supervision, Department of	1,505,198	2,175,442	2,174,974	2,175,823	2,176,689	2,177,572
<i>DOCCS</i>	1,505,198	2,175,442	2,174,974	2,175,823	2,176,689	2,177,572
Criminal Justice Services, Division of	30,978	30,202	30,773	31,366	31,981	32,578
Homeland Security and Emergency Services, Division of	21,152	33,783	34,479	35,394	36,326	37,270
Indigent Legal Services, Office of	2,764	3,898	3,969	4,040	4,116	4,193
Judicial Conduct, Commission on	4,492	5,432	5,432	5,432	5,432	5,432
Military and Naval Affairs, Division of	12,666	70,275	70,593	70,916	71,245	71,582
Prosecutorial Conduct, Commission on	0	1,350	1,350	1,350	1,350	1,350
State Police, Division of	498,155	766,956	781,710	797,027	812,650	828,587
Statewide Financial System	12,352	12,568	12,594	12,621	12,883	13,151
Victim Services, Office of	3,213	3,736	3,736	3,736	3,799	3,799
Functional Total	2,093,647	3,106,429	3,122,472	3,140,644	3,159,488	3,178,611
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	8,813	11,353	11,353	10,526	9,700	9,884
State University of New York	4,213,104	4,377,766	4,429,774	4,465,779	4,504,955	4,545,111
Functional Total	4,221,917	4,389,119	4,441,127	4,476,305	4,514,655	4,554,995
EDUCATION						
Arts, Council on the	2,678	2,924	2,945	2,995	3,046	3,046
Education, Department of	93,619	105,447	108,165	110,483	112,526	112,526
<i>All Other</i>	93,619	105,447	108,165	110,483	112,526	112,526
Functional Total	96,297	108,371	111,110	113,478	115,572	115,572
GENERAL GOVERNMENT						
Budget, Division of the	26,807	31,602	31,602	31,602	31,602	31,602
Civil Service, Department of	16,265	18,621	18,944	19,273	19,609	19,952

**CASH DISBURSEMENTS BY FUNCTION
STATE FUNDS
PERSONAL SERVICE
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Deferred Compensation Board	485	422	429	438	447	456
Elections, State Board of	6,676	12,247	12,425	12,607	12,792	12,980
Employee Relations, Office of	5,550	8,861	9,033	9,209	9,388	9,571
Ethics and Lobbying, Independent Commission on	4,809	6,674	6,674	6,674	6,674	6,674
Gaming Commission, New York State	32,453	34,053	34,059	34,061	34,061	34,061
General Services, Office of	41,245	44,068	45,746	46,657	47,584	48,531
Information Technology Services, Office of	276,530	325,640	335,410	336,442	343,506	350,720
Inspector General, Office of the	4,138	6,791	6,908	7,027	7,149	7,273
Labor Management Committees	6,830	5,597	5,709	5,823	5,939	6,058
Prevention of Domestic Violence, Office for	980	1,955	1,955	1,955	1,993	1,993
Public Employment Relations Board	3,576	3,548	3,612	3,676	3,743	3,810
State, Department of	28,615	39,016	39,016	39,016	39,016	39,016
Tax Appeals, Division of	2,726	2,859	2,866	2,866	2,866	2,866
Taxation and Finance, Department of	278,226	262,595	263,195	263,195	263,195	263,195
Veterans' Services, Division of	5,799	6,529	6,613	6,701	6,755	6,809
Welfare Inspector General, Office of	504	672	685	699	713	727
Workers' Compensation Board	87,960	86,590	88,322	90,088	91,890	93,728
Functional Total	830,174	898,340	913,203	918,009	928,922	940,022
ELECTED OFFICIALS						
Audit and Control, Department of	136,871	132,255	134,650	137,092	139,584	142,125
Executive Chamber	12,493	14,531	14,531	14,531	14,531	14,531
Judiciary	1,676,992	1,773,400	1,773,400	1,773,400	1,773,400	1,773,400
Law, Department of	145,627	155,530	157,941	160,401	162,909	165,468
Legislature	176,544	203,434	203,434	203,434	203,434	203,434
Lieutenant Governor, Office of the	423	679	679	679	679	679
Functional Total	2,148,950	2,279,829	2,284,635	2,289,537	2,294,537	2,299,637
ALL OTHER CATEGORIES						
Miscellaneous	1,839	377,352	150,860	160,279	183,699	177,719
Functional Total	1,839	377,352	150,860	160,279	183,699	177,719
TOTAL PERSONAL SERVICE SPENDING	13,243,267	15,457,676	15,272,010	15,385,363	15,525,941	15,638,029

**CASH DISBURSEMENTS BY FUNCTION
STATE FUNDS
NON-PERSONAL SERVICE/INDIRECT COSTS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	6,396	6,947	6,772	6,725	6,791	6,858
Alcoholic Beverage Control, Division of	3,835	38,258	20,514	19,641	22,501	24,254
Economic Development, Department of	60,867	10,883	8,803	4,283	4,283	4,283
Financial Services, Department of	56,100	55,316	55,316	55,316	55,316	55,316
Olympic Regional Development Authority	5,328	6,216	6,216	6,216	6,216	6,216
Public Service Department	10,618	8,632	8,743	8,814	8,885	9,606
Functional Total	143,144	126,252	106,364	100,995	103,992	106,533
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	311	926	681	688	695	702
Environmental Conservation, Department of	31,454	44,414	49,593	46,924	47,256	47,256
Parks, Recreation and Historic Preservation, Office of	36,764	38,976	39,333	39,693	40,057	40,425
Functional Total	68,529	84,316	89,607	87,305	88,008	88,383
TRANSPORTATION						
Motor Vehicles, Department of	14,229	24,575	29,575	29,575	29,575	29,575
Transportation, Department of	163,773	178,825	178,825	178,825	183,741	188,786
Functional Total	178,002	203,400	208,400	208,400	213,316	218,361
HEALTH						
Aging, Office for the	106	134	136	138	140	140
Health, Department of	1,657,068	624,475	292,510	296,117	534,979	538,605
<i>Essential Plan</i>	59,868	78,310	84,890	86,830	94,726	97,236
<i>Medicaid Administration</i>	208,066	246,505	238,430	238,430	238,430	238,430
<i>Public Health</i>	1,389,134	299,660	(30,810)	(29,143)	201,823	202,939
Medicaid Inspector General, Office of the	2,075	2,420	2,482	2,549	2,620	2,620
Functional Total	1,659,249	627,029	295,128	298,804	537,739	541,365
SOCIAL WELFARE						
Children and Family Services, Office of	75,551	90,818	93,215	94,922	96,850	96,363
<i>OCFS</i>	75,551	90,818	93,215	94,922	96,850	96,363
Housing and Community Renewal, Division of	12,207	22,299	22,299	22,299	22,299	22,299
Human Rights, Division of	522	1,029	1,029	1,029	1,029	1,029
Labor, Department of	58,419	27,999	18,856	18,875	18,880	18,880
National and Community Service	0	9	9	9	9	9
Temporary and Disability Assistance, Office of	68,615	49,960	49,465	49,538	49,557	49,551
<i>All Other</i>	68,615	49,960	49,465	49,538	49,557	49,551
Functional Total	215,314	192,114	184,873	186,672	188,624	188,131
MENTAL HYGIENE						
Addiction Services and Supports, Office of	22,387	31,303	34,389	33,996	35,114	35,852
<i>OASAS</i>	10,951	17,701	20,982	20,290	21,060	21,441
<i>OASAS - Other</i>	11,436	13,602	13,407	13,706	14,054	14,411
Justice Center	6,935	7,575	7,802	8,030	8,279	8,535
Mental Health, Office of	301,231	327,955	325,411	338,271	351,538	365,135
<i>OMH</i>	79,516	56,036	53,442	57,066	59,712	62,423
<i>OMH - Other</i>	221,715	271,919	271,969	281,205	291,826	302,712
People with Developmental Disabilities, Office for	174,073	236,718	236,959	241,799	246,838	252,003
<i>OPWDD</i>	12,280	202	202	202	202	202
<i>OPWDD - Other</i>	161,793	236,516	236,757	241,597	246,636	251,801
Functional Total	504,626	603,551	604,561	622,096	641,769	661,525
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	115	227	233	239	245	251
Corrections and Community Supervision, Department of	402,050	492,131	473,178	462,538	459,720	459,720
<i>DOCCS</i>	402,050	492,131	473,178	462,538	459,720	459,720
Criminal Justice Services, Division of	5,307	8,932	9,126	9,992	10,188	10,387
Homeland Security and Emergency Services, Division of	11,769	13,707	14,014	14,317	14,627	14,944
Indigent Legal Services, Office of	241	858	875	892	909	927
Judicial Conduct, Commission on	1,656	1,757	1,757	1,757	1,757	1,757
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
Military and Naval Affairs, Division of	8,737	13,220	13,470	13,723	13,911	14,104
Prosecutorial Conduct, Commission on	0	400	400	400	400	400
State Police, Division of	66,446	93,944	87,251	88,616	90,014	91,444
Statewide Financial System	17,774	19,376	19,376	19,376	19,851	20,341
Victim Services, Office of	271	2,716	2,716	2,716	2,725	2,725
Functional Total	514,367	647,336	622,464	614,634	614,415	617,068
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	6,926	19,122	19,122	13,310	7,500	7,725
State University of New York	2,301,953	2,250,427	2,258,355	2,266,021	2,305,831	2,345,680
Functional Total	2,308,879	2,269,549	2,277,477	2,279,331	2,313,331	2,353,405
EDUCATION						
Arts, Council on the	1,470	1,857	1,893	1,929	1,967	1,967
Education, Department of	46,232	61,454	62,603	64,015	65,481	65,481
<i>All Other</i>	46,232	61,454	62,603	64,015	65,481	65,481
Functional Total	47,702	63,311	64,496	65,944	67,448	67,448
GENERAL GOVERNMENT						

**CASH DISBURSEMENTS BY FUNCTION
STATE FUNDS
NON-PERSONAL SERVICE/INDIRECT COSTS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Budget, Division of the	(15,572)	3,242	2,705	2,705	2,705	2,705
Civil Service, Department of	1	1,851	1,922	1,970	2,018	2,068
Deferred Compensation Board	(30)	176	180	184	190	193
Elections, State Board of	3,652	11,581	6,227	6,391	6,561	6,736
Employee Relations, Office of	567	211	217	222	228	233
Ethics and Lobbying, Independent Commission on	749	1,057	1,057	1,057	1,057	1,057
Gaming Commission, New York State	13,525	31,282	24,323	24,324	24,324	24,324
General Services, Office of	53,602	53,167	53,635	49,910	51,087	52,292
Information Technology Services, Office of	280,081	282,940	305,397	305,397	312,844	320,514
Inspector General, Office of the	1,050	1,398	1,430	1,464	1,500	1,537
Labor Management Committees	16,511	28,660	29,444	30,171	30,776	31,394
Prevention of Domestic Violence, Office for	78	195	195	195	199	199
Public Employment Relations Board	212	250	256	261	268	274
State, Department of	11,035	16,657	16,657	15,157	14,157	13,907
Tax Appeals, Division of	173	181	174	174	174	174
Taxation and Finance, Department of	47,413	73,590	68,890	68,891	69,980	69,980
Veterans' Services, Division of	221	374	398	422	427	431
Welfare Inspector General, Office of	4	109	109	109	109	109
Workers' Compensation Board	56,918	59,814	61,183	62,670	64,218	65,805
Functional Total	470,190	566,735	574,399	571,674	582,822	593,932
ELECTED OFFICIALS						
Audit and Control, Department of	25,442	35,230	35,952	36,738	37,558	38,398
Executive Chamber	2,984	3,323	3,323	3,323	3,323	3,323
Judiciary	281,095	335,900	335,900	335,900	335,900	335,900
Law, Department of	51,149	58,683	59,027	59,403	59,792	60,192
Legislature	53,868	57,167	57,167	57,167	57,167	57,167
Lieutenant Governor, Office of the	87	67	67	67	67	67
Functional Total	414,625	490,370	491,436	492,598	493,807	495,047
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	1	0	0	0	0	0
Functional Total	1	0	0	0	0	0
ALL OTHER CATEGORIES						
Long-Term Debt Service	14,157	45,497	46,270	46,270	46,270	46,270
Miscellaneous	53,675	(555,127)	1,888	201,945	201,961	201,978
Functional Total	67,832	(509,630)	48,158	248,215	248,231	248,248
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	6,592,460	5,364,333	5,567,363	5,776,668	6,093,502	6,179,446

**CASH DISBURSEMENTS BY FUNCTION
STATE FUNDS
GENERAL STATE CHARGES
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	1,103	2,296	2,296	2,296	2,296	2,296
Alcoholic Beverage Control, Division of	1,298	12,228	10,085	9,622	10,326	10,692
Economic Development, Department of	0	28	28	28	28	28
Financial Services, Department of	102,460	115,723	115,723	115,723	115,723	115,723
Public Service Department	29,460	31,993	32,911	32,936	33,485	34,658
Functional Total	134,321	162,268	161,043	160,605	161,858	163,397
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	48,764	46,972	46,972	46,972	46,972	46,972
Parks, Recreation and Historic Preservation, Office of	3,864	4,877	5,077	5,277	5,277	5,277
Functional Total	52,628	51,849	52,049	52,249	52,249	52,249
TRANSPORTATION						
Motor Vehicles, Department of	21,897	27,333	27,333	27,333	27,333	27,333
Transportation, Department of	1,069	2,158	2,193	2,230	2,230	2,230
Functional Total	22,966	29,491	29,526	29,563	29,563	29,563
HEALTH						
Health, Department of	33,877	42,659	45,843	45,579	45,645	45,752
<i>Medicaid Administration</i>	606	1	1	1	1	1
<i>Public Health</i>	33,271	42,658	45,842	45,578	45,644	45,751
Functional Total	33,877	42,659	45,843	45,579	45,645	45,752
SOCIAL WELFARE						
Children and Family Services, Office of	2,071	2,347	2,366	2,446	2,527	2,613
<i>OCFS</i>	2,071	2,347	2,366	2,446	2,527	2,613
Housing and Community Renewal, Division of	20,606	27,450	27,455	27,465	27,472	27,244
Labor, Department of	19,539	27,344	27,352	27,371	27,384	27,393
Temporary and Disability Assistance, Office of	0	128	128	128	128	128
<i>All Other</i>	0	128	128	128	128	128
Functional Total	42,216	57,269	57,301	57,410	57,511	57,378
MENTAL HYGIENE						
Addiction Services and Supports, Office of	0	0	509	817	828	840
<i>OASAS</i>	0	0	509	817	828	840
Justice Center	768	0	0	0	0	0
Mental Health, Office of	0	0	233	388	393	398
<i>OMH</i>	0	0	233	388	393	398
Functional Total	768	0	742	1,205	1,221	1,238
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	123	154	135	137	139	142
<i>DOCCS</i>	123	154	135	137	139	142
Homeland Security and Emergency Services, Division of	430	873	873	876	879	882
Indigent Legal Services, Office of	1,716	2,384	2,433	2,506	2,554	2,603
Military and Naval Affairs, Division of	0	10	10	10	10	10
State Police, Division of	20,519	29,523	29,523	29,523	29,523	29,523
Victim Services, Office of	1,681	1,683	1,683	1,683	1,683	1,683
Functional Total	24,469	34,627	34,657	34,735	34,788	34,843
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	5,760	6,819	6,819	3,409	0	0
State University of New York	511,495	552,284	571,220	584,975	599,247	613,703
Functional Total	517,255	559,103	578,039	588,384	599,247	613,703
EDUCATION						
Education, Department of	39,025	44,217	45,132	46,782	48,300	49,000
<i>All Other</i>	39,025	44,217	45,132	46,782	48,300	49,000
Functional Total	39,025	44,217	45,132	46,782	48,300	49,000
GENERAL GOVERNMENT						
Budget, Division of the	842	1,000	1,000	1,000	1,000	1,000
Civil Service, Department of	20	246	251	256	261	266
Deferred Compensation Board	279	256	261	266	272	277
Gaming Commission, New York State	16,162	20,256	20,256	20,256	20,256	20,256
General Services, Office of	2,799	2,672	2,726	2,780	2,836	2,893
Labor Management Committees	1,680	5,100	5,202	5,306	5,412	5,520
State, Department of	10,680	18,964	18,964	18,964	18,964	18,964
Taxation and Finance, Department of	22,320	21,577	21,577	21,577	21,577	21,577
Workers' Compensation Board	55,102	55,374	55,987	58,017	60,133	62,329
Functional Total	109,884	125,445	126,224	128,422	130,711	133,082
ELECTED OFFICIALS						
Audit and Control, Department of	1,739	2,312	2,337	2,422	2,510	2,602
Judiciary	1,004,372	828,113	866,851	866,959	877,559	884,959
Law, Department of	21,048	25,200	25,340	25,804	26,288	26,789
Functional Total	1,027,159	855,625	894,528	895,185	906,357	914,350

**CASH DISBURSEMENTS BY FUNCTION
STATE FUNDS
GENERAL STATE CHARGES
(thousands of dollars)**

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
ALL OTHER CATEGORIES						
General State Charges	8,014,508	7,862,606	8,554,366	9,748,786	11,047,270	12,432,668
Miscellaneous	<u>5,674</u>	<u>5,821</u>	<u>5,827</u>	<u>5,849</u>	<u>5,873</u>	<u>5,898</u>
Functional Total	<u>8,020,182</u>	<u>7,868,427</u>	<u>8,560,193</u>	<u>9,754,635</u>	<u>11,053,143</u>	<u>12,438,566</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u>10,024,750</u>	<u>9,830,980</u>	<u>10,585,277</u>	<u>11,794,754</u>	<u>13,120,593</u>	<u>14,533,121</u>

**CASH DISBURSEMENTS BY FUNCTION
STATE FUNDS
CAPITAL PROJECTS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	7,676	53,532	19,284	9,934	9,934	9,934
Economic Development, Department of	0	3,400	3,800	3,500	3,500	3,500
Empire State Development Corporation	32,763	1,596,098	1,454,765	1,167,116	607,621	502,126
Energy Research and Development Authority, New York State	14,148	24,460	29,030	31,754	30,563	33,313
Lake Ontario Resiliency/Economic Development	10,376	10,000	0	0	0	0
Olympic Regional Development Authority	129,268	40,000	30,000	30,000	30,000	12,500
Power Authority, New York	1,126	2,100	4,300	2,000	2,000	2,000
Regional Economic Development Program	0	447	0	0	0	0
Strategic Investment Program	0	2,000	2,000	2,000	2,000	2,000
Functional Total	195,357	1,732,037	1,543,179	1,246,304	685,618	565,373
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	0	6,000	15,000	0	0	0
Environmental Conservation, Department of	533,360	819,967	1,423,612	1,155,559	1,124,559	1,177,035
Hudson River Park Trust	6,621	30,000	10,000	10,000	5,633	0
Parks, Recreation and Historic Preservation, Office of	152,715	258,397	237,397	235,897	235,897	225,897
Functional Total	692,696	1,114,364	1,686,009	1,401,456	1,366,089	1,402,932
TRANSPORTATION						
Motor Vehicles, Department of	306,032	324,538	324,538	324,538	324,538	324,538
Transportation, Department of	2,137,316	3,238,527	3,854,778	3,789,289	3,584,868	3,619,209
Functional Total	2,443,348	3,563,065	4,179,316	4,113,827	3,909,406	3,943,747
HEALTH						
Health, Department of	112,082	86,295	79,010	82,434	82,211	72,070
<i>Public Health</i>	112,082	86,295	79,010	82,434	82,211	72,070
Functional Total	112,082	86,295	79,010	82,434	82,211	72,070
SOCIAL WELFARE						
Children and Family Services, Office of	16,192	23,268	35,775	36,195	36,254	36,317
<i>OCFS</i>	16,192	23,268	35,775	36,195	36,254	36,317
Temporary and Disability Assistance, Office of	1,181	1,784	1,784	1,784	1,784	784
<i>All Other</i>	1,181	1,784	1,784	1,784	1,784	784
Functional Total	17,373	25,052	37,559	37,979	38,038	37,101
MENTAL HYGIENE						
Addiction Services and Supports, Office of	5,536	20,149	22,491	16,401	15,274	15,289
<i>OASAS</i>	5,536	20,149	22,491	16,401	15,274	15,289
Mental Health, Office of	213,715	352,856	328,352	392,494	397,727	376,633
<i>OMH</i>	213,715	352,856	328,352	392,494	397,727	376,633
People with Developmental Disabilities, Office for	98,235	165,001	129,989	131,644	121,639	133,677
<i>OPWDD</i>	98,235	165,001	129,989	131,644	121,639	133,677
Functional Total	317,486	538,006	480,832	540,539	534,640	525,599
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	358,582	350,714	354,921	354,964	315,008	315,052
<i>DOCCS</i>	358,582	350,714	354,921	354,964	315,008	315,052
Criminal Justice Services, Division of	0	47,750	69,500	31,750	7,000	4,000
Homeland Security and Emergency Services, Division of	(25,094)	(11,091)	12,800	19,100	13,680	6,180
Military and Naval Affairs, Division of	197,197	(45,472)	45,395	39,939	41,537	29,393
State Police, Division of	41,200	53,822	42,352	42,352	42,352	44,943
Victim Services, Office of	1,474	4,026	0	0	0	0
Functional Total	573,359	399,749	524,968	488,105	419,577	399,568
HIGHER EDUCATION						
City University of New York	348,029	530,566	605,919	632,800	612,234	518,565
State University Construction Fund	981	0	0	0	0	0
State University of New York	804,289	1,176,318	1,317,251	1,336,976	1,274,024	1,203,495
Functional Total	1,153,299	1,706,884	1,923,170	1,969,776	1,886,258	1,722,060
EDUCATION						
Education, Department of	13,048	81,342	75,994	76,763	23,541	7,601
<i>All Other</i>	13,048	81,342	75,994	76,763	23,541	7,601
Functional Total	13,048	81,342	75,994	76,763	23,541	7,601
GENERAL GOVERNMENT						
Elections, State Board of	2,395	18,200	6,030	5,171	0	0
General Services, Office of	225,491	290,708	251,711	207,119	186,089	195,878
Information Technology Services, Office of	79,927	153,931	132,945	112,945	105,700	105,700
Public Employment Relations Board	0	2,500	0	0	0	0
State, Department of	436	22,000	31,028	31,513	49,866	32,000
Veterans' Services, Division of	0	0	2,000	1,000	1,000	1,000
Workers' Compensation Board	4,210	3,600	3,700	13,000	13,900	11,083
Functional Total	312,459	490,939	427,414	370,748	356,555	345,661
ELECTED OFFICIALS						
Audit and Control, Department of	2,185	10,850	13,410	6,746	3,246	2,960
Judiciary	17,482	26,700	119	0	0	0
Law, Department of	1,092	4,470	3,000	1,500	0	0
Functional Total	20,759	42,020	16,529	8,246	3,246	2,960

**CASH DISBURSEMENTS BY FUNCTION
STATE FUNDS
CAPITAL PROJECTS
(thousands of dollars)**

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
ALL OTHER CATEGORIES						
Community Resiliency, Economic Sustainability and Technology	0	5,000	25,000	25,000	30,000	50,000
Local Community Assistance Program	0	2,000	5,000	10,000	10,000	15,000
Miscellaneous	12,383	(296,653)	(325,801)	(426,464)	(426,580)	(426,592)
Special Infrastructure Account	13,393	196,811	138,149	106,625	101,021	23,767
Functional Total	<u>25,776</u>	<u>(92,842)</u>	<u>(157,652)</u>	<u>(284,839)</u>	<u>(285,559)</u>	<u>(337,825)</u>
TOTAL CAPITAL PROJECTS SPENDING	<u>5,877,042</u>	<u>9,686,911</u>	<u>10,816,328</u>	<u>10,051,338</u>	<u>9,019,620</u>	<u>8,686,847</u>

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE STATE FUNDS
LOCAL ASSISTANCE
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Alcoholic Beverage Control, Division of	0	50,000	(8,891)	(25,007)	1,709	60,006
Economic Development, Department of	0	1,500	0	0	0	0
Financial Services, Department of	68,871	74,872	74,872	74,872	74,872	74,872
Public Service Department	877	160	134	131	133	133
Functional Total	69,748	126,532	66,115	49,996	76,714	135,011
PARKS AND THE ENVIRONMENT						
Parks, Recreation and Historic Preservation, Office of	4,630	4,650	4,650	4,650	4,650	4,650
Functional Total	4,630	4,650	4,650	4,650	4,650	4,650
TRANSPORTATION						
Transportation, Department of	3,663,104	4,447,765	4,645,095	4,646,640	4,648,201	4,649,778
Functional Total	3,663,104	4,447,765	4,645,095	4,646,640	4,648,201	4,649,778
HEALTH						
Health, Department of	6,984,286	7,517,001	7,260,068	7,284,771	7,156,716	7,152,257
<i>Medical Assistance</i>	5,818,890	6,262,716	5,870,540	5,884,430	5,749,943	5,725,318
<i>Public Health</i>	1,165,396	1,254,285	1,389,528	1,400,341	1,406,773	1,426,939
Functional Total	6,984,286	7,517,001	7,260,068	7,284,771	7,156,716	7,152,257
SOCIAL WELFARE						
Children and Family Services, Office of	1,074	3,582	3,582	3,582	3,582	3,582
<i>OCFS</i>	1,074	3,582	3,582	3,582	3,582	3,582
Housing and Community Renewal, Division of	577	3,102	3,102	3,102	3,102	3,102
Labor, Department of	0	150	150	150	150	150
Functional Total	1,651	6,834	6,834	6,834	6,834	6,834
MENTAL HYGIENE						
Addiction Services and Supports, Office of	2,517	215,689	105,506	115,984	108,522	125,978
<i>OASAS</i>	2,517	215,689	105,506	115,984	108,522	125,978
Justice Center	419	0	0	0	0	0
Mental Health, Office of	66	1,075	1,075	1,075	1,075	1,075
<i>OMH</i>	66	1,075	1,075	1,075	1,075	1,075
Functional Total	3,002	216,764	106,581	117,059	109,597	127,053
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Criminal Justice Services, Division of	79,414	61,024	34,390	34,390	34,390	34,390
Homeland Security and Emergency Services, Division of	61,558	96,949	98,549	98,549	98,549	98,549
Indigent Legal Services, Office of	117,660	323,534	337,296	337,296	337,296	337,296
Victim Services, Office of	16,965	43,358	43,358	43,358	28,958	28,958
Functional Total	275,597	524,865	513,593	513,593	499,193	499,193
EDUCATION						
Arts, Council on the	52	398	398	398	398	398
Education, Department of	5,401,798	6,489,548	5,887,187	5,820,760	5,813,478	5,863,158
<i>School Aid</i>	3,491,423	4,645,380	4,151,091	4,191,184	4,232,384	4,308,984
<i>STAR Property Tax Relief</i>	1,904,228	1,830,985	1,722,913	1,616,393	1,567,911	1,540,991
<i>All Other</i>	6,147	13,183	13,183	13,183	13,183	13,183
Functional Total	5,401,850	6,489,946	5,887,585	5,821,158	5,813,876	5,863,556
GENERAL GOVERNMENT						
Elections, State Board of	0	0	10,000	15,000	10,000	30,000
Gaming Commission, New York State	89,407	254,300	118,800	118,800	120,800	124,900
Taxation and Finance, Department of	5,515	5,850	5,850	5,850	5,850	5,850
Functional Total	94,922	260,150	134,650	139,650	136,650	160,750
ELECTED OFFICIALS						
Judiciary	98,888	115,200	115,200	115,200	115,200	115,200
Functional Total	98,888	115,200	115,200	115,200	115,200	115,200
ALL OTHER CATEGORIES						
Miscellaneous	16,283	(1,361,441)	(2,721,828)	(3,595,654)	(2,806,849)	(2,092,000)
Functional Total	16,283	(1,361,441)	(2,721,828)	(3,595,654)	(2,806,849)	(2,092,000)
TOTAL LOCAL ASSISTANCE SPENDING	16,613,961	18,348,266	16,018,543	15,103,897	15,760,782	16,622,282

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE STATE FUNDS
PERSONAL SERVICE
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	2,704	3,792	3,798	3,804	3,810	3,816
Alcoholic Beverage Control, Division of	2,312	18,926	16,753	16,373	17,899	18,865
Economic Development, Department of	0	103	103	103	103	103
Financial Services, Department of	166,925	161,204	161,204	161,204	161,204	161,204
Public Service Department	47,568	46,867	49,240	50,174	51,127	52,098
Functional Total	219,509	230,892	231,098	231,658	234,143	236,086
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	88,415	86,817	87,798	88,337	88,886	83,526
Parks, Recreation and Historic Preservation, Office of	24,174	42,325	43,017	43,722	44,441	45,175
Functional Total	112,589	129,142	130,815	132,059	133,327	128,701
TRANSPORTATION						
Motor Vehicles, Department of	35,309	37,992	37,992	37,992	37,992	37,992
Transportation, Department of	1,732	3,348	3,348	3,348	3,449	3,552
Functional Total	37,041	41,340	41,340	41,340	41,441	41,544
HEALTH						
Health, Department of	81,268	144,208	149,134	148,787	148,900	149,076
<i>Medicaid Administration</i>	971	1	1	1	1	1
<i>Public Health</i>	80,297	144,207	149,133	148,786	148,899	149,075
Functional Total	81,268	144,208	149,134	148,787	148,900	149,076
SOCIAL WELFARE						
Children and Family Services, Office of	3,325	3,670	3,733	3,798	3,862	3,930
<i>OCFS</i>	3,325	3,670	3,733	3,798	3,862	3,930
Housing and Community Renewal, Division of	38,932	42,097	42,110	42,123	42,138	42,138
Labor, Department of	31,555	35,493	35,511	35,530	35,550	35,562
Functional Total	73,812	81,260	81,354	81,451	81,550	81,630
MENTAL HYGIENE						
Addiction Services and Supports, Office of	0	0	841	1,333	1,333	1,333
<i>OASAS</i>	0	0	841	1,333	1,333	1,333
Justice Center	1,136	0	0	0	0	0
Mental Health, Office of	0	0	385	632	632	632
<i>OMH</i>	0	0	385	632	632	632
Functional Total	1,136	0	1,226	1,965	1,965	1,965
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	192	223	223	223	223	223
<i>DOCCS</i>	192	223	223	223	223	223
Criminal Justice Services, Division of	140	395	403	411	419	427
Homeland Security and Emergency Services, Division of	21,082	29,113	29,748	30,343	30,950	31,581
Indigent Legal Services, Office of	2,764	3,898	3,969	4,040	4,116	4,193
Military and Naval Affairs, Division of	2	165	169	172	175	179
State Police, Division of	43,540	51,420	52,449	53,497	54,567	55,659
Victim Services, Office of	3,213	3,236	3,236	3,236	3,299	3,299
Functional Total	70,933	88,450	90,197	91,922	93,749	95,561
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	8,371	10,853	10,853	5,426	0	0
State University of New York	4,211,504	4,377,597	4,429,605	4,465,610	4,504,786	4,544,942
Functional Total	4,219,875	4,388,450	4,440,458	4,471,036	4,504,786	4,544,942
EDUCATION						
Education, Department of	60,245	67,992	69,979	71,556	72,847	72,847
<i>All Other</i>	60,245	67,992	69,979	71,556	72,847	72,847
Functional Total	60,245	67,992	69,979	71,556	72,847	72,847
GENERAL GOVERNMENT						
Budget, Division of	1,347	1,560	1,560	1,560	1,560	1,560
Civil Service, Department of	29	372	380	387	395	403
Deferred Compensation Board	446	389	396	404	412	421
Gaming Commission, New York State	29,355	31,576	31,581	31,583	31,583	31,583
General Services, Office of	4,506	3,977	4,056	4,138	4,220	4,305
State, Department of	20,998	30,162	30,162	30,162	30,162	30,162
Taxation and Finance, Department of	35,642	44,823	44,823	44,823	44,823	44,823
Workers' Compensation Board	87,960	86,590	88,322	90,088	91,890	93,728
Functional Total	180,283	199,449	201,280	203,145	205,045	206,985
ELECTED OFFICIALS						
Audit and Control, Department of	14,183	16,284	16,584	16,890	17,202	17,520
Judiciary	70,848	69,600	69,600	69,600	69,600	69,600
Law, Department of	36,501	39,537	39,932	40,336	40,747	41,167
Functional Total	121,532	125,421	126,116	126,826	127,549	128,287
ALL OTHER CATEGORIES						
Miscellaneous	1,750	(466,633)	(566,596)	(566,577)	(566,557)	(566,537)
Functional Total	1,750	(466,633)	(566,596)	(566,577)	(566,557)	(566,537)
TOTAL PERSONAL SERVICE SPENDING	5,179,973	5,029,971	4,996,401	5,035,168	5,078,745	5,121,087

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE STATE FUNDS
NON-PERSONAL SERVICE/INDIRECT COSTS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	1,533	2,649	2,684	2,573	2,573	2,574
Alcoholic Beverage Control, Division of	2,759	35,684	18,645	17,726	20,539	22,243
Economic Development, Department of	513	1,847	1,847	1,847	1,847	1,847
Financial Services, Department of	56,100	55,316	55,316	55,316	55,316	55,316
Olympic Regional Development Authority	0	150	150	150	150	150
Public Service Department	10,618	8,632	8,743	8,814	8,885	9,606
Functional Total	71,523	104,278	87,385	86,426	89,310	91,736
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	22,237	24,516	24,580	24,702	24,831	24,831
Parks, Recreation and Historic Preservation, Office of	30,881	33,102	33,400	33,701	34,005	34,312
Functional Total	53,118	57,618	57,980	58,403	58,836	59,143
TRANSPORTATION						
Motor Vehicles, Department of	12,872	19,994	24,994	24,994	24,994	24,994
Transportation, Department of	4,381	5,563	5,563	5,563	5,720	5,875
Functional Total	17,253	25,557	30,557	30,557	30,714	30,869
HEALTH						
Health, Department of	141,671	151,740	154,820	155,667	160,760	161,876
<i>Medicaid Administration</i>	27	1	1	1	1	1
<i>Public Health</i>	141,644	151,739	154,819	155,666	160,759	161,875
Functional Total	141,671	151,740	154,820	155,667	160,760	161,876
SOCIAL WELFARE						
Children and Family Services, Office of	8,886	17,396	17,724	17,228	17,571	17,463
<i>OCFS</i>	8,886	17,396	17,724	17,228	17,571	17,463
Housing and Community Renewal, Division of	10,705	21,918	21,918	21,918	21,918	21,918
Labor, Department of	18,820	19,090	18,590	18,609	18,613	18,613
Temporary and Disability Assistance, Office of	19	700	200	200	200	200
<i>All Other</i>	19	700	200	200	200	200
Functional Total	38,430	59,104	58,432	57,955	58,302	58,194
MENTAL HYGIENE						
Addiction Services and Supports, Office of	4,422	6,667	9,291	10,865	11,044	11,228
<i>OASAS</i>	4,422	6,667	9,291	10,865	11,044	11,228
Justice Center	37	0	0	0	0	0
Mental Health, Office of	5,292	5,445	5,494	5,526	5,526	5,526
<i>OMH</i>	5,292	5,445	5,494	5,526	5,526	5,526
People with Developmental Disabilities, Office for	72	202	202	202	202	202
<i>OPWDD</i>	72	202	202	202	202	202
Functional Total	9,823	12,314	14,987	16,593	16,772	16,956
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	44	2,448	2,448	2,448	2,448	2,448
<i>DOCCS</i>	44	2,448	2,448	2,448	2,448	2,448
Criminal Justice Services, Division of	15	1,838	1,895	1,953	1,991	2,030
Homeland Security and Emergency Services, Division of	11,769	9,957	10,214	10,466	10,724	10,988
Indigent Legal Services, Office of	241	858	875	892	909	927
Military and Naval Affairs, Division of	3,802	3,653	3,723	3,792	3,792	3,792
State Police, Division of	28,304	31,924	32,078	32,237	32,400	32,566
Victim Services, Office of	271	686	686	686	695	695
Functional Total	44,446	51,364	51,919	52,474	52,959	53,446
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	6,926	19,122	19,122	9,560	0	0
State University of New York	2,299,788	2,249,685	2,257,613	2,265,279	2,305,089	2,344,938
Functional Total	2,306,714	2,268,807	2,276,735	2,274,839	2,305,089	2,344,938
EDUCATION						
Education, Department of	28,004	30,972	31,588	32,258	32,953	32,953
<i>All Other</i>	28,004	30,972	31,588	32,258	32,953	32,953
Functional Total	28,004	30,972	31,588	32,258	32,953	32,953
GENERAL GOVERNMENT						
Budget, Division of the	(16,621)	1,905	1,905	1,905	1,905	1,905
Civil Service, Department of	1	451	462	474	485	497
Deferred Compensation Board	16	150	154	157	162	165
Elections, State Board of	236	0	0	0	0	0
Gaming Commission, New York State	12,441	28,206	21,450	21,451	21,451	21,451
General Services, Office of	3,560	7,994	8,185	8,382	8,583	8,788
Labor Management Committees	0	314	321	329	337	346
Prevention of Domestic Violence, Office for	0	3	3	3	3	3
Public Employment Relations Board	69	46	47	48	50	51
State, Department of	10,677	16,421	16,421	14,921	13,921	13,671
Taxation and Finance, Department of	28,289	28,544	28,544	28,544	28,544	28,544
Veterans' Services, Division of	0	160	160	160	160	160
Workers' Compensation Board	56,918	59,814	61,183	62,670	64,218	65,805
Functional Total	95,586	144,008	138,835	139,044	139,819	141,386
ELECTED OFFICIALS						

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE STATE FUNDS
NON-PERSONAL SERVICE/INDIRECT COSTS
(thousands of dollars)**

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
Audit and Control, Department of	4,659	7,291	7,384	7,484	7,590	7,699
Judiciary	51,816	46,700	46,700	46,700	46,700	46,700
Law, Department of	38,230	45,383	45,462	45,549	45,637	45,729
Legislature	1,328	950	950	950	950	950
Functional Total	<u>96,033</u>	<u>100,324</u>	<u>100,496</u>	<u>100,683</u>	<u>100,877</u>	<u>101,078</u>
ALL OTHER CATEGORIES						
Miscellaneous	1,243	(423,502)	(523,487)	(523,471)	(523,455)	(523,438)
Functional Total	<u>1,243</u>	<u>(423,502)</u>	<u>(523,487)</u>	<u>(523,471)</u>	<u>(523,455)</u>	<u>(523,438)</u>
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	<u><u>2,903,844</u></u>	<u><u>2,582,584</u></u>	<u><u>2,480,247</u></u>	<u><u>2,481,428</u></u>	<u><u>2,522,936</u></u>	<u><u>2,569,137</u></u>

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE STATE FUNDS
GENERAL STATE CHARGES
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	1,103	2,296	2,296	2,296	2,296	2,296
Alcoholic Beverage Control, Division of	1,298	12,228	10,085	9,622	10,326	10,692
Economic Development, Department of	0	28	28	28	28	28
Financial Services, Department of	102,460	115,723	115,723	115,723	115,723	115,723
Public Service Department	29,460	31,993	32,911	32,936	33,485	34,658
Functional Total	134,321	162,268	161,043	160,605	161,858	163,397
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	48,764	46,972	46,972	46,972	46,972	46,972
Parks, Recreation and Historic Preservation, Office of	3,864	4,877	5,077	5,277	5,277	5,277
Functional Total	52,628	51,849	52,049	52,249	52,249	52,249
TRANSPORTATION						
Motor Vehicles, Department of	21,897	27,333	27,333	27,333	27,333	27,333
Transportation, Department of	1,069	2,158	2,193	2,230	2,230	2,230
Functional Total	22,966	29,491	29,526	29,563	29,563	29,563
HEALTH						
Health, Department of	33,877	42,659	45,843	45,579	45,645	45,752
<i>Medicaid Administration</i>	606	1	1	1	1	1
<i>Public Health</i>	33,271	42,658	45,842	45,578	45,644	45,751
Functional Total	33,877	42,659	45,843	45,579	45,645	45,752
SOCIAL WELFARE						
Children and Family Services, Office of	2,071	2,347	2,366	2,446	2,527	2,613
<i>OCFS</i>	2,071	2,347	2,366	2,446	2,527	2,613
Housing and Community Renewal, Division of	20,606	27,450	27,455	27,465	27,472	27,244
Labor, Department of	19,539	27,344	27,352	27,371	27,384	27,393
Temporary and Disability Assistance, Office of	0	128	128	128	128	128
<i>All Other</i>	0	128	128	128	128	128
Functional Total	42,216	57,269	57,301	57,410	57,511	57,378
MENTAL HYGIENE						
Addiction Services and Supports, Office of	0	0	509	817	828	840
<i>OASAS</i>	0	0	509	817	828	840
Justice Center	768	0	0	0	0	0
Mental Health, Office of	0	0	233	388	393	398
<i>OMH</i>	0	0	233	388	393	398
Functional Total	768	0	742	1,205	1,221	1,238
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	123	154	135	137	139	142
<i>DOCCS</i>	123	154	135	137	139	142
Homeland Security and Emergency Services, Division of	430	873	873	876	879	882
Indigent Legal Services, Office of	1,716	2,384	2,433	2,506	2,554	2,603
Military and Naval Affairs, Division of	0	10	10	10	10	10
State Police, Division of	20,519	29,523	29,523	29,523	29,523	29,523
Victim Services, Office of	1,681	1,683	1,683	1,683	1,683	1,683
Functional Total	24,469	34,627	34,657	34,735	34,788	34,843
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	5,760	6,819	6,819	3,409	0	0
State University of New York	511,495	552,284	571,220	584,975	599,247	613,703
Functional Total	517,255	559,103	578,039	588,384	599,247	613,703
EDUCATION						
Education, Department of	39,025	44,217	45,132	46,782	48,300	49,000
<i>All Other</i>	39,025	44,217	45,132	46,782	48,300	49,000
Functional Total	39,025	44,217	45,132	46,782	48,300	49,000
GENERAL GOVERNMENT						
Budget, Division of the	842	1,000	1,000	1,000	1,000	1,000
Civil Service, Department of	20	246	251	256	261	266
Deferred Compensation Board	279	256	261	266	272	277
Gaming Commission, New York State	16,162	20,256	20,256	20,256	20,256	20,256
General Services, Office of	2,799	2,672	2,726	2,780	2,836	2,893
State, Department of	10,680	18,964	18,964	18,964	18,964	18,964
Taxation and Finance, Department of	22,320	21,577	21,577	21,577	21,577	21,577
Workers' Compensation Board	55,102	55,374	55,987	58,017	60,133	62,329
Functional Total	108,204	120,345	121,022	123,116	125,299	127,562
ELECTED OFFICIALS						
Audit and Control, Department of	1,739	2,312	2,337	2,422	2,510	2,602
Judiciary	41,728	33,900	33,900	33,900	33,900	33,900
Law, Department of	21,048	25,200	25,340	25,804	26,288	26,789
Functional Total	64,515	61,412	61,577	62,126	62,698	63,291

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE STATE FUNDS
GENERAL STATE CHARGES
(thousands of dollars)**

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
ALL OTHER CATEGORIES						
Miscellaneous	1,084	1,401	1,407	1,429	1,453	1,478
Functional Total	<u>1,084</u>	<u>1,401</u>	<u>1,407</u>	<u>1,429</u>	<u>1,453</u>	<u>1,478</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u>1,041,328</u>	<u>1,164,641</u>	<u>1,188,338</u>	<u>1,203,183</u>	<u>1,219,832</u>	<u>1,239,454</u>

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE FEDERAL FUNDS
LOCAL ASSISTANCE
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	520	0	0	0	0	0
Economic Development, Department of	8,674	289,055	233,055	10,055	10,055	10,055
Empire State Development Corporation	943	9,000	9,000	1,000	1,000	1,000
Functional Total	10,137	298,055	242,055	11,055	11,055	11,055
PARKS AND THE ENVIRONMENT						
Parks, Recreation and Historic Preservation, Office of	1,064	1,270	1,270	1,270	1,270	1,270
Functional Total	1,064	1,270	1,270	1,270	1,270	1,270
TRANSPORTATION						
Motor Vehicles, Department of	14,605	18,000	18,000	18,000	18,000	18,000
Transportation, Department of	35,660	42,504	42,504	42,504	42,504	42,504
Functional Total	50,265	60,504	60,504	60,504	60,504	60,504
HEALTH						
Aging, Office for the	109,472	98,705	98,694	98,694	98,694	98,694
Health, Department of	55,338,505	61,312,323	56,477,168	56,737,120	59,864,369	61,633,870
<i>Medical Assistance</i>	47,344,738	52,824,189	47,471,079	47,295,827	49,991,053	51,267,281
<i>Essential Plan</i>	5,489,030	6,027,552	6,447,359	6,804,376	7,200,351	7,661,518
<i>Medicaid Administration</i>	431,746	370,538	357,356	357,356	357,356	357,356
<i>Public Health</i>	2,072,991	2,090,044	2,201,374	2,279,561	2,315,609	2,347,715
Functional Total	55,447,977	61,411,028	56,575,862	56,835,814	59,963,063	61,732,564
SOCIAL WELFARE						
Children and Family Services, Office of	2,037,701	1,639,300	1,184,300	918,300	918,300	918,300
<i>OCFS</i>	2,037,701	1,639,300	1,184,300	918,300	918,300	918,300
Housing and Community Renewal, Division of	180,298	512,793	48,434	48,434	48,434	48,434
Labor, Department of	134,551	151,892	151,892	151,892	151,892	151,892
Temporary and Disability Assistance, Office of	5,257,180	4,222,246	3,796,935	3,443,576	3,443,576	3,443,576
<i>Welfare Assistance</i>	2,447,705	2,626,576	2,626,576	2,626,576	2,626,576	2,626,576
<i>All Other</i>	2,809,475	1,595,670	1,170,359	817,000	817,000	817,000
Functional Total	7,609,730	6,526,231	5,181,561	4,562,202	4,562,202	4,562,202
MENTAL HYGIENE						
Addiction Services and Supports, Office of	116,036	181,681	130,440	130,440	130,440	130,440
<i>OASAS</i>	116,036	181,681	130,440	130,440	130,440	130,440
Mental Health, Office of	33,340	94,702	55,965	55,965	55,965	55,965
<i>OMH</i>	33,340	94,702	55,965	55,965	55,965	55,965
Functional Total	149,376	276,383	186,405	186,405	186,405	186,405
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	3,806	0	0	0	0	0
<i>DOCCS</i>	3,806	0	0	0	0	0
Criminal Justice Services, Division of	11,992	15,800	15,800	15,800	15,800	15,800
Homeland Security and Emergency Services, Division of	1,579,840	2,460,000	2,258,000	1,758,000	1,008,000	1,008,000
State Police, Division of	705	0	0	0	0	0
Victim Services, Office of	147,000	93,000	93,000	93,000	93,000	93,000
Functional Total	1,743,343	2,568,800	2,366,800	1,866,800	1,116,800	1,116,800
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	70	0	0	0	0	0
Functional Total	70	0	0	0	0	0
EDUCATION						
Arts, Council on the	1,411	600	600	600	600	600
Education, Department of	6,459,386	9,026,160	8,565,336	6,095,146	3,647,645	3,647,645
<i>School Aid</i>	5,404,339	8,060,453	7,600,629	5,213,439	2,765,938	2,765,938
<i>Special Education Categorical Programs</i>	994,386	884,000	883,000	800,000	800,000	800,000
<i>All Other</i>	60,661	81,707	81,707	81,707	81,707	81,707
Functional Total	6,460,797	9,026,760	8,565,936	6,095,746	3,648,245	3,648,245
GENERAL GOVERNMENT						
Elections, State Board of	20	0	0	0	0	0
General Services, Office of	0	250	250	250	250	250
State, Department of	93,759	57,957	57,957	57,957	57,957	57,957
Functional Total	93,779	58,207	58,207	58,207	58,207	58,207
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	387,090	387,124	0	0	0	0
Functional Total	387,090	387,124	0	0	0	0
ALL OTHER CATEGORIES						
Miscellaneous	(337,891)	(467,938)	(467,938)	(467,938)	(467,938)	(467,938)
Functional Total	(337,891)	(467,938)	(467,938)	(467,938)	(467,938)	(467,938)
TOTAL LOCAL ASSISTANCE SPENDING	71,615,737	80,146,424	72,770,662	69,210,065	69,139,813	70,909,314

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE FEDERAL FUNDS
PERSONAL SERVICE
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	3,964	3,413	3,413	3,413	3,413	3,413
Alcoholic Beverage Control, Division of	2,785	0	0	0	0	0
Economic Development, Department of	692	0	0	0	0	0
Public Service Department	1,213	1,202	1,202	1,202	1,202	1,202
Functional Total	8,654	4,615	4,615	4,615	4,615	4,615
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	38	0	0	0	0	0
Environmental Conservation, Department of	24,435	28,888	28,888	28,888	28,888	28,888
Parks, Recreation and Historic Preservation, Office of	5,311	1,367	1,367	1,367	1,367	1,367
Functional Total	29,784	30,255	30,255	30,255	30,255	30,255
TRANSPORTATION						
Motor Vehicles, Department of	5,232	4,979	4,979	4,979	4,979	4,979
Transportation, Department of	32,230	10,484	10,484	10,484	10,799	11,122
Functional Total	37,462	15,463	15,463	15,463	15,778	16,101
HEALTH						
Aging, Office for the	5,314	6,068	6,068	6,068	6,068	6,068
Health, Department of	150,541	103,663	107,610	107,852	108,353	108,776
<i>Medicaid Administration</i>	35,170	43,866	47,720	47,971	48,483	48,887
<i>Public Health</i>	115,371	59,797	59,890	59,881	59,870	59,889
Medicaid Inspector General, Office of the	16,951	16,418	16,418	16,418	16,418	16,418
Functional Total	172,806	126,149	130,096	130,338	130,839	131,262
SOCIAL WELFARE						
Children and Family Services, Office of	39,017	33,593	34,189	34,791	35,398	36,012
<i>OCFS</i>	39,017	33,593	34,189	34,791	35,398	36,012
Housing and Community Renewal, Division of	6,075	8,438	8,442	8,447	8,452	8,452
Human Rights, Division of	662	3,421	3,421	3,421	3,421	3,421
Labor, Department of	218,444	179,338	179,469	179,603	179,742	179,885
National and Community Service	520	443	452	461	470	479
Temporary and Disability Assistance, Office of	102,481	79,311	79,311	79,311	79,311	79,311
<i>All Other</i>	102,481	79,311	79,311	79,311	79,311	79,311
Functional Total	367,199	304,544	305,284	306,034	306,794	307,560
MENTAL HYGIENE						
Addiction Services and Supports, Office of	4,482	7,166	5,152	5,204	5,256	5,309
<i>OASAS</i>	4,482	7,166	5,152	5,204	5,256	5,309
Developmental Disabilities Planning Council	845	1,266	1,266	1,266	1,266	1,266
Justice Center	10,641	6,699	6,701	6,703	6,705	6,708
Mental Health, Office of	(14,762)	1,065	1,065	1,065	1,065	1,065
<i>OMH</i>	(14,762)	1,065	1,065	1,065	1,065	1,065
People with Developmental Disabilities, Office for	12,076	0	0	0	0	0
<i>OPWDD</i>	12,076	0	0	0	0	0
Functional Total	13,282	16,196	14,184	14,238	14,292	14,348
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	637	0	0	0	0	0
Corrections and Community Supervision, Department of	754,568	3,753	3,753	3,753	3,753	3,753
<i>DOCCS</i>	754,568	3,753	3,753	3,753	3,753	3,753
Criminal Justice Services, Division of	3,586	4,775	4,869	4,965	5,062	5,162
Homeland Security and Emergency Services, Division of	22,719	15,000	15,000	15,000	15,000	15,000
Military and Naval Affairs, Division of	25,341	23,199	23,629	24,102	24,584	25,076
State Police, Division of	235,463	12,652	12,905	13,163	13,426	13,695
Statewide Financial System	354	0	0	0	0	0
Victim Services, Office of	4,634	3,712	2,455	2,455	2,455	2,455
Functional Total	1,047,302	63,091	62,611	63,438	64,280	65,141
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	956	836	836	836	836	836
State University of New York	6,720	8,306	8,306	8,306	8,306	8,306
Functional Total	7,676	9,142	9,142	9,142	9,142	9,142
EDUCATION						
Education, Department of	97,007	87,737	87,737	87,737	87,737	87,737
<i>All Other</i>	97,007	87,737	87,737	87,737	87,737	87,737
Functional Total	97,007	87,737	87,737	87,737	87,737	87,737
GENERAL GOVERNMENT						
Civil Service, Department of	144	0	0	0	0	0
Elections, State Board of	885	663	676	690	704	718
General Services, Office of	8,463	0	0	0	0	0
Information Technology Services, Office of	26,895	0	0	0	0	0
Inspector General, Office of the	849	0	0	0	0	0
Prevention of Domestic Violence, Office for	626	0	0	0	0	0
State, Department of	5,006	3,758	3,758	3,758	3,758	3,758
Taxation and Finance, Department of	2,225	0	0	0	0	0
Veterans' Services, Division of	787	868	881	894	903	912
Welfare Inspector General, Office of	81	0	0	0	0	0
Functional Total	45,961	5,289	5,315	5,342	5,365	5,388

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE FEDERAL FUNDS
PERSONAL SERVICE
(thousands of dollars)**

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
ELECTED OFFICIALS						
Audit and Control, Department of	6	0	0	0	0	0
Judiciary	4,360	2,700	2,700	2,700	2,700	2,700
Law, Department of	19,366	22,149	22,149	22,149	22,149	22,149
Functional Total	<u>23,732</u>	<u>24,849</u>	<u>24,849</u>	<u>24,849</u>	<u>24,849</u>	<u>24,849</u>
TOTAL PERSONAL SERVICE SPENDING	<u>1,850,865</u>	<u>687,330</u>	<u>689,551</u>	<u>691,451</u>	<u>693,946</u>	<u>696,398</u>

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE FEDERAL FUNDS
NON-PERSONAL SERVICE/INDIRECT COSTS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	8,044	9,808	9,808	9,808	9,808	9,808
Alcoholic Beverage Control, Division of	4	0	0	0	0	0
Economic Development, Department of	505	245	245	245	245	245
Financial Services, Department of	0	1,400	1,400	1,400	1,400	1,400
Public Service Department	646	93	93	93	93	93
Functional Total	9,199	11,546	11,546	11,546	11,546	11,546
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	152	350	350	350	350	350
Environmental Conservation, Department of	17,386	16,942	16,942	16,942	16,942	16,942
Parks, Recreation and Historic Preservation, Office of	3,359	1,147	1,147	1,147	1,147	1,147
Functional Total	20,897	18,439	18,439	18,439	18,439	18,439
TRANSPORTATION						
Motor Vehicles, Department of	17,521	4,539	4,539	4,539	4,539	4,539
Transportation, Department of	7,816	13,359	13,359	13,359	13,714	14,079
Functional Total	25,337	17,898	17,898	17,898	18,253	18,618
HEALTH						
Aging, Office for the	1,153	4,348	4,348	4,348	4,348	4,348
Health, Department of	776,120	787,731	925,415	930,480	745,657	754,628
<i>Medicaid Administration</i>	289,678	461,326	462,898	475,493	513,764	522,116
<i>Public Health</i>	486,442	326,405	462,517	454,987	231,893	232,512
Medicaid Inspector General, Office of the	2,406	2,886	2,948	3,015	3,086	3,086
Functional Total	779,679	794,965	932,711	937,843	753,091	762,062
SOCIAL WELFARE						
Children and Family Services, Office of	70,591	72,701	74,117	75,660	77,156	76,798
<i>OCFS</i>	70,591	72,701	74,117	75,660	77,156	76,798
Housing and Community Renewal, Division of	2,560	3,363	3,363	3,367	3,368	3,368
Human Rights, Division of	1,853	1,339	1,339	1,339	1,339	1,339
Labor, Department of	242,187	81,679	81,679	81,679	81,679	81,679
National and Community Service	11,039	16,248	16,575	16,931	17,277	17,194
Temporary and Disability Assistance, Office of	230,825	73,954	73,954	73,954	73,954	73,954
<i>All Other</i>	230,825	73,954	73,954	73,954	73,954	73,954
Functional Total	559,055	249,284	251,027	252,930	254,773	254,332
MENTAL HYGIENE						
Addiction Services and Supports, Office of	2,672	5,682	3,699	3,762	3,858	3,956
<i>OASAS</i>	2,672	5,682	3,699	3,762	3,858	3,956
Developmental Disabilities Planning Council	3,666	2,149	2,149	2,149	2,149	2,149
Justice Center	3,611	2,506	2,522	2,537	2,553	2,568
Mental Health, Office of	17,650	11,046	10,416	10,416	10,416	10,416
<i>OMH</i>	17,650	11,046	10,416	10,416	10,416	10,416
People with Developmental Disabilities, Office for	115	1,000	1,000	1,000	1,000	1,000
<i>OPWDD</i>	115	1,000	1,000	1,000	1,000	1,000
Functional Total	27,714	22,383	19,786	19,864	19,976	20,089
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	4	0	0	0	0	0
Corrections and Community Supervision, Department of	4,738	1,191	1,191	1,191	1,191	1,191
<i>DOCCS</i>	4,738	1,191	1,191	1,191	1,191	1,191
Criminal Justice Services, Division of	24,934	4,430	4,514	4,602	4,693	4,784
Homeland Security and Emergency Services, Division of	82,699	25,000	25,000	25,000	25,000	25,000
Judicial Conduct, Commission on	11	0	0	0	0	0
Military and Naval Affairs, Division of	(1,759)	16,226	16,621	17,026	17,440	17,865
State Police, Division of	8,827	13,668	14,279	14,904	15,544	16,197
Statewide Financial System	1,174	0	0	0	0	0
Victim Services, Office of	1,720	1,634	919	919	919	919
Functional Total	122,348	62,149	62,524	63,642	64,787	65,956
HIGHER EDUCATION						
City University of New York	0	2,000	2,000	2,000	2,000	2,000
Higher Education Services Corporation, New York State	1,852	5,797	5,797	5,797	5,797	5,797
State University of New York	811,244	618,330	340,330	340,330	340,330	340,330
Functional Total	813,096	626,127	348,127	348,127	348,127	348,127
EDUCATION						
Arts, Council on the	140	100	100	100	100	100
Education, Department of	79,082	98,199	74,630	71,547	65,381	65,381
<i>School Aid</i>	87	0	0	0	0	0
<i>All Other</i>	78,995	98,199	74,630	71,547	65,381	65,381
Functional Total	79,222	98,299	74,730	71,647	65,481	65,481
GENERAL GOVERNMENT						
Budget, Division of the	63,699	0	0	0	0	0
Elections, State Board of	7,958	4,488	4,591	4,703	4,819	4,938
Employee Relations, Office of	49	0	0	0	0	0
Ethics and Lobbying, Independent Commission on	12	0	0	0	0	0
Gaming Commission, New York State	79	0	0	0	0	0
General Services, Office of	25,987	8,193	8,193	8,193	8,193	8,193

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE FEDERAL FUNDS
NON-PERSONAL SERVICE/INDIRECT COSTS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Information Technology Services, Office of	105,940	0	0	0	0	0
Inspector General, Office of the	5	0	0	0	0	0
Prevention of Domestic Violence, Office for	27	0	0	0	0	0
State, Department of	1,509	4,046	4,046	4,046	4,046	4,046
Taxation and Finance, Department of	819	500	500	500	500	500
Veterans' Services, Division of	289	698	712	725	738	750
Functional Total	206,373	17,925	18,042	18,167	18,296	18,427
ELECTED OFFICIALS						
Audit and Control, Department of	353	0	0	0	0	0
Judiciary	7,320	9,800	9,800	9,800	9,800	9,800
Law, Department of	9,769	9,088	9,088	9,088	9,088	9,088
Functional Total	17,442	18,888	18,888	18,888	18,888	18,888
ALL OTHER CATEGORIES						
Long-Term Debt Service	26,716	0	0	0	0	0
Miscellaneous	(42)	800,000	200,000	0	0	0
Functional Total	26,674	800,000	200,000	0	0	0
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	2,687,036	2,737,903	1,973,718	1,778,991	1,591,657	1,601,965

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE FEDERAL FUNDS
GENERAL STATE CHARGES
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	2,131	2,216	2,216	2,216	2,216	2,216
Alcoholic Beverage Control, Division of	1,607	0	0	0	0	0
Economic Development, Department of	399	0	0	0	0	0
Public Service Department	744	781	781	781	781	781
Functional Total	4,881	2,997	2,997	2,997	2,997	2,997
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	24	0	0	0	0	0
Environmental Conservation, Department of	15,243	18,752	18,752	18,752	18,752	18,752
Parks, Recreation and Historic Preservation, Office of	1,465	24	24	24	24	24
Functional Total	16,732	18,776	18,776	18,776	18,776	18,776
TRANSPORTATION						
Motor Vehicles, Department of	3,126	806	806	806	806	806
Transportation, Department of	18,828	6,208	6,290	6,375	6,679	6,879
Functional Total	21,954	7,014	7,096	7,181	7,485	7,685
HEALTH						
Aging, Office for the	223	0	0	0	0	0
Health, Department of	42,248	53,020	53,419	53,678	53,671	53,683
<i>Medicaid Administration</i>	1,807	8,542	8,882	9,158	9,158	9,158
<i>Public Health</i>	40,441	44,478	44,537	44,520	44,513	44,525
Medicaid Inspector General, Office of the	10,556	10,862	10,862	10,862	10,862	10,862
Functional Total	53,027	63,882	64,281	64,540	64,533	64,545
SOCIAL WELFARE						
Children and Family Services, Office of	18,277	21,406	21,334	22,054	22,793	23,559
<i>OCFS</i>	18,277	21,406	21,334	22,054	22,793	23,559
Housing and Community Renewal, Division of	3,541	5,597	5,599	5,604	5,606	5,501
Labor, Department of	134,102	120,000	120,059	120,191	120,280	120,378
National and Community Service	0	272	241	245	248	252
Temporary and Disability Assistance, Office of	62,870	50,476	50,476	50,476	50,476	50,476
<i>All Other</i>	62,870	50,476	50,476	50,476	50,476	50,476
Functional Total	218,790	197,751	197,709	198,570	199,403	200,166
MENTAL HYGIENE						
Addiction Services and Supports, Office of	893	0	0	0	0	0
<i>OASAS</i>	893	0	0	0	0	0
Developmental Disabilities Planning Council	492	785	785	785	785	785
Justice Center	629	147	145	149	153	157
Mental Health, Office of	(8,519)	612	612	612	612	612
<i>OMH</i>	(8,519)	612	612	612	612	612
People with Developmental Disabilities, Office for	6,974	0	0	0	0	0
<i>OPWDD</i>	6,974	0	0	0	0	0
Functional Total	469	1,544	1,542	1,546	1,550	1,554
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	367	0	0	0	0	0
Corrections and Community Supervision, Department of	459,227	2,561	2,252	2,261	2,271	2,281
<i>DOCCS</i>	459,227	2,561	2,252	2,261	2,271	2,281
Criminal Justice Services, Division of	1,104	355	362	369	376	384
Homeland Security and Emergency Services, Division of	11,259	7,000	7,000	7,000	7,000	7,000
Military and Naval Affairs, Division of	9,619	7,431	7,431	7,431	7,431	7,431
State Police, Division of	138,038	1,500	1,500	1,500	1,500	1,500
Statewide Financial System	204	0	0	0	0	0
Victim Services, Office of	580	450	450	450	450	450
Functional Total	620,398	19,297	18,995	19,011	19,028	19,046
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	552	1	1	1	1	1
State University of New York	58	51	51	51	51	51
Functional Total	610	52	52	52	52	52
EDUCATION						
Education, Department of	59,528	56,000	56,000	56,000	56,000	56,000
<i>All Other</i>	59,528	56,000	56,000	56,000	56,000	56,000
Functional Total	59,528	56,000	56,000	56,000	56,000	56,000
GENERAL GOVERNMENT						
Civil Service, Department of	83	0	0	0	0	0
Elections, State Board of	541	422	422	437	453	469
General Services, Office of	4,884	0	0	0	0	0
Information Technology Services, Office of	15,167	0	0	0	0	0
Inspector General, Office of the	490	0	0	0	0	0
Prevention of Domestic Violence, Office for	361	0	0	0	0	0
State, Department of	2,971	2,812	2,812	2,812	2,812	2,812
Taxation and Finance, Department of	1,284	0	0	0	0	0
Veterans' Services, Division of	413	537	531	545	591	594
Welfare Inspector General, Office of	47	0	0	0	0	0
Functional Total	26,241	3,771	3,765	3,794	3,856	3,875

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE FEDERAL FUNDS
GENERAL STATE CHARGES
(thousands of dollars)**

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
ELECTED OFFICIALS						
Audit and Control, Department of	3	0	0	0	0	0
Judiciary	989	900	900	900	900	900
Law, Department of	11,877	13,702	13,702	13,702	13,702	13,702
Functional Total	<u>12,869</u>	<u>14,602</u>	<u>14,602</u>	<u>14,602</u>	<u>14,602</u>	<u>14,602</u>
 TOTAL GENERAL STATE CHARGES SPENDING	 <u>1,035,499</u>	 <u>385,686</u>	 <u>385,815</u>	 <u>387,069</u>	 <u>388,282</u>	 <u>389,298</u>

General Fund Transfers From Other Funds
(thousands of dollars)

<u>Fund</u>	<u>Account Name</u>	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
PIT in Excess of Revenue Bond Debt Service		26,054,719	18,348,381	26,758,953	28,278,983	29,340,424	36,093,450
PTET in Excess of Revenue Bond Debt Service		8,215,168	7,498,500	7,927,500	8,276,500	6,617,000	(50,000)
ECEP in Excess of Revenue Bond Debt Service		0	6,500	7,050	7,500	7,500	(500)
Sales Tax in Excess of Revenue Bond Debt Service		5,571,356	7,346,249	7,523,055	7,526,849	7,619,534	7,688,879
Sales Tax in Excess of LGAC Bond Debt Service		4,121,226	2,163,453	0	0	0	0
Real Estate Taxes in Excess of CW/CA Debt Service		1,478,709	1,156,732	1,077,489	1,158,592	1,242,736	1,333,736
Total All Other Transfers		4,253,975	1,646,266	1,892,720	1,928,221	2,007,871	1,886,691
339.21982	Administration Program	369	518	518	518	518	518
339.22003	Bell Jar Collection Account	1,282	500	500	500	500	500
339.21977	Business and Licensing Services Account	2,266	59,328	59,328	59,328	59,328	59,328
339.21920	Certificate of Need Account	356	0	0	0	0	0
061.20810	Child Health Insurance Account	82	85	85	85	85	85
025.20401	Child Performer Protection Account	33	27	27	27	27	27
334.55055	Civil Service Administration Account	2,418	1,651	1,651	1,651	1,651	1,651
396.55301	Civil Service Employee Benefit Division Administration Reimbursement Account	0	639	639	639	639	639
339.21962	Clinical Laboratory Reference Fee Account	802	894	894	894	894	894
501.23702	Commercial Gaming Regulation	3	2	2	2	2	2
397.55350	Correctional Industries Account	228	0	0	0	0	0
339.21945	Criminal Justice Improvement Account	571	737	737	737	737	737
072.30050	Dedicated Highway and Bridge Trust Fund	1,157,062	1,186,219	1,284,924	1,439,486	1,519,135	1,397,955
339.21923	Department of Labor Fee and Penalty Account	531	0	0	0	0	0
323.55010	Design and Construction Account	0	1,866	1,866	1,866	1,866	1,866
339.22100	DHCR Home Care Association Application Fee Account	358	404	404	404	404	404
486.26000	Division of Labor Federal Grants	2,044	0	0	0	0	0
366.23102	Drinking Water Program Management and Administration - Health Account	0	1,108	1,108	1,108	1,108	1,108
061.20818	Elderly Pharmaceutical Insurance Coverage Premium Account	42	47	47	47	47	47
061.20809	Emergency Medical Services Training Account	456	185	185	185	185	185
020.20150	Emergency Services Revolving Loan Account	0	1,600	0	0	0	0
301.21080	Environmental Conservation Magazine Account	150	150	150	150	150	150
339.21959	Environmental Laboratory Fee Account	260	283	283	283	283	283
301.21081	Environmental Regulatory Account	1,542	2,835	2,835	2,835	2,835	2,835
339.22065	Examination and Miscellaneous Revenue Account	0	1,961	1,961	1,961	1,961	1,961
267.25200	Federal Education Fund	920	1,070	1,070	1,070	1,070	1,070
301.21065	Federal Grant Indirect Cost Recovery Account	1,634	1,041	1,041	1,041	1,041	1,041
291.313DD	Federal Grants - Capital	426	0	0	0	0	0
265.25100	Federal Health and Human Services Fund	115,110	122,955	107,955	107,955	107,955	107,955
290.25300	Federal Operating Grants Fund	8,603	460	460	460	460	460
261.25000	Federal USDA/Food and Nutrition Services Fund	46,008	33,742	33,742	33,742	33,742	33,742
339.21911	Financial Control Board Account	0	12	12	12	12	12
339.21950	Fingerprint Identification & Technology Account	9,352	14,543	14,543	14,543	14,543	14,543
339.21904	Fire Prevention and Code Enforcement Account	0	14,810	14,810	20,810	20,810	20,810
339.22075	Funeral Directing Program Account	31	21	21	21	21	21
312.31500	Hazardous Waste Remedial Fund	21,160	25,200	25,200	25,200	25,200	25,200
061.20811	HCRA Undistributed Revenue	17	0	0	0	0	0
061.20821	Health Care Delivery Administration Account	28	0	0	0	0	0
506.24850	Health Care Transformation Account	350,000	162,000	309,211	250,000	250,000	250,000
396.55300	Health Insurance Internal Services Account	886	3,428	3,428	3,428	3,428	3,428
339.22140	Helen Hayes Hospital Account	13,097	0	0	0	0	0
339.21960	Higher Education Services Corporation - Insurance Premium Payments	9,137	12,327	12,327	12,327	12,327	12,327
339.22090	Housing Indirect Cost Recovery Account	359	201	201	201	201	201
301.21060	Indirect Charges Account	3,170	2,085	2,085	2,085	2,085	2,085
334.55071	Labor Contact Center	280	0	0	0	0	0
339.22096	Legal Services Assistance Fund	0	9,830	9,830	9,830	9,830	9,830
339.22097	Local Public Health Services Account	3	0	0	0	0	0
160.20902	Lottery Administration - New	2,755	4,274	4,274	4,274	4,274	4,274
301.21066	Low Level Radioactive Waste Account	103	103	103	103	103	103
502.23755	MCF-Health Operation and Oversight Account	525	0	0	0	0	0
304.40100	Mental Health Services Fund	1,682,637	1,521,308	1,484,314	1,468,464	1,468,465	1,468,465
313.21402	Metropolitan Mass Transportation Operating Assistance Account	1,371	0	0	0	0	0
314.21452	Mobile Source Account	6,079	6,404	6,404	6,404	6,404	6,404
339.22144	Montrose State Veterans Home	2,792	0	0	0	0	0
354.22801	Motor Vehicle Theft and Insurance Fraud Account	1,100	0	0	0	0	0
339.22141	New York City Veterans Home (St. Albans) Account	5,512	0	0	0	0	0
508.24800	New York State Cannabis Revenue	0	0	50,000	0	0	0
339.22142	New York State Home for Veterans and their Dependents (Oxford) Account	3,261	0	0	0	0	0
061.20823	New York State of Health	68	79	79	79	79	79
339.21925	Nursing Home Receivership Account	1,000	0	0	0	0	0
339.22177	Occupational Health Clinic Account	25	22	22	22	22	22
305.21252	Occupational Safety and Health Inspection Account	981	0	0	0	0	0
305.21251	Occupational Safety and Health Training and Education Account	882	0	0	0	0	0
323.5502Y	Office of General Services Building Administration Account - Internal Service	12	0	0	0	0	0
339.219YL	Office of General Services Building Administration Account - Special Revenue State	1,000	0	0	0	0	0
323.5502X	Office of General Services Executive Direction Account	990	105	105	105	105	105
323.5502Z	Office of General Services Standards and Purchase Account - Internal Service	17	0	0	0	0	0
339.219YN	Office of General Services Standards and Purchase Account - Special Revenue State	3,000	3,000	3,000	3,000	3,000	3,000
339.22163	Patron Services Account	1,504	1,568	1,568	1,568	1,568	1,568
061.20814	Primary Care Initiatives Account	14	22	22	22	22	22
339.22088	Professional Medical Conduct Account	1,558	1,075	1,075	1,075	1,075	1,075
339.22123	Public Safety Communication Account	8,886	4,161	4,161	4,161	4,161	4,161
339.22011	Public Service Account	4,970	5,671	5,671	5,671	5,671	5,671
339.21998	Public Work Enforcement	808	0	0	0	0	0
339.21915	Quality of Care Account	133	0	0	0	0	0
339.21965	Radiological Health Protection	74	150	150	150	150	150
339.21944	Radiology Emergency Preparedness Account	1,350	1,350	1,350	1,350	1,350	1,350
301.21067	Recreation Account	200	200	200	200	200	200
339.22046	Regulation of Indian Gaming Account	436	0	0	0	0	0
339.21912	Regulation of Racing Account	610	458	458	458	458	458
339.22156	Rent Revenue Other - New York City	0	115	115	115	115	115
339.21900	Reserve for Transaction Risks	0	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
339.22024	Revenue Arrearage Account	0	18,659	18,659	18,659	18,659	18,659
339.22028	State Central Register Account	0	97	97	97	97	97

General Fund Transfers From Other Funds
(thousands of dollars)

Fund	Account Name	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
354.22802	State Police Motor Vehicle Enforcement Account	112,420	112,420	112,420	112,420	112,420	112,420
345.22653	State University General IFR Account	14,993	32,000	32,000	32,000	32,000	32,000
345.22656	State University Hospital IFR Operations Account	21,675	46,065	64,797	64,797	64,797	64,797
339.21902	Statewide Planning and Research Cooperative System (SPARCS) Account	42	36	36	36	36	36
339.22162	Systems and Technology Account	3,411	4,487	4,487	4,487	4,487	4,487
339.22192	Tax Return Preparers Fee	377	0	0	0	0	0
061.20801	Tobacco Control and Cancer Services Account	217	156	156	156	156	156
339.22055	Traffic Adjudication Account	2,288	2,288	2,288	2,288	2,288	2,288
339.22067	Transportation Regulation Account	0	2,443	2,443	2,443	2,443	2,443
339.21933	Transportation Surplus Property Account	0	974	974	974	974	974
339.22169	Tribal State Compact Revenue Account	559,979	154,600	141,000	141,000	141,000	141,000
339.22172	Underground Facilities Safety Training Account	1,175	1,175	175	175	175	175
480.25900	Unemployment Insurance Administration Fund	26,380	36,569	36,569	36,569	36,569	36,569
482.23601	Unemployment Insurance Special Interest and Penalty Fund	11,584	5,163	5,163	5,163	5,163	5,163
339.22103	Vital Records Management Account	730	787	787	787	787	787
160.20903	VLT Administration Account	886	666	666	666	666	666
339.22143	Western New York Veterans Home (Batavia) Account	137	0	0	0	0	0
339.21995	Workers' Compensation Account	11,952	12,852	12,852	12,852	12,852	12,852
		49,695,153	38,166,081	45,186,767	47,176,645	46,835,065	46,952,256

General Fund Transfers To Other Funds
(thousands of dollars)

Fund	Account Name	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Transfers to Debt Service Funds		339,546	289,706	252,953	310,814	332,074	372,844
Transfers to Capital Projects Funds		6,817,957	4,348,151	6,288,380	5,949,095	3,196,248	2,626,737
Transfers to SUNY University Operations		1,384,688	1,508,159	1,498,883	1,482,137	1,482,137	1,482,137
Total All Other Transfers		1,270,247	1,993,286	1,881,645	1,391,977	1,375,925	1,390,799
020.20143	Alzheimers Disease Assistance	175	197	270	270	270	270
334.55057	Banking Services	43,308	44,160	44,160	44,160	44,160	44,160
339.22032	Batavia School For the Blind Account	900	900	900	900	900	900
020.20155	Breast Cancer Research and Education Account	275	266	500	500	500	500
323.55022	Business Services Center	30,000	31,342	33,129	34,916	36,703	30,000
334.55069	Centralized Technology Services	32,558	11,460	11,460	11,460	11,460	11,460
054.20601	Charter School Stimulus Account	9,674	4,837	4,837	4,837	4,837	4,837
020.20100	Combined Expendable Trust Fund	0	182,300	179,300	181,300	181,300	181,300
397.55350	Correctional Industries	22,773	22,773	22,773	22,773	22,773	22,773
339.21945	Criminal Justice Improvement Account	0	14,400	14,400	14,400	0	0
073.20853	Dedicated Mass Transportation Non MTA	5,228	10,410	5,274	5,274	5,274	5,274
225.23651	Department of Transportation (MTA Payroll Tax)	244,250	244,250	244,250	244,250	244,250	244,250
300.21002	Dept of Environmental Conservation Administration Account	3,000	0	0	0	0	0
366.23102	Drinking Water Program Management and Administration - Health Account	5,352	0	0	0	0	0
160.20901	Education - New	90,000	0	0	0	0	0
323.55020	Enterprise Contracting	42,291	0	0	0	0	0
339.22247	Entertainment Diversity Job Training Development	1,782	1,500	1,500	1,500	1,500	1,500
339.22056	Federal Salary Sharing Account	2,393	0	0	0	0	0
506.24850	Health Care Transformation Account	0	500,000	500,000	0	0	0
319.40300	Health Income Fund	22,153	16,079	16,079	16,079	16,079	16,079
396.55300	Health Insurance Internal Services Account	12,000	12,000	12,000	12,000	12,000	12,000
339.22140	Helen Hayes Hospital Account	0	454	5,106	5,106	5,106	5,106
316.40250	Housing Debt Fund	(905)	1,000	1,000	1,000	1,000	1,000
390.23551	Indigent Legal Services	0	74,781	74,781	74,781	74,781	74,781
340.22501	Judiciary Funds	93,402	109,200	109,200	109,200	109,200	109,200
334.55070	Learning Management System	183	0	0	0	0	0
301.21066	Low Level Radioactive Waste Account	4,000	0	0	0	0	0
313.21402	Mass Transportation Operating Assistance	22,666	36,175	21,175	21,175	21,175	21,175
502.23755	Medical Cannabis Fund	6,550	6,550	6,550	6,550	6,550	6,550
339.22128	Medication Reimbursement Account	22	0	0	0	0	0
334.55050	Miscellaneous Agencies Internal Service	0	50,000	50,000	50,000	50,000	50,000
339.22144	Montrose State Veterans Home	0	129	1,139	1,139	1,139	1,139
301.21082	Natural Resources Account	15,000	0	0	0	0	0
334.55059	Neighbor Work Project Account	1,000	1,000	1,000	1,000	1,000	1,000
225.23653	New York Central Business District Trust	151,500	153,015	154,545	156,090	157,651	159,228
368.23151	New York City County Clerk Operations Offset Fund	2,142	2,100	2,100	2,100	2,100	2,100
339.22141	New York City Veterans Home (St. Albans) Account	0	120	806	806	806	806
339.22211	New York State Campaign Finance	0	0	10,000	15,000	10,000	30,000
508.24800	New York State Cannabis Revenue	0	50,000	0	0	0	0
339.22142	New York State Home for Veterans and their Dependents (Oxford) Account	0	85	466	466	466	466
339.21905	New York State Thruway Police Services Account	6,000	0	0	0	0	0
339.22240	NYS Medical Indemnity	0	20	20	20	20	20
339.22177	Occupational Health Clinic Account	0	20	20	20	20	20
323.5502X	Office of General Services Executive Direction Account	3,435	0	0	0	0	0
334.55061	Office of Technology NYT Account	3,988	0	0	0	0	0
323.5502Y	OGS Building Administration Account	9,500	9,500	9,500	9,500	9,500	9,500
339.22088	Professional Medical Conduct Account	0	369	369	369	369	369
020.20183	Prostate Cancer Research and Education	97	93	200	200	200	200
313.21401	Public Transportation Systems	16,090	16,814	16,814	16,814	16,814	16,814
073.20852	Railroad Account	9,139	17,947	9,216	9,216	9,216	9,216
339.22171	Recruitment Incentive Account	2,587	2,587	2,587	2,587	2,587	2,587
339.22053	Rome School for the Deaf Account	1,041	1,020	1,020	1,020	1,020	1,020
130.60050	School Capital Facilities Financing Reserve Fund	514	0	0	0	0	0
339.21987	Spinal Cord Injury Fund	8,500	8,500	8,500	8,500	8,500	8,500
334.55062	State Data Center Account	41,737	0	0	0	0	0
325.50050	State Fair Receipts Fund	7,000	8,000	8,000	8,000	8,000	8,000
345.22656	State University of New York - Medicaid Reimbursement	243,874	243,000	243,000	243,000	243,000	243,000
339.21902	Statewide Planning and Research Cooperative System (SPARCS) Account	0	8	8	8	8	8
339.22168	Tax Revenue Arrearage Account	1,500	1,500	1,500	1,500	1,500	1,500
073.20851	Transit Authorities Account	50,951	100,869	51,394	51,394	51,394	51,394
020.20201	Veterans Remembrance and Cemetery Maintenance and Operation Fund	0	900	0	0	0	0
020.20128	WB Hoyt Memorial Trust Fund	622	622	622	622	622	622
339.22143	Western New York Veterans Home (Batavia) Account	0	34	175	175	175	175
		9,812,438	8,139,302	9,921,861	9,134,023	6,386,384	5,872,517

CASH COMBINING STATEMENT
GENERAL FUND
FY 2023
(millions of dollars)

	General Fund	Tax Stabilization Reserve Fund	Contingency Reserve Fund	Community Projects Fund	Rainy Day Reserve Fund	Refund Reserve Account	Eliminations	Total
Opening Fund Balance	0	1,435	21	26	1,884	29,687	0	33,053
Receipts:								
Taxes	48,087	0	0	0	0	0	0	48,087
Miscellaneous Receipts	1,768	0	0	0	0	0	0	1,768
Federal Receipts	2,350	0	0	0	0	0	0	2,350
Total Receipts	52,205	0	0	0	0	0	0	52,205
Disbursements:								
Local Assistance	66,022	0	0	5	0	0	0	66,027
State Operations	13,164	0	0	0	0	0	0	13,164
General State Charges	8,666	0	0	0	0	0	0	8,666
Debt Service	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0
Total Disbursements	87,852	0	0	5	0	0	0	87,857
Other financing sources (uses):								
Transfers from Other Funds	78,208	197	0	0	2,952	6,777	(49,968)	38,166
Transfers to Other Funds	(42,561)	0	0	0	0	(15,547)	49,968	(8,140)
Bond and Note Proceeds	0	0	0	0	0	0	0	0
Net other financing sources (uses)	35,647	197	0	0	2,952	(8,770)	0	30,026
Change in Fund Balance	0	197	0	(5)	2,952	(8,770)	0	(5,626)
Closing Fund Balance	0	1,632	21	21	4,836	20,917	0	27,427

**CASH COMBINING STATEMENT
SPECIAL REVENUE FUNDS**
(Thousands of dollars)

	MENTAL HEALTH RIGHTS DONATIONS (20600-20699)	COMBINED EXPENSES TRUST (20100-20999)	NEW YORK INTEREST ON ACCOUNT (20900-20949)	NEW YORK STATE ARCHIVES PARTNERSHIP TRUST (20350-20399)	CHILD PERFORMANCE PROTECTION (20400-20449)	TUTION REIMBURSEMENT (20450-20499)	LOCAL GOVERNMENT RECORDS MANAGEMENT IMPROVEMENT (20500-20549)	SCHOOL TAX RELIEF (20550-20599)	CHARTER SPECIAL STIMULUS (20600-20649)	HEALTH CARE RESOURCES (20800-20849)	DEDICATED MASS TRANSPORTATION TRUST (20850-20899)
Opening Fund Balance	807	61,937	122,804	25	100	8,628	9,341	0	6,049	87,932	63,926
Receipts:											
Taxes	0	0	0	0	0	0	0	1,830,985	0	659,000	399,810
Miscellaneous Receipts	72	(169,982)	34,000	318	120	5,098	9,396	0	0	5,951,688	1,41,199
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0
Total Receipts	72	(169,982)	34,000	318	120	5,098	9,396	1,830,985	0	6,610,688	541,009
Disbursements:											
Local Assistance	0	6,749	20,000	0	0	0	5,056	1,830,985	4,837	6,487,116	673,600
State Operations	72	6,128	1,577	430	231	3,143	2,287	0	0	93,383	0
General State Charges	0	218	602	196	165	1,321	1,202	0	0	9,748	0
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	72	13,095	22,179	626	396	4,464	8,545	1,830,985	4,837	6,590,247	673,600
Other Financing Sources (Use):											
Transfers from Other Funds	0	184,378	0	300	600	0	0	0	4,837	0	129,226
Transfers to Other Funds	0	(1,600)	0	(8)	(27)	(242)	(601)	0	0	(108,373)	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Use)	0	182,778	0	292	573	(242)	(601)	0	4,837	(108,373)	129,226
Change in Fund Balance	0	(299)	11,821	(16)	297	392	250	0	0	(87,932)	(3,365)
Closing Fund Balance	807	61,638	134,625	9	397	9,020	9,591	0	6,049	0	60,561

	STATE LOTTERY (20900-20949)	COMBINED STUDIOS (20950-20999)	MFL FINANCIAL ACCOUNTING (21050-21099)	FEDERAL USDA/FOOD AND NUTRITION PROGRAMS (21000-21099)	FEDERAL HEALTH AND HUMAN SERVICES (21100-21199)	FEDERAL MISCELLANEOUS OPERATING PROGRAMS (21300-21399)	FEDERAL MISCELLANEOUS OPERATING PROGRAMS (21400-21499)	SEWAGE TREATMENT PROGRAM MANAGEMENT AND MAINTENANCE (21000-21049)	ENCON SPECIAL PROGRAMS (21500-21549)	CONSERVATION (21150-21199)	ENVIRONMENTAL PROTECTION AND SOIL SPILL COMMITMENT (21200-21249)
Opening Fund Balance	568,760	9,405	115,413	(41,786)	5,277,262	9,016,479		(18)	20,479	106,892	14,801
Receipts:											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	3,591,961	25,000	0	100,000	17,000	4,000	0	900	76,110	46,792	58,184
Federal Receipts	0	(18,000)	0	2,248,190	70,444,717	2,133,692	0	0	0	0	0
Total Receipts	3,591,961	7,000	0	2,348,190	70,461,717	2,137,692	0	900	76,110	46,792	58,184
Disbursements:											
Local Assistance	3,890,000	0	397,265	2,196,108	65,590,298	4,234,337	0	0	0	0	0
State Operations	36,370	7,500	0	61,975	1,165,192	1,067,186	869,975	432	63,515	27,359	15,914
General State Charges	13,861	0	0	15,336	132,368	54,628	63,395	266	23,790	13,387	9,098
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	3,940,231	7,500	397,265	2,273,419	66,887,858	5,356,151	8,907,170	698	87,305	40,746	25,012
Other Financing Sources (Use):											
Transfers from Other Funds	5,000	0	397,265	0	0	0	0	0	20,957	75	19,006
Transfers to Other Funds	(4,940)	0	0	(74,771)	(1,892,567)	(10,900)	(12,328)	0	(13,751)	(1,895)	(46,493)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Use)	60	0	397,265	(74,771)	(1,892,567)	(10,900)	(12,328)	0	7,206	(1,820)	(27,487)
Change in Fund Balance	(348,210)	(500)	0	0	1,681,292	(5,651)	(3,229,359)	202	(3,989)	4,226	5,685
Closing Fund Balance	220,550	8,905	115,413	(41,786)	6,958,554	5,787,120	184	184	16,490	111,118	20,486

**CASH COMBINING STATEMENT
SPECIAL REVENUE FUNDS**
(Thousands of dollars)

	TRAINING AND EDUCATION PROGRAM ON OCCUPATIONAL SAFETY AND HEALTH (2150-2199)	LAWYERS' FUND FOR CLIENT PROTECTION (2190-2149)	EQUIPMENT LOAN FUND FOR THE DISABLED (2190-2199)	MASS TRANSPORTATION OPERATING ASSISTANCE (2140-2149)	CLEAN AIR (2140-2149)	NEW YORK STATE INFRASTRUCTURE TRUST (2150-2149)	LEGISLATIVE COMPUTER SERVICES (2150-2199)	STATE UNIVERSITY DORMITORY INCOME (4030-4039)	COMBINED EXPENDABLE TRUST (2160-2169)	WINTER SPORTS EDUCATION TRUST (2170-2179)	ARTS CAPITAL GRANTS (2180-2189)
Opening Fund Balance	4,931	14,382	511	753,641	(38,518)	71	12,662	465,509	467	0	619
Receipts:											
Taxes	0	0	0	3,424,760	0	0	0	0	0	0	0
Miscellaneous Receipts	48,496	9,000	28	17,500	43,770	0	1,719	344,024	6	75	60
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0
Total Receipts	48,496	9,000	28	3,442,260	43,770	0	1,719	344,024	6	75	60
Disbursements:											
Local Assistance	0	0	0	3,376,900	0	0	0	0	0	0	98
State Operations	40,518	12,600	104	4,067	25,845	0	950	6	6	75	0
General State Charges	19,410	300	0	2,158	13,570	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	59,928	12,900	104	3,383,125	39,415	0	950	6	6	75	98
Other Financing Sources (Uses):											
Transfers from Other Funds	0	0	0	52,989	0	0	0	0	0	0	0
Transfers to Other Funds	0	0	0	0	(6,404)	0	0	(365,168)	0	0	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	52,989	(6,404)	0	0	(365,168)	0	0	0
Change in Fund Balance	(11,432)	(3,900)	(76)	112,124	(2,049)	0	769	(21,144)	0	0	(38)
Closing Fund Balance	(6,501)	10,482	435	865,765	(40,567)	71	13,431	444,365	467	0	581

	MISCELLANEOUS STATE SPECIAL REVENUE (2190-2149)	COURT FACILITIES INCENTIVE AID (2290-2249)	EMPLOYMENT TRAINING (2250-2259)	STATE UNIVERSITY INCOME (2850-2859)	CHEMICAL DEPENDENCE SERVICE (2270-2279)	LAKE GEORGE PARK TRUST (2270-2279)	MOTOR VEHICLE LAW ENFORCEMENT THEFT AND INSURANCE FRAUD PREVENTION (2280-2289)	NEW YORK GREAT LAKES PROTECTION (2280-2289)	FEDERAL INVESTIGATION CONTRACT (2290-2299)	HOUSING DEVELOPMENT PROGRAM (2290-2299)	NYSDOT INFRASTRUCTURE SAFETY PROGRAM (2300-2309)
Opening Fund Balance	2,035,089	9,149	53	1,831,036	4,380	456	33,168	429	24	10,469	(19,325)
Receipts:											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	(1,154,698)	150	0	5,091,356	6,690	1,208	123,625	160	0	900	3,068
Federal Receipts	89	0	0	0	0	0	0	0	0	0	0
Total Receipts	(1,154,609)	150	0	5,091,356	6,690	1,208	123,625	160	0	900	3,068
Disbursements:											
Local Assistance	123,505	115,200	0	0	0	0	4,237	0	0	3,102	0
State Operations	724,103	2,300	0	6,353,725	6,667	1,032	9,417	157	0	0	3,734
General State Charges	457,600	900	0	552,129	0	500	0	61	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	1,305,208	118,400	0	6,905,854	6,667	1,532	13,654	218	0	3,102	3,734
Other Financing Sources (Uses):											
Transfers from Other Funds	627,909	109,200	0	2,232,407	0	0	0	0	0	0	0
Transfers to Other Funds	1,491,886	0	0	(266,206)	0	0	(112,420)	0	0	0	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	2,119,795	109,200	0	1,966,201	0	0	(112,420)	0	0	0	0
Change in Fund Balance	(340,022)	(9,050)	0	151,703	23	(324)	(2,449)	(58)	0	(2,202)	(666)
Closing Fund Balance	1,695,067	99	53	1,982,739	4,403	132	30,719	371	24	8,267	(19,991)

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)
FY 2023

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
019.20000-Ment Hyg Gifts	805	0	72	0	0	0	72	0	0	72	0	0	0	0	0	0	72	805
020.20100-Combined Exp Tr	(35)	0	(181,300)	0	0	182,300	1,000	0	0	0	0	0	0	0	0	0	0	965
020.20101-Planting Fields	1,319	0	350	0	0	0	350	0	216	48	7	0	162	0	0	0	433	1,236
020.20103-Chambers Restor	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
020.20105-Animal Disease	51	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	51
020.20107-DOCS Gift & Don	69	0	805	0	0	0	805	0	0	805	0	0	0	0	0	0	805	69
020.20109-Helen Hayes Hsp	63	0	0	0	0	0	0	0	0	35	0	0	0	0	0	0	35	28
020.20110-Oxford Donation	309	0	166	0	0	0	166	0	0	50	0	0	0	0	0	0	50	425
020.20111-Donat-St.Albans	5	0	0	0	0	0	0	0	0	13	0	0	0	0	0	0	13	(8)
020.20112-CVB Gifts & Beq	113	0	5	0	0	0	5	0	0	0	0	0	0	0	0	0	8	110
020.20113-Donations-Batjav	55	0	19	0	0	0	19	0	0	40	0	0	0	0	0	0	40	34
020.20114-Montrose Donati	230	0	12	0	0	0	12	0	0	13	0	0	0	0	0	0	13	229
020.20116-IBR Genetic Cou	146	0	108	0	0	0	108	0	0	108	0	0	0	0	0	0	108	146
020.20118-Tech Transfer	(1)	0	50	0	0	0	50	0	25	0	0	0	0	0	0	0	25	24
020.20120-Spec Events	3,079	0	1,012	0	0	0	1,012	29	0	850	1	0	19	0	0	0	899	3,192
020.20123-L.M. Josephthal	48	0	1	0	0	0	1	0	0	1	0	0	0	0	0	0	1	48
020.20124-OSC Misc Grant	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
020.20126-NYS CB Ven Stand	1,580	0	744	0	0	0	744	0	0	1,726	0	0	0	0	0	1,726	598	
020.20127-DMNA Military	12	0	(1)	0	0	0	(1)	0	(1)	0	0	0	0	0	0	0	(1)	12
020.20128-WB Hoyt Memoria	5,234	0	0	0	0	622	622	895	0	0	0	0	0	0	0	0	895	4,961
020.20129-NYS CB Gift& Beq	171	0	0	0	0	0	0	0	0	17	0	0	0	0	0	0	17	154
020.20130-St Transim Money	12,221	0	260	0	0	0	260	0	0	0	0	0	0	0	0	0	0	12,481
020.20142-Youth Grants &	287	0	0	0	0	0	0	0	44	445	1	0	28	0	0	0	518	(231)
020.20143-Alzheimers Dis	927	0	270	0	0	197	467	670	0	0	0	0	0	0	0	0	670	724
020.20144-Local Gov Comm	151	0	12	0	0	0	12	0	0	7	0	0	0	0	0	0	7	156
020.20147-Prostate/Testic	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
020.20149-Autism Aware &	797	0	139	0	0	0	139	1,749	0	22	0	0	0	0	0	1,600	22	914
020.20150-Emergency Serv	19,621	0	3,000	0	0	0	3,000	0	0	0	0	0	0	0	0	0	3,349	19,272
020.20151-Batavia-Chariot	397	0	20	0	0	0	20	0	0	23	0	0	0	0	0	0	23	394
020.20152-Rome-Gifts And	99	0	20	0	0	266	806	1,620	0	19	0	0	0	0	0	0	19	100
020.20155-Br Can Res & Ed	3,586	0	540	0	0	0	540	0	0	0	0	0	0	0	0	0	0	2,772
020.20159-Community Relat	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
020.20162-Disab Tech Asst	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30
020.20165-DMNA Youth Prog	80	0	5	0	0	0	5	0	0	5	0	0	0	0	0	0	5	80
020.20166-Erie Canal Muse	23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23
020.20167-Grants and Bequ	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8
020.20174-Life Pass II on	1,378	0	530	0	0	0	530	0	0	605	0	0	0	0	0	0	605	1,303
020.20176-Misc. Gifts Acc	(1,051)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,051)
020.20178-Multiple Sclero	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
020.20182-Parole Ofcr Mem	43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	43
020.20183-Prostate Cancer	3,286	0	240	0	0	93	333	520	0	0	0	0	0	0	0	0	0	3,099
020.20185-Percy T Phillip	50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	50
020.20192-Missng Children	419	0	407	0	0	0	407	0	266	137	0	0	0	0	0	0	403	423
020.20197-DCJ01 Comb Gift	24	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24
020.20199-HESC Gifts Dona	559	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	559
020.201B4-DFY Rec & Welir	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
020.201DR-Human Rights Dis	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
020.201F1-Women Vet Monum	150	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	150
020.201GW-CCF Grts & Beqs	63	0	100	0	0	0	100	0	14	96	1	0	9	0	0	0	120	43
020.201HH-OMH Grant & Beq	73	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	73
020.201RW-RW Johnson Foun	(5)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(5)
020.201XK-Grants Account	1,157	0	1,500	0	0	0	1,500	1,000	0	67	0	0	0	0	0	0	1,067	1,590
020.201XX-S U Restrict Cur	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12
020.201ZS-Grants	373	0	300	0	0	0	300	0	0	0	0	0	0	0	0	0	0	673
020.201ZZ-Donated Funds	(92)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(92)
020.20200-NY Teen Hth Ed	48	0	120	0	0	0	120	120	0	0	0	0	0	0	0	0	0	48
020.20201-Veterans Rem Ce	1,620	0	75	0	0	900	975	0	0	160	0	0	0	0	0	0	160	2,435
020.20204-Homeless Vet As	289	0	154	0	0	0	154	0	0	0	0	0	0	0	0	0	0	443
020.20205-Mental Illness	360	0	58	0	0	0	58	75	0	0	0	0	0	0	0	0	75	343
020.20206-Women's Cancer	197	0	75	0	0	0	75	100	0	0	0	0	0	0	0	0	100	172
020.20208-Vets Home Assis	93	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	93
020.20209-Combined Gifts	2,181	0	222	0	0	0	222	0	0	225	0	0	0	0	0	0	225	2,178
023.20300-N Y Im Lawyers	122,805	0	34,000	0	0	0	34,000	20,000	923	624	30	0	602	0	0	0	22,179	134,626
024.20350-NYS Archvs Pine	24	0	318	0	0	300	618	0	298	122	10	0	196	0	0	8	634	8
025.20401-Child Performer	103	0	705	0	0	600	720	0	215	9	7	0	165	0	0	27	423	400
050.20451-Tuition Reimb	4,858	0	0	0	0	0	0	0	0	200	0	0	101	0	0	0	301	5,262
050.20452-Voc School Supp	3,770	0	4,393	0	0	0	4,393	0	1,908	985	50	0	1,220	0	0	242	4,405	3,786
052.20501-Loc Govt Record	9,338	0	9,396	0	0	0	9,396	5,056	1,879	358	50	0	1,202	0	0	601	9,146	9,588
053.20500-Sch Tax Relief	(1)	1,830,985	0	0	0	0	1,830,985	1,830,985	0	0	0	0	0	0	0	0	1,830,985	(1)
054.20601-Charter School	6,050	0	0	0	0	4,837	4,837	4,837	0	0	0	0	0	0	0	0	4,837	6,050
056.20701-Greenway Commun	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
056.20702-Greenway Herit	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)
FY 2023

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
059.20751-AlcoholSubst A	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
061.20801-Tobacco Cntr &	127	0	0	0	0	0	0	0	1,968	142	62	0	1,451	0	0	156	3,779	(3,652)
061.20802-Health Care Srv	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
061.20803-Medicaid Fraud	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
061.20804-Medical Assist.	88	0	0	0	0	0	0	4,544,841	0	0	0	0	0	0	0	4,544,841	(4,544,753)	
061.20805-Enhanced Com	(2)	0	0	0	0	0	0	385,495	896	16,724	25	564	0	0	0	0	403,704	(402,325)
061.20807-HCRA Program	1,379	0	0	0	0	0	0	10,570	2,123	1,308	69	1,651	0	0	185	15,906	(15,338)	
061.20809-EMS Training	568	0	0	0	0	0	0	740,793	779	14,690	171	0	495	0	0	85	757,013	(752,778)
061.20810-Child Health In	4,235	0	0	0	0	0	6,559,771	0	0	0	0	0	0	0	0	103,499	6,518,966	
061.20811-HCRA Undistrib	62,694	659,000	5,900,771	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
061.20812-Hospital Based	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
061.20813-Ad Home Res Co	34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	584	(580)
061.20814-Primary Care In	4	0	0	0	0	0	0	348	0	0	9	0	205	0	0	22	0	(1)
061.20815-Prov Coll Monit	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
061.20816-Pilot Health In	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
061.20817-Indigent Care	13,222	0	0	0	0	0	50,917	712,200	701	9,768	24	0	543	0	0	4,300	716,500	(703,278)
061.20818-EPIC Premium	3,708	0	50,917	0	0	0	0	93,217	0	0	0	0	0	0	0	47	104,300	(49,675)
061.20819-Health Occup De	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
061.20820-Matern & Ch HIV	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
061.20821-Health Care Del	306	0	0	0	0	0	0	242	2	206	7	176	0	0	0	427	(121)	
061.20822-Cig Task Force	457	0	0	0	0	0	0	2,419	5,261	34,303	64	1,487	0	0	0	4,176	(3,719)	
061.20823-NY SOH	1,110	0	0	0	0	0	0	524,200	0	0	0	0	3,176	0	0	79	43,891	(42,781)
073.20851-Transit Authori	43,003	312,285	109,806	0	0	100,869	522,960	92,600	0	0	0	0	0	0	0	0	524,200	41,763
073.20852-Railroad Account	7,460	55,109	19,351	0	0	17,947	92,407	56,800	0	0	0	0	0	0	0	0	92,600	7,267
073.20853-DMTF	13,464	32,416	12,042	0	0	10,410	54,868	0	0	0	0	0	0	0	0	0	56,800	11,532
160.20901-Education - New	198,880	0	2,547,000	0	0	5,000	2,552,000	2,653,000	0	0	0	0	0	0	0	0	2,653,000	97,880
160.20902-Lottery Adm New	78,222	0	42,921	0	0	0	42,921	0	16,970	15,405	664	12,393	0	0	0	4,274	49,706	71,437
160.20903-VLT Administrat	43,583	0	12,040	0	0	0	12,040	0	1,970	1,282	79	1,468	0	0	0	666	5,465	50,158
160.20904-VLT - Education	248,074	0	990,000	0	0	0	990,000	1,237,000	0	0	0	0	0	0	0	0	1,237,000	1,074
221.20950-Comb Student Ln	9,408	0	25,000	0	0	0	7,000	0	0	7,500	0	0	0	0	0	0	7,500	8,908
225.23651-Mobility Tax Tr	1,579	0	0	0	0	244,250	244,250	0	0	0	0	0	0	0	0	0	244,250	1,579
225.23652-MTA Aid Trust	397	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	397
225.23653-NY Cen Bus Dis	113,439	0	0	0	0	153,015	153,015	153,015	0	0	0	0	0	0	0	0	153,015	113,439
301.21002-Encon Admin Acc	(19)	0	900	0	0	0	900	0	418	14	0	266	0	0	0	698	183	
301.21051-EnCon Energy Ef	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	100	0
301.21052-EnCon-Seized As	81	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	0	101
301.21053-Wst Tire Mgt/Rc	40,717	0	18,200	0	0	0	18,200	0	11,407	391	373	0	7,768	0	0	3,000	22,939	35,978
301.21054-Oil & Gas Accou	62	0	108	0	0	0	108	0	0	119	0	0	0	0	0	0	119	51
301.21055-Marine/Coastal	174	0	13	0	0	0	13	0	0	0	0	0	0	0	0	0	0	187
301.21060-Indirect Charge	1,076	0	0	0	0	10,157	10,157	0	6,519	6,770	164	0	3,289	0	0	2,085	18,827	(7,594)
301.21061-Hazardous Sub B	1,951	0	350	0	0	0	350	0	215	40	8	113	0	0	0	0	376	1,925
301.21063-S-Area Landfill	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12
301.21064-Utility Envir R	1	0	0	0	0	1,800	1,800	0	1,250	0	33	672	0	0	0	0	1,955	(154)
301.21065-Federal Grant I	576	0	40	0	0	9,000	9,040	0	8,495	168	0	0	0	0	0	1,041	9,704	(88)
301.21066-Low Level Radio	(177)	0	2,811	0	0	0	2,811	0	1,441	192	47	975	0	0	0	433	3,088	(454)
301.21067-Recreation Acco	19,774	0	10,200	0	0	0	10,200	0	2,322	776	85	887	0	0	0	455	4,525	25,449
301.21077-Public Safety R	7	0	30	0	0	0	30	0	0	38	0	0	0	0	0	0	38	(1)
301.21080-Encon Magazine	316	0	705	0	0	0	705	0	164	0	0	0	0	0	0	150	314	707
301.21081-Environmental R	(70,074)	0	28,600	0	0	0	28,600	0	12,046	2,439	447	0	5,965	0	0	6,187	27,084	(68,558)
301.21082-Natural Resourc	(2,047)	0	4,811	0	0	0	4,811	0	577	397	19	0	388	0	0	400	1,781	983
301.21083-UST-Trust Recov	830	0	12	0	0	0	12	0	0	0	0	0	0	0	0	0	0	842
301.21084-Mined Land Recl	5,100	0	4,210	0	0	0	4,210	0	1,955	105	67	0	1,308	0	0	0	3,435	5,875
301.21089-SEQR Review	(43)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(43)
301.21087-Town Of Riverhe	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17
301.21022-Monitors-Aggr	22,021	0	6,000	0	0	0	6,000	0	3,849	480	117	0	2,425	0	0	0	6,871	21,150
302.21150-Conservation	26,027	0	43,222	0	0	75	43,297	0	19,890	5,555	609	0	12,663	0	0	1,820	40,537	28,787
302.21151-Marine Resource	5,693	0	1,480	0	0	0	1,480	0	1,077	0	33	666	0	0	0	0	1,776	5,397
302.21152-Migratory Bird	0	0	10	0	0	0	10	0	0	45	0	0	0	0	0	0	45	(35)
302.21153-Guides License	385	0	55	0	0	0	55	0	66	9	2	38	0	0	0	75	115	325
302.21154-Fish And Game T	74,683	0	2,000	0	0	0	2,000	0	34	38	1	20	0	0	0	0	93	(96)
302.21155-Surf Clam/Quaho	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
302.21156-Habitat Account	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	63
302.21157-Verison Donatio	38	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	0	63
302.21158-OUTDOOR REC & T	56	0	0	0	0	705	1,193	0	680	59	19	435	0	0	0	0	1,193	4
303.21201-Oil Spill - DAC	4	0	488	0	0	301	301	0	201	7	6	0	147	0	0	0	361	(57)
303.21202-Oil Sp Relocain	3	0	0	0	0	18,000	18,000	0	11,292	1,676	363	0	7,545	0	0	0	20,876	(2,878)
303.21203-Oil Spill - DEC	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26,070
303.21204-Oil Spill - DAC	14,797	0	43,996	0	0	0	43,996	0	0	0	0	0	0	0	0	32,793	32,793	26,000
303.21205-License Fee Sur	0	0	13,700	0	0	0	13,700	0	1,518	50	43	971	0	0	0	13,700	13,700	0
303.21206-Low Oil Spill	0	0	0	0	0	0	0	0	13,442	8,804	628	0	9,784	0	0	0	32,658	(3,568)
305.21251-OSH Trng & Educ	2,743	0	26,357	0	0	0	26,357	0	12,912	4,214	518	0	9,626	0	0	0	27,270	(2,946)
305.21252-OSHA Inspection	2,185	0	22,139	0	0	0	22,139	0	0	0	0	0	0	0	0	0	0	0

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)

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(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
S04.24950-Fan Sports Educ	21,901	0	6,000	0	0	0	6,000	0	0	0	0	0	0	0	0	5,000	5,000	22,901
S04.24951-Fan Sport Admin	(62)	0	0	0	0	0	0	0	86	278	3	0	64	0	0	0	431	(493)
S06.24850-Hlth Care Trans	146,211	0	75,000	0	0	500,000	575,000	0	0	0	0	0	0	0	0	162,000	162,000	559,211
S07.24900-Hlth Caritable	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
S07.24901-Elem Sec Ed Cha	53	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	53
S08.24800-NY Cannabis Rev	12,140	61,850	0	0	0	50,000	111,850	50,000	18,491	49,116	523	0	11,813	0	0	12,140	142,083	(18,093)
S08.24801-Cannabis Educat	0	0	0	0	0	4,856	4,856	0	0	0	0	0	0	0	0	0	0	4,856
S08.24802-NYS Drug TrdEd	0	0	0	0	0	2,428	2,428	0	0	0	0	0	0	0	0	0	0	2,428
S08.24803-NYS Com Grants	0	0	0	0	0	4,856	4,856	0	0	0	0	0	0	0	0	0	0	4,856
S09.24955-Mob Sports Wage	259,477	0	346,000	0	0	0	346,000	614,580	0	0	0	0	0	0	0	0	614,580	(9,103)

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)

FY 2023

(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.21901-Article VII Int	7,885	0	160	0	0	0	160	160	0	0	0	0	0	0	0	0	7,885
339.21902-S P A R C S	2,103	0	6,600	0	0	8	6,608	0	985	3,568	33	0	717	0	0	36	3,372
339.21904-Fire Prev/Code	81,931	0	14,810	0	0	0	14,810	0	1,004	500	34	0	627	0	0	14,810	79,766
339.21905-NYS Twy Police	(1,892)	0	64,213	0	0	0	64,213	0	38,890	27	0	0	26,001	0	0	0	(2,597)
339.21906-DMV Seiz Assets	121	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	121
339.21907-Mental Hygiene	(2,134)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,134)
339.21909-M H Patient Inc	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8
339.21911-Fin Cntrl Board	(602)	0	3,099	0	0	0	3,099	0	1,444	799	45	0	799	0	0	12	(602)
339.21912-Reg of Racing	(5,336)	0	12,647	0	0	0	12,647	0	5,909	4,220	236	0	1,378	0	0	458	(4,890)
339.21914-S U Constr Fund	113	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	113
339.21915-Quality Care	0	0	0	0	0	0	0	1,000	0	0	0	0	0	0	0	0	(1,000)
339.21916-Nurses Aide Reg	1,066	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,066
339.21917-Med Frd Seized	183	0	164	0	0	0	164	0	164	164	0	0	0	0	0	0	183
339.21918-Child Care & Pr	2,731	0	425	0	0	0	425	0	0	0	0	0	0	0	0	0	3,156
339.21919-Cyber Sec Upgr	1,201	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,201
339.21920-Cert of Need	10,462	0	2,959	0	0	0	2,959	0	2,541	1,790	90	0	1,785	0	0	2,663	4,532
339.21921-Lobbying Enforc	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.21922-Continuing Care	1,473	0	131	0	0	0	131	0	76	4	2	0	37	0	0	0	1,485
339.21923-DOL Fee Penalty	21,486	0	20,383	0	0	0	20,383	0	5,865	2,220	214	0	4,460	0	0	600	28,510
339.21924-Educ Museum	202	0	892	0	0	0	892	0	282	334	10	0	190	0	0	62	216
339.21925-Ns Hm Receiptshp	2,011	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	2,036
339.21926-3rd Party Hlth	480	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	480
339.21927-Boating Noise L	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.21928-I Love NY Ves	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.21929-Summer Sch Arts	39	0	684	0	0	0	684	0	113	540	4	0	72	0	0	0	(6)
339.21930-I Lve NY W Boat	81	0	245	0	0	0	245	0	70	25	4	0	59	0	0	0	168
339.21932-Snowmobile	7,576	0	6,150	0	0	0	6,150	4,650	111	150	9	0	81	0	0	0	8,725
339.21933-Tr Surplus Prop	9,086	0	2,200	0	0	0	2,200	0	0	0	0	0	0	0	0	974	10,312
339.21934-Hosp & Nurs Mgt	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
339.21935-Watershed Ptnr	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
339.21936-World Univ Game	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.21937-S U Dorm Reimb	(6)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(6)
339.21938-ODTA Train Cont	1	0	0	0	0	0	0	0	124,072	135,985	0	0	155	0	0	0	(6)
339.21939-ODTA State Matc	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.21941-Methadone Regis	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.21943-Energy Research	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.21944-Radiology	4,093	0	6,000	0	0	0	6,000	3,000	777	157	32	0	489	0	0	1,350	4,288
339.21945-Crim Jus Improv	9,599	0	41,373	0	0	14,400	55,773	43,358	2,744	362	118	0	1,683	0	0	737	16,370
339.21948-Farm Prod Insp-	103	0	1,390	0	0	0	1,390	0	718	123	22	0	436	0	0	0	194
339.21950-FgprntID&Tech	61,941	0	15,000	0	0	0	15,000	0	0	1,695	0	0	0	0	0	14,543	60,703
339.21953-NY Fire Academy	140	0	468	0	0	0	468	0	307	347	10	0	258	0	0	0	(314)
339.21958-Domestic Awaren	120	0	7	0	0	0	7	0	0	3	0	0	0	0	0	0	124
339.21959-Environmental L	2,777	0	4,118	0	0	0	4,118	0	1,812	567	57	0	1,298	0	0	283	2,878
339.21960-HESC Ins Prem P	80,822	0	69,881	0	0	0	69,881	0	10,853	18,755	367	0	6,819	0	0	12,327	101,582
339.21961-Train Mgmt Eval	(506)	0	1,400	0	0	0	1,400	0	1,668	109	47	0	1,067	0	0	0	(1,997)
339.21962-Clin Lab Refrcn	(11,736)	0	18,059	0	0	0	18,059	0	5,825	2,079	184	0	4,396	0	0	5,453	(11,614)
339.21964-Pub Emp Rel Brd	828	0	86	0	0	0	86	0	0	46	0	0	0	0	0	0	868
339.21965-Radio Hlth Prot	531	0	5,132	0	0	0	5,132	0	2,281	133	72	0	1,721	0	0	730	726
339.21966-Cons Food Indus	57	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	57
339.21967-OHRD St Match	3,320	0	0	0	0	1,400	1,400	0	0	4,115	0	0	0	0	0	0	605
339.21968-Educatin Library	210	0	65	0	0	0	65	0	0	60	0	0	0	0	0	0	215
339.21969-Teacher Certif	11,268	0	8,138	0	0	0	8,138	0	4,394	675	98	0	2,813	0	0	450	10,976
339.21970-Banking Deptmnt	36,489	0	104,909	0	0	0	104,909	0	50,110	14,109	1,541	0	37,242	0	0	0	38,396
339.21971-Cable TV Acct	8,006	0	2,433	0	0	0	2,433	0	1,401	109	50	0	945	0	0	0	7,934
339.21972-Econ Devel Ass	331	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	331
339.21973-Fin Svcs Seized	747	0	250	0	0	0	250	0	0	250	0	0	0	0	0	0	747
339.21975-ODD Earned Revn	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.21976-Motorcycle Sfty	265	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	265
339.21977-Business and Li	245,102	0	86,443	0	0	0	86,443	0	20,646	7,211	529	0	12,661	0	0	59,328	231,170
339.21978-Indr Cost Reco	543	0	0	0	0	18,954	18,954	0	9,308	4,462	262	0	5,952	0	0	2,757	(3,244)
339.21979-High School Equ	1,485	0	225	0	0	0	225	0	0	225	0	0	0	0	0	0	1,485
339.21980-OTDA Program	929	0	0	0	0	500	500	0	0	700	0	0	128	0	0	0	601
339.21981-Disas Prep Conf	24	0	(1)	0	0	0	(1)	0	0	(1)	0	0	0	0	0	0	24
339.21982-Administration	4,401	0	13	0	0	13,350	13,363	0	3,628	6,531	115	0	2,860	0	0	560	4,070
339.21983-Rail Safety Ins	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)

FY 2023

(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.21984-Fedl Admin Reim	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.21985-Abandon Prop Au	2	0	21,253	0	0	0	21,253	0	12,669	6,681	321	0	0	0	0	0	1,584
339.21986-Seized Assets	6	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	8
339.21987-Spinal Injury	12,865	0	95	0	0	8,500	8,595	8,500	0	0	0	0	0	0	0	0	12,960
339.21988-Child Supp Rev	78	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	78
339.21989-Mult Agen Train	1,706	0	0	0	0	12,000	12,000	0	1,797	9,746	51	0	1,149	0	0	0	963
339.21990-OCIF Crime Forf	2,165	0	1,403	0	0	0	1,403	0	0	1,403	0	0	0	0	0	0	2,165
339.21991-DMNA-Seiz Asset	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.21992-Critical Infrs	262	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	262
339.21993-Radon Detection	815	0	20	0	0	0	20	0	0	12	0	0	0	0	0	0	823
339.21994-Insurance Dept	183,564	0	293,549	0	0	293,549	293,549	74,381	111,094	36,101	3,265	0	78,481	0	0	0	173,791
339.21995-Workers' Compn	17,080	0	231,541	0	0	0	231,541	0	86,590	57,372	2,442	0	55,374	0	0	12,852	33,991
339.21996-Fire Protection	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.21998-Public Work Enf	14,176	0	3,982	0	0	0	3,982	0	2,852	1,215	145	0	2,136	0	0	0	11,810
339.21999-Asset Forfeitur	(3)	0	250	0	0	0	250	0	0	250	0	0	0	0	0	0	(3)
339.219AC-Non-Hyd Wage Wl	(58)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(58)
339.219IG-Ins Genl Opems	(22)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(22)
339.219SA-Health Services	31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31
339.219XX-A&M-Aggregated	1,139	0	17,000	0	0	0	17,000	0	471	14	15	0	286	0	0	0	17,353
339.219YL-OGS Bldg Admin	11,777	0	18,197	0	0	0	18,197	0	3,060	4,867	99	0	2,056	0	0	0	19,892
339.219YN-OGS Std & Purch	10,303	0	5,660	0	0	0	5,660	0	888	1,931	29	0	597	0	0	3,000	9,518
339.219ZV-Just Ct Oper	(2,114)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,114)
339.219ZV-S T A Research	(19)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(19)
339.22001-VESID SS	10	0	2,500	0	0	0	2,500	2,000	186	102	5	0	119	0	0	52	46
339.22003-Bell Jar Collec	1	0	1,875	0	0	0	1,875	0	548	951	22	0	409	0	0	500	(554)
339.22004-Ind & Util Serv	4,368	0	2,547	0	0	0	2,547	0	1,750	150	46	0	1,076	0	0	0	3,893
339.22008-Courts Special	781	0	3,100	0	0	0	3,100	0	0	3,100	0	0	0	0	0	0	781
339.22009-Asbestos Trning	(2)	0	867	0	0	0	867	0	236	2	7	0	176	0	0	0	424
339.22010-IMP R P Tax Adm	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.22011-Public Service	48,871	0	92,458	0	0	0	92,458	0	52,827	11,779	1,792	0	35,720	0	0	7,471	31,740
339.22012-Atty Licensing	22,816	0	32,000	0	0	0	32,000	0	18,400	5,100	0	0	7,900	0	0	0	23,416
339.22014-DSS Prov Recovs	200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	200
339.22015-Crimes Against	560	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	560
339.22017-Camp Smith Bill	311	0	197	0	0	0	197	0	165	11	4	0	10	0	0	0	318
339.22020-Comm Feed Lic	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22021-Regulation of M	3,258	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	3,278
339.22023-Discover Queens	31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31
339.22024-Reven Arreage	121,116	0	25,000	0	0	0	25,000	0	1,000	1,400	35	0	650	0	0	20,485	122,546
339.22025-Comm Svce Assis	8,475	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,475
339.22026-Cell Phone Towe	6,034	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,034
339.22027-Spec Conserv Ac	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30
339.22028-State Central R	7,987	0	4,600	0	0	0	4,600	0	147	0	4	0	94	0	0	97	12,245
339.22029-Plant Industry	748	0	529	0	0	0	529	0	809	91	26	0	486	0	0	0	(135)
339.22032-Batavia School	(6,716)	0	9,600	0	0	900	10,500	0	5,491	1,217	155	0	3,511	0	0	522	(7,112)
339.22034-Investment Serv	4,290	0	4,038	0	0	0	4,038	0	2,070	673	64	0	1,231	0	0	0	4,290
339.22035-Diabetes Resear	59	0	6	0	0	0	6	0	0	0	0	0	0	0	0	0	65
339.22037-Keep Kids Drug	83	0	9	0	0	0	9	0	0	0	0	0	0	0	0	0	92
339.22038-OPWDD Day Servi	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22039-OSDC Finan Over	(1,894)	0	5,023	0	0	0	5,023	0	2,935	128	83	0	1,877	0	0	0	(1,894)
339.22040-Senate Recyclab	668	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	688
339.22041-Medicaid Fraud	26,989	0	14,144	0	0	0	14,144	0	7,383	2,236	1,093	0	4,567	0	0	0	25,854
339.22042-DED Marketing A	2,796	0	1,944	0	0	0	1,944	0	63	1,710	2	0	28	0	0	0	2,937
339.22044-Tug Hill Admin	143	0	38	0	0	0	38	0	29	30	0	0	0	0	0	0	149
339.22045-Settlement Enf	388	0	541	0	0	0	541	491	0	50	0	0	0	0	0	0	388
339.22046-Regulation of I	(107,331)	0	13,388	0	0	0	13,388	0	8,776	871	296	0	6,150	0	0	0	(110,036)
339.22047-NYS FLEX Spend	835	0	300	0	0	0	300	0	0	314	0	0	0	0	0	0	821
339.22050-Crime Victims B	33	0	105	0	0	0	105	0	0	82	0	0	0	0	0	0	56
339.22051-Ofc of Professi	44,104	0	61,200	0	0	0	61,200	0	26,874	11,273	655	0	17,816	0	0	11,114	37,572
339.22052-Armory Rental A	2,558	0	9,600	0	0	0	9,600	0	4,119	667	116	0	2,634	0	0	436	2,558
339.22053-Rome School	(2,869)	0	0	0	0	1,020	10,620	0	0	0	0	0	0	0	0	0	(221)
339.22054-Seized Assets	522	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	522
339.22055-Traf Adjudicac	(45,765)	0	30,500	0	0	0	30,500	0	21,283	5,922	639	0	15,517	0	0	2,288	(60,914)
339.22056-Fed Salary Shar	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22057-Cook/Chill Acco	2,006	0	1,000	0	0	0	1,000	0	0	1,000	0	0	0	0	0	0	2,006
339.22060-Credential SVS	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)

FY 2023

(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22061-Seized Assets	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22062-NYC Assessment	36,454	0	79,653	0	0	0	79,653	0	36,881	24,553	1,420	0	16,799	0	0	0	36,454
339.22063-Cultural Educat	2,404	0	29,876	0	0	0	29,876	0	12,406	7,323	334	0	7,936	0	0	2,993	1,888
339.22064-Distance Learn	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22065-Exam & Misc Rev	10	0	125	0	0	0	125	0	372	439	12	0	246	0	0	1,961	(2,895)
339.22067-Trans Regul Acc	10,369	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,443	7,926
339.22068-Cons Prof Acct	2,234	0	91	0	0	0	91	0	0	67	0	0	174	0	0	0	2,084
339.22071-Fin Aid Audit	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22072-8th Air Force H	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.22074-FMS Account	32	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	32
339.22075-Funeral	2,409	0	470	0	0	0	470	0	240	7	8	0	178	0	0	108	2,338
339.22076-FSHRP	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
339.22077-Educ Archives	42	0	15	0	0	0	15	0	0	15	0	0	0	0	0	0	42
339.22078-Local Services	1,182	0	1,153	0	0	0	1,153	0	722	50	19	0	373	0	0	0	1,171
339.22080-Adult Shelter	28,144	0	2,600	0	0	0	2,600	0	0	0	0	0	0	0	0	0	30,744
339.22081-QAA Earned Rev	418	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	418
339.22082-Family Pres Svc	7,597	0	0	0	0	3,618	3,618	2,687	0	0	0	0	0	0	0	0	8,528
339.22083-Electronic Bene	47	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	47
339.22084-Federal-Seized	0	0	0	0	0	0	0	0	4,030	4	0	0	0	0	0	0	(38)
339.22085-DHCR Mortgage S	(4,077)	0	3,833	0	0	0	3,833	0	0	0	0	0	0	0	0	0	(4,278)
339.22086-OMH-Research OH	81	0	2,920	0	0	0	2,920	0	0	2,920	0	0	0	0	0	0	81
339.22087-DMV-Compulsory	770	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	770
339.22088-Prof Medic Cond	11,725	0	24,900	0	0	369	25,269	990	11,421	5,964	355	0	8,455	0	0	8,744	1,065
339.22089-Hwy Const & Ma	1,978	0	260	0	0	0	260	0	0	135	0	0	0	0	0	0	2,103
339.22090-Housing Indirec	4,181	0	0	0	0	5,739	5,739	0	2,258	5	0	0	0	0	0	201	7,456
339.22091-Adult Home Qual	4,322	0	193	0	0	0	193	0	0	0	0	0	0	0	0	0	4,515
339.22092-Homeless Hsg	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22093-COCOT	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22094-Accid Prevent C	246	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	246
339.22095-IG Szd Assets	77	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	77
339.22096-Leg Svcs Assist	83,410	0	25,100	0	0	0	25,100	19,265	0	0	0	0	0	0	0	9,830	79,415
339.22097-Loc Pub Hlth	10,702	0	3,405	0	0	0	3,405	0	299	2	10	0	236	0	0	54	13,506
339.22099-Voting Mach Exa	(15,122)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28
339.22100-DHCR HCA Applic	(2)	0	5,000	0	0	0	5,000	0	2,632	13	92	0	2,066	0	0	893	(15,818)
339.22101-EPIC Premium Ac	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22102-Drug Enforce Ta	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22103-Vital Records M	11,216	0	4,840	0	0	0	4,840	0	572	438	19	0	465	0	0	3,069	11,493
339.22104-CHCCDP Transfer	37	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37
339.22105-Tobacco Enforce	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.22108-Hwy Rev/Soc Sec	1,026	0	210	0	0	0	210	0	0	248	0	0	0	0	0	0	988
339.22109-Conference & Sp	156	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	156
339.22110-Assisted Living	2,652	0	259	0	0	0	259	250	0	686	0	0	0	0	0	0	2,661
339.22111-OCFS Program	390	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(296)
339.22112-OTDA Income Acc	139	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	139
339.22114-Disabil Determs	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.22115-OPWDD Jt Clin O	39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	39
339.22116-Special Medical	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.22117-Litigation Sett	15,058	0	81,068	0	0	0	81,068	0	29,312	38,106	837	0	18,816	0	0	0	9,055
339.22118-Animal Populati	571	0	855	0	0	0	855	150	0	867	0	0	0	0	0	0	559
339.22119-Love Your Libra	297	0	6	0	0	0	6	0	0	0	0	0	0	0	0	0	153
339.22120-DISTINCTIVE PLA	0	0	0	0	0	0	0	0	15	0	1	0	9	0	0	0	(25)
339.22122-Local Wireless	123	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	123
339.22123-Pub Sale Commun	155,536	0	137,000	0	0	0	137,000	92,000	27,855	34,905	0	0	0	0	0	6,997	130,779
339.22124-Cuba Lake Mgmt	160	0	200	0	0	0	200	0	0	217	0	0	0	0	0	0	143
339.22126-St Justice Inst	73	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	73
339.22128-Med Reimb Acct	805	0	1,500	0	0	0	1,500	1,000	0	0	0	0	0	0	0	0	1,305
339.22130-Low Inc Housing	6,494	0	3,631	0	0	0	3,631	0	2,057	6	74	0	1,637	0	0	150	6,201
339.22131-Medicaid Inquir	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22132-New York Alert	57	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	57
339.22133-Procure Op News	52	0	0	0	0	0	0	0	40	135	0	0	0	0	0	0	(123)
339.22134-OVS RESTITUTION	258	0	593	0	0	0	593	0	492	116	0	0	0	0	0	0	243
339.22136-Food Prod Ctr	1,211	0	1,323	0	0	0	1,323	0	223	1,073	6	0	154	0	0	0	1,078
339.22137-Pet Dealer	32	0	32	0	0	0	32	0	0	0	0	0	0	0	0	0	64
339.22138-Auth Bdgt Office	1,621	0	2,088	0	0	1,826	3,914	0	1,465	256	47	0	1,045	0	0	0	2,722

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)

FY 2023

(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22139-Patient Safety	4,601	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,601
339.22140-Helen Hayes Hos	32,318	0	3,115	0	0	56,839	59,954	0	36,649	21,220	22	0	2,480	0	0	1,292	30,609
339.22141-NYC Veterans	14,322	0	350	0	0	32,975	33,325	0	18,689	8,735	13	0	7,230	0	0	366	12,614
339.22142-NYS Home-Vetera	2,869	0	120	0	0	22,483	22,603	0	15,642	6,313	10	0	200	0	0	456	2,851
339.22143-WNY Vets Home	2,474	0	55	0	0	13,082	13,137	0	8,812	4,196	5	0	94	0	0	159	2,345
339.22144-Montrose S V H	8,653	0	30	0	0	28,105	28,135	0	19,466	7,742	11	0	218	0	0	197	9,154
339.22145-DOH Hospital Ho	4,007	0	0	0	0	119,807	119,807	0	0	0	0	0	0	0	0	119,807	4,007
339.22146-HEAP Eamed Rev	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22147-Quality of Care	12,666	0	1,387	0	0	0	1,387	1,000	0	0	0	0	0	0	0	0	13,053
339.22149-Motor Fuel Qual	392	0	2,800	0	0	0	2,800	0	1,266	1,314	39	0	768	0	0	0	(195)
339.22150-Weights Measure	38	0	325	0	0	0	325	0	245	101	8	0	149	0	0	0	(140)
339.22151-Defer Comp Adm	(154)	0	820	0	0	0	820	0	389	127	23	0	256	0	0	0	(129)
339.22152-Hazard Abatemen	984	0	200	0	0	0	200	150	0	0	0	0	0	0	0	0	1,034
339.22153-Education Stats	999	0	0	89	0	0	89	0	0	34	0	0	0	0	0	0	1,054
339.22154-Real Estate Fin	124	0	3,526	0	0	0	3,526	0	1,324	1,413	38	0	846	0	0	0	29
339.22156-NYC Rent Rev	13,005	0	0	0	0	0	0	0	30,875	20,000	1,712	0	23,480	0	0	7,115	(70,177)
339.22157-Medicaid Income	2,423	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,423
339.22158-Rent Revenue	1,627	0	550	0	0	0	550	0	245	0	12	0	267	0	0	0	1,653
339.22159-CSFP Salvage Ac	103	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	103
339.22161-ES Stem Cell Tr	289	0	0	0	0	6,195	6,195	0	492	1,522	15	0	348	0	0	510	3,597
339.22162-Systems & Tech	19,151	0	7,300	0	0	0	7,300	0	560	450	20	0	350	0	0	4,487	20,584
339.22163-Paron Services	15,439	0	83,416	0	0	0	83,416	0	41,868	32,807	0	0	4,531	0	0	3,992	15,657
339.22165-Trans Aviatn	759	0	4,410	0	0	0	4,410	0	0	4,709	0	0	0	0	0	0	460
339.22166-Teacher Ed Accr	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11
339.22167-Training Academ	516	0	10	0	0	0	10	0	0	10	0	0	0	0	0	0	516
339.22168-Tax Rev Arrear	2,172	0	0	0	0	1,500	1,500	0	0	1,000	0	0	0	0	0	0	2,672
339.22169-TSCR Account	221,720	0	247,000	0	0	0	247,000	226,600	0	0	0	0	0	0	0	154,600	87,520
339.22170-Statewide Gamin	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22171-Recruitment Inc	551	0	39	0	0	2,587	2,626	0	0	3,384	0	0	0	0	0	0	(207)
339.22172-Undgrmd Sfty T	4,934	0	110	0	0	0	110	0	0	0	0	0	0	0	0	1,175	3,869
339.22173-Vol Fire Rec&Re	1,223	0	200	0	0	0	200	200	0	0	0	0	0	0	0	0	1,223
339.22174-HAVA Match	1,039	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,039
339.22175-VRSS	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16
339.22177-Occ Hlth Clinic	455	0	9,000	0	0	20	9,020	9,560	446	11	13	0	297	0	0	98	(950)
339.22178-Crim Back Check	402	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	402
339.22180-SR-Connections	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22181-NYS Water Rescu	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18
339.22182-OWIG Adm Reimb	206	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	206
339.22184-Wine Industry	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
339.22185-Assembly Recyc	756	0	40	0	0	0	40	0	0	0	0	0	0	0	0	0	796
339.22186-Yth Fac PerDiem	271	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	271
339.22187-Provider Assess	131,975	0	870,000	0	0	0	870,000	1,001,375	0	0	0	0	0	0	0	0	600
339.22188-Fed Indirect Re	83	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	83
339.22189-DOCS Asset Forf	536	0	314	0	0	0	314	0	0	314	0	0	0	0	0	0	536
339.22190-Conference&Sign	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
339.22191-Educ Assessment	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6
339.22192-Tax Ret Prep Fe	11,879	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,879
339.22193-Sales Tax Re Fe	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12
339.22195-Equitable Shari	2,713	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,713
339.22196-C & F Qual Enha	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
339.22197-ULTVI Radia Dev	850	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	850
339.22198-HEP	39	0	0	0	0	0	0	0	0	300	0	0	0	0	0	0	(261)
339.22199-Airport Securit	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22202-SBCI Account	13	0	1,500	0	0	0	1,500	1,500	0	0	0	0	0	0	0	0	(1,487)
339.22203-Article X Inter	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	107
339.22206-Wholesale Mkt	6,051	0	0	0	0	0	0	0	0	700	0	0	0	0	0	0	5,351
339.22207-Tech Financing	47	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	47
339.22211-NYS Camp Financ	27	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27
339.22212-Lake George Inv	4	0	350	0	0	0	350	0	35	285	10	0	20	0	0	0	4
339.22213-BOE Enforcement	959	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	959
339.22214-Fireworks Reven	1,131	0	320	0	0	0	320	0	174	0	6	0	126	0	0	0	1,145
339.22215-Delivery Transf	2,482	0	1,000	0	0	0	1,000	0	0	1,000	0	0	0	0	0	0	2,482
339.22217-Eq Sh DTF Just	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	107
339.22218-Eq Sh DTF Treas	154	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	154
339.22221-Eq Sh Law Justi	338	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	338

CASH COMBINING STATEMENT BY ACCOUNT
 MISCELLANEOUS SPECIAL REVENUE FUND (339)

FY 2023

(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22222-Eq Sh Law Treas	742	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	742
339.22226-Eq Sh SIG Treas	76	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	76
339.22228-Eq Sh WIG Treas	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8
339.22231-Eq Sh DEC Justi	141	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	141
339.22233-Eq Shar-DMN Jus	144	0	260	0	0	0	260	0	0	250	0	0	0	0	0	0	154
339.22235-Insitt Accredi	21	0	570	0	0	0	570	0	290	56	6	0	171	0	0	47	21
339.22238-Eq Sh PRK Treas	6	0	50	0	0	0	50	0	0	50	0	0	0	0	0	0	6
339.22239-Opioid Steward	78,472	0	100,000	0	0	0	100,000	24,445	0	0	0	0	0	0	0	0	154,027
339.22240-NYS Med Indimny	(1,940)	0	0	0	0	20	20	0	1	0	1	0	1	0	0	0	(1,923)
339.22243-Securing Citles	48	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	48
339.22246-Behav Hlth Par	2,299	0	1,500	0	0	0	1,500	2,300	0	0	0	0	0	0	0	0	1,499
339.22247-Erit Div Job Tr	3,298	0	0	0	0	1,500	1,500	0	0	0	0	0	0	0	0	0	4,798
339.22248-CJ Discov Comp	26,635	0	0	0	0	0	0	26,634	0	0	0	0	0	0	0	0	1
339.22250-Emer Elect Out	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22251-Maj Ren Ene Dev	2,382	0	5,800	0	0	0	5,800	0	0	2,000	0	0	0	0	0	0	6,182

**CASH-COMBINING STATEMENT
CAPITAL PROJECTS FUNDS
FY 2023**
(thousands of dollars)

	STATE CAPITAL PROJECTS (30000-30049)	DEDICATED HIGHWAY AND TRANSPORTATION (30050-30099)	STATE UNIVERSITY RESIDENCE HALLS REHABILITATION (30100-30299)	NEW YORK STATE CANALS STATEWAY (30300-30349)	STATE PARK INFRASTRUCTURE (30350-30399)	PASSENGER FACILITY (30400-30449)	ENVIRONMENTAL IMPROVEMENTS (30450-30499)	CONSERVATION THROUGH IMPROVED TRANSPORTATION (30600-30699)	PURE WATERS (30620-30629)	TRANSPORTATION CAPITAL FACILITIES (30630-30699)
Opening Fund Balance	0	32,318	138,253	16,227	(52,463)	15	49,691	164	668	3,328
Receipts:										
Taxes	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	4,948,463	1,017,030	0	0	0	0	257,350	0	0	0
Federal Receipts	0	1,693,294	0	2,000	227,300	0	49,650	0	0	0
Total Receipts	4,948,463	2,714,789	0	2,000	227,300	0	307,000	0	0	0
Disbursements:										
Local Assistance	2,850,087	58,981	0	0	0	0	0	0	0	0
State Operations	0	0	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0
Capital Projects	5,747,343	1,768,064	100,000	2,100	227,300	0	370,000	0	0	0
Total Disbursements	8,597,430	1,827,045	100,000	2,100	227,300	0	370,000	0	0	0
Other Financing Sources (Uses):										
Transfers from Other Funds	3,655,842	373,349	75,000	0	0	0	103,000	0	0	0
Transfers to Other Funds	(6,875)	(1,266,096)	0	0	0	0	0	(25)	(340)	(25)
Bond & Note Proceeds	0	0	0	0	0	0	0	25	340	25
Net Other Financing Sources (Uses)	3,648,967	(892,747)	75,000	(100)	0	0	103,000	0	0	0
Change in Fund Balance	0	(5,003)	(113,253)	16,127	(52,463)	15	89,691	164	668	3,328
Closing Fund Balance	0	27,315	25,000	0	0	0	40,000	0	0	0

	ENVIRONMENTAL PROTECTION BOND ACT (1972) (30640-30649)	REBUILD AND RENEW TRANSPORTATION BOND (30650-30659)	TRANSPORTATION INFRASTRUCTURE RENEWAL BOND (30660-30669)	ENVIRONMENTAL QUALITY BOND ACT (1986) (30670-30679)	ACCELERATED CAPACITY AND INFRASTRUCTURE IMPROVEMENTS BOND (30680-30689)	CLEAN WATER/ CLEAN AIR BOND (30690-30699)	FEDERAL CAPITAL PROJECTS (31350-31449)	FOREST PRESERVE EXPANSION (31450-31499)	HAZARDOUS WASTE REMEDIAL (31500-31549)	SUBURBAN TRANSPORTATION (31650-31699)
Opening Fund Balance	1,419	17,210	4,255	5,550	2,778	1,428	(787,087)	1,083	(93,496)	540
Receipts:										
Taxes	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	0	0	0	0	0	0	229,000	10	129,956	0
Federal Receipts	0	0	0	0	0	0	2,986,743	0	0	0
Total Receipts	0	0	0	0	0	0	3,215,743	10	129,956	0
Disbursements:										
Local Assistance	0	0	0	0	0	0	836,871	0	0	0
State Operations	0	0	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	2,090,501	12	125,956	0
Total Disbursements	0	0	0	0	0	0	2,927,372	12	125,956	0
Other Financing Sources (Uses):										
Transfers from Other Funds	0	0	0	0	0	0	40,738	0	18,500	0
Transfers to Other Funds	(740)	(9,001)	(25)	(3,807)	(25)	(3,852)	0	0	(25,200)	0
Bond & Note Proceeds	617	3,908	25	4,807	4,852	0	0	0	0	0
Net Other Financing Sources (Uses)	(123)	(5,093)	0	1,000	0	1,000	40,738	0	(6,700)	0
Change in Fund Balance	(123)	(5,093)	0	1,000	0	1,000	329,109	(2)	(2,700)	0
Closing Fund Balance	1,296	12,117	4,255	6,550	2,778	2,428	(457,978)	1,081	(96,196)	540

**CASH-COMBINING STATEMENT
CAPITAL PROJECTS FUNDS
FY 2023**
(thousands of dollars)

	DIVISION FOR YOUTH FACILITIES IMPROVEMENT (31700-31749)	HOUSING ASSISTANCE PROGRAM (31800-31849)	HOUSING PROGRAM (31800-31859)	NATURAL RESOURCE DAMAGES (31900-31949)	DEPARTMENT OF TRANSPORTATION ENGINEERING SERVICES (31900-31959)	STATE UNIVERSITY CAPITAL PROJECTS (32400-32459)	MISCELLANEOUS CAPITAL PROJECTS (32200-32249)	CITY UNIVERSITY OF NEW YORK CAPITAL PROJECTS (32200-32259)	MENTAL HYGIENE FACILITIES CAPITAL IMPROVEMENT (32300-32349)	CORRECTIONAL FACILITIES CAPITAL IMPROVEMENT (32300-32359)
Opening Fund Balance	(16,351)	(12,942)	(418,757)	17,893	(12,016)	68,000	154,003	64	(425,166)	(239,538)
Receipts:										
Taxes	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	16,463	0	829,438	1,000	0	75,000	16,265	10,000	422,845	250,370
Federal Receipts	0	0	0	0	0	0	0	0	0	0
Total Receipts	16,463	0	829,438	1,000	0	75,000	16,265	10,000	422,845	250,370
Disbursements:										
Local Assistance	0	0	1,376,094	0	0	0	0	0	134,370	0
State Operations	0	0	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0
Capital Projects	15,629	0	0	1,017	0	75,000	58,916	10,000	296,225	350,714
Total Disbursements	15,629	0	1,376,094	1,017	0	75,000	58,916	10,000	430,595	350,714
Other Financing Sources (Uses):										
Transfers from Other Funds	0	0	504,875	0	0	1	30,577	0	2,000	105,304
Transfers to Other Funds	0	0	0	0	0	0	0	0	0	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	834	0	504,875	(17)	0	1	30,577	0	2,000	105,304
Change in Fund Balance	(15,517)	(12,942)	(460,538)	17,876	(12,016)	68,001	141,929	0	(430,916)	(234,578)
Closing Fund Balance										

	SMART SCHOOLS BOND (30710-30719)	NEW YORK STATE STORM RECOVERY (33000-33049)	DEDICATED INFRASTRUCTURE INVESTMENT (33050-33059)	CAPITAL PROJECTS OTHER	SUB TOTAL	ELIMINATIONS	FINANCIAL PLAN
Opening Fund Balance	0	(65,824)	64,843	0	(1,543,910)	0	(1,543,910)
Receipts:							
Taxes	0	0	0	0	1,274,380	0	1,274,380
Miscellaneous Receipts	0	0	500,000	0	9,401,014	0	9,401,014
Federal Receipts	0	0	0	1,000	2,992,248	0	2,992,248
Total Receipts	0	0	500,000	1,000	13,667,642	0	13,667,642
Disbursements:							
Local Assistance	0	0	325,596	0	5,581,999	0	5,581,999
State Operations	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0
Debt Service	0	0	538,635	1,000	11,778,412	0	11,778,412
Capital Projects	0	0	864,231	1,000	17,360,411	0	17,360,411
Total Disbursements	0	0	2,75,635	2,000	17,360,411	0	17,360,411
Other Financing Sources (Uses):							
Transfers from Other Funds	(420,000)	0	0	0	5,184,821	(444,715)	4,740,106
Transfers to Other Funds	418,000	0	0	0	(1,736,011)	444,715	(1,291,296)
Bond & Note Proceeds	0	0	0	0	432,624	0	432,624
Net Other Financing Sources (Uses)	(2,000)	0	2,75,635	0	3,881,434	0	3,881,434
Change in Fund Balance	(2,000)	(65,824)	(88,596)	0	188,665	0	188,665
Closing Fund Balance	(2,000)	(65,824)	(23,753)	0	(1,355,245)	0	(1,355,245)

CASH COMBINING STATEMENT
DEBT SERVICE
FY 2023

	MENTAL HEALTH SERVICES (40100-40149)	GENERAL DEBT SERVICE (40150-40199)	HOUSING DEBT (40250-40299)	DEPARTMENT OF HEALTH INCOME (40300-40349)	CLEAN WATER/ CLEAN AIR (40400-40449)	LOCAL GOVERNMENT ASSISTANCE TAX (40450-40499)	SUB TOTAL	ELIMINATIONS	FINANCIAL PLAN
Opening Fund Balance	65,223	0	0	36,723	0	0	101,946	0	101,946
Receipts:									
Taxes	0	40,354,866	0	0	1,191,650	2,163,453	43,709,969	0	43,709,969
Miscellaneous Receipts	235,080	0	1,461	145,727	0	0	382,268	0	382,268
Federal Receipts	0	69,633	0	0	0	0	69,633	0	69,633
Total Receipts	235,080	40,424,499	1,461	145,727	1,191,650	2,163,453	44,161,870	0	44,161,870
Disbursements:									
Local Assistance	0	0	0	0	0	0	0	0	0
State Operations	0	43,770	0	1,727	0	0	45,497	0	45,497
General State Charges	0	0	0	0	0	0	0	0	0
Debt Service	0	7,585,600	2,461	23,733	0	0	7,611,794	0	7,611,794
Capital Projects	0	0	0	0	0	0	0	0	0
Total Disbursements	0	7,629,370	2,461	25,460	0	0	7,657,291	0	7,657,291
Other Financing Sources (Use):									
Transfers from Other Funds	1,286,121	404,501	1,000	31,260	0	0	1,722,882	(34,918)	1,687,964
Transfers to Other Funds	(1,521,308)	(33,199,630)	0	(152,662)	(1,191,650)	(2,163,453)	(38,228,703)	34,918	(38,193,785)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	(235,187)	(32,795,129)	1,000	(121,402)	(1,191,650)	(2,163,453)	(36,505,821)	0	(36,505,821)
Change in Fund Balance	(107)	0	0	(135)	0	0	(1,242)	0	(1,242)
Closing Fund Balance	65,116	0	0	35,588	0	0	100,704	0	100,704

CASH COMBINING STATEMENT BY ACCOUNT
INTERNAL SERVICE
FY 2023
(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
323.55000-Centr'l Services	(10)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(10)
323.55009-Admin Support	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
323.55010-Design & Constr	(11,908)	0	70,126	0	0	0	70,126	0	30,059	16,046	926	0	22,217	0	0	1,866	71,114	(12,896)
323.55020-OGS Ent Contr	(16,535)	0	156,000	0	0	0	156,000	0	617	155,116	20	0	385	0	0	0	156,138	(16,673)
323.55022-Business Svc Ct	(30,120)	0	0	0	0	31,342	31,342	0	29,251	2,589	0	0	0	0	0	0	31,840	(30,618)
323.550XX-Misc Centr'l Svc	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	107
323.5502X-OGS Exec Direct	13,819	0	120,000	0	0	0	120,000	0	4,570	112,428	148	0	3,071	0	0	105	120,322	13,497
323.5502Y-OGS Bldg Admin	14,185	0	24,429	0	0	9,500	33,929	0	2,290	28,661	74	0	1,539	0	0	0	32,564	15,550
323.5502Z-OGS Std & Purch	254	0	11,257	0	0	0	11,257	0	3,300	5,650	106	0	2,217	0	0	0	11,273	238
334.55050-Agencies Int Sv	11	0	0	0	0	50,000	50,000	0	0	0	0	0	0	0	0	0	0	50,011
334.55052-Archives R	(250)	0	1,729	0	0	0	1,729	0	955	114	28	0	543	0	0	0	1,640	(161)
334.55053-Fedl Single Aid	962	0	1,500	0	0	0	1,500	0	0	1,500	0	0	0	0	0	0	1,500	962
334.55054-Quick Copy Cent	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
334.55055-CS Administrat	1,412	0	5,963	0	0	0	5,963	0	2,848	510	92	0	1,877	0	0	1,651	6,978	397
334.55056-EHS Occup Hlth	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
334.55057-Banking Service	(6)	0	500	0	0	44,160	44,660	0	0	45,160	0	0	0	0	0	0	45,160	(506)
334.55058-Cult Resources	(1,941)	0	7,329	0	0	0	7,329	0	1,484	4,082	44	0	926	0	0	284	6,820	(1,432)
334.55059-Neighbor Work P	(10,854)	0	8,200	0	0	1,000	9,200	0	0	9,200	0	0	0	0	0	0	9,200	(10,854)
334.55060-Auto/Print Chgb	(44)	0	18,878	0	0	0	18,878	0	8,743	4,345	0	0	5,452	0	0	0	18,540	294
334.55061-NYT Account	6,932	0	2,000	0	0	0	2,000	0	0	2,000	0	0	0	0	0	0	2,000	6,932
334.55062-State Data Ctr	(32,170)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(32,170)
334.55063-Human Svcs Tele	21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21
334.55065-OPWDD Copy Cent	868	0	150	0	0	150	150	0	0	150	0	0	0	0	0	0	150	868
334.55066-Intrusion Detec	(1,263)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,263)
334.55067-Dom Violence Cr	(245)	0	859	0	0	0	859	0	476	107	3	0	0	0	0	0	586	28
334.55068-Statewide Train	92	0	0	0	0	0	0	0	91	(150)	3	0	56	0	0	0	92	92
334.55069-Centralized Tec	(12,442)	0	35,837	0	0	15,111	50,948	0	0	43,142	0	0	0	0	0	0	43,142	(4,636)
334.55070-Learning Mgmt S	1,802	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,802
334.55071-Labor Cont Ctr	(1,105)	0	2,021	0	0	0	2,021	0	1,164	167	28	0	772	0	0	0	2,131	(1,215)
334.55072-HS Cont Ctr	(830)	0	17,971	0	0	0	17,971	0	9,296	3,230	274	0	5,945	0	0	0	18,745	(1,604)
334.55074-Civil Recoverie	18,006	0	17,120	0	0	0	17,120	0	8,017	3,990	226	0	5,127	0	0	0	17,360	17,766
334.550MI-Personnel Mgmt	29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29
334.550XZ-Misc Intl Serv	(116)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(116)
343.55100-Mental Hygiene	(225)	0	1,600	0	0	0	1,600	0	652	500	17	0	401	0	0	0	1,570	(195)
347.55150-DFY Voc Educatn	45	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	0	70
394.55200-Joint Labor-Mgt	1,081	0	2,000	0	0	0	2,000	0	930	416	31	0	613	0	0	0	1,990	1,091
395.55251-Ex Dir Intl Aid	(7,341)	0	4,567	0	0	0	4,567	0	2,578	278	73	0	1,638	0	0	0	4,567	(7,341)
395.55252-CIO INFO TECH C	(42,468)	0	43,592	0	0	0	43,592	0	13,495	39,128	373	0	8,434	0	0	0	61,430	(60,306)
396.55300-Health Insuranc	(1,409)	0	14,121	0	0	12,000	26,121	0	9,333	1,734	302	0	6,166	0	0	3,428	20,963	3,749
396.55301-CS EBD Adm Reim	(8,105)	0	4,500	0	0	0	4,500	0	1,887	342	61	0	1,243	0	0	639	4,172	(7,777)
397.55350-Correctional In	(16,978)	0	49,000	0	0	22,773	71,773	0	18,517	37,528	738	0	11,667	0	0	0	68,450	(13,655)

CASH COMBINING STATEMENT BY ACCOUNT
ENTERPRISE
FY 2023
(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
324.50000-DFY Commissary	100	0	120	0	0	0	120	0	0	123	0	0	0	0	0	0	123	97
325.50050-State Fair Receipt	555	0	16,000	0	0	8,000	24,000	6,032	6,032	12,150	143	0	2,805	0	0	0	21,130	3,425
326.50100-DOCS Commissary	2,569	0	44,964	0	0	0	44,964	0	0	44,964	0	0	0	0	0	0	44,964	2,569
331.50301-Mental Disab Pr	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17
331.50302-DFY Products	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
331.50304-Maps And Demogr	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
331.50305-Empire St Games	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
331.50306-DSS Trng Maris	183	0	24	0	0	0	24	0	0	0	0	0	0	0	0	0	0	207
331.50311-Arts & Crafts	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
331.50313-TRAID Services	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
331.50318-Convention Ctr	(755)	0	1,497	0	0	0	1,497	0	626	453	20	0	421	0	0	0	1,520	(778)
331.50319-Attica Emp Mess	1,335	0	1,256	0	0	0	1,256	0	288	803	12	0	199	0	0	0	1,302	1,289
331.50322-Asset Preservat	131	0	14	0	0	0	14	0	0	24	0	0	0	0	0	0	24	121
331.50323-Farm Program	1,184	0	629	0	0	0	629	0	125	464	4	0	86	0	0	0	679	1,134
331.50327-Emp Plz Gift Sh	(361)	0	500	0	0	0	500	0	108	341	3	0	72	0	0	0	524	(385)
331.50331-Retail Sales	4,420	0	1,250	0	0	0	1,250	0	750	500	0	0	0	0	0	0	1,250	4,420
331.50332-Goif	9,416	0	17,000	0	0	0	17,000	0	10,000	7,000	0	0	0	0	0	0	17,000	9,416
331.ARMRT-Armony Rental	0	0	0	0	0	0	0	0	684	691	18	0	66	0	0	0	1,459	(1,459)
351.50400-OMH Shelr Wkshs	2,100	0	2,200	0	0	0	2,200	0	0	2,200	0	0	0	0	0	0	2,200	2,100
352.50450-MR Shelr Wkshop	2,182	0	950	0	0	0	950	0	1,050	0	0	0	0	0	0	0	1,050	2,082
353.50500-WH & MR Communi	4,555	0	2,200	0	0	0	2,200	0	383	1,172	10	0	238	0	0	0	1,803	4,952
353.50516-MR Community St	180	0	551	0	0	0	551	0	219	326	9	0	0	0	0	0	554	177
481.50650-UJ Benefit Fnd	871,087	2,450,000	0	50,000	0	0	2,500,000	0	0	0	0	2,500,000	0	0	0	0	2,500,000	871,087
481.50651-Interest Assess	2,695	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,695
481.506FS-Federal Stimulu	(860,933)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(860,933)
E01.60850-CUNY SC Operat	69,431	0	2,896,224	0	0	0	2,896,224	139,000	1,332,108	540,763	0	0	884,353	0	0	0	2,896,224	69,431
E02.23250-CUNY SC Program	246,564	0	137,000	0	0	0	137,000	0	57,540	54,800	0	0	24,660	0	0	0	137,000	246,564

STATE DEBT OUTSTANDING
SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA
FY 2022 THROUGH FY 2027
(millions of dollars)

	<u>FY 2022</u> <u>Actuals</u>	<u>FY 2023</u> <u>Projected</u>	<u>FY 2024</u> <u>Projected</u>	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>
GENERAL OBLIGATION BONDS	1,996	2,274	2,739	3,109	3,295	3,368
REVENUE BONDS						
Personal Income Tax	46,681	50,652	54,972	57,894	60,852	63,823
Sales Tax	12,444	14,044	16,072	17,734	19,010	20,190
Dedicated Highway	587	542	491	434	375	348
Mental Health Services	0	0	0	0	0	0
Health Income	88	68	48	31	14	12
LGAC	0	0	0	0	0	0
Subtotal Revenue Bonds	<u>59,800</u>	<u>65,306</u>	<u>71,583</u>	<u>76,093</u>	<u>80,251</u>	<u>84,373</u>
SERVICE CONTRACT	140	48	16	0	0	0
TOTAL STATE-SUPPORTED	<u>61,936</u>	<u>67,628</u>	<u>74,338</u>	<u>79,202</u>	<u>83,546</u>	<u>87,741</u>
OTHER STATE FINANCINGS						
DASNY Secured Hospital Bonds ²	0	0	0	0	0	0
MBBA Prior Year School Aid Claims	30	0	0	0	0	0
Subtotal Other State Financings	<u>30</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL STATE-RELATED	<u>61,966</u>	<u>67,628</u>	<u>74,338</u>	<u>79,202</u>	<u>83,546</u>	<u>87,741</u>
BY PROGRAM AREA						
Economic Development & Housing	9,189	10,493	12,011	13,133	14,261	15,345
Education	17,014	17,846	18,838	19,546	19,970	20,468
Environment	3,040	3,768	4,574	5,235	5,889	6,419
Health & Mental Hygiene	4,502	5,114	5,824	6,419	6,890	7,421
State Facilities & Equipment	5,424	5,530	5,798	5,993	6,154	6,153
Transportation and Transit	20,892	23,175	25,722	27,463	29,122	30,831
LGAC and STARC ^{1,2}	1,790	1,638	1,528	1,382	1,239	1,094
Secured Hospital Bonds ²	85	64	43	31	21	10
MBBA Prior Year School Aid Claims	30	0	0	0	0	0
TOTAL STATE-RELATED	<u>61,966</u>	<u>67,628</u>	<u>74,338</u>	<u>79,202</u>	<u>83,546</u>	<u>87,741</u>

¹ Various LGAC series were refunded by Sales Tax Revenue Bonds, but continue to be included under the LGAC program area. These bonds are expected to be legally defeased as part of the FY 2022 prepayments.

² In FY 2022, DASNY issued Personal Income Tax Bonds to refund NYC STARC debt and DASNY Secured Hospital debt.

STATE DEBT SERVICE
SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA
FY 2022 THROUGH FY 2027
(millions of dollars)

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
GENERAL OBLIGATION BONDS	<u>239</u>	<u>220</u>	<u>202</u>	<u>222</u>	<u>210</u>	<u>216</u>
REVENUE BONDS						
Personal Income Tax	9,373	5,917	3,134	2,473	3,527	3,347
Sales Tax	2,676	1,280	1,397	1,568	1,707	1,846
Dedicated Highway	74	80	83	83	47	84
Mental Health Services	10	0	0	0	0	0
Health Income	24	24	22	19	10	2
LGAC	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal Revenue Bonds	<u>12,157</u>	<u>7,301</u>	<u>4,636</u>	<u>4,143</u>	<u>5,291</u>	<u>5,279</u>
SERVICE CONTRACT	<u>149</u>	<u>90</u>	<u>66</u>	<u>105</u>	<u>137</u>	<u>172</u>
LIQUIDITY FINANCING						
Personal Income Tax Notes	0	0	0	0	0	0
Service Contract Line of Credit	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal Liquidity Financing	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL STATE-SUPPORTED	<u>12,545</u>	<u>7,612</u>	<u>4,904</u>	<u>4,470</u>	<u>5,638</u>	<u>5,667</u>
OTHER STATE FINANCINGS						
DASNY Secured Hospital Bonds	0	0	0	0	0	0
MBBA Prior Year School Aid Claims	<u>41</u>	<u>31</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal Other State Financings	<u>41</u>	<u>31</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL STATE-RELATED	<u>12,586</u>	<u>7,643</u>	<u>4,904</u>	<u>4,470</u>	<u>5,638</u>	<u>5,667</u>
BY PROGRAM AREA						
Economic Development & Housing	2,538	1,470	819	694	884	883
Education	2,651	1,621	1,225	1,150	1,481	1,408
Environment	971	437	233	165	245	348
Health & Mental Hygiene	949	512	294	214	387	319
State Facilities & Equipment	903	753	511	449	511	650
Transportation and Transit	4,289	2,615	1,661	1,611	1,949	1,878
LGAC/STARC ^{1, 2}	227	182	139	174	170	170
Liquidity Financing	0	0	0	0	0	0
Secured Hospital Bonds ²	17	22	22	13	11	11
MBBA Prior Year School Aid Claims	<u>41</u>	<u>31</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL STATE-RELATED	<u>12,586</u>	<u>7,643</u>	<u>4,904</u>	<u>4,470</u>	<u>5,638</u>	<u>5,667</u>

¹ Various LGAC series were refunded by Sales Tax Revenue Bonds, but continue to be included under the LGAC program area. These bonds are expected to be legally defeased as part of the FY 2022 prepayments.

² In FY 2022, NYS issued Personal Income Tax Bonds to refund NYC STARC debt and DASNY Secured Hospital debt.

STATE DEBT ISSUANCES
SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA
FY 2022 THROUGH FY 2027
(millions of dollars)

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
GENERAL OBLIGATION BONDS	<u>0</u>	<u>438</u>	<u>629</u>	<u>584</u>	<u>419</u>	<u>335</u>
REVENUE BONDS						
Personal Income Tax	6,954	5,817	6,398	5,366	6,264	6,435
Sales Tax	<u>2,105</u>	<u>2,279</u>	<u>2,745</u>	<u>2,469</u>	<u>2,156</u>	<u>2,145</u>
Subtotal Revenue Bonds	<u>9,059</u>	<u>8,096</u>	<u>9,143</u>	<u>7,835</u>	<u>8,420</u>	<u>8,580</u>
TOTAL STATE-SUPPORTED	<u>9,059</u>	<u>8,534</u>	<u>9,772</u>	<u>8,419</u>	<u>8,839</u>	<u>8,915</u>
BY PROGRAM AREA						
Economic Development & Housing	1,274	1,925	2,204	1,899	1,994	2,011
Education	1,212	1,351	1,547	1,333	1,400	1,412
Environment	285	850	974	839	881	888
Health & Mental Hygiene	494	754	864	744	781	788
State Facilities & Equipment	344	503	576	497	521	526
Transportation and Transit	3,592	3,151	3,607	3,107	3,262	3,290
STARC ¹	1,763	0	0	0	0	0
Secured Hospitals ¹	95	0	0	0	0	0
Liquidity Financing	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
SUBTOTAL STATE-SUPPORTED	<u>9,059</u>	<u>8,534</u>	<u>9,772</u>	<u>8,419</u>	<u>8,839</u>	<u>8,915</u>

¹ In FY 2022, NYS issued Personal Income Tax Bonds to refund NYC STARC debt and NY Secured Hospital debt.

STATE DEBT RETIREMENTS
SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA
FY 2022 THROUGH FY 2027
(millions of dollars)

	<u>FY 2022</u> <u>Actuals</u>	<u>FY 2023</u> <u>Projected</u>	<u>FY 2024</u> <u>Projected</u>	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>
GENERAL OBLIGATION BONDS	174	160	164	214	232	262
REVENUE BONDS						
Personal Income Tax	2,376	1,846	2,078	2,444	3,306	3,464
Sales Tax	674	680	716	807	880	965
Dedicated Highway	61	45	51	57	59	27
Mental Health Services	0	0	0	0	0	0
Health Income	20	20	20	18	16	2
LGAC	90	0	0	0	0	0
Subtotal Revenue Bonds	<u>3,221</u>	<u>2,591</u>	<u>2,865</u>	<u>3,326</u>	<u>4,261</u>	<u>4,458</u>
SERVICE CONTRACT	113	93	32	16	0	0
TOTAL STATE-SUPPORTED	<u>3,508</u>	<u>2,844</u>	<u>3,061</u>	<u>3,556</u>	<u>4,493</u>	<u>4,720</u>
OTHER STATE FINANCINGS						
DASNY Secured Hospital Bonds	5	0	0	0	0	0
MBBA Prior Year School Aid Claims	38	30	0	0	0	0
Subtotal Other State Financings	<u>43</u>	<u>30</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL STATE-RELATED	<u>3,551</u>	<u>2,874</u>	<u>3,061</u>	<u>3,556</u>	<u>4,493</u>	<u>4,720</u>
BY PROGRAM AREA						
Economic Development & Housing	512	621	687	777	865	927
Education	784	519	555	626	975	914
Environment	292	122	168	178	227	358
Health & Mental Hygiene	236	142	153	150	310	257
State Facilities & Equipment	336	397	309	301	360	527
Transportation and Transit	1,044	871	1,057	1,365	1,603	1,582
LGAC and STARC ^{1,2}	294	152	111	146	143	145
Liquidity Financings	0	0	0	0	0	0
Secured Hospital Bonds ²	15	20	21	13	10	10
MBBA Prior Year School Aid Claims	38	30	0	0	0	0
TOTAL STATE-RELATED	<u>3,551</u>	<u>2,874</u>	<u>3,061</u>	<u>3,556</u>	<u>4,493</u>	<u>4,720</u>

¹ Various LGAC series were refunded by Sales Tax Revenue Bonds, but continue to be included under the LGAC program area. These bonds are expected to be legally defeased as part of the FY 2022 prepayments.

² In FY 2022, DASNY issued Personal Income Tax Bonds to refund NYC STARC debt and DASNY Secured Hospital debt.

PROJECTED PIT REVENUE BOND COVERAGE RATIOS						
FY 2022 THROUGH 2027						
(millions of dollars)						
	<u>FY 2022</u> <u>Actuals</u>	<u>FY 2023</u> <u>Projected</u>	<u>FY 2024</u> <u>Projected</u>	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>
Projected RBTF Receipts ¹	43,590	31,728	37,788	38,999	39,459	39,361
Projected New PIT Bonds Issuances	6,954	5,817	6,398	5,366	6,264	6,435
Projected Total PIT Bonds Outstanding	46,681	50,652	54,972	57,894	60,852	63,823
Projected Maximum Annual Debt Service	4,509	4,947	5,396	5,750	6,262	6,577
Projected PIT Coverage Ratio	9.7	6.4	7.0	6.8	6.3	6.0

¹ Reflects the timing of PTET receipts and subsequent decrease in PIT receipts, which are estimated to be revenue-neutral on a multi-year basis, but are not estimated to be revenue-neutral within each fiscal year.

PROJECTED SALES TAX REVENUE BOND COVERAGE RATIOS						
FY 2022 THROUGH 2027						
(millions of dollars)						
	<u>FY 2022</u> <u>Actuals</u>	<u>FY 2023</u> <u>Projected</u>	<u>FY 2024</u> <u>Projected</u>	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>
Projected Sales Tax Receipts ¹	8,248	8,627	8,920	9,095	9,326	9,535
Projected New Sales Tax Bonds Issuances	2,105	2,279	2,745	2,469	2,156	2,145
Projected Total Sales Tax Bonds Outstanding	12,444	14,044	16,072	17,734	19,010	20,190
Projected Maximum Annual Debt Service	1,231	1,421	1,511	1,671	1,796	1,935
Projected Sales Tax Coverage Ratio	6.7	6.1	5.9	5.4	5.2	4.9

¹ Reflects increased deposits to the Sales Tax Revenue Bond Tax Fund from an amount equal to a one percent rate of taxation to two percent rate of taxation due to the full retirement of LGAC Bonds on April 1, 2021.

STATE OF NEW YORK				APPENDIX
LIST OF JOINT CUSTODY FUNDS - CLASSIFIED BY OSC				
SFS FUND RANGE	CAS FUND NUMBER	FUND NAME	FUND CLASSIFICATION	
10000-10049	001	Local Assistance Account	General	
10050-10099	003	State Operations Account	General	
10100-10149	004	Tax Stabilization Reserve	General	
10150-10199	005	Contingency Reserve	General	
10200-10249	006	Universal Pre-Kindergarten Reserve	General	
10250-10299	007	Community Projects	General	
10300-10349	008	Rainy Day Reserve	General	
10400-10449	017	Refund Reserve Account	General	
10500-10549	166	Fringe Benefit Escrow Account	General	
10550-10599	348	Tobacco Revenue Guarantee	General	
20000-20099	019	Mental Health Gifts and Donations	Special Revenue - State	
20100-20299	020	Combined Expendable Trust	Special Revenue - State	
20300-20349	023	New York Interest on Lawyer Account (IOLA)	Special Revenue - State	
20350-20399	024	New York State Archives Partnership Trust	Special Revenue - State	
20400-20449	025	Child Performer's Protection	Special Revenue - State	
20450-20499	050	Tuition Reimbursement	Special Revenue - State	
20500-20549	052	Local Government Records Management Improvement	Special Revenue - State	
20550-20599	053	School Tax Relief	Special Revenue - State	
20600-20649	054	Charter Schools Stimulus	Special Revenue - State	
20650-20699	055	Not-For-Profit Short-Term Revolving Loan	Special Revenue - State	
20800-20849	061	Health Care Reform Act Resources	Special Revenue - State	
20850-20899	073	Dedicated Mass Transportation Trust	Special Revenue - State	
20900-20949	160	State Lottery	Special Revenue - State	
20950-20999	221	Combined Student Loan	Special Revenue - State	
21000-21049	300	Sewage Treatment Program Management and Administration	Special Revenue - State	
21050-21149	301	ENCON Special Revenue	Special Revenue - State	
21150-21199	302	Conservation	Special Revenue - State	
21200-21249	303	Environmental Protection and Oil Spill Compensation	Special Revenue - State	
21250-21299	305	Training and Education Program on Occupational Safety and Health	Special Revenue - State	
21300-21349	306	Lawyers' Fund For Client Protection	Special Revenue - State	
21350-21399	307	Equipment Loan Fund for the Disabled	Special Revenue - State	
21400-21449	313	Mass Transportation Operating Assistance	Special Revenue - State	
21450-21499	314	Clean Air	Special Revenue - State	
21500-21549	318	New York State Infrastructure Trust	Special Revenue - State	
21550-21599	321	Legislative Computer Services	Special Revenue - State	
21600-21649	328	Biodiversity Stewardship and Research	Special Revenue - State	
21650-21699	332	Combined Non-Expendable Trust	Special Revenue - State	
21700-21749	333	Winter Sports Education Trust	Special Revenue - State	
21750-21799		Musical Instrument Revolving	Special Revenue - State	
21850-21899	338	Arts Capital Grant	Special Revenue - State	
21900-22499	339	Miscellaneous State Special Revenue	Special Revenue - State	
22500-22549	340	Court Facilities Incentive Aid	Special Revenue - State	
22550-22599	341	Employment Training	Special Revenue - State	
22650-22699	345	State University Income	Special Revenue - State	
22700-22749	346	Chemical Dependence Service	Special Revenue - State	
22750-22799	349	Lake George Park Trust	Special Revenue - State	
22800-22849	354	State Police Motor Vehicle Law Enforcement and Motor Vehicle Theft and Insurance Fraud Prevention	Special Revenue - State	
22850-22899	355	New York Great Lakes Protection	Special Revenue - State	
22900-22949	359	Federal Revenue Maximization Contract	Special Revenue - State	
22950-22999	360	Housing Development	Special Revenue - State	
23000-23049	362	NYS DOT Highway Safety Program	Special Revenue - State	
23050-23099	365	Vocational Rehabilitation	Special Revenue - State	
23100-23149	366	Drinking Water Program Management and Administration	Special Revenue - State	
23150-23199	368	New York City County Clerks' Operations Offset	Special Revenue - State	
23200-23249	369	Judiciary Data Processing Offset	Special Revenue - State	
23500-23549	385	US Olympic Committee/Lake Placid Olympic Training	Special Revenue - State	
23550-23599	390	Indigent Legal Services	Special Revenue - State	
23600-23649	482	Unemployment Insurance Interest and Penalty	Special Revenue - State	
23650-23699	225	MTA Financial Assistance	Special Revenue - State	
23700-23749		Commercial Gaming Revenue	Special Revenue - State	
23750-23799		Medical Cannabis Trust	Special Revenue - State	
23800-23899		Dedicated Miscellaneous State Special Revenue	Special Revenue - State	
24800-24849		NYS Cannabis Revenue	Special Revenue - State	
24850-24899		Health Care Transformation	Special Revenue - State	
24900-24949		Charitable Gifts Trust	Special Revenue - State	
24950-24954		Interactive Fantasy Sports	Special Revenue - State	

STATE OF NEW YORK				APPENDIX
LIST OF JOINT CUSTODY FUNDS - CLASSIFIED BY OSC				
SFS FUND RANGE	CAS FUND NUMBER	FUND NAME	FUND CLASSIFICATION	
24955-24959		Mobile Sports Wagering	Special Revenue - State	
40350-40399	330	State University Dormitory Income	Special Revenue - State	
25000-25099	261	Federal USDA/Food and Nutrition Services	Special Revenue - Federal	
25100-25199	265	Federal Health and Human Services	Special Revenue - Federal	
25200-25249	267	Federal Education	Special Revenue - Federal	
25300-25899, 25951	290	Federal Miscellaneous Operating Grants	Special Revenue - Federal	
25900-25949	480	Unemployment Insurance Administration	Special Revenue - Federal	
25950, 25952-25999	484	Unemployment Insurance Occupational Training	Special Revenue - Federal	
26000-26049	486	Federal Employment and Training Grants	Special Revenue - Federal	
30000-30049	002	State Capital Projects	Capital Projects - State	
30050-30099	072	Dedicated Highway and Bridge Trust	Capital Projects - State	
30100-30299	074	State University Residence Halls Rehabilitation and Repair	Capital Projects - State	
30300-30349	075	New York State Canal System Development	Capital Projects - State	
30350-30399	076	State Park Infrastructure	Capital Projects - State	
30400-30449	077	Passenger Facility Charge	Capital Projects - State	
30450-30499	078	Environmental Protection	Capital Projects - State	
30500-30549	079	Clean Water/Clean Air Implementation	Capital Projects - State	
30600-30609	101	Energy Conservation Through Improved Transportation Bond	Capital Projects - State	
30610-30619	103	Park and Recreation Land Acquisition Bond	Capital Projects - State	
30620-30629	105	Pure Waters Bond	Capital Projects - State	
30630-30639	109	Transportation Capital Facilities Bond	Capital Projects - State	
30640-30649	115	Environmental Quality Protection Bond Act (1972)	Capital Projects - State	
30650-30659	121	Rebuild and Renew New York Transportation Bond	Capital Projects - State	
30660-30669	123	Transportation Infrastructure Renewal Bond	Capital Projects - State	
30670-30679	124	Environmental Quality Bond Act (1986)	Capital Projects - State	
30680-30689	126	Accelerated Capacity and Transportation Improvements Bond	Capital Projects - State	
30690-30699	127	Clean Water/Clean Air Bond	Capital Projects - State	
30700-30709	119	State Housing Bond	Capital Projects - State	
30710-30719		Smart Schools Bond	Capital Projects - State	
30750-30799	106	Outdoor Recreation Development Bond	Capital Projects - State	
30900-30949	118	Rail Preservation and Development Bond	Capital Projects - State	
31350-31449	291	Federal Capital Projects	Capital Projects - Federal	
31450-31499	310	Forest Preserve Expansion	Capital Projects - State	
31500-31549	312	Hazardous Waste Remedial	Capital Projects - State	
31650-31699	327	Suburban Transportation	Capital Projects - State	
31700-31749	357	Division For Youth Facilities Improvement	Capital Projects - State	
31800-31849	374	Housing Assistance	Capital Projects - State	
31850-31899	376	Housing Program	Capital Projects - State	
31900-31949	378	Natural Resource Damages	Capital Projects - State	
31950-31999	380	Department of Transportation Engineering Services	Capital Projects - State	
32200-32249	387	Miscellaneous Capital Projects	Capital Projects - State	
32250-32299	388	City University of New York Capital Projects	Capital Projects - State	
32300-32349	389	Mental Hygiene Facilities Capital Improvement	Capital Projects - State	
32350-32399	399	Correctional Facilities Capital Improvement	Capital Projects - State	
32400-32999	384	State University Capital Projects	Capital Projects - State	
33000-33049		New York State Storm Recovery	Capital Projects - State	
33050-33099		Dedicated Infrastructure Investment Fund	Capital Projects - State	
40000-40049	064	Debt Reduction Reserve	Debt Service	
40100-40149	304	Mental Health Services	Debt Service	
40150-40199	311	General Debt Service	Debt Service	
40250-40299	316	Housing Debt	Debt Service	
40300-40349	319	Department of Health Income	Debt Service	
40400-40449	361	Clean Water/Clean Air	Debt Service	
40450-40499	364	Local Government Assistance Tax	Debt Service	
23250-23449		CUNY Senior College Program	Enterprise	
50000-50049	324	Youth Commissary	Enterprise	
50050-50099	325	State Exposition Special	Enterprise	
50100-50299	326	Correctional Services Commissary	Enterprise	
50300-50399	331	Agency Enterprise	Enterprise	
50400-50449	351	Sheltered Workshop	Enterprise	
50450-50499	352	Patient Workshop	Enterprise	
50500-50599	353	Mental Hygiene Community Stores	Enterprise	
50650-50699	481	Unemployment Insurance Benefit	Enterprise	
60850-60899	176	CUNY Senior College Operating	Enterprise	

STATE OF NEW YORK			APPENDIX
LIST OF JOINT CUSTODY FUNDS - CLASSIFIED BY OSC			
SFS FUND RANGE	CAS FUND NUMBER	FUND NAME	FUND CLASSIFICATION
55000-55049	323	Centralized Services	Internal Service
55050-55099	334	Agency Internal Service	Internal Service
55100-55149	343	Mental Hygiene Revolving	Internal Service
55150-55199	347	Youth Vocational Education	Internal Service
55200-55249	394	Joint Labor/Management Administration	Internal Service
55250-55299	395	Audit and Control Revolving	Internal Service
55300-55349	396	Health Insurance Revolving	Internal Service
55350-55399	397	Correctional Industries Revolving	Internal Service
60050-60149	130	School Capital Facilities Financing Reserve	Agency
60150-60199	135 136 137	Child Performer's Holding	Agency
60200-60249	152	Employees Health Insurance	Agency
60250-60299	153	Social Security Contribution	Agency
60300-60399	154	Employee Payroll Withholding	Agency
60400-60449	162	Employees Dental Insurance	Agency
60450-60499	163	Management Confidential Group Insurance	Agency
60500-60549	165	Lottery Prize	Agency
60550-60599	167	Health Insurance Reserve Receipts	Agency
60600-60799	169	Miscellaneous New York State Agency	Agency
60800-60849	175	Elderly Pharmaceutical Insurance Coverage (EPIC) Escrow	Agency
60900-60949	179	Medicaid Management Information System (MMIS) Escrow	Agency
60950-60999	309	Special Education	Agency
61000-61099	344	State University New York Revenue Collection	Agency
61100-61999	382	State University Federal Direct Lending Program	Agency
62000-62049		SSP SSI Payment	Agency
65000-65049	400	Common Retirement Administration	Trust
65050-65099		Retiree Health Benefit Trust	Trust
22022	339	College Savings Account	Private Purpose Trust
66000-66049	021	Agriculture Producers' Security	Private Purpose Trust
66050-66099	022	Milk Producers' Security	Private Purpose Trust

STATE OF NEW YORK FUND STRUCTURE

