

OUR NEW YORK, OUR FUTURE

FY 2025 NYS EXECUTIVE BUDGET

FINANCIAL PLAN

UPDATED FOR GOVERNOR'S AMENDMENTS
AND FORECAST REVISIONS

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INTRODUCTION



Introduction

This Executive Budget Financial Plan for Fiscal Year (FY) 2025 (the “Executive Budget” or “Financial Plan”) updates and summarizes the State of New York’s official Financial Plan projections for FY 2024 through FY 2028. The projections reflect the estimated impact of the Governor’s Executive Budget proposal for FY 2025, as described herein. State FY 2025 will begin on April 1, 2024 and end on March 31, 2025.

Factors affecting the State’s financial condition are numerous and complex. This 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, 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 Financial Plan (January 2024).



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 Financial Plan tables present State projections and actuals by fund and category.

Fund types of the State include²: 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) Fund, the Dedicated Highway and Bridge Trust Fund (DHBTFF), 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 Financial Plan is generally weighted toward the General Fund.

¹ State Finance Law also requires the Division of the Budget (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 OSC in preparation of the audited Basic Financial Statements, but there can be no assurance that the pro forma GAAP financial plan conforms fully to GAAP.

² The State's Fund Structure and listing of funds can be found at <https://www.budget.ny.gov/citizen/nvfund/index.html>



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 jointly financed (Federal, State, and Local) 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 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: payment of certain operating costs using available resources outside the State Operating Funds basis of reporting. If 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 Office of the State Comptroller (OSC). These terms are synonymous with the term “results” also used in the Financial Plan narrative discussion and refer to year-end actual audited data and year-to-date unaudited 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 disbursement amount while OSC may report the gross expenditure amount. 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).

Summary of Revisions to the Executive Budget Financial Plan

The Executive Budget Financial Plan projections set forth herein reflect the impact of the Governor's amendments submitted on February 15, 2024 and limited forecast revisions. Nearly all the amendments to the FY 2025 Executive Budget included in the Governor's submission have no Financial Plan impact. Two amendments drive additional General Fund costs in FY 2025, which are fully offset by forecast revisions reflected in this updated Executive Budget Financial Plan. Otherwise, projections of receipts and spending (and the assumptions upon which they are based) are unchanged from the FY 2025 Executive Budget Financial Plan dated January 16, 2024.

- **30-Day Amendments.** General Fund transfers in FY 2025 are increased to reflect up to \$100 million in additional State support for operating expenses at the State University Health Sciences Center at Brooklyn and/or the State University of New York (SUNY) Hospital at Brooklyn, pursuant to a transformation plan approved by the Director of the Budget. Secondly, a \$100 million transfer from the New York Interest on Lawyers Account (IOLA) to the General Fund in FY 2025 is removed.
- **Forecast Revisions.** DOB has made upward forecast revisions in FY 2025 to miscellaneous receipts to reflect an additional \$100 million in expected resources from abandoned property and a \$100 million increase in expected Federal Emergency Management Agency (FEMA) reimbursements based on continued review and submission of prior-year eligible costs incurred by multiple agencies.

The Economic Outlook section herein includes modest changes to reflect actual 2023 data published after the Executive Budget Financial Plan was released in January 2024.

On or before March 1, 2024, as required by law, the Executive and Legislature are expected to issue a joint report containing a consensus forecast for the economy and projections of certain receipts for the current and upcoming fiscal years. In the consensus forecast report, the parties are expected to forecast the level of receipts over the two-year period (FY 2024 and FY 2025). Any revisions to the Executive Budget Financial Plan receipts forecast from the consensus forecast process will be reflected in the Enacted Budget Financial Plan.

In addition, the District Council 37 Rent Regulation Services Unit recently ratified a three-year labor agreement which runs until April 1, 2026 and covers roughly 300 employees. The terms of the agreement are consistent with other agreements with settled unions and include 3 percent general salary increases in all years and a one-time \$3,000 bonus. The Financial Plan includes reserves for labor agreements, which may be allocated to specific agencies in future updates.

The Financial Plan that follows includes the changes described above. The changes have no net impact on General Fund operations, State Operating Funds spending, or the estimated outyear General Fund budget gaps from the Initial Executive Budget Financial Plan dated January 16, 2024.

FINANCIAL PLAN OVERVIEW



FINANCIAL PLAN OVERVIEW

The following table provides key financial measures for FY 2023 results and estimates for FY 2024 and FY 2025 based on the Executive Budget proposal.

FINANCIAL PLAN AT-A-GLANCE: KEY MEASURES (millions of dollars)			
		FY 2024	FY 2025
	FY 2023 Actuals	Current Estimate	Executive Proposal
State Operating Funds Disbursements (Adjusted)¹			
Size of Budget	\$120,151	\$130,248	\$136,172
Annual Growth	7.1%	8.4%	4.5%
State Operating Funds Disbursements (Unadjusted)			
Size of Budget	\$123,751	\$126,610	\$129,268
Annual Growth	5.4%	2.3%	2.1%
Other Disbursement Measures			
General Fund (Including Transfers)	\$92,799	\$103,489	\$107,586
Annual Growth	4.4%	11.5%	4.0%
Capital Budget (Federal and State)	\$14,024	\$15,670	\$18,798
Annual Growth	-4.6%	11.7%	20.0%
Federal Operating Aid	\$82,687	\$89,324	\$84,686
Annual Growth	7.1%	8.0%	-5.2%
All Funds	\$220,462	\$231,604	\$232,752
Annual Growth	5.3%	5.1%	0.5%
Inflation (CPI)	7.4%	3.5%	2.6%
All Funds Receipts²			
Taxes, excluding PTET	\$113,729	\$104,864	\$107,524
Annual Growth	8.6%	-7.8%	2.5%
Miscellaneous Receipts	\$31,842	\$31,000	\$27,994
Annual Growth	14.0%	-2.6%	-9.7%
Federal Receipts (Operating and Capital)	\$89,563	\$95,923	\$91,894
Annual Growth	-6.0%	7.1%	-4.2%
Total All Funds Receipts, excluding PTET	\$235,134	\$231,787	\$227,412
Annual Growth	3.2%	-1.4%	-1.9%
General Fund Cash Balance			
Economic Uncertainties	\$43,451	\$44,968	\$43,862
Extraordinary Monetary Settlements	\$13,282	\$13,782	\$13,782
Extraordinary Monetary Settlements	\$1,570	\$1,118	\$601
Pandemic Assistance	\$245	\$0	\$0
Rainy Day Reserves	\$6,256	\$6,256	\$6,256
Timing of PTET/PIT Credits	\$14,358	\$13,873	\$14,329
All Other	\$7,740	\$9,939	\$8,894
Debt			
Debt Service (excluding prepayments) as % All Funds Receipts	2.4%	2.7%	3.0%
State-Related Debt Outstanding	\$55,911	\$55,915	\$64,367
Debt Outstanding as % Personal Income	3.8%	3.6%	4.0%
<p>¹ Spending growth is routinely impacted by planned prepayments, timing-related transactions and reimbursements, as well as extraordinary assistance and grants. Adjusted State Operating Funds spending excludes these large transactions and prepayments, as well as the extraordinary spending and Federal offsets related to the COVID-19 pandemic.</p> <p>² The Financial Plan impact of the Pass-Through Entity Tax program is expected to be revenue neutral for the State and is excluded from tax receipts herein, unless otherwise noted.</p>			

Financial Plan Overview

Over the past two years, the State’s financial position has strengthened significantly. Reserves have increased to the highest levels in history, debt levels remain nearly flat at less than 1 percent growth over the past decade, historic liquidity levels are delivering high investment returns, and new reserves have been established for future costs. The extraordinary influx of resources during the post-COVID-19 period fueled these financial achievements and allowed the State to make historic investments to adequately fund essential services and programs. These investments include fully funding the Foundation Aid formula; expanding access to mental health services; increasing assistance to hospitals, other health care providers and workers; addressing the solvency of the Metropolitan Transportation Authority (MTA); aiding the City of New York for the provision of care for thousands of asylum seekers; increasing wages; supporting health care delivery improvements; increasing recurring support for SUNY and CUNY; addressing gun crime and violence; and expanding access to child care, housing, school lunches and energy affordability.

Roughly half of the State Operating Funds budget supports the State’s two largest program areas – health care and education. Spending for assistance and grants in FY 2025 is projected to be nearly \$23 billion (32 percent) higher than the level recorded in FY 2022³. Roughly two-thirds of the estimated growth is concentrated in health care and education, reflecting historic, recurring funding increases for schools and the health care system. While the State’s investments over the past two years recur, the elevated levels of tax receipts that initially supported the increased funding do not. Following two-years of substantially stronger tax collections, New York began to experience a precipitous drop in tax receipts beginning in FY 2024. The updated projections for tax receipts⁴ in the current year are expected to decline by 7.8 percent from FY 2023 levels, followed by growth of 2.5 percent in FY 2025 from this lower base. This decline in tax receipts was also experienced by the Federal government and other states that rely on personal income taxes as a significant share of their revenues.

The long-term, historical average annual growth rate for tax receipts, which support roughly 80 percent of State Operating Funds spending, is roughly 4 percent. Tax receipts are projected to grow on average by 4 percent annually over the Financial Plan period from FY 2024 levels, while spending is projected to grow by just over 5 percent on average through FY 2028, resulting in a structural imbalance. Accordingly, in preparing the FY 2025 Executive Budget, the structural General Fund budget gaps required the State to evaluate multi-year growth assumptions across all programs to ensure long-term sustainability within projected resources.

³ Excludes roughly \$3 billion in one-time COVID-19 pandemic assistance and grants spending.

⁴ Tax receipts and General Fund balance are affected by the Pass-Through Entity Tax (PTET); however, DOB expects that the PTET will, on a multi-year basis, be revenue neutral for the State. The discussion of tax receipts throughout the Financial Plan Overview exclude the impact of PTET, unless otherwise noted.



The FY 2025 Executive Budget proposal reduces the multi-year budget gaps and provides for balanced General Fund operations on a cash basis in FY 2025, while preserving existing commitments and funding new investments to address critical needs. Proposed savings initiatives are intended to prudently use resources from New York taxpayers to continue support for investments made over the past two years in education, physical and mental health care, public safety, economic stability, and environmental protection; and continue to ensure assistance is available for individuals and entities with demonstrable need. The Executive Budget also includes new funding for services and initiatives consistent with announcements made by the Governor in her State of the State plan presented on January 9, 2024. In addition, State Medicaid spending is increased, consistent with the recently approved 1115 Medicaid Waiver Amendment, and expanded support to assist the City of New York with aiding asylum seekers.

In this Financial Plan, DOB is increasing the estimate for tax receipts and other resources in all years from the levels forecasted in the Mid-Year Update. The projection for General Fund tax receipts, over the multi-year Financial Plan, excluding proposed extensions, is revised upward by \$5.9 billion from the forecast included in the Mid-Year Update. In the current year (FY 2024), the upward revision in tax receipts, combined with the reserve for transaction risk that was set aside for FY 2024, and other revisions, leave an estimated General Fund surplus of \$2.2 billion. The surplus will be used to prepay \$1.7 billion in FY 2025 expenses to reduce the budget year gap, and the remaining \$500 million will be set aside in reserves for future one-time costs related to assisting asylum seekers.

The Executive Budget maintains Principal Reserves at 15 percent of State Operating Funds spending to protect essential services in the event of an economic downturn, as well as other reserves for dedicated purposes to manage risks to the Financial Plan and future costs.

DOB expects that the General Fund will have sufficient liquidity in FY 2025 to make all planned payments as they become due, and the General Fund balance will continue to benefit the State by providing high levels of investment income due to elevated market interest rates. 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.

FY 2025 Executive Budget Financial Plan Summary

This Financial Plan Update reflects the Governor’s FY 2025 Executive Budget proposal and accompanying legislation introduced on January 16, 2024, as well as revisions to the projections of receipts and spending in all years based on results to date, updated forecasts, and adjustments to programmatic assumptions. DOB estimates that the General Fund is balanced on a cash basis in FY 2025, should the Legislature adopt the Governor’s proposal without modification.

DOB expects the General Fund to end FY 2025 with a balance of nearly \$44 billion. Approximately half of the balance consists of Principal Reserves to protect essential services in the event of an economic downturn. The remaining balance is comprised of other reserves that were previously pledged to reduce outyear gaps, manage risks and support future costs that include tax refunds and liabilities, capital projects, and potential labor agreements.

The Budget supports the implementation and expansion of various initiatives laid out in the Governor’s State of the State plan presented to the Legislature on January 9, 2024, and continues funding for existing commitments, including increased funding for Foundation Aid, support for Medicaid and distressed hospitals, increases in the minimum wage, and expanded access to affordable child care.

The Executive Budget proposal increases FY 2025 State Operating Funds spending by \$5.9 billion (4.5 percent) compared to the prior year, adjusted for the routine management of resources, execution of prepayments, and fluctuations in the timing of transactions across fiscal years that impact reported spending growth. Nearly two-thirds of the proposed growth is driven by increased spending on School Aid and Medicaid.

School Aid

The State provides a substantial amount of financial support for public schools through State formula aids and grants. For over a decade, New York has ranked the highest in the nation for per pupil spending. In school year (SY) 2021, New York spent \$26,571 per pupil, 85 percent more than the national average of \$14,347 per pupil.⁵ In SY 2024, approximately 2.4 million kindergarten through 12th grade students are enrolled in the State’s public schools, including 182,000 students enrolled in charter schools. Compared to SY 2014 levels, enrollment in the State’s public schools has declined by roughly 10 percent (268,000 students). Despite these enrollment declines, State aid has continued to increase each year. From SY 2021 to SY 2024, total School Aid grew by an average of \$2.3 billion (7.7 percent) per year (excluding the SY 2022 Pandemic Adjustment restoration), driven primarily by the three-year phase-in of full funding of the Foundation Aid formula. In addition to State aid, school districts have continued to raise revenue through local property tax increases, which when combined with State aid increases and Federal COVID-19 pandemic related assistance, have afforded many districts the ability to amass substantial reserves and surplus balances.

⁵ Based on U.S. Census Bureau, [2021 Annual Survey of School System Finances](#).



Adding to the historic increases in funding over the past three years, the Executive Budget includes \$35.3 billion for School Aid in SY 2025, an increase of approximately \$921 million (2.7 percent), inclusive of the State's full takeover of funding for prekindergarten expansion grants previously supported with Federal American Rescue Plan Act of 2021 (ARP) funds. Excluding the State funds needed to support this takeover, the School Aid increase for SY 2025 totals \$825 million (2.4 percent). This growth reflects a \$507 million (2.1 percent) Foundation Aid increase.

Since SY 2022, State-funded School Aid will have increased by over \$6 billion (21 percent), inclusive of the Executive Budget's proposed increase.

Medicaid

The New York State Medicaid Program provides health and long-term care coverage to lower-income children, pregnant women, adults, seniors, and people with disabilities, and is financed jointly by the Federal, State, and Local governments. New York receives the minimum Federal Medicaid matching share of roughly 50 percent. Local districts' costs have been capped at calendar year 2015 levels, shifting the increased costs to the State and saving the City of New York and counties an estimated \$7.4 billion in FY 2025. The State offers some of the most comprehensive and extensive Medicaid benefits in the nation, including optional services such as coverage for pharmacy and personal care services, spending \$3,582 per capita based on the latest CMS data (Federal Fiscal Year 2021)⁶, which was more than any other state. New York's per capita spending was 10 percent higher than the next highest state, New Mexico which spent \$3,245 per capita. Nearly 7.6 million (39 percent) New Yorkers are currently covered by Medicaid. When combined with other public insurance coverage, New York has the highest percent of people covered by publicly funded medical insurance (Medicaid, Child Health Plus (CHP) and Essential Plan (EP) in the nation.

The Medicaid program is also a large contributor of funding to hospitals and nursing homes through various supplemental programs. Medicaid spending growth continues to escalate as utilization of the system, primarily Managed Long Term Care (MLTC), rises with an aging population. In FY 2025, Medicaid spending is projected to total \$30.9 billion, an increase of \$3 billion (10.9 percent) from the revised FY 2024 levels, including over \$1 billion in savings proposals.

State-share Medicaid spending, including administrative costs, is projected to be \$8.6 billion (39 percent) higher in FY 2025 than the levels recorded three years prior in FY 2022.

⁶ Excludes District of Columbia. Based on U.S. Census Bureau data and the 2021 Centers for Medicare and Medicaid Services Financial Report, [Expenditure Reports From MBES/CBES](#).



Other Spending Growth

The Executive Budget also proposes spending increases to support agency operations and addresses the State's many continuing challenges, including access to mental health care, public safety, the stability of the State's health care system, and an extension and expansion of extraordinary State funding to continue to assist the City of New York with providing services and assistance to asylum seekers. In addition to significant investments made in the past two years, the FY 2025 Budget provides funding to expand mental health services for children and teens through school and pediatric health care settings; increases pregnant and postpartum services; grants the Department of Financial Services (DFS) authority to hold insurers accountable for mental health coverage; addresses the opioid epidemic; advances a plan consistent with the recent Federal government waiver approval to improve health care delivery; adds funding for law enforcement activities; increases access to swimming and instruction; and funds other program enhancements and initiatives.

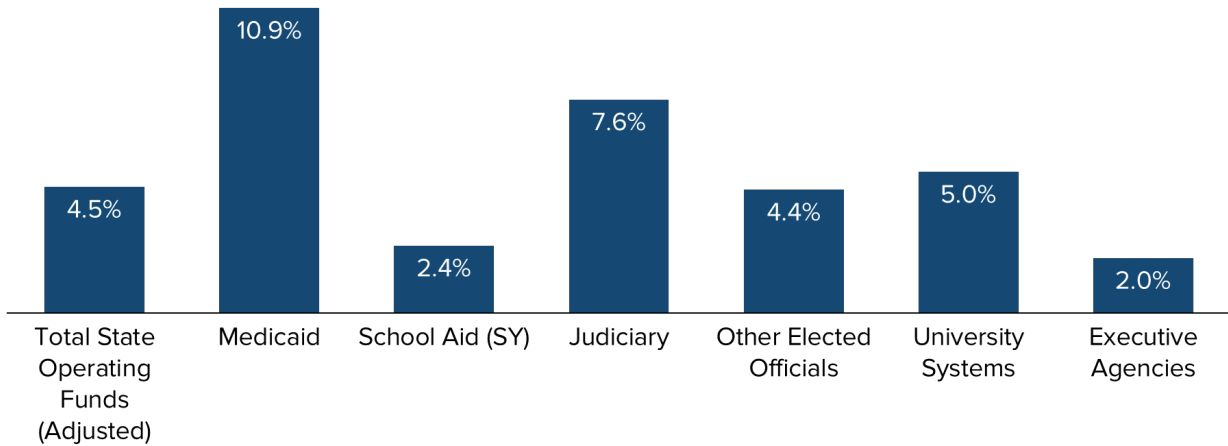
The Budget also adds substantial new capital funding for Artificial Intelligence (AI) research and innovation; economic development initiatives; energy affordability improvements; incentives for communities to grow their housing stock; and storm and flood risk remediation and protection.

State Spending

The Executive Budget proposal drives FY 2025 State Operating Funds spending to \$136.2 billion, an increase of \$5.9 billion (4.5 percent) compared to the current FY 2024 estimate, excluding the routine management of resources, execution of prepayments, and fluctuations in the timing of transactions and reimbursements across fiscal years.

FY 2025 spending growth is largely driven by Medicaid, School Aid and increased operational funding for SUNY and all branches of State government as agencies continue to strive to restore service capacity and workforce levels to pre-COVID-19 pandemic levels.

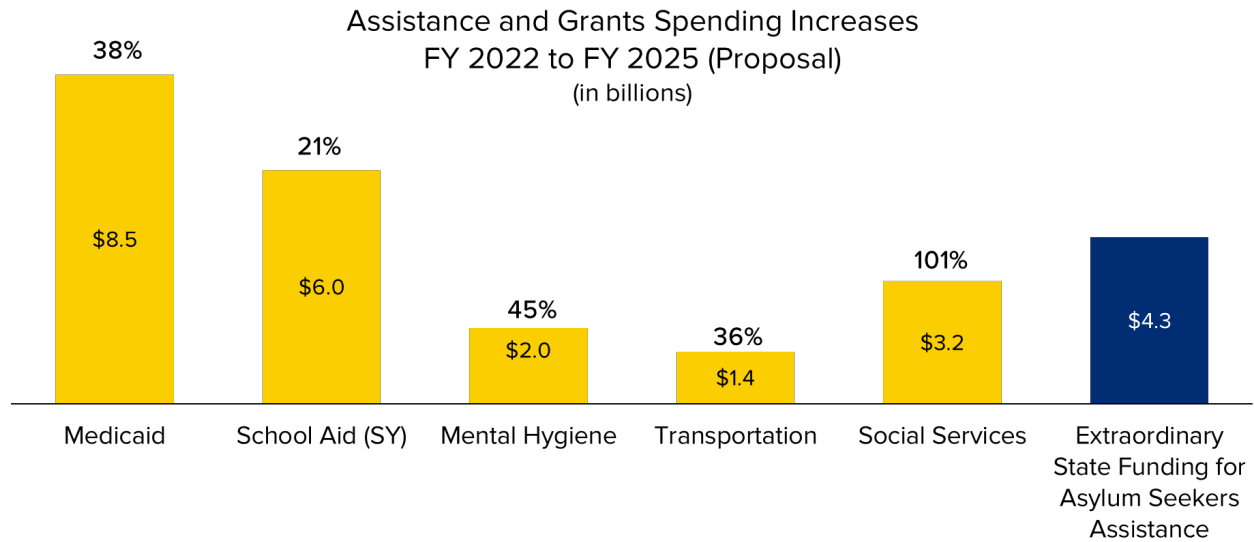
FY 2025 State Operating Funds Spending Growth



Executive agencies excludes planned FEMA reimbursement in FY 2024 and FY 2025.

Medicaid spending is driven largely by elevated enrollment relative to pre-COVID-19 pandemic levels; expansion of benefits; increases in reimbursement rates; and growing utilization of the State’s MLTC program by the State’s aging population.

Spending for assistance and grants has grown from \$72 billion in FY 2022, adjusted to exclude for COVID-19 pandemic assistance and recovery spending, to nearly \$95 billion of projected spending in FY 2025. The \$23 billion (32 percent) increase reflects historic investments over the preceding years in education, health care and other assistance and program growth.



State funding for Asylum Seekers Assistance includes total proposed commitment through FY 2026, including operational expenses.

Spending growth is routinely impacted by planned prepayments and timing-related transactions and reimbursements. In FY 2025, spending growth reflects the planned payment of FY 2025 pension expenses in FY 2024; delayed recoupment from providers of excess payments attributable to State-only Medicaid payments that were previously advanced and are now expected in FY 2025; the expiration of the temporary enhanced Federal Medical Assistance Percentage (eFMAP) that lowers Medicaid costs in FY 2024; COVID-19 pandemic related FEMA reimbursements that are expected to lower spending to offset costs accounted for in prior years; and the impact of prior year debt service prepayments. Accounting for these transactions, State Operating Funds spending is projected to total \$129.3 billion, an increase of \$2.7 billion (2.1 percent).

Including spending for capital projects and spending supported by the Federal government, All Funds spending is estimated to total \$232.7 billion in FY 2025, an increase of \$1 billion (0.5 percent), from the current fiscal year estimate. The increase in All Funds spending is attributable to the end of COVID-19 pandemic related recovery and assistance provided through increased Federal funding and reimbursements, which is partly offset by significant increases in capital projects spending consistent with approved and proposed capital commitments.

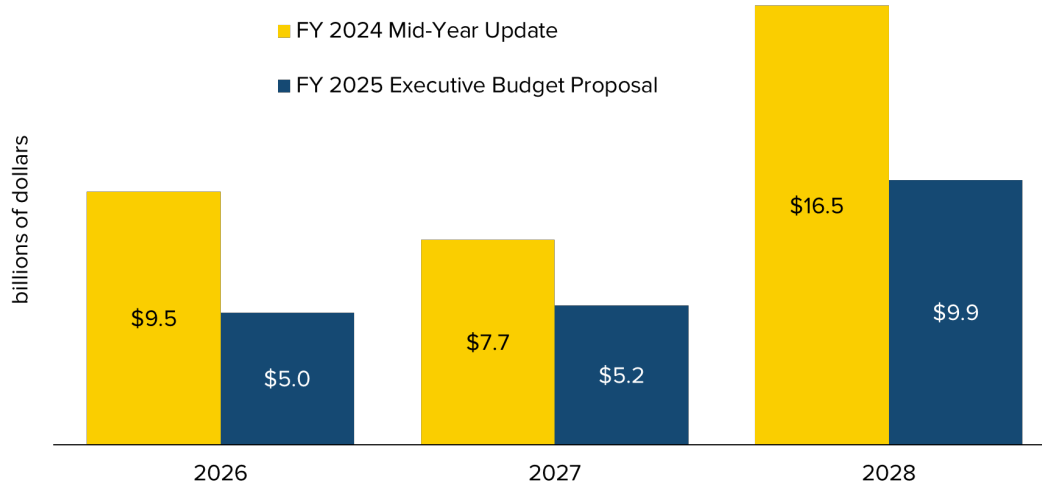


FY 2025 EXECUTIVE BUDGET SPENDING ESTIMATES (millions of dollars)				
	FY 2024 Updated	FY 2025 Projected	\$ Change	% Change
State Operating Funds	126,610	129,268	2,658	2.1%
School Aid (School Year Basis) ¹	34,385	35,306	921	2.7%
Medicaid	27,442	30,431	2,989	10.9%
All Other Assistance and Grants	30,382	30,135	(247)	-0.8%
Agency Operations	31,727	33,583	1,856	5.8%
Debt Service	6,312	6,717	405	6.4%
Resource Management/Timing:				
Planned Pension Prepayment	1,709	(1,709)	(3,418)	-
Medicaid DPT Recoupment	1,100	(1,100)	(2,200)	-
Temporary eFMAP	(1,692)	0	1,692	-
FEMA Reimbursement	(1,050)	(400)	650	-
Prior Year Debt Service Prepayments	(3,705)	(3,695)	10	-
Federal Operating	89,324	84,686	(4,638)	-5.2%
Capital Projects	15,670	18,798	3,128	20.0%
All Funds	231,604	232,752	1,148	0.5%
State Operating Funds (Adjusted)	130,248	136,172	5,924	4.5%

¹ The Financial Plan includes a \$921 million (2.7 percent) increase for School Aid in SY 2025, inclusive of the State's full takeover of funding for prekindergarten expansion grants previously supported with Federal ARP Act funds. Excluding the State funds needed to support this takeover, the School Aid increase for SY 2025 totals \$825 million (2.4 percent).

Outyear Budget Gaps

The FY 2025 Executive Budget Financial Plan proposal provides savings that reduces the outyear budget gaps to \$5 billion in FY 2026, \$5.2 billion in FY 2027, and \$9.9 billion in FY 2028⁷ in comparison to the Mid-Year Update. If the FY 2026 Budget is balanced with recurring savings, the budget gap for FY 2027 would be nearly eliminated and the FY 2028 gap would be reduced to roughly \$5 billion.



The outyear budget gaps are the result of a structural imbalance between the forecasted levels of spending growth and available resources. The gaps include Medicaid spending projections that exceeds the global cap beginning in FY 2026, which is partly due to \$1.7 billion in additional State spending over the multi-year Financial Plan to leverage roughly \$6 billion in additional Federal Medicaid funding, as well as upward revisions reflecting sustained enrollment levels and spending for MLTC. The projected budget gaps do not reflect the use of any principal reserves to balance operations but do include the use of prior year surpluses carried forwarded into future years and the one-time use of a portion of the Reserve for Economic Uncertainties to fund additional assistance to the City of New York to alleviate fiscal pressures from asylum seekers in FY 2026.

In addition, the projected budget gap for FY 2027 includes a one-time acceleration of between \$3 and \$4 billion in estimated PIT tax receipts due to the scheduled expiration of the Federal SALT Cap at the end of 2025 and expectation that taxpayers will seek to benefit from unlimited SALT deductibility beginning in tax year 2026. If the Federal government extends or revises the SALT Cap, the acceleration would likely be substantially less, which would reduce tax receipts and increase the budget gap for FY 2027 by a concomitant amount.

Lastly, the FY 2028 projected budget gap reflects the initial impact of the current law sunset at the end of tax year 2027 of higher tax rates for high income filers, reverting the schedule to a single top rate of 8.82 percent. If the current rate schedule were extended, DOB estimates that PIT withholding receipts would increase by an amount in the range of \$750 million to \$1 billion in the last quarter of FY 2028.

⁷ The FY 2028 budget gap is included for the first time in this Executive Budget Financial Plan.

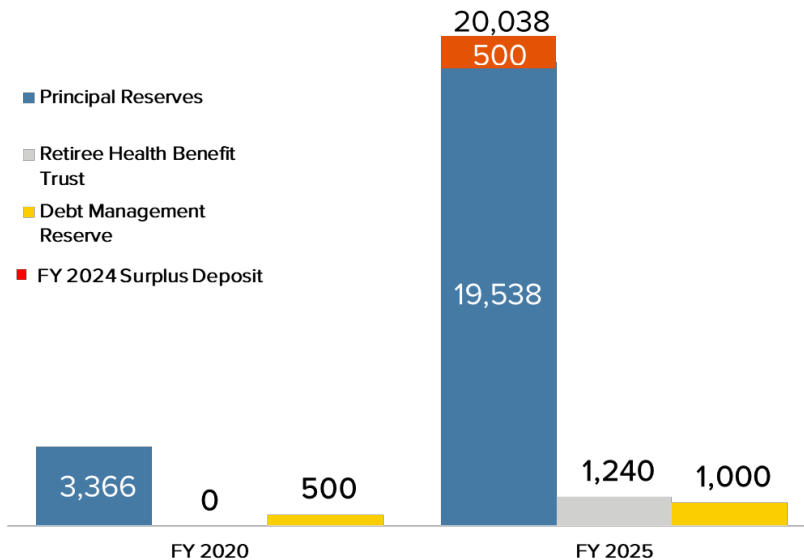
Reserves and Risks

The Financial Plan faces looming economic risks, including: slowing economic growth; continued price inflation; geopolitical uncertainties; programmatic cost pressures; uncertainty about the fiscal conditions of outside entities relying on State assistance; risks due to the State’s dependence on Federal funding and approvals; and uncertainty about the timing and feasibility of implementing cost savings actions.

While the DOB forecast of receipts and spending is based on current law and reasonable assumptions as of the time it was prepared, the timing and impact of an economic slowdown or downturn is highly unpredictable, and thus necessitates a prudent level of reserves to hedge against these risks.

In October 2021, the Governor committed to building the State’s reserves to 15 percent of State Operating Funds spending by FY 2025 to ensure that it could honor its commitments through good and bad times. This commitment was met two years ahead of schedule in FY 2023 with a nearly \$11 billion deposit. The FY 2025 Executive Budget preserves these critical investments and utilizes a portion of the projected current year surplus to add \$500 million for future costs.

Reserves Total \$22 Billion – 5 Times the Level 5 Years Ago



- **Principal Reserves** include the statutory Rainy Day Reserve Funds and the informal Reserve for Economic Uncertainties.
- The **Retiree Health Benefit Trust Fund** (excluded from the General Fund balance) is for health benefits of retired employees and their dependents.
- **Debt Management Reserve** is an informal reserve that can be used for any debt related purpose.



FY 2025 General Fund Financial Plan Summary

Consistent with statutory requirements, the Governor’s FY 2025 Executive Budget provides for balanced operations in the General Fund. The Financial Plan has been updated to reflect the Governor’s proposed FY 2025 Budget, inclusive of savings measures to reduce and offset spending growth to levels supportable with anticipated resources and to include support for new targeted investments. Spending restraint proposals are targeted at limiting spending growth to affordable levels, evaluating grants and assistance to ensure State assistance is directed to the neediest individuals, organizations, and institutions, and realigning service delivery.

FY 2025 EXECUTIVE BUDGET FINANCIAL PLAN				
GENERAL FUND REVISIONS				
SAVINGS/(COSTS)				
(millions of dollars)				
	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
MID-YEAR UPDATE SURPLUS/(GAP) ESTIMATE	(4,326)	(9,526)	(7,722)	(16,475)
Receipts	3,228	1,987	(893)	289
Tax Receipts	2,734	1,776	(816)	648
Debt Service	346	(22)	(78)	(112)
Miscellaneous/Federal Receipts	62	(33)	(33)	(33)
Transfers from Other Funds	86	266	34	(214)
Disbursements	2,686	173	959	2,957
Assistance and Grants	747	(62)	1,119	2,488
Agency Operations	1,803	232	(222)	140
Transfers to Other Funds	136	3	62	329
Use of/(Deposit to) Reserves	(1,588)	2,392	2,427	3,286
Rainy Day Reserve	0	0	0	0
Tax Stabilization Reserve	0	0	0	0
Contingency Reserve	0	0	0	0
Community Projects Reserve	0	0	0	0
Other Reserves ¹	(1,588)	2,392	2,427	3,286
EXECUTIVE BUDGET SURPLUS/(GAP) ESTIMATE	0	(4,974)	(5,229)	(9,943)

¹ Other reserves are comprised of reserves to manage risks and support future costs, including tax refunds and liabilities, capital projects, and potential labor agreements, as well as the carryforward of accumulated resources to reduce the outyear budget gaps.

The Executive Budget proposes initiatives and investments considered essential to addressing mental health and public safety, preserving the stability of the State’s health care system, and assisting the City of New York with providing services to asylum seekers. In addition, operational funding for all branches of State government is increased as agencies continue to strive to restore service capacity and workforce levels to pre-COVID-19 pandemic levels. Lastly, new capital commitments proposed in the budget are funded not only with bonds but also with cash resources, to ensure the State’s debt burden remains affordable.



The Financial Plan also includes revisions since the Mid-Year Update to the projections of receipts and spending in all years based on results to date, as well as updated forecasts and programmatic assumptions. The revisions include increased receipts expected from tax collections, lottery revenue and mental hygiene Federal revenue, as well as lowered aggregate spending estimates across numerous program areas and fixed costs. The multi-year Financial Plan also reflects the management of surplus resources generated in prior years and additional resources expected in FY 2024. These management actions include the prepayment of expenses due in future years, use of available resources over the multi-year plan, and adjustments to the timing of transfers and levels of reserves maintained for operational costs that partly offset increased operational spending estimates.

The following table summarizes the impact of the Executive proposals and updated forecast revisions on General Fund operations, by financial plan category, starting with the estimates included in the Mid-Year Update. The discussion that follows provides a summary, with an emphasis on the projected fiscal impact for FY 2025.



FINANCIAL PLAN OVERVIEW

FY 2025 EXECUTIVE BUDGET FINANCIAL PLAN -- GENERAL FUND REVISIONS AND PROPOSALS				
SAVINGS/(COSTS)				
(millions of dollars)				
	FY 2025	FY 2026	FY 2027	FY 2028
	Projected	Projected	Projected	Projected
MID-YEAR UPDATE SURPLUS/(GAP) ESTIMATE	(4,326)	(9,526)	(7,722)	(16,475)
Receipts	3,228	1,987	(893)	289
<u>Tax Receipts</u>	<u>2,734</u>	<u>1,776</u>	<u>(816)</u>	<u>648</u>
Tax Receipts (excluding PTET)	1,145	2,218	1,724	948
PTET/PIT Receipts (Financial Plan Neutral)	1,589	(442)	(2,540)	(300)
Debt Service	346	(22)	(78)	(112)
Other Receipts/Transfers	148	233	1	(247)
Disbursements	2,686	173	959	2,957
<u>Assistance and Grants</u>	<u>747</u>	<u>(62)</u>	<u>1,119</u>	<u>2,488</u>
<u>School Aid</u>	<u>692</u>	<u>825</u>	<u>1,339</u>	<u>1,870</u>
SY 2025 Foundation Aid Adjustment	294	431	448	465
School Aid Growth Based on CPI	0	355	865	1,380
Lottery/Gaming/Recoveries Resources	438	79	79	79
All Other	(40)	(40)	(53)	(54)
<u>Medicaid</u>	<u>241</u>	<u>(574)</u>	<u>(391)</u>	<u>(211)</u>
Revised Forecast/Enrollment	(993)	(2,396)	(2,341)	(2,252)
1115 Waiver	(451)	(474)	(501)	(385)
Savings Proposals	1,230	1,809	1,959	1,959
HCRA Resources/All Other	455	487	492	467
Mental Hygiene	(30)	(64)	(106)	(106)
Public Health/Aging	(3)	14	13	13
Social Services/Housing	351	217	(50)	(73)
Higher Education	62	55	49	47
Public Safety	(166)	(146)	(146)	(146)
All Other	(399)	(388)	410	1,095
<u>Agency Operations, including GSCs</u>	<u>1,803</u>	<u>232</u>	<u>(222)</u>	<u>140</u>
Agency Operations	145	339	62	420
Legislature/Judiciary (incl. fringe benefits)	(284)	(284)	(284)	(284)
Other Elected Officials	(15)	(15)	(15)	(15)
Fringe Benefits/Fixed Costs	1,957	192	15	19
<u>Transfers to Other Funds</u>	<u>136</u>	<u>3</u>	<u>62</u>	<u>329</u>
Capital Projects	297	68	114	359
SUNY Operating	(8)	(8)	(7)	(7)
All Other	(153)	(57)	(45)	(23)
Use of/(Deposit to) Reserves	(1,588)	2,392	2,427	3,286
Timing of PTET/PIT Credits (Financial Plan Neutral)	(1,589)	442	2,540	298
Extraordinary Monetary Settlements	1	(1)	(14)	(10)
Prior Year Resources	0	501	(1,549)	1,548
Labor Settlements/Agency Operations	0	1,450	1,450	1,450
EXECUTIVE BUDGET SURPLUS/(GAP) ESTIMATE	0	(4,974)	(5,229)	(9,943)

Receipts

Tax Receipts

Based on results through December 2023 and the updated economic forecast, DOB has made upward revisions to the tax receipts forecast across all years of the Financial Plan, primarily in PIT and PTET. In FY 2025, the estimate for General Fund tax receipts, excluding PTET, is increased by \$1.1 billion. Tax receipts estimates for PTET and related PIT credits are increased by \$1.6 billion, which is set aside in the PTET reserve to cover credits claimed in subsequent years. Including these upward revisions, the FY 2025 estimate for tax receipts, excluding PTET, remains roughly \$6 billion below the level collected in FY 2023.

The Executive Budget proposes the following tax law changes:

- **Permanently Extend the Itemized Deduction Limit on High Income Filers.** The Executive Budget proposes to permanently extend the itemized deduction limitation on filers with New York Adjusted Gross Income greater than \$10 million, which is estimated to provide additional resources beginning in FY 2026.
- **Modernize Tax Law to Include the Vacation Rental Industry.** The Executive Budget recommends the imposition of sales tax on vacation rentals statewide and requires all vacation rental marketplace providers to collect and remit sales taxes on all rentals facilitated by their platforms.
- **Other Tax Actions.** The Executive Budget also proposes to close a loophole related to PIT and business taxes, provide for the filing of amended sales tax returns, and extend other taxes, exemptions and credits, including the sales tax exemption on vending machines for an additional year through May 31, 2025.

Debt Service

Debt service costs are lowered in FY 2025 due to refundings and ongoing debt management, which lower the dedicated tax receipts needed to support debt service and provide savings for the General Fund. Increased debt service costs in FY 2026 and beyond reflect the financing of the proposed capital adds and initiatives included in the Executive Budget.

Other Receipts/Transfers

Available resources in other funds, including upward revisions to estimated Mental Hygiene Federal revenue, will be transferred to the General Fund to support continued and new spending.

Disbursements

Assistance and Grants

General Fund spending for assistance and grants is projected to total \$77.4 billion in FY 2025, an increase of \$3.4 billion (4.6 percent). This spending is impacted by the level of resources outside of the General Fund available to support spending, particularly in education and health programs. Compared to the Mid-Year Update, assistance and grants spending is lowered over the multi-year Financial Plan reflecting reduced growth rates and savings achieved through various actions, including repurposing and reducing certain program and grants based on need. In addition, DOB has revised estimates of spending across nearly all functional areas based on programmatic experience and other indicators.

School Aid. The Financial Plan provides \$35.3 billion for School Aid in SY 2025, an increase of approximately \$921 million (2.7 percent), inclusive of the State's full takeover of funding for prekindergarten expansion grants previously supported with Federal American Rescue Plan Act of 2021 (ARP) funds. Excluding the State funds needed to support this takeover, the School Aid increase for SY 2025 totals \$825 million (2.4 percent). This growth reflects a \$507 million (2.1 percent) Foundation Aid increase driven largely by the formula's inflation factor, which the Executive Budget proposes at 2.4 percent, representing the average annual change in the Consumer Price Index (CPI) over the last 10 calendar years (2014-2023), excluding the highest and lowest years. School Aid growth also fully funds the projected \$318 million increase under current law for expense-based reimbursement programs. Additionally, this increase reflects the annualization of the historic \$3.0 billion SY 2024 School Aid increase, which was driven primarily by the final year of the three-year phase in of the Foundation Aid formula.

Financial Plan projections for SY 2026 and beyond have been updated and are based on estimated growth in Foundation Aid and expense-based aids, reflecting DOB's inflation forecast and recent annual expense-based aid growth, respectively. These revisions result in lower projected outyear spending compared to the Mid-Year Update. Previously, outyear Financial Plan estimates assumed growth in School Aid consistent with the estimated ten-year average growth in State personal income. In addition, upward revisions to estimated resources available to finance School Aid spending in the State's Mobile Sports Wagering and Video Lottery Terminals (VLTs) Funds offset General Fund spending for School Aid.

Medicaid. Medicaid spending in the General Fund is projected to increase due to medical cost increases; enrollment remaining elevated above pre-COVID-19 pandemic levels; expansion of benefits; increases to reimbursement rates; and growing aging and high utilization populations. Other factors that continue to place upward pressure on State-share Medicaid costs include, but are not limited to, provider reimbursements to cover home health 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 Financial Plan includes significant upward revisions to reflect updated enrollment and cost forecasts consistent with recent experience and updated data, which increase spending by \$8.2 billion from FY 2025 through FY 2028. In addition, the State recently received approval from the Centers for Medicare & Medicaid Services (CMS) for \$6 billion in new Federal funding over three years to help support social, physical, and behavioral health care services contingent on a New York matching commitment of \$1.7 billion over the same period. The Financial Plan includes the additional State resources expected per this agreement.

To control rising Medicaid costs, the Executive Budget includes routine revisions, savings and program management actions, and savings consistent with increasing State Medicaid audit recoveries and efforts to eliminate inappropriate payments. Savings actions total over \$1 billion in FY 2025 and include the discontinuation of wage parity for the Consumer Directed Personal Assistance Program; reducing facility capital payments; and removing the 1 percent surplus payments provided to Managed Care Organizations (MCO) attributable to the pharmacy benefit transition from the MCOs premiums back to Fee for Service effective April 2023.

Additionally, a total of \$400 million in unallocated recurring savings is expected in FY 2025 to achieve balance under the Medicaid Global Cap. Beginning in FY 2026, Medicaid spending is projected to exceed the allowable amount under the Global Cap Index. The State will work with industry leaders and stakeholders in the coming months to develop actions that will provide recurring savings.

Mental Hygiene. The Financial Plan increases spending for mental hygiene consistent with planned investments and expansions. Increased funding to OPWDD includes new services and expands the Special Olympics in New York State, which provides sports training and competition, free health screenings, and health education to individuals with intellectual and developmental disabilities. The Executive Budget also proposes investments in Office of Mental Health (OMH) including funding for supported housing to account for annual property-related cost increases, and a 1.5 percent Cost of Living Adjustment (COLA), which combined with COLAs provided in the prior two years, delivers \$1.3 billion to OPWDD, OMH, and the Office of Addiction Services and Supports (OASAS) voluntary operated providers. These increases are offset by lower spending that reflects revised estimates based on updated information and the timing of implementation of ongoing investments.

Public Health/Aging. The State adds funding for various public health programs including for reducing infant, child, and maternal mortality and improving maternal health. Other investments include providing additional funding to the American Indian Health Program (AIHP); increasing Early Intervention (EI) rates and increasing support for existing school-based health centers. These new investments are partially offset by savings achieved through administrative adjustments to allowable claims under the EI program and the discontinuation of certain health programs administered by DOH that are duplicative and/or outside of the core agency mission.



Social Services/Housing. Social services spending is projected to increase by nearly 32 percent on a State Operating Funds basis consistent with planned child care investments (\$863 million) and other expansions. Compared to the Mid-Year Update, lower spending reflects the use of available Temporary Assistance for Needy Families (TANF) funding to support increasing child care costs to maintain continuity in the level and eligibility of child care subsidies. The Executive Budget also proposes to extend permanently the local social service districts funding for residential school placements of children with special needs outside the City of New York and utilize \$95 million of available Mortgage Insurance Fund (MIF) resources to fund housing and homelessness programs. In addition, the Executive Budget utilizes additional Federal assistance to fund child welfare programs by permanently increasing the amount local districts must spend on child welfare by \$75 million; providing a 1.5 percent COLA for human services workers; and continuing investments in youth employment.

Higher Education. Estimated spending for Tuition Assistance Program (TAP) awards has been revised downward consistent with lower than expected enrollment levels relative to prior projections, which is partially offset by increased general operating support for CUNY senior colleges related to higher fringe benefits costs. The Executive Budget also limits eligibility for Unrestricted Aid to Independent Colleges and Universities, also known as Bundy Aid, to institutions with endowment assets of less than \$750 million.

Public Safety. The Executive Budget includes \$120 million to support victims of crime funding which could be impacted by reductions in the State's Federal Victims of Crime Act (VOCA) award. The Executive Budget also includes \$41 million to prevent and prosecute domestic violence cases, including funding to expand a best practice model that supports collection of evidence-building and relationship building with the victim. In addition, the Executive Budget provides \$15 million in assistance and grants resources to reduce property crime by providing grants to district attorney offices and local law enforcement. Funding is also included to support a comprehensive resiliency plan, including to reduce fatal fires and improve emergency preparedness and response.

All Other Assistance and Grants. Spending is increased to reflect extraordinary State Funding for asylum seeker assistance; a 5.4 percent increase for upstate transit aid; additional funding for various environmental and economic development initiatives and investments, such as the Liberty Defense Project and Office of New Americans; pre-paid postage for absentee and early mail election ballots; Judiciary spending to support court facilities, civil legal aid and technology innovations; and certain accounting reclassifications between financial plan categories. These increases are partly offset by lower spending attributable to the expected repayment of \$1.1 billion of State-only payments from distressed providers; planned discontinuation of the County Wide Shared Services program; and revised spending forecasts across many functional areas, reflecting conservative budgeting, particularly in the later years of the Financial Plan.

Agency Operations

Spending for operations, including wages and fringe benefits, is projected to increase in FY 2025, excluding the impact of a planned prepayment of FY 2025 pension expenses in the current year, and additional FEMA reimbursements expected to offset prior year COVID-19 pandemic related costs. The increased costs reflect general salary increases and expansion of services and new initiatives, including mental health access and capacity, and cybersecurity and technology investments. The increased spending is partly offset with savings expected from downsizing prison capacity, ongoing agency efficiencies in delivering services, and reduced consultant spending.

Agency Operations. General Fund operational spending is reduced compared to the Mid-Year Update to reflect the planned reduction of excess prison capacity resulting from continued prison population declines; reductions in consulting services; the restructuring of administrative costs applicable to the Environmental Protection Fund (EPF) activities; improvements in procurement efficiencies; and certain accounting reclassifications between financial plan categories. In addition, DOB has increased expected FEMA reimbursements, which lower reported spending, based on continued review and submission of prior-year eligible costs incurred by multiple agencies.

These savings are partly offset by added costs related to contractual general salary increases, particularly in the later years; asylum seeker assistance; investments in cybersecurity and information technology; expanded access to inpatient psychiatric and mental health services; and continued staffing increases across various agencies to address post-COVID-19 pandemic staffing shortages.

Legislature/Judiciary. The Executive Budget must include without modification the appropriations submitted annually by the Legislature and Judiciary. The Financial Plan spending estimates reflect the budget requests submitted by each branch.

The Judiciary Budget increases annual operating spending, including fringe benefits, by \$280 million to fund judicial pay raises for State judges, general salary increases for non-judicial staff, a paid parental leave program, staffing increases to return to pre-COVID-19 pandemic workforce levels, new court clerks and attorneys, and costs associated with four court officer academy classes. In addition, the Judicial budget request includes funding to support twenty new judgeships, and twenty-eight family court and five City of New York housing court judges.

Operating spending for the Legislature increases by nearly \$4 million annually to fund general salary increases for legislative staff.

Other Elected Officials. Attorney General (AG) operational spending, excluding fringe benefits, is increased by \$10 million annually to support increased caseloads driven by recently enacted legislation and general salary increases. Operating spending for OSC, excluding fringe benefits, is increased by \$5 million annually to reflect general salary increases.

Fringe Benefit/Fixed Costs. Savings in FY 2025 reflect the planned payment in February 2024 of the estimated \$1.7 billion FY 2025 Employees' Retirement System (ERS)/Police and Fire Retirement System (PFRS) pension bill provided by OSC as of December 2023, which includes estimated interest savings totaling \$110 million that will accrue to the State. Additional costs have been reflected for the proposed elimination of copays for insulin.

The Executive Budget includes proposed legislation that would provide relief for local governments and lower State taxpayer costs by lowering the interest charged, on judgments against the State from as high as 9 percent (currently authorized) to a fair market based interest rate. The current rate was established in 1982 when interest rates were at 12 percent, to avoid unnecessary taxpayer costs. The recommended rate is in line with the interest rate applied to judgments in Federal courts and would ensure that neither side in a lawsuit will be disadvantaged by an interest rate above or below what otherwise could be earned while cases are being adjudicated.

Additionally, the Executive Budget proposes the State mirror the federal government's policy decision to have higher-income retirees pay a higher proportion of their health insurance costs by ceasing IRMAA reimbursement. Eliminating this reimbursement will save the State nearly \$24 million annually (\$6 million in FY 2025 due to the lag in reimbursement).

Finally, the Executive Budget proposes to allow interest to accrue for late NYSHIP payments from participating employers and provide the ability to withhold funds appropriated by the State from participating employers for any amounts past due. The intent is to mitigate growing payment arrears which result in increased premiums to the State, other NYSHIP employers, and NYSHIP enrollees.

Transfers to Other Funds

General Fund transfers to other funds support capital projects, debt service costs, university operations, transportation aid, and a variety of other programs.

Capital Projects. The Executive Budget reduces transfers from the General Fund to capital projects funds, which is primarily related to the early retirement of bonds that lower the necessary transfer to the DHBTf for debt service. This reduction is partially offset by the addition of new capital initiatives that will be supported by the General Fund, including a new electronic medical health records system for OMH and additional funding for Judicial facilities renovation, safety, and technology upgrades for court rooms.

SUNY Operating Assistance. The State will provide an additional \$8 million to support SUNY operating costs related to various State of the State initiatives, including, but not limited to, funding for the Empire State Service Corps and Empire AI, in addition to support for the State Weather Risk Communication Center at the University at Albany and TAP tuition credits.



All Other Transfers to Other Funds. The Executive Budget includes \$35 million in additional support for DOH health facilities, and an increased transfer to the Judiciary's Court Facilities Incentive Aid Fund for civil legal aid, court facilities maintenance/cleaning costs, and enterprise-wide technology enhancements. Additionally, up to \$100 million of State support is added for operating expenses at the State University Health Sciences Center at Brooklyn and/or the SUNY Hospital at Brooklyn, pursuant to a transformation plan approved by the Director of the Budget.

Use of/(Deposit to) Reserves

Changes to reserves reflect the impact of revised estimates of PTET related tax receipts, updated projections of spending supported by the extraordinary monetary settlements reserve, and management of prior year resources planned to reduce gaps in future years. In addition, the Financial Plan previously planned to continue annual deposits to the reserve for future labor and operational costs, however the updated Financial Plan reflects the discontinuation of the deposits in the outyears consistent with the recognition of additional operational costs and labor agreements reached to date. The existing \$3.2 billion reserve is maintained for similar labor agreements with unsettled labor unions.



Extraordinary State Funding for Asylum Seeker Assistance

Beginning in FY 2024, the State appropriated extraordinary funding and support to assist New York City with the humanitarian crisis that has brought thousands of asylum seekers to the City of New York. New York State continues to request Federal assistance to manage thousands of asylum seekers.

The State management and coordination of the funding and assistance spans multiple agencies. The State has staffed personnel at City emergency response centers and the Division of Military and Affairs (DMNA) has deployed hundreds of National Guard members to aid in the crisis response and provide support. The Office of Temporary and Disability Assistance (OTDA) administers reimbursement for short term shelter services for migrant individuals and families and Safety Net Assistance for asylum seekers who are eligible. DOH is supporting infectious disease testing and vaccination activities, as well as providing coverage to eligible individuals through the State’s public health insurance programs.

Other State agencies, including the Division of Homeland Security and Emergency Services (DHSES), the Department of State (DOS) and the Office of General Services (OGS) are assisting nonprofit organizations, providing reimbursement for Floyd Bennett Field, and supporting case management and legal services. In addition, the State is covering the cost of the Humanitarian Emergency Response and Relief Center (HERRC) at Floyd Bennett Field and has made multiple State-owned sites available for use as shelters, such as the former Lincoln Correctional Facility in Manhattan, JFK Building 197, and the Creedmoor Psychiatric Center parking area.

The table below summarizes the extraordinary State Funding for asylum seeker assistance proposed over the multi-year Financial Plan. In addition to the \$1.9 billion previously committed as of the Mid-Year Update, the FY 2025 Executive Budget proposal commits an additional \$2.4 billion over two-years (FY 2025 and FY 2026). The Governor has pledged to use \$500 million from reserves for additional support.

ASYLUM SEEKER ASSISTANCE STATE OPERATING FUNDS (in millions)					
	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Total State Funding	27	1,295	2,211	773	4,306
Original NYC Support	0	741	355	0	1,096
Additional NYC Support	0	0	530	530	1,060
Additional Aid to NYC and Costs for Randall's Island, Creedmoor, and Floyd Bennett	0	89	724	146	959
Safety Net Assistance	0	26	67	67	160
National Guard Deployment	27	162	262	0	451
Medicaid/Vaccines/Disease Testing	0	149	162	15	326
Asylum Seeker Resettlement	0	30	5	5	40
All Other ¹	0	98	106	10	214
Use of Economic Uncertainties Reserves		0	0	(500)	(500)

¹ All other includes case management, legal services and other uses.

FY 2024 General Fund Current Year Update

In this Financial Plan Update, DOB is revising current-year estimates for receipts and spending in comparison to the Mid-Year Update. These revisions, combined with the use of the transaction risk reserve to offset higher Medicaid spending (including delayed provider recoupments) leaves a General Fund surplus of \$2.2 billion. DOB plans to utilize excess resources to prepay \$1.7 billion in FY 2025 pension expenses in February 2024 pursuant to legislation enacted in the FY 2024 Enacted Budget and add \$500 million to reserves that is pledged to support future costs related to asylum seeker assistance.

FY 2024 GENERAL FUND FINANCIAL PLAN (millions of dollars)	
MID-YEAR SURPLUS/(GAP)	0
Receipts	<u>4,734</u>
Tax Receipts (excluding PTET)	890
PTET/PIT Receipts	1,691
All Other	153
Transaction Risk Reserve	2,000
Disbursements	<u>(2,567)</u>
DPT Recoupment Delay	(1,100)
Pension Prepay	(1,709)
All Other	242
Use of/(Deposit to) Reserves	<u>(2,167)</u>
Economic Uncertainties	(500)
Timing of PTET/PIT Credits	(1,691)
Extraordinary Monetary Settlements	24
THIRD QUARTER SURPLUS/(GAP) ESTIMATE	0

Based on the April 2023 tax settlement experience and updated economic indicators and forecasts, DOB lowered the annual estimates for tax receipts⁸, by roughly \$5 billion from the February 2023 forecast, with the reductions concentrated in PIT. However, through December 2023, General Fund receipts, including transfers from other funds, were \$855 million higher than estimated in the Mid-Year Update to the Financial Plan. Collections exceeded the forecast primarily in PIT and non-tax receipts. Considering these results, DOB has increased the estimate for current year General Fund tax receipts by \$890 million and other non-tax receipts by \$153 million, reflecting higher license and fees collections, lower debt service and STAR costs, and other revisions. With these revisions, total taxes are still projected to decline by \$8.9 billion in FY 2024 from the prior year.

⁸ Excludes PTET.



In addition, the \$2 billion Transaction Risk Reserve has been removed to offset the higher Medicaid spending reflected in this Financial Plan update.

General Fund disbursements, including transfers to other funds, were \$175 million below the Mid-Year estimate. While aggregate spending was below the cumulative monthly estimates, Medicaid spending has consistently exceeded the forecast due to higher than projected sustained enrollment levels and the timing of planned health care provider recoupments noted above.

In response to initial delays in the Federal approval of planned FY 2022 through FY 2024 State DPT, the State advanced over \$1.7 billion in State-only payments to distressed providers for immediate cash flow relief. The provider reimbursements to the State are expected to be delayed, resulting in \$1.1 billion in additional Medicaid spending in FY 2024 that is anticipated to be repaid in FY 2025. The Financial Plan reflects the delay, which drives initial costs in FY 2024 with expected recoupment in FY 2025 via the Mental Hygiene Stabilization Fund (MHSF), which adjusts Office for People with Developmental Disabilities (OPWDD)-related local share expenses outside of the Department of Health (DOH) Global Cap. This adjustment has with no impact on mental hygiene service delivery or operations.

In addition, spending is increased to reflect a planned \$1.7 billion pension prepayment. Other savings compared to the Mid-Year Update include increased HCRA and other receipts that offset upward revisions to Medicaid spending, and other downward revisions to spending projections based on results to date.

DOB estimates the General Fund will end FY 2024 with a closing balance of \$45 billion. Excluding the PTET reserve for the timing of PTET/PIT credits and the reserve for extraordinary monetary settlements to fund existing liabilities, commitments, and projects, DOB projects the State will end FY 2024 with a General Fund cash balance of \$30 billion.

GENERAL FUND FINANCIAL PLAN



General Fund Financial Plan Overview

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 PTET program began affecting reported General Fund tax collections. 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.



FY 2025 Executive Budget Financial Plan

The following table summarizes the projected annual change in General Fund receipts, disbursements, and fund balances from FY 2024 to FY 2025.

GENERAL FUND FINANCIAL PLAN (millions of dollars)				
	FY 2024 Projected	FY 2025 Projected	Annual Change	
			Dollar	Percent
Opening Fund Balance	43,451	44,968	1,517	3.5%
Total Receipts	105,006	106,480	1,474	1.4%
Receipts (Excluding PTET)	105,491	106,024	533	0.5%
Taxes	94,787	96,974	2,187	2.3%
Miscellaneous Receipts	4,295	3,634	(661)	-15.4%
Federal Receipts	2,250	3,645	1,395	62.0%
Non-Tax Transfers from Other Funds	4,159	1,771	(2,388)	-57.4%
PTET Receipts	(485)	456	941	194.0%
PIT Credits	(14,367)	(14,024)	343	2.4%
Business Taxes	13,882	14,480	598	4.3%
Total Disbursements	103,489	107,586	4,097	4.0%
Assistance and Grants	74,048	77,425	3,377	4.6%
State Operations	22,263	21,273	(990)	-4.4%
Transfers to Other Funds	7,178	8,888	1,710	23.8%
Net Change in Operations	1,517	(1,106)	(2,623)	-172.9%
Closing Fund Balance	44,968	43,862	(1,106)	-2.5%
Statutory Reserves:				
Community Projects	23	23	0	
Contingency	21	21	0	
Rainy Day ¹	6,256	6,256	0	
Fund Balance Reserved for:				
Debt Management	2,436	1,860	(576)	
Economic Uncertainties	13,782	13,782	0	
Labor Settlements/Agency Operations	1,765	3,215	1,450	
Undesignated Fund Balance	5,694	3,775	(1,919)	
Subtotal Excluding Settlements/PTET	29,977	28,932	(1,045)	
Fund Balance Reserved for:				
Extraordinary Monetary Settlements	1,118	601	(517)	
Timing of PTET/PIT Credits	13,873	14,329	456	

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



Receipts

General Fund receipts, including transfers from other funds, are estimated to total \$106.5 billion in FY 2025, an increase of \$1.5 billion (1.4 percent) from FY 2024.

General Fund tax receipts including transfers after payment of debt service are estimated to total \$93.3 billion in FY 2025, an increase of \$2.2 billion (2.4 percent) from FY 2024 excluding the impact of PTET and debt prepayments. The increase reflects slow economic growth forecasts which will lead to modest growth in PIT receipts, small growth in consumption taxes and a decrease in business taxes.

PIT receipts, excluding PTET and debt prepayments, are estimated to total \$63 billion in FY 2025, an increase of \$2.8 billion (4.7 percent) from FY 2024. The increase reflects increases in withholding, current estimated payments for tax year 2024, extension payments for tax year 2023, final returns, and delinquencies. These gross receipts increases are slightly offset by an increase in total refunds, primarily driven by the State/City offset and advanced credit payments.

Consumption/use tax receipts, excluding debt prepayments, are estimated to total \$18.3 billion in FY 2025, an increase of \$253 million (1.4 percent) from FY 2024. This increase reflects small growth in the sales tax base.

Business tax receipts, excluding PTET, are estimated at \$9.8 billion in FY 2025, a decrease of \$277 million (-2.7 percent) from FY 2024. The decrease primarily reflects an increase in Corporate Franchise Tax (CFT) refunds partially offset by an increase in CFT and bank tax audit receipts.

Other tax receipts, including transfers after payment of debt service on Clean Water/Clean Air (CW/CA) Bonds, are expected to total \$2.2 billion in FY 2025, a decrease of \$577 million from FY 2024. This is primarily due to the expectation that super-large estate tax payments return to more typical trends in FY 2025.

Miscellaneous receipts are projected to decrease by \$761 million from FY 2024 mainly due to a reduction in investment income attributable to lower forecasted interest rates and reserve balances.

Non-tax transfers in FY 2025 includes a transaction risk reserve that offsets total projected transfers from other funds and provides a hedge against risks to receipts that may materialize later in the fiscal year, which totals \$2 billion in FY 2025. In addition, debt service prepayments resulted in the early retirement of bonds that lower the debt service costs for the DHBTF by \$428 million in FY 2025, which lowers the transfer from DHBTF by a commensurate amount. Excluding the risk reserve and debt prepayments, total non-tax transfers are estimated at \$3.8 billion in FY 2025, an increase of \$125 million from FY 2024 driven by transfers from various non-general funds, including the Indigent Legal Services fund.



Disbursements

General Fund disbursements, including transfers to other funds, are expected to total \$107.6 billion in FY 2025, an increase of \$4.1 billion (4.0 percent) from FY 2024. The annual change in spending is in large part due to increased funding for Foundation Aid, Medicaid, and continued time-limited support to the City of New York for asylum seeker assistance.

Assistance and grants spending is estimated to total \$77.4 billion in FY 2025, an increase of \$3.4 billion from FY 2024. General Fund spending for education and health care represents nearly two-thirds of the assistance and grants spending growth. General Fund support for these programs is affected by the level of financing sources (i.e., HCRA and lottery/gaming receipts) available in other funds.

General Fund support for School Aid is estimated to increase by \$972 million (3.4 percent) on a State fiscal year basis, reflecting a SY 2025 increase in Foundation Aid consistent with the ten-year average annual change in CPI, excluding the highest and lowest years (2.4 percent) and assumed growth in expense-based reimbursement programs. Additionally, this increase reflects the annualization of the historic \$3.0 billion SY 2024 School Aid increase, which was driven primarily by the final year of the three-year phase in of the Foundation Aid formula.

Medicaid spending is projected to grow by \$3.6 billion, primarily due to the \$1.6 billion in additional Global Cap spending allowance to support enrollment and escalating MLTC growth and \$1.3 billion in prior investments to support home health and personal care workers that were initially supported by Home and Community-Based (HCBS) eFMAP.

Other assistance and grants growth is primarily the result of continued State support of an expanded level and eligibility of child care subsidies and victim of crime assistance previously funded with Federal resources; added child welfare services funding for local social services districts; increased operating support to SUNY and CUNY senior colleges; and additional one-time funding to support asylum seeker assistance in the City of New York.

General Fund agency operations costs, including fringe benefits, are expected to total \$21.4 billion in FY 2025, a decrease of \$890 million from FY 2024, driven primarily by the prepayment of the FY 2025 pension obligation in FY 2024, partially offset by health insurance growth, Judicial staffing and operational increases, and a lowered projection of FEMA reimbursements for prior year COVID-19 pandemic related eligible spending.

Excluding the impact of FEMA reimbursement, State Operations spending growth for executive agencies reflects investments in cybersecurity and information technology (IT), the cost of deploying the National Guard to assist the City of New York with providing care for asylum seekers and continued staffing increases across various agencies to address post-COVID-19 pandemic staffing shortages.



The Judiciary spending plan includes a substantial increase in FY 2025 to support judicial pay raises for State judges, general salary increases for non-judicial staff, implementing a paid parental leave program, staffing increases to return to pre-COVID-19 pandemic workforce levels, new court clerks and attorneys, and costs associated with four court officer academy classes. In addition, the Judicial budget request includes funding for twenty new judgeships, twenty-eight family court and five City of New York housing court judges, including supporting staff for each.

Fringe benefit costs are expected to decrease in FY 2025 primarily due to the prepayment of the FY 2025 pension obligation in FY 2024, partially offset by increased Health Insurance costs.

Excluding the debt service reclass described above, General Fund transfers to Other Funds are projected to total \$8.4 billion in FY 2025, an increase of \$1.2 billion from FY 2024. The growth is mainly attributable to transfers supporting capital projects driven by the timing of bond proceed reimbursements, and the continued use of PAYGO capital to avoid the issuance of high-cost taxable debt. Other transfer increases include additional operating aid for SUNY and additional support to DOH facilities.

FY 2025 Closing Balance

Excluding the PTET⁹ reserve for the timing of PTET/PIT credits and the reserve for extraordinary monetary settlements to fund existing commitments and projects, DOB projects the State will end FY 2025 with a General Fund cash balance of \$28.9 billion, a decrease of \$1.1 billion from the FY 2024 closing balance. The decrease is mainly due to the planned use of debt management reserves, and resources made available in the prior year to reduce budget gaps, partially offset by a planned increase for the reserve for labor settlements/agency operations.

⁹ 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.



Updated FY 2024 Financial Plan

The following table summarizes the projected annual change in General Fund receipts, disbursements, and fund balances from FY 2023 to FY 2024.

GENERAL FUND FINANCIAL PLAN (millions of dollars)				
	FY 2023 Actuals	FY 2024 Projected	Annual Change	
			Dollar	Percent
Opening Fund Balance	33,053	43,451	10,398	31.5%
Total Receipts	103,197	105,006	1,809	1.8%
Receipts (Excluding PTET)	105,269	105,491	222	0.2%
Taxes	96,018	94,787	(1,231)	-1.3%
Miscellaneous Receipts	3,609	4,295	686	19.0%
Federal Receipts	2,351	2,250	(101)	-4.3%
Non-Tax Transfers from Other Funds	3,291	4,159	868	26.4%
PTET Receipts	(2,072)	(485)	1,587	76.6%
PIT Credits	(17,016)	(14,367)	2,649	15.6%
Business Taxes	14,944	13,882	(1,062)	-7.1%
Total Disbursements	92,799	103,489	10,690	11.5%
Assistance and Grants	62,852	74,048	11,196	17.8%
State Operations	21,622	22,263	641	3.0%
Transfers to Other Funds	8,325	7,178	(1,147)	-13.8%
Net Change in Operations	10,398	1,517	(8,881)	-85.4%
Closing Fund Balance	43,451	44,968	1,517	3.5%
Statutory Reserves:				
Community Projects	25	23	(2)	
Contingency	21	21	0	
Rainy Day ¹	6,256	6,256	0	
Fund Balance Reserved for:				
Debt Management	2,355	2,436	81	
Economic Uncertainties	13,282	13,782	500	
Labor Settlements/Agency Operations	765	1,765	1,000	
Pandemic Assistance	245	0	(245)	
Undesignated Fund Balance	4,574	5,694	1,120	
Subtotal Excluding Settlements/PTET	27,523	29,977	2,454	
Fund Balance Reserved for:				
Extraordinary Monetary Settlements	1,570	1,118	(452)	
Timing of PTET/PIT Credits	14,358	13,873	(485)	

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



Receipts

General Fund receipts, including transfers from other funds, are estimated to total \$105 billion in FY 2024, an increase of \$1.8 billion (1.8 percent) from FY 2023.

General Fund tax receipts including transfers after payment of debt service are estimated to total \$91.1 billion in FY 2024, a decrease of \$9.9 billion (-9.8 percent) from FY 2023 excluding the impact of PTET and debt prepayments. The decrease reflects the effects of softening economic conditions on PIT revenues, in addition to declines in CFT receipts and estate tax receipts. The prepayment of debt service due in future years reduces reported PIT receipts in the fiscal year in which the payments are made and increases 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 \$4.1 billion in FY 2023 and increase PIT receipts by \$3.2 billion in FY 2024. Including these prepayments, but excluding PTET, tax receipts are estimated to decrease by \$1.4 billion from FY 2023.

PIT receipts, excluding PTET and debt prepayments, are estimated to total \$60.2 billion in FY 2024, a decrease of \$9.5 billion (-13.7 percent) from FY 2023. The decrease reflects reduced extension payments for tax year 2022 driven by a strong decline in nonwage income, coupled with declines in current estimated payments, final returns and delinquencies, offset by a decrease in total refunds primarily attributable to the expiration of the 2022 Homeowner Tax Rebate Credit.

Consumption/use tax receipts, excluding debt prepayments, are estimated to total \$18 billion in FY 2024, an increase of \$537 million (3.1 percent) from FY 2023. This increase reflects moderate growth in the sales tax base.

Business tax receipts, excluding PTET, are estimated at \$10.1 billion in FY 2024, a decrease of \$286 million (-2.8 percent) from FY 2023. The decrease primarily reflects a decrease in CFT and bank tax audit receipts to recent trend levels.

Other tax receipts, including transfers after payment of debt service on CW/CA Bonds, are expected to total \$2.8 billion in FY 2024, a decrease of \$603 million from FY 2023. This is primarily due to fewer super-large estate tax payments being received in FY 2024, as well as a decline in real estate transfer tax receipts as the market continues to cool off.

Miscellaneous receipts are projected to increase by \$686 million from FY 2023 mainly due to historically high investment income receipts associated with high interest rates and large fund balances associated with the timing of PTET receipts.

Non-tax transfers are estimated to total \$4.2 billion in FY 2024, an increase of \$868 million from FY 2023. The change is mainly attributable to higher projected transfers from the Health Care Transformation, Mental Health Services, Tribal State Compact and Indigent Legal Services funds.

Disbursements

General Fund disbursements, including transfers to other funds, are expected to total \$103.5 billion in FY 2024, an increase of \$10.7 billion (11.5 percent) from FY 2023. The annual change in spending is in large part due to increased funding to fully fund Foundation Aid for schools, provide additional funding to hospitals, support health care providers and workers, assist the City of New York with the influx of asylum seekers, and expand funding for many other programs and services. In addition, eFMAP expired at the end of the third quarter of FY 2024, which has temporarily lowered State-share spending and increased the Federal share of Medicaid costs, driving higher spending in FY 2024. Furthermore, in response to initial delays in the Federal approval of planned FY 2022 through FY 2024 State DPT, the State advanced over \$1.7 billion in State-only payments to certain providers to relieve immediate cash flow needs. The provider reimbursements to the State are expected to be delayed, resulting in \$1.1 billion in additional Medicaid spending (funded with Financial Plan resources through MHSF) in FY 2024 that is expected to be repaid in FY 2025.

Assistance and grants spending is estimated to total \$74 billion in FY 2024, an increase of \$11.2 billion from FY 2023. General Fund spending for education and health care represents nearly half of the assistance and grants spending growth. General Fund support for these programs is affected by the level of financing sources (i.e., HCRA and lottery/gaming receipts) available in other funds.

General Fund support for School Aid is estimated to increase by \$3.2 billion (12.6 percent) on a State fiscal year basis, primarily reflecting the final year of the three-year phase-in of full funding of the current Foundation Aid formula, expansion of State-funded full-day prekindergarten programming for four-year-old children and assumed growth in expense-based aids.

Medicaid spending is projected to grow by \$1 billion due to investments in health care and provider reimbursement associated with the authorization to increase the State's minimum wage, offset by savings resulting from the transition of the pharmacy benefit from Managed Care to Medicaid Fee-for-Service, the phase down of the eFMAP extension through December 31, 2023, and actions to maintain spending within the Global Cap.

Other assistance and grants growth is primarily the result of additional assistance to the MTA to address operating shortfalls, initiatives and investments to improve mental health care services, expanded access to affordable housing, additional support for public safety initiatives, wage increases, emergency rental and rental arrears assistance and landlord aid programs, including legal services for tenants facing eviction, and a significant level of one-time funding to support asylum seeker assistance in the City of New York.



General Fund agency operations costs, including fringe benefits, are expected to total \$22.3 billion in FY 2024, an increase of \$641 million from FY 2023, driven primarily by the prepayment of the FY 2025 pension obligation in February 2024, partially offset by FEMA reimbursements for prior year COVID-19 pandemic related eligible spending. State Operations spending growth for executive agencies reflects efforts to modernize health reporting systems, conduct additional State Police recruiting classes, increase inpatient beds in State-operated Psychiatric Centers, and provide additional enforcement to curb the illegal sale of cannabis. Additionally, the cost of deploying the National Guard to assist the City of New York with providing care for asylum seekers. Judiciary spending is projected to increase in FY 2024 driven by increases to the assigned counsel rate for attorneys providing services to indigent persons. Fringe benefit costs are expected to increase in FY 2024 primarily due to the pension prepayment in FY 2024 and increased costs of providing health and pension benefits to current and retired employees. These increases were partially offset by a \$920 million payment to the Retiree Health Benefit Trust Fund (RHBTF) and the advancement of certain health insurance payments in FY 2023.

General Fund transfers to Other Funds are projected to total \$7.2 billion in FY 2024, a decrease of \$1.1 billion from FY 2023. The decline is mainly attributable to routine delays and lower spending for capital projects funded with General Fund resources, as well as the timing of bond proceed reimbursements, and lower Health Care Transformation and Dedicated Mass Transportation Trust Fund transfers. These declines are partially offset by increased transfers to SUNY for transformational initiatives at campuses that support innovation, help meet workforce needs, and provide student support.

FY 2024 Closing Balance

Excluding the PTET¹⁰ reserve for the timing of PTET/PIT credits and the reserve for extraordinary monetary settlements to fund existing commitments and projects, DOB projects the State will end FY 2024 with a General Fund cash balance of \$30 billion, an increase of \$2.5 billion from the FY 2023 closing balance. The increase is mainly due to resources set aside for asylum seeker assistance, a planned increase for the reserves for labor settlements/agency operations and additional net resources expected to be available at year-end that are carried forward to reduce the budget gaps in subsequent years. The Pandemic Assistance Reserve is expected to be exhausted in FY 2024 to fund planned commitments delayed from prior years.

¹⁰ Starting in FY 2022, the General Fund balance is affected by the PTET program.

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 that is 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 Executive Budget continues to authorize 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. Specifically, the authorization allows for the issuance of up to \$4 billion of PIT revenue anticipation notes which mature no later than March 31 of the fiscal year in which they are issued. Borrowed amounts may not be extended or refinanced beyond the initial maturity. The Financial Plan does not assume the use of short-term financing for liquidity purposes during FY 2025. DOB evaluates cash results regularly and may adjust the use of notes based on liquidity needs, market considerations, and other factors.

DOB expects that the General Fund will have sufficient liquidity in FY 2025 to make all planned payments as they become due. 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 2025 PROJECTED MONTH-END CASH BALANCES			
(millions of dollars)			
	General Fund	Other Funds	All Funds
April 2024	49,125	24,160	73,285
May 2024	43,272	23,602	66,874
June 2024	45,457	23,008	68,465
July 2024	44,326	31,813	76,139
August 2024	42,864	31,992	74,856
September 2024	47,229	26,874	74,103
October 2024	43,251	27,088	70,339
November 2024	39,929	25,768	65,697
December 2024	45,865	23,422	69,287
January 2025	47,078	23,875	70,953
February 2025	44,303	23,968	68,271
March 2025	43,862	17,327	61,189



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 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 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 includes Connecticut and New Jersey.

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 Financial Plan includes an estimate for PTET within business taxes and the corresponding decrease in PIT receipts. It is expected that the tax benefit accompanying the PTET program will end in 2025 due to the scheduled expiration of the SALT deduction cap under current Federal law. Therefore, the estimates in the Financial Plan reflect the likelihood that entities cease to participate in the later years of the Financial Plan period.

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

FY 2025 EXECUTIVE BUDGET GENERAL FUND IMPACT OF THE PASS THROUGH ENTITY TAX SAVINGS/(COSTS) (millions of dollars)								
	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	Total
General Fund Impact	0	0	0	0	0	0	0	0
Tax Receipts ¹	16,430	(2,072)	(485)	456	(2,240)	(11,789)	(300)	0
PIT Credits	0	(17,016)	(14,367)	(14,024)	(14,560)	(10,603)	(300)	(70,870)
PTET Collections (Business Taxes)	16,430	14,944	13,882	14,480	12,320	(1,186)	0	70,870
Use of/(Deposit to) Reserve for PTET Refunds	(16,430)	2,072	485	(456)	2,240	11,789	300	0

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



In December 2021, electing entities began making estimated PTET payments that were classified as business taxes and totaled \$16.4 billion in FY 2022. The entire amount was set aside for purposes of offsetting the decrease in PIT receipts in FY 2023 and beyond. A portion of the reserve balance will cover the difference between PTET collections and related PIT credits and is expected to be depleted when the program utilization ceases.

In tax year 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. PIT credits may be claimed on the tax return in the following fiscal year, or they can be reflected sooner through reductions in estimated payments.

Taxpayers recognized a substantial portion of PTET PIT credits through current estimated payments beginning tax year 2022. The State estimates that similar behavior occurred in tax year 2023 and this behavior is expected to reoccur in future years. FY 2023 PIT collections were reduced by credits for most 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).

The State estimates that FY 2024 PIT collections will be reduced by credits attributable to PTET collections for tax years 2021 through 2023. In FY 2025, the State expects to continue to collect PTET and pay PIT credits connected with the program for tax years 2022 through 2024.

FY 2025
STATE OPERATING
FUNDS SPENDING



State Operating Funds Spending Summary

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. Many 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.

Certain financing sources available in other funds does support spending that impacts General Fund disbursements as revenues fluctuate. 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.

The following table summarizes the projected annual change in State Operating Funds spending from FY 2024 to FY 2025.



FY 2025 STATE OPERATING FUNDS SPENDING

STATE OPERATING FUNDS DISBURSEMENTS				
FY 2024 TO FY 2025				
(millions of dollars)				
	FY 2024	FY 2025	Annual Change	
	Projected	Projected	\$	%
ASSISTANCE AND GRANTS	91,617	94,772	3,155	3.4%
School Aid (School Year Basis) ¹	34,385	35,306	921	2.7%
DOH Medicaid	27,442	30,431	2,989	10.9%
Mental Hygiene (Gross) ²	5,626	6,321	695	12.4%
Transportation	5,249	5,138	(111)	-2.1%
Social Services	4,789	6,309	1,520	31.7%
Higher Education	3,214	3,331	117	3.6%
Other Education	2,485	2,751	266	10.7%
All Other ³	8,427	5,185	(3,242)	-38.5%
STATE OPERATIONS/GENERAL STATE CHARGES	32,386	31,474	(912)	-2.8%
State Operations	21,796	23,159	1,363	6.3%
Executive Agencies	12,678	12,926	248	2.0%
FEMA Reimbursements	(1,050)	(500)	550	52.4%
University Systems	7,232	7,596	364	5.0%
Judiciary	2,231	2,401	170	7.6%
Other Elected Officials	705	736	31	4.4%
General State Charges	10,590	8,315	(2,275)	-21.5%
Pension Contribution	3,812	671	(3,141)	-82.4%
Health Insurance	4,765	5,467	702	14.7%
Other Fringe Benefits/Fixed Costs	2,013	2,177	164	8.1%
DEBT SERVICE	2,607	3,022	415	15.9%
TOTAL STATE OPERATING FUNDS	126,610	129,268	2,658	2.1%
Capital Projects (State and Federal Funds)	15,670	18,798	3,128	20.0%
Federal Operating Aid	89,324	84,686	(4,638)	-5.2%
TOTAL ALL GOVERNMENTAL FUNDS	231,604	232,752	1,148	0.5%

¹ The Financial Plan includes a \$921 million (2.7 percent) increase for School Aid in SY 2025, inclusive of the State's full takeover of funding for prekindergarten expansion grants previously supported with Federal ARP Act funds. Excluding the State funds needed to support this takeover, the School Aid increase for SY 2025 totals \$825 million (2.4 percent).

² Reflects mental hygiene spending with no adjustments for costs reported under the Medicaid Global Cap and/or OPWDD-related local share expenses that will be funded outside of the DOH Global Cap.

³ 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; reconciliation for the net impact of the Mental Hygiene Stabilization Fund and OPWDD Local Share Adjustments related to the Medicaid Global Cap and DPT payment/recoupment and various other functions.



Assistance and Grants

Nearly three-quarters of State spending is for assistance and grants 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 approximately half of total State Operating Funds spending.

Over the past three years, assistance and grants funding has increased substantially with enhanced funding for education, health care and nearly all other programs, as well a significant amount of spending for time-limited asylum seeker assistance.

School Aid spending for SY 2025 is estimated at \$35.3 billion, representing an annual increase of \$921 million (2.7 percent), inclusive of the State's full takeover of funding for prekindergarten expansion grants previously supported with Federal ARP funds. This annual growth is primarily driven by increased funding for Foundation Aid (\$507 million), reflecting the use of the ten-year average growth rate in the consumer price index (2.4 percent), increased support for expense-based reimbursement programs and additional support for the State takeover of Universal Prekindergarten (UPK) and Statewide Universal Full-Day Prekindergarten (SUFPK) expansion grants that were initially supported with Federal ARP Elementary and Secondary School Emergency Relief (ESSER) funds.

DOH Medicaid assistance and grants spending, excluding the effect of the temporary eFMAP, is estimated at \$30.4 billion in FY 2025, an annual increase of 10.9 percent. Medicaid costs reported under the Global Cap are projected to increase by \$1.6 billion in FY 2025, consistent with the updated growth index. Higher spending is attributable to increased MLTC enrollment and price growth as well as increased home and personal care utilization and costs, expanded access to health coverage, and higher provider reimbursements. The remaining growth is attributable to costs reported outside of the Global Cap and is mainly driven by home care and minimum wage for health care providers (\$1.3 billion) and financial relief to counties and the City of New York 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 to provide spending room for State DPT payments and concurrent recoupments in FY 2025.

State Medicaid spending is also affected by the Federal government's increased share of Medicaid funding through eFMAP. The estimated State benefit of the eFMAP in FY 2024 is \$1.7 billion. State-share savings from eFMAP have and continue to be used to offset increased costs associated with persistently elevated COVID-19 pandemic related enrollment, asylum seeker assistance, and lost Medicaid Redesign Team II (MRT II) savings due to Federal restrictions regarding program restructuring while the eFMAP remained in place. These costs and most of the eFMAP are outside of the Global Cap and are funded through the Mental Hygiene Stabilization Fund.



FY 2025 STATE OPERATING FUNDS SPENDING

Mental Hygiene spending growth provides increased support for targeted investments in services to ensure individuals with developmental disabilities, mental illness, substance use disorders and problem gambling have appropriate access to care. The increases in funding include a 1.5 percent human services COLA, investing in supported housing to account for annual property-related cost increases, new service opportunities for people with intellectual and developmental disabilities, and expanding the Special Olympics in New York State.

Transportation spending is projected to decrease due to one-time funding to the MTA in FY 2024 to address extraordinary financial impacts resulting from the COVID-19 pandemic, partially offset by a projected increase in dedicated transit and General Fund aid.

Social Services spending increases are mainly driven by and funding for services and assistance to the City of New York for asylum seekers. Other investments include increased funding for child care, the Empire State Supportive Housing Initiative (ESSHI), Child Welfare, Public Assistance, Supplemental Security Income, Safety Net Assistance, Rent Supplement, After School Programs and a 1.5 percent COLA for eligible programs. Spending for emergency rental assistance and landlord aid programs are expected to decline in FY 2025 as the programs wind down.

Higher education spending is projected to grow by 3.6 percent in FY 2025, primarily reflecting the continued expansion of TAP for part-time students in degree-granting programs as well as students enrolled in nondegree workforce credentialing programs at public institutions, increased operating support for CUNY senior colleges and the projected disbursement of the State endowment match to SUNY University Centers.

Increased funding for All Other Education Programs in FY 2025 is largely driven by the Executive Budget's inclusion of \$100 million for Supplemental Assistance Grants to provide additional aid to school districts for SY 2025. Growth also reflects the continued impact of a 6.25 percent SY 2024 COLA for special education program tuition rates, the return of program enrollments to pre-COVID-19 pandemic levels and continuation of the State-funded initiative to incentivize qualifying low-income public and nonpublic schools to participate in the Community Eligibility Provision (CEP) program, allowing all students in those schools to eat breakfast and lunch at no charge regardless of their families' income.

The decline in other assistance and grants spending is due mainly to the expected delay of provider reimbursements of State DPT to the State, resulting in \$1.1 billion in additional spending in FY 2024 that is expected to be repaid in FY 2025; one-time funding for Health care and Direct care workers bonuses (both funded with Financial Plan resources through MHSF); and a non-recurring investment in energy affordability. This decline is partially offset by additional funding for public health, including CHP; State support for victim of crime assistance previously funded with Federal resources; dedicated resources to combat retail theft; domestic violence initiatives; ILS; and State matching funds provided under the Public Campaign Finance program.



State Operations/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.

Growth in operational spending for executive agencies is driven primarily by investments in cybersecurity and information technology, the cost of deploying the National Guard to assist the City of New York with providing care for asylum seekers, and modest staffing increases across various agencies. Federal reimbursement for prior year State costs incurred for COVID-19 pandemic response and recovery efforts is projected to decline year over year.

University systems spending growth in FY 2025 reflects projected increases in recurring operating aid support for SUNY State-operated campuses, additional support for operating expenses at the State University Health Sciences Center at Brooklyn and/or the SUNY Hospital at Brooklyn, as well as funding for the Empire State Service Corps, SUNY's share of the NY SWIMS initiative, micro-credential programs, the State Weather Risk Communication Center, and operating costs for SUNY's participation in the Empire AI consortium. In addition to tuition and fee revenue, the State provides direct operating support to SUNY annually via a transfer from the General Fund, totaling approximately \$1.4 billion in FY 2025, and pays the fringe benefit costs of employees at SUNY State-operated campuses, which is projected to total \$1.9 billion in FY 2025. The State also continues to pay a share of the debt service costs on bond financed capital projects at SUNY which is projected to total approximately \$612 million in FY 2025.

Judiciary spending growth of 7.6 percent is driven by staffing requests to fund judicial pay raises for State judges, general salary increases for non-judicial staff, twenty new judgeships, twenty-eight family court judges, five City of New York housing judges, as well as new support staff and other staffing initiatives aimed at returning fills to pre-COVID-19 pandemic levels, including new court clerks and attorneys. The Judiciary also requested funding to hold four court officer academy classes, implement a paid parental leave program, increase support for child and civil legal service providers, expand mental health court services, support several anti-bias and justice initiatives, accommodate court facility cleaning costs, and provide for health insurance and pension cost increases.

The operating costs for the offices of independently elected officials (Attorney General, Comptroller, and Legislature) are projected to grow by 4.4 percent. This growth is driven by payments for salary increases pursuant to existing contracts, increased staffing to support increased caseloads caused by recently enacted legislation and general salary increases for legislative staff.

The decline in General State Charges (GSCs) is due mainly to the planned prepayment of FY 2025 pension obligations in February 2024, partially offset by growth in health insurance costs, attributed to the rising cost of health care and prescription drugs.

OTHER MATTERS AFFECTING THE FINANCIAL PLAN



This section is intended to provide readers with information on certain fiscal pressures, processes, and recent developments that may have financial plan implications and may not otherwise be described or detailed elsewhere. The emphasis is on risks to financial projections and management, but it also includes other information to provide context for the State's financial operations more broadly. This section includes information on the following topics:

- Federal Risks
- Financial Plan Projections
- Statutory Growth Caps for School Aid and Medicaid
- State Labor Force - Labor Negotiations and Agreements
- Employee Benefits
- State Debt
- Localities and Authorities
- Other Risks and Ongoing Concerns

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. Congress has and is expected to continue to need to act to increase or suspend the debt limit to avoid delaying payments and/or defaulting on debt obligations. The Financial Plan may also be adversely affected by other Federal government actions including audits, disallowances, changes to Federal participation rates or other Medicaid rules, and discretionary spending reductions. In addition, the Financial Plan assumes Federal reimbursement of previously incurred pandemic response and recovery costs. However, there can be no assurance that FEMA will approve claims for the State to receive reimbursement in the amounts or State fiscal years projected in the Financial Plan.

Debt Limit. 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 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 and 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.



Aid Reductions. Any significant reductions in Federal aid could have a materially adverse impact on the Financial Plan. Health care and human services receive significant Federal funding and may be particularly affected by potential changes in Federal aid.

Federal funding for Medicaid is subject to review by CMS every five years and is currently extended through March 31, 2027, which supports the Medicaid Managed Care Programs, Children's HCBS, and self-direction of personal care services.

In September 2022, the State requested \$13.5 billion in new Federal Medicaid funding, over a five-year period, to address health disparities exacerbated by the COVID-19 pandemic. On January 9, 2024, CMS approved a \$6 billion waiver over a three year term in response to the State's request. The funding will enable New York to help support social, physical, and behavioral health care services throughout the State. However, the anticipated agreement requires a total of \$1.7 billion in additional State resources, which have been assumed in the Financial Plan over the same period. Given the time limit on the Federal funding, these services will be discontinued at the end of the term absent an extension by the Federal government. Accordingly, there is no State or Federal funding included in the Financial Plan projections beyond the term period.

Financial Plan Projections

The Financial Plan projections and the assumptions they are based on are subject to a myriad of risks, including, but not limited to, economic, social, financial, political, public health, and environmental risks and uncertainties. The projections of receipts and disbursements in the Financial Plan are based on reasonable assumptions at the time they were prepared. DOB is unable to provide any assurance that actual results will not differ materially and adversely from these projections.

Receipts. State tax collections are economically sensitive and are affected by the condition of the State and national economies, as well as Federal tax law changes. Uncertainties and risks that may affect the 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 events; Federal laws and regulations; financial sector compensation; capital gains; and monetary policy affecting interest rates and the financial markets.

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 PIT, corporate income taxes, and estate taxes. One key impact of the TCJA on New York State taxpayers is the \$10,000 limit on the deductibility of SALT payments, which, until its scheduled expiration after 2025, represents a large increase in the State's effective tax rate relative to historical experience. The Financial Plan estimates of tax receipts assume the SALT deduction cap is not extended or modified after 2025.



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

The projection of non-tax receipts and other available resources assumes various transactions will occur as planned, including, but not limited to: receipt of Federal aid; certain payments from public authorities; revenue sharing payments under the Tribal-State Compacts; and the collection of fines, fees and other receipts at levels to support operations, offset General Fund costs and transfer of available fund balances to the General Fund. It should be noted that General Fund Medicaid and School Aid spending remains sensitive to revenue performance that finance a portion of these program costs.

Disbursements. Projections and timing of disbursements are subject to many of the same risks listed above for receipts, as well as assumptions which may have additional risks including, but not limited to: the level of wage and benefit increases for State employees; changes in the size of the State's workforce; factors affecting the State's required pension fund contributions; the availability of Federal reimbursement, including Federal COVID-19 pandemic emergency assistance; the receipt of Federal approvals necessary to implement the Medicaid savings actions; unanticipated growth in public assistance programs, including the assumed level of utilization of newly expanded benefits; the ability of the State to implement cost reduction initiatives, including reductions in State agency operations, when established, and the success with which the State controls expenditures; 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.

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. Due to Federal requirements, participants in these programs remained eligible for coverage for 12 continuous months regardless of changes in employment or income levels that may otherwise make them ineligible.

Beginning in June of 2023, the State resumed eligibility redeterminations for approximately 9 million public health insurance enrollees to be completed over a fourteen-month period, consistent with CMS requirements. Based on experience to date, disenrollment is expected to be significantly less than initially projected and the State is expected to retain a greater proportion of COVID-19 era enrollees than other states. The State estimates over 600,000 people will remain enrolled relative to pre-COVID-19 pandemic levels of enrollment.

Currently, only non-citizens with certain immigration statuses are eligible for Federal and/or State benefits, including those Permanently Residing Under Color of Law (PRUCOL). While the term PRUCOL is not an immigration status, it is a public benefit category used by the Office of Temporary and Developmental Disabilities (OTDA) for the purposes of determining eligibility for Safety Net Assistance) and by DOH for determining Medicaid eligibility. Recent administrative actions taken to align the OTDA and DOH definitions of PRUCOL are expected to result in more households becoming eligible for Safety Net Assistance and increase State costs.



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

Extraordinary Aid to Hospitals. The State provides a substantial amount of supplemental funding to all hospitals beyond traditional Medicaid rates and payments through various programs and grants, including the Vital Access Provider Assurance Program, Value-Based Quality Improvement Program, Graduate Medical Education Incentive Pool, and various other pools. Currently, 75 of 261 New York hospitals (29 percent) are financially distressed -- a 200 percent increase from FY 2017 that has driven a concomitant 432 percent increase in Federal/State fiscal assistance to these entities. Many hospitals responsible for supporting medical needs in underserved communities across the State, including those with higher rates of uninsured individuals and government payor mix, have been further stressed financially due to the pandemic. Despite hospitals in the State receiving roughly \$11 billion in COVID-19 pandemic related assistance paid by the Federal government, many continue to struggle. To strengthen the financial position of certain financially distressed providers, the State has provided substantial one-time funding to certain facilities on top of the \$984 million in ongoing annual base support provided in aggregate to all hospitals statewide. An additional \$800 million was provided in FY 2023 (\$100 million recurring) and another \$500 million in FY 2024.

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. There can be no assurance that the State will not continue to commit to additional funding, as many facilities, including those which are not currently fiscally distressed, continue to seek State support.

Opioid Settlement Fund. The Attorney General (AG) and DFS have reached significant opioid related settlements with several corporations for their roles in helping fuel the opioid epidemic. As a result of the settlements, the State and its subdivisions are expected to receive payments over multiple years extending through 2040 which total more than \$2.7 billion. A portion of this total will be paid directly to localities under the terms of the settlements, with the remainder paid to the State. The Financial Plan will be updated pending confirmation of the timing and value of the share of the settlements that the State will receive.

The State's share of these settlements 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. 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 payments to local governments pursuant to such settlements or judgments. Detailed descriptions of prior settlements are available in previous Financial Plan publications.

Litigation Risk. The Financial Plan forecast is subject to litigation risk. Litigation against the State may challenge the constitutionality of various actions with fiscal implications. Furthermore, certain adverse decisions may not meet the materiality threshold to warrant a description herein but, in the aggregate, could still negatively affect the forecasts and projections contained in the Financial Plan.

Financial Plan Risk Management. In developing the Financial Plan, DOB attempts to mitigate financial risks, 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. Such resources include but are not limited to: fund balances that are not needed each year; reimbursement for capital advances; and prepayment of expenses, subject to available resources, to maintain budget flexibility. 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 expenses. There is no guarantee that such financial resources or cash management actions will be sufficient to address risks that may materialize in a given fiscal year.

In addition, 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 may be required to take additional gap-closing actions to preserve General Fund balance. 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.

Statutory Growth Caps for School Aid and Medicaid

In FY 2012, the State began utilizing spending growth caps intended to limit the year-to-year growth in the State's two largest assistance and grants programs, School Aid and Medicaid.

School Aid. The School Aid growth cap is intended to establish a limit on the growth in School Aid so that it will not exceed the annual growth in State Personal Income, as calculated in the Personal Income Growth Index (PIGI). The statutory PIGI for School Aid is based on the average annual income growth over a ten-year period. However, the authorized School Aid increases have generally exceeded the indexed levels in recent years. Over the past three years, School Aid increases have substantially exceeded the PIGI, consistent with the State's commitment to phase in full funding of the Foundation Aid formula. Driven primarily by the final year of this phase-in, the SY 2024 increase of \$3.0 billion (9.4 percent) was substantially above the indexed PIGI rate of 4.2 percent. The proposed increase in State-funded School Aid for SY 2025 of \$921 million (2.7 percent) is below the indexed PIGI rate of 3.7 percent. Projections for SY 2026 and beyond assume that School Aid growth will be limited to less than the PIGI rate and are based on estimated growth in Foundation Aid and expense-based aids.

Medicaid. Over 80 percent of DOH State Funds Medicaid spending growth is subject to the Global Cap that is intended to establish a limit for Medicaid growth. 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. Prior to FY 2023, the Global Cap was previously calculated using the ten-year rolling average of the medical component of the CPI for all urban consumers and thus allowed for growth attributable to



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

increasing costs, though not increasing utilization. To accommodate growth in factors not indexed under the prior Global Cap, 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 CMS Actuary updates the projections annually and DOB incorporates the revisions into the multi-year forecast with the Executive Budget. The new Global Cap index added a substantial amount of allowable Medicaid growth – over \$16 billion covering the six-year period from FY 2023 through FY 2028.

Medicaid spending is largely driven by the aging population's utilization of the State's MLTC program and other programs serving seniors and dual eligibles. This combined population comprises roughly 60 percent of total Medicaid Global Cap spending and is expected to rise to nearly 70 percent by 2028 as the aging of the baby boomer population continues to grow the 65+ age cohort. The 65+ age cohort is projected to move from 9 percent of the overall State population in 2000 to 23 percent by 2030. This is expected to place a substantial amount of pressure on the Global Cap limit. There can be no assurance that costs will not exceed projections in the later years of the Financial Plan absent savings and/or rate reductions.

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 that 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.

Since the enactment of the Global Cap, the portion of actual 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. Similarly, in response to initial delays in the Federal approval of planned FY 2022 through FY 2024 State DPT, the State has advanced over \$1.7 billion in State-only payments to certain providers to help them cover their immediate cash flow needs. These State payments were expected to be remitted to the State by the providers upon their receipt of Federal DPT funds during FY 2024. While all Federal approvals have been granted with respect to those Federal DPT funds, the provider reimbursements to the State are expected to be delayed beyond the FY 2024. This will result in upwards of \$1.1 billion in additional DOH Medicaid spending incurred in FY 2024 that is expected to be received in FY 2025.



State Labor Force - Labor Negotiations and Agreements

The State negotiates multi-year collective bargaining agreements with its unionized workforce that impact personal service (PS) and fringe benefit costs.

The State's agreements with the two largest unions -- the Civil Service Employees Association (CSEA) and the Public Employees Federation (PEF) -- extend through FY 2026. The agreements provide 3 percent across the board salary increases for the remaining years of the contract and a \$3,000 bonus in FY 2024. The State has commenced labor negotiations with several unions for successor contracts; however, there can be no assurance that amounts informally reserved in the Financial Plan for labor settlements and agency operations will be sufficient to fund the cost of future labor contracts.

STATE UNION LABOR CONTRACTS											
	<u>Contract Period</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>
CSEA	FY 2022 - FY 2026	2%	2%	2%	2%	2%	2%	2%	3%	3%	3%
PEF	FY 2024 - FY 2026	2%	2%	2%	2%	2%	2%	2%	3%	3%	3%
UUP	AY 2023 - AY 2026	2%	2%	2%	2%	2%	2%	2%	3%	3%	3%
DC-37	FY 2024 - FY 2026	2%	2%	2%	2%	2%	2%	2%	3%	3%	3%
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
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
Council 82	FY 2017 - FY 2023	2%	2%	2%	2%	2%	2%	2%	TBD	TBD	TBD
NYSCOPBA	FY 2017 - FY 2023	2%	2%	2%	2%	2%	2%	2%	TBD	TBD	TBD

Similarly, SUNY reached an agreement with United University Professions (UUP) that runs from FY 2023 to FY 2026 and provides a 2 percent across-the-board salary increase for FY 2023 and 3 percent across-the-board salary increases from FY 2024 to FY 2026. The agreement with UUP will also provide a \$1,500 bonus to employees in FY 2025 and FY 2026.

The Judiciary has contracts in place with all 12 unions represented within its workforce, which include CSEA, the New York State Supreme Court Officers Association, the New York State Court Officers Association, the New York State Court Clerks Association, and eight other unions. These contracts cover a five-year period from FY 2022 through FY 2026 with terms consistent with the CSEA agreement.



Employee Benefits

Pension Contributions. The State and the Judiciary make annual contributions to the New York State and Local Retirement System (NYSLRS) for employees in the New York State and Local Employees' Retirement System (ERS) and the New York State and Local Police and Fire Retirement System (PFRS). This section discusses contributions to the NYSLRS, which account for most of the State's pension costs.¹¹ All projections are based on estimated market returns and numerous actuarial assumptions which, if unrealized, could have a materially adverse effect on these projections.

New York State Retirement and Social Security Law (RSSL) Section 11 directs the actuary for NYSLRS to provide regular reports on the System's 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 2023.

On August 31, 2023, the Comptroller announced an increase in employer contribution rates for both ERS and PFRS which will impact expenses in FY 2025. The average employer contribution rate for ERS increased from 13.1 percent to 15.2 percent of payroll, and the average employer contribution rate for PFRS increased from 27.8 percent to 31.2 percent of payroll. The increase in rates was primarily attributed to a -4.14 percent return in the Common Retirement Fund, salary increases for active members, and administrative expenses. In addition, there was a discretionary 0.6 percent increase in the ERS rate and 1.0 percent increase in the PFRS rate due to understating certain liabilities in the previous billing rates.

As a result of the increases in the employer contribution rates, participants in the Contribution Stabilization Program will have the option to amortize a portion of their FY 2025 ERS and PFRS liability over a period of ten years. The amounts eligible for amortization are to be determined by the System's Actuary and will be reflected in the employer's estimate. The Financial Plan does not currently assume the use of amortization.

The Financial Plan reflects the prepayment of the FY 2025 ERS/PFRS pension estimate by the State in February 2024, rather than when it comes due on March 1, 2025. The anticipated \$1.7 billion prepayment would achieve approximately \$110 million in interest savings.

The Comptroller does not forecast pension liability estimates on a multi-year basis, requiring DOB to forecast cost for the three outyears. DOB's multi-year pension 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.

¹¹ The State's aggregate pension costs also include State employees in the Teachers' Retirement System (TRS) for both the SUNY and SED, the Optional Retirement Program (ORP) for both SUNY and SED, and the New York State Voluntary Defined Contribution Plan (VDC).



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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 that exceed a fixed increase. 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 State currently has no outstanding pension amortization liability. The FY 2024 Enacted Budget included legislation to allow public employers the option to terminate participation in the program provided they have paid in full all prior year amortizations. The State currently has no plans to withdraw from the program.

The following table reflects projected pension contributions and prior amortizations exclusively for Executive branch and Judiciary employers participating in ERS and PFRS.

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	(Amortization Amount) / Excess Contributions	Repayment of Amortization	Total Statewide Pension Payments	Interest Rate on Amortization Amount (%) ²	System Average		Amortization Threshold	
						Normal Rate ³		(Graded Rate)	
						ERS (%)	PFRS (%)	ERS (%)	PFRS (%)
2024 ⁴ Est.	3,508.3	25.4	0.0	3,533.7	4.85	13.1	27.8	13.1	27.4
2025 ⁵	380.0	0.0	0.0	380.0	TBD	15.2	31.2	14.1	28.4
2026 ⁵	2,548.7	0.0	0.0	2,548.7	TBD	16.9	32.5	15.1	29.4
2027 ⁵	3,299.1	0.0	0.0	3,299.1	TBD	19.4	33.7	16.1	30.4
2028 ⁵	4,154.1	0.0	0.0	4,154.1	TBD	21.9	34.9	17.1	31.4

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 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.

³ 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.

⁴ Reflects the proposed prepayment of the FY 2025 pension estimate by the State (non-judiciary) of approximately \$1.7 billion in February 2024.

⁵ Outyear projections are prepared by DOB. The retirement system does not prepare, or make available, outyear projections of pension costs.



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The “Normal Costs” reflects 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” is the amount paid in principal and interest towards the outstanding balance on prior-year amortizations, as applicable. The “Total Statewide Pension Payments” is the State’s actual or planned pension contribution, including amortization and excess contributions. The “Interest Rate on Amortization Amount (%)” reflects the rate repaid on the amortized contribution, as determined by OSC.

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 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 is not required to provide funding above the Pay-As-You-Go (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 State has deposited \$1.2 billion to the RHBTF which 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. Under current law, the State may deposit into the RHBTF, in any given fiscal year, up to 1.5 percent of the total then-current unfunded actuarial accrued OPEB liability (\$62.5 billion on March 31, 2023). There are no future deposits planned at this time.

State Debt

Bond Market and Credit Ratings. Successful execution of the 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. 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 State's rating has a stable outlook from all four rating agencies. These ratings reflect the State's economic recovery from the COVID-19 pandemic and commitment to strong reserve levels. The most recent rating action was on April 13, 2022, when 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 Debt Reform 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 2023).

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's 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.

Following this temporary two-year suspension as a result of the COVID-19 pandemic, the provisions of the Debt Reform Act were 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 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.

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.



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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 \$23.5 billion in FY 2024 to a low point of \$352 million in FY 2029. This calculation includes the estimated impact of funding capital commitments with State bonds. The debt service on State-supported debt subject to the statutory cap is projected at \$2.5 billion in FY 2024, or roughly \$9.0 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	Supported Debt Outstanding
FY 2024	\$1,543,374	4.00%	61,735	38,274	23,461	2.48%	1.52%	17,641	55,915
FY 2025	\$1,598,414	4.00%	63,937	46,046	17,891	2.88%	1.12%	16,942	62,988
FY 2026	\$1,664,740	4.00%	66,590	54,437	12,153	3.27%	0.73%	16,134	70,571
FY 2027	\$1,733,572	4.00%	69,343	63,295	6,048	3.65%	0.35%	15,676	78,971
FY 2028	\$1,805,018	4.00%	72,201	69,975	2,226	3.88%	0.12%	15,310	85,285
FY 2029	\$1,879,164	4.00%	75,167	74,815	352	3.98%	0.02%	14,651	89,466

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-Debt Service ²
FY 2024	\$231,300	5.00%	11,565	2,549	9,016	1.10%	3.90%	3,763	6,312
FY 2025	\$227,867	5.00%	11,393	2,207	9,186	0.97%	4.03%	4,510	6,717
FY 2026	\$230,881	5.00%	11,544	3,298	8,246	1.43%	3.57%	3,988	7,286
FY 2027	\$229,378	5.00%	11,469	3,698	7,771	1.61%	3.39%	4,108	7,806
FY 2028	\$239,467	5.00%	11,973	5,231	6,742	2.18%	2.82%	2,930	8,161
FY 2029	\$243,743	5.00%	12,187	7,340	4,847	3.01%	1.99%	1,336	8,676

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.

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.



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Executive Budget - Debt Cap Changes. In the FY 2025 Executive Budget, the State proposes new bond-financed capital commitments that would add \$3 billion in new debt over the five-year Capital Plan period. The new capital commitments and FY 2025 Executive Budget personal income forecast decrease debt capacity, which is offset by the assumptions that the State will issue bonds on a slower schedule and there will be more underspending on capital projects. 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 2024	FY 2025	FY 2026	FY 2027	FY 2028
	Projected	Projected	Projected	Projected	Projected
Mid-Year Update	21,717	17,222	12,615	7,423	3,979
Personal Income Forecast Update	178	141	37	(44)	(126)
Capital Adds	0	(674)	(1,498)	(2,272)	(2,667)
Bond Sale Adjustments	1,365	(104)	(104)	(104)	(104)
Capital Re-Estimates	201	1,306	1,103	1,045	1,144
Executive Budget	23,461	17,891	12,153	6,048	2,226

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 commitments and expenses. The largest driver of costs for most counties is Medicaid; however, the State has taken over all the growth in the program since FY 2007 and funds the entire cost of minimum wage and homecare wage increases. Unanticipated financial needs among localities can adversely affect the State's Financial Plan projections. Localities outside the City of New York, including cities and counties, have experienced financial problems, and have been allocated additional State assistance during the last several State fiscal years. The Financial Restructuring Board for Local Governments (the "Restructuring Board") aids distressed local governments by performing comprehensive reviews and providing grants and loans on the condition of implementing recommended efficiency initiatives. For additional details on the Restructuring Board, please visit frb.ny.gov.

MTA. The MTA operates public transportation in the City of New York metropolitan area, including subways, buses, commuter rail, and tolled vehicle crossings. The services provided by the MTA and its operating agencies are integral to the economy of the City of New York 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 the City of New York.

MTA Capital Plans also rely on significant direct contributions from the State and the City of New York. The State is directly contributing \$9.1 billion to the MTA's 2015-19 Capital Plan and \$3.1 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 COVID-19 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, the Federal government provided over \$15 billion in operating aid through various acts. In addition, the MTA also borrowed \$2.9 billion through the Federal Reserve Bank's (Federal Reserve) Municipal Liquidity Facility (MLF).

In the FY 2024 Enacted Budget, the State took substantial action to provide the MTA with additional operating revenues dedicated to help solve the MTA's fiscal crisis. This included an increase in the metropolitan commuter transportation mobility tax (MCTMT) in the City of New York, a one-time State subsidy of \$300 million, an increase in the City of New York's contribution to the MTA for the costs of paratransit services and directing a portion of future casino revenues to the MTA.

Risks to the 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 in future years, either through additional subsidies or new revenues, it could have a material and adverse impact on the State's Financial Plan.

Other Risks and Ongoing Concerns

Climate Change. Climate change poses significant threats to physical, biological, and economic systems in New York and around the world. 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 wildfires, and more extreme heat. The immediate and long-term effects of climate change could adversely impact the Financial Plan in the current year or in future years. To mitigate and manage these impacts, the Federal government, the State, municipalities, and public utilities continue to undertake a variety of actions to reduce greenhouse gas emissions and adapt existing infrastructure to the changing environment. However, given the size and scope of potential disruptions, there can be no assurance that such efforts will be adequate or timely enough to mitigate the most damaging effects 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), and more recently the severe flooding that swept through the Hudson Valley during the summer of 2023, have demonstrated vulnerabilities in the State's infrastructure (including mass transit systems, power transmission and distribution systems, and other critical lifelines) to extremeweather-driven events, including coastal flooding caused by storm surges and flash floods from rainfall.

Rating agencies are incorporating Environmental, Social, and Governance (ESG) factors into their credit analysis 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 areas. The release of issuer 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.

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 reducing 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 require a minimum of 70 percent of electricity to be generated from renewable sources by 2030 and plans to fully transition its electricity sector to zero emissions by 2040. Several factors may impact the ability to achieve these goals and directives, and, therefore, no assurances can be made that such objectives will be met.

The CLCPA created the Climate Action Council (CAC), which was tasked with developing a Scoping Plan with recommendations to reduce greenhouse gas emissions, increase renewable energy usage, and promote climate justice. The CAC approved and adopted the final Scoping Plan on December 19, 2022, which recommended, among many other actions, that the State develop an economywide cap-and-invest program to limit greenhouse gas emissions. The State is currently advancing an economywide cap-and-invest program that establishes a declining cap on greenhouse gas emissions, while seeking to limit potential costs to economically vulnerable New



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Yorkers, invest proceeds in programs that drive emissions reductions in an equitable manner, and maintain the competitiveness of New York businesses and industries. Pursuant to the CLCPA, the Department of Environmental Conservation (DEC) is required to promulgate rules and regulations to help ensure the State meets the CLCPA's statewide greenhouse gas emission limits.

New York's electricity system is already part of a regional cap-and-invest program, the Regional Greenhouse Gas Initiative (RGGI). Since RGGI began operation in 2008, the program has helped reduce greenhouse gases from power plants by more than half and raised over \$7.1 billion to support cleaner energy solutions amongst its 11 participating states.

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. Realization of these actions and their intended outcomes is contingent upon successful implementation, and, therefore, no assurances can be made that such actions will be realized as planned. Major regulatory and legislative actions include:

- Authorizing the New York Power Authority to plan, design, develop, finance, construct, own, operate, maintain and improve renewable energy generating projects;
- Prohibiting building systems and/or equipment that burn fossil fuels in new construction starting December 31, 2025 for any new building seven stories or lower, except large commercial and industrial buildings, and December 31, 2028 for other new buildings;
- 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;
- Mandating that by no later than July 1, 2027, school districts and private transportation contractors purchase or lease only zero-emission school buses when purchasing or leasing new school buses, with full fleet conversion and operation of zero-emission school buses required by July 1, 2035;
- Appropriating \$200 million in FY 2024 to help low-income families retrofit their homes by adding insulation, installing energy efficient appliances, and switching to clean energy; and
- Appropriating \$500 million in FY 2024 to advance the offshore wind industry.

During the November 2022 general election, New York State voters approved the Clean Water, Clean Air, and Green Jobs Bond Act. The \$4.2 billion bond act will support capital improvements and enhancements in the following areas: flood risk reduction/restorations; open space, working lands conservation, and recreation; climate change mitigation; and water quality improvement and resilient infrastructure.



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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, but not limited to, hacking, viruses, ransomware, malware and other attacks on computers and other networks and systems. Entities or individuals may attempt to gain unauthorized access to the State's technology environment 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 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 policies, standards, programs, and services relating to the security of State government networks. The CISO is responsible for annually assessing the maturity of certain State agencies' cybersecurity postures through the Nationwide Cybersecurity Review. In addition, the CISO maintains the New York State Cyber Command Center team, which possesses digital forensics capabilities, and manages cyber incident reporting and response. The CISO also distributes real-time advisories and alerts, provides managed security services, and implements Statewide information security awareness training.

The State has also developed partnerships with local governments to better address cybersecurity threats. In February 2022, the Governor announced the creation of an information-sharing partnership, the Joint Security Operations Center (JSOC). The JSOC is a partnership between the State and the cities of Albany, Buffalo, the City of New York, Rochester, Syracuse, and Yonkers. The JSOC combines local, State, and Federal cyber threat information in order to increase collaboration on threat intelligence, reduce response times, and yield faster and more effective remediation in the event of a major cyber incident. The FY 2024 Enacted Budget provided funding to expand New York's Shared Services Program to help county and 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 preventing future cyber threats and attacks. Successful attacks could adversely impact the State, including disrupting business operations, harming State networks and systems, or damaging State and local infrastructure; and the costs of remediation and recovery could be substantial.



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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 someone 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 real property and other assets of LICH were transferred to a New York State not-for-profit corporation ("Holdings"), the sole member of which is SUNY. Pursuant to a court-approved settlement in 2014, SUNY agreed to sell the assets acquired from LICH to the Fortis Property group and NYU Langone. The initial closing of the purchase agreement with Fortis was held in September 2015, and a second closing with NYU Langone occurred in March 2020. The final closing at which two remaining portions of the LICH properties would have been conveyed to Fortis did not occur as scheduled, and in 2023 Holdings terminated the purchase and sale agreement. Holdings has commenced litigation against Fortis to recover certain contractually required payments, and that litigation is ongoing. However, DOB has determined that the LICH transaction has been sufficiently resolved that it no longer poses a material risk to the Financial Plan and will discontinue reporting on this transaction at the end of the current fiscal year.

ECONOMIC OUTLOOK

Economic Outlook

As signs pointing to a recession have receded throughout 2023, the economic downturn expected by many in 2023 appears to have been avoided. Economic forecasts have been revised to reflect a likely “soft landing.” At the onset of 2023, the economic outlook was pessimistic. Elevated inflation, rising interest rates, weak industrial production growth, and consumer and business expectations pointed to a recession in 2023. Despite the warning signs which began mid-2022, U.S. economic growth has been strong, and it continued to create new jobs and expand incomes. The path of the economy in 2024 can be characterized as slow but continuing economic growth at lower inflation without rapidly rising unemployment.

There are still challenges ahead and the potential for upward revisions to economic forecasts will be limited despite better-than-expected data at the end of 2023. While far below its peaks in 2022, inflation is persistent and the impacts of restrictive monetary policy designed to address it are being felt in financial markets, the real estate sector (residential and commercial), and the overall economy, particularly in manufacturing sectors. High interest rates are likely to further curb spending, investment, and employment, and recent gains in wages and personal income are likely to slow in the coming quarters. The global economy is also expected to slow down reducing business activity in international trade in goods and services. A global geopolitical shock, an unexpected pullback in consumer spending or uncertainties in global trade and financial markets could still tip the economy into a downturn.

U.S. real Gross Domestic Product (GDP) growth is expected to slow from an average pace of 2.5 percent in 2023 to 1.3 percent in 2024.¹² The U.S. economy should be able to weather the forces that could inhibit growth in the short term and ultimately avoid a contraction. Currently, DOB does not foresee a sustained downturn in the levels of employment, industrial production, retail and wholesale trade, and personal income, but this year’s economic projections point to an economy growing below its long-term potential. In such an economic environment, an unforeseen economic shock or a policy mistake could still spur an economic downturn in 2024. If that happens, the recession is likely to be relatively short-lived and mild compared to previous recessions in 2001 and 2008-09. The unusually short recession from February to April 2020 was unprecedented and a consequence of the economic lockdowns necessitated by the global COVID-19 pandemic. A repetition of similar events is increasingly unlikely in the near term.

¹² DOB’s U.S. economic forecast incorporates the second estimate of 2023 third-quarter GDP, the October 2023 personal income and outlays estimates, the October 2023 CPI report, and the initial estimate of November 2023 employment. DOB’s New York State forecast incorporates the second quarter of 2023 personal income by state data and the first half of 2023 QCEW data.

By the end of 2023, robust economic growth, continued strong labor demand, and high average wage growth drove nearly 2.5 million people into the labor force in 2023. This increase in labor force participation should be interpreted with caution because it could contribute to an increase in the unemployment rate in 2024 while more people look for jobs. At the same time, early signs suggest businesses are scaling back their open positions and reducing hiring, but large-scale layoffs are not expected. Retirements within the baby boomer generation continue to curb labor supply growth and this will constrain the economic growth outlook over the next decade unless there is a substantial increase in immigration and/or a boost to productivity growth resulting from the deployment and widespread adoption of new technologies, such as AI.

MAJOR ECONOMIC INDICATORS			
	Calendar Year Growth (%)		
	CY 2022	CY 2023	CY 2024
	Actual	Actual**	Forecast***
Real U.S. Gross Domestic Product (GDP)	1.9	2.5	1.3
Nonfarm Employment			
U.S.	4.3	2.3	0.9
New York State	5.1	1.8	0.1
U.S. Consumer Price Index (CPI)	8.0	4.1	2.8
U.S. Civilian Unemployment Rate	3.6	3.6	4.1
	State Fiscal Year Growth (%)		
	FY 2023	FY 2024	FY 2025
	Actual	Estimated***	Forecast***
Personal Income			
U.S.	4.4	4.9	4.0
New York State*	0.7	3.5	4.0
Wages			
U.S.	6.8	6.0	3.9
New York State	5.1	3.2	3.8
Nonfarm Employment			
U.S.	3.7	1.9	0.7
New York State	4.3	1.0	0.2
Note: * New York State personal income is constructed by using QCEW wages and BEA non-wage income. ** New York State nonfarm employment growth in CY 2023 is an estimate. *** Estimated and forecast values are based on the DOB forecast as of January 15th, 2023.			
Source: Haver Analytics; Moody's Analytics; New York State Department of Labor; DOB staff estimates.			

Real Output Growth

The performance of the U.S. economy defied expectations in 2023. Projections of recession in the U.S. economy have either been scaled back or postponed. U.S. real GDP grew by 4.9 percent in the third quarter of 2023 and 3.3 percent in the fourth quarter, well above the historical trend growth rate which averaged 2.2 percent between 2002 and 2022. Consumer spending, residential investment, international trade, and labor markets pointed to an above-trend expansion in 2023. Real GDP grew by 2.5 percent in 2023.

Looking ahead, the stronger momentum in 2023 also supports a positive output growth outlook in 2024 and real GDP is forecast to increase by 1.3 percent on an annual average basis. However, the economy will slow in 2024 and DOB forecasts real GDP growth around 1 percent in the first half of the year, due to the impact of elevated interest rates on industrial and construction activity and hiring.

To consider these economic growth projections in perspective, note that the Congressional Budget Office (CBO) estimates the long-run potential real GDP growth rate of the U.S. economy is 2.2 percent in the next two years. Thus, the U.S. economy will perform below its potential in 2024. While such slow growth may not be technically a recession which involves negative growth rates and high unemployment, it is still a growth cycle downturn where growth deviates significantly from its long-run trajectory.

Price Inflation Pressures

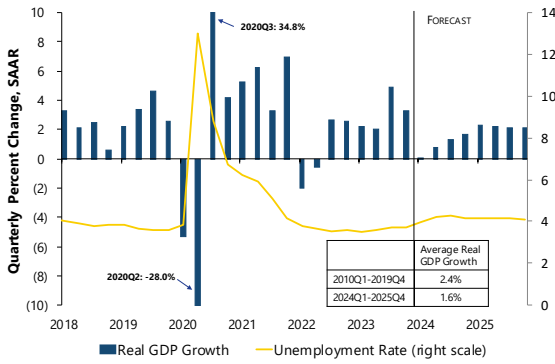
Consumer price inflation slowed markedly from its peak in mid-2022. Year-over-year change in the Consumer Price Index (CPI) dropped to 3.4 percent in December 2023 from 9.1 percent in June 2022. The strength of economic growth over the second half of 2023 and ongoing job growth suggests inflation pressures will remain elevated in 2024. While the trajectory of inflation is likely to remain volatile in the months ahead, DOB forecasts the CPI to grow 2.8 percent in 2024 following 4.1 percent growth in 2023. Overall consumer price inflation is projected to ease to 2.3 percent in 2025, closer to the Fed's inflation target. Risks related to global geopolitical instability, such as the conflict in the Middle East, could elevate oil prices, adding to the volatility in prices and posing a major risk to the improved outlook.

U.S. Job Gains

Total nonfarm employment grew by 2.3 percent in 2023. Strong job growth in 2023 created further economic momentum for 2024 by lifting consumer spending. Following COVID-19 pandemic relief programs which distributed \$3.3 trillion in Federal spending in Federal Fiscal Years (FFYs) 2020 and 2021, fiscal stimulus funded through the Infrastructure Investment and Jobs Act (IIJA) of 2022, and the Inflation Reduction Act (IRA) of 2022 have helped keep overall employment levels growing. Together with the CHIPS and Science Act, over \$1 trillion in funds have been allocated over the next 10 years. As of November 22, 2023, a total of \$154.4 billion of IIJA and \$5.9 billion of IRA funding has been announced. Government spending likely cushioned the economy from the impact of the Fed's monetary tightening. Monthly job gains averaged 289,000 in the first half of 2023 but slowed to 220,000 per month on average between July and December 2023.

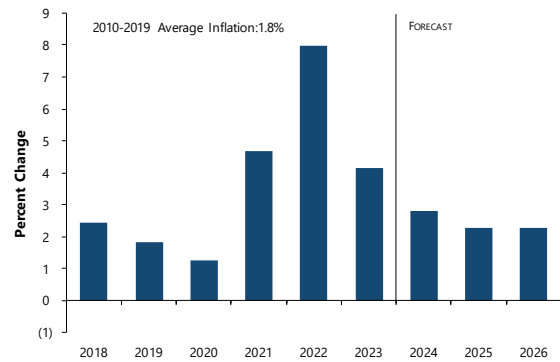
Looking ahead, job gains are expected to slow down significantly in the first half of 2024, but no net job losses are anticipated on a quarterly basis. Overall, employment is forecast to grow by 0.9 percent in 2024. Similarly, the quarterly unemployment rate is projected to peak at 4.3 percent by mid-2024.

Slow Economic Growth but Moderate Rise in Unemployment



Source: Haver Analytics/BEA, BLS, DOB staff estimates.

Consumer Price Inflation Could Fall Faster Than Expected



Source: Haver Analytics/BLS, DOB staff estimates.

New York State Economy and Labor Markets

New York State’s economy was substantially affected by the 2020 recession induced by the global COVID-19 pandemic due to New York’s position in both national and global economies. Consequently, the State’s recovery has lagged the national recovery and has yet to fully recover from the impact of the COVID-19 pandemic. Since the recovery from the COVID-19 pandemic and the subsequent inflationary period, the State was particularly exposed to volatility in global financial markets as well as the effects of the Federal Reserve’s contractionary monetary policy. As of December 2023, the State employment was 98.9 percent of its pre-COVID-19 pandemic level, though the nation as a whole had regained all its job losses by June 2022. The State’s labor market recovery slowed in 2023 due to labor shortages, high interest rates, and slowing global growth.

New York State employment continued to grow in 2023, but at a slower pace than national employment. State employment growth is projected to decelerate from estimated growth of 1.8 percent in 2023 to only 0.1 percent in 2024 due to the expected slowdown of the national economy and the continued decline of the State population. On average, the State only gained 6,100 jobs per month in 2023, compared to 26,200 average monthly job gains in 2022. State employment is projected to finally surpass its pre-COVID-19 pandemic peak in the second half of 2026.

Both on-going labor shortages and the labor market disruptions such as layoffs and work stoppages recently have been impacting the State’s workforce and overall income trends. The COVID-19 pandemic had an asymmetric impact across the State’s industrial sectors, with low-wage, high-contact service industries bearing a disproportionately large brunt of the job losses. This may have contributed to a widening of the income disparity in the State. Since 2019 the ratio comparing the median income of the highest earners in the top quintile of the income distribution to that of the bottom quintile has been gradually increasing. The employment recovery since then has been equally uneven. Employment in nine of the State’s major industrial sectors is still under water

relative to their February 2020 pre-COVID-19 pandemic peaks. The size of the jobs deficit ranges from a gap of 2.7 percent in the transportation, warehousing and utilities sector to a gap of 8.8 percent in the information sector. In contrast, only two major sectors were posting net job gains as of December 2023 relative to February 2020: professional and business services (1.4 percent) and health care and social services (7.3 percent).

The COVID-19 pandemic resulted in several structural shifts for which longer term impacts are still unknown. Firms in the high-wage, high-skill, and information-intensive sectors have adapted to remote work in relatively large numbers. According to The Partnership for New York City's survey, on an average weekday, only 52 percent of Manhattan office workers are in the workplace, and only 9 percent of Manhattan office workers are in the office full time.¹³ Businesses that rely heavily on commuter traffic, such as leisure and hospitality, transportation, and administrative and support services, have experienced the greatest challenges. Along with the rise of remote work, soaring housing costs accelerated population shifts away from coastal cities and toward more affordable areas. New York State has shed population in the post-COVID-19 pandemic years. A recent release of the Census population showed a State population loss of 2.7 percent since 2020. The acceleration of out-migration during the COVID-19 pandemic was more significant in New York City. In July 2022, even though Manhattan regained some of its residents, the other boroughs in the New York City region continued to lose residents. The high cost of living and income inequality in the State may continue to pose a risk of population loss and exacerbate labor shortages.

The State's unemployment rate fell to a low of 3.9 percent in August 2023 before it started to climb due to the softening of the labor market. It reached 4.5 percent in December 2023, the fourth highest in the country; the U.S. unemployment rate was 3.7 percent for the same month. The statewide unemployment rate for December was pulled up by the City of New York, which posted a rate of 5.4 percent, compared to a rate of 3.8 percent for the remainder of the State.

U.S. and New York State Personal Income Growth

Higher incomes and household saving levels are expected to continue supporting consumer spending. This will help offset any negative impacts of tightening credit standards and a resumption of student loan payments. At the same time, COVID-19 pandemic income assistance policies that bolstered incomes since 2020 have largely been concluded. The 2023 benchmark revision to the Bureau of Economic Analysis's (BEA's) National Income and Product Accounts (NIPAs) revealed that U.S. personal income had been at a much higher level since 2021 than previously estimated.

Consistent with a solid employment outlook and slowly decelerating hourly earnings growth, DOB projects U.S. wages to grow 4.3 percent in 2024 following 6.2 percent growth in 2023. With nonwage income growth also moderating, U.S. personal income growth is projected at 4.1 percent in 2024 following 5.2 percent growth in 2023.

¹³ Partnership for New York City, "Survey of Employers" February 2023. <https://pfnyc.org/wp-content/uploads/2023/02/2023-02-RTO-Survey.pdf>.

U.S. wages and personal income grew robustly in 2023 due to tight labor market conditions which supported increasing labor compensation. Although the effect of COVID-19 pandemic related government transfers on personal income is waning, strong interest income and rental income in 2023 helped bolster personal income growth.

In contrast to the nation, New York State is estimated to have seen weaker personal income and wage growth in 2023. New York State's total wage growth is expected to decelerate from 5.1 percent for FY 2023 to 3.2 percent growth for FY 2024 in tandem with the slowdown of the national economy, the moderation of the labor market, and the continued decline in bonus growth (3.6 percent). Total State wage growth is projected to be 3.8 percent for FY 2025 as the outlook for bonus growth improves. Following weak growth of 0.7 percent for FY 2023 stemming from the unwinding of the many fiscal stimulus programs, State personal income is estimated to grow by 3.5 percent in FY 2024. Looking ahead, New York State personal income growth is projected to pick up somewhat to 4.0 percent in FY 2025.

Interest Rates

Financial market conditions will remain tight in 2024. Since 2022, the Federal Reserve's tightening monetary policy stance appears to have reversed the trajectory of rising inflation, it also made borrowing more costly, reduced demand, and slowed growth (below what it might otherwise have been). High interest rates kept the economy from overheating and high inflation expectations from taking root. The surge in the Treasury bond yields drove up DOB's projections for all other long-term interest rates from mortgage rates to corporate and municipal bond yields. Although these rates headed down toward the end of 2023, they remained well above their levels at the beginning of the year.

Elevated long-term rates are expected to become a significant drag on residential and business investment in 2024 and they will also have a much larger effect on access to credit than rate hikes by the Federal Reserve alone. Higher interest rates could take a toll on asset prices as well; the stock market held up better than expected so far. The S&P 500 stock price index averaged 4,685 in the fourth quarter of 2023, representing 19.7 percent growth from a year ago. DOB expects equity markets to soften in 2024, providing less support for household spending through the wealth effect.

Given the recent environment for monetary policy and financial markets, DOB anticipates no more rate hikes in 2024 and a partial reversal of the tightening policy after mid-2024. This is consistent with an outlook that reflects the economy's resilience in 2024. If the increase in the long-term Treasury bond yields is sustained, economic momentum could be further curtailed without the Federal Reserve raising its policy rates.

Economic growth, interest rates, and financial conditions influence the finance and insurance sector directly. Bonuses from this sector have a significant impact on New York State's personal income and tax revenue, accounting for 53.2 percent of State total bonuses, and 6.7 percent of State total wages in SFY 2023. Following a decline of 15.1 percent in FY 2023, the State's finance and insurance sector bonuses are estimated to fall by another 2.7 percent in FY 2024. The decline is driven by weaker bank profits in 2023, stemming from lower dealmaking activities and high

interest costs. Growth in financial activities in 2024 is expected to be modest due to a weak national and global economic environment and geopolitical and presidential election uncertainties. Finance and insurance sector bonuses are projected to grow by 7.7 percent in FY 2025.

There are several economic risks on the horizon that could create a downside for the baseline economic outlook presented here. Moreover, there are additional sources of uncertainties despite more favorable expectations for 2024 than anticipated. One of the two sources of uncertainty is whether the economy will experience a recession in early 2024 or not. A recession in overall economic activity would be disruptive, costly, and create even greater uncertainty. However, DOB's economic outlook assesses a much-diminished probability of recession in 2024 than was the case entering 2023. A second source of major uncertainty in the economic outlook is whether inflation remains on a downward trajectory and whether inflation expectations remain anchored in 2024. While prices in general may not fall, falling inflation without rising unemployment has been a positive surprise.

Economic Risks

The U.S. economy surprised economists and analysts with its resilience in the past year. Financial turmoil following the collapse of several regional banks at the beginning of 2023 did not trigger a systemic crisis like the one in 2008. Recession fears diminished over the year. The Federal Reserve's monetary tightening that began in 2022 effectively held inflation expectations in check without dragging the economy into a recession. Rate-sensitive sectors navigated responses to rate hikes and tighter credit conditions well so far.

While DOB's economic growth outlook is relatively lackluster in 2024, the economy is likely to avoid a recession. Considerable uncertainties about fiscal and monetary policies, interest rate trajectories, and geopolitical tensions could weigh on consumer spending, business investment and hiring, housing and financial markets, as well as global trade. The resiliency of the U.S. economy could be tested if national and global uncertainties rise significantly. The following factors could potentially increase downside risks to the economic outlook:

- If interest rates fall more gradually than anticipated, then negative impacts would show up in the broader economy. Demand for big-ticket items and home sales would recover more slowly than expected. Firms would find it more challenging to manage their borrowing costs. Broader tightening of credit conditions could wreak havoc on financial markets and cause lingering economic problems beyond the financial sector. Moreover, if interest rates remain elevated for an extended period, the growing level of national debt could create major imbalances that could adversely affect the economy in the medium term.
- A Federal government shutdown in 2024, though unlikely, poses an imminent downside risk to DOB's outlook. The U.S. Congress appears to have reached a spending deal for 2024, but it does not extinguish the shutdown threat as the latest Continuing Resolution (CR) extends current Federal appropriations only through March 2024. More generally, the upcoming 2024 presidential election will elevate uncertainty associated with longer-term fiscal policies throughout 2024 and into 2025.

- A Federal Reserve policy error remains a downside risk. DOB anticipates no more rate hikes and three rate cuts in 2024. Due to the highly uncertain length of the lag between the Federal Reserve’s actions and economic activity, it is still possible that the Federal Reserve might tighten more than is required to return inflation to its 2 percent target.
- Geopolitical tensions may escalate. A broader conflict in the Middle East could lead to another oil price surge and a resurgence of inflation. More persistent inflation could threaten a de-anchoring of inflation expectations and push the Federal Reserve to continue tightening, driving the economy toward a recession. A tense U.S.-China relationship could give way to intensified export controls of advanced semiconductors to China or even an all-out trade war, disrupting global trade and supply chains.

Risks to New York State Forecast

The forecast for the State economy faces many of the same risks as the national economic outlook. As home to the world’s financial capital, New York has significantly greater exposure to monetary policy shifts and the volatility of financial markets. The high interest rates coupled with high vacancy rates due to remote work caused declining commercial real estate property values, and rising delinquencies on commercial real estate loans. These could bring new challenges to the banking industry. Another shock to the banking industry or a weaker equity market performance could result in a broader wave of layoffs, weaker bonuses and wage growth, and significantly lower taxable capital gains realizations than reflected in the current forecast.

More locally, the ongoing persistence of telework, the potential for continued relocation of urban-based workers outside of the State, and a decline in the State’s population remain long-run downside risks to total wages and employment. If the recovery of international tourism in New York State is weaker, or if the dollar remains at historically strong levels, job growth within those sectors that rely on tourism spending and exports could be weaker than expected. The declining population poses a threat to economic growth. The State population has declined by 2.7 percent since 2020. Employers, especially those in upstate communities, are facing challenges in finding workers to fill roles.

If growth doesn’t fall as much as forecast in the soft-landing scenario, the outcome for the New York State economy could be more favorable than the outlook reflected in this forecast. A more substantial return to an in-office working environment, particularly in densely populated urban areas like the New York City, would likely result in a boost to those industries that serve a substantial commuter customer base, including facilities support services, business support services, office administrative support services, eating and drinking establishments, and other consumer service-based establishments. Additionally, stronger global growth could also bring more tourism spending to the State, resulting in stronger growth in the leisure and hospitality and other tourism-related sectors than is reflected in this forecast.

STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS



Introduction

This section presents the State's multi-year Financial Plan projections for receipts and disbursements, with an emphasis on FY 2025 projections.

The State budgets on a cash-basis, using a complex fund structure that earmarks certain tax receipts for specific purposes, which often complicates the reporting and discussion of the State's receipts and disbursements projections. To reduce potential distortions caused by these factors and to highlight relevant aspects of the projections, DOB has adopted the following approaches in summarizing projections:

Receipts. To facilitate the receipts discussion, State and All Funds reflect 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) to provide a clearer picture of projected receipts, trends, and forecast assumptions, and avoid the distortions created by earmarking tax receipts for specific purposes.

Disbursements. To provide a clear representation of spending commitments, the multi-year spending projections, growth rates and summary of annual changes are presented on a State Operating Funds basis to account for spending that is accounted for in dedicated Special Revenue Funds, primarily for school aid, health, higher education and transportation. Roughly a quarter of projected State-financed spending for operating purposes (excluding transfers) is reported outside the General Fund.

The Budget development process includes a comprehensive evaluation of the State's multi-year operating forecast; however, estimates and projections in the later years of the 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 2026, is the most relevant from a planning perspective.

The following tables present the 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.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

General Fund Projections

GENERAL FUND PROJECTIONS (millions of dollars)					
	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
RECEIPTS					
Taxes (After Debt Service)	94,302	97,430	97,863	96,095	105,774
Miscellaneous Receipts	4,295	3,634	2,928	2,413	2,063
Federal Receipts	2,250	3,645	0	0	0
Other Transfers	4,159	1,771	1,874	1,506	1,567
Total Receipts	105,006	106,480	102,665	100,014	109,404
DISBURSEMENTS					
Assistance and Grants	74,048	77,425	81,899	84,558	87,203
School Aid (SFY)	28,880	29,852	31,399	32,222	33,163
Medicaid	20,489	24,132	27,124	28,913	30,620
All Other	24,679	23,441	23,376	23,423	23,420
State Operations	12,884	14,214	14,377	14,787	14,597
Personal Service	10,552	11,163	11,111	11,305	11,322
Non-Personal Service	2,332	3,051	3,266	3,482	3,275
General State Charges	9,379	7,059	10,004	11,623	12,901
Transfers to Other Funds	7,178	8,888	6,791	6,336	7,078
Debt Service	227	263	289	338	360
Capital Projects	3,703	5,033	2,990	2,471	3,355
SUNY Operations	1,616	1,709	1,743	1,756	1,756
All Other	1,632	1,883	1,769	1,771	1,607
Total Disbursements	103,489	107,586	113,071	117,304	121,779
Use (Reservation) of Fund Balance:	(1,517)	1,106	5,432	12,061	2,432
Community Projects	2	0	0	0	0
Debt Management	(81)	576	860	0	0
Economic Uncertainties	(500)	0	500	0	0
Extraordinary Monetary Settlements ¹	452	517	285	276	42
Labor Settlements/Agency Operations	(1,000)	(1,450)	0	0	0
Pandemic Assistance	245	0	0	0	0
Timing of PTET/PIT Credits	485	(456)	2,240	11,789	300
Undesignated Fund Balance	(1,120)	1,919	1,547	(4)	2,090
BUDGET SURPLUS/(GAP) PROJECTIONS	0	0	(4,974)	(5,229)	(9,943)

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 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
RECEIPTS					
Taxes	102,853	106,494	108,891	107,268	118,008
Miscellaneous Receipts/Federal Receipts	25,889	22,857	20,525	20,285	20,527
Total Receipts	128,742	129,351	129,416	127,553	138,535
DISBURSEMENTS					
Assistance and Grants	91,617	94,772	99,057	101,861	104,654
School Aid (School Year Basis) ¹	34,385	35,306	36,206	37,143	38,095
DOH Medicaid	27,442	30,431	33,390	35,167	36,816
Transportation	5,249	5,138	5,137	5,134	5,136
STAR	1,617	1,575	1,547	1,520	1,447
Higher Education	3,214	3,331	3,417	3,420	3,352
Social Services	4,789	6,309	5,503	5,057	5,093
Mental Hygiene ²	7,717	4,465	5,687	6,128	6,499
All Other ³	7,204	8,217	8,170	8,292	8,216
State Operations	21,796	23,159	24,939	25,584	25,716
Personal Service	15,996	16,753	16,995	17,332	17,538
Non-Personal Service	5,800	6,406	7,944	8,252	8,178
General State Charges	10,590	8,315	11,279	12,922	14,224
Pension Contribution	3,812	671	2,852	3,609	4,470
Health Insurance	4,765	5,467	6,035	6,844	7,209
All Other	2,013	2,177	2,392	2,469	2,545
Debt Service	2,607	3,022	4,906	4,946	6,161
Capital Projects	0	0	0	0	0
Total Disbursements	126,610	129,268	140,181	145,313	150,755
Net Other Financing Sources/(Uses)	(867)	(2,720)	(404)	(215)	(783)
RECONCILIATION TO GENERAL FUND GAP					
Designated Fund Balances:	(1,265)	2,637	6,195	12,746	3,060
General Fund	(1,517)	1,106	5,432	12,061	2,432
Special Revenue Funds	265	1,541	789	719	662
Debt Service Funds	(13)	(10)	(26)	(34)	(34)
GENERAL FUND BUDGET SURPLUS/(GAP)	0	0	(4,974)	(5,229)	(9,943)

¹ SY 2024 does not reflect a significant amount of Federal ARP Act funding that was distributed to school districts over multiple school years, including prekindergarten expansion grants initially supported by this funding that appear on the School Aid run. These prekindergarten expansion grants will be State-funded beginning in SY 2025 and are included in the table for SY 2025 and thereafter.

² 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.

³ 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.



Receipts

Financial Plan receipts include a variety of taxes, fees and assessments, charges for State-provided services, Federal receipts, and other miscellaneous receipts. Multi-year receipts estimates are prepared by DOB with the assistance of the Department of Taxation and Finance (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.

General Fund tax receipts are affected by the deposit of dedicated taxes in other funds for debt service and the STAR program. 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. Accordingly, 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).



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Overview of the Receipts Forecast

All Funds receipts in FY 2024 are projected to total \$231.3 billion, a 0.8 percent (\$1.8 billion) decrease from FY 2023 results. FY 2024 State tax receipts are projected to decrease \$7.3 billion (6.5 percent) from FY 2023 results. A summary of the annual changes of each tax category is provided below with the narrative that follows focused on State/All Funds receipts.

ALL FUNDS RECEIPTS (millions of dollars)											
	FY 2023 Actuals	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change
Personal Income Tax	58,776	52,200	-11.2%	55,504	6.3%	59,566	7.3%	70,492	18.3%	80,082	13.6%
Consumption/Use Taxes	20,585	21,936	6.6%	22,431	2.3%	22,985	2.5%	23,604	2.7%	24,123	2.2%
Business Taxes	28,617	27,167	-5.1%	27,544	1.4%	25,165	-8.6%	11,844	-52.9%	12,290	3.8%
Other Taxes	3,679	3,076	-16.4%	2,501	-18.7%	2,634	5.3%	2,782	5.6%	2,963	6.5%
Total State Taxes	111,657	104,379	-6.5%	107,980	3.4%	110,350	2.2%	108,722	-1.5%	119,458	9.9%
Net PTET/PIT Receipts ¹	2,072	485	-76.6%	(456)	-194.0%	2,240	591.2%	11,789	426.3%	300	-97.5%
Total State Taxes, excluding PTET	113,729	104,864	-7.8%	107,524	2.5%	112,590	4.7%	120,511	7.0%	119,758	-0.6%
Miscellaneous Receipts	31,842	31,000	-2.6%	27,994	-9.7%	32,608	16.5%	32,611	0.0%	30,924	-5.2%
Federal Receipts	89,563	95,923	7.1%	91,894	-4.2%	87,922	-4.3%	88,049	0.1%	89,087	1.2%
Total All Funds Receipts	233,062	231,302	-0.8%	227,868	-1.5%	230,880	1.3%	229,382	-0.6%	239,469	4.4%

¹ Net PTET/PIT Receipts is the difference between the estimated realization of PTET credits by PIT filers and the PTET receipts from entities.



Personal Income Tax

FY 2024 PIT receipts are estimated to decrease from FY 2023 reflecting declines in extension payments for tax year 2022, current estimated payments for tax year 2023, final returns, and delinquencies. Total refunds are expected to decline, with underlying growth overshadowed by the combined influence of PTET¹⁴, an elective tax paid by NYS partnerships and S-corporations for which a corresponding PIT credit may be received, and the expiration of the Homeowner Tax Rebate Credit after tax year 2022. Despite being revenue neutral to the overall Financial Plan across all fiscal years, it is expected that the PTET will have a significant negative impact on PIT collections for as long as the Federal limit on SALT deductions remains in effect. Net PIT collections over this period will be suppressed by reduced estimated payments and elevated refunds, with cumulative impacts equal to total PTET liability.

PERSONAL INCOME TAX (millions of dollars)											
	FY 2023 Actuals	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change
STATE/ALL FUNDS (Excl. PTET) ¹	75,792	66,567	-12.2%	69,528	4.4%	74,126	6.6%	81,095	9.4%	80,382	-0.9%
PTET/PIT Credits	17,016	14,367	-15.6%	14,024	-2.4%	14,560	3.8%	10,603	-27.2%	300	-97.2%
STATE/ALL FUNDS	58,776	52,200	-11.2%	55,504	6.3%	59,566	7.3%	70,492	18.3%	80,082	13.6%
Gross Collections	78,151	69,562	-11.0%	73,238	5.3%	77,305	5.6%	89,576	15.9%	94,359	5.3%
Refunds (Incl. State/City Offset)	(19,375)	(17,362)	10.4%	(17,734)	-2.1%	(17,739)	0.0%	(19,084)	-7.6%	(14,277)	25.2%
GENERAL FUND ²	27,607	24,483	-11.3%	26,177	6.9%	28,236	7.9%	33,726	19.4%	38,594	14.4%
Gross Collections	78,151	69,562	-11.0%	73,238	5.3%	77,305	5.6%	89,576	15.9%	94,359	5.3%
Refunds (Incl. State/City Offset)	(19,375)	(17,362)	10.4%	(17,734)	-2.1%	(17,739)	0.0%	(19,084)	-7.6%	(14,277)	25.2%
STAR	(1,781)	(1,617)	9.2%	(1,575)	2.6%	(1,547)	1.8%	(1,520)	1.7%	(1,447)	4.8%
RBTF	(29,388)	(26,100)	11.2%	(27,752)	-6.3%	(29,783)	-7.3%	(35,246)	-18.3%	(40,041)	-13.6%

¹State/All Funds (Excl. PTET) reflects PIT receipts increased by the estimated cost of PTET credit realization. STATE/ALL Funds represents actual (unadjusted) PIT receipts.
²Excludes Transfers.

¹⁴ Beginning in FY 2022, the PTET program began affecting reported tax collections. The operation of the PTET program is described under the heading, "PTET Financial Plan Impact" in the General Fund section herein.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

The following table summarizes, by component, actual PIT receipts for FY 2023 and forecast amounts through FY 2028.

ALL FUNDS PERSONAL INCOME TAX FISCAL YEAR COLLECTION COMPONENTS						
(millions of dollars)						
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	Actuals	Projected	Projected	Projected	Projected	Projected
Receipts						
Withholding	52,477	53,808	56,386	59,282	62,337	64,648
Estimated Payments	18,428	10,264	11,157	12,083	21,049	23,370
Current Year	8,158	5,807	6,047	6,411	14,738	15,938
Prior Year ¹	10,270	4,457	5,110	5,672	6,311	7,432
Final Returns	5,367	3,630	3,781	3,971	4,167	4,262
Current Year	406	383	400	419	439	459
Prior Year ¹	4,961	3,247	3,381	3,552	3,728	3,803
Delinquent	1,879	1,860	1,914	1,969	2,023	2,079
Gross Receipts	<u>78,151</u>	<u>69,562</u>	<u>73,238</u>	<u>77,305</u>	<u>89,576</u>	<u>94,359</u>
Refunds						
Prior Year ¹	9,767	10,054	9,974	9,681	10,677	7,119
Previous Year	1,893	2,277	2,326	2,365	2,400	1,285
Current Year ¹	2,999	3,000	3,000	3,000	3,000	3,000
Advanced Credit Payment	2,707	828	1,002	1,162	1,338	1,482
State/City Offset ^{1,2}	<u>2,008</u>	<u>1,203</u>	<u>1,432</u>	<u>1,531</u>	<u>1,669</u>	<u>1,391</u>
Total Refunds	19,374	17,362	17,734	17,739	19,084	14,277
Net Receipts³	58,777	52,200	55,504	59,566	70,492	80,082
PTET/PIT Credits	17,016	14,367	14,024	14,560	10,603	300
Net Receipts, Excluding PTET⁴	75,793	66,567	69,528	74,126	81,095	80,382
¹ These components, collectively, are known as the "settlement" on the prior year's tax liability. ² The State/city offset corrects the distribution of tax payments between the State, NYC, Yonkers, and the Metropolitan Commuter Transportation Mobility Tax. ³ Net Receipts represents actual (unadjusted) PIT receipts. ⁴ Net Receipts, Excluding PTET presents PIT receipts increased by the estimated cost of PTET credit realization.						

FY 2024 withholding is estimated to increase compared to the prior year, reflecting moderate growth in non-bonus wages offset by a projected decline in bonus wages. Current estimated payments for tax year 2023 and extension payments (i.e., prior year estimated) for tax year 2022 are both expected to decrease. The decline in extensions is particularly dramatic, representing the steepest year-over-year decline for this component since the decline experienced in tax year 2008, and is attributed to a sharp decline in capital gains income. Delinquent collections and final return payments are projected to decrease as well, the latter in response to an extraordinary decline in overall nonwage income, in part due to the reversion of unemployment insurance income to a pre-pandemic level. The resulting decline in gross PIT receipts is expected to be partly offset by a decline in total refunds.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Total refunds in FY 2024 are projected to decrease, primarily driven by a combination of decreased advanced credit payments attributable to the Homeowner Tax Rebate Credit expiration and PTET-related refund payments for tax year 2022, which are expected to suppress prior year refund growth. The State/city offset is also projected to decrease partly due to the influence of tax year 2022 PTET credits. These declines are offset by projected increases in both refund payments for tax year 2022 (prior year refunds) and refunds for tax years previous to 2022.

FY 2025 PIT receipts are projected to increase due to growth in withholding, total estimated payments, final returns, and delinquencies, partially offset by a modest increase in projected total refunds. The increase in FY 2025 total refunds is primarily driven by a combination of increases in the State/city offset and advanced tax credit payments. The decrease in tax year 2023 (prior year) refunds is partially offset by FY 2024 Enacted Budget legislation that expanded the Empire State Child Credit to include children under the age of four.

PIT receipts for FY 2026 are projected to increase from FY 2025 projections due to growth in gross receipts. FY 2026 total refunds are projected to remain roughly flat relative to FY 2025.

FY 2027 PIT receipts are expected to register double-digit growth due to the scheduled expiration of the Federal SALT deduction cap at the end of 2025. This expiration is expected to eliminate the incentive to participate in the PTET program and, without the associated credits, current estimated payments are projected to return to pre-PTET levels. Furthermore, the forecast assumes between \$3 and \$4 billion in estimated payments will be accelerated from extension payments (FY 2028) into current estimated payments (FY 2027) as taxpayers seek to benefit from unlimited SALT deductibility beginning tax year 2026.

FY 2028 PIT receipts are projected to increase from FY 2027 due to growth in all gross receipts components coupled with a sharp decrease in total refunds. Withholding is projected to increase despite the scheduled expiration of the current top PIT rates after tax year 2027. The expected decline in refunds is attributable to the absence of tax year 2026 PTET-related refunds.



Consumption/Use Taxes

CONSUMPTION/USE TAXES (millions of dollars)											
	FY 2023 Actuals	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change
STATE/ALL FUNDS	20,585	21,936	6.6%	22,431	2.3%	22,985	2.5%	23,604	2.7%	24,123	2.2%
Sales Tax	18,933	19,931	5.3%	20,380	2.3%	20,880	2.5%	21,434	2.7%	21,956	2.4%
Cigarette and Tobacco Taxes	859	836	-2.7%	798	-4.5%	764	-4.3%	731	-4.3%	701	-4.1%
Vapor Excise Tax	25	25	0.0%	25	0.0%	25	0.0%	25	0.0%	25	0.0%
Motor Fuel Tax	179	491	174.3%	491	0.0%	486	-1.0%	482	-0.8%	478	-0.8%
Highway Use Tax	143	144	0.7%	143	-0.7%	143	0.0%	144	0.7%	146	1.4%
Alcoholic Beverage Taxes	282	276	-2.1%	278	0.7%	281	1.1%	284	1.1%	286	0.7%
Opioid Excise Tax	27	23	-14.8%	23	0.0%	23	0.0%	23	0.0%	23	0.0%
Medical Cannabis Excise Tax	13	9	-30.8%	9	0.0%	9	0.0%	9	0.0%	9	0.0%
Adult Use Cannabis Tax	0	70	0.0%	158	125.7%	245	55.1%	339	38.4%	363	7.1%
Auto Rental Tax ¹	122	131	7.4%	124	-5.3%	127	2.4%	131	3.1%	134	2.3%
Peer to Peer Car Sharing Tax	2	0	-100.0%	2	0.0%	2	0.0%	2	0.0%	2	0.0%
GENERAL FUND²	7,239	9,885	36.6%	10,094	2.1%	10,323	2.3%	10,577	2.5%	10,816	2.3%
Sales Tax	6,663	9,326	40.0%	9,538	2.3%	9,772	2.5%	10,031	2.7%	10,275	2.4%
Cigarette and Tobacco Taxes	265	260	-1.9%	253	-2.7%	245	-3.2%	237	-3.3%	230	-3.0%
Alcoholic Beverage Taxes	282	276	-2.1%	278	0.7%	281	1.1%	284	1.1%	286	0.7%
Opioid Excise Tax	27	23	-14.8%	23	0.0%	23	0.0%	23	0.0%	23	0.0%
Peer to Peer Car Sharing Tax	2	0	-100.0%	2	0.0%	2	0.0%	2	0.0%	2	0.0%

¹No longer includes receipts remitted directly to the MTA without an appropriation as of FY 2020.
²Excludes Transfers.

Pursuant to statute, 25 percent of State sales tax receipts were deposited into the Local Government Assistance Tax Fund until the termination of the Fund on October 1, 2022. In FY 2022, the portion deposited into the Sales Tax Revenue Bond Fund was increased to 50 percent (previously 25 percent). Additionally, the portion deposited to the General Fund was temporarily reduced from 50 to 25 percent through October 1, 2022 (i.e., through the first half of FY 2023). 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 an entire fiscal year in comparison to the part-year impact in FY 2023.

Consumption/use tax receipts for FY 2024 are estimated to increase from FY 2023 results. Sales tax receipts are estimated to increase due to moderate growth in taxable consumption. Cigarette and tobacco tax receipts are estimated to decrease reflecting a continuing trend of declining consumption. Motor fuel tax receipts are estimated to significantly increase largely due to the expiration of the temporary fuel taxes suspension on gasoline and diesel motor fuel on December 31, 2022. Opioid excise tax receipts are expected to moderately decline, reflecting the continued trend towards lower priced opioids. Medical cannabis excise tax receipts are estimated to moderately decline, in large part due to an overall decline in registered patients. In addition to \$38 million in estimated license and application fees, the State’s THC-based and retail excise taxes on the sale of adult-use cannabis products are estimated to generate \$32 million during the first full year of receipts. Auto rental tax receipts are estimated to increase as business and leisure travel fully returns to pre-pandemic levels.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

FY 2025 consumption/use tax receipts are projected to increase, primarily due to a small projected increase in sales tax receipts. Auto rental tax receipts are projected to decrease from FY 2024, partly due to the impact of an expected shift towards the less expensive peer-to-peer car sharing program. Adult-use cannabis taxes are projected to generate \$158 million during the second full year of receipts. The Executive Budget proposes to repeal the THC potency tax and replace it with a wholesale excise tax of 9 percent. The State and local retail excise tax rates are to remain unchanged at 9 and 4 percent, respectively. This would apply to sales starting June 1, 2024 and is estimated to maintain current Financial Plan projections. These increases are partially offset by a continued decline in taxable cigarette consumption.

Consumption/use tax receipts for FYs 2026, 2027, and 2028 are projected to increase, largely reflecting a projected increase in sales tax receipts and the continued maturation of the adult-use cannabis market, partially offset by a continued decline in taxable cigarette consumption.



Business Taxes

BUSINESS TAXES (millions of dollars)													
	FY 2023		FY 2024			FY 2025		FY 2026		FY 2027		FY 2028	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change	Projected	Change	Projected	Change
STATE/ALL FUNDS (Excl. PTET)¹	13,673	13,285	-2.8%	13,064	-1.7%	12,845	-1.7%	13,030	1.4%	12,290	-5.7%		
Pass-Through-Entity Tax	(14,944)	(13,882)	7.1%	(14,480)	-4.3%	(12,320)	14.9%	1,186	109.6%	0	-100.0%		
STATE/ALL FUNDS	28,617	27,167	-5.1%	27,544	1.4%	25,165	-8.6%	11,844	-52.9%	12,290	3.8%		
Corporate Franchise Tax	9,017	8,951	-0.7%	8,535	-4.6%	8,501	-0.4%	8,572	0.8%	7,710	-10.1%		
Corporation and Utilities Tax	525	518	-1.3%	539	4.1%	536	-0.6%	538	0.4%	545	1.3%		
Insurance Tax	2,681	2,710	1.1%	2,710	0.0%	2,787	2.8%	2,908	4.3%	3,031	4.2%		
Bank Tax	355	(9)	-102.5%	212	2455.6%	0	-100.0%	0	0.0%	0	0.0%		
Pass-Through-Entity Tax	14,944	13,882	-7.1%	14,480	4.3%	12,320	-14.9%	(1,186)	-109.6%	0	100.0%		
Petroleum Business Tax	1,095	1,115	1.8%	1,068	-4.2%	1,021	-4.4%	1,012	-0.9%	1,004	-0.8%		
GENERAL FUND²	17,856	17,039	-4.6%	17,061	0.1%	15,796	-7.4%	9,135	-42.2%	9,096	-0.4%		
Corporate Franchise Tax	7,291	7,291	0.0%	6,791	-6.9%	6,718	-1.1%	6,704	-0.2%	5,957	-11.1%		
Corporation and Utilities Tax	408	386	-5.4%	414	7.3%	412	-0.5%	412	0.0%	417	1.2%		
Insurance Tax	2,381	2,428	2.0%	2,436	0.3%	2,506	2.9%	2,612	4.2%	2,722	4.2%		
Bank Tax	304	(7)	-102.3%	180	2671.4%	0	-100.0%	0	0.0%	0	0.0%		
Pass-Through-Entity Tax	7,472	6,941	-7.1%	7,240	4.3%	6,160	-14.9%	(593)	-109.6%	0	100.0%		
Petroleum Business Tax	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%		

¹State/All Funds (Excl. PTET) reflects Business Taxes receipts without the impact of PTET.
²Excludes Transfers.

Corporate Franchise Tax (CFT) receipts are estimated to decrease slightly in FY 2024, primarily reflecting a reduction in audit receipts. Audit receipts are estimated to decrease sharply as FY 2023 results were exceptionally high with many large cases having materialized within FY 2023. Refunds are estimated to decrease as compared to FY 2023 results while gross receipts are estimated to slightly increase following two years of significant increases.

Corporation and Utilities Tax (CUT) receipts for FY 2024 are estimated to decrease over the prior fiscal year, driven primarily by the first utilization of the COVID-19 Utility Debt Relief Tax credit, resulting in lower gross receipts from the utility sector, partially offset by modest growth in gross receipts from the telecommunication sector. Audit receipts are estimated to slightly decrease from FY 2023 levels while refunds are estimated to decrease from FY 2023 levels which were higher than long-term trend levels.

Insurance tax receipts for FY 2024 are estimated to slightly increase due to projected increases in insurance tax premiums that drive increases in gross receipts, following a significant increase in FY 2023 gross receipts compared to FY 2022. Audits are expected to decrease sharply following an unusually strong FY 2023 while refunds are expected to decrease slightly as compared to FY 2023.

PTET collections for FY 2024 are estimated to decrease due to lower tax year 2023 estimated payments. As noted, DOB expects PTET will be revenue-neutral for the State; however, PTET will not be revenue-neutral within each fiscal year as PTET payments are generally received in the fiscal year prior to PIT credit claims.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Receipts from the repealed bank tax (all from prior liability periods) in FY 2024 are estimated to decrease significantly due to an expectation of lower audit receipts. Petroleum Business Tax (PBT) receipts are estimated to increase from FY 2023 results, primarily due to a small uptick in consumption, coupled with the net impact of a 5 percent increase in the PBT rate index effective January 1, 2023, paired with a 5 percent decline in the PBT rate index effective January 1, 2024.

Business tax receipts for FY 2025 are projected to increase primarily due to PTET. This increase in PTET receipts is primarily driven by higher estimated payments, reflecting a projected increase in tax year 2024 net partnership income. CUT and bank tax receipts are also projected to increase with decreases in CFT and PBT receipts partially offsetting the overall business tax receipt increase and insurance tax receipts remaining flat as compared to FY 2024. The decrease in CFT receipts is driven by an increase in refunds.

Business tax receipts for FY 2026 are projected to increase in the insurance tax while CFT, CUT, bank tax, PTET, and PBT receipts are projected to decline. The projected decline in PTET collections is the result of the scheduled expiration of the SALT deduction cap after tax year 2025 under current Federal law.

Business tax receipts for FY 2027 are projected to increase in CFT, CUT and insurance tax, while PTET and PBT are projected to decline. Insurance tax is projected to have the strongest growth due to increases in premiums and overall base growth. FY 2027 represents the last year of projected PTET receipts due to the scheduled expiration of the SALT deduction previously described and is comprised primarily of refunds, partially offset by final return payments.

Business tax receipts for FY 2028 are projected to increase in CUT and insurance tax, while CFT and PBT are projected to decline. The decrease in CFT receipts is driven by the expiration of the temporary tax rates set to expire after tax year 2026.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Other Taxes

OTHER TAXES (millions of dollars)											
	FY 2023 Actuals	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change
STATE/ALL FUNDS	3,679	3,076	-16.4%	2,501	-18.7%	2,634	5.3%	2,782	5.6%	2,963	6.5%
Estate Tax	2,185	1,882	-13.9%	1,325	-29.6%	1,375	3.8%	1,437	4.5%	1,501	4.5%
Real Estate Transfer Tax	1,472	1,166	-20.8%	1,147	-1.6%	1,230	7.2%	1,331	8.2%	1,448	8.8%
Employer Compensation Expense Program	7	14	100.0%	15	7.1%	15	0.0%	0	-100.0%	0	0.0%
Pari-Mutuel Taxes	13	12	-7.7%	12	0.0%	12	0.0%	12	0.0%	12	0.0%
All Other Taxes	2	2	0.0%	2	0.0%	2	0.0%	2	0.0%	2	0.0%
GENERAL FUND¹	2,204	1,903	-13.7%	1,347	-29.2%	1,397	3.7%	1,451	3.9%	1,515	4.4%
Estate Tax	2,185	1,882	-13.9%	1,325	-29.6%	1,375	3.8%	1,437	4.5%	1,501	4.5%
Employer Compensation Expense Program	4	7	75.0%	8	14.3%	8	0.0%	0	-100.0%	0	0.0%
Pari-Mutuel Taxes	13	12	-7.7%	12	0.0%	12	0.0%	12	0.0%	12	0.0%
All Other Taxes	2	2	0.0%	2	0.0%	2	0.0%	2	0.0%	2	0.0%

¹Excludes Transfers.

Other tax receipts for FY 2024 are estimated to decrease from FY 2023 results, primarily due to the receipt of multiple super-large estate tax payments in excess of \$100 million in FY 2023, as well as the expectation that real estate transfer activity continues to slow down from record collections in FY 2022 and FY 2023.

FY 2025 other tax receipts are projected to decrease, primarily due to an expected return to a more typical amount of super-large payments and collections. Real estate transfer tax receipts are projected to decrease slightly as the average housing price is projected to decline marginally compared to the prior year. 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, housing prices and bonuses.

Other tax receipts in 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 health care surcharges, SUNY tuition and patient income, lottery and gaming receipts for education, assessments on regulated industries, bond proceeds, Tribal-State Compact receipts, Extraordinary Monetary Settlements, and a variety of fees.

MISCELLANEOUS RECEIPTS (millions of dollars)											
	FY 2023 Actuals	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change
ALL FUNDS	31,842	31,000	-2.6%	27,994	-9.7%	32,608	16.5%	32,611	0.0%	30,924	-5.2%
General Fund	3,609	4,295	19.0%	3,634	-15.4%	2,928	-19.4%	2,413	-17.6%	2,063	-14.5%
Special Revenue Funds	21,414	19,286	-9.9%	15,447	-19.9%	17,418	12.8%	17,676	1.5%	18,260	3.3%
Capital Projects Funds	6,363	7,044	10.7%	8,487	20.5%	11,826	39.3%	12,071	2.1%	10,135	-16.0%
Debt Service Funds	456	375	-17.8%	426	13.6%	436	2.3%	451	3.4%	466	3.3%

General Fund miscellaneous receipts in FY 2024 are projected to increase from FY 2023 results, largely due to investment income growth driven by a combination of rising interest rates and larger state fund balances, partially offset by lower projected abandoned property, license, fee and reimbursement receipts.

All Funds miscellaneous receipts in FY 2024 are projected to decrease from FY 2023 results, driven by the conservative estimation of non-General Fund revenues partially offset by the projected growth of bond proceeds receipts, primarily due to the increase in bond-eligible capital spending in FY 2024, and the General Fund increases noted above.

All Funds miscellaneous receipts in FY 2025 are projected to decrease from FY 2024 estimates, driven by a projected decline in investment income, partially offset by bond proceed income due to higher bond-eligible capital spending and the timing of reimbursements. In addition, the aggregate receipts projections (i.e., the sum of all projected receipts by individual agencies) in State Special Revenue Funds are adjusted downward to reflect aggregate trends and patterns observed between estimated and actual results over time.

In the later years of the Financial Plan, All Funds miscellaneous receipts reflect the timing of capital reimbursements and a continued decline in investment income attributable to lower forecasted interest rates and available balances.



Federal Receipts

FEDERAL RECEIPTS (millions of dollars)											
	FY 2023 Actuals	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change
ALL FUNDS	89,563	95,923	7.1%	91,894	-4.2%	87,922	-4.3%	88,049	0.1%	89,087	1.2%
General Fund	2,351	2,250	-4.3%	3,645	62.0%	0	-100.0%	0	0.0%	0	0.0%
Special Revenue Funds	84,618	90,309	6.7%	84,632	-6.3%	84,197	-0.5%	84,493	0.4%	85,522	1.2%
Capital Projects Funds	2,523	3,297	30.7%	3,555	7.8%	3,667	3.2%	3,503	-4.5%	3,520	0.5%
Debt Service Funds	71	67	-5.6%	62	-7.5%	58	-6.5%	53	-8.6%	45	-15.1%

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 increase in Federal receipts projections correspond with expected increases in Federal spending, which include increases to Medicaid and FEMA reimbursement of eligible pandemic expenses and other pandemic assistance including categorical aid for schools, childcare, housing, infrastructure, and other purposes which are expected to be received over the multi-year period, partially offset by reductions in emergency rental assistance and eFMAP.

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 Financial Plan.



Disbursements

The multi-year disbursements projections consider various factors, including statutorily indexed rates intended to limit spending in certain programs, 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.



Assistance and Grants

Assistance and grants 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 most of the State Operating Funds assistance and grants spending. Assistance and grants spending represents approximately two-thirds of total State Operating Funds spending.

Certain factors considered when preparing spending projections for the State’s major assistance and grants programs and activities are summarized below.

FORECAST FOR SELECTED PROGRAM MEASURES AFFECTING OPERATING ACTIVITIES					
(millions of dollars)					
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	Projected	Projected	Projected	Projected	Projected
HEALTH CARE					
Medicaid - Individuals Covered	7,094,302	6,766,673	6,766,092	6,764,150	6,763,986
Essential Plan - Individuals Covered	1,359,095	1,443,169	1,436,052	1,457,672	1,479,674
Child Health Plus - Individuals Covered	496,328	547,367	558,314	569,480	580,869
State Takeover of County/NYC Costs ¹	\$6,451	\$7,400	\$8,258	\$9,026	\$9,712
CY 2005 Local Medicaid Cap	\$4,620	\$5,386	\$6,062	\$6,647	\$7,151
FY 2013 Local Takeover Costs	\$1,831	\$2,014	\$2,196	\$2,379	\$2,561
EDUCATION					
School Aid (School Year-Basis Funding) ²	\$34,385	\$35,306	\$36,206	\$37,143	\$38,095
HIGHER EDUCATION					
Public Higher Education Enrollment (FTEs)	452,295	TBD	TBD	TBD	TBD
Tuition Assistance Program (FTEs)	213,000	TBD	TBD	TBD	TBD
PUBLIC ASSISTANCE					
Family Assistance Program (Families)	187,583	190,791	190,573	189,199	187,540
Safety Net Program (Families)	129,168	131,836	131,570	130,409	128,998
Safety Net Program (Singles)	270,983	284,342	297,258	310,853	325,332
MENTAL HYGIENE					
OMH Community Beds	51,081	54,679	55,449	56,271	56,529
OPWDD Community Beds	42,401	42,535	42,670	42,806	42,941
OASAS Community Beds	13,804	13,854	13,954	14,004	14,054
Total	107,286	111,068	112,073	113,081	113,524
<p>¹ 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.</p> <p>² SY 2024 does not reflect a significant amount of federal ARP Act funding for school districts that was distributed over multiple school years, including prekindergarten expansion grants initially supported by this funding that appear on the School Aid run. These prekindergarten expansion grants will be State-funded beginning in SY 2025 and are included in the table for SY 2025 and after.</p>					



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 Financial Plan includes \$35.3 billion for School Aid in SY 2025, representing an annual increase of approximately \$921 million (2.7 percent), inclusive of the State’s full takeover of funding for prekindergarten expansion grants previously supported with Federal ARP funds. Excluding the State funds needed to support this takeover, the School Aid increase for SY 2025 totals \$825 million (2.4 percent) and includes a \$507 million (2.1 percent) increase in Foundation Aid. The Foundation Aid increase is driven largely by the formula's inflation factor, which the Executive Budget sets at 2.4 percent, representing the average annual change in CPI over the last ten calendar years (2014-2023), excluding the highest and lowest years. Through a wealth-based “Transition Adjustment,” the Executive Budget also allows districts to retain \$207 million of Foundation Aid in SY 2025 in excess of their respective full funding targets under the formula, moderating the impact of enrollment declines. School Aid growth also fully funds the projected \$318 million increase under current law for expense-based reimbursement programs such as Transportation Aid and Boards of Cooperative Educational Services (BOCES) Aid.

In SY 2026 and beyond, growth in School Aid reflects estimated growth in Foundation Aid and expense-based aids, reflecting DOB's inflation forecast, and recent annual expense-based aid growth, respectively.

SCHOOL AID - SCHOOL YEAR BASIS (JULY 1 - JUNE 30) ¹									
(millions of dollars)									
	SY 2024	SY 2025	Change	SY 2026	Change	SY 2027	Change	SY 2028	Change
Total	34,385	35,306	921	36,206	900	37,143	937	38,095	952
			2.7%		2.5%		2.6%		2.6%

¹ SY 2024 does not reflect a significant amount of Federal ARP Act funding that was distributed to school districts over multiple school years, including prekindergarten expansion grants initially supported by this funding that appear on the School Aid run. These prekindergarten expansion grants will be State-funded beginning in SY 2025 and are included in the table for SY 2025 and thereafter.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

State Fiscal Year School Aid

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 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 Lottery Aid is expected to increase in FY 2025 due to higher than anticipated revenue collections in FY 2024. Additionally, the amount of School Aid spending financed by mobile sports wagering receipts is expected to decrease slightly in FY 2025 due to higher than anticipated revenue collections in FY 2023 that were subsequently used to support disbursements in FY 2024.

Because the State fiscal year begins annually on April 1 and the school year begins annually 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 quarter 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, 2}									
(millions of dollars)									
	FY 2024	FY 2025		FY 2026		FY 2027		FY 2028	
	Projected	Projected	Change	Projected	Change	Projected	Change	Projected	Change
TOTAL STATE OPERATING FUNDS	33,419	34,856	4.3%	35,854	2.9%	36,754	2.5%	37,698	2.6%
General Fund Assistance and Grants	28,739	29,711	3.4%	31,258	5.2%	32,082	2.6%	33,024	2.9%
Medicaid	140	140	0.0%	140	0.0%	140	0.0%	140	0.0%
Lottery Aid	2,303	2,792	21.2%	2,379	-14.8%	2,379	0.0%	2,379	0.0%
VLT Lottery Aid	1,033	1,096	6.1%	1,043	-4.8%	1,043	0.0%	1,045	0.2%
Commercial Gaming	138	122	-11.6%	130	6.6%	167	28.5%	167	0.0%
Mobile Sports Wagering	1,061	995	-6.2%	857	-13.9%	862	0.6%	862	0.0%
Cannabis Revenue	5	0	-100.0%	47	0.0%	81	72.3%	81	0.0%

¹ FY 2024 and FY 2025 do not reflect a significant amount of Federal ARP Act funding that was distributed to school districts over multiple school years, including prekindergarten expansion grants initially supported by this funding that appear on the School Aid run. These prekindergarten expansion grants will be State-funded beginning in SY 2025 and are included in the table for FY 2025 and thereafter.

² Spending from dedicated revenue sources is capped by appropriation authority as determined at the Enacted Budget and does not necessarily equate to annual revenue collections and/or projections. Gaming details can be found in the Accompanying Notes section (Note 9).



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 2024	FY 2025		FY 2026		FY 2027		FY 2028	
	Projected	Projected	Change	Projected	Change	Projected	Change	Projected	Change
TOTAL STATE OPERATING FUNDS	2,485	2,751	10.7%	2,940	6.9%	3,085	4.9%	3,241	5.1%
Special Education	1,411	1,506	6.7%	1,597	6.0%	1,694	6.1%	1,795	6.0%
All Other Education	1,074	1,245	15.9%	1,343	7.9%	1,391	3.6%	1,446	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 2024 levels due to the continuing impact of a 6.25 percent COLA increase to provider tuition rates implemented in SY 2024 and the return of enrollment to pre-COVID-19 pandemic levels. These increased tuition costs are 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.

Spending for All Other Education Programs in FY 2025 is projected to increase by 15.9 percent, largely driven by the Executive Budget's inclusion of \$100 million for Supplemental Assistance Grants to provide additional aid to school districts for SY 2025. The projected spending increase is also attributable to the continuation of a new State-funded initiative to incentivize qualifying low-income public and nonpublic schools to participate in the Federal CEP program, allowing all students in those schools to eat breakfast and lunch at no charge regardless of their families’ income; reimbursement to nonpublic schools for State-mandated activities; reimbursement to nonpublic schools for Science, Technology, Engineering, and Math (STEM) instruction; and payments to the City of New York for charter school facilities aid. These increases are partially offset by the discontinuation of certain one-time aid and grant programs funded in the FY 2024 Enacted Budget. Outyear spending increases are attributable largely to reimbursements for school meals, nonpublic schools, and charter schools.



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 \$98,700 will receive an \$84,000 exemption in FY 2025.

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. As of FY 2020, homeowners who receive a property tax exemption do not receive an increase in their STAR benefit (details below).

The STAR program also includes a credit for income-eligible taxpayers who are residents of the City of New York. The City of New York PIT rate reduction was converted into a State PIT tax credit starting with tax year 2017. As of FY 2019, the City of New York 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 2024	FY 2025		FY 2026		FY 2027		FY 2028	
	Projected	Projected	Change	Projected	Change	Projected	Change	Projected	Change
TOTAL STAR PROGRAM	1,617	1,575	-2.6%	1,547	-1.8%	1,520	-1.7%	1,447	-4.8%
Gross Program Costs	3,192	3,291	3.1%	3,427	4.1%	3,562	3.9%	3,638	2.1%
Personal Income Tax Credit	(1,575)	(1,716)	-9.0%	(1,880)	-9.6%	(2,042)	-8.6%	(2,191)	-7.3%
Basic Exemption	791	747	-5.6%	699	-6.4%	663	-5.2%	580	-12.5%
Gross Program Costs	1,457	1,556	6.8%	1,646	5.8%	1,744	6.0%	1,776	1.8%
Personal Income Tax Credit	(666)	(809)	-21.5%	(947)	-17.1%	(1,081)	-14.1%	(1,196)	-10.6%
Enhanced (Senior) Exemption	826	828	0.2%	848	2.4%	857	1.1%	867	1.2%
Gross Program Costs	989	1,003	1.4%	1,045	4.2%	1,077	3.1%	1,116	3.6%
Personal Income Tax Credit	(163)	(175)	-7.4%	(197)	-12.6%	(220)	-11.7%	(249)	-13.2%
New York City PIT	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Gross Program Costs	746	732	-1.9%	736	0.5%	741	0.7%	746	0.7%
Personal Income Tax Credit	(746)	(732)	1.9%	(736)	-0.5%	(741)	-0.7%	(746)	-0.7%

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, a 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 FY 2025 through FY 2028 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.



Higher Education

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

HIGHER EDUCATION (millions of dollars)									
	FY 2024	FY 2025	Change	FY 2026	Change	FY 2027	Change	FY 2028	Change
	Projected	Projected		Projected		Projected		Projected	
TOTAL STATE OPERATING FUNDS	3,214	3,331	3.6%	3,417	2.6%	3,420	0.1%	3,352	-2.0%
City University	2,013	2,066	2.6%	2,142	3.7%	2,189	2.2%	2,223	1.6%
Senior Colleges	1,774	1,827	3.0%	1,903	4.2%	1,950	2.5%	1,984	1.7%
Community College	239	239	0.0%	239	0.0%	239	0.0%	239	0.0%
Higher Education Services	631	647	2.5%	657	1.5%	673	2.4%	681	1.2%
Tuition Assistance Program	544	574	5.5%	585	1.9%	601	2.7%	616	2.5%
Scholarships/Awards	79	65	-17.7%	64	-1.5%	64	0.0%	57	-10.9%
Aid for Part-Time Study	8	8	0.0%	8	0.0%	8	0.0%	8	0.0%
State University	570	618	8.4%	618	0.0%	558	-9.7%	448	-19.7%
Community College	486	444	-8.6%	444	0.0%	444	0.0%	444	0.0%
Other/Cornell	84	174	107.1%	174	0.0%	114	-34.5%	4	-96.5%

As of Fall 2023 enrollment data, SUNY and CUNY operate 47 four-year colleges and graduate schools with a total enrollment of nearly 364,000 full- and part-time students. SUNY and CUNY also operate 37 community colleges, serving approximately 235,000 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 over \$1.9 billion in annual support to pay for the fringe benefit costs of all employees at SUNY State-operated campuses and approximately \$1.4 billion for SUNY campus operations through an annual General Fund transfer. The State also pays for debt service on bond financed capital projects at SUNY and CUNY, including nearly \$939 million projected in FY 2025. Additionally, an estimated \$330 million in student financial aid support will continue to be transferred from HESC to SUNY in FY 2025. 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 assistance and grants spending is projected to increase by \$117 million, or 3.6 percent, from FY 2024 to FY 2025. This spending provides an increase in General Fund operating assistance to CUNY senior colleges. From FY 2024 to FY 2025, assistance and grants spending for the State University is also projected to increase due to the projected disbursement of the State endowment match to SUNY University Centers. State University community college spending will decrease due to the cessation of nonrecurring funding for transformational initiatives in FY 2024. Increased HESC spending is driven by the continued implementation of the expansion of the TAP for part-time students in degree-granting programs, as well as students enrolled in nondegree workforce credentialing programs at public institutions.



Health Care

DOH works with local health departments and social services departments, including the City of New York, to coordinate and administer statewide health insurance programs and activities, including operating the Medicaid program. The combined benefit of the State's health insurance programs is to provide health care coverage to nearly 9 million low-income individuals and long-term care services for the elderly and disabled. Most government-financed health care programs are included under DOH; however, several programs are also supported through multi-agency efforts. In addition to Medicaid and statewide public health programs, assistance and grants spending for health care includes a variety of mental hygiene programs.

DOH also engages in Federally supported initiatives, including Medicaid redesign, public health, and COVID-19 pandemic response efforts. For more information on the Medicaid Redesign Team (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 monthly premium payments to managed care plans that enroll Medicaid eligible individuals and direct payments to health care providers for services rendered to Medicaid enrollees. According to the most recent Center for Medicare and Medicaid Services Data, New York is the second largest program in terms of spending, behind California, which spends roughly 35 percent more in gross expenditures and covers more than 13 million people. 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 personal care, 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 the City of New York. 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 \$108 billion in FY 2025. The following table shows the estimated disbursements by level of government.

FY 2025 PROJECTED MEDICAID SPENDING ¹		
(millions of dollars)		
	<u>Spending</u>	<u>Share</u>
Federal	63,627	59.1%
State (DOH)	30,922	28.7%
State (Other Agencies)	4,529	4.2%
Local	8,638	8.0%
Total	107,716	100.0%

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 approximately 80 percent of State-share Medicaid costs in FY 2025. 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 State Special Revenue Funds, and temporary changes to the Federal share of Medicaid (e.g., eFMAP). The following tables summarize the expected financing shares over the multi-year plan.

STATE-SHARE MEDICAID FINANCING SOURCES ¹					
(millions of dollars)					
	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
General Fund	20,936	24,623	27,583	29,367	31,080
HCRA	5,822	5,288	5,226	5,213	5,155
All Other	1,131	1,011	1,040	1,041	1,041
Total	27,889	30,922	33,849	35,621	37,276

¹ Includes operational costs and the Essential Plan.

STATE-SHARE MEDICAID FINANCING SOURCES ¹					
(percent)					
	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
General Fund	75.1%	79.6%	81.5%	82.4%	83.4%
HCRA	20.9%	17.1%	15.4%	14.6%	13.8%
All Other	4.0%	3.3%	3.1%	3.0%	2.8%
Total	100.0%	100.0%	100.0%	100.0%	100.0%

¹ Includes operational costs and the Essential Plan.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Enrollment

Medicaid eligibility and enrollment fluctuate with economic cycles. Enrollment has increased by nearly 1.6 million since March 2020. This enrollment increase was driven by the steep rise in unemployment triggered by the COVID-19 pandemic, as well as Federal limitations on Medicaid disenrollment activities before the expiration of the public health emergency (PHE) on May 11, 2023.

Beginning in June of 2023, the State resumed eligibility redeterminations for the nearly 9 million enrollees to be completed over a fourteen-month period, consistent with CMS requirements. Based on experience to date, disenrollment is expected to be significantly less than initially projected and the State is expected to retain a greater proportion of COVID-19 era enrollees than other states. The State estimates over 600,000 people will remain enrolled relative to pre-COVID-19 levels of enrollment, driving \$1.5 billion in new enrollment costs through FY 2028 as compared to the Mid-Year Update.

Along these lines, total Medicaid costs are expected to grow annually due in large part to an increase in high utilization and aging populations, a recent expansion of benefits, and increases to reimbursement rates. Other factors that continue to place upward pressure on State-share Medicaid costs include, but are not limited to, provider reimbursements to cover minimum wage increases; the phase-out of enhanced Federal funding; increased costs and enrollment growth in managed long-term care services for seniors and dual eligibles; 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 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Department of Health Medicaid	27,889	30,922	33,849	35,621	37,276
Assistance and Grants	29,134	30,431	33,390	35,167	36,816
State Operations	447	491	459	454	460
eFMAP ¹	(1,692)	0	0	0	0
Other State Agency Medicaid Spending	8,264	4,529	5,478	5,833	6,195
Mental Hygiene ²	8,059	4,321	5,270	5,625	5,987
Foster Care	57	60	60	60	60
Education	140	140	140	140	140
Corrections	8	8	8	8	8
Total State-Share Medicaid (All Agencies)	36,153	35,451	39,327	41,454	43,471
Annual \$ Change		(702)	3,876	2,127	2,017
Annual % Change		-1.9%	10.9%	5.4%	4.9%

¹ Includes a portion of the benefit of 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.



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. Since the implementation of the Medicaid Global Cap through FY 2022, the subset of Medicaid spending to which it applied was limited to no greater than the ten-year rolling 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 to better account for enrollment changes, including specific populations, such as the aging and disabled populations, which are significant drivers of costs.

Consistent with the index, the FY 2025 Executive Budget accounts for the latest projections published by CMS by further increasing allowable Global Cap spending annually between FY 2024 and FY 2028, providing another \$528 million over the multi-year plan and nearly \$16 billion in aggregate increased spending allowance over the five-year period.

Medicaid spending, subject to the Global Cap Index (GCI), is forecasted to remain within the indexed allowance through FY 2025 but exceed the cap following FY 2026 due to projected utilization and costs trends, particularly within Managed Long Term Care.

MEDICAID GLOBAL CAP INDEX (millions of dollars)						
	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	Five-Year Total
Prior CPI Index (May 2022)	21,749	22,333	22,957	23,612	24,226	114,877
Annual \$ Change	577	584	624	655	614	3,054
Annual % Change	2.7%	2.7%	2.8%	2.9%	2.6%	
Increased Spending Under the New Cap¹	1,516	2,499	3,293	3,904	4,422	15,634
New CMS Index	23,265	24,832	26,250	27,516	28,648	130,511
FY 2025 Executive Budget	23,265	24,832	27,253	28,461	29,498	133,309
Executive Budget Over/(Under) Index²	0	0	1,003	945	850	2,798
FY 2025 Executive Budget	23,265	24,832	27,253	28,461	29,498	133,309
Annual \$ Change	1,503	1,567	2,421	1,208	1,037	7,736
Annual % Change	6.9%	6.7%	9.7%	4.4%	3.6%	

¹ Effective FY 2023, growth is indexed to the five-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 (CMS) as of March 2020 and updated five-year rolling average pursuant to CMS March 2022 and June 2024 reports.

² The FY 2025 Executive Budget is projected to spend within the allowable index through FY 2025. Medicaid spending was projected to exceed the cap beginning in FY 2026 due mainly to projected utilization costs and trends.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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.

TOTAL DOH MEDICAID SPENDING (millions of dollars)					
	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Medicaid Global Cap¹	23,265	24,832	26,250	27,516	28,648
Annual \$ Change	1,503	1,567	1,418	1,266	1,132
Annual % Change	6.9%	6.7%	5.7%	4.8%	4.1%
FY 2025 Executive Budget Forecast²	0	0	1,003	945	850
Other Medicaid Not Subject to Global Cap	4,624	6,090	6,596	7,160	7,778
Minimum Wage	2,413	2,430	2,441	2,451	2,462
Home Care Wages	214	1,480	1,795	2,165	2,590
Local Takeover Cost ³	1,830	2,013	2,195	2,378	2,561
MSA Payments (Share of Local Growth) ⁴	(362)	(362)	(362)	(362)	(362)
All Other	529	529	527	528	527
Total DOH Medicaid	27,889	30,922	33,849	35,621	37,276
Annual \$ Change	2,098	3,033	2,927	1,772	1,655
Annual % Change	8.1%	10.9%	9.5%	5.2%	4.6%
Medicaid DPT Recoupment ⁵	1,100	(1,100)	0	0	0
Adjusted DOH Medicaid⁵	28,989	29,822	33,849	35,621	37,276
Annual \$ Change	3,198	833	4,027	1,772	1,655
Annual % Change	12.4%	2.9%	13.5%	5.2%	4.6%

¹ Effective FY 2023, growth is indexed to the five-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 The Medicaid forecast is projected to spend within the allowable index through FY 2025. Gap-closing savings will be necessary in FY 2026 through FY 2028 to ensure Medicaid spending in future years adheres to the Global Cap indexed rate.

³ 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.

⁴ MSA payments are deposited directly to a Medicaid Escrow Fund to cover a portion of the State's share of local Medicaid growth.

⁵ In response to initial delays in the Federal approval of planned FY 2022 through FY 2024 State DPT, the State advanced over \$1.7 billion in State-only payments to distressed providers for immediate cash flow relief. The provider reimbursements to the State are expected to be delayed, resulting in \$1.1 billion in additional Medicaid spending in FY 2024 that is anticipated to be repaid in FY 2025.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

FY 2025 Executive State Operating Funds Budget Actions

FY 2025 EXECUTIVE BUDGET					
STATE OPERATING FUNDS -- SAVINGS/(COSTS)					
DEPARTMENT OF HEALTH - MEDICAID GLOBAL CAP					
(millions of dollars)					
	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
FY 2025 Base Surplus/(Gap)	(217)	(591)	(2,040)	(2,060)	(2,051)
Forecasted Enrollment Projections	(323)	(402)	(356)	(281)	(201)
FY 2025 Base Surplus/(Gap) with Enrollment	(540)	(993)	(2,396)	(2,341)	(2,252)
Newly Signed Legislation	0	(5)	(26)	(26)	(26)
Updated Statutory Global Cap Index	141	263	158	38	(72)
Delay in Recoupment of DPT Advances	(1,100)	1,100	0	0	0
Financial Plan Support of Delayed DPT Recoupments	1,100	(1,100)	0	0	0
Financial Plan Support of Enrollment and Base Deficits	484	0	0	0	0
FY 2025 Revised Surplus/(Gap)	85	(735)	(2,264)	(2,329)	(2,350)
Executive Budget Actions	0	1,230	1,809	1,959	1,959
Reduce Hospital Capital Rate Add-on by 10%	0	21	42	42	42
Reduce Nursing Home VAPAP	0	75	75	75	75
Reduce Nursing Home Capital Rate Add-on by 10%	0	29	29	29	29
Discontinue Wage Parity for CDPAP	0	200	401	401	401
Institute Plan Penalty for EVV Non-Compliance	0	0	20	20	20
Discontinue MLTC & MMC Quality Pool Payments	0	112	112	112	112
Require DSNPs to Cover Medicaid Dental Benefits in Medicare	0	3	10	10	10
Unallocated Long-Term Care Savings	0	100	0	0	0
CDPAP & MLTC Reforms*	0	100	200	200	200
Liquidated Damages for Plans Who Fail to Comply w/ Model Contract	0	0	5	5	5
Competitively Procure Managed Care Organizations (MCOs)	0	0	150	300	300
Remove 1 % Across the Board Increase for Health Plans	0	204	204	204	204
IDR MMC Carveout	0	8	8	8	8
Streamline Medicaid Drug Cap	0	5	10	10	10
Discontinue Prescriber Prevails	0	5	20	20	20
Pharmacy Enhancements and Integration Specialty Drug Management	0	9	25	25	25
Reduce Coverage for OTC Pharmaceuticals	0	18	32	32	32
Unallocated Medicaid Savings	0	200	200	200	200
Procurement Savings and Efficiencies	0	5	5	5	5
OHIP Non-Personal Service Reduction	0	25	25	25	25
Increase Audit Target	0	100	100	100	100
Restructure Health Homes	0	0	125	125	125
Modify Early Intervention Billing	0	11	11	11	11
1115 Waiver	(85)	(451)	(474)	(501)	(385)
Medicaid Hospital Global Budget Initiative	(85)	(275)	(275)	(275)	(275)
Patient Centered (PCMH) Enhancement for Adults/Kids	0	(74)	(74)	(99)	(99)
SUD Amendment	0	22	22	22	22
Continuous Eligibility for Kids (0-6) in Medicaid and CHIP	0	(7)	(30)	(32)	(33)
1115 Additional State Match	0	(117)	(117)	(117)	0
State of the State Investments	0	(44)	(74)	(74)	(74)
Early Intervention Rate Increases	0	(6)	(7)	(7)	(7)
Increase Reimbursement for Providers Serving Individuals w/Disabilities	0	(5)	(10)	(10)	(10)
Increase Rates for MH Provided in Integrated Settings	0	(21)	(42)	(42)	(42)
Expand Coverage for Adverse Childhood Experience Screening	0	(1)	(1)	(1)	(1)
Mental Hygiene Medicaid	0	(8)	(8)	(8)	(8)
Ensuring Access to Comprehensive Gender-Affirming Treatments (Medicaid)	0	0	(1)	(1)	(1)
End Preventable Epidemics	0	(3)	(5)	(5)	(5)
FY 2025 Executive Budget Surplus/(Gap)	0	0	(1,003)	(945)	(850)
Non-Global Cap Revisions (Excluded from Above)	125	23	23	23	23
COVID eFMAP	125	0	0	0	0
FY 2025 1.5% COLA	0	23	23	23	23

*Reflects Article VII revisions included in 30-Day Amendments submitted on February 15, 2024.



Temporary eFMAP

In March 2020, the Federal government signed into law the Families First Coronavirus Response Act (FFCRA) which included a 6.2 percent base increase to the FMAP rate (retroactive to January 1, 2020) for each calendar quarter occurring during the PHE, with exemptions placed on spending already eligible for enhanced Federal support, including portions of the Affordable Care Act (ACA) expansion. The PHE ended on May 11, 2023, with the expiration of the Federal government's increased share of Medicaid spending (phased down to 1.5 percent) through December 2023. In FY 2024, State-share savings of \$1.6 billion from eFMAP were used to offset increased costs associated with elevated COVID-19 enrollment and lost MRT II savings due to Federal restrictions regarding program restructuring while the eFMAP remained in place.

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 over \$2.4 billion in FY 2025. Home health care workers in the City of New York 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 \$2.54 for the City of New York and \$1.67 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 State authorized wage increases for home health and personal care workers of \$1.55 for Downstate and \$1.35 for Rest of State, effective January 1, 2024, with additional Statewide wage increases of \$0.55 to come January 1, 2025, and January 1, 2026. The increases are partially funded by HCBS eFMAP in FY 2024 but revert to nearly all General Fund support beginning in FY 2025.

The State also automatically increased the State's minimum wage to keep pace with inflation going forward. After reaching \$15 per hour, each region's minimum wage will increase consistent with the year-over-year CPI-W for the Northeast Region. The State cost is expected to be \$53 million in FY 2024 growing to over \$1.1 billion in FY 2028.



Local Medicaid Cap

The local Medicaid Cap was designed to relieve pressure on county property taxes and the City of New York 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 and indexed to 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 \$7.4 billion in FY 2025 -- roughly \$3.4 billion for counties outside the City of New York and \$4 billion for the City of New York. 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 2024 to FY 2028					
Region	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Rest of State	3,006,371	3,361,031	3,681,743	3,968,519	4,224,955
New York City	3,444,355	4,038,984	4,576,695	5,057,508	5,487,451
Statewide	6,450,726	7,400,015	8,258,438	9,026,027	9,712,406

Master Settlement Agreement (MSA)

DOB expects to receive payments from tobacco manufacturers under the MSA totaling roughly \$362 million annually in perpetuity. State law directs these payments be used to help defray costs of the State's takeover of Medicaid costs for counties and the City of New York. 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.



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 Financial Plan maintains the use of \$1 billion 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 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Opening Balance	563	375	250	125	0
Receipts	145	125	125	125	0
General Fund Transfer	125	125	125	125	
STIP Interest	20	0	0	0	0
Planned Uses	333	250	250	250	0
Home Care Wages	250	250	250	250	0
Housing Rental Subsidies	83	0	0	0	0
Closing Balance	375	250	125	0	0



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. Nearly 1.2 million New Yorkers are expected to be enrolled in the EP in FY 2025, which represents an increase in enrollment from FY 2024 as the end of the Federal PHE causes individuals to shift out of Medicaid and into EP. Growth in outyear enrollment is also due to expanded eligibility under a Federal Section 1332 State Innovation Waiver (the “Waiver”).

ESSENTIAL PLAN (millions of dollars)									
	FY 2024 Projected	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change
TOTAL ALL FUNDS SPENDING	10,093	11,695	15.9%	12,334	5.5%	12,827	4.0%	13,460	4.9%
State Operating Funds	91	95	4.4%	103	8.4%	104	1.0%	107	2.9%
Assistance and Grants ¹	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%
State Operations	91	95	4.4%	103	8.4%	104	1.0%	107	2.9%
Federal Operating Funds	10,002	11,600	16.0%	12,231	5.4%	12,723	4.0%	13,353	5.0%

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

The FY 2023 Enacted Budget authorized the State to submit a Section 1332 State Innovation Waiver, which was recently submitted to the U.S. Department of Treasury and the U.S. Department of Health and Human Services. This Waiver, if approved, will enable New York State to extend coverage to more low- and moderate-income individuals. The EP currently provides affordable, comprehensive health insurance to more than 1 million New Yorkers. Under the replacement Waiver program, nearly 100,000 more New Yorkers are estimated to gain access to these same benefits. If approved, this Waiver will allow New York State to broaden access to affordable health insurance coverage and advance health equity among the remaining uninsured in the State.

On an All Funds basis, EP spending is anticipated to fluctuate over the Financial Plan period, reflecting a mix of factors. Spending growth in out-years primarily reflects costs associated with increased enrollment and expanded eligibility to individuals with incomes between 200 and 250 percent of the Federal poverty level. This growth is also in part caused by the unwind of the PHE as a portion of individuals disenrolled from Medicaid are moving on to the EP. Due to a high Federal reimbursement rate for the EP under current methodology, assistance and grants spending for the EP is not anticipated to drive a commensurate increase in State support.



Public Health/Aging Programs

The State administers more than 150 separate programs to promote public health and wellbeing and provide access to quality health services for New Yorkers. CHP, the single largest program in this category, provides health insurance coverage for children of low-income families up to the age of 19. The General Public Health Work (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 EI program pays for services provided to infants and toddlers with disabilities or developmental delays who are under the age of three. 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 and local providers.

PUBLIC HEALTH AND AGING (millions of dollars)									
	FY 2024 Projected	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change
TOTAL STATE OPERATING FUNDS	2,290	2,482	8.4%	2,513	1.2%	2,529	0.6%	2,576	1.9%
Public Health	2,098	2,303	9.8%	2,328	1.1%	2,344	0.7%	2,379	1.5%
Child Health Plus ¹	888	1,107	24.7%	1,140	3.0%	1,175	3.1%	1,210	3.0%
General Public Health Work	225	211	-6.2%	211	0.0%	211	0.0%	211	0.0%
EPIC	63	63	0.0%	63	0.0%	63	0.0%	63	0.0%
<u>Early Intervention</u>	<u>81</u>	<u>71</u>	<u>-12.3%</u>	<u>40</u>	<u>-43.7%</u>	<u>41</u>	<u>2.5%</u>	<u>41</u>	<u>0.0%</u>
Unadjusted	178	168	-5.6%	137	-18.5%	138	0.7%	138	0.0%
Health Services Initiatives Offset	(97)	(97)	0.0%	(97)	0.0%	(97)	0.0%	(97)	0.0%
<u>Workforce Initiatives²</u>	<u>102</u>	<u>110</u>	<u>7.8%</u>	<u>110</u>	<u>0.0%</u>	<u>110</u>	<u>0.0%</u>	<u>110</u>	<u>0.0%</u>
General Fund Assistance and Grants	84	92	9.5%	92	0.0%	92	0.0%	92	0.0%
HCRA Program	18	18	0.0%	18	0.0%	18	0.0%	18	0.0%
HCRA Program	252	282	11.9%	301	6.7%	282	-6.3%	282	0.0%
Nourish NY	50	50	0.0%	50	0.0%	50	0.0%	50	0.0%
All Other	437	409	-6.4%	413	1.0%	412	-0.2%	412	0.0%
Aging	192	179	-6.8%	185	3.4%	185	0.0%	197	6.5%

¹ Increased spending for CHP in FY 2024 and beyond is attributable to the expiration of enhanced Federal resources, including FFCRA eFMAP.

² This item represents the local portion workforce Initiatives supported by the General Fund and HCRA Program, an additional \$10 million is supported under HCRA State Operations.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Public Health spending is projected to grow by 8 percent in FY 2025 but grow by less than 2 percent annually over the remaining Financial Plan period. Growth in FY 2025 is primarily attributable to increased CHP reimbursement rates and support across various programs, including the American Indian Health Program.

Over the multiyear period, the expiration of enhanced Federal resources, including FFCRA eFMAP for the CHP program, drives recurring costs. Similarly, the Financial Plan maintains funding to address the needs of individuals living in underserved communities by ensuring surplus agricultural products are rerouted through the State's network of food banks; monitoring and providing support for unforeseen public health emergencies; reducing infant, child, and maternal mortality; improving maternal mental health; easing access to gender-affirming care; and maintaining on-going workforce investments to safeguard access and delivery to health care.

The Financial Plan maintains support for SOFA to address locally identified capacity needs, including: services to maintain the elderly in their communities; support for family and friends in their caregiving roles; reduction of future Medicaid costs by intervening earlier with less intensive services; establishment of quality reporting and accreditation for assisted living residences; and implementation of quality improvement initiatives in nursing homes to promote transparency.



HCRA Financial Plan

HCRA was established in 1996 to help fund a portion of State health care activities and is currently authorized through FY 2026. 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 2024 Projected	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change
OPENING BALANCE	91	0		0		0		0	
TOTAL RECEIPTS	7,164	6,997	-2.3%	6,994	0.0%	6,992	0.0%	6,969	-0.3%
Surcharges	4,639	4,558	-1.7%	4,578	0.4%	4,598	0.4%	4,598	0.0%
Covered Lives Assessment ¹	1,150	1,150	0.0%	1,150	0.0%	1,150	0.0%	1,150	0.0%
Cigarette Tax Revenue	576	545	-5.4%	519	-4.8%	494	-4.8%	471	-4.7%
Hospital Assessments	557	507	-9.0%	510	0.6%	512	0.4%	512	0.0%
Excise Tax on Vapor Products	25	25	0.0%	25	0.0%	25	0.0%	25	0.0%
NYC Cigarette Tax Transfer	17	13	-23.5%	13	0.0%	13	0.0%	13	0.0%
EPIC Receipts/ICR Audit Fees	50	49	-2.0%	49	0.0%	50	2.0%	50	0.0%
Distressed Provider Assistance ²	150	150	0.0%	150	0.0%	150	0.0%	150	0.0%
TOTAL DISBURSEMENTS AND TRANSFERS	7,255	6,997	-3.6%	6,994	0.0%	6,992	0.0%	6,969	-0.3%
<u>Medicaid Assistance Account</u>	<u>5,179</u>	<u>4,657</u>	<u>-10.1%</u>	<u>4,595</u>	<u>-1.3%</u>	<u>4,582</u>	<u>-0.3%</u>	<u>4,524</u>	<u>-1.3%</u>
Medicaid Costs	4,854	4,332	-10.8%	4,270	-1.4%	4,257	-0.3%	4,199	-1.4%
Distressed Provider Assistance ²	150	150	0.0%	150	0.0%	150	0.0%	150	0.0%
Workforce Recruitment & Retention	175	175	0.0%	175	0.0%	175	0.0%	175	0.0%
Hospital Indigent Care	631	631	0.0%	631	0.0%	631	0.0%	631	0.0%
HCRA Program Account	289	318	10.0%	338	6.3%	318	-5.9%	317	-0.3%
Child Health Plus	906	1,126	24.3%	1,161	3.1%	1,196	3.0%	1,232	3.0%
Elderly Pharmaceutical Insurance Coverage	74	74	0.0%	74	0.0%	74	0.0%	74	0.0%
Qualified Health Plan Administration	44	46	4.5%	48	4.3%	49	2.1%	49	0.0%
Roswell Park Cancer Institute	51	55	7.8%	51	-7.3%	51	0.0%	51	0.0%
SHIN-NY/APCD/Modernization	43	45	4.7%	45	0.0%	40	-11.1%	40	0.0%
All Other	38	45	18.4%	51	13.3%	51	0.0%	51	0.0%
ANNUAL OPERATING SURPLUS/(DEFICIT)	(91)	0		0		0		0	
CLOSING BALANCE	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 resources from local county contributions in support of State funded payments to distressed health care providers through the Medicaid program.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Total HCRA receipts are anticipated to remain steady over the course of the multi-year plan reflecting the assumption that health care surcharge and assessment collections will remain relatively flat while cigarette tax revenues will moderately decline, concurrent with cigarette consumption. These declines are offset by \$150 million in annual revenues set aside to support distressed providers through Medicaid program payments.

HCRA spending over the same plan period reflects over \$4.5 billion in continued support for Medicaid spending, including the \$150 million set aside for distressed providers and \$1 billion 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, utilization, and reimbursements rates.

As of the FY 2025 Executive Budget, 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, Office of Addiction Services and Supports (OASAS), the Council on Developmental Disabilities (CDD), 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 substance use disorder, and individuals with gambling problems. The service costs are reimbursed by Medicaid, Medicare, third-party insurance, and State funding.

MENTAL HYGIENE (millions of dollars)									
	FY 2024	FY 2025		FY 2026		FY 2027		FY 2028	
	Projected	Projected	Change	Projected	Change	Projected	Change	Projected	Change
TOTAL STATE OPERATING FUNDS	7,717	4,465	-42.1%	5,687	27.4%	6,128	7.8%	6,499	6.1%
People with Developmental Disabilities	3,062	3,306	8.0%	3,510	6.2%	3,691	5.2%	3,883	5.2%
Residential Services	1,553	1,674	7.8%	1,776	6.1%	1,866	5.1%	1,961	5.1%
Day Programs	737	794	7.7%	842	6.0%	885	5.1%	930	5.1%
Clinic	18	19	5.6%	20	5.3%	21	5.0%	23	9.5%
All Other Services (Net of Offsets)	754	819	8.6%	872	6.5%	919	5.4%	969	5.4%
Mental Health	1,894	2,342	23.7%	2,693	15.0%	2,881	7.0%	2,882	0.0%
Adult Local Services	1,517	1,897	25.0%	2,249	18.6%	2,413	7.3%	2,413	0.0%
Children Local Services	323	394	22.0%	444	12.7%	468	5.4%	469	0.2%
MLR/BHET Reinvestment ¹	54	51	-5.6%	0	-100.0%	0	0.0%	0	0.0%
Addiction Services and Supports	669	672	0.4%	601	-10.6%	640	6.5%	609	-4.8%
Residential	129	130	0.8%	139	6.9%	149	7.2%	153	2.7%
Other Treatment	239	242	1.3%	258	6.6%	277	7.4%	284	2.5%
Prevention	69	70	1.4%	74	5.7%	80	8.1%	81	1.3%
Recovery	46	47	2.2%	50	6.4%	54	8.0%	55	1.9%
Opioid Settlement Fund ²	107	141	31.8%	33	-76.6%	33	0.0%	33	0.0%
Opioid Stewardship Fund ³	27	41	51.9%	47	14.6%	47	0.0%	3	-93.6%
MLR/BHET Reinvestment ¹	52	1	-98.1%	0	-100.0%	0	0.0%	0	0.0%
Justice Center	1	1	0.0%	1	0.0%	1	0.0%	1	0.0%
Total DOH Medicaid Global Cap Adjustments⁴	2,091	(1,856)	-188.8%	(1,118)	39.8%	(1,085)	3.0%	(876)	19.3%
OPWDD Local Share	1,833	307	-83.3%	0	-100.0%	0	0.0%	0	0.0%
OPWDD Spending Funded by Global Cap	(842)	(1,063)	-26.2%	(1,118)	-5.2%	(1,085)	3.0%	(876)	19.3%
OPWDD Offset for Medicaid DPT Recoupment	1,100	(1,100)	-200.0%	0	100.0%	0	0.0%	0	0.0%
TOTAL MENTAL HYGIENE SPENDING	5,626	6,321	12.4%	6,805	7.7%	7,213	6.0%	7,375	2.2%

¹ The Financial Plan reinvests recoveries from Managed Care companies attributable to their underspending against Medical Loss Ratio (MLR) by Health and Recovery Plans 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-nn of the State Finance Law, the Opioid Settlement Fund consists 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.

³ The Opioid Stewardship Fund consists 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 In response to initial delays in the Federal approval of planned FY 2022 through FY 2024 State DPT, the State advanced over \$1.7 billion in State-only payments to distressed providers for immediate cash flow relief. The provider reimbursements to the State are expected to be delayed, resulting in \$1.1 billion in additional Medicaid spending in FY 2024 that is anticipated to be repaid in FY 2025.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

The Financial Plan includes continued support for individuals with developmental disabilities to ensure appropriate access to care, including funding to expand independent living opportunities, provide choice in service options, and support the return to pre-COVID-19 pandemic utilization levels.

Funding continues to be included to support OMH community services and the transition of individuals to more cost-effective community settings. Additional investments in supported housing account for annual property-related cost increases and help ensure existing housing is maintained as new units are developed. Other additional funding for OMH services includes expanding the Loan Repayment Program, supporting mental health specialists in mental health courts, additional intensive Forensic Assertive Community Treatment (FACT) teams working to facilitate connections with mental health courts and the State coordination team, and expanding Peer to Peer Support Programs.

Increased funding for OASAS addiction service programs will support not-for-profit providers for addiction prevention, treatment, harm reduction, and recovery programs. Similarly, the multi-year financial plan includes over \$500 million in additional resources from the Opioid Stewardship Tax and litigation settlements with pharmaceutical manufacturers and distributors that will be targeted at the overdose epidemic through investments in addiction services programs.

The Financial Plan also maintains funding to: increase the minimum wage index with inflation; establish and operate 3,500 new residential units for New Yorkers with mental illness; significantly expand outpatient mental health services; enhance mental health services in schools; and increase funding for Critical Time Intervention (CTI) teams and specialized programs for children.

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 assistance and grants 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 2024 Projected	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change
TOTAL STATE OPERATING FUNDS	2,815	3,412	21.2%	2,585	-24.2%	1,997	-22.7%	2,020	1.2%
SSI	567	600	5.8%	600	0.0%	600	0.0%	600	0.0%
Public Assistance Benefits	652	774	18.7%	755	-2.5%	777	2.9%	800	3.0%
Public Assistance Initiatives	20	12	-40.0%	12	0.0%	29	141.7%	29	0.0%
Homeless Housing and Services	175	300	71.4%	397	32.3%	445	12.1%	445	0.0%
Rental Assistance	551	115	-79.1%	135	17.4%	135	0.0%	135	0.0%
Asylum Seeker Assistance	836	1,600	91.4%	676	-57.8%	0	-100.0%	0	0.0%
All Other	14	11	-21.4%	10	-9.1%	11	10.0%	11	0.0%

DOB’s caseload models project a total of 606,969 public assistance recipients in FY 2025. Approximately 190,791 families are expected to receive benefits through the Family Assistance program and 131,836 through the Safety Net Assistance program in FY 2025, an increase in both programs from FY 2024. The caseload for single adults and childless couples supported through the Safety Net Assistance program is projected to be 284,342 in FY 2025, an increase of 4.9 percent from FY 2024 projections.

OTDA spending in FY 2025 reflects decreased projections for Rental Assistance as the emergency rental assistance and landlord aid programs wind down, partially offset by increases for Homeless Housing and Services reflecting the continued transition from State settlement funds to the General Fund for ESSHI, which funds supportive housing constructed for vulnerable homeless populations under the Governor’s Affordable Housing and Homelessness Plan. This reflects the full estimated costs for the ESSHI that are shared by multiple agencies.

Growth in Safety Net Assistance spending is driven by an increase in the public assistance caseload, particularly in the City of New York. There is a significant spending increase to support asylum seekers due to the State providing time-limited support to the City of New York for the projected costs of providing services and assistance to the eligible population that has grown in the last year. SSI cost increases are attributed to potential fluctuations in benefit payments.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

OCFS

OCFS provides funding for foster care, adoption, child protective services, preventive services, delinquency prevention, and child care. 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 child care subsidies for public assistance and low and middle-income families.

CHILDREN AND FAMILY SERVICES (millions of dollars)									
	FY 2024 Projected	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change
TOTAL STATE OPERATING FUNDS	1,974	2,897	46.8%	2,918	0.7%	3,060	4.9%	3,073	0.4%
Child Welfare Service	695	806	16.0%	806	0.0%	806	0.0%	806	0.0%
Foster Care Block Grant	399	397	-0.5%	397	0.0%	397	0.0%	397	0.0%
Child Care	233	1,096	370.4%	1,109	1.2%	1,242	12.0%	1,242	0.0%
Adoption	154	159	3.2%	159	0.0%	159	0.0%	159	0.0%
Youth Programs	102	102	0.0%	102	0.0%	102	0.0%	102	0.0%
Medicaid	57	60	5.3%	60	0.0%	60	0.0%	60	0.0%
Adult Protective/Domestic Violence	54	54	0.0%	54	0.0%	54	0.0%	54	0.0%
Committees on Special Education	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%
All Other	280	223	-20.4%	231	3.6%	240	3.9%	253	5.4%

The FY 2025 Executive Budget continues State support to maintain the child care market rate to include 80 percent of providers and expand eligibility for child care subsidies to more families previously funded with Federal resources and provides additional funding to child care providers who meet certain quality standards. In addition, the budget proposes making permanent the restructured financing approach for residential school placements of children with special needs outside the City of New York that was included in the FY 2024 Enacted Budget, thereby aligning the fiscal responsibility with the school district responsible for the placement.

Additional FY 2025 Executive Budget actions include providing a 1.5 percent COLA for eligible programs and increasing the Supervision and Treatment Services for Juveniles Program (STSJP).



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 2025, the State plans to provide \$8.8 billion in operating aid to mass transit systems, including \$3.7 billion from the direct remittance of various dedicated taxes and fees to the MTA that do not flow through the State’s Financial Plan and are thus excluded from the table below. The MTA, the nation’s largest transit and commuter rail system, is scheduled to receive \$7.9 billion (approximately 90 percent) of the State’s mass transit aid.

TRANSPORTATION (millions of dollars)									
	FY 2024	FY 2025		FY 2026		FY 2027		FY 2028	
	Projected	Projected	Change	Projected	Change	Projected	Change	Projected	Change
STATE OPERATING FUNDS SUPPORT	5,249	5,138	-2.1%	5,137	0.0%	5,134	-0.1%	5,136	0.0%
Mass Transit Operating Aid:	3,697	3,889	5.2%	3,889	0.0%	3,889	0.0%	3,889	0.0%
Metro Mass Transit Aid	3,538	3,728	5.4%	3,728	0.0%	3,728	0.0%	3,728	0.0%
Public Transit Aid	115	117	1.7%	117	0.0%	117	0.0%	117	0.0%
18-b General Fund Aid	19	19	0.0%	19	0.0%	19	0.0%	19	0.0%
School Fare	25	25	0.0%	25	0.0%	25	0.0%	25	0.0%
Mobility Tax	244	244	0.0%	244	0.0%	244	0.0%	244	0.0%
NY Central Business District Trust	155	156	0.6%	158	1.3%	159	0.6%	161	1.3%
Dedicated Mass Transit	667	647	-3.0%	647	0.0%	647	0.0%	647	0.0%
MTA Fiscal Relief	305	0	-100.0%	0	0.0%	0	0.0%	0	0.0%
AMTAP	155	171	10.3%	171	0.0%	171	0.0%	171	0.0%
Innovative Mobility	2	4	100.0%	4	0.0%	0	-100.0%	0	0.0%
All Other	24	27	12.5%	24	-11.1%	24	0.0%	24	0.0%

Projected operating aid to the MTA and other transit systems reflects the current receipts forecast. The projected decrease in spending by \$111 million is primarily due to the non-recurrence of \$305 million in FY 2024 one-time funding to the MTA to address extraordinary financial impacts resulting from the pandemic. The decrease is offset in FY 2025 by a \$194 million projected increase in dedicated transit and General Fund aid. This includes an additional \$28 million for non-MTA downstate transit systems and a \$17 million increase in upstate transit aid, which both represent a 5.4 percent increase over the prior year. Not including one-time aid, MTA assistance grows by \$145 million. The Innovative Mobility and All Other categories increase by \$5 million.



Agency Operations

Agency operations spending consists of PS and NPS. Fringe benefits (e.g., pensions and health insurance) provided to State employees and retirees, as well as certain fixed costs such as litigation expenses and taxes on public lands, are also part of operating costs and are described separately under 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. 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.

Over 90 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); 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 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
State Workforce ¹	121,653	121,470	TBD	TBD	TBD
ERS Contribution Rate ²	13.3%	15.3%	17.0%	19.5%	22.0%
PFRS Contribution Rate ²	27.8%	31.2%	32.5%	33.7%	34.9%
Employee/Retiree Health Insurance Growth Rates ³	8.7%	9.1%	10.9%	10.0%	10.0%
PS/Fringe as % of Receipts (All Funds Basis)	11.8%	11.3%	12.5%	13.4%	13.5%

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.

³ Reflects normal costs, excluding deposits to the Retiree Health Benefit Trust Fund and the impact of Health Insurance prepayments.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Agency operations spending levels are mainly impacted by workforce levels, employee compensation, and fluctuations in energy and commodity prices.

STATE OPERATING FUNDS - PERSONAL SERVICE/NON-PERSONAL SERVICE COSTS					
(millions of dollars)					
	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
SUBJECT TO DIRECT EXECUTIVE CONTROL¹	11,628	12,426	13,996	14,414	14,317
Corrections and Community Supervision	2,665	2,582	2,530	2,531	2,585
Office of Mental Health	1,750	1,738	1,790	1,874	1,865
Office for People with Developmental Disabilities	1,581	1,593	1,620	1,693	1,662
Department of Health	957	1,020	1,005	996	997
State Police	906	965	987	1,006	1,025
Information Technology Services	650	718	703	718	718
Transportation	362	363	373	384	395
Tax and Finance	342	345	348	350	350
Children and Family Services	287	306	322	337	350
Environmental Conservation	268	282	279	274	275
Office of Parks, Recreation and Historic Preservation	223	237	241	240	240
Department of Financial Services	217	218	218	218	218
Education	183	194	197	198	201
Office of Temporary and Disability Assistance	174	132	132	132	132
Labor	62	62	63	63	63
All Other	1,001	1,671	3,188	3,400	3,241
UNIVERSITY SYSTEMS	7,232	7,596	7,800	8,022	8,242
State University	7,232	7,596	7,800	8,022	8,242
INDEPENDENT AGENCIES	421	448	454	459	468
Law	242	260	263	265	270
Audit & Control (OSC)	179	188	191	194	198
TOTAL, EXCLUDING JUDICIARY AND LEGISLATURE	19,281	20,470	22,250	22,895	23,027
Judiciary	2,231	2,401	2,401	2,401	2,401
Legislature	284	288	288	288	288
Statewide Total	21,796	23,159	24,939	25,584	25,716
Personal Service	15,996	16,753	16,995	17,332	17,538
Non-Personal Service	5,800	6,406	7,944	8,252	8,178

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.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Operational spending for executive agencies is affected by the timing of Federal reimbursement of State incurred COVID-19 pandemic response and recovery efforts, contractual general salary increases, inflation and new investments. Excluding general salary increases and inflation, agency spending changes include:

- **DOCCS.** The FY 2025 Executive Budget allows the State to act expeditiously to right-size and eliminate excess capacity by allowing for the closure of up to five correctional facilities with 90 days' notice. This will allow for an increase in the operational efficiency of the correctional system.
- **OMH.** The FY 2025 Executive Budget includes funding to open another 125 State-operated inpatient psychiatric beds, (including 15 for children and adolescents, 85 for adults, and 25 forensic), and 75 new Transition to Home Units (THU) that will provide housing and supports to individuals with mental illness experiencing homelessness and/or involved in the criminal justice system, and a new electronic health records system.
- **DOH.** The growth in projected spending from FY 2024 reflects increased funding for costs associated with the public health emergency unwind call center, modernization of health reporting systems, funding for DOH to continue hiring to their Full-Time Equivalent (FTE) target, and additional support to counties for Emergency Medical Services.
- **State Police.** Funding is increased to support the deployment of a dedicated State Police team to build cases against organized retail theft rings and create a new State Police enforcement unit dedicated to this purpose.
- **ITS.** Spending growth reflects investments in the IT workforce and cyber security, including the JSOC created for the coordination of local, State and Federal cyber security efforts, such as data collection, response efforts and information sharing.
- **OCFS.** Spending in FY 2025 and beyond reflects Statewide costs associated with implementing and supporting Raise the Age reforms, such as comprehensive diversion, probation, and programming services for 16- and 17-year-old youth in the juvenile justice system. Costs will be shifted to other agencies where costs are incurred in a later Financial Plan update.
- **DEC.** The FY 2025 Executive Budget includes funding for bond act staffing, the migration of the agency into the Statewide Financial System, operating costs for the cap-and-invest and CLCPA programs. These costs are partially offset by a restructuring of administrative costs applicable to the EPF activities.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

- **Office of Parks, Recreation, and Historic Preservation.** Funding growth is largely driven by the expansion of swimming lessons to all pool facilities, providing free sunscreen, and increased staffing for park police academies, and site operations. These costs are partially offset by a restructuring of administrative costs applicable to the EPF activities.
- **OTDA.** The spending decline from FY 2024 reflects the time-limited spending associated with the ERAP and LRAP, partially offset by the administration of a federally funded summer food benefit program for low-income students who had been unable to receive free school meals while schools had been closed.
- **All Other Executive Agencies.** Other spending changes include support for asylum seekers response efforts in the City of New York, including the deployment of National Guard service members to various hotels, homeless shelters, and emergency sites as well as the Port Authority to implement, administer, and effectuate the provision of services at each location. In addition, spending is affected by the timing of Federal reimbursement of State incurred COVID-19 pandemic response and recovery expenses incurred from FY 2021 through FY 2024, 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. The Financial Plan assumes reimbursement of \$1.1 billion in FY 2024, \$500 million in FY 2025, and \$200 million in FY 2026. However, there can be no assurance that FEMA will approve claims for the State to receive reimbursement in the amounts or State fiscal years as projected in the Financial Plan.
- **State University.** Spending growth reflects additional recurring operating aid support at four-year campuses, partially offset by the reclassification of SUNY endowment funding from state operations to assistance and grants consistent with promulgated accounting guidance, resulting in no financial plan impact.
- **Judiciary.** Increases from FY 2024 to the FY 2025 Executive Budget include Judiciary staffing requests to fund judicial pay raises for State judges, general salary increases for non-judicial staff, twenty new judgeships, twenty-eight family court judges, five City of New York housing judges, as well as new support staff and other staffing initiatives aimed at returning to pre-COVID-19 pandemic fill levels including new court clerks and attorneys. The Judiciary also requested funding to hold four court officer academy classes, implement a paid parental leave program, provide funding for child and civil legal service providers, expand mental health court services, anti-bias and justice initiatives, and court facility cleaning and maintenance costs.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Workforce

In FY 2025, \$16.8 billion of the State Operating Funds budget is dedicated to supporting FTE employees under direct Executive control; individuals employed by SUNY and Independent Agencies; employees paid on a nonannual salaried basis; and overtime pay. Roughly 60 percent of the Executive agency workforce is in the mental hygiene agencies and DOCCS.

STATE OPERATING FUNDS		
FY 2025 FTEs ¹ AND PERSONAL SERVICE SPENDING BY AGENCY (millions of dollars)		
	Dollars	FTEs
SUBJECT TO DIRECT EXECUTIVE CONTROL	9,435	98,747
Corrections and Community Supervision	2,121	23,119
Office for People with Developmental Disabilities	1,344	18,730
Office of Mental Health	1,375	14,520
State Police	867	6,436
Information Technology Services	350	3,707
Department of Health	355	4,502
Tax and Finance	273	3,828
Environmental Conservation	224	2,430
Children and Family Services	209	2,328
Transportation	183	2,590
Office of Parks, Recreation and Historic Preservation	190	1,862
Department of Financial Services	163	1,391
Education	116	1,467
Workers' Compensation Board	92	1,086
Office of Temporary and Disability Assistance	70	1,017
All Other	1,503	9,734
UNIVERSITY SYSTEMS	4,774	46,854
State University	4,774	46,854
INDEPENDENT AGENCIES	2,544	18,976
Law	186	1,657
Audit & Control (OSC)	152	1,634
Judiciary	1,985	15,682
Legislative Employees ²	221	3
Statewide Total	16,753	164,577

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

GSC spending includes employee-related expenses for fringe benefits the State provides to current and former employees, as well as certain statewide fixed costs. Fringe benefits include 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, taxes on State-owned lands, Payments in Lieu of Taxes (PILOT), and judgments awarded in the Court of Claims. Many of these payments are mandated by law or collective bargaining agreements. Employee fringe benefits are paid centrally through the General Fund. Some agencies with dedicated revenue sources outside of the General Fund partially reimburse the General Fund via the agency fringe benefit assessments process.

GSC spending is projected to increase over the Financial Plan period mostly due to increases in the health insurance program which reflects increased costs of health care services and prescription drugs. Similarly, the pension program reflects associated costs due to increases in the employer contribution rates and the \$1.7 billion prepayment of the FY 2025 ERS/PFRS non-Judiciary pension estimate in FY 2024.

The estimate for Social Security reflects general salary increases pursuant to collective bargaining agreements and current spending trends. Growth for workers' compensation reflects current utilization and an increase in the average weekly wage. Other fringe benefits and fixed costs reflect wage and property tax increases and forecasted spending trends.

GENERAL STATE CHARGES (millions of dollars)									
	FY 2024	FY 2025		FY 2026		FY 2027		FY 2028	
	Projected	Projected	Change	Projected	Change	Projected	Change	Projected	Change
TOTAL STATE OPERATING FUNDS	10,590	8,315	-21.5%	11,279	35.6%	12,922	14.6%	14,224	10.1%
Fringe Benefits	10,141	7,828	-22.8%	10,779	37.7%	12,413	15.2%	13,706	10.4%
Health Insurance	4,765	5,467	14.7%	6,035	10.4%	6,844	13.4%	7,209	5.3%
Pensions	3,812	671	-82.4%	2,852	325.0%	3,609	26.5%	4,470	23.9%
Social Security	1,177	1,197	1.7%	1,210	1.1%	1,233	1.9%	1,261	2.3%
Workers' Compensation	603	648	7.5%	710	9.6%	731	3.0%	743	1.6%
Employee Benefits	103	103	0.0%	121	17.5%	121	0.0%	122	0.8%
Dental Insurance	57	62	8.8%	66	6.5%	66	0.0%	66	0.0%
Unemployment Insurance	13	13	0.0%	13	0.0%	13	0.0%	13	0.0%
All Other/Non-State Escrow	(389)	(333)	14.4%	(228)	31.5%	(204)	10.5%	(178)	12.7%
Fixed Costs	449	487	8.5%	500	2.7%	509	1.8%	518	1.8%
Public Land Taxes/PILOTS	308	316	2.6%	324	2.5%	333	2.8%	341	2.4%
Litigation	141	171	21.3%	176	2.9%	176	0.0%	177	0.6%



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 2024 <u>Projected</u>	FY 2025 <u>Projected</u>	FY 2026 <u>Projected</u>	FY 2027 <u>Projected</u>	FY 2028 <u>Projected</u>
TOTAL TRANSFERS TO OTHER FUNDS	7,178	8,888	6,791	6,336	7,078
Debt Service	227	263	289	338	360
SUNY University Operations	1,616	1,709	1,743	1,756	1,756
Capital Projects	3,703	5,033	2,990	2,471	3,355
Extraordinary Monetary Settlements:	453	417	285	276	40
Dedicated Infrastructure Investment Fund	351	345	216	220	40
Clean Water Grants	84	60	60	46	0
Mass Transit Capital	2	2	0	0	0
Health Care	16	10	9	10	0
Dedicated Highway and Bridge Trust Fund	31	25	38	30	318
Environmental Protection Fund	100	107	89	89	89
Other DIIF	50	250	118	0	0
All Other Capital	3,069	4,234	2,460	2,076	2,908
ALL OTHER TRANSFERS	1,632	1,883	1,769	1,771	1,607
Mobility Tax Trust Account	244	244	244	244	244
State University Hospital IFR Operations Account	302	302	302	302	302
NY Central Business District Trust	155	156	158	159	161
Court Facility Income Account	114	123	123	123	123
Dedicated Mass Transportation Trust Fund	65	65	65	65	65
Health Care Transformation	125	125	125	125	0
All Other	627	868	752	753	712

General Fund transfers to Other Funds are projected to total \$8.9 billion in FY 2025, an increase of \$1.7 billion from FY 2024 mainly due to capital projects funding.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Transfers to capital projects funds are impacted by the timing of bond proceed reimbursements to offset costs initially funded with monetary settlements; bond proceed reimbursements to the capital projects fund; and increased PAYGO capital spending across the Financial Plan period. PAYGO capital spending has increased in an effort to: avoid issuing debt for higher cost taxable bonds and bonds for capital expenditures with short economic useful lives; remain within the statutory debt cap; and allow for a larger DOT capital plan.

The DHBTF receives motor vehicle fees, Petroleum Business Tax (PBT), the motor fuel tax, Highway Use 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, as needed, subsidizes DHBTF expenses that are not covered by revenue and bond proceeds. The prepayment of DHBTF Bonds results in an increase to debt service transfers from and a corresponding decrease in capital projects transfers to the DHBTF. There is no resulting financial plan impact.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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), Dormitory Authority of the State of New York (DASNY), and New York State Thruway Authority (NYSTA). Depending on the credit structure, debt service is financed by transfers from the General Fund and dedicated taxes and fees.

DEBT SERVICE SPENDING PROJECTIONS (millions of dollars)									
	FY 2024 Projected	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change
General Fund	227	263	15.9%	289	9.9%	338	17.0%	360	6.5%
Other State Support	2,380	2,759	15.9%	4,617	67.3%	4,608	-0.2%	5,801	25.9%
Total State Operating Funds	2,607	3,022	15.9%	4,906	62.3%	4,946	0.8%	6,161	24.6%

State Operating Funds debt service is projected to be \$3 billion in FY 2025, of which \$263 million is paid from the General Fund and \$2.8 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, including expected payments to the Gateway Development Commission (GDC) relating to the Hudson Tunnel Project. 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 2024 Enacted Budget Financial Plan reflected prepayments that totaled \$6.0 billion in FY 2023. Prior prepayments of \$2.2 billion in FY 2021 and \$7.6 billion in FY 2022 had a multi-year impact. As shown in the table below, the net impact of these prepayments will decrease debt service costs in FY 2024 through FY 2028 and have no impact on FY 2029.

STATE DEBT SERVICE (millions of dollars)						
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Base Debt Service	6,312	6,717	7,286	7,806	8,161	8,676
Total Prepayment Adjustment	(3,705)	(3,695)	(2,380)	(2,860)	(2,000)	0
Prior Prepayments	(2,255)	(2,395)	(1,630)	(2,360)	0	0
FY 2023 Prepayment	(1,450)	(1,300)	(750)	(500)	(2,000)	0
Executive Budget State Debt Service	2,607	3,022	4,906	4,946	6,161	8,676



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

The FY 2025 Executive Budget authorizes liquidity financing of \$4 billion of PIT notes as a tool to manage unanticipated financial disruptions. The Financial Plan does not assume any PIT note issuances. DOB evaluates cash results regularly and may adjust the use of notes based on liquidity needs, market considerations, and other factors.

The Financial Plan estimates for debt service spending reflect bond sale results, including refundings, 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 \$9 billion of PAYGO capital resources that was added over the past two budgets.

FEDERAL AID

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. 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. Federal resources support vital services such as health care, education, and transportation, as well as severe weather and emergency response and recovery. Federal policymakers may place conditions on grants, mandate certain state actions, preempt state laws, change SALT bases and taxpayer behavior through tax policies, and influence industries through regulatory action. Any changes to Federal policy or funding levels could have a materially adverse impact on the Financial Plan.

Routine Federal aid supports programs for vulnerable populations and those living at or near the poverty level. Such programs include Medicaid, TANF, 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 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.

Federal Funds spending continues to include a significant, though declining, amount of COVID-19 pandemic assistance. Estimates in FY 2025 include significant COVID-19 pandemic assistance funds for education and Federal reimbursement of COVID-19 pandemic related spending incurred in prior fiscal years.

Since the passage of Federal COVID-19 response laws, the Federal government has also passed significant legislation dealing with transportation infrastructure, climate and energy policy, and advanced manufacturing. The State continues to leverage these Federal investments to meet its policy goals.

FEDERAL FUNDS DISBURSEMENTS (millions of dollars)					
	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
DISBURSEMENTS					
Medicaid	51,175	51,889	52,565	54,028	54,086
Health	12,641	14,642	15,557	15,915	16,609
Social Welfare	4,645	5,166	5,119	5,103	5,105
Education	4,428	4,428	4,357	4,357	4,357
Public Protection	1,301	1,320	1,337	1,303	1,301
Transportation	2,495	2,697	2,845	2,888	2,890
All Other ¹	1,636	1,628	1,629	1,652	1,720
Pandemic Assistance ²	14,438	6,567	1,414	69	0
Child Care Funds	761	294	0	0	0
Education ARP Funds	2,922	3,730	0	0	0
FFCRA/COVID eFMAP, including local passthrough	2,061	0	0	0	0
ARP HCBS eFMAP	1,710	138	0	0	0
Education Supplemental Appropriations Act	1,641	100	0	0	0
Emergency Rental Assistance Program (ERAP)	325	0	0	0	0
Education CARES Act Funds	14	0	0	0	0
FEMA Reimbursement of Eligible Pandemic Expenses	1,050	500	200	0	0
FEMA Local Pass-Through Funding	3,350	1,500	1,100	0	0
Homeowner Assistance Program	54	0	0	0	0
Home Energy Assistance Program (HEAP)	21	0	0	0	0
Coronavirus Capital Projects Fund	69	69	69	69	0
State Small Business Credit Initiative	310	87	0	0	0
FHWA Surface Transportation Block Grant	150	150	45	0	0
Total Disbursements	92,760	88,338	84,824	85,315	86,069

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 over 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 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. Funding from the Federal government also supports programs managed by 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 services 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 who 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 distributed by the State 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 Infrastructure Investment and Jobs Act (P.L. 117-58) increased the amount of Federal resources available to the State to fund capital costs associated with transportation projects.
- **All Other.** Other programs supported by Federal resources include housing, economic development, mental hygiene, parks and environmental conservation, and general government uses.

COVID-19 Pandemic Assistance

The Federal government enacted six major laws between March 2020 and March 2021 in response to the COVID-19 pandemic and issued Major Disaster Declarations for all states. These one-time funds to aid states in their response to and recovery from COVID-19 continue to wind down.

Notable funding streams that will continue to disburse funds in FY 2025 include:

- **State and Local Fiscal Recovery Fund (SLFRF).** New York State was awarded \$12.75 billion under the SLFRF program included in ARP. The State will utilize the remaining \$3.65 billion under the program in FY 2025.
- **Education Funds.** The ARP and the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) granted additional education funding for ESSER and Emergency Assistance for Nonpublic Schools (EANS) programs, as well as funding for homeless education, IDEA, library services and the arts. The State expects to expend nearly \$4 billion in FY 2025.
- **Child Care Funds.** The CARES, CRRSA, and ARP granted additional funding to aid in stabilizing the child care sector, of which nearly \$300 million in remaining funds are expected to be utilized in FY 2025.

- **ARP HCBS eFMAP.** The ARP also provided a temporary 10 percentage point increase to the FMAP for certain Medicaid HCBS through March 31, 2022. In accordance with Maintenance of Effort requirements on ARP HCBS eFMAP eligibility, the State has delayed the implementation of certain MRT II savings actions so that the State can receive an estimated \$2.4 billion in eFMAP for HCBS expenditures across health and mental hygiene programs (\$589 million in FY 2023 and \$1.7 billion in FY 2024). CMS guidelines require the use of additional funding to supplement existing State funding, not supplant existing resources, and the State has until March 31, 2025, to expend its earned eFMAP in accordance with the submitted spending plan.

The State, as required by CMS, submitted an initial spending plan and narrative detailing the use of the temporary eFMAP on July 8, 2021. Following the initial submission, CMS requires states to submit quarterly spending plan updates and semi-annual spending plan narratives. To date, CMS has provided approval for all submitted spending plan proposals.

- **FEMA Reimbursement of Eligible COVID-19 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, including home test kits for schools. 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 Financial Plan.
- **FEMA Local Pass-Through Funding.** Funding from this program is assumed to flow through the Financial Plan to reimburse local entities for their Federal share of COVID-19 claims submitted to FEMA.
- **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, and will continue to disburse these funds in concert with the additional broadband investments.
- **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 and is expected to continue to disburse through FY 2026.

Federal Impact on All Funds Spending

ALL FUNDS EXECUTIVE BUDGET CHANGES (in millions)					
	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>
MID-YEAR UPDATE ESTIMATE	227,664	230,600	234,941	241,299	249,464
<i>Annual \$ Growth</i>	7,202	2,936	4,341	6,358	8,165
<i>Annual % Growth</i>	3.3%	1.3%	1.9%	2.7%	3.4%
Spending Revisions	3,940	2,152	6,120	4,942	1,658
State Operating Funds	2,770	(1,595)	1,558	887	(406)
State Capital Funds	268	(862)	1,121	960	615
Federal Funds	902	4,609	3,441	3,095	1,449
Essential Plan	2,488	2,326	2,266	2,255	2,335
Medicaid Proposals	(1,529)	1,997	447	311	(1,569)
1115 Waiver	275	1,797	1,820	1,821	11
UPL Payment Delays	(516)	516	0	0	0
Forecasted Enrollment Projections	323	402	356	281	201
CHP Enhanced Pregnancy Coverage Roll	(171)	354	0	0	0
Discontinue Wage Parity for CDPAP	0	(200)	(401)	(401)	(401)
Remove 1 % Across the Board Increase for Health Plans	0	(204)	(204)	(204)	(204)
Unallocated Medicaid Savings Plan	0	(400)	(400)	(400)	(400)
All Other Actions	(1,440)	(268)	(724)	(786)	(776)
FEMA Reimbursement	(175)	275	200	0	0
Summer EBT Program	0	300	300	300	300
CHP - Enrollment	(231)	171	191	209	244
State Education Department CSSRA Federal Projections	400	(400)	0	0	0
Federal Capital Reestimates	0	(234)	0	0	117
All Other	(51)	174	37	20	22
EXECUTIVE BUDGET ESTIMATE	231,604	232,752	241,061	246,241	251,122
<i>Annual \$ Growth</i>	11,142	1,148	8,309	5,180	4,881
<i>Annual % Growth</i>	5.1%	0.5%	3.6%	2.2%	2.0%

FY 2024
YEAR-TO-DATE
OPERATING RESULTS



FY 2024 YEAR-TO-DATE OPERATING RESULTS

This discussion provides a summary of operating results for April through December 2023 compared to: (1) the projections set forth in the FY 2024 Enacted Budget Financial Plan ("initial estimates"), (2) the FY 2024 Mid-Year Update to the Financial Plan ("revised estimates") and (3) prior fiscal year results for the same period (April through December 2022).

Summary of General Fund Operating Results

The General Fund ended December 2023 with a balance of \$51.1 billion, \$7.9 billion above the initial estimate. The higher balance was largely driven by higher than projected receipts (\$4.6 billion) augmented by lower than projected assistance and grants spending (\$4 billion).

GENERAL FUND OPERATING RESULTS							
FY 2024 April to December							
(millions of dollars)							
	Initial Estimate	Revised Estimate	Actuals	Variance Above/ (Below)			
				Initial Estimate		Revised Estimate	
				\$	%	\$	%
OPENING BALANCE	43,451	43,451	43,451	0	0.0%	0	0.0%
Total Receipts	69,384	71,754	73,996	4,612	6.6%	2,242	3.1%
Taxes:	64,813	67,263	68,987	4,174	6.4%	1,724	2.6%
Personal Income Tax ¹	34,922	35,202	36,031	1,109	3.2%	829	2.4%
Consumption / Use Taxes ¹	13,936	14,269	14,114	178	1.3%	(155)	-1.1%
Business Taxes	6,446	7,257	7,275	829	12.9%	18	0.2%
Pass Through Entity Tax	7,465	8,341	9,227	1,762	23.6%	886	10.6%
Other Taxes ¹	2,044	2,194	2,340	296	14.5%	146	6.7%
Miscellaneous and Federal Receipts	2,809	3,094	3,183	374	13.3%	89	2.9%
Transfers From Other Funds	1,762	1,397	1,826	64	3.6%	429	30.7%
Total Spending	69,704	66,555	66,380	(3,324)	-4.8%	(175)	-0.3%
Assistance and Grants	50,495	45,801	46,512	(3,983)	-7.9%	711	1.6%
Agency Operations (including GSCs)	14,570	14,726	14,669	99	0.7%	(57)	-0.4%
Transfers to Other Funds	4,639	6,028	5,199	560	12.1%	(829)	-13.8%
Debt Service Transfer	61	92	92	31	50.8%	-	0.0%
Capital Projects Transfer	2,128	3,578	2,839	711	33.4%	(739)	-20.7%
SUNY Operations Transfer	1,504	1,432	1,378	(126)	-8.4%	(54)	-3.8%
All Other Transfers	946	926	890	(56)	-5.9%	(36)	-3.9%
Change in Operations	(320)	5,199	7,616	7,936	2480.0%	2,417	46.5%
CLOSING BALANCE	43,131	48,650	51,067	7,936	18.4%	2,417	5.0%

¹ Includes transfers from other funds after debt service.



General Fund Receipts

Through December 2023, General Fund Receipts, including transfers from other funds, totaled \$74 billion, \$4.6 billion (6.6 percent) above the initial estimate.

Personal Income Tax (PIT) receipts were above projections (\$1.1 billion) mainly due to stronger than expected withholding, delinquencies, and final returns, coupled with weaker than expected total refunds due to lower than expected State/City offset, prior year refunds, and advanced credit payments.

PTET collections exceeded projections by \$1.8 billion due to higher than expected estimated payments and lower refunds, partially offset by a State/City distribution that was more favorable to the City than originally projected. Higher than projected business taxes (\$829 million) were attributable to increased gross CFT receipts. Stronger than expected growth in sales tax collections and transfers net of debt service payments drove higher consumption/use tax receipts (\$178 million). Other taxes were higher than projected (\$296 million) due to the receipt of unanticipated super large estate tax payments. Miscellaneous receipts, which were also higher than projected, were driven predominantly by investment income (\$264 million) and refunds and reimbursements (\$120 million) and licenses & fees (\$63 million).

General Fund Spending

General Fund disbursements, including transfers to other funds, totaled \$66.4 billion, \$3.3 billion (4.8 percent) below the initial estimate, due primarily to the timing of assistance and grants payments (\$4 billion). The largest assistance and grant variances relative to initial projections include the following:

- Medicaid (\$1.4 billion lower) primarily attributable to lower claims and the timing of Federal HCBS eFMAP funding which was claimed earlier than initially projected.
- Mental Hygiene (\$803 million lower) due to lower than projected OPWDD spending, primarily related to the Mental Hygiene Stabilization Fund offset, and lower OMH spending (\$311 million) for Adult Non-Residential, Adult Residential and Children & Youth Non-Residential programs, as well as lower than projected quarterly Medicaid transfers.
- School Aid (\$610 million lower) due primarily to lower than projected spending on General Aid (\$246 million), Excess Cost Aid payments (\$200 million), competitive grants and categorical programs (\$167 million) and Universal Prekindergarten (\$96 million), partially offset by higher TRS payments (\$122 million).
- Temporary & Disability Assistance (\$290 million lower) due to delayed timing of spending on asylum seeker assistance efforts (\$325 million), Rent Supplement (\$64 million), Supplemental Security Income (\$55 million) and Emergency Rental Assistance (\$49 million), partially offset by higher than projected spending on benefit payments (\$209 million).



FY 2024 YEAR-TO-DATE OPERATING RESULTS

- Office of Children & Families (\$198 million lower) due largely to general programmatic underspending (\$118 million), Child Welfare Services (\$79 million) and Day Care (\$65 million), partially offset by higher than projected spending on Youth Programs (\$60 million).
- Public Health (\$193 million lower) due to the timing of GPHW reimbursements to counties (\$76 million), lower than projected Early Intervention spending resulting from the CHP Health Services Initiatives (HSI) transfer and delayed claims payments (\$61 million), and the timing of several Executive adds totaling \$90 million included in the FY 2024 budget (\$55 million).
- All Other Education (\$198 million higher) mainly due to accelerated claims for preschool special education (\$255 million), partially offset by lower than projected spending for vocational rehabilitation programs (\$21 million) and summer school special education (\$19 million) due to the timing of claims.
- Lower spending for all other assistance and grants was driven largely by the timing of payments under the Energy Affordability Program (\$200 million), the Division of Criminal Justice Services (\$96 million), the Division of Housing and Community Renewal (\$27 million), the Judiciary (\$55 million) and Indigent Legal Services (\$54 million), and by shifts of funding to the Office of the Attorney General from the Division of Housing and Community Renewal (\$40 million).

Agency operations spending, including fringe benefits, was \$99 million above the initial estimate due to higher than projected NPS spending, driven by the timing of FEMA reimbursement of previously incurred COVID-19 pandemic related expenses, partially offset by higher than projected reimbursement of fringe benefits supported by other funds. Transfers to other funds were \$560 million above initial estimates, driven largely by higher than projected transfers for reimbursement of spending on capital projects.



FY 2024 YEAR-TO-DATE OPERATING RESULTS

Summary of All Governmental Funds Operating Results

All Governmental Funds ended December 2023 with a balance of \$76.3 billion, \$11.6 billion above the initial estimate due primarily to higher receipts (\$7.2 billion) and lower than projected assistance and grants spending (\$4.2 billion).

ALL GOVERNMENTAL FUNDS COMPARED TO PLANS							
FY 2024 April to December							
(millions of dollars)							
	Initial Estimate	Revised Estimate	Actuals	Variance Above/ (Below)			
				Initial Estimate		Revised Estimate	
				\$	%	\$	%
OPENING BALANCE	65,955	65,955	65,955	0	0.0%	0	0.0%
ALL FUNDS RECEIPTS:	166,731	170,656	173,902	7,171	4.3%	3,246	1.9%
Total Taxes	70,864	72,708	74,461	3,597	5.1%	1,753	2.4%
Personal Income Tax	35,746	35,514	36,336	590	1.7%	822	2.3%
Consumption / Use Tax	16,604	16,740	16,660	56	0.3%	(80)	-0.5%
Business Taxes	8,769	9,715	9,692	923	10.5%	(23)	-0.2%
Pass Through Entity Tax	7,465	8,341	9,227	1,762	23.6%	886	10.6%
Other Taxes	2,280	2,398	2,546	266	11.7%	148	6.2%
Miscellaneous Receipts	25,075	23,677	24,146	(929)	-3.7%	469	2.0%
Federal Receipts	70,792	74,271	74,790	3,998	5.6%	519	0.7%
Bond & Note Proceeds	-	-	505	505	100%	505	100%
ALL FUNDS DISBURSEMENTS:	167,932	163,840	163,541	(4,391)	-2.6%	(299)	-0.2%
STATE OPERATING FUNDS	88,635	83,431	83,753	(4,882)	-5.5%	322	0.4%
Assistance and Grants	65,202	60,361	60,954	(4,248)	-6.5%	593	1.0%
School Aid	20,682	20,247	20,070	(612)	-3.0%	(177)	-0.9%
DOH Medicaid	23,787	20,654	22,327	(1,460)	-6.1%	1,673	8.1%
Higher Education	1,720	1,719	1,681	(39)	-2.3%	(38)	-2.2%
Transportation	4,823	4,846	4,809	(14)	-0.3%	(37)	-0.8%
Social Services	3,346	3,159	2,859	(487)	-14.6%	(300)	-9.5%
Mental Hygiene	5,315	4,418	4,417	(898)	-16.9%	(1)	0.0%
All Other	5,529	5,318	4,791	(738)	-13.3%	(527)	-9.9%
State Operations	22,320	22,484	22,214	(106)	-0.5%	(270)	-1.2%
Agency Operations	15,448	15,801	15,651	203	1.3%	(150)	-0.9%
Executive Agencies	7,758	8,151	8,195	437	5.6%	44	0.5%
University Systems	5,566	5,561	5,417	(149)	-2.7%	(144)	-2.6%
Elected Officials	2,124	2,089	2,039	(85)	-4.0%	(50)	-2.4%
Fringe Benefits/Fixed Costs	6,872	6,683	6,563	(309)	-4.5%	(120)	-1.8%
Pension Contribution	2,030	2,017	2,031	1	0.0%	14	0.7%
Health Insurance	3,633	3,567	3,606	(27)	-0.7%	39	1.1%
Other Fringe Benefits/Fixed Costs	1,209	1,099	926	(283)	-23.4%	(173)	-15.7%
Debt Service	1,113	586	585	(528)	-47.4%	(1)	-0.2%
CAPITAL PROJECTS (State and Federal Funds)	13,047	11,772	10,981	(2,066)	-15.8%	(791)	-6.7%
FEDERAL OPERATING AID	66,250	68,637	68,807	2,557	3.9%	170	0.2%
NET OTHER FINANCING SOURCES	(85)	(26)	(23)	62	72.9%	3	11.5%
CHANGE IN OPERATIONS	(1,286)	6,790	10,338	11,624	903.9%	3,548	52.3%
CLOSING BALANCE	64,669	72,745	76,293	11,624	18.0%	3,548	4.9%



Receipts

All Funds receipts totaled \$173.9 billion, exceeding initial estimates by \$7.2 billion, due largely to higher than initially projected tax collections (\$3.6 billion), consistent with the General Fund operating results described earlier, and Federal receipts (\$4 billion), driven by the timing of Federal operating aid spending and reimbursements.

Spending

State Operating Funds spending was \$4.9 billion below initial estimates, driven predominantly by lower assistance and grants payments (\$4.2 billion), consistent with the General Fund operating results described earlier, and capital projects spending (\$2.1 billion), due to routine timing delays of various construction projects, including education, economic development, and housing & community renewal projects.

Federal operating aid spending totaled \$68.8 billion, \$2.6 billion (3.9 percent) above initial projections. The largest variances occurred in the following areas:

- DHSES (\$2 billion higher) due to higher than planned Federal aid to localities pass-through reimbursement for previously incurred eligible COVID-19 expenses.
- EP (\$1.7 billion higher) due to higher than initially forecasted program enrollment.
- OCFS (\$570 million higher) driven by increased spending for Child Care (\$582 million) and Child Welfare Services (\$46 million), partially offset by underspending within the Equity Action Plan (\$60 million).
- School Aid (\$500 million higher) due primarily to the timing of U.S. Department of Agriculture School Lunch Act spending (\$382 million) and claims for COVID-19 pandemic related grants (\$126 million).
- Medicaid (\$2.4 billion lower) primarily attributable to delayed Upper Payment Level (UPL) payments to hospitals and providers due to pending CMS approval of corresponding UPL demonstration years, higher than projected rebate collections, and the timing of offline payments including Hospital IGT and managed long term care supplemental payments which have not disbursed as initially projected.



FY 2024 YEAR-TO-DATE OPERATING RESULTS

All Governmental Funds Results Compared to Prior Year

The FY 2024 December All Funds balance, totaling \$76.3 billion, was \$3.7 billion higher than in the prior year due to a larger opening fund balance relative to FY 2023 (\$12.4 billion) and increased receipts (\$5.4 billion), largely offset by increased disbursements (\$14.2 billion).

ALL GOVERNMENTAL FUNDS - RESULTS COMPARED TO PRIOR YEAR				
FY 2024 April to December				
(millions of dollars)				
	Actuals		Increase/(Decrease)	
	FY 2023	FY 2024	\$	%
OPENING BALANCE	53,549	65,955	12,406	23.2%
ALL FUNDS RECEIPTS:	168,476	173,902	5,426	3.2%
Total Taxes	79,848	74,461	(5,387)	-6.7%
Personal Income Tax	42,118	36,336	(5,782)	-13.7%
Pass Through Entity Tax	9,721	9,227	(494)	-5.1%
All Other Taxes	28,009	28,898	889	3.2%
Miscellaneous Receipts	23,216	24,146	930	4.0%
Federal Receipts	65,412	74,790	9,378	14.3%
Bond & Note Proceeds	0	505	505	100.0%
ALL FUNDS DISBURSEMENTS:	149,322	163,541	14,219	9.5%
STATE OPERATING FUNDS	79,284	83,753	4,469	5.6%
Assistance and Grants	55,568	60,954	5,386	9.7%
School Aid	18,227	20,070	1,843	10.1%
DOH Medicaid (incl. admin and EP)	20,263	22,327	2,064	10.2%
All Other	17,078	18,557	1,479	8.7%
State Operations	22,193	22,214	21	0.1%
Agency Operations	15,322	15,651	329	2.1%
Executive Agencies	8,424	8,195	(229)	-2.7%
University Systems	5,033	5,417	384	7.6%
Elected Officials	1,865	2,039	174	9.3%
Fringe Benefits/Fixed Costs	6,871	6,563	(308)	-4.5%
Pension Contribution	1,967	2,031	64	3.3%
Health Insurance	3,573	3,606	33	0.9%
Other Fringe Benefits/Fixed Costs	1,331	926	(405)	-30.4%
Debt Service	1,523	585	(938)	-61.6%
CAPITAL PROJECTS (State and Federal Funds)	9,189	10,981	1,792	19.5%
FEDERAL OPERATING AID	60,849	68,807	7,958	13.1%
NET OTHER FINANCING SOURCES	(74)	(23)	51	68.9%
CHANGE IN OPERATIONS	19,080	10,338	(8,742)	-45.8%
CLOSING BALANCE	72,629	76,293	3,664	5.0%



All Funds Receipts

Tax collections through December were \$5.4 billion lower than through the same period in FY 2023. The annual decline in taxes was driven largely by lower PIT receipts, partially offset by year-over-year increases in consumption/use taxes.

PIT receipts declined by \$5.8 billion due to a combination of decreased estimated payments and final return payments, coupled with increased current and prior year refunds. The lower payments were partially offset by increased withholding and delinquencies, coupled with decreases in advanced credit payments and the State/City offset. Net PIT decreases were partially offset by growth in consumption/use taxes (\$1.2 billion) due largely to higher sales tax receipts and increased motor fuel tax receipts related to the expiration of the temporary fuel tax holiday in December 2022.

Lower PTET collections (\$494 million) were due to lower estimated payments and higher refunds, slightly offset by increased business taxes (\$133 million) related to an increase in gross insurance tax and CFT receipts and a decrease in CFT refunds.

Miscellaneous receipts were \$930 million higher than in FY 2023, driven primarily by investment income (\$2.1 billion), HCRA (\$639 million), EP (\$309 million) and SUNY operations (\$154 million), partially offset by lower bond proceeds related to the timing of reimbursements for various capital programs (\$1.8 billion). Increased Federal receipts (\$9.4 billion) are consistent with the changes in Federal operating aid described below.

All Funds Spending

State Operating Funds spending totaled \$83.8 billion through December of FY 2024, an increase of \$4.5 billion (5.6 percent) relative to the same period in FY 2023.

Assistance and grants spending through December was \$5.4 billion higher than in the prior year. The largest spending changes include the following:

- Medicaid (\$2.1 billion higher) attributable primarily to increased claims spending relative to last year related to elevated Fee-for-Service spending, and the disbursement of Patient Centered Medical Homes payments which did not disburse last year. This increased spending was partially offset by the claiming of Community First Choice Option – Managed Long Term Credits and decreased Nursing Home spending.
- School Aid (\$1.8 billion higher) due primarily to the final year of the three-year phase-in of Foundation Aid as reflected in a higher level of appropriated spending in the FY 2024 Enacted Budget, increased spending related to Teachers' Retirement Systems (\$186 million), and Universal Prekindergarten payments (\$144 million).



FY 2024 YEAR-TO-DATE OPERATING RESULTS

- Mental Hygiene (\$973 million higher) primarily due to a higher Local Share Adjustment (\$589 million), increased OPWDD programmatic spending (\$240 million), and increased spending in almost all OMH areas due to new investments in the ATL portfolio in the FY 2024 Enacted Budget (\$158 million).
- Transportation (\$514 million higher) due to increased Metropolitan Transportation Authority operating assistance (\$442 million), increased Non-MTA transit systems' operating assistance (\$53 million), and for GDC (\$19 million).
- Temporary & Disability Assistance (\$246 million higher) due primarily to a \$250 million payment to the City of New York for asylum seeker assistance and increased benefit payments (\$78 million), partially offset by decreased spending for Emergency Rental Assistance (\$74 million).
- All Other Education (\$166 million higher) due primarily to an acceleration of claims for preschool special education (\$130 million) and increased spending for school meal programs (\$35 million).
- All Other Assistance and Grants (\$541 million lower) primarily due to lower spending in the Empire State Development Corporation (\$278 million) and the Department of Public Service (\$250 million), and one-time gaming payments from the State to casino hosting localities in April 2022 (\$133 million), partially offset by higher spending for Indigent Legal Services (\$133 million).

Executive agency operations spending decreased by \$229 million from the prior year due largely to FEMA reimbursement for State costs incurred for COVID-19 pandemic response and recovery efforts in FY 2023 (\$949 million). Excluding the FEMA reimbursement, operational spending increased due to salary increases pursuant to existing labor contracts and targeted increases for certain job titles including nurses, psychiatrists, and direct care staff. Annual fringe benefits spending declined by \$308 million, primarily because of lower spending on Worker's Compensation due to the partial prepayment of these obligations in FY 2023.

Debt Service spending was \$938 million lower due to prior year prepayments and because the State continues to pay off older credits that traditionally had annual payments early in the fiscal year.



FY 2024 YEAR-TO-DATE OPERATING RESULTS

Federal operating spending increased by \$8 billion over the prior year due primarily to the following:

- EP (\$2.9 billion higher) attributable to higher program participation due to an expansion of program eligibility and increased rates.
- Medicaid (\$2.2 billion higher) primarily attributable to claims growth, partially offset by the phaseout of eFMAP in December 2023, and the timing of Disproportionate Share Hospital Payments.
- OCFS (\$666 million higher) driven by increased spending on Child Care (\$596 million) and Child Welfare Services (\$157 million), partially offset by decreased EO 13985 Equity Action Plan spending (\$89 million).
- All Other Education (\$242 million higher) due to increased spending on IDEA grants.
- Temporary & Disability Assistance (\$769 million lower) driven by decreased spending on the Emergency Rental Assistance program (\$563 million), HEAP (\$185 million) and the Flexible Fund for Family Services (\$81 million), partially offset by increased spending on benefit payments (\$202 million).
- All Other Federal spending (\$2.5 billion higher) increased due to Federal reimbursements of COVID-19 pandemic related costs passed through to local entities (\$2.1 billion), FEMA reimbursement of COVID-19 expenses previously incurred (\$949 million), and increased spending for the Empire State Development Small Business Credit Assistance Initiative (\$151 million). Spending increases were partially offset by the non-recurring, coronavirus local fiscal recovery non-entitlement pass-through payment made in FY 2023 (\$387 million) and decreased Housing & Community Renewal disbursements (\$261 million) due to one-time Federal infrastructure funding in the prior year.

FISCAL IMPACT ON LOCAL GOVERNMENTS



Fiscal Impact on Local Governments

The Executive Budget Five-Year Financial Plan included a summary of the estimated fiscal impact on municipalities supplemented with detailed tables. The tables are again included in this Financial Plan. There are no changes due to Executive Amendments.

The total impact of the Executive Budget on LFY 2025 remains over \$2 billion in the positive across all classes of local governments, with over \$57 billion in annual major local aid program spending.

**FINANCIAL PLAN
ACCOMPANYING
NOTES**



The notes to the 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:

Assistance and 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 assistance and grants.

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 service.

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 benefits to certain union members.

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.

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 25 percent of projected General Fund spending in the current 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 2025 Executive Budget includes no new appropriations.

The following funds 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.



Retiree Health Benefit Trust Fund (RHBTF) - The RHBTF was created in FY 2018 as a qualified trust under GASBS 74 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.

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 – 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 7 – 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 8 - 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 full 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.

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



FINANCIAL PLAN ACCOMPANYING NOTES

SUMMARY OF RECEIPTS OF EXTRAORDINARY MONETARY SETTLEMENTS BETWEEN REGULATORS AND FINANCIAL INSTITUTIONS (millions of dollars)			
	FYs		
	2015 - 2023	FY 2024	Total
Extraordinary Monetary Settlements	13,581	34	13,615
Aetna Insurance Company	2	0	2
Agricultural Bank of China	215	0	215
American International Group, Inc.	35	0	35
Athene Life Insurance	60	0	60
AXA Equitable Life Insurance Company	20	0	20
Bank Hapoalim	220	0	220
Bank Leumi	130	0	130
Bank of America	300	0	300
Bank of America Merrill Lynch	42	0	42
Bank of Korea	35	0	35
Bank of Pakistan	35	0	35
Bank of Tokyo Mitsubishi	315	0	315
Barclays	685	0	685
BNP Paribas	3,941	0	3,941
Chubb	1	0	1
Cigna	2	0	2
Citigroup (State Share)	92	0	92
Coinbase	50	0	50
Commerzbank	692	0	692
Conduent Education Services	1	0	1
Credit Agricole	459	0	459
Credit Suisse AG	880	0	880
Deutsche Bank	1,599	0	1,599
FedEx	26	0	26
Goldman Sachs	445	0	445
Google/YouTube	34	0	34
Grand River Enterprises Six Nations	50	0	50
Habib Bank	225	0	225
Intesa SanPaolo	235	0	235
Lockton Affinity	7	0	7
Mashreqbank	106	34	140
Mega Bank	180	0	180
MetLife Parties	70	0	70
Morgan Stanley	150	0	150
MUFG Bank	33	0	33
Nationstar Mortgage	5	0	5
New Day	1	0	1
Ocwen Financial	100	0	100
Oscar Insurance Company	1	0	1
PHH Mortgage	28	0	28
PricewaterhouseCoopers LLP	25	0	25
Promontory	15	0	15
RBS Financial Products Inc.	100	0	100
Robinhood Crypto	30	0	30
Société Générale SA	498	0	498
Standard Chartered Bank	662	0	662
Unicredit	506	0	506
UBS	41	0	41
Volkswagen	65	0	65
Wells Fargo	65	0	65
Western Union	60	0	60
William Penn	6	0	6
Other Settlements	1	0	1



FINANCIAL PLAN ACCOMPANYING NOTES

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 - 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Opening Settlement Balance in General Fund	0	1,570	1,118	601	316	40	0
Receipt of Extraordinary Monetary Settlements	13,581	34	0	0	0	0	13,615
Use/Transfer of Funds	12,011	486	517	285	276	40	13,615
Capital Purposes:	6,519	453	417	285	276	40	7,990
Dedicated Infrastructure Investment Fund (DIIF)	5,138	351	345	216	220	40	6,310
Environmental Protection Fund	120	0	0	0	0	0	120
Mass Transit	81	2	2	0	0	0	85
Healthcare	180	16	10	9	10	0	225
Clean Water Grants	0	84	60	60	46	0	250
Javits Center Expansion	1,000	0	0	0	0	0	1,000
Other Purposes:	3,131	0	100	0	0	0	3,231
Audit Disallowance - Federal Settlement	850	0	0	0	0	0	850
CSX Litigation Payment	76	0	0	0	0	0	76
Financial Plan - General Fund Operating Purposes	1,807	0	100	0	0	0	1,907
Mass Transit Operating	10	0	0	0	0	0	10
MTA Operating Aid	194	0	0	0	0	0	194
Department of Law - Litigation Services Operations	189	0	0	0	0	0	189
OASAS Chemical Dependence Program	5	0	0	0	0	0	5
Reservation of Funds:	2,361	33	0	0	0	0	2,394
Rainy Day Reserves	488	0	0	0	0	0	488
Reserve for Economic Uncertainties	1,718	33	0	0	0	0	1,751
Reserve for Retroactive Labor Agreements	155	0	0	0	0	0	155
Closing Settlement Balance in General Fund	1,570	1,118	601	316	40	0	0



FINANCIAL PLAN ACCOMPANYING NOTES

Since 2015, the State anticipates receiving a total of \$13.6 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. Subsequently, the State issued \$1 billion in bonds to finance the completed project, with a plan to deposit the bond proceeds into the Dedicated Infrastructure Investment Fund (DIIF) (a capital projects fund) to meet future funding obligations. Due to slower than expected spending from programs appropriated in the DIIF, the State has an opportunity to redirect the bond proceeds to the Capital Projects Fund to supplant \$1 billion of bond issuances in FY 2024, creating debt service savings and debt cap relief. Remaining spending appropriated from the DIIF that was expected to be supported with the deposit of the bond proceeds will instead be funded with transfers from the General Fund, which are expected to commence in FY 2028.

Note 9 – Gaming Receipts

GAMING RECEIPTS (millions of dollars)						
	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
TOTAL RECEIPTS	4,635	4,951	4,710	4,689	4,741	4,743
Education	4,389	4,674	4,401	4,409	4,451	4,453
Traditional Lottery	2,513	2,630	2,373	2,373	2,373	2,373
VLT Gaming	1,000	1,076	1,043	1,043	1,043	1,045
Mobile Sports Wagering	729	833	849	857	862	862
Commercial Gaming (School Aid)	141	128	130	130	167	167
Interactive Fantasy Sports	6	7	6	6	6	6
All Other	246	277	309	280	290	290
Tribal State Compact	201	234	266	237	237	237
Commercial Gaming (Local)	35	32	32	32	42	42
Mobile Sports Wagering (Youth Sports)	5	5	5	5	5	5
Mobile Sports Wagering (Problem Gambling)	6	6	6	6	6	6



FINANCIAL PLAN ACCOMPANYING NOTES

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

FY 2024 education gaming receipts are projected to increase from FY 2023, due to estimated growth in mobile sports wagering receipts, as well as additional lottery and VLT administrative surpluses being available, and the full-year impact of the new Resorts World Hudson Valley facility being open. Rivers, Resorts World Catskills, and del Lago casinos successfully petitioned for a lower slot tax rate of 30 percent for FY 2022 through FY 2026. Tioga Downs was granted a lower slot tax rate of 34.5 percent for FY 2022 (Tioga received the financial benefit in FY 2023) and FY 2023 (Tioga received the financial benefit in FY 2024). Legislation was enacted in October 2023 granting Tioga Downs a 30 percent slot tax rate for FY 2024 through FY 2026, and Vernon Downs an additional commission of 6.4 percent of net machine income through FY 2027. Both rates are subject to Vernon Downs continually maintaining 70 percent of their 2016 Full Time Equivalent employment levels.

All other gaming receipts are projected to increase in FY 2024 due to growth in each Nation/Tribe's slot share payments, as well as the expected resumption of the Mohawk Tribe's quarterly slot share payments owed to the State.

Education gaming receipts are projected to decrease in FY 2025, due to greater than typical lottery and VLT administrative surpluses being available in FY 2024. This is slightly offset by expected growth in mobile sports wagering. Education gaming receipts are projected to increase in the outyears, primarily due to commercial gaming receipts increasing significantly in FY 2027 as slot tax rates for all four commercial casinos are set to revert to their higher, statutory rates, as well as the continued growth of mobile sports wagering as the market nears maturity.

All other gaming receipts in FY 2025 are expected to increase entirely due to the expected receipt of all outstanding delinquent slot share payments owed by the Saint Regis Mohawk Tribe, retroactive to March 2020. The decrease in FY 2026 is purely due to the anticipated receipt of one-time Mohawk delinquent slot share payments in FY 2025. The increase in FY 2027 is due to commercial casino slot tax rates reverting to their higher, statutory levels.

GLOSSARY OF ACRONYMS



AAA	Area Agencies on Aging
ACA	Affordable Care Act
AG	Attorney General
AI	Artificial Intelligence
AIHP	American Indian Health Program
AMTAP	Additional Mass Transportation Assistance Program
APCD	All-Payer Claims Database
ARP	American Rescue Plan Act of 2021
ATI	Alternative to Incarceration
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
BOCES	Boards of Cooperative Educational Services
CAC	Climate Action Council
CARES Act	Coronavirus Aid, Relief, and Economic Security Act
CDD	Council on Developmental Disabilities
CEP	Community Eligibility Provision
CES	Current Employment Statistics
CFT	Corporate Franchise Tax
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
CR-SRO	Community Residence-Single Room Occupancy
CSE	Committees on Special Education
CSEA	Civil Service Employees Association
CSX	CSX Transportation, Inc.
CTI	Critical Time Intervention
CUNY	City University of New York
CUT	Corporation and Utilities Tax
CW/CA	Clean Water/Clean Air
DACA	Deferred Action for Childhood Arrivals
DANY	New York County District Attorney
DASNY	Dormitory Authority of the State of New York
DEC	Department of Environmental Conservation
DFS	Department of Financial Services
DHBTF	Dedicated Highway and Bridge Trust Fund
DHCR	Division of Housing and Community Renewal
DHSES	Division of Homeland Security & Emergency Services
DIIF	Dedicated Infrastructure Investment Fund
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



GLOSSARY OF ACRONYMS

DOL	Department of Labor
DOT	Department of Transportation
DPT	Directed Payments
DS	Debt Service
DSH	Disproportionate Share Hospital
DSHP	Designated State Healthcare Programs
DTF	Department of Taxation and Finance
EANS	Emergency Assistance for Nonpublic Schools
ECEP	Employer Compensation Expense Program
ECRIP	Empire Clinical Research Investigator 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
EQUAL	Enhancing the Quality of Adult Living
FACT	Forensic Assertive Community Treatment
FEMA	Federal Emergency Management Agency
FFCRA	Families First Coronavirus Response Act
FFP	Federal Financial Participation
FFY	Federal Fiscal Year (October 1 Through September 30)
FHWA	Federal Highway Administration
FMAP	Federal Medical Assistance Percentage
FOMC	Federal Open Market Committee
FRB	Financial Restructuring Board
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASBS	Governmental Accounting Standards Board Statement
GCI	Global Cap Index
GDC	Gateway Development Commission
GDP	Gross Domestic Product
GEER	Governor's Emergency Education Relief
GIVE	Gun Involved Violence Elimination
GLIP	Group Life Insurance Plan
GPHW	General Public Health Work
GSCs	General State Charges
GSEU	Graduate Student Employees Union
HAF	Homeownership Assistance Fund
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
HPNAP	Hunger Prevention and Nutrition Assistance Program
HUT	Highway Use Tax
ICR	Institutional Cost Reports
IDEA	Individuals with Disabilities Education Act
ILS	Indigent Legal Services
IMD	Institutions for Mental Disease



IOLA	Interest on Lawyers Account
IRA	Inflation Reduction Act
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
LRAP	Landlord Rental Assistance Program
LSA	Local Share Adjustment
LWA	Lost Wages Assistance
MCO	Managed Care Organizations
MCTMT	Metropolitan Commuter Transportation Mobility Tax
MHSF	Mental Hygiene Stabilization Fund
MIF	Mortgage Insurance Fund
MLF	Municipal Liquidity Facility
MLTC	Managed Long-Term Care
MMC	Mainstream Managed Care
MOE	Maintenance of Effort
MRT	Medicaid Redesign Team
MRT II	Medicaid Redesign Team II
MSA	Master Settlement Agreement
MTA	Metropolitan Transportation Authority
NAIRU	Non-Accelerating Inflation Rate of Unemployment
NANY	Nurses Across New York
NPS	Non-Personal Service
NYPA	New York Power Authority
NYS	New York State
NYSCOPBA	New York State Correctional Officers and Police Benevolent Association
NYSE	New York Stock Exchange
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
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
PPE	Personal Protective Equipment



GLOSSARY OF ACRONYMS

PrEP	Pre Exposure Prophylaxis
PRUCOL	Permanently Residing Under Color of Law
PS	Personal Service
P-TECH	Pathways in Technology Early College High School
PTET	Pass-Through Entity Tax
QCEW	Quarterly Census of Employment and Wages
RBS	RBS Financial Products Inc. (formally Greenwich Capital Financial Products, Inc.)
RBTF	Revenue Bond Tax Fund
RGGI	Regional Greenhouse Gas Initiative
RHBTF	Retiree Health Benefit Trust Fund
RSSL	Retirement and Social Security Law
SALT	State and Local Tax
SED	State Education Department
SNA	Safety Net Assistance
SFY	State Fiscal Year (April 1 Through March 31)
SHIN-NY	Statewide Health Information Network for New York
SLFRF	State and Local Fiscal Recovery Fund
SNAP	Supplemental Nutrition Assistance Program
SOFA	State Office for the Aging
SSI	Supplemental Security Income
STAR	School Tax Relief
STEM	Science, Technology, Engineering, and Math
STIP	Short-Term Investment Pool
STSJP	Supervision and Treatment Services for Juveniles Program
SUPPK	Statewide Universal Full-Day Prekindergarten
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
THU	Transition to Home Units
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
UPK	Universal Prekindergarten
UPL	Upper Payment Limit
UUP	United University Professions
VDC	Voluntary Defined Contribution
VLTs	Video Lottery Terminals
VOCA	Victims of Crime Act
WHO	World Health Organization

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

	FY 2023 Actuals	FY 2024 Projected	Annual \$ Change	Annual % Change
Opening Fund Balance	33,053	43,451	10,398	31.5%
Receipts:				
Taxes:				
Personal Income Tax	27,607	24,483	(3,124)	-11.3%
Consumption/Use Taxes	7,239	9,885	2,646	36.6%
Business Taxes	17,856	17,039	(817)	-4.6%
Other Taxes	2,204	1,903	(301)	-13.7%
Miscellaneous Receipts	3,609	4,295	686	19.0%
Federal Receipts	2,351	2,250	(101)	-4.3%
Transfers from Other Funds:				
PIT in Excess of Revenue Bond Debt Service	20,899	24,455	3,556	17.0%
PTET in Excess of Revenue Bond Debt Service	7,472	6,941	(531)	-7.1%
ECEP in Excess of Revenue Bond Debt Service	0	7	7	0.0%
Sales Tax in Excess of LGAC Bond Debt Service	2,198	0	(2,198)	-100.0%
Sales Tax in Excess of Revenue Bond Debt Service	7,291	8,711	1,420	19.5%
Real Estate Taxes in Excess of CW/CA Debt Service	1,180	878	(302)	-25.6%
All Other	3,291	4,159	868	26.4%
Total Receipts	103,197	105,006	1,809	1.8%
Disbursements:				
Assistance and Grants	62,852	74,048	11,196	17.8%
State Operations:				
Personal Service	9,464	10,552	1,088	11.5%
Non-Personal Service	3,043	2,332	(711)	-23.4%
General State Charges	9,115	9,379	264	2.9%
Transfers to Other Funds:				
Debt Service	298	227	(71)	-23.8%
Capital Projects	4,649	3,703	(946)	-20.3%
SUNY Operations	1,491	1,616	125	8.4%
Other Purposes	1,887	1,632	(255)	-13.5%
Total Disbursements	92,799	103,489	10,690	11.5%
Excess (Deficiency) of Receipts Over Disbursements	10,398	1,517	(8,881)	-85.4%
Closing Fund Balance	43,451	44,968	1,517	3.5%
Statutory Reserves				
Community Projects	25	23	(2)	
Contingency Reserve	21	21	0	
Rainy Day Reserve	4,638	4,638	0	
Tax Stabilization Reserve	1,618	1,618	0	
Reserved For				
Debt Management	2,355	2,436	81	
Economic Uncertainties	13,282	13,782	500	
Extraordinary Monetary Settlements	1,570	1,118	(452)	
Labor Settlements/Agency Operations	765	1,765	1,000	
Pandemic Assistance	245	0	(245)	
Timing of PTET/PIT Credits	14,358	13,873	(485)	
Undesignated Fund Balance	4,574	5,694	1,120	

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

	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>Annual \$ Change</u>	<u>Annual % Change</u>
Opening Fund Balance	43,451	44,968	1,517	3.5%
Receipts:				
Taxes:				
Personal Income Tax	24,483	26,177	1,694	6.9%
Consumption/Use Taxes	9,885	10,094	209	2.1%
Business Taxes	17,039	17,061	22	0.1%
Other Taxes	1,903	1,347	(556)	-29.2%
Miscellaneous Receipts	4,295	3,634	(661)	-15.4%
Federal Receipts	2,250	3,645	1,395	62.0%
Transfers from Other Funds:				
PIT in Excess of Revenue Bond Debt Service	24,455	25,950	1,495	6.1%
PTET in Excess of Revenue Bond Debt Service	6,941	7,240	299	4.3%
ECEP in Excess of Revenue Bond Debt Service	7	8	1	14.3%
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0	0.0%
Sales Tax in Excess of Revenue Bond Debt Service	8,711	8,696	(15)	-0.2%
Real Estate Taxes in Excess of CW/CA Debt Service	878	857	(21)	-2.4%
All Other	4,159	1,771	(2,388)	-57.4%
Total Receipts	105,006	106,480	1,474	1.4%
Disbursements:				
Assistance and Grants	74,048	77,425	3,377	4.6%
State Operations:				
Personal Service	10,552	11,163	611	5.8%
Non-Personal Service	2,332	3,051	719	30.8%
General State Charges	9,379	7,059	(2,320)	-24.7%
Transfers to Other Funds:				
Debt Service	227	263	36	15.9%
Capital Projects	3,703	5,033	1,330	35.9%
SUNY Operations	1,616	1,709	93	5.8%
Other Purposes	1,632	1,883	251	15.4%
Total Disbursements	103,489	107,586	4,097	4.0%
Excess (Deficiency) of Receipts Over Disbursements	1,517	(1,106)	(2,623)	-172.9%
Closing Fund Balance	44,968	43,862	(1,106)	-2.5%
Statutory Reserves				
Community Projects	23	23	0	
Contingency Reserve	21	21	0	
Rainy Day Reserve	4,638	4,638	0	
Tax Stabilization Reserve	1,618	1,618	0	
Reserved For				
Debt Management	2,436	1,860	(576)	
Economic Uncertainties	13,782	13,782	0	
Extraordinary Monetary Settlements	1,118	601	(517)	
Labor Settlements/Agency Operations	1,765	3,215	1,450	
Timing of PTET/PIT Credits	13,873	14,329	456	
Undesignated Fund Balance	5,694	3,775	(1,919)	

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

	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
Receipts:				
Taxes:				
Personal Income Tax	26,177	28,236	33,726	38,594
Consumption/Use Taxes	10,094	10,323	10,577	10,816
Business Taxes	17,061	15,796	9,135	9,096
Other Taxes	1,347	1,397	1,451	1,515
Miscellaneous Receipts	3,634	2,928	2,413	2,063
Federal Receipts	3,645	0	0	0
Transfers from Other Funds:				
PIT in Excess of Revenue Bond Debt Service	25,950	26,267	31,941	36,060
PTET in Excess of Revenue Bond Debt Service	7,240	6,160	(593)	0
ECEP in Excess of Revenue Bond Debt Service	8	8	0	0
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	8,696	8,735	8,817	8,532
Real Estate Taxes in Excess of CW/CA Debt Service	857	941	1,041	1,161
All Other	1,771	1,874	1,506	1,567
Total Receipts	<u>106,480</u>	<u>102,665</u>	<u>100,014</u>	<u>109,404</u>
Disbursements:				
Assistance and Grants	77,425	81,899	84,558	87,203
State Operations:				
Personal Service	11,163	11,111	11,305	11,322
Non-Personal Service	3,051	3,266	3,482	3,275
General State Charges	7,059	10,004	11,623	12,901
Transfers to Other Funds:				
Debt Service	263	289	338	360
Capital Projects	5,033	2,990	2,471	3,355
SUNY Operations	1,709	1,743	1,756	1,756
Other Purposes	1,883	1,769	1,771	1,607
Total Disbursements	<u>107,586</u>	<u>113,071</u>	<u>117,304</u>	<u>121,779</u>
Use (Reservation) of Fund Balance:				
Debt Management	576	860	0	0
Economic Uncertainties	0	500	0	0
Extraordinary Monetary Settlements	517	285	276	42
Labor Settlements/Agency Operations	(1,450)	0	0	0
Timing of PTET/PIT Credits	(456)	2,240	11,789	300
Undesignated Fund Balance	1,919	1,547	(4)	2,090
Total Use (Reservation) of Fund Balance	<u>1,106</u>	<u>5,432</u>	<u>12,061</u>	<u>2,432</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>0</u>	<u>(4,974)</u>	<u>(5,229)</u>	<u>(9,943)</u>

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

	FY 2024 Enacted	Change	FY 2024 Third Quarter
Receipts:			
Taxes:			
Personal Income Tax	24,693	(210)	24,483
Consumption/Use Taxes	9,797	88	9,885
Business Taxes	15,836	1,203	17,039
Other Taxes	1,617	286	1,903
Miscellaneous Receipts	3,801	494	4,295
Federal Receipts	2,250	0	2,250
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	24,496	(41)	24,455
PTET in Excess of Revenue Bond Debt Service	6,520	421	6,941
ECEP in Excess of Revenue Bond Debt Service	5	2	7
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	8,575	136	8,711
Real Estate Taxes in Excess of CW/CA Debt Service	970	(92)	878
All Other	1,938	2,221	4,159
Total Receipts	100,498	4,508	105,006
Disbursements:			
Assistance and Grants	75,055	(1,007)	74,048
State Operations:			
Personal Service	10,619	(67)	10,552
Non-Personal Service	2,759	(427)	2,332
General State Charges	7,587	1,792	9,379
Transfers to Other Funds:			
Debt Service	217	10	227
Capital Projects	4,877	(1,174)	3,703
SUNY Operations	1,677	(61)	1,616
Other Purposes	1,621	11	1,632
Total Disbursements	104,412	(923)	103,489
Use (Reservation) of Fund Balance:			
Community Projects	2	0	2
Debt Management	(81)	0	(81)
Economic Uncertainties	0	(500)	(500)
Extraordinary Monetary Settlements	428	24	452
Labor Settlements/Agency Operations	(1,000)	0	(1,000)
Pandemic Assistance	245	0	245
Timing of PTET/PIT Credits	1,896	(1,411)	485
Undesignated Fund Balance	2,424	(3,544)	(1,120)
Total Use (Reservation) of Fund Balance	3,914	(5,431)	(1,517)
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	0	0	0

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

	<u>FY 2024 Mid-Year</u>	<u>Change</u>	<u>FY 2024 Third Quarter</u>
Receipts:			
Taxes:			
Personal Income Tax	23,968	515	24,483
Consumption/Use Taxes	9,900	(15)	9,885
Business Taxes	16,272	767	17,039
Other Taxes	1,617	286	1,903
Miscellaneous Receipts	4,151	144	4,295
Federal Receipts	2,250	0	2,250
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	23,938	517	24,455
PTET in Excess of Revenue Bond Debt Service	6,380	561	6,941
ECEP in Excess of Revenue Bond Debt Service	5	2	7
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	8,731	(20)	8,711
Real Estate Taxes in Excess of CW/CA Debt Service	910	(32)	878
All Other	2,150	2,009	4,159
Total Receipts	<u>100,272</u>	<u>4,734</u>	<u>105,006</u>
Disbursements:			
Assistance and Grants	73,255	793	74,048
State Operations:			
Personal Service	10,421	131	10,552
Non-Personal Service	2,407	(75)	2,332
General State Charges	7,661	1,718	9,379
Transfers to Other Funds:			
Debt Service	227	0	227
Capital Projects	3,702	1	3,703
SUNY Operations	1,627	(11)	1,616
Other Purposes	1,622	10	1,632
Total Disbursements	<u>100,922</u>	<u>2,567</u>	<u>103,489</u>
Use (Reservation) of Fund Balance:			
Community Projects	2	0	2
Debt Management	(81)	0	(81)
Economic Uncertainties	0	(500)	(500)
Extraordinary Monetary Settlements	428	24	452
Labor Settlements/Agency Operations	(1,000)	0	(1,000)
Pandemic Assistance	245	0	245
Timing of PTET/PIT Credits	2,176	(1,691)	485
Undesignated Fund Balance	(1,120)	0	(1,120)
Total Use (Reservation) of Fund Balance	<u>650</u>	<u>(2,167)</u>	<u>(1,517)</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)**

	FY 2025 Mid-Year	Change	FY 2025 Executive
Receipts:			
Taxes:			
Personal Income Tax	26,194	(17)	26,177
Consumption/Use Taxes	10,109	(15)	10,094
Business Taxes	15,719	1,342	17,061
Other Taxes	1,305	42	1,347
Miscellaneous Receipts	3,572	62	3,634
Federal Receipts	3,645	0	3,645
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	25,532	418	25,950
PTET in Excess of Revenue Bond Debt Service	5,792	1,448	7,240
ECEP in Excess of Revenue Bond Debt Service	5	3	8
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	8,785	(89)	8,696
Real Estate Taxes in Excess of CW/CA Debt Service	909	(52)	857
All Other	1,685	86	1,771
Total Receipts	103,252	3,228	106,480
Disbursements:			
Assistance and Grants	78,172	(747)	77,425
State Operations:			
Personal Service	10,631	532	11,163
Non-Personal Service	3,556	(505)	3,051
General State Charges	8,889	(1,830)	7,059
Transfers to Other Funds:			
Debt Service	265	(2)	263
Capital Projects	5,330	(297)	5,033
SUNY Operations	1,701	8	1,709
Other Purposes	1,728	155	1,883
Total Disbursements	110,272	(2,686)	107,586
Use (Reservation) of Fund Balance:			
Debt Management	576	0	576
Extraordinary Monetary Settlements	516	1	517
Labor Settlements/Agency Operations	(1,450)	0	(1,450)
Timing of PTET/PIT Credits	1,133	(1,589)	(456)
Undesignated Fund Balance	1,919	0	1,919
Total Use (Reservation) of Fund Balance	2,694	(1,588)	1,106
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(4,326)	4,326	0

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

	FY 2026 Mid-Year	Change	FY 2026 Executive
Receipts:			
Taxes:			
Personal Income Tax	28,409	(173)	28,236
Consumption/Use Taxes	10,327	(4)	10,323
Business Taxes	14,789	1,007	15,796
Other Taxes	1,365	32	1,397
Miscellaneous Receipts	2,961	(33)	2,928
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	26,349	(82)	26,267
PTET in Excess of Revenue Bond Debt Service	5,043	1,117	6,160
ECEP in Excess of Revenue Bond Debt Service	5	3	8
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	8,836	(101)	8,735
Real Estate Taxes in Excess of CW/CA Debt Service	986	(45)	941
All Other	1,608	266	1,874
Total Receipts	100,678	1,987	102,665
Disbursements:			
Assistance and Grants	81,837	62	81,899
State Operations:			
Personal Service	10,746	365	11,111
Non-Personal Service	3,798	(532)	3,266
General State Charges	10,069	(65)	10,004
Transfers to Other Funds:			
Debt Service	289	0	289
Capital Projects	3,058	(68)	2,990
SUNY Operations	1,735	8	1,743
Other Purposes	1,712	57	1,769
Total Disbursements	113,244	(173)	113,071
Use (Reservation) of Fund Balance:			
Debt Management	860	0	860
Economic Uncertainties	0	500	500
Extraordinary Monetary Settlements	286	(1)	285
Labor Settlements/Agency Operations	(1,450)	1,450	0
Timing of PTET/PIT Credits	1,798	442	2,240
Undesignated Fund Balance	1,546	1	1,547
Total Use (Reservation) of Fund Balance	3,040	2,392	5,432
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(9,526)	4,552	(4,974)

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

	<u>FY 2027 Mid-Year</u>	<u>Change</u>	<u>FY 2027 Executive</u>
Receipts:			
Taxes:			
Personal Income Tax	33,911	(185)	33,726
Consumption/Use Taxes	10,582	(5)	10,577
Business Taxes	9,414	(279)	9,135
Other Taxes	1,422	29	1,451
Miscellaneous Receipts	2,446	(33)	2,413
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	32,092	(151)	31,941
PTET in Excess of Revenue Bond Debt Service	(439)	(154)	(593)
ECEP in Excess of Revenue Bond Debt Service	0	0	0
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	8,917	(100)	8,817
Real Estate Taxes in Excess of CW/CA Debt Service	1,090	(49)	1,041
All Other	1,472	34	1,506
Total Receipts	<u>100,907</u>	<u>(893)</u>	<u>100,014</u>
Disbursements:			
Assistance and Grants	85,677	(1,119)	84,558
State Operations:			
Personal Service	10,923	382	11,305
Non-Personal Service	3,754	(272)	3,482
General State Charges	11,511	112	11,623
Transfers to Other Funds:			
Debt Service	338	0	338
Capital Projects	2,585	(114)	2,471
SUNY Operations	1,749	7	1,756
Other Purposes	1,726	45	1,771
Total Disbursements	<u>118,263</u>	<u>(959)</u>	<u>117,304</u>
Use (Reservation) of Fund Balance:			
Extraordinary Monetary Settlements	290	(14)	276
Labor Settlements/Agency Operations	(1,450)	1,450	0
Timing of PTET/PIT Credits	9,249	2,540	11,789
Undesignated Fund Balance	1,545	(1,549)	(4)
Total Use (Reservation) of Fund Balance	<u>9,634</u>	<u>2,427</u>	<u>12,061</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>(7,722)</u>	<u>2,493</u>	<u>(5,229)</u>

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

	<u>FY 2028 Mid-Year</u>	<u>Change</u>	<u>FY 2028 Executive</u>
Receipts:			
Taxes:			
Personal Income Tax	38,204	390	38,594
Consumption/Use Taxes	10,822	(6)	10,816
Business Taxes	9,223	(127)	9,096
Other Taxes	1,486	29	1,515
Miscellaneous Receipts	2,096	(33)	2,063
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	35,669	391	36,060
PTET in Excess of Revenue Bond Debt Service	0	0	0
ECEP in Excess of Revenue Bond Debt Service	0	0	0
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	8,632	(100)	8,532
Real Estate Taxes in Excess of CW/CA Debt Service	1,202	(41)	1,161
All Other	1,781	(214)	1,567
Total Receipts	<u>109,115</u>	<u>289</u>	<u>109,404</u>
Disbursements:			
Assistance and Grants	89,691	(2,488)	87,203
State Operations:			
Personal Service	11,157	165	11,322
Non-Personal Service	3,688	(413)	3,275
General State Charges	12,793	108	12,901
Transfers to Other Funds:			
Debt Service	360	0	360
Capital Projects	3,714	(359)	3,355
SUNY Operations	1,749	7	1,756
Other Purposes	1,584	23	1,607
Total Disbursements	<u>124,736</u>	<u>(2,957)</u>	<u>121,779</u>
Use (Reservation) of Fund Balance:			
Extraordinary Monetary Settlements	52	(10)	42
Labor Settlements/Agency Operations	(1,450)	1,450	0
Timing of PTET/PIT Credits	2	298	300
Undesignated Fund Balance	542	1,548	2,090
Total Use (Reservation) of Fund Balance	<u>(854)</u>	<u>3,286</u>	<u>2,432</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>(16,475)</u>	<u>6,532</u>	<u>(9,943)</u>

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

	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Taxes:				
Withholdings	56,386	59,282	62,337	64,648
Estimated Payments	11,157	12,083	21,049	23,370
Final Payments	3,781	3,971	4,167	4,262
Other Payments	1,914	1,969	2,023	2,079
Gross Collections	73,238	77,305	89,576	94,359
State/City Offset	(1,432)	(1,531)	(1,669)	(1,391)
Refunds	(16,302)	(16,208)	(17,415)	(12,886)
Reported Tax Collections	55,504	59,566	70,492	80,082
STAR (Dedicated Deposits)	(1,575)	(1,547)	(1,520)	(1,447)
RBTF (Dedicated Transfers)	(27,752)	(29,783)	(35,246)	(40,041)
Personal Income Tax	26,177	28,236	33,726	38,594
Sales and Use Tax	19,077	19,545	20,063	20,551
Cigarette and Tobacco Taxes	253	245	237	230
Vapor Excise Tax	0	0	0	0
Motor Fuel Tax	0	0	0	0
Alcoholic Beverage Taxes	278	281	284	286
Opioid Excise Tax	23	23	23	23
Medical Cannabis Excise Tax	0	0	0	0
Adult Use Cannabis Tax	0	0	0	0
Highway Use Tax	0	0	0	0
Auto Rental Tax	0	0	0	0
Peer to Peer Car Sharing Tax	2	2	2	2
Gross Consumption/Use Taxes	19,633	20,096	20,609	21,092
LGAC/STBF (Dedicated Transfers)	(9,539)	(9,773)	(10,032)	(10,276)
Consumption/Use Taxes	10,094	10,323	10,577	10,816
Corporation Franchise Tax	6,791	6,718	6,704	5,957
Corporation and Utilities Tax	414	412	412	417
Insurance Taxes	2,436	2,506	2,612	2,722
Bank Tax	180	0	0	0
Pass Through Entity Tax	14,480	12,320	(1,186)	0
Petroleum Business Tax	0	0	0	0
Gross Business Taxes	24,301	21,956	8,542	9,096
RBTF (Dedicated Transfers)	(7,240)	(6,160)	593	0
Business Taxes	17,061	15,796	9,135	9,096
Estate Tax	1,325	1,375	1,437	1,501
Real Estate Transfer Tax	1,147	1,230	1,331	1,448
Employer Compensation Expense Program	15	15	0	0
Gift Tax	0	0	0	0
Real Property Gains Tax	0	0	0	0
Pari-Mutuel Taxes	12	12	12	12
Other Taxes	2	2	2	2
Gross Other Taxes	2,501	2,634	2,782	2,963
Real Estate Transfer Tax (Dedicated)	(1,147)	(1,230)	(1,331)	(1,448)
RBTF (Dedicated Transfers)	(7)	(7)	0	0
Other Taxes	1,347	1,397	1,451	1,515
Payroll Tax	0	0	0	0
Total Taxes	54,679	55,752	54,889	60,021
Licenses, Fees, Etc.	630	631	629	629
Abandoned Property	550	450	450	450
Motor Vehicle Fees	233	275	314	314
ABC License Fee	72	72	70	70
Reimbursements	66	66	66	66
Investment Income	1,750	1,100	550	200
Extraordinary Settlements	0	0	0	0
Other Transactions	333	334	334	334
Miscellaneous Receipts	3,634	2,928	2,413	2,063
Federal Receipts	3,645	0	0	0
Total	61,958	58,680	57,302	62,084

CURRENT STATE RECEIPTS
GENERAL FUND
(millions of dollars)

	FY 2023 Actuals	FY 2024 Projected	Annual \$ Change	Annual % Change
Taxes:				
Withholdings	52,477	53,808	1,331	2.5%
Estimated Payments	18,428	10,264	(8,164)	-44.3%
Final Payments	5,367	3,630	(1,737)	-32.4%
Other Payments	1,879	1,860	(19)	-1.0%
Gross Collections	78,151	69,562	(8,589)	-11.0%
State/City Offset	(2,008)	(1,203)	805	40.1%
Refunds	(17,367)	(16,159)	1,208	7.0%
Reported Tax Collections	58,776	52,200	(6,576)	-11.2%
STAR (Dedicated Deposits)	(1,781)	(1,617)	164	9.2%
RBTF (Dedicated Transfers)	(29,388)	(26,100)	3,288	11.2%
Personal Income Tax	27,607	24,483	(3,124)	-11.3%
Sales and Use Tax	17,716	18,652	936	5.3%
Cigarette and Tobacco Taxes	265	260	(5)	-1.9%
Vapor Excise Tax	0	0	0	0.0%
Motor Fuel Tax	0	0	0	0.0%
Alcoholic Beverage Taxes	282	276	(6)	-2.1%
Opioid Excise Tax	27	23	(4)	-14.8%
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	0	(2)	-100.0%
Gross Consumption/Use Taxes	18,292	19,211	919	5.0%
LGAC/STBF (Dedicated Transfers)	(11,053)	(9,326)	1,727	15.6%
Consumption/Use Taxes	7,239	9,885	2,646	36.6%
Corporation Franchise Tax	7,291	7,291	0	0.0%
Corporation and Utilities Tax	408	386	(22)	-5.4%
Insurance Taxes	2,381	2,428	47	2.0%
Bank Tax	304	(7)	(311)	-102.3%
Pass Through Entity Tax	14,944	13,882	(1,062)	-7.1%
Petroleum Business Tax	0	0	0	0.0%
Gross Business Taxes	25,328	23,980	(1,348)	-5.3%
RBTF (Dedicated Transfers)	(7,472)	(6,941)	531	7.1%
Business Taxes	17,856	17,039	(817)	-4.6%
Estate Tax	2,185	1,882	(303)	-13.9%
Real Estate Transfer Tax	1,472	1,166	(306)	-20.8%
Employer Compensation Expense Program	7	14	7	100.0%
Gift Tax	0	0	0	0.0%
Real Property Gains Tax	0	0	0	0.0%
Pari-Mutuel Taxes	13	12	(1)	-7.7%
Other Taxes	2	2	0	0.0%
Gross Other Taxes	3,679	3,076	(603)	-16.4%
Real Estate Transfer Tax (Dedicated)	(1,472)	(1,166)	306	20.8%
RBTF (Dedicated Transfers)	(3)	(7)	(4)	-133.3%
Other Taxes	2,204	1,903	(301)	-13.7%
Payroll Tax	0	0	0	0.0%
Total Taxes	54,906	53,310	(1,596)	-2.9%
Licenses, Fees, Etc.	574	730	156	27.2%
Abandoned Property	714	450	(264)	-37.0%
Motor Vehicle Fees	280	225	(55)	-19.6%
ABC License Fee	70	65	(5)	-7.1%
Reimbursements	323	66	(257)	-79.6%
Investment Income	1,085	2,350	1,265	116.6%
Extraordinary Settlements	160	33	(127)	-79.4%
Other Transactions	403	376	(27)	-6.7%
Miscellaneous Receipts	3,609	4,295	686	19.0%
Federal Receipts	2,351	2,250	(101)	-4.3%
Total	60,866	59,855	(1,011)	-1.7%

CURRENT STATE RECEIPTS
GENERAL FUND
(millions of dollars)

	<u>FY 2024</u> <u>Projected</u>	<u>FY 2025</u> <u>Projected</u>	<u>Annual</u> <u>\$ Change</u>	<u>Annual</u> <u>% Change</u>
Taxes:				
Withholdings	53,808	56,386	2,578	4.8%
Estimated Payments	10,264	11,157	893	8.7%
Final Payments	3,630	3,781	151	4.2%
Other Payments	1,860	1,914	54	2.9%
Gross Collections	69,562	73,238	3,676	5.3%
State/City Offset	(1,203)	(1,432)	(229)	-19.0%
Refunds	(16,159)	(16,302)	(143)	-0.9%
Reported Tax Collections	52,200	55,504	3,304	6.3%
STAR (Dedicated Deposits)	(1,617)	(1,575)	42	2.6%
RBTF (Dedicated Transfers)	(26,100)	(27,752)	(1,652)	-6.3%
Personal Income Tax	24,483	26,177	1,694	6.9%
Sales and Use Tax	18,652	19,077	425	2.3%
Cigarette and Tobacco Taxes	260	253	(7)	-2.7%
Vapor Excise Tax	0	0	0	0.0%
Motor Fuel Tax	0	0	0	0.0%
Alcoholic Beverage Taxes	276	278	2	0.7%
Opioid Excise Tax	23	23	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	19,211	19,633	422	2.2%
LGAC/STBF (Dedicated Transfers)	(9,326)	(9,539)	(213)	-2.3%
Consumption/Use Taxes	9,885	10,094	209	2.1%
Corporation Franchise Tax	7,291	6,791	(500)	-6.9%
Corporation and Utilities Tax	386	414	28	7.3%
Insurance Taxes	2,428	2,436	8	0.3%
Bank Tax	(7)	180	187	2671.4%
Pass Through Entity Tax	13,882	14,480	598	4.3%
Petroleum Business Tax	0	0	0	0.0%
Gross Business Taxes	23,980	24,301	321	1.3%
RBTF (Dedicated Transfers)	(6,941)	(7,240)	(299)	-4.3%
Business Taxes	17,039	17,061	22	0.1%
Estate Tax	1,882	1,325	(557)	-29.6%
Real Estate Transfer Tax	1,166	1,147	(19)	-1.6%
Employer Compensation Expense Program	14	15	1	7.1%
Gift Tax	0	0	0	0.0%
Real Property Gains Tax	0	0	0	0.0%
Pari-Mutuel Taxes	12	12	0	0.0%
Other Taxes	2	2	0	0.0%
Gross Other Taxes	3,076	2,501	(575)	-18.7%
Real Estate Transfer Tax (Dedicated)	(1,166)	(1,147)	19	1.6%
RBTF (Dedicated Transfers)	(7)	(7)	0	0.0%
Other Taxes	1,903	1,347	(556)	-29.2%
Payroll Tax	0	0	0	0.0%
Total Taxes	53,310	54,679	1,369	2.6%
Licenses, Fees, Etc.	730	630	(100)	-13.7%
Abandoned Property	450	550	100	22.2%
Motor Vehicle Fees	225	233	8	3.6%
ABC License Fee	65	72	7	10.8%
Reimbursements	66	66	0	0.0%
Investment Income	2,350	1,750	(600)	-25.5%
Extraordinary Settlements	33	0	(33)	-100.0%
Other Transactions	376	333	(43)	-11.4%
Miscellaneous Receipts	4,295	3,634	(661)	-15.4%
Federal Receipts	2,250	3,645	1,395	62.0%
Total	59,855	61,958	2,103	3.5%

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>State Operating Funds Total</u>
Opening Fund Balance	33,053	7,612	102	40,767
Receipts:				
Taxes	54,906	6,361	49,131	110,398
Miscellaneous Receipts	3,609	20,837	456	24,902
Federal Receipts	2,351	(2)	71	2,420
Total Receipts	60,866	27,196	49,658	137,720
Disbursements:				
Assistance and Grants	62,852	19,025	0	81,877
State Operations:				
Personal Service	9,464	5,376	0	14,840
Non-Personal Service	3,043	3,259	48	6,350
General State Charges	9,115	1,088	0	10,203
Debt Service	0	0	10,481	10,481
Capital Projects	0	0	0	0
Total Disbursements	84,474	28,748	10,529	123,751
Other Financing Sources (Uses):				
Transfers from Other Funds	42,331	3,288	1,642	47,261
Transfers to Other Funds	(8,325)	(235)	(40,714)	(49,274)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	34,006	3,053	(39,072)	(2,013)
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	10,398	1,501	57	11,956
Closing Fund Balance	43,451	9,113	159	52,723

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>State Operating Funds Total</u>
Opening Fund Balance	43,451	9,113	159	52,723
Receipts:				
Taxes	53,310	6,260	43,283	102,853
Miscellaneous Receipts	4,295	18,919	375	23,589
Federal Receipts	2,250	(17)	67	2,300
Total Receipts	59,855	25,162	43,725	128,742
Disbursements:				
Assistance and Grants	74,048	17,569	0	91,617
State Operations:				
Personal Service	10,552	5,444	0	15,996
Non-Personal Service	2,332	3,421	47	5,800
General State Charges	9,379	1,211	0	10,590
Debt Service	0	0	2,607	2,607
Capital Projects	0	0	0	0
Total Disbursements	96,311	27,645	2,654	126,610
Other Financing Sources (Uses):				
Transfers from Other Funds	45,151	3,182	2,108	50,441
Transfers to Other Funds	(7,178)	(964)	(43,166)	(51,308)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	37,973	2,218	(41,058)	(867)
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	1,517	(265)	13	1,265
Closing Fund Balance	44,968	8,848	172	53,988

**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>
Opening Fund Balance	44,968	8,848	172	53,988
Receipts:				
Taxes	54,679	6,387	45,428	106,494
Miscellaneous Receipts	3,634	15,107	426	19,167
Federal Receipts	3,645	(17)	62	3,690
Total Receipts	61,958	21,477	45,916	129,351
Disbursements:				
Assistance and Grants	77,425	17,347	0	94,772
State Operations:				
Personal Service	11,163	5,590	0	16,753
Non-Personal Service	3,051	3,306	49	6,406
General State Charges	7,059	1,256	0	8,315
Debt Service	0	0	3,022	3,022
Capital Projects	0	0	0	0
Total Disbursements	98,698	27,499	3,071	129,268
Other Financing Sources (Uses):				
Transfers from Other Funds	44,522	3,535	1,987	50,044
Transfers to Other Funds	(8,888)	946	(44,822)	(52,764)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	35,634	4,481	(42,835)	(2,720)
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(1,106)	(1,541)	10	(2,637)
Closing Fund Balance	43,862	7,307	182	51,351

**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	55,752	6,443	46,696	108,891
Miscellaneous Receipts	2,928	17,120	436	20,484
Federal Receipts	0	(17)	58	41
Total Receipts	58,680	23,546	47,190	129,416
Disbursements:				
Assistance and Grants	81,899	17,158	0	99,057
State Operations:				
Personal Service	11,111	5,884	0	16,995
Non-Personal Service	3,266	4,629	49	7,944
General State Charges	10,004	1,275	0	11,279
Debt Service	0	0	4,906	4,906
Capital Projects	0	0	0	0
Total Disbursements	106,280	28,946	4,955	140,181
Other Financing Sources (Uses):				
Transfers from Other Funds	43,985	3,458	1,966	49,409
Transfers to Other Funds	(6,791)	1,153	(44,175)	(49,813)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	37,194	4,611	(42,209)	(404)
Use (Reservation) of Fund Balance:				
Debt Management	860	0	0	860
Economic Uncertainties	500	0	0	500
Extraordinary Monetary Settlements	285	0	0	285
Labor Settlements/Agency Operations	0	0	0	0
Timing of PTET/PIT Credits	2,240	0	0	2,240
Undesignated Fund Balance	1,547	0	0	1,547
Total Use (Reservation) of Fund Balance	5,432	0	0	5,432
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(4,974)	(789)	26	(5,737)

**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	54,889	6,620	45,759	107,268
Miscellaneous Receipts	2,413	17,385	451	20,249
Federal Receipts	0	(17)	53	36
Total Receipts	57,302	23,988	46,263	127,553
Disbursements:				
Assistance and Grants	84,558	17,303	0	101,861
State Operations:				
Personal Service	11,305	6,027	0	17,332
Non-Personal Service	3,482	4,721	49	8,252
General State Charges	11,623	1,299	0	12,922
Debt Service	0	0	4,946	4,946
Capital Projects	0	0	0	0
Total Disbursements	110,968	29,350	4,995	145,313
Other Financing Sources (Uses):				
Transfers from Other Funds	42,712	3,493	1,845	48,050
Transfers to Other Funds	(6,336)	1,150	(43,079)	(48,265)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	36,376	4,643	(41,234)	(215)
Use (Reservation) of Fund Balance:				
Extraordinary Monetary Settlements	276	0	0	276
Labor Settlements/Agency Operations	0	0	0	0
Timing of PTET/PIT Credits	11,789	0	0	11,789
Undesignated Fund Balance	(4)	0	0	(4)
Total Use (Reservation) of Fund Balance	12,061	0	0	12,061
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(5,229)	(719)	34	(5,914)

**CASH FINANCIAL PLAN
STATE OPERATING FUNDS
FY 2028
(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	60,021	6,479	51,508	118,008
Miscellaneous Receipts	2,063	17,970	466	20,499
Federal Receipts	0	(17)	45	28
Total Receipts	62,084	24,432	52,019	138,535
Disbursements:				
Assistance and Grants	87,203	17,451	0	104,654
State Operations:				
Personal Service	11,322	6,216	0	17,538
Non-Personal Service	3,275	4,854	49	8,178
General State Charges	12,901	1,323	0	14,224
Debt Service	0	0	6,161	6,161
Capital Projects	0	0	0	0
Total Disbursements	114,701	29,844	6,210	150,755
Other Financing Sources (Uses):				
Transfers from Other Funds	47,320	3,344	1,860	52,524
Transfers to Other Funds	(7,078)	1,406	(47,635)	(53,307)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	40,242	4,750	(45,775)	(783)
Use (Reservation) of Fund Balance:				
Extraordinary Monetary Settlements	42	0	0	42
Timing of PTET/PIT Credits	300	0	0	300
Undesignated Fund Balance	2,090	0	0	2,090
Total Use (Reservation) of Fund Balance	2,432	0	0	2,432
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(9,943)	(662)	34	(10,571)

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

	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>Annual \$ Change</u>	<u>Annual % Change</u>
Opening Fund Balance	52,723	53,988	1,265	2.4%
Receipts:				
Taxes	102,853	106,494	3,641	3.5%
Miscellaneous Receipts	23,589	19,167	(4,422)	-18.7%
Federal Receipts	2,300	3,690	1,390	60.4%
Total Receipts	128,742	129,351	609	0.5%
Disbursements:				
Assistance and Grants	91,617	94,772	3,155	3.4%
State Operations:				
Personal Service	15,996	16,753	757	4.7%
Non-Personal Service	5,800	6,406	606	10.4%
General State Charges	10,590	8,315	(2,275)	-21.5%
Debt Service	2,607	3,022	415	15.9%
Capital Projects	0	0	0	0.0%
Total Disbursements	126,610	129,268	2,658	2.1%
Other Financing Sources (Uses):				
Transfers from Other Funds	50,441	50,044	(397)	-0.8%
Transfers to Other Funds	(51,308)	(52,764)	(1,456)	-2.8%
Bond and Note Proceeds	0	0	0	0.0%
Net Other Financing Sources (Uses)	(867)	(2,720)	(1,853)	-213.7%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	1,265	(2,637)	(3,902)	-308.5%
Closing Fund Balance	53,988	51,351	(2,637)	-4.9%

**CASH FINANCIAL PLAN
ALL GOVERNMENTAL FUNDS
FY 2023
(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>
Opening Fund Balance	33,053	21,938	(1,544)	102	53,549
Receipts:					
Taxes	54,906	6,361	1,259	49,131	111,657
Miscellaneous Receipts	3,609	21,414	6,363	456	31,842
Federal Receipts	2,351	84,618	2,523	71	89,563
Total Receipts	60,866	112,393	10,145	49,658	233,062
Disbursements:					
Assistance and Grants	62,852	98,992	5,812	0	167,656
State Operations:					
Personal Service	9,464	6,080	0	0	15,544
Non-Personal Service	3,043	4,890	0	48	7,981
General State Charges	9,115	1,473	0	0	10,588
Debt Service	0	0	0	10,481	10,481
Capital Projects	0	0	8,212	0	8,212
Total Disbursements	84,474	111,435	14,024	10,529	220,462
Other Financing Sources (Uses):					
Transfers from Other Funds	42,331	3,288	5,062	1,642	52,323
Transfers to Other Funds	(8,325)	(2,245)	(1,233)	(40,714)	(52,517)
Bond and Note Proceeds	0	0	0	0	0
Net Other Financing Sources (Uses)	34,006	1,043	3,829	(39,072)	(194)
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	10,398	2,001	(50)	57	12,406
Closing Fund Balance	43,451	23,939	(1,594)	159	65,955

**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>
Opening Fund Balance	43,451	23,939	(1,594)	159	65,955
Receipts:					
Taxes	53,310	6,260	1,526	43,283	104,379
Miscellaneous Receipts	4,295	19,286	7,044	375	31,000
Federal Receipts	2,250	90,309	3,297	67	95,923
Total Receipts	59,855	115,855	11,867	43,725	231,302
Disbursements:					
Assistance and Grants	74,048	103,126	4,796	0	181,970
State Operations:					
Personal Service	10,552	6,146	0	0	16,698
Non-Personal Service	2,332	6,095	0	47	8,474
General State Charges	9,379	1,602	0	0	10,981
Debt Service	0	0	0	2,607	2,607
Capital Projects	0	0	10,874	0	10,874
Total Disbursements	96,311	116,969	15,670	2,654	231,604
Other Financing Sources (Uses):					
Transfers from Other Funds	45,151	3,182	4,103	2,108	54,544
Transfers to Other Funds	(7,178)	(3,554)	(897)	(43,166)	(54,795)
Bond and Note Proceeds	0	0	564	0	564
Net Other Financing Sources (Uses)	37,973	(372)	3,770	(41,058)	313
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	1,517	(1,486)	(33)	13	11
Closing Fund Balance	44,968	22,453	(1,627)	172	65,966

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>
Opening Fund Balance	44,968	22,453	(1,627)	172	65,966
Receipts:					
Taxes	54,679	6,387	1,486	45,428	107,980
Miscellaneous Receipts	3,634	15,447	8,487	426	27,994
Federal Receipts	3,645	84,632	3,555	62	91,894
Total Receipts	61,958	106,466	13,528	45,916	227,868
Disbursements:					
Assistance and Grants	77,425	98,773	6,497	0	182,695
State Operations:					
Personal Service	11,163	6,290	0	0	17,453
Non-Personal Service	3,051	5,473	0	49	8,573
General State Charges	7,059	1,649	0	0	8,708
Debt Service	0	0	0	3,022	3,022
Capital Projects	0	0	12,301	0	12,301
Total Disbursements	98,698	112,185	18,798	3,071	232,752
Other Financing Sources (Uses):					
Transfers from Other Funds	44,522	3,535	5,436	1,987	55,480
Transfers to Other Funds	(8,888)	(1,448)	(574)	(44,822)	(55,732)
Bond and Note Proceeds	0	0	359	0	359
Net Other Financing Sources (Uses)	35,634	2,087	5,221	(42,835)	107
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(1,106)	(3,632)	(49)	10	(4,777)
Closing Fund Balance	43,862	18,821	(1,676)	182	61,189

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	55,752	6,443	1,459	46,696	110,350
Miscellaneous Receipts	2,928	17,418	11,826	436	32,608
Federal Receipts	0	84,197	3,667	58	87,922
Total Receipts	58,680	108,058	16,952	47,190	230,880
Disbursements:					
Assistance and Grants	81,899	95,078	7,990	0	184,967
State Operations:					
Personal Service	11,111	6,586	0	0	17,697
Non-Personal Service	3,266	6,489	0	49	9,804
General State Charges	10,004	1,669	0	0	11,673
Debt Service	0	0	0	4,906	4,906
Capital Projects	0	0	12,014	0	12,014
Total Disbursements	106,280	109,822	20,004	4,955	241,061
Other Financing Sources (Uses):					
Transfers from Other Funds	43,985	3,458	3,386	1,966	52,795
Transfers to Other Funds	(6,791)	(1,230)	(853)	(44,175)	(53,049)
Bond and Note Proceeds	0	0	352	0	352
Net Other Financing Sources (Uses)	37,194	2,228	2,885	(42,209)	98
Use (Reservation) of Fund Balance:					
Debt Management	860	0	0	0	860
Economic Uncertainties	500	0	0	0	500
Extraordinary Monetary Settlements	285	0	0	0	285
Labor Settlements/Agency Operations	0	0	0	0	0
Timing of PTET/PIT Credits	2,240	0	0	0	2,240
Undesignated Fund Balance	1,547	0	0	0	1,547
Total Use (Reservation) of Fund Balance	5,432	0	0	0	5,432
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(4,974)	464	(167)	26	(4,651)

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	54,889	6,620	1,454	45,759	108,722
Miscellaneous Receipts	2,413	17,676	12,071	451	32,611
Federal Receipts	0	84,493	3,503	53	88,049
Total Receipts	57,302	108,789	17,028	46,263	229,382
Disbursements:					
Assistance and Grants	84,558	96,072	7,981	0	188,611
State Operations:					
Personal Service	11,305	6,732	0	0	18,037
Non-Personal Service	3,482	6,419	0	49	9,950
General State Charges	11,623	1,694	0	0	13,317
Debt Service	0	0	0	4,946	4,946
Capital Projects	0	0	11,380	0	11,380
Total Disbursements	110,968	110,917	19,361	4,995	246,241
Other Financing Sources (Uses):					
Transfers from Other Funds	42,712	3,493	2,863	1,845	50,913
Transfers to Other Funds	(6,336)	(1,026)	(720)	(43,079)	(51,161)
Bond and Note Proceeds	0	0	262	0	262
Net Other Financing Sources (Uses)	36,376	2,467	2,405	(41,234)	14
Use (Reservation) of Fund Balance:					
Extraordinary Monetary Settlements	276	0	0	0	276
Timing of PTET/PIT Credits	11,789	0	0	0	11,789
Undesignated Fund Balance	(4)	0	0	0	(4)
Total Use (Reservation) of Fund Balance	12,061	0	0	0	12,061
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(5,229)	339	72	34	(4,784)

CASH FINANCIAL PLAN
ALL GOVERNMENTAL FUNDS
FY 2028
(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	60,021	6,479	1,450	51,508	119,458
Miscellaneous Receipts	2,063	18,260	10,135	466	30,924
Federal Receipts	0	85,522	3,520	45	89,087
Total Receipts	<u>62,084</u>	<u>110,261</u>	<u>15,105</u>	<u>52,019</u>	<u>239,469</u>
Disbursements:					
Assistance and Grants	87,203	96,983	6,607	0	190,793
State Operations:					
Personal Service	11,322	6,923	0	0	18,245
Non-Personal Service	3,275	6,525	0	49	9,849
General State Charges	12,901	1,721	0	0	14,622
Debt Service	0	0	0	6,161	6,161
Capital Projects	0	0	11,452	0	11,452
Total Disbursements	<u>114,701</u>	<u>112,152</u>	<u>18,059</u>	<u>6,210</u>	<u>251,122</u>
Other Financing Sources (Uses):					
Transfers from Other Funds	47,320	3,344	3,746	1,860	56,270
Transfers to Other Funds	(7,078)	(750)	(1,055)	(47,635)	(56,518)
Bond and Note Proceeds	0	0	270	0	270
Net Other Financing Sources (Uses)	<u>40,242</u>	<u>2,594</u>	<u>2,961</u>	<u>(45,775)</u>	<u>22</u>
Use (Reservation) of Fund Balance:					
Extraordinary Monetary Settlements	42	0	0	0	42
Timing of PTET/PIT Credits	300	0	0	0	300
Undesignated Fund Balance	2,090	0	0	0	2,090
Total Use (Reservation) of Fund Balance	<u>2,432</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,432</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>(9,943)</u>	<u>703</u>	<u>7</u>	<u>34</u>	<u>(9,199)</u>

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

	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>Annual \$ Change</u>	<u>Annual % Change</u>
Opening Fund Balance	65,955	65,966	11	0.0%
Receipts:				
Taxes	104,379	107,980	3,601	3.4%
Miscellaneous Receipts	31,000	27,994	(3,006)	-9.7%
Federal Receipts	95,923	91,894	(4,029)	-4.2%
Total Receipts	231,302	227,868	(3,434)	-1.5%
Disbursements:				
Assistance and Grants	181,970	182,695	725	0.4%
State Operations:				
Personal Service	16,698	17,453	755	4.5%
Non-Personal Service	8,474	8,573	99	1.2%
General State Charges	10,981	8,708	(2,273)	-20.7%
Debt Service	2,607	3,022	415	15.9%
Capital Projects	10,874	12,301	1,427	13.1%
Total Disbursements	231,604	232,752	1,148	0.5%
Other Financing Sources (Uses):				
Transfers from Other Funds	54,544	55,480	936	1.7%
Transfers to Other Funds	(54,795)	(55,732)	(937)	-1.7%
Bond and Note Proceeds	564	359	(205)	-36.3%
Net Other Financing Sources (Uses)	313	107	(206)	-65.8%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	11	(4,777)	(4,788)	-43527.3%
Closing Fund Balance	65,966	61,189	(4,777)	-7.2%

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	53,808	0	0	0	53,808
Estimated Payments	10,264	0	0	0	10,264
Final Payments	3,630	0	0	0	3,630
Other Payments	1,860	0	0	0	1,860
Gross Collections	69,562	0	0	0	69,562
State/City Offset	(1,203)	0	0	0	(1,203)
Refunds	(16,159)	0	0	0	(16,159)
Reported Tax Collections	52,200	0	0	0	52,200
STAR (Dedicated Deposits)	(1,617)	1,617	0	0	0
RBTF (Dedicated Transfers)	(26,100)	0	0	26,100	0
Personal Income Tax	24,483	1,617	0	26,100	52,200
Sales and Use Tax	18,652	1,279	0	0	19,931
Cigarette and Tobacco Taxes	260	576	0	0	836
Vapor Excise Tax	0	25	0	0	25
Motor Fuel Tax	0	105	386	0	491
Alcoholic Beverage Taxes	276	0	0	0	276
Opioid Excise Tax	23	0	0	0	23
Medical Cannabis Excise Tax	0	9	0	0	9
Adult Use Cannabis Tax	0	70	0	0	70
Highway Use Tax	0	1	143	0	144
Auto Rental Tax	0	31	100	0	131
Peer to Peer Car Sharing Tax	0	0	0	0	0
Gross Consumption/Use Taxes	19,211	2,096	629	0	21,936
LGAC/STBF (Dedicated Transfers)	(9,326)	0	0	9,326	0
Consumption/Use Taxes	9,885	2,096	629	9,326	21,936
Corporation Franchise Tax	7,291	1,660	0	0	8,951
Corporation and Utilities Tax	386	118	14	0	518
Insurance Taxes	2,428	282	0	0	2,710
Bank Tax	(7)	(2)	0	0	(9)
Pass Through Entity Tax	13,882	0	0	0	13,882
Petroleum Business Tax	0	489	626	0	1,115
Gross Business Taxes	23,980	2,547	640	0	27,167
RBTF (Dedicated Transfers)	(6,941)	0	0	6,941	0
Business Taxes	17,039	2,547	640	6,941	27,167
Estate Tax	1,882	0	0	0	1,882
Real Estate Transfer Tax	1,166	0	0	0	1,166
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	12	0	0	0	12
Other Taxes	2	0	0	0	2
Gross Other Taxes	3,076	0	0	0	3,076
Real Estate Transfer Tax (Dedicated)	(1,166)	0	257	909	0
RBTF (Dedicated Transfers)	(7)	0	0	7	0
Other Taxes	1,903	0	257	916	3,076
Payroll Tax	0	0	0	0	0
Total Taxes	53,310	6,260	1,526	43,283	104,379
Licenses, Fees, Etc.	730	0	0	0	730
Abandoned Property	450	0	0	0	450
Motor Vehicle Fees	225	207	719	0	1,151
ABC License Fee	65	0	0	0	65
Reimbursements	66	0	0	0	66
Investment Income	2,350	0	0	0	2,350
Extraordinary Settlements	33	0	0	0	33
Other Transactions	376	19,079	6,325	375	26,155
Miscellaneous Receipts	4,295	19,286	7,044	375	31,000
Federal Receipts	2,250	90,309	3,297	67	95,923
Total	59,855	115,855	11,867	43,725	231,302

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	56,386	0	0	0	56,386
Estimated Payments	11,157	0	0	0	11,157
Final Payments	3,781	0	0	0	3,781
Other Payments	1,914	0	0	0	1,914
Gross Collections	73,238	0	0	0	73,238
State/City Offset	(1,432)	0	0	0	(1,432)
Refunds	(16,302)	0	0	0	(16,302)
Reported Tax Collections	55,504	0	0	0	55,504
STAR (Dedicated Deposits)	(1,575)	1,575	0	0	0
RBTF (Dedicated Transfers)	(27,752)	0	0	27,752	0
Personal Income Tax	26,177	1,575	0	27,752	55,504
Sales and Use Tax	19,077	1,303	0	0	20,380
Cigarette and Tobacco Taxes	253	545	0	0	798
Vapor Excise Tax	0	25	0	0	25
Motor Fuel Tax	0	105	386	0	491
Alcoholic Beverage Taxes	278	0	0	0	278
Opioid Excise Tax	23	0	0	0	23
Medical Cannabis Excise Tax	0	9	0	0	9
Adult Use Cannabis Tax	0	158	0	0	158
Highway Use Tax	0	1	142	0	143
Auto Rental Tax	0	31	93	0	124
Peer to Peer Car Sharing Tax	2	0	0	0	2
Gross Consumption/Use Taxes	19,633	2,177	621	0	22,431
LGAC/STBF (Dedicated Transfers)	(9,539)	0	0	9,539	0
Consumption/Use Taxes	10,094	2,177	621	9,539	22,431
Corporation Franchise Tax	6,791	1,744	0	0	8,535
Corporation and Utilities Tax	414	114	11	0	539
Insurance Taxes	2,436	274	0	0	2,710
Bank Tax	180	32	0	0	212
Pass Through Entity Tax	14,480	0	0	0	14,480
Petroleum Business Tax	0	471	597	0	1,068
Gross Business Taxes	24,301	2,635	608	0	27,544
RBTF (Dedicated Transfers)	(7,240)	0	0	7,240	0
Business Taxes	17,061	2,635	608	7,240	27,544
Estate Tax	1,325	0	0	0	1,325
Real Estate Transfer Tax	1,147	0	0	0	1,147
Employer Compensation Expense Program	15	0	0	0	15
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Pari-Mutuel Taxes	12	0	0	0	12
Other Taxes	2	0	0	0	2
Gross Other Taxes	2,501	0	0	0	2,501
Real Estate Transfer Tax (Dedicated)	(1,147)	0	257	890	0
RBTF (Dedicated Transfers)	(7)	0	0	7	0
Other Taxes	1,347	0	257	897	2,501
Payroll Tax	0	0	0	0	0
Total Taxes	54,679	6,387	1,486	45,428	107,980
Licenses, Fees, Etc.	630	0	0	0	630
Abandoned Property	550	0	0	0	550
Motor Vehicle Fees	233	201	782	0	1,216
ABC License Fee	72	0	0	0	72
Reimbursements	66	0	0	0	66
Investment Income	1,750	0	0	0	1,750
Extraordinary Settlements	0	0	0	0	0
Other Transactions	333	15,246	7,705	426	23,710
Miscellaneous Receipts	3,634	15,447	8,487	426	27,994
Federal Receipts	3,645	84,632	3,555	62	91,894
Total	61,958	106,466	13,528	45,916	227,868

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	59,282	0	0	0	59,282
Estimated Payments	12,083	0	0	0	12,083
Final Payments	3,971	0	0	0	3,971
Other Payments	1,969	0	0	0	1,969
Gross Collections	77,305	0	0	0	77,305
State/City Offset	(1,531)	0	0	0	(1,531)
Refunds	(16,208)	0	0	0	(16,208)
Reported Tax Collections	59,566	0	0	0	59,566
STAR (Dedicated Deposits)	(1,547)	1,547	0	0	0
RBTF (Dedicated Transfers)	(29,783)	0	0	29,783	0
Personal Income Tax	28,236	1,547	0	29,783	59,566
Sales and Use Tax	19,545	1,335	0	0	20,880
Cigarette and Tobacco Taxes	245	519	0	0	764
Vapor Excise Tax	0	25	0	0	25
Motor Fuel Tax	0	104	382	0	486
Alcoholic Beverage Taxes	281	0	0	0	281
Opioid Excise Tax	23	0	0	0	23
Medical Cannabis Excise Tax	0	9	0	0	9
Adult Use Cannabis Tax	0	245	0	0	245
Highway Use Tax	0	0	143	0	143
Auto Rental Tax	0	32	95	0	127
Peer to Peer Car Sharing Tax	2	0	0	0	2
Gross Consumption/Use Taxes	20,096	2,269	620	0	22,985
LGAC/STBF (Dedicated Transfers)	(9,773)	0	0	9,773	0
Consumption/Use Taxes	10,323	2,269	620	9,773	22,985
Corporation Franchise Tax	6,718	1,783	0	0	8,501
Corporation and Utilities Tax	412	113	11	0	536
Insurance Taxes	2,506	281	0	0	2,787
Bank Tax	0	0	0	0	0
Pass Through Entity Tax	12,320	0	0	0	12,320
Petroleum Business Tax	0	450	571	0	1,021
Gross Business Taxes	21,956	2,627	582	0	25,165
RBTF (Dedicated Transfers)	(6,160)	0	0	6,160	0
Business Taxes	15,796	2,627	582	6,160	25,165
Estate Tax	1,375	0	0	0	1,375
Real Estate Transfer Tax	1,230	0	0	0	1,230
Employer Compensation Expense Program	15	0	0	0	15
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Pari-Mutuel Taxes	12	0	0	0	12
Other Taxes	2	0	0	0	2
Gross Other Taxes	2,634	0	0	0	2,634
Real Estate Transfer Tax (Dedicated)	(1,230)	0	257	973	0
RBTF (Dedicated Transfers)	(7)	0	0	7	0
Other Taxes	1,397	0	257	980	2,634
Payroll Tax	0	0	0	0	0
Total Taxes	55,752	6,443	1,459	46,696	110,350
Licenses, Fees, Etc.	631	0	0	0	631
Abandoned Property	450	0	0	0	450
Motor Vehicle Fees	275	200	779	0	1,254
ABC License Fee	72	0	0	0	72
Reimbursements	66	0	0	0	66
Investment Income	1,100	0	0	0	1,100
Extraordinary Settlements	0	0	0	0	0
Other Transactions	334	17,218	11,047	436	29,035
Miscellaneous Receipts	2,928	17,418	11,826	436	32,608
Federal Receipts	0	84,197	3,667	58	87,922
Total	58,680	108,058	16,952	47,190	230,880

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	62,337	0	0	0	62,337
Estimated Payments	21,049	0	0	0	21,049
Final Payments	4,167	0	0	0	4,167
Other Payments	2,023	0	0	0	2,023
Gross Collections	89,576	0	0	0	89,576
State/City Offset	(1,669)	0	0	0	(1,669)
Refunds	(17,415)	0	0	0	(17,415)
Reported Tax Collections	70,492	0	0	0	70,492
STAR (Dedicated Deposits)	(1,520)	1,520	0	0	0
RBTF (Dedicated Transfers)	(35,246)	0	0	35,246	0
Personal Income Tax	33,726	1,520	0	35,246	70,492
Sales and Use Tax	20,063	1,371	0	0	21,434
Cigarette and Tobacco Taxes	237	494	0	0	731
Vapor Excise Tax	0	25	0	0	25
Motor Fuel Tax	0	103	379	0	482
Alcoholic Beverage Taxes	284	0	0	0	284
Opioid Excise Tax	23	0	0	0	23
Medical Cannabis Excise Tax	0	9	0	0	9
Adult Use Cannabis Tax	0	339	0	0	339
Highway Use Tax	0	0	144	0	144
Auto Rental Tax	0	34	97	0	131
Peer to Peer Car Sharing Tax	2	0	0	0	2
Gross Consumption/Use Taxes	20,609	2,375	620	0	23,604
LGAC/STBF (Dedicated Transfers)	(10,032)	0	0	10,032	0
Consumption/Use Taxes	10,577	2,375	620	10,032	23,604
Corporation Franchise Tax	6,704	1,868	0	0	8,572
Corporation and Utilities Tax	412	115	11	0	538
Insurance Taxes	2,612	296	0	0	2,908
Bank Tax	0	0	0	0	0
Pass Through Entity Tax	(1,186)	0	0	0	(1,186)
Petroleum Business Tax	0	446	566	0	1,012
Gross Business Taxes	8,542	2,725	577	0	11,844
RBTF (Dedicated Transfers)	593	0	0	(593)	0
Business Taxes	9,135	2,725	577	(593)	11,844
Estate Tax	1,437	0	0	0	1,437
Real Estate Transfer Tax	1,331	0	0	0	1,331
Employer Compensation Expense Program	0	0	0	0	0
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Pari-Mutuel Taxes	12	0	0	0	12
Other Taxes	2	0	0	0	2
Gross Other Taxes	2,782	0	0	0	2,782
Real Estate Transfer Tax (Dedicated)	(1,331)	0	257	1,074	0
RBTF (Dedicated Transfers)	0	0	0	0	0
Other Taxes	1,451	0	257	1,074	2,782
Payroll Tax	0	0	0	0	0
Total Taxes	54,889	6,620	1,454	45,759	108,722
Licenses, Fees, Etc.	629	0	0	0	629
Abandoned Property	450	0	0	0	450
Motor Vehicle Fees	314	201	778	0	1,293
ABC License Fee	70	0	0	0	70
Reimbursements	66	0	0	0	66
Investment Income	550	0	0	0	550
Extraordinary Settlements	0	0	0	0	0
Other Transactions	334	17,475	11,293	451	29,553
Miscellaneous Receipts	2,413	17,676	12,071	451	32,611
Federal Receipts	0	84,493	3,503	53	88,049
Total	57,302	108,789	17,028	46,263	229,382

CASH RECEIPTS
ALL GOVERNMENTAL FUNDS
FY 2028
(millions of dollars)

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	64,648	0	0	0	64,648
Estimated Payments	23,370	0	0	0	23,370
Final Payments	4,262	0	0	0	4,262
Other Payments	2,079	0	0	0	2,079
Gross Collections	94,359	0	0	0	94,359
State/City Offset	(1,391)	0	0	0	(1,391)
Refunds	(12,886)	0	0	0	(12,886)
Reported Tax Collections	80,082	0	0	0	80,082
STAR (Dedicated Deposits)	(1,447)	1,447	0	0	0
RBTF (Dedicated Transfers)	(40,041)	0	0	40,041	0
Personal Income Tax	38,594	1,447	0	40,041	80,082
Sales and Use Tax	20,551	1,405	0	0	21,956
Cigarette and Tobacco Taxes	230	471	0	0	701
Vapor Excise Tax	0	25	0	0	25
Motor Fuel Tax	0	102	376	0	478
Alcoholic Beverage Taxes	286	0	0	0	286
Opioid Excise Tax	23	0	0	0	23
Medical Cannabis Excise Tax	0	9	0	0	9
Adult Use Cannabis Tax	0	363	0	0	363
Highway Use Tax	0	1	145	0	146
Auto Rental Tax	0	34	100	0	134
Peer to Peer Car Sharing Tax	2	0	0	0	2
Taxicab Surcharge	0	0	0	0	0
Gross Consumption/Use Taxes	21,092	2,410	621	0	24,123
LGAC/STBF (Dedicated Transfers)	(10,276)	0	0	10,276	0
Consumption/Use Taxes	10,816	2,410	621	10,276	24,123
Corporation Franchise Tax	5,957	1,753	0	0	7,710
Corporation and Utilities Tax	417	117	11	0	545
Insurance Taxes	2,722	309	0	0	3,031
Bank Tax	0	0	0	0	0
Pass Through Entity Tax	0	0	0	0	0
Petroleum Business Tax	0	443	561	0	1,004
Gross Business Taxes	9,096	2,622	572	0	12,290
RBTF (Dedicated Transfers)	0	0	0	0	0
Business Taxes	9,096	2,622	572	0	12,290
Estate Tax	1,501	0	0	0	1,501
Real Estate Transfer Tax	1,448	0	0	0	1,448
Employer Compensation Expense Program	0	0	0	0	0
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Pari-Mutuel Taxes	12	0	0	0	12
Other Taxes	2	0	0	0	2
Gross Other Taxes	2,963	0	0	0	2,963
Real Estate Transfer Tax (Dedicated)	(1,448)	0	257	1,191	0
RBTF (Dedicated Transfers)	0	0	0	0	0
Other Taxes	1,515	0	257	1,191	2,963
Payroll Tax	0	0	0	0	0
Total Taxes	60,021	6,479	1,450	51,508	119,458
Licenses, Fees, Etc.	629	0	0	0	629
Abandoned Property	450	0	0	0	450
Motor Vehicle Fees	314	201	778	0	1,293
ABC License Fee	70	0	0	0	70
Reimbursements	66	0	0	0	66
Investment Income	200	0	0	0	200
Extraordinary Settlements	0	0	0	0	0
Other Transactions	334	18,059	9,357	466	28,216
Miscellaneous Receipts	2,063	18,260	10,135	466	30,924
Federal Receipts	0	85,522	3,520	45	89,087
Total	62,084	110,261	15,105	52,019	239,469

STATE RECEIPTS
ALL GOVERNMENTAL FUNDS
(millions of dollars)

	FY 2024 Projected	FY 2025 Projected	Annual \$ Change	Annual % Change
Taxes:				
Withholdings	53,808	56,386	2,578	4.8%
Estimated Payments	10,264	11,157	893	8.7%
Final Payments	3,630	3,781	151	4.2%
Other Payments	1,860	1,914	54	2.9%
Gross Collections	69,562	73,238	3,676	5.3%
State/City Offset	(1,203)	(1,432)	(229)	-19.0%
Refunds	(16,159)	(16,302)	(143)	-0.9%
Reported Tax Collections	52,200	55,504	3,304	6.3%
STAR (Dedicated Deposits)	0	0	0	0.0%
RBTF (Dedicated Transfers)	0	0	0	0.0%
Personal Income Tax	52,200	55,504	3,304	6.3%
Sales and Use Tax	19,931	20,380	449	2.3%
Cigarette and Tobacco Taxes	836	798	(38)	-4.5%
Vapor Excise Tax	25	25	0	0.0%
Motor Fuel Tax	491	491	0	0.0%
Alcoholic Beverage Taxes	276	278	2	0.7%
Opioid Excise Tax	23	23	0	0.0%
Medical Cannabis Excise Tax	9	9	0	0.0%
Adult Use Cannabis Tax	70	158	88	125.7%
Highway Use Tax	144	143	(1)	-0.7%
Auto Rental Tax	131	124	(7)	-5.3%
Peer to Peer Car Sharing Tax	0	2	2	0.0%
Gross Consumption/Use Taxes	21,936	22,431	495	2.3%
LGAC/STBF (Dedicated Transfers)	0	0	0	0.0%
Consumption/Use Taxes	21,936	22,431	495	2.3%
Corporation Franchise Tax	8,951	8,535	(416)	-4.6%
Corporation and Utilities Tax	518	539	21	4.1%
Insurance Taxes	2,710	2,710	0	0.0%
Bank Tax	(9)	212	221	2455.6%
Pass Through Entity Tax	13,882	14,480	598	4.3%
Petroleum Business Tax	1,115	1,068	(47)	-4.2%
Gross Business Taxes	27,167	27,544	377	1.4%
RBTF (Dedicated Transfers)	0	0	0	0.0%
Business Taxes	27,167	27,544	377	1.4%
Estate Tax	1,882	1,325	(557)	-29.6%
Real Estate Transfer Tax	1,166	1,147	(19)	-1.6%
Employer Compensation Expense Program	14	15	1	7.1%
Gift Tax	0	0	0	0.0%
Real Property Gains Tax	0	0	0	0.0%
Pari-Mutuel Taxes	12	12	0	0.0%
Other Taxes	2	2	0	0.0%
Gross Other Taxes	3,076	2,501	(575)	-18.7%
Real Estate Transfer Tax (Dedicated)	0	0	0	0.0%
RBTF (Dedicated Transfers)	0	0	0	0.0%
Other Taxes	3,076	2,501	(575)	-18.7%
Payroll Tax	0	0	0	0.0%
Total Taxes	104,379	107,980	3,601	3.4%
Licenses, Fees, Etc.	730	630	(100)	-13.7%
Abandoned Property	450	550	100	22.2%
Motor Vehicle Fees	1,151	1,216	65	5.6%
ABC License Fee	65	72	7	10.8%
Reimbursements	66	66	0	0.0%
Investment Income	2,350	1,750	(600)	-25.5%
Extraordinary Settlements	33	0	(33)	-100.0%
Other Transactions	26,155	23,710	(2,445)	-9.3%
Miscellaneous Receipts	31,000	27,994	(3,006)	-9.7%
Federal Receipts	95,923	91,894	(4,029)	-4.2%
Total	231,302	227,868	(3,434)	-1.5%

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	7,612	14,326	21,938
Receipts:			
Taxes	6,361	0	6,361
Miscellaneous Receipts	20,837	577	21,414
Federal Receipts	(2)	84,620	84,618
Total Receipts	27,196	85,197	112,393
Disbursements:			
Assistance and Grants	19,025	79,967	98,992
State Operations:			
Personal Service	5,376	704	6,080
Non-Personal Service	3,259	1,631	4,890
General State Charges	1,088	385	1,473
Capital Projects	0	0	0
Total Disbursements	28,748	82,687	111,435
Other Financing Sources (Uses):			
Transfers from Other Funds	3,288	0	3,288
Transfers to Other Funds	(235)	(2,010)	(2,245)
Net Other Financing Sources (Uses)	3,053	(2,010)	1,043
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	1,501	500	2,001
Closing Fund Balance	9,113	14,826	23,939

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	9,113	14,826	23,939
Receipts:			
Taxes	6,260	0	6,260
Miscellaneous Receipts	18,919	367	19,286
Federal Receipts	(17)	90,326	90,309
Total Receipts	25,162	90,693	115,855
Disbursements:			
Assistance and Grants	17,569	85,557	103,126
State Operations:			
Personal Service	5,444	702	6,146
Non-Personal Service	3,421	2,674	6,095
General State Charges	1,211	391	1,602
Capital Projects	0	0	0
Total Disbursements	27,645	89,324	116,969
Other Financing Sources (Uses):			
Transfers from Other Funds	3,182	0	3,182
Transfers to Other Funds	(964)	(2,590)	(3,554)
Net Other Financing Sources (Uses)	2,218	(2,590)	(372)
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(265)	(1,221)	(1,486)
Closing Fund Balance	8,848	13,605	22,453

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	8,848	13,605	22,453
Receipts:			
Taxes	6,387	0	6,387
Miscellaneous Receipts	15,107	340	15,447
Federal Receipts	(17)	84,649	84,632
Total Receipts	21,477	84,989	106,466
Disbursements:			
Assistance and Grants	17,347	81,426	98,773
State Operations:			
Personal Service	5,590	700	6,290
Non-Personal Service	3,306	2,167	5,473
General State Charges	1,256	393	1,649
Capital Projects	0	0	0
Total Disbursements	27,499	84,686	112,185
Other Financing Sources (Uses):			
Transfers from Other Funds	3,535	0	3,535
Transfers to Other Funds	946	(2,394)	(1,448)
Net Other Financing Sources (Uses)	4,481	(2,394)	2,087
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(1,541)	(2,091)	(3,632)
Closing Fund Balance	7,307	11,514	18,821

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	7,307	11,514	18,821
Receipts:			
Taxes	6,443	0	6,443
Miscellaneous Receipts	17,120	298	17,418
Federal Receipts	(17)	84,214	84,197
Total Receipts	23,546	84,512	108,058
Disbursements:			
Assistance and Grants	17,158	77,920	95,078
State Operations:			
Personal Service	5,884	702	6,586
Non-Personal Service	4,629	1,860	6,489
General State Charges	1,275	394	1,669
Capital Projects	0	0	0
Total Disbursements	28,946	80,876	109,822
Other Financing Sources (Uses):			
Transfers from Other Funds	3,458	0	3,458
Transfers to Other Funds	1,153	(2,383)	(1,230)
Net Other Financing Sources (Uses)	4,611	(2,383)	2,228
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(789)	1,253	464
Closing Fund Balance	6,518	12,767	19,285

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	6,518	12,767	19,285
Receipts:			
Taxes	6,620	0	6,620
Miscellaneous Receipts	17,385	291	17,676
Federal Receipts	(17)	84,510	84,493
Total Receipts	23,988	84,801	108,789
Disbursements:			
Assistance and Grants	17,303	78,769	96,072
State Operations:			
Personal Service	6,027	705	6,732
Non-Personal Service	4,721	1,698	6,419
General State Charges	1,299	395	1,694
Capital Projects	0	0	0
Total Disbursements	29,350	81,567	110,917
Other Financing Sources (Uses):			
Transfers from Other Funds	3,493	0	3,493
Transfers to Other Funds	1,150	(2,176)	(1,026)
Net Other Financing Sources (Uses)	4,643	(2,176)	2,467
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(719)	1,058	339
Closing Fund Balance	5,799	13,825	19,624

**CASH FINANCIAL PLAN
SPECIAL REVENUE FUNDS
FY 2028
(millions of dollars)**

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	5,799	13,825	19,624
Receipts:			
Taxes	6,479	0	6,479
Miscellaneous Receipts	17,970	290	18,260
Federal Receipts	(17)	85,539	85,522
Total Receipts	24,432	85,829	110,261
Disbursements:			
Assistance and Grants	17,451	79,532	96,983
State Operations:			
Personal Service	6,216	707	6,923
Non-Personal Service	4,854	1,671	6,525
General State Charges	1,323	398	1,721
Capital Projects	0	0	0
Total Disbursements	29,844	82,308	112,152
Other Financing Sources (Uses):			
Transfers from Other Funds	3,344	0	3,344
Transfers to Other Funds	1,406	(2,156)	(750)
Net Other Financing Sources (Uses)	4,750	(2,156)	2,594
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(662)	1,365	703
Closing Fund Balance	5,137	15,190	20,327

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

	FY 2024 Projected	FY 2025 Projected	Annual \$ Change	Annual % Change
Opening Fund Balance	23,939	22,453	(1,486)	-6.2%
Receipts:				
Taxes	6,260	6,387	127	2.0%
Miscellaneous Receipts	19,286	15,447	(3,839)	-19.9%
Federal Receipts	90,309	84,632	(5,677)	-6.3%
Total Receipts	115,855	106,466	(9,389)	-8.1%
Disbursements:				
Assistance and Grants	103,126	98,773	(4,353)	-4.2%
State Operations:				
Personal Service	6,146	6,290	144	2.3%
Non-Personal Service	6,095	5,473	(622)	-10.2%
General State Charges	1,602	1,649	47	2.9%
Debt Service	0	0	0	0.0%
Capital Projects	0	0	0	0.0%
Total Disbursements	116,969	112,185	(4,784)	-4.1%
Other Financing Sources (Uses):				
Transfers from Other Funds	3,182	3,535	353	11.1%
Transfers to Other Funds	(3,554)	(1,448)	2,106	59.3%
Net Other Financing Sources (Uses)	(372)	2,087	2,459	661.0%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(1,486)	(3,632)	(2,146)	-144.4%
Closing Fund Balance	22,453	18,821	(3,632)	-16.2%

CASH RECEIPTS
SPECIAL REVENUE FUNDS
(millions of dollars)

	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>	<u>FY 2028</u> <u>Projected</u>
Personal Income Tax	1,575	1,547	1,520	1,447
Consumption/Use Taxes	2,177	2,269	2,375	2,410
Sales and Use Tax	1,303	1,335	1,371	1,405
Cigarette and Tobacco Taxes	545	519	494	471
Vapor Excise Tax	25	25	25	25
Motor Fuel Tax	105	104	103	102
Highway Use Tax	1	0	0	1
Medical Cannabis Excise Tax	9	9	9	9
Adult Use Cannabis Tax	158	245	339	363
Auto Rental Tax	31	32	34	34
Peer to Peer Car Sharing Tax	0	0	0	0
Business Taxes	2,635	2,627	2,725	2,622
Corporation Franchise Tax	1,744	1,783	1,868	1,753
Corporation and Utilities Tax	114	113	115	117
Insurance Taxes	274	281	296	309
Bank Tax	32	0	0	0
Petroleum Business Tax	471	450	446	443
Payroll Tax	0	0	0	0
Total Taxes	6,387	6,443	6,620	6,479
Miscellaneous Receipts	15,447	17,418	17,676	18,260
HCRA	6,427	6,450	6,473	6,473
State University Income	5,525	5,694	5,866	6,043
Lottery	3,471	3,471	3,471	3,473
Medicaid	1,010	1,040	1,040	1,040
Industry Assessments	752	760	769	772
Motor Vehicle Fees	201	200	201	201
All Other	(1,939)	(197)	(144)	258
Federal Receipts	84,632	84,197	84,493	85,522
Total	106,466	108,058	108,789	110,261

CASH RECEIPTS
SPECIAL REVENUE FUNDS
(millions of dollars)

	FY 2024 Projected	FY 2025 Projected	Annual \$ Change	Annual % Change
Personal Income Tax	1,617	1,575	(42)	-2.6%
Consumption/Use Taxes	2,096	2,177	81	3.9%
Sales and Use Tax	1,279	1,303	24	1.9%
Cigarette and Tobacco Taxes	576	545	(31)	-5.4%
Vapor Excise Tax	25	25	0	0.0%
Motor Fuel Tax	105	105	0	0.0%
Highway Use Tax	1	1	0	0.0%
Medical Cannabis Excise Tax	9	9	0	0.0%
Adult Use Cannabis Tax	70	158	88	125.7%
Auto Rental Tax	31	31	0	0.0%
Peer to Peer Car Sharing Tax	0	0	0	0.0%
Business Taxes	2,547	2,635	88	3.5%
Corporation Franchise Tax	1,660	1,744	84	5.1%
Corporation and Utilities Tax	118	114	(4)	-3.4%
Insurance Taxes	282	274	(8)	-2.8%
Bank Tax	(2)	32	34	1700.0%
Petroleum Business Tax	489	471	(18)	-3.7%
Payroll Tax	0	0	0	0.0%
Total Taxes	6,260	6,387	127	2.0%
Miscellaneous Receipts	19,286	15,447	(3,839)	-19.9%
HCRA	6,563	6,427	(136)	-2.1%
State University Income	5,364	5,525	161	3.0%
Lottery	3,761	3,471	(290)	-7.7%
Medicaid	980	1,010	30	3.1%
Industry Assessments	731	752	21	2.9%
Motor Vehicle Fees	207	201	(6)	-2.9%
All Other	1,680	(1,939)	(3,619)	-215.4%
Federal Receipts	90,309	84,632	(5,677)	-6.3%
Total	115,855	106,466	(9,389)	-8.1%

**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	1,259	0	1,259
Miscellaneous Receipts	6,363	0	6,363
Federal Receipts	7	2,516	2,523
Total Receipts	7,629	2,516	10,145
Disbursements:			
Assistance and Grants	5,017	795	5,812
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	6,786	1,426	8,212
Total Disbursements	11,803	2,221	14,024
Other Financing Sources (Uses):			
Transfers from Other Funds	5,049	13	5,062
Transfers to Other Funds	(1,232)	(1)	(1,233)
Bond and Note Proceeds	0	0	0
Net Other Financing Sources (Uses)	3,817	12	3,829
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(357)	307	(50)
Closing Fund Balance	(1,114)	(480)	(1,594)

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	(1,114)	(480)	(1,594)
Receipts:			
Taxes	1,526	0	1,526
Miscellaneous Receipts	6,811	233	7,044
Federal Receipts	5	3,292	3,297
Total Receipts	8,342	3,525	11,867
Disbursements:			
Assistance and Grants	3,708	1,088	4,796
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	8,526	2,348	10,874
Total Disbursements	12,234	3,436	15,670
Other Financing Sources (Uses):			
Transfers from Other Funds	4,065	38	4,103
Transfers to Other Funds	(897)	0	(897)
Bond and Note Proceeds	564	0	564
Net Other Financing Sources (Uses)	3,732	38	3,770
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(160)	127	(33)
Closing Fund Balance	(1,274)	(353)	(1,627)

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	(1,274)	(353)	(1,627)
Receipts:			
Taxes	1,486	0	1,486
Miscellaneous Receipts	8,243	244	8,487
Federal Receipts	5	3,550	3,555
Total Receipts	9,734	3,794	13,528
Disbursements:			
Assistance and Grants	5,305	1,192	6,497
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	9,841	2,460	12,301
Total Disbursements	15,146	3,652	18,798
Other Financing Sources (Uses):			
Transfers from Other Funds	5,413	23	5,436
Transfers to Other Funds	(574)	0	(574)
Bond and Note Proceeds	359	0	359
Net Other Financing Sources (Uses)	5,198	23	5,221
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(214)	165	(49)
Closing Fund Balance	(1,488)	(188)	(1,676)

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	(1,488)	(188)	(1,676)
Receipts:			
Taxes	1,459	0	1,459
Miscellaneous Receipts	11,552	274	11,826
Federal Receipts	5	3,662	3,667
Total Receipts	13,016	3,936	16,952
Disbursements:			
Assistance and Grants	6,501	1,489	7,990
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	9,555	2,459	12,014
Total Disbursements	16,056	3,948	20,004
Other Financing Sources (Uses):			
Transfers from Other Funds	3,363	23	3,386
Transfers to Other Funds	(853)	0	(853)
Bond and Note Proceeds	352	0	352
Net Other Financing Sources (Uses)	2,862	23	2,885
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(178)	11	(167)
Closing Fund Balance	(1,666)	(177)	(1,843)

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	(1,666)	(177)	(1,843)
Receipts:			
Taxes	1,454	0	1,454
Miscellaneous Receipts	11,834	237	12,071
Federal Receipts	5	3,498	3,503
Total Receipts	13,293	3,735	17,028
Disbursements:			
Assistance and Grants	6,616	1,365	7,981
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	8,997	2,383	11,380
Total Disbursements	15,613	3,748	19,361
Other Financing Sources (Uses):			
Transfers from Other Funds	2,839	24	2,863
Transfers to Other Funds	(720)	0	(720)
Bond and Note Proceeds	262	0	262
Net Other Financing Sources (Uses)	2,381	24	2,405
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	61	11	72
Closing Fund Balance	(1,605)	(166)	(1,771)

**CASH FINANCIAL PLAN
CAPITAL PROJECTS FUNDS
FY 2028
(millions of dollars)**

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	<u>(1,605)</u>	<u>(166)</u>	<u>(1,771)</u>
Receipts:			
Taxes	1,450	0	1,450
Miscellaneous Receipts	9,902	233	10,135
Federal Receipts	<u>5</u>	<u>3,515</u>	<u>3,520</u>
Total Receipts	<u>11,357</u>	<u>3,748</u>	<u>15,105</u>
Disbursements:			
Assistance and Grants	5,218	1,389	6,607
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	<u>9,080</u>	<u>2,372</u>	<u>11,452</u>
Total Disbursements	<u>14,298</u>	<u>3,761</u>	<u>18,059</u>
Other Financing Sources (Uses):			
Transfers from Other Funds	3,723	23	3,746
Transfers to Other Funds	(1,055)	0	(1,055)
Bond and Note Proceeds	<u>270</u>	<u>0</u>	<u>270</u>
Net Other Financing Sources (Uses)	<u>2,938</u>	<u>23</u>	<u>2,961</u>
Other Financing Sources (Uses) Over Disbursements	(3)	10	7
Closing Fund Balance	<u><u>(1,608)</u></u>	<u><u>(156)</u></u>	<u><u>(1,764)</u></u>

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

	FY 2024 Projected	FY 2025 Projected	Annual \$ Change	Annual % Change
Opening Fund Balance	(1,594)	(1,627)	(33)	-2.1%
Receipts:				
Taxes	1,526	1,486	(40)	-2.6%
Miscellaneous Receipts	7,044	8,487	1,443	20.5%
Federal Receipts	3,297	3,555	258	7.8%
Total Receipts	11,867	13,528	1,661	14.0%
Disbursements:				
Assistance and Grants	4,796	6,497	1,701	35.5%
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	10,874	12,301	1,427	13.1%
Total Disbursements	15,670	18,798	3,128	20.0%
Other Financing Sources (Uses):				
Transfers From Other Funds	4,103	5,436	1,333	32.5%
Transfers to Other Funds	(897)	(574)	323	36.0%
Bond and Note Proceeds	564	359	(205)	-36.3%
Net Other Financing Sources (Uses)	3,770	5,221	1,451	38.5%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(33)	(49)	(16)	-48.5%
Closing Fund Balance	(1,627)	(1,676)	(49)	-3.0%

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

	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Consumption/Use Taxes	621	620	620	621
Motor Fuel Tax	386	382	379	376
Highway Use Tax	142	143	144	145
Auto Rental Tax	93	95	97	100
Business Taxes	608	582	577	572
Corporation and Utilities Tax	11	11	11	11
Petroleum Business Tax	597	571	566	561
Other Taxes	257	257	257	257
Real Estate Transfer Tax	257	257	257	257
Total Taxes	1,486	1,459	1,454	1,450
Miscellaneous Receipts	8,487	11,826	12,071	10,135
Authority Bond Proceeds	6,928	10,290	10,525	8,668
State Park Fees	300	262	229	226
Environmental Revenues	92	92	92	92
Motor Vehicle Fees	782	779	778	778
All Other	385	403	447	371
Federal Receipts	3,555	3,667	3,503	3,520
Total	13,528	16,952	17,028	15,105

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

	FY 2024 Projected	FY 2025 Projected	Annual \$ Change	Annual % Change
Consumption/Use Taxes	629	621	(8)	-1.3%
Motor Fuel Tax	386	386	0	0.0%
Highway Use Tax	143	142	(1)	-0.7%
Auto Rental Tax	100	93	(7)	-7.0%
Business Taxes	640	608	(32)	-5.0%
Corporation and Utilities Tax	14	11	(3)	-21.4%
Petroleum Business Tax	626	597	(29)	-4.6%
Other Taxes	257	257	0	0.0%
Real Estate Transfer Tax	257	257	0	0.0%
Total Taxes	1,526	1,486	(40)	-2.6%
Miscellaneous Receipts	7,044	8,487	1,443	20.5%
Authority Bond Proceeds	5,803	6,928	1,125	19.4%
State Park Fees	212	300	88	41.5%
Environmental Revenues	92	92	0	0.0%
Motor Vehicle Fees	719	782	63	8.8%
All Other	218	385	167	76.6%
Federal Receipts	3,297	3,555	258	7.8%
Total	11,867	13,528	1,661	14.0%

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

	<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>	<u>FY 2028</u> <u>Projected</u>
EDUCATION					
Education School Aid	7	13	0	0	0
Functional Total	<u>7</u>	<u>13</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OFF-BUDGET SPENDING	<u>7</u>	<u>13</u>	<u>0</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)**

	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Personal Income Tax	27,752	29,783	35,246	40,041
Consumption/Use Taxes	9,539	9,773	10,032	10,276
Sales and Use Tax	9,539	9,773	10,032	10,276
Business Taxes	7,240	6,160	(593)	0
Pass Through Entity Tax	7,240	6,160	(593)	0
Other Taxes	897	980	1,074	1,191
Real Estate Transfer Tax	890	973	1,074	1,191
Employer Compensation Expense Program	7	7	0	0
Total Taxes	45,428	46,696	45,759	51,508
Miscellaneous Receipts	426	436	451	466
Mental Hygiene Patient Receipts	279	280	280	280
SUNY Dormitory Fees	0	0	0	0
Health Patient Receipts	145	155	170	185
All Other	2	1	1	1
Federal Receipts	62	58	53	45
Total	45,916	47,190	46,263	52,019

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

	FY 2024 Projected	FY 2025 Projected	Annual \$ Change	Annual % Change
Personal Income Tax	26,100	27,752	1,652	6.3%
Consumption/Use Taxes	9,326	9,539	213	2.3%
Sales and Use Tax	9,326	9,539	213	2.3%
Business Taxes	6,941	7,240	299	4.3%
Pass Through Entity Tax	6,941	7,240	299	4.3%
Other Taxes	916	897	(19)	-2.1%
Real Estate Transfer Tax	909	890	(19)	-2.1%
Employer Compensation Expense Program	7	7	0	0.0%
Total Taxes	43,283	45,428	2,145	5.0%
Miscellaneous Receipts	375	426	51	13.6%
Mental Hygiene Patient Receipts	238	279	41	17.2%
SUNY Dormitory Fees	0	0	0	0.0%
Health Patient Receipts	136	145	9	6.6%
All Other	1	2	1	100.0%
Federal Receipts	67	62	(5)	-7.5%
Total	43,725	45,916	2,191	5.0%

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	54,906	6,361	1,259	49,131	111,657
Miscellaneous Receipts	3,609	20,837	6,363	456	31,265
Federal Receipts	2,351	(2)	7	71	2,427
Total Receipts	60,866	27,196	7,629	49,658	145,349
Disbursements:					
Assistance and Grants	62,852	19,025	5,017	0	86,894
State Operations:					
Personal Service	9,464	5,376	0	0	14,840
Non-Personal Service	3,043	3,259	0	48	6,350
General State Charges	9,115	1,088	0	0	10,203
Debt Service	0	0	0	10,481	10,481
Capital Projects	0	0	6,786	0	6,786
Total Disbursements	84,474	28,748	11,803	10,529	135,554
Other Financing Sources (Uses):					
Transfers from Other Funds	42,331	3,288	5,049	1,642	52,310
Transfers to Other Funds	(8,325)	(235)	(1,232)	(40,714)	(50,506)
Bond and Note Proceeds	0	0	0	0	0
Net Other Financing Sources (Uses)	34,006	3,053	3,817	(39,072)	1,804
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	10,398	1,501	(357)	57	11,599
Closing Fund Balance	43,451	9,113	(1,114)	159	51,609

CASH FINANCIAL PLAN
STATE FUNDS
FY 2024
(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	43,451	9,113	(1,114)	159	51,609
Receipts:					
Taxes	53,310	6,260	1,526	43,283	104,379
Miscellaneous Receipts	4,295	18,919	6,811	375	30,400
Federal Receipts	2,250	(17)	5	67	2,305
Total Receipts	59,855	25,162	8,342	43,725	137,084
Disbursements:					
Assistance and Grants	74,048	17,569	3,708	0	95,325
State Operations:					
Personal Service	10,552	5,444	0	0	15,996
Non-Personal Service	2,332	3,421	0	47	5,800
General State Charges	9,379	1,211	0	0	10,590
Debt Service	0	0	0	2,607	2,607
Capital Projects	0	0	8,526	0	8,526
Total Disbursements	96,311	27,645	12,234	2,654	138,844
Other Financing Sources (Uses):					
Transfers from Other Funds	45,151	3,182	4,065	2,108	54,506
Transfers to Other Funds	(7,178)	(964)	(897)	(43,166)	(52,205)
Bond and Note Proceeds	0	0	564	0	564
Net Other Financing Sources (Uses)	37,973	2,218	3,732	(41,058)	2,865
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	1,517	(265)	(160)	13	1,105
Closing Fund Balance	44,968	8,848	(1,274)	172	52,714

CASH FINANCIAL PLAN
STATE FUNDS
FY 2025
(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	44,968	8,848	(1,274)	172	52,714
Receipts:					
Taxes	54,679	6,387	1,486	45,428	107,980
Miscellaneous Receipts	3,634	15,107	8,243	426	27,410
Federal Receipts	3,645	(17)	5	62	3,695
Total Receipts	61,958	21,477	9,734	45,916	139,085
Disbursements:					
Assistance and Grants	77,425	17,347	5,305	0	100,077
State Operations:					
Personal Service	11,163	5,590	0	0	16,753
Non-Personal Service	3,051	3,306	0	49	6,406
General State Charges	7,059	1,256	0	0	8,315
Debt Service	0	0	0	3,022	3,022
Capital Projects	0	0	9,841	0	9,841
Total Disbursements	98,698	27,499	15,146	3,071	144,414
Other Financing Sources (Uses):					
Transfers from Other Funds	44,522	3,535	5,413	1,987	55,457
Transfers to Other Funds	(8,888)	946	(574)	(44,822)	(53,338)
Bond and Note Proceeds	0	0	359	0	359
Net Other Financing Sources (Uses)	35,634	4,481	5,198	(42,835)	2,478
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(1,106)	(1,541)	(214)	10	(2,851)
Closing Fund Balance	43,862	7,307	(1,488)	182	49,863

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	55,752	6,443	1,459	46,696	110,350
Miscellaneous Receipts	2,928	17,120	11,552	436	32,036
Federal Receipts	0	(17)	5	58	46
Total Receipts	<u>58,680</u>	<u>23,546</u>	<u>13,016</u>	<u>47,190</u>	<u>142,432</u>
Disbursements:					
Assistance and Grants	81,899	17,158	6,501	0	105,558
State Operations:					
Personal Service	11,111	5,884	0	0	16,995
Non-Personal Service	3,266	4,629	0	49	7,944
General State Charges	10,004	1,275	0	0	11,279
Debt Service	0	0	0	4,906	4,906
Capital Projects	0	0	9,555	0	9,555
Total Disbursements	<u>106,280</u>	<u>28,946</u>	<u>16,056</u>	<u>4,955</u>	<u>156,237</u>
Other Financing Sources (Uses):					
Transfers from Other Funds	43,985	3,458	3,363	1,966	52,772
Transfers to Other Funds	(6,791)	1,153	(853)	(44,175)	(50,666)
Bond and Note Proceeds	0	0	352	0	352
Net Other Financing Sources (Uses)	<u>37,194</u>	<u>4,611</u>	<u>2,862</u>	<u>(42,209)</u>	<u>2,458</u>
Use (Reservation) of Fund Balance:					
Debt Management	860				
Economic Uncertainties	500				
Extraordinary Monetary Settlements	285				
Timing of PTET/PIT Credits	2,240				
Undesignated Fund Balance	1,547				
Total Use (Reservation) of Fund Balance	<u>5,432</u>				
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>(4,974)</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	54,889	6,620	1,454	45,759	108,722
Miscellaneous Receipts	2,413	17,385	11,834	451	32,083
Federal Receipts	0	(17)	5	53	41
Total Receipts	57,302	23,988	13,293	46,263	140,846
Disbursements:					
Assistance and Grants	84,558	17,303	6,616	0	108,477
State Operations:					
Personal Service	11,305	6,027	0	0	17,332
Non-Personal Service	3,482	4,721	0	49	8,252
General State Charges	11,623	1,299	0	0	12,922
Debt Service	0	0	0	4,946	4,946
Capital Projects	0	0	8,997	0	8,997
Total Disbursements	110,968	29,350	15,613	4,995	160,926
Other Financing Sources (Uses):					
Transfers from Other Funds	42,712	3,493	2,839	1,845	50,889
Transfers to Other Funds	(6,336)	1,150	(720)	(43,079)	(48,985)
Bond and Note Proceeds	0	0	262	0	262
Net Other Financing Sources (Uses)	36,376	4,643	2,381	(41,234)	2,166
Use (Reservation) of Fund Balance:					
Extraordinary Monetary Settlements	276				
Timing of PTET/PIT Credits	11,789				
Undesignated Fund Balance	(4)				
Total Use (Reservation) of Fund Balance	12,061				
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(5,229)				

CASH FINANCIAL PLAN
STATE FUNDS
FY 2028
(millions of dollars)

	General Fund	State Special Revenue Funds	State Capital Projects Funds	Debt Service Funds	State Funds Total
Receipts:					
Taxes	60,021	6,479	1,450	51,508	119,458
Miscellaneous Receipts	2,063	17,970	9,902	466	30,401
Federal Receipts	0	(17)	5	45	33
Total Receipts	62,084	24,432	11,357	52,019	149,892
Disbursements:					
Assistance and Grants	87,203	17,451	5,218	0	109,872
State Operations:					
Personal Service	11,322	6,216	0	0	17,538
Non-Personal Service	3,275	4,854	0	49	8,178
General State Charges	12,901	1,323	0	0	14,224
Debt Service	0	0	0	6,161	6,161
Capital Projects	0	0	9,080	0	9,080
Total Disbursements	114,701	29,844	14,298	6,210	165,053
Other Financing Sources (Uses):					
Transfers from Other Funds	47,320	3,344	3,723	1,860	56,247
Transfers to Other Funds	(7,078)	1,406	(1,055)	(47,635)	(54,362)
Bond and Note Proceeds	0	0	270	0	270
Net Other Financing Sources (Uses)	40,242	4,750	2,938	(45,775)	2,155
Use (Reservation) of Fund Balance:					
Extraordinary Monetary Settlements	42				
Timing of PTET/PIT Credits	300				
Undesignated Fund Balance	2,090				
Total Use (Reservation) of Fund Balance	2,432				
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements					(9,943)

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

	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>Annual \$ Change</u>	<u>Annual % Change</u>
Opening Fund Balance	51,609	52,714	1,105	2.1%
Receipts:				
Taxes	104,379	107,980	3,601	3.4%
Miscellaneous Receipts	30,400	27,410	(2,990)	-9.8%
Federal Receipts	2,305	3,695	1,390	60.3%
Total Receipts	137,084	139,085	2,001	1.5%
Disbursements:				
Assistance and Grants	95,325	100,077	4,752	5.0%
State Operations:				
Personal Service	15,996	16,753	757	4.7%
Non-Personal Service	5,800	6,406	606	10.4%
General State Charges	10,590	8,315	(2,275)	-21.5%
Debt Service	2,607	3,022	415	15.9%
Capital Projects	8,526	9,841	1,315	15.4%
Total Disbursements	138,844	144,414	5,570	4.0%
Other Financing Sources (Uses):				
Transfers from Other Funds	54,506	55,457	951	1.7%
Transfers to Other Funds	(52,205)	(53,338)	(1,133)	-2.2%
Bond and Note Proceeds	564	359	(205)	-36.3%
Net Other Financing Sources (Uses)	2,865	2,478	(387)	-13.5%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	1,105	(2,851)	(3,956)	-358.0%
Closing Fund Balance	52,714	49,863	(2,851)	-5.4%

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

	2022 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2023 January Actuals	February Actuals	March Actuals	Total
OPENING BALANCE	33,053	45,693	40,311	43,797	43,699	42,930	49,993	46,849	45,221	49,440	50,086	50,421	33,053
RECEIPTS:													
Personal Income Tax	7,360	1,364	2,095	1,546	1,794	2,430	971	1,357	2,123	2,426	2,073	2,068	27,607
Consumption/Use Taxes	370	374	489	382	496	496	754	731	905	816	685	832	7,239
Business Taxes	1,160	111	3,204	262	3,426	(110)	(110)	219	3,836	568	149	5,065	17,856
Other Taxes	129	127	124	135	160	402	254	259	138	70	244	162	2,204
Total Taxes	9,019	1,976	5,912	2,348	2,302	6,754	1,869	2,566	7,002	3,880	3,151	8,127	54,906
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	403	714
ABC License Fee	5	6	6	5	6	6	6	7	5	7	6	5	70
Investment Income	7	12	12	37	53	69	92	120	132	158	191	187	1,085
Licenses, Fees, etc.	41	72	74	(13)	88	53	24	78	100	18	30	9	574
Motor Vehicle Fees	18	26	35	14	36	13	4	34	14	16	15	55	280
Reimbursements	114	(12)	66	(39)	(47)	131	1	(52)	136	(48)	43	30	323
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	47	33	160
Other Transactions	12	(3)	8	80	12	66	36	3	30	47	6	106	403
Total Miscellaneous Receipts	198	101	216	84	188	438	193	320	417	278	348	828	3,609
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0	2,351	2,351
PTET in Excess of Revenue Bond Debt Service	7,361	1,328	2,097	1,346	1,056	2,327	972	1,360	1,651	1,576	591	(766)	20,899
PTET in Excess of Revenue Bond Debt Service	91	(24)	1,390	(24)	44	1,681	(328)	15	2,017	285	54	2,271	7,472
ECEP in Excess of Revenue Bond Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales Tax in Excess of LGAC Bond Debt Service	311	327	438	345	335	442	0	0	0	0	0	0	2,198
Sales Tax in Excess of Revenue Bond Debt Service	504	529	755	569	863	863	578	564	738	635	608	400	7,291
Real Estate Taxes in Excess of CW/CA Debt Service	142	130	118	143	113	107	103	118	73	64	70	39	1,180
All Other	250	115	170	165	99	377	86	169	267	182	194	1,217	3,291
Total Transfers from Other Funds	8,659	2,405	4,968	2,544	2,195	5,797	1,411	2,186	4,746	2,742	1,517	3,161	42,331
TOTAL RECEIPTS	17,876	4,482	11,096	4,976	4,685	12,989	3,473	5,072	12,165	6,900	5,016	14,467	103,197
DISBURSEMENTS:													
School Aid	1,329	4,091	1,664	294	587	1,685	687	1,757	2,184	1,045	983	9,339	25,645
Higher Education	60	13	545	112	52	167	500	44	116	34	556	677	2,876
All Other Education	48	242	134	537	112	45	41	396	171	32	86	403	2,247
Medicaid - DOH	2,017	2,011	1,118	1,510	1,794	861	2,317	2,092	1,990	2,456	15	1,199	19,380
Public Health	43	74	38	38	122	46	28	70	(32)	46	56	175	704
Mental Hygiene	17	71	1,234	44	34	1,031	134	84	788	113	271	899	4,720
Children and Families	8	44	177	197	180	201	63	73	158	32	280	1,513	2,926
Temporary & Disability Assistance	90	178	139	215	211	138	178	125	188	186	147	276	2,071
Transportation	0	33	19	0	32	0	0	33	13	0	20	0	150
Unrestricted Aid	0	12	388	0	0	119	8	0	187	0	0	67	781
All Other	34	(44)	(73)	167	333	65	111	137	117	71	194	240	1,352
Total Assistance and Grants	3,646	6,725	5,383	3,114	3,457	4,358	4,067	4,811	5,880	4,015	2,608	14,788	62,852
Personal Service	740	695	867	714	905	716	794	756	916	722	667	972	9,464
Non-Personal Service	149	225	247	161	225	213	213	276	250	257	323	486	3,043
Total State Operations	889	920	1,114	875	1,130	947	1,007	1,032	1,166	979	990	1,458	12,507
General State Charges	780	2,000	357	442	489	468	589	423	522	603	511	1,931	9,115
Debt Service	112	0	0	43	0	(2)	1	0	0	155	(8)	(3)	298
Capital Projects	(612)	(176)	171	348	222	(27)	790	105	321	456	621	2,430	4,649
SUNY Operations	223	286	326	213	61	13	190	13	6	17	36	110	1,491
Other Purposes	198	109	259	39	95	172	150	139	51	29	(77)	723	1,887
Total Transfers to Other Funds	(79)	219	756	643	378	153	954	434	378	657	572	3,260	8,325
TOTAL DISBURSEMENTS	5,236	9,864	7,610	5,074	5,454	5,926	6,617	6,700	7,946	6,254	4,681	21,437	92,799
Excess/(Deficiency) of Receipts over Disbursements	12,640	(5,382)	3,486	(98)	(769)	7,063	(3,144)	(1,628)	4,219	646	335	(6,970)	10,398
CLOSING BALANCE	45,693	40,311	43,797	43,699	42,930	49,993	46,849	45,221	49,440	50,086	50,421	43,451	43,451

**CASHFLOW
GENERAL FUND
FY 2024
(millions of dollars)**

	2023 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Projected	2024 January Projected	February Projected	March Projected	Total
OPENING BALANCE	43,451	46,939	40,448	44,184	44,319	42,520	47,972	47,425	46,126	51,067	51,725	46,158	43,451
RECEIPTS:													
Personal Income Tax	3,727	1,044	2,498	1,713	1,850	2,158	1,143	1,685	2,347	2,363	1,998	1,957	24,483
Consumption/Use Taxes	730	730	969	794	765	970	773	774	985	872	706	817	9,885
Business Taxes	1,116	214	3,047	201	144	3,398	(321)	98	3,991	364	153	4,634	17,039
Other Taxes	170	407	79	63	178	170	324	144	94	92	91	91	1,903
Total Taxes	5,743	2,395	6,593	2,771	2,937	6,696	1,919	2,701	7,417	3,691	2,948	7,499	53,310
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	139	450
ABC License Fee	6	7	5	5	6	5	5	4	4	7	6	5	65
Investment Income	204	176	192	183	198	202	206	214	203	215	175	182	2,350
Licenses, Fees, etc.	72	47	56	29	77	77	70	49	39	70	70	68	730
Motor Vehicle Fees	13	44	11	16	36	(6)	25	25	6	12	14	29	225
Reimbursements	39	4	96	45	(52)	28	(8)	(63)	52	(35)	11	(51)	66
Extraordinary Settlements	0	0	0	0	0	0	0	33	0	0	0	0	33
Other Transactions	(4)	5	14	50	16	47	57	(3)	39	19	18	118	376
Total Miscellaneous Receipts	331	283	374	328	297	453	385	389	343	318	304	490	4,295
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0	2,250	2,250
PTET in Excess of Revenue Bond Debt Service	3,731	1,044	2,497	1,560	1,342	2,512	1,143	1,685	2,351	3,735	839	2,016	24,455
PIT in Excess of Revenue Bond Debt Service	49	66	1,269	19	68	1,487	(550)	25	2,182	205	152	1,969	6,941
ECEP in Excess of Revenue Bond Debt Service	0	0	0	0	0	0	0	0	2	1	0	4	7
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	614	623	887	686	665	1,009	648	634	860	657	524	904	8,711
Real Estate Taxes in Excess of CW/CA Debt Service	77	86	121	74	88	88	77	69	69	66	59	45	878
All Other	168	190	121	192	166	120	94	176	598	227	178	1,929	4,159
Total Transfers from Other Funds	4,639	2,009	4,856	2,531	2,327	5,216	1,412	2,589	6,062	4,891	1,752	6,867	45,151
TOTAL RECEIPTS	10,713	4,687	11,823	5,630	5,561	12,365	3,716	5,679	13,822	8,900	5,004	17,106	105,006
DISBURSEMENTS:													
School Aid	1,391	4,484	1,922	346	678	1,829	811	1,988	2,684	1,614	1,147	9,986	28,880
Higher Education	29	24	620	124	71	120	535	50	107	97	515	921	3,213
All Other Education	16	39	270	200	878	62	59	180	190	62	53	463	2,472
Medicaid - DOH	3,477	3,073	1,414	2,512	2,990	1,402	10	1,598	1,207	2,224	692	(109)	20,490
Public Health	37	61	77	51	74	69	31	(48)	91	118	138	155	854
Mental Hygiene	34	94	1,236	196	71	1,267	100	84	1,294	104	1,732	1,354	7,566
Children and Families	39	78	148	129	64	250	49	301	93	106	106	608	1,971
Temporary & Disability Assistance	154	126	216	384	148	148	153	216	165	427	179	499	2,815
Transportation	0	40	19	1	51	0	19	44	165	9	29	153	530
Unrestricted Aid	0	13	390	0	0	117	7	0	187	1	3	72	790
All Other	48	(182)	80	54	63	99	88	80	59	200	1,351	2,527	4,467
Total Assistance and Grants	5,225	7,850	6,392	3,997	5,088	5,363	1,862	4,493	6,242	4,962	5,945	16,629	74,048
Personal Service	785	792	916	746	984	769	761	1,018	797	916	859	1,209	10,552
Non-Personal Service	121	226	(413)	173	283	183	234	261	262	321	354	327	2,332
Total State Operations	906	1,018	503	919	1,267	952	995	1,279	1,059	1,237	1,213	1,536	12,884
General State Charges	657	1,832	481	445	483	489	479	427	478	632	2,272	704	9,379
Debt Service	38	0	1	56	(2)	(1)	0	0	0	158	(10)	(13)	227
Capital Projects	106	(72)	296	(238)	399	39	846	475	988	1,154	1,097	(1,387)	3,703
SUNY Operations	228	304	304	288	56	20	1	230	16	161	31	161	1,616
Other Purposes	65	315	110	28	69	51	80	74	98	53	23	666	1,632
Total Transfers to Other Funds	437	478	711	134	522	109	927	779	1,102	1,411	1,141	(573)	7,178
TOTAL DISBURSEMENTS	7,225	11,178	8,087	5,495	7,360	6,913	4,263	6,978	8,881	8,242	10,571	18,296	103,489
Excess/(Deficiency) of Receipts over Disbursements	3,488	(6,491)	3,736	135	(1,799)	5,452	(547)	(1,299)	4,941	658	(5,567)	(1,190)	1,517
CLOSING BALANCE	46,939	40,448	44,184	44,319	42,520	47,972	47,425	46,126	51,067	51,725	46,158	44,968	44,968

**CASHFLOW
STATE OPERATING FUNDS
FY 2024**
(millions of dollars)

	2023		2024												Intra-Fund Transfer Eliminations	Total
	April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Projected	January Projected	February Projected	March Projected				
OPENING BALANCE	52,723	57,351	50,829	55,763	56,718	55,664	57,895	57,615	56,465	60,756	62,349	58,185		52,723		
RECEIPTS:																
Personal Income Tax	7,454	2,088	4,996	3,425	3,700	4,318	2,285	3,370	4,700	7,893	3,996	3,975	0	52,200		
Consumption/Use Taxes	1,627	1,573	2,087	1,694	1,641	2,090	1,668	1,665	2,136	1,854	1,518	1,754	0	21,307		
Business Taxes	1,471	350	4,731	313	286	5,308	(761)	215	6,510	655	360	7,089	0	26,527		
Other Taxes	254	493	162	140	267	260	404	216	169	161	152	141	0	2,819		
Total Taxes	10,806	4,504	11,976	5,572	5,894	11,976	3,596	5,466	13,515	10,563	6,026	12,959	0	102,853		
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	139	0	450		
ABC License Fee	6	7	5	5	6	5	5	4	4	7	6	5	0	65		
HCRA	553	550	528	571	583	595	598	521	613	515	590	346	0	6,563		
Investment Income	204	176	183	183	202	192	214	206	203	215	175	182	0	2,350		
Licenses, Fees, etc.	72	47	56	29	83	77	70	49	70	70	70	68	0	730		
Lottery	263	209	283	209	360	265	292	321	261	243	170	705	0	3,761		
Medicaid	84	74	77	85	76	86	83	80	97	82	82	74	0	980		
Motor Vehicle Fees	34	64	32	38	55	32	40	39	23	27	30	42	0	432		
Reimbursements	39	4	96	45	(52)	28	(8)	(63)	52	(35)	11	(51)	0	66		
State University Income	308	(186)	888	338	592	642	497	364	292	644	858	127	0	5,364		
Extraordinary Settlements	0	0	0	0	0	0	0	33	0	0	0	0	0	33		
Other Transactions	412	262	443	560	502	584	441	434	478	525	(668)	(1,178)	0	2,795		
Total Miscellaneous Receipts	1,976	1,297	2,600	2,153	2,413	2,592	2,254	2,126	2,062	2,323	1,334	459	0	23,589		
Federal Receipts	3	0	1	31	0	0	0	1	1	(7)	(9)	2,279	0	2,300		
TOTAL RECEIPTS	12,785	5,801	14,577	7,756	8,307	14,568	5,850	7,593	15,578	12,879	7,351	15,697	0	128,742		
DISBURSEMENTS:																
School Aid	1,391	4,484	2,239	346	678	4,985	966	2,143	2,838	1,769	1,302	10,279	0	33,420		
Higher Education	29	24	124	124	535	120	71	50	107	97	515	921	0	3,213		
All Other Education	17	39	270	200	878	62	61	180	190	63	54	471	0	2,485		
STAR	0	0	0	0	0	0	0	0	2	1,582	0	33	0	1,617		
Medicaid - DOH	3,900	3,546	1,939	2,987	3,515	2,060	537	2,165	1,678	2,703	1,295	1,117	0	27,442		
Public Health	89	119	223	116	128	268	107	10	276	160	215	386	0	2,097		
Mental Hygiene	43	102	1,238	198	71	1,272	105	88	1,300	128	1,758	1,414	0	7,717		
Children and Families	39	78	148	129	64	250	49	301	165	107	107	610	0	1,975		
Temporary & Disability Assistance	154	126	216	384	148	216	153	216	165	427	179	499	0	2,815		
Transportation	84	620	362	380	583	360	432	726	1,263	74	128	236	0	5,248		
Unrestricted Aid	0	13	390	0	0	117	7	0	187	1	3	72	0	790		
All Other	60	(110)	109	101	130	151	150	125	128	277	424	1,253	0	2,798		
Total Assistance and Grants	5,806	9,041	7,754	4,965	6,266	9,793	3,102	6,004	8,227	7,388	5,980	17,291	0	91,617		
Personal Service	1,250	1,234	1,312	1,159	1,616	1,172	1,199	1,586	1,223	1,393	1,225	1,627	0	15,996		
Non-Personal Service	376	503	(134)	462	593	462	595	567	476	704	681	515	0	5,800		
Total State Operations	1,626	1,737	1,178	1,621	2,209	1,634	1,794	2,153	1,699	2,097	1,906	2,142	0	21,796		
General State Charges	687	1,944	564	501	609	556	560	532	610	797	2,390	840	0	10,590		
Debt Service	35	28	5	5	61	427	5	14	5	5	279	1,738	0	2,607		
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
TOTAL DISBURSEMENTS	8,154	12,750	9,501	7,092	9,145	12,410	5,461	8,703	10,541	10,287	10,555	22,011	0	126,610		
OTHER FINANCING SOURCES (USES):																
Transfers from other funds	5,085	2,953	5,432	2,950	2,601	5,392	1,687	3,341	6,403	5,326	1,898	7,878	(505)	50,441		
Transfers to other funds	(5,088)	(2,526)	(5,574)	(2,659)	(2,817)	(5,319)	(2,356)	(3,381)	(7,149)	(6,325)	(2,858)	(5,761)	505	(51,308)		
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
NET OTHER FINANCING SOURCES/(USES)	(3)	427	(142)	291	(216)	73	(669)	(40)	(746)	(999)	(960)	2,117	0	(867)		
Excess/(Deficiency) of Receipts over Disbursements	4,628	(6,522)	4,934	955	(1,054)	2,231	(280)	(1,150)	4,291	1,593	(4,164)	(4,197)	0	1,265		
CLOSING BALANCE	57,351	50,829	55,763	56,718	55,664	57,895	57,615	56,465	60,756	62,349	58,185	53,988	0	53,988		

**CASHFLOW
ALL GOVERNMENTAL FUNDS
FY 2024**
(millions of dollars)

	2023 Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Projected	2024 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	65,955	71,888	62,749	70,774	71,733	69,774	73,205	72,063	69,339	76,293	76,681	71,357		65,955
RECEIPTS:														
Personal Income Tax	7,454	2,088	4,996	3,425	3,700	4,318	2,285	3,370	4,700	7,893	3,996	3,975	0	52,200
Consumption/Use Taxes	1,677	1,619	2,149	1,740	1,686	1,714	1,714	1,708	2,200	1,903	1,564	1,810	0	21,936
Business Taxes	1,522	405	4,786	368	336	5,374	(705)	268	6,564	701	409	7,139	0	27,167
Other Taxes	254	493	187	167	292	286	429	242	195	187	178	166	0	3,076
Total Taxes	10,907	4,605	12,118	5,700	6,014	12,144	3,723	5,588	13,659	10,684	6,147	13,090	0	104,379
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	139	0	450
ABC License Fee	6	7	5	5	6	5	5	4	4	7	6	5	0	65
HCRA	553	550	528	571	583	595	598	521	613	515	590	346	0	6,563
Investment Income	204	176	47	183	198	202	206	214	203	215	175	182	0	2,350
Licenses, Fees, etc.	72	47	56	29	83	77	70	49	39	70	70	68	0	730
Lottery	263	299	283	299	360	265	292	321	261	243	170	705	0	3,761
Medical	84	74	77	85	76	86	83	80	97	82	82	74	0	980
Motor Vehicle Fees	34	64	32	34	55	40	40	39	23	27	30	42	0	432
Reimbursements	39	4	96	45	(52)	28	(8)	(63)	52	(35)	11	(51)	0	66
State University Income	308	(186)	888	338	592	642	497	364	292	644	858	127	0	5,364
Extraordinary Settlements	0	0	0	0	0	0	0	33	0	0	0	0	0	33
Other Transactions	780	1,043	984	1,467	1,031	1,460	669	658	697	731	(235)	921	0	10,206
Total Miscellaneous Receipts	2,344	2,078	3,141	3,060	2,942	3,468	2,482	2,350	2,281	2,529	1,767	2,538	0	31,000
Federal Receipts	8,939	7,674	11,591	7,449	7,293	6,184	6,789	8,027	10,844	5,844	5,309	9,980	0	95,923
TOTAL RECEIPTS	22,190	14,357	26,850	16,209	16,249	21,796	12,994	15,965	26,784	19,057	13,223	25,628	0	231,302
DISBURSEMENTS:														
School Aid	2,019	4,876	3,041	726	1,092	5,273	1,539	3,574	4,235	2,356	1,918	10,949	0	41,598
Higher Education	29	24	24	124	71	120	535	50	107	97	515	921	0	3,213
All Other Education	82	129	335	374	939	173	142	223	393	96	84	460	0	3,430
STAR	0	0	0	0	0	0	0	0	2	1,582	0	33	0	1,617
Medicaid - DOH	8,690	11,953	6,788	8,530	9,845	4,931	5,647	8,251	6,315	7,529	5,792	7,539	0	91,810
Public Health	218	371	529	292	287	525	286	302	633	393	480	584	0	4,900
Mental Hygiene	78	126	1,260	222	94	1,287	133	114	1,327	226	1,843	1,497	0	8,207
Children and Families	378	245	188	168	242	641	134	343	406	109	109	613	0	3,576
Temporary & Disability Assistance	407	350	391	585	357	340	845	755	412	869	621	802	0	6,734
Transportation	126	654	516	432	640	601	735	764	1,655	148	202	673	0	7,146
Unrestricted Aid	0	13	390	0	0	117	7	0	187	1	3	72	0	790
All Other	1,371	59	1,300	908	608	504	1,335	511	866	674	777	36	0	8,949
Total Assistance and Grants	13,398	18,800	15,358	12,361	14,175	14,512	11,338	14,887	16,538	14,080	12,344	24,179	0	181,970
Personal Service	1,313	1,288	1,367	1,211	1,707	1,228	1,261	1,665	1,278	1,464	1,266	1,650	0	16,698
Non-Personal Service	413	631	663	527	745	877	729	706	591	836	833	923	0	8,474
Total State Operations	1,726	1,919	2,030	1,738	2,452	2,105	1,990	2,371	1,869	2,300	2,099	2,573	0	25,172
General State Charges	687	2,002	611	530	643	587	587	592	639	833	2,415	855	0	10,981
Debt Service	35	28	5	5	61	427	5	14	5	5	1,738	1,738	0	2,607
Capital Projects	410	744	817	615	879	732	716	817	781	1,428	1,402	1,533	0	10,874
TOTAL DISBURSEMENTS	16,256	23,493	18,821	15,249	18,210	18,363	14,636	18,681	19,832	18,646	18,539	30,878	0	231,604
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	5,192	2,914	5,741	2,713	3,004	5,433	2,543	3,819	7,438	6,504	2,998	6,750	(505)	54,544
Transfers to other funds	(5,193)	(2,917)	(5,745)	(2,714)	(3,002)	(5,435)	(2,548)	(3,827)	(7,436)	(6,527)	(3,006)	(6,950)	505	(84,795)
Bond and note proceeds	0	0	0	0	0	0	505	0	0	0	0	59	0	564
NET OTHER FINANCING SOURCES/(USES)	(1)	(3)	(4)	(1)	2	(2)	500	(8)	2	(23)	(8)	(141)	0	313
Excess/(Deficiency) of Receipts over Disbursements	5,933	(9,139)	8,025	959	(1,959)	3,431	(1,142)	(2,724)	6,954	388	(5,324)	(5,391)	0	11
CLOSING BALANCE	71,888	62,749	70,774	71,733	69,774	73,205	72,063	69,339	76,293	76,681	71,357	65,966	0	65,966

**CASHFLOW
SPECIAL REVENUE FUNDS
FY 2024**
(millions of dollars)

	2023 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Projected	2024 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	23,939	26,315	23,736	28,153	28,848	28,153	27,010	26,187	24,566	26,797	26,283	25,745		23,939
RECEIPTS:														
Personal Income Tax	0	0	0	0	0	0	0	0	3	1,585	0	29	0	1,617
Consumption/Use Taxes	219	156	199	160	157	203	174	164	207	171	135	151	0	2,096
Business Taxes	306	70	415	93	74	423	111	92	337	86	55	485	0	2,547
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	525	226	614	253	231	626	285	256	547	1,842	190	665	0	6,260
HCRA	553	550	528	571	583	595	598	521	613	515	590	346	0	6,563
State University Income	308	(186)	338	338	592	642	497	364	292	644	858	127	0	5,364
Lottery	263	299	283	299	360	265	292	321	261	243	170	705	0	3,761
Medicaid	84	74	77	85	76	86	83	80	97	82	82	74	0	980
Motor Vehicle Fees	21	20	21	22	19	14	15	17	15	15	16	13	0	207
Other Transactions	442	325	493	467	539	596	518	489	505	525	(659)	(1,829)	0	2,411
Total Miscellaneous Receipts	1,671	1,082	2,290	1,782	2,169	2,198	2,003	1,789	1,785	2,024	1,057	(564)	0	19,286
Federal Receipts	8,716	7,416	11,399	7,066	7,073	5,992	6,603	7,758	10,507	5,619	5,111	7,049	0	90,309
TOTAL RECEIPTS	10,912	8,724	14,303	9,101	9,473	8,816	8,891	9,803	12,839	9,485	6,358	7,150	0	115,855
DISBURSEMENTS:														
School Aid	628	368	1,111	364	412	3,439	511	1,586	1,539	732	751	927	0	12,368
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	64	88	64	171	60	78	75	38	198	34	34	62	0	966
STAR	0	0	0	0	0	0	0	0	2	1,582	0	33	0	1,617
Medicaid - DOH	5,213	8,880	5,374	6,018	6,855	3,529	5,637	6,653	5,108	5,305	5,100	7,648	0	71,320
Public Health	177	201	436	195	193	444	183	313	521	428	146	290	0	3,227
Mental Hygiene	39	27	19	20	17	13	26	18	23	53	36	65	0	356
Children and Families	339	167	40	39	178	391	85	42	313	3	3	5	0	1,605
Temporary & Disability Assistance	253	224	175	201	184	192	692	514	247	425	425	286	0	3,818
Transportation	88	583	348	380	535	363	416	684	1,101	69	103	91	0	4,761
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	1,096	135	926	432	345	238	904	204	407	248	(818)	(1,029)	0	3,088
Total Assistance and Grants	7,897	10,672	8,493	7,820	8,779	8,887	8,529	10,052	9,459	8,579	5,780	8,378	0	103,126
Personal Service	528	496	451	465	723	459	500	647	481	548	407	441	0	6,146
Non-Personal Service	292	404	1,075	325	457	693	495	444	329	515	475	591	0	6,095
Total State Operations	820	900	1,526	790	1,180	1,152	995	1,091	810	1,063	882	1,032	0	12,241
General State Charges	30	170	130	85	160	98	108	165	161	201	143	151	0	1,602
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	8,747	11,743	10,149	8,695	10,119	9,937	9,632	11,308	10,430	9,843	6,805	9,561	0	116,969
OTHER FINANCING SOURCES (USES):														
Transfers from Other Funds	310	859	441	342	144	95	112	325	135	99	59	766	(505)	3,182
Transfers to Other Funds	(99)	(419)	(178)	(53)	(193)	(117)	(194)	(441)	(313)	(255)	(150)	(1,647)	505	(3,554)
NET OTHER FINANCING SOURCES/(USES)	211	440	263	289	(49)	(22)	(82)	(116)	(178)	(156)	(91)	(881)	0	(372)
Excess/(Deficiency) of Receipts over Disbursements	2,376	(2,579)	4,417	695	(695)	(1,143)	(823)	(1,621)	2,231	(514)	(538)	(3,292)	0	(1,486)
CLOSING BALANCE	26,315	23,736	28,153	28,848	28,153	27,010	26,187	24,566	26,797	26,283	25,745	22,453	0	22,453

CASHFLOW
SPECIAL REVENUE STATE FUNDS
FY 2024
(millions of dollars)

	2023 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Projected	2024 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	9,113	10,202	10,190	11,323	11,915	12,082	9,730	9,911	9,685	9,236	9,626	9,980		9,113
RECEIPTS:														
Personal Income Tax	0	0	0	0	0	0	0	0	3	1,585	0	29	0	1,617
Consumption/Use Taxes	219	156	199	160	157	203	174	164	207	171	135	151	0	2,096
Business Taxes	306	70	415	93	74	423	111	92	337	86	55	485	0	2,547
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	525	226	614	253	231	626	285	256	547	1,842	190	665	0	6,260
HCRA	553	550	528	571	583	595	598	521	613	515	590	346	0	6,563
State University Income	308	(186)	888	338	592	642	497	364	292	644	858	127	0	5,364
Lottery	263	299	283	299	360	285	292	321	261	243	170	705	0	3,761
Medicaid	84	74	77	85	76	86	83	80	97	82	82	74	0	980
Motor Vehicle Fees	21	20	21	22	19	14	15	14	17	15	16	13	0	207
Other Transactions	356	201	413	383	437	509	430	383	427	468	(716)	(1,247)	0	2,044
Total Miscellaneous Receipts	1,585	958	2,210	1,698	2,067	2,111	1,915	1,683	1,707	1,967	1,000	18	0	18,919
Federal Receipts	0	0	0	0	0	0	0	1	0	(7)	(10)	(1)	0	(17)
TOTAL RECEIPTS	2,110	1,184	2,824	1,951	2,298	2,737	2,200	1,940	2,254	3,802	1,180	682	0	25,162
DISBURSEMENTS:														
School Aid	0	0	317	0	0	3,156	155	155	154	155	155	293	0	4,540
Higher Education	1	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	0	0	0	0	0	0	2	0	0	1	1	8	0	13
STAR	0	0	0	0	0	0	0	0	2	1,582	0	33	0	1,617
Medicaid - DOH	423	473	525	475	525	658	527	567	471	479	603	1,226	0	6,952
Public Health	52	58	146	65	76	199	76	58	185	42	77	231	0	1,243
Mental Hygiene	9	8	2	2	0	5	5	4	6	24	26	60	0	151
Children and Families	0	0	0	0	0	0	0	0	0	1	1	2	0	4
Temporary & Disability Assistance	84	580	343	379	532	360	413	682	1,098	65	99	83	0	4,718
Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unrestricted Aid	12	72	29	47	67	52	62	45	69	77	(927)	(1,274)	0	(1,669)
Total Assistance and Grants	581	1,191	1,362	968	1,178	4,430	1,240	1,511	1,985	2,426	35	662	0	17,569
Personal Service	465	442	396	413	632	403	438	568	436	477	366	418	0	5,444
Non-Personal Service	255	276	278	260	305	278	361	305	214	383	323	183	0	3,421
Total State Operations	720	718	674	673	937	681	799	873	640	860	689	601	0	8,865
General State Charges	30	112	83	56	126	67	81	105	132	165	118	136	0	1,211
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	1,331	2,021	2,119	1,697	2,241	5,178	2,120	2,489	2,757	3,451	842	1,399	0	27,645
OTHER FINANCING SOURCES (USES):														
Transfers from Other Funds	310	859	441	342	144	95	112	325	135	99	59	766	(505)	3,182
Transfers to Other Funds	0	(34)	(13)	(4)	(34)	(6)	(11)	(2)	(81)	(60)	(43)	(1,181)	505	(964)
NET OTHER FINANCING SOURCES/(USES)	310	825	428	338	110	89	101	323	54	39	16	(415)	0	2,218
Excess/(Deficiency) of Receipts over Disbursements	1,089	(12)	1,133	592	167	(2,352)	181	(226)	(449)	390	354	(1,132)	0	(265)
CLOSING BALANCE	10,202	10,190	11,323	11,915	12,082	9,730	9,911	9,685	9,236	9,626	9,980	8,848	0	8,848

CASHFLOW
SPECIAL REVENUE FEDERAL FUNDS
FY 2024
(millions of dollars)

	2023 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Projected	2024 January Projected	February Projected	March Projected	Total
OPENING BALANCE	14,826	16,113	13,546	16,830	16,933	16,071	17,280	16,276	14,881	17,561	16,657	15,765	14,826
RECEIPTS:													
Miscellaneous Receipts	86	124	80	84	102	87	88	106	78	57	57	(582)	367
Federal Receipts	8,716	7,416	11,399	7,066	7,073	5,992	6,603	7,757	10,507	5,626	5,121	7,050	90,326
TOTAL RECEIPTS	8,802	7,540	11,479	7,150	7,175	6,079	6,691	7,863	10,585	5,683	5,178	6,468	90,693
DISBURSEMENTS:													
School Aid	628	368	794	364	412	283	356	1,431	1,385	577	596	634	7,828
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	63	88	64	171	60	78	73	38	198	33	33	54	953
STAR	0	0	0	0	0	0	0	0	0	0	0	0	0
Medicaid - DOH	4,790	8,407	4,849	5,543	6,330	2,871	5,110	6,086	4,637	4,826	4,497	6,422	64,368
Public Health	125	143	290	130	139	245	107	255	336	86	69	59	1,984
Mental Hygiene	30	19	17	18	17	8	21	14	17	29	10	17	205
Children and Families	339	167	40	39	178	391	85	42	313	2	2	3	1,601
Temporary & Disability Assistance	253	224	175	201	184	192	692	514	247	425	425	286	3,818
Transportation	4	3	5	1	3	3	3	2	3	4	4	8	43
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	1,084	63	897	385	278	186	842	159	338	171	109	245	4,757
Total Assistance and Grants	7,316	9,482	7,131	6,852	7,601	4,257	7,289	8,541	7,474	6,153	5,745	7,716	85,557
Personal Service	63	54	55	52	91	56	62	79	55	71	41	23	702
Non-Personal Service	37	128	797	65	152	415	134	139	115	132	152	408	2,674
Total State Operations	100	182	852	117	243	471	196	218	170	203	193	431	3,376
General State Charges	0	58	47	29	34	31	27	60	29	36	25	15	391
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	7,416	9,722	8,030	6,998	7,878	4,759	7,512	8,819	7,673	6,392	5,963	8,162	89,324
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	(99)	(385)	(165)	(49)	(159)	(111)	(183)	(439)	(232)	(195)	(107)	(466)	(2,590)
NET OTHER FINANCING SOURCES/(USES)	(99)	(385)	(165)	(49)	(159)	(111)	(183)	(439)	(232)	(195)	(107)	(466)	(2,590)
Excess/(Deficiency) of Receipts over Disbursements	1,287	(2,567)	3,284	103	(862)	1,209	(1,004)	(1,395)	2,680	(904)	(892)	(2,160)	(1,221)
CLOSING BALANCE	16,113	13,546	16,830	16,933	16,071	17,280	16,276	14,881	17,561	16,657	15,765	13,605	13,605

**CASHFLOW
DEBT SERVICE FUNDS
FY 2024**
(millions of dollars)

	2023 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Projected	2024 January Projected	February Projected	March Projected	Total
OPENING BALANCE	159	210	191	256	484	1,062	193	279	654	453	998	2,047	159
RECEIPTS:													
Personal Income Tax	3,727	1,044	2,498	1,712	1,850	2,160	1,142	1,685	2,350	3,945	1,998	1,989	26,100
Consumption/Use Taxes	678	687	919	740	719	917	721	727	944	811	677	786	9,326
Business Taxes	49	66	1,269	19	68	1,487	(551)	25	2,182	205	152	1,970	6,941
Other Taxes	84	86	83	77	89	90	80	72	75	69	61	50	916
Total Taxes	4,538	1,883	4,769	2,548	2,726	4,654	1,392	2,509	5,551	5,030	2,888	4,795	43,283
Miscellaneous Receipts	60	56	16	127	49	28	(46)	54	12	38	30	(49)	375
Federal Receipts	3	0	1	31	0	0	0	0	1	0	1	30	67
TOTAL RECEIPTS	4,601	1,939	4,786	2,706	2,775	4,682	1,346	2,563	5,564	5,068	2,919	4,776	43,725
DISBURSEMENTS:													
State Operations	0	1	1	29	5	1	0	1	0	0	4	5	47
Debt Service	35	28	5	5	61	427	5	14	5	5	279	1,738	2,607
TOTAL DISBURSEMENTS	35	29	6	34	66	428	5	15	5	5	283	1,743	2,654
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	136	85	135	77	130	81	163	427	206	336	87	245	2,108
Transfers to Other Funds	(4,651)	(2,014)	(4,850)	(2,521)	(2,261)	(5,204)	(1,418)	(2,600)	(5,966)	(4,854)	(1,674)	(5,153)	(43,166)
NET OTHER FINANCING SOURCES/(USES)	(4,515)	(1,929)	(4,715)	(2,444)	(2,131)	(5,123)	(1,255)	(2,173)	(5,760)	(4,518)	(1,587)	(4,908)	(41,058)
Excess/(Deficiency) of Receipts over Disbursements	51	(19)	65	228	578	(869)	86	375	(201)	545	1,049	(1,875)	13
CLOSING BALANCE	210	191	256	484	1,062	193	279	654	453	998	2,047	172	172

**CASHFLOW
CAPITAL PROJECTS FUNDS
FY 2024**
(millions of dollars)

	2023 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Projected	2024 January Projected	February Projected	March Projected	Total
OPENING BALANCE	(1,594)	(1,576)	(1,626)	(1,819)	(1,918)	(1,961)	(1,970)	(1,828)	(2,007)	(2,024)	(2,325)	(2,593)	(1,594)
RECEIPTS:													
Consumption/Use Taxes	50	46	62	46	45	76	46	43	64	49	46	56	629
Business Taxes	51	55	55	55	50	66	56	53	54	50	46	50	640
Other Taxes	0	0	25	27	25	26	25	26	26	26	26	25	257
Total Taxes	101	101	142	128	120	168	127	122	144	121	121	131	1,526
Miscellaneous Receipts	282	657	461	823	427	789	140	118	141	149	376	2,681	7,044
Federal Receipts	220	258	191	352	220	192	186	269	336	225	197	651	3,297
TOTAL RECEIPTS	603	1,016	794	1,303	767	1,149	453	509	621	495	694	3,463	11,867
DISBURSEMENTS:													
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	2	2	1	3	1	33	8	5	5	0	(3)	(65)	(8)
Public Health	4	109	16	46	20	12	72	37	21	147	196	139	819
Mental Hygiene	5	5	5	6	6	7	7	12	10	69	75	78	285
School Aid	0	24	8	16	2	5	217	0	12	10	20	36	350
Temporary & Disability Assistance	0	0	0	0	25	0	0	25	0	17	17	17	101
Transportation	38	31	149	51	54	238	300	36	389	70	70	429	1,855
All Other Local	227	106	294	422	200	167	343	227	400	226	244	(1,462)	1,394
Total Assistance and Grants	276	277	473	544	308	462	947	342	837	539	619	(828)	4,796
Economic Development	1	19	12	5	7	16	9	6	16	358	361	938	1,748
Parks & the Environment	25	83	96	42	113	73	62	91	67	142	151	181	1,126
Transportation	244	413	382	374	452	386	371	459	389	384	351	1,181	5,386
Health & Social Welfare	3	5	6	4	4	4	13	11	10	41	41	49	191
Mental Hygiene	21	36	56	18	67	41	36	56	40	22	18	70	481
Public Protection	33	55	61	46	45	54	63	42	56	72	62	(61)	528
Education	64	108	170	94	154	129	131	122	146	256	251	275	1,900
All Other	19	25	34	32	37	29	31	30	57	153	167	(1,100)	(486)
Total Capital Projects	410	744	817	615	879	732	716	817	781	1,428	1,402	1,533	10,874
TOTAL DISBURSEMENTS	686	1,021	1,290	1,159	1,187	1,194	1,663	1,159	1,618	1,967	2,021	705	15,670
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	107	(39)	309	(237)	403	41	856	478	1,035	1,178	1,100	(1,128)	4,103
Transfers to Other Funds	(6)	(6)	(6)	(6)	(26)	(5)	(9)	(7)	(55)	(7)	(41)	(723)	(897)
Bond and Note Proceeds	0	0	0	0	0	0	505	0	0	0	0	59	564
NET OTHER FINANCING SOURCES/(USES)	101	(45)	303	(243)	377	36	1,352	471	980	1,171	1,059	(1,792)	3,770
Excess/(Deficiency) of Receipts over Disbursements	18	(50)	(193)	(99)	(43)	(9)	142	(179)	(17)	(301)	(268)	966	(33)
CLOSING BALANCE	(1,576)	(1,626)	(1,819)	(1,918)	(1,961)	(1,970)	(1,828)	(2,007)	(2,024)	(2,325)	(2,593)	(1,627)	(1,627)

**CASHFLOW
CAPITAL PROJECTS STATE FUNDS
FY 2024
(millions of dollars)**

	2023 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Projected	2024 January Projected	February Projected	March Projected	Total
OPENING BALANCE	(1,114)	(1,111)	(1,160)	(1,359)	(1,458)	(1,427)	(1,442)	(1,244)	(1,468)	(1,489)	(1,816)	(2,245)	(1,114)
RECEIPTS:													
Consumption/Use Taxes	50	46	62	46	45	76	46	43	64	49	46	56	629
Business Taxes	51	55	55	55	50	66	56	53	54	54	46	50	640
Other Taxes	0	0	25	27	25	26	25	26	26	26	26	25	257
Total Taxes	101	101	142	128	120	168	127	122	144	121	121	131	1,526
Miscellaneous Receipts	282	657	461	823	427	789	140	118	141	149	147	2,677	6,811
Federal Receipts	0	0	0	0	2	0	0	0	0	0	0	3	5
TOTAL RECEIPTS	383	758	603	951	549	957	267	240	285	270	268	2,811	8,342
DISBURSEMENTS:													
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	2	2	1	3	1	33	8	5	5	0	(3)	(65)	(8)
Public Health	4	45	16	46	20	12	52	37	21	147	130	139	669
Mental Hygiene	5	5	5	6	6	7	7	12	10	69	75	78	285
School Aid	0	24	8	16	2	5	217	0	12	10	20	36	350
Temporary & Disability Assistance	0	0	0	0	25	0	0	25	0	17	17	17	101
Transportation	4	4	126	16	7	216	274	10	370	15	15	222	1,279
All Other Local	161	101	294	247	181	164	310	207	246	261	279	(1,419)	1,032
Total Assistance and Grants	176	181	450	334	242	437	868	296	664	519	533	(992)	3,708
Economic Development	1	19	12	5	7	16	9	6	16	358	361	709	1,519
Parks & the Environment	24	82	94	42	108	71	62	87	66	182	148	182	1,105
Transportation	141	258	233	240	243	235	217	294	244	224	191	900	3,420
Health & Social Welfare	3	4	5	4	2	3	12	10	8	35	35	44	165
Mental Hygiene	21	36	56	18	67	41	36	56	40	22	18	70	481
Public Protection	33	49	55	40	36	47	56	37	47	69	59	(40)	488
Education	64	108	170	94	154	129	131	122	146	256	251	275	1,900
All Other	18	25	30	30	36	29	30	27	55	146	160	(1,138)	(552)
Total Capital Projects	305	581	655	473	653	571	553	639	622	1,249	1,223	1,002	8,526
TOTAL DISBURSEMENTS	481	762	1,105	807	895	1,008	1,421	935	1,286	1,768	1,756	10	12,234
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	107	(39)	309	(237)	403	41	856	478	1,035	1,178	1,100	(1,166)	4,065
Transfers to Other Funds	(6)	(6)	(6)	(6)	(26)	(5)	(9)	(7)	(55)	(7)	(41)	(723)	(897)
Bond and Note Proceeds	0	0	0	0	0	0	505	0	0	0	0	59	564
NET OTHER FINANCING SOURCES/(USES)	101	(45)	303	(243)	377	36	1,352	471	980	1,171	1,059	(1,830)	3,732
Excess/(Deficiency) of Receipts over Disbursements	3	(49)	(199)	(99)	31	(15)	198	(224)	(21)	(327)	(429)	971	(160)
CLOSING BALANCE	(1,111)	(1,160)	(1,359)	(1,458)	(1,427)	(1,442)	(1,244)	(1,468)	(1,489)	(1,816)	(2,245)	(1,274)	(1,274)

CASHFLOW
CAPITAL PROJECTS FEDERAL FUNDS
FY 2024
(millions of dollars)

	2023	April	May	June	July	August	September	October	November	December	2024	January	February	March	Total
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Projected	Projected	Projected	Projected	Projected	
OPENING BALANCE	(480)	(465)	(466)	(460)	(460)	(460)	(534)	(528)	(584)	(539)	(535)	(509)	(348)	(480)	
RECEIPTS:															
Consumption/Use Taxes	0	0	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	0	0
Other Taxes	0	0	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	0	0
Miscellaneous Receipts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Federal Receipts	220	258	191	352	352	218	192	186	269	336	225	197	648	3,292	
TOTAL RECEIPTS	220	258	191	352	352	218	192	186	269	336	225	197	648	3,292	
DISBURSEMENTS:															
Public Health	0	64	0	0	0	0	0	20	0	0	0	0	66	0	150
Transportation	34	27	23	35	35	47	22	26	26	19	55	55	55	207	576
All Other Local	66	5	0	175	175	19	3	33	20	154	(35)	(35)	(43)	362	
Total Assistance and Grants	100	96	23	210	210	66	25	79	46	173	20	86	164	1,088	
Economic Development	0	0	0	0	0	0	0	0	0	0	0	0	0	229	229
Parks & the Environment	1	1	2	0	0	5	2	0	4	1	3	3	(1)	21	21
Transportation	103	155	149	134	134	209	151	154	165	145	160	160	281	1,966	
Health & Social Welfare	0	1	1	0	0	2	1	1	1	2	6	6	5	26	
Mental Hygiene	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Protection	0	6	6	6	6	9	7	7	5	9	3	3	(21)	40	
Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	1	0	4	2	2	1	0	1	3	2	7	7	38	66	
Total Capital Projects	105	163	162	142	142	226	161	163	178	159	179	179	531	2,348	
TOTAL DISBURSEMENTS	205	259	185	352	352	292	186	242	224	332	199	265	695	3,436	
OTHER FINANCING SOURCES (USES):															
Transfers from Other Funds	0	0	0	0	0	0	0	0	0	0	0	0	0	38	38
Transfers to Other Funds	0	0	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	0	0
NET OTHER FINANCING SOURCES/(USES)	0	0	0	0	0	0	0	0	0	0	0	0	0	38	38
Excess/(Deficiency) of Receipts over Disbursements	15	(1)	6	0	0	(74)	6	(56)	45	4	26	161	(5)	127	
CLOSING BALANCE	(465)	(466)	(460)	(460)	(460)	(534)	(528)	(584)	(539)	(535)	(509)	(348)	(353)	(353)	

**CASHFLOW
STATE FUNDS
FY 2024**
(millions of dollars)

	2023 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Projected	2024 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	51,609	56,240	49,669	54,404	55,260	54,237	56,453	56,371	54,997	59,267	60,533	55,940	0	51,609
RECEIPTS:														
Personal Income Tax	7,454	2,088	4,996	3,425	3,700	4,318	2,285	3,370	4,700	7,893	3,996	3,975	0	52,200
Consumption/Use Taxes	1,677	1,619	2,149	1,740	1,686	2,166	1,714	1,708	2,200	1,903	1,564	1,810	0	21,936
Business Taxes	1,522	405	4,786	368	336	5,374	(705)	268	6,564	701	409	7,139	0	27,167
Other Taxes	254	493	187	167	286	187	429	242	195	187	178	166	0	3,076
Total Taxes	10,907	4,605	12,118	5,700	6,014	12,144	3,723	5,588	13,659	10,684	6,147	13,090	0	104,379
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	139	0	450
ABC License Fee	6	7	5	5	6	5	5	4	4	7	6	5	0	65
HCRA	553	550	528	571	583	595	598	613	613	515	590	346	0	6,563
Investment Income	204	176	183	192	198	202	206	214	203	215	175	182	0	2,350
Licenses, Fees, etc.	72	47	56	29	83	77	70	49	39	70	70	68	0	730
Lottery	263	299	283	299	360	265	292	321	261	243	170	705	0	3,761
Medicaid	84	74	77	85	76	86	83	80	97	82	82	74	0	980
Motor Vehicle Fees	34	64	32	38	55	8	40	39	23	27	30	42	0	432
Reimbursements	39	4	96	45	(52)	28	(8)	(63)	11	(35)	11	(51)	0	66
State University Income	308	(186)	888	338	592	642	497	364	292	644	858	127	0	5,364
Extraordinary Settlements	0	0	0	0	0	0	0	33	0	0	0	0	0	33
Other Transactions	694	919	904	1,383	929	1,373	581	552	619	674	(521)	1,499	0	9,606
Total Miscellaneous Receipts	2,258	1,954	3,061	2,976	2,840	3,381	2,394	2,244	2,203	2,472	1,481	3,136	0	30,400
Federal Receipts	3	0	1	31	2	0	0	1	1	(7)	(9)	2,282	0	2,305
TOTAL RECEIPTS	13,168	6,559	15,180	8,707	8,856	15,525	6,117	7,833	15,863	13,149	7,619	18,508	0	137,084
DISBURSEMENTS:														
School Aid	1,391	4,508	2,247	362	680	4,990	1,183	2,143	2,850	1,779	1,322	10,315	0	33,770
Higher Education	29	24	620	124	71	120	535	50	107	97	515	921	0	3,213
All Other Education	19	41	271	203	879	95	69	185	195	63	51	406	0	2,477
STAR	0	0	0	0	0	0	0	0	2	1,582	0	33	0	1,617
Medicaid - DOH	3,900	3,546	1,939	2,987	3,515	2,060	537	2,165	1,678	2,703	1,295	1,117	0	27,442
Public Health	93	164	239	162	148	280	159	47	297	307	345	525	0	2,766
Mental Hygiene	48	107	1,243	204	77	1,279	112	100	1,310	197	1,833	1,492	0	8,002
Children and Families	39	78	148	129	64	250	49	301	93	107	1,077	610	0	1,975
Temporary & Disability Assistance	154	126	216	384	173	148	153	241	165	444	196	516	0	2,916
Transportation	88	624	488	396	590	576	706	736	1,633	89	143	458	0	6,527
Unrestricted Aid	0	13	390	0	0	117	7	187	0	1	3	72	0	790
All Other	221	(9)	403	348	311	315	460	332	374	538	703	(166)	0	3,830
Total Assistance and Grants	5,982	9,222	8,204	5,299	6,508	10,230	3,970	6,300	8,891	7,907	6,513	16,299	0	95,325
Personal Service	1,250	1,234	1,312	1,159	1,616	1,172	1,199	1,586	1,233	1,393	1,225	1,627	0	15,996
Non-Personal Service	376	503	(134)	462	593	462	595	476	476	704	681	515	0	5,800
Total State Operations	1,626	1,737	1,178	1,621	2,209	1,634	1,794	2,153	1,699	2,097	1,906	2,142	0	21,796
General State Charges	687	1,944	564	501	609	556	560	532	610	797	2,390	840	0	10,590
Debt Service	35	28	5	5	61	427	5	14	5	5	279	1,738	0	2,607
Capital Projects	305	581	655	473	653	571	553	639	622	1,249	1,223	1,002	0	8,526
TOTAL DISBURSEMENTS	8,635	13,512	10,606	7,899	10,040	13,418	6,882	9,638	11,827	12,055	12,311	22,021	0	138,844
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	5,192	2,914	5,741	2,713	3,004	5,433	2,543	3,819	7,438	6,504	2,998	6,712	(505)	54,506
Transfers to other funds	(5,094)	(2,532)	(5,580)	(2,665)	(2,843)	(5,324)	(2,365)	(3,388)	(7,204)	(6,332)	(2,899)	(6,484)	505	(52,205)
Bond and note proceeds	0	0	0	0	0	0	505	0	0	0	0	59	0	564
NET OTHER FINANCING SOURCES/(USES)	98	382	161	48	161	109	683	431	234	172	99	287	0	2,865
Excess/(Deficiency) of Receipts over Disbursements	4,631	(6,571)	4,735	856	(1,023)	2,216	(82)	(1,374)	4,270	1,266	(4,593)	(3,226)	0	1,105
CLOSING BALANCE	56,240	49,669	54,404	55,260	54,237	56,453	56,371	54,997	59,267	60,533	55,940	52,714	0	52,714

**CASHFLOW
GENERAL FUND
FY 2025
(millions of dollars)**

	2024 April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2025 January Projected	February Projected	March Projected	Total
OPENING BALANCE	44,968	49,125	43,272	45,457	44,326	42,864	47,229	43,251	39,929	45,865	47,078	44,303	44,968
RECEIPTS:													
Personal Income Tax	4,303	1,250	2,344	1,990	1,819	2,179	1,570	1,283	2,524	3,026	1,992	1,897	26,177
Consumption/Use Taxes	755	734	968	806	783	987	792	801	1,015	895	722	836	10,094
Business Taxes	1,050	147	3,092	168	145	3,413	(369)	98	4,021	392	129	4,775	17,061
Other Taxes	112	111	111	112	113	112	(40)	113	115	112	111	113	1,347
Total Taxes	6,220	2,242	6,515	3,076	2,860	6,691	2,105	2,295	7,675	4,425	2,954	7,621	54,679
Abandoned Property	0	0	0	0	10	100	30	130	0	30	10	240	550
ABC License Fee	6	6	6	6	6	6	6	6	6	6	6	6	72
Investment Income	146	146	146	145	146	146	146	146	146	145	146	146	1,750
Licenses, Fees, etc.	55	40	50	60	60	55	45	35	65	60	55	70	630
Motor Vehicle Fees	15	22	29	12	31	11	4	29	12	15	13	40	233
Reimbursements	30	50	(60)	40	(40)	30	(40)	12	30	(30)	20	24	66
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	12	16	48	17	6	76	17	6	60	17	2	56	333
Total Miscellaneous Receipts	264	280	219	280	219	424	208	364	319	223	252	582	3,634
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0	3,645	3,645
PTET in Excess of Revenue Bond Debt Service	4,303	1,250	2,344	1,865	1,066	2,179	1,570	1,284	2,529	4,438	1,154	1,968	25,950
PTET in Excess of Revenue Bond Debt Service	31	62	1,319	19	65	1,593	(527)	24	2,262	210	154	2,028	7,240
ECEP in Excess of Revenue Bond Debt Service	0	0	0	0	0	0	0	0	4	1	0	3	8
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	619	610	841	669	656	913	657	673	889	754	612	803	8,696
Real Estate Taxes in Excess of CW/CA Debt Service	89	85	75	76	84	75	62	67	65	67	66	45	857
All Other	203	131	257	160	146	419	134	134	257	134	138	(342)	1,771
Total Transfers from Other Funds	5,245	2,138	4,836	2,789	2,018	5,179	1,896	2,182	6,006	5,604	2,124	4,505	44,522
TOTAL RECEIPTS	11,729	4,660	11,570	6,145	5,097	12,294	4,209	4,841	14,000	10,252	5,330	16,353	106,480
DISBURSEMENTS:													
School Aid	1,473	4,655	1,987	364	705	1,891	928	2,141	2,780	1,664	1,187	10,077	29,852
Higher Education	58	22	730	81	103	195	516	35	134	93	564	800	3,331
All Other Education	37	67	294	785	139	84	73	256	352	105	65	480	2,737
Medicaid - DOH	2,550	2,659	1,473	2,615	2,108	1,487	2,625	2,111	1,448	2,625	1,411	1,041	24,133
Public Health	42	82	119	127	92	71	68	92	(130)	61	73	104	801
Mental Hygiene	123	114	709	196	106	694	222	128	761	132	441	637	4,263
Children and Families	17	125	287	239	381	311	181	171	270	49	241	621	2,893
Temporary & Disability Assistance	284	284	353	269	264	264	241	241	241	323	323	325	3,412
Transportation	5	48	20	5	55	1	5	48	16	5	32	7	247
Unrestricted Aid	2	13	391	2	2	116	8	2	188	2	2	67	795
All Other	81	(158)	74	70	104	136	158	103	104	1,026	1,048	2,215	4,961
Total Assistance and Grants	4,672	7,891	6,437	4,753	4,059	5,250	5,025	5,328	6,164	6,085	5,387	16,374	77,425
Personal Service	788	960	790	969	789	800	965	797	969	908	901	1,527	11,163
Non-Personal Service	216	235	150	224	257	139	244	251	159	340	340	490	3,051
Total State Operations	1,004	1,195	940	1,193	1,046	939	1,209	1,048	1,128	1,254	1,241	2,017	14,216
General State Charges	809	501	572	626	516	592	635	569	578	691	718	252	7,059
Debt Service	23	0	0	49	(1)	(3)	0	0	0	221	(12)	(14)	263
Capital Projects	667	626	826	307	793	1,022	1,234	748	51	732	713	(2,686)	5,033
SUNY Operations	250	250	458	216	41	70	2	258	27	11	22	89	1,709
Other Purposes	147	35	152	132	105	59	82	212	116	45	36	762	1,883
Total Transfers to Other Funds	1,087	926	1,436	704	938	1,148	1,318	1,218	194	1,009	759	(1,849)	8,888
TOTAL DISBURSEMENTS	7,572	10,513	9,385	7,276	6,559	7,929	8,187	8,163	8,064	9,039	8,105	16,794	107,586
Excess/(Deficiency) of Receipts over Disbursements	4,157	(5,853)	2,185	(1,131)	(1,462)	4,365	(3,978)	(3,322)	5,936	1,213	(2,775)	(441)	(1,106)
CLOSING BALANCE	49,125	43,272	45,457	44,326	42,864	47,229	43,251	39,929	45,865	47,078	44,303	43,862	43,862

**CASHFLOW
STATE OPERATING FUNDS
FY 2025**
(millions of dollars)

	2024												2025			Intra-Fund Transfer Eliminations	Total
	April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	January Projected	February Projected	March Projected					
OPENING BALANCE	53,988	59,385	53,480	56,272	55,764	54,957	55,591	51,683	48,151	53,452	55,584	53,823		53,988			
RECEIPTS:																	
Personal Income Tax	8,606	2,500	4,688	3,980	3,638	4,358	3,140	2,568	5,058	9,172	3,984	3,812	0	55,504			
Consumption/Use Taxes	1,674	1,582	2,104	1,716	1,678	1,719	1,702	1,719	2,227	1,902	1,549	1,796	0	21,810			
Business Taxes	1,366	287	4,816	279	288	5,423	(801)	198	6,688	700	341	7,351	0	26,936			
Other Taxes	204	199	189	191	201	190	177	183	187	183	180	160	0	2,244			
Total Taxes	11,850	4,568	11,797	6,166	5,805	12,132	4,218	4,668	14,160	11,957	6,054	13,119	0	106,494			
Abandoned Property	0	0	0	0	10	100	30	130	0	30	10	240	0	550			
ABC License Fee	6	6	6	6	6	6	6	6	6	6	6	6	0	72			
HCRA	481	478	497	483	556	488	488	478	480	481	553	970	0	6,427			
Investment Income	146	146	146	146	146	146	146	146	146	146	146	146	0	1,750			
Licenses, Fees, etc.	55	40	50	60	60	55	45	35	65	40	55	70	0	630			
Lottery	240	289	236	321	253	240	311	233	228	313	250	557	0	3,471			
Medicaid	84	84	84	84	84	84	84	84	84	84	84	86	0	1,010			
Motor Vehicle Fees	33	37	42	30	47	28	21	39	34	34	32	57	0	434			
Reimbursements	30	50	(60)	40	455	470	(40)	12	30	30	20	24	0	66			
State University Income	357	355	364	353	455	470	470	392	325	561	763	363	0	5,525			
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Other Transactions	466	357	458	442	352	490	488	394	482	(569)	(712)	(3,416)	0	(768)			
Total Miscellaneous Receipts	1,898	1,842	1,823	1,964	1,929	2,434	2,043	1,949	1,880	1,095	1,207	(897)	0	19,167			
Federal Receipts	0	0	0	0	1	30	0	0	0	(7)	(9)	3,675	0	3,690			
TOTAL RECEIPTS	13,748	6,410	13,620	8,130	7,735	14,596	6,261	6,617	16,040	13,045	7,252	15,897	0	129,351			
DISBURSEMENTS:																	
School Aid	1,473	4,655	2,326	364	705	5,449	1,092	2,305	2,944	1,829	1,351	10,364	0	34,857			
Higher Education	58	22	730	81	103	195	516	35	134	93	564	800	0	3,331			
All Other Education	38	67	295	785	141	88	75	256	353	105	65	482	0	2,750			
STAR	0	0	0	0	0	0	0	1	5	1,560	0	9	0	1,575			
Medicaid - DOH	2,900	3,123	2,010	3,102	2,645	1,924	3,112	2,598	1,935	3,112	2,022	1,948	0	30,431			
Public Health	108	187	277	228	168	321	166	169	59	165	156	299	0	2,303			
Mental Hygiene	134	123	710	200	107	701	233	148	795	146	455	712	0	4,464			
Children and Families	17	281	287	239	381	311	181	171	270	49	241	625	0	2,897			
Temporary & Disability Assistance	284	284	353	269	264	264	241	241	241	323	323	325	0	3,412			
Transportation	68	670	379	383	620	376	421	776	1,178	68	129	70	0	5,138			
Unrestricted Aid	2	13	391	2	2	116	8	2	188	2	2	67	0	795			
All Other	141	(81)	115	159	158	185	236	159	148	191	211	1,197	0	2,819			
Total Assistance and Grants	5,223	9,188	7,873	5,812	5,294	9,930	6,281	6,861	8,250	7,643	5,519	16,898	0	94,772			
Personal Service	1,253	1,525	1,273	1,465	1,271	1,246	1,506	1,358	1,478	1,271	1,269	1,838	0	16,753			
Non-Personal Service	479	526	470	465	581	418	562	565	453	610	599	678	0	6,406			
Total State Operations	1,732	2,051	1,743	1,930	1,852	1,664	2,068	1,923	1,931	1,881	1,868	2,516	0	23,159			
General State Charges	900	600	658	738	624	679	732	713	741	787	796	347	0	8,315			
Debt Service	32	15	5	4	135	1,078	5	13	5	4	242	1,484	0	3,022			
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
TOTAL DISBURSEMENTS	7,887	11,854	10,279	8,484	7,905	13,351	9,086	9,510	10,927	10,315	8,425	21,245	0	129,268			
OTHER FINANCING SOURCES (USES):																	
Transfers from other funds	5,867	2,611	5,711	3,311	2,310	5,479	2,126	2,773	6,335	6,011	2,280	5,735	(505)	50,044			
Transfers to other funds	(6,331)	(3,072)	(6,260)	(3,465)	(2,947)	(6,090)	(3,209)	(3,412)	(6,147)	(6,609)	(2,868)	(2,859)	505	(52,764)			
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
NET OTHER FINANCING SOURCES/(USES)	(464)	(461)	(549)	(154)	(637)	(611)	(1,083)	(639)	188	(598)	(588)	2,876	0	(2,720)			
Excess/(Deficiency) of Receipts over Disbursements	5,397	(5,905)	2,792	(508)	(807)	634	(3,908)	(3,532)	5,301	2,132	(1,761)	(2,472)	0	(2,637)			
CLOSING BALANCE	59,385	53,480	56,272	55,764	54,957	55,591	51,683	48,151	53,452	55,584	53,823	51,351	0	51,351			

**CASHFLOW
ALL GOVERNMENTAL FUNDS
FY 2025**
(millions of dollars)

	2024 April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2025 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	65,966	73,285	66,874	68,465	76,139	74,856	74,103	70,339	65,697	69,287	70,953	68,271	0	65,966
RECEIPTS:														
Personal Income Tax	8,606	2,500	4,688	3,980	3,638	4,358	3,140	2,568	5,058	9,172	3,984	3,812	0	55,504
Consumption/Use Taxes	1,723	1,626	2,169	1,757	1,726	2,233	1,751	1,762	2,291	2,991	1,590	1,850	0	22,431
Business Taxes	1,416	336	4,870	327	339	5,480	(753)	247	6,742	746	392	7,402	0	27,544
Other Taxes	204	199	215	217	227	216	203	209	213	209	206	183	0	2,501
Total Taxes	11,949	4,661	11,942	6,281	5,930	12,287	4,341	4,786	14,304	12,080	6,172	13,247	0	107,980
Abandoned Property	0	0	0	0	10	100	30	130	0	30	10	240	0	550
ABC License Fee	6	6	6	6	6	6	6	6	6	6	6	6	0	72
HCRA	481	478	497	483	556	488	482	478	480	481	553	970	0	6,427
Investment Income	146	146	146	146	146	146	146	146	146	146	146	146	0	1,750
Licenses, Fees, etc.	55	40	50	60	55	55	45	35	65	40	55	70	0	630
Lottery	240	289	236	321	253	233	311	228	228	313	250	557	0	3,471
Medical	84	84	84	84	84	84	84	84	84	84	84	86	0	1,010
Motor Vehicle Fees	33	37	42	30	47	28	21	39	34	34	32	57	0	434
Reimbursements	30	50	(60)	40	(40)	30	(40)	12	30	(30)	20	24	0	66
State University Income	357	355	364	353	455	767	(40)	392	325	561	763	363	0	5,525
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	750	667	734	1,162	782	745	1,810	657	1,727	(290)	(452)	(233)	0	8,059
Total Miscellaneous Receipts	2,182	2,152	2,099	2,684	2,689	2,689	3,365	2,212	3,125	1,374	1,467	2,286	0	27,994
Federal Receipts	8,618	6,943	6,303	16,151	6,562	5,968	6,785	5,401	7,141	7,167	5,702	9,153	0	91,894
TOTAL RECEIPTS	22,749	13,756	20,344	25,116	14,851	20,944	14,491	12,399	24,570	20,621	13,341	24,686	0	227,868
DISBURSEMENTS:														
School Aid	2,132	5,323	3,057	974	1,418	5,756	1,398	2,698	4,987	2,232	1,729	10,589	0	42,293
Higher Education	58	22	730	81	103	195	516	35	134	93	564	800	0	3,331
All Other Education	96	187	391	899	248	146	156	297	401	178	127	626	0	3,752
STAR	0	0	0	0	0	0	0	1	5	1,560	0	9	0	1,575
Medical - DOH	7,628	8,819	6,766	8,813	7,435	6,703	8,838	7,366	6,698	8,819	6,781	8,755	0	93,421
Public Health	296	377	624	429	372	686	374	378	425	409	409	756	0	5,480
Mental Hygiene	164	170	758	245	148	737	281	188	839	190	498	771	0	4,989
Children and Families	127	212	440	290	507	593	277	228	390	105	323	717	0	4,209
Temporary & Disability Assistance	580	580	724	640	635	724	592	582	532	614	614	609	0	7,337
Transportation	144	733	543	452	688	790	790	851	1,564	138	204	669	0	7,440
Unrestricted Aid	2	13	391	2	2	116	8	2	188	2	2	67	0	795
All Other	428	(99)	470	572	445	530	787	379	712	679	580	2,590	0	8,073
Total Assistance and Grants	11,655	16,337	14,894	13,397	12,001	16,761	14,017	13,005	16,875	14,964	11,831	26,958	0	182,695
Personal Service	1,307	1,579	1,328	1,532	1,329	1,301	1,561	1,411	1,543	1,332	1,319	1,911	0	17,453
Non-Personal Service	525	654	703	588	769	688	682	700	707	759	758	1,040	0	8,573
Total State Operations	1,832	2,233	2,031	2,120	2,098	1,989	2,243	2,111	2,250	2,091	2,077	2,951	0	26,026
General State Charges	929	634	695	769	658	710	762	749	776	824	826	376	0	8,708
Debt Service	32	15	5	4	135	1,078	5	13	5	4	242	1,484	0	3,022
Capital Projects	973	943	1,089	1,149	1,216	1,155	1,227	1,157	1,070	1,068	1,041	213	0	12,301
TOTAL DISBURSEMENTS	15,421	20,162	18,714	17,439	16,108	21,693	18,254	17,035	20,976	18,951	16,017	31,982	0	232,752
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	6,534	3,247	6,537	3,618	3,103	6,513	3,360	3,535	6,386	6,743	2,993	3,416	(505)	55,480
Transfers to other funds	(6,543)	(3,252)	(6,576)	(3,621)	(3,129)	(6,517)	(3,361)	(3,541)	(6,390)	(6,747)	(2,999)	(3,561)	505	(85,732)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	359	0	359
NET OTHER FINANCING SOURCES/(USES)	(9)	(5)	(39)	(3)	(26)	(4)	(1)	(6)	(4)	(4)	(6)	214	0	107
Excess/(Deficiency) of Receipts over Disbursements	7,319	(6,411)	1,591	7,674	(1,283)	(753)	(3,764)	(4,642)	3,590	1,666	(2,682)	(7,082)	0	(4,777)
CLOSING BALANCE	73,285	66,874	68,465	76,139	74,856	74,103	70,339	65,697	69,287	70,953	68,271	61,189	0	61,189

**CASHFLOW
SPECIAL REVENUE FUNDS
FY 2025
(millions of dollars)**

	2024 April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2025 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	22,453	25,499	24,892	24,211	32,868	32,299	28,351	27,424	26,135	23,740	23,764	23,253	0	22,453
RECEIPTS:														
Personal Income Tax	0	0	0	0	0	0	0	1	5	1,560	0	9	0	1,575
Consumption/Use Taxes	218	156	213	159	157	237	172	163	241	171	134	156	0	2,177
Business Taxes	285	78	405	92	78	417	95	76	405	98	58	548	0	2,635
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	503	234	618	251	235	654	267	240	651	1,829	192	713	0	6,387
HCRA	481	478	497	483	556	488	482	478	480	481	553	481	0	6,427
State University Income	357	355	364	353	455	470	311	392	325	561	325	363	0	5,525
Lottery	240	289	236	321	253	240	311	233	228	313	250	557	0	3,471
Medicaid	84	84	84	84	84	84	84	84	84	84	84	84	0	1,010
Motor Vehicle Fees	18	15	13	17	16	17	17	19	22	19	10	17	0	201
Other Transactions	447	376	387	404	326	389	453	378	405	(610)	(724)	(3,418)	0	(1,187)
Total Miscellaneous Receipts	1,627	1,597	1,581	1,663	1,690	1,985	1,817	1,575	1,544	848	945	(1,425)	0	15,447
Federal Receipts	8,312	6,680	6,040	15,888	6,297	5,675	6,522	5,138	6,878	6,904	5,435	4,863	0	84,632
TOTAL RECEIPTS	10,442	8,511	8,239	17,802	8,222	8,314	8,606	6,953	9,073	9,581	6,572	4,151	0	106,466
DISBURSEMENTS:														
School Aid	639	648	1,040	580	683	3,835	440	527	2,177	538	512	482	0	12,101
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	59	114	95	112	106	61	82	39	44	70	59	125	0	966
STAR	0	0	0	0	0	0	0	1	5	1,560	0	9	0	1,575
Medicaid - DOH	5,078	6,180	5,293	6,198	5,327	5,216	6,213	5,255	5,250	6,194	5,370	7,714	0	69,288
Public Health	200	247	457	240	232	567	229	218	487	210	261	551	0	3,899
Mental Hygiene	19	24	19	23	13	19	30	35	51	30	29	95	0	387
Children and Families	110	87	153	51	126	282	96	57	120	56	82	96	0	1,316
Temporary & Disability Assistance	286	286	361	361	361	361	341	331	281	281	281	280	0	3,811
Transportation	67	626	363	382	569	379	420	732	1,166	67	101	62	0	4,934
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	(660)	0	496
All Other	201	(88)	245	351	188	247	492	144	470	(485)	(609)	(660)	0	0
Total Assistance and Grants	6,659	8,124	8,026	8,298	7,605	10,967	8,343	7,339	10,051	8,521	6,086	8,754	0	98,773
Personal Service	519	619	538	563	540	501	596	614	574	424	418	384	0	6,290
Non-Personal Service	309	417	553	363	507	548	438	448	516	413	413	516	0	5,473
Total State Operations	828	1,036	1,091	926	1,047	1,049	1,034	1,062	1,122	837	831	900	0	11,763
General State Charges	120	133	123	143	142	118	127	180	198	133	108	124	0	1,649
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	7,607	9,293	9,240	9,367	8,794	12,134	9,504	8,581	11,371	9,491	7,025	9,778	0	112,185
OTHER FINANCING SOURCES (USES):														
Transfers from Other Funds	417	360	719	360	180	146	116	477	171	72	59	963	(505)	3,535
Transfers to Other Funds	(206)	(185)	(399)	(138)	(177)	(274)	(145)	(138)	(268)	(138)	(117)	232	0	(1,448)
NET OTHER FINANCING SOURCES/(USES)	211	175	320	222	3	(128)	(29)	339	(97)	(66)	(58)	1,195	0	2,087
Excess/(Deficiency) of Receipts over Disbursements	3,046	(607)	(681)	8,657	(569)	(3,948)	(927)	(1,289)	(2,395)	24	(511)	(4,432)	0	(3,632)
CLOSING BALANCE	25,499	24,892	24,211	32,868	32,299	28,351	27,424	26,135	23,740	23,764	23,253	18,821	0	18,821

CASHFLOW
SPECIAL REVENUE STATE FUNDS
FY 2025
(millions of dollars)

	2024 April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2025 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	8,848	9,979	9,846	10,337	10,686	10,620	7,874	7,849	7,557	6,811	7,252	7,587		8,848
RECEIPTS:														
Personal Income Tax	0	0	0	0	0	0	0	1	5	1,560	0	9	0	1,575
Consumption/Use Taxes	218	156	213	159	157	237	172	163	392	241	134	156	0	2,177
Business Taxes	285	78	405	92	78	417	95	76	405	98	58	548	0	2,635
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	503	234	618	251	235	654	267	240	651	1,829	192	713	0	6,387
HCRA	481	478	497	483	556	488	482	478	480	481	553	970	0	6,437
State University Income	357	355	364	353	455	767	470	392	325	561	763	363	0	5,525
Lottery	240	289	236	321	253	240	311	233	228	313	250	557	0	3,471
Medicaid	84	84	84	84	84	84	84	84	84	84	84	86	0	1,010
Motor Vehicle Fees	18	15	13	18	16	17	17	10	17	19	19	17	0	201
Other Transactions	402	314	375	391	306	377	440	361	393	(623)	(742)	(3,521)	0	(1,527)
Total Miscellaneous Receipts	1,582	1,535	1,569	1,650	1,670	1,973	1,804	1,558	1,532	835	927	(1,528)	0	15,107
Federal Receipts	0	0	0	0	0	0	0	0	0	(7)	(10)	0	0	(17)
TOTAL RECEIPTS	2,085	1,769	2,187	1,901	1,905	2,627	2,071	1,798	2,183	2,657	1,109	(815)	0	21,477
DISBURSEMENTS:														
School Aid	0	0	339	0	0	3,558	164	164	164	165	164	287	0	5,005
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	1	0	1	0	2	4	2	0	1	0	0	2	0	13
STAR	0	0	0	0	0	0	0	1	5	1,560	0	9	0	1,575
Medicaid - DOH	350	484	537	487	537	437	487	487	487	487	611	907	0	6,298
Public Health	66	105	158	101	76	250	98	77	189	104	83	195	0	1,502
Mental Hygiene	11	9	1	4	1	7	11	20	34	14	14	75	0	201
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	0	0	0	0	0	0
Transportation	63	622	359	378	565	375	416	728	1,162	63	97	63	0	4,891
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	60	77	41	89	54	49	78	56	44	(835)	(837)	(1,018)	0	(2,142)
Total Assistance and Grants	551	1,297	1,436	1,059	1,235	4,680	1,256	1,533	2,086	1,558	132	524	0	17,347
Personal Service	465	565	483	496	482	446	541	561	509	363	368	311	0	5,590
Non-Personal Service	263	289	320	240	319	278	318	313	294	264	294	154	0	3,306
Total State Operations	728	854	803	736	801	724	859	874	803	627	622	465	0	8,896
General State Charges	91	99	86	112	108	87	97	144	163	96	78	95	0	1,256
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	1,370	2,250	2,325	1,907	2,144	5,491	2,212	2,551	3,052	2,281	832	1,084	0	27,499
OTHER FINANCING SOURCES (USES):														
Transfers from Other Funds	417	360	719	360	180	146	116	477	171	72	59	963	(505)	3,535
Transfers to Other Funds	(1)	(12)	(90)	(5)	(7)	(28)	0	(16)	(48)	(7)	(1)	656	505	946
NET OTHER FINANCING SOURCES/(USES)	416	348	629	355	173	118	116	461	123	65	58	1,619	0	4,481
Excess/(Deficiency) of Receipts over Disbursements	1,131	(133)	491	349	(66)	(2,746)	(25)	(292)	(746)	441	335	(280)	0	(1,541)
CLOSING BALANCE	9,979	9,846	10,337	10,686	10,620	7,874	7,849	7,557	6,811	7,252	7,587	7,307	0	7,307

**CASHFLOW
SPECIAL REVENUE FEDERAL FUNDS
FY 2025
(millions of dollars)**

	2024 April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2025 January Projected	February Projected	March Projected	Total
OPENING BALANCE	13,605	15,520	15,046	13,874	22,182	21,679	20,477	19,575	18,578	16,929	16,512	15,666	13,605
RECEIPTS:													
Miscellaneous Receipts	45	62	12	13	20	12	13	17	12	13	18	103	340
Federal Receipts	8,312	6,680	6,040	15,888	6,297	5,675	6,522	5,138	6,878	6,911	5,445	4,863	84,649
TOTAL RECEIPTS	8,357	6,742	6,052	15,901	6,317	5,687	6,535	5,155	6,890	6,924	5,463	4,966	84,989
DISBURSEMENTS:													
School Aid	639	648	701	580	683	277	276	363	2,013	373	348	195	7,096
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	58	114	94	112	104	57	80	39	43	70	59	123	953
STAR	0	0	0	0	0	0	0	0	0	0	0	0	0
Medicaid - DOH	4,728	5,696	4,756	5,711	4,790	4,779	5,726	4,768	4,763	5,707	4,759	6,807	62,990
Public Health	134	142	299	139	156	317	131	141	298	106	178	356	2,397
Mental Hygiene	8	15	18	19	12	12	19	15	17	16	15	20	186
Children and Families	110	87	153	51	126	282	96	57	120	56	82	92	1,312
Temporary & Disability Assistance	286	286	361	361	361	361	341	331	281	281	281	280	3,811
Transportation	4	4	4	4	4	4	4	4	4	4	4	(1)	43
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	141	(165)	204	262	134	198	414	88	426	350	228	358	2,638
Total Assistance and Grants	6,108	6,827	6,590	7,239	6,370	6,287	7,087	5,806	7,965	6,963	5,954	8,230	81,426
Personal Service	54	54	55	67	58	55	55	53	65	61	50	73	700
Non-Personal Service	46	128	233	123	188	270	120	135	254	149	159	362	2,167
Total State Operations	100	182	288	190	246	325	175	188	319	210	209	435	2,867
General State Charges	29	34	37	31	34	31	30	36	35	37	30	29	393
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	6,237	7,043	6,915	7,460	6,650	6,643	7,292	6,030	8,319	7,210	6,193	8,694	84,686
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	(205)	(173)	(309)	(133)	(170)	(246)	(145)	(122)	(220)	(131)	(116)	(424)	(2,394)
NET OTHER FINANCING SOURCES/(USES)	(205)	(173)	(309)	(133)	(170)	(246)	(145)	(122)	(220)	(131)	(116)	(424)	(2,394)
Excess/(Deficiency) of Receipts over Disbursements	1,915	(474)	(1,172)	8,308	(503)	(1,202)	(902)	(997)	(1,649)	(417)	(846)	(4,152)	(2,091)
CLOSING BALANCE	15,520	15,046	13,874	22,182	21,679	20,477	19,575	18,578	16,929	16,512	15,666	11,514	11,514

**CASHFLOW
DEBT SERVICE FUNDS
FY 2025**
(millions of dollars)

	2024 April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2025 January Projected	February Projected	March Projected	Total
OPENING BALANCE	172	281	362	478	752	1,473	488	583	665	776	1,254	1,933	172
RECEIPTS:													
Personal Income Tax	4,303	1,250	2,344	1,990	1,819	2,179	1,570	1,284	2,529	4,586	1,992	1,906	27,752
Consumption/Use Taxes	701	692	923	751	738	937	738	755	971	836	693	804	9,539
Business Taxes	31	62	1,319	19	65	1,593	(527)	24	2,262	210	154	2,028	7,240
Other Taxes	92	88	78	79	88	78	65	70	72	71	69	47	897
Total Taxes	5,127	2,092	4,664	2,839	2,710	4,787	1,846	2,133	5,834	5,703	2,908	4,785	45,428
Miscellaneous Receipts	52	27	35	34	40	37	31	27	29	37	28	49	426
Federal Receipts	0	0	0	0	1	30	0	0	0	0	1	30	62
TOTAL RECEIPTS	5,179	2,119	4,699	2,873	2,751	4,854	1,877	2,160	5,863	5,740	2,937	4,864	45,916
DISBURSEMENTS:													
State Operations	0	2	0	1	5	1	0	1	0	0	5	34	49
Debt Service	32	15	5	4	135	1,078	5	13	5	4	242	1,484	3,022
TOTAL DISBURSEMENTS	32	17	5	5	140	1,079	5	14	5	4	247	1,518	3,071
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	205	113	156	162	112	154	114	114	158	335	97	267	1,987
Transfers to Other Funds	(5,243)	(2,134)	(4,734)	(2,756)	(2,002)	(4,914)	(1,891)	(2,178)	(5,905)	(5,593)	(2,106)	(5,364)	(44,822)
NET OTHER FINANCING SOURCES/(USES)	(5,038)	(2,021)	(4,578)	(2,594)	(1,890)	(4,760)	(1,777)	(2,064)	(5,747)	(5,258)	(2,011)	(5,097)	(42,835)
Excess/(Deficiency) of Receipts over Disbursements	109	81	116	274	721	(985)	95	82	111	478	679	(1,751)	10
CLOSING BALANCE	281	362	478	752	1,473	488	583	665	776	1,254	1,933	182	182

**CASHFLOW
CAPITAL PROJECTS FUNDS
FY 2025**
(millions of dollars)

	2024 April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2025 January Projected	February Projected	March Projected	Total
OPENING BALANCE	(1,627)	(1,620)	(1,652)	(1,681)	(1,807)	(1,780)	(1,965)	(919)	(1,032)	(1,094)	(1,143)	(1,218)	(1,627)
RECEIPTS:													
Consumption/Use Taxes	49	44	65	41	48	72	49	43	64	51	41	54	621
Business Taxes	50	49	54	48	51	57	48	49	54	46	51	51	608
Other Taxes	0	0	26	26	26	26	26	26	26	26	26	23	257
Total Taxes	99	93	145	115	125	155	123	118	144	123	118	128	1,486
Miscellaneous Receipts	239	248	264	707	410	243	1,309	246	1,233	266	242	3,080	8,487
Federal Receipts	306	263	263	263	264	263	263	263	263	263	266	615	3,555
TOTAL RECEIPTS	644	604	672	1,085	799	661	1,695	627	1,640	652	626	3,823	13,528
DISBURSEMENTS:													
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	0	6	2	2	3	1	1	2	5	3	3	21	49
Public Health	54	48	48	62	48	48	77	68	68	83	75	101	780
Mental Hygiene	22	32	30	26	29	24	29	25	27	28	28	39	339
School Aid	20	20	30	30	30	30	30	30	30	30	30	30	340
Temporary & Disability Assistance	10	10	10	10	10	10	10	10	10	10	10	4	114
Transportation	72	59	160	65	64	284	365	71	382	66	71	600	2,259
All Other Local	146	147	151	151	153	147	137	132	138	138	141	1,035	2,616
Total Assistance and Grants	324	322	431	346	337	544	649	338	660	358	358	1,830	6,497
Economic Development	179	184	194	174	183	200	182	176	190	173	174	(39)	1,970
Parks & the Environment	99	102	117	135	150	137	121	112	119	115	112	138	1,457
Transportation	347	388	419	490	448	436	552	462	398	402	401	979	5,722
Health & Social Welfare	14	15	16	65	18	18	20	22	21	21	20	22	272
Mental Hygiene	38	47	54	43	39	47	48	54	49	34	37	74	564
Public Protection	45	49	56	64	58	54	61	57	68	61	55	86	714
Education	208	111	180	124	268	210	142	218	169	211	191	261	2,293
All Other	43	47	53	54	52	53	101	56	56	51	51	(1,308)	(691)
Total Capital Projects	973	943	1,089	1,149	1,216	1,155	1,227	1,157	1,070	1,068	1,041	213	12,301
TOTAL DISBURSEMENTS	1,297	1,265	1,520	1,495	1,553	1,699	1,876	1,495	1,730	1,426	1,399	2,043	18,798
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	667	636	826	307	793	1,034	1,234	762	51	732	713	(2,319)	5,436
Transfers to Other Funds	(7)	(7)	(7)	(23)	(12)	(181)	(7)	(7)	(23)	(7)	(15)	(278)	(574)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	359	359
NET OTHER FINANCING SOURCES/(USES)	660	629	819	284	781	853	1,227	755	28	725	698	(2,238)	5,221
Excess/(Deficiency) of Receipts over Disbursements	7	(32)	(29)	(126)	27	(185)	1,046	(113)	(62)	(49)	(75)	(458)	(49)
CLOSING BALANCE	(1,620)	(1,652)	(1,681)	(1,807)	(1,780)	(1,965)	(919)	(1,032)	(1,094)	(1,143)	(1,218)	(1,676)	(1,676)

**CASHFLOW
CAPITAL PROJECTS STATE FUNDS
FY 2025
(millions of dollars)**

	2024 April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2025 January Projected	February Projected	March Projected	Total
OPENING BALANCE	(1,274)	(1,289)	(1,300)	(1,304)	(1,409)	(1,357)	(1,532)	(462)	(551)	(591)	(618)	(671)	(1,274)
RECEIPTS:													
Consumption/Use Taxes	49	44	65	41	48	72	49	43	64	51	41	54	621
Business Taxes	0	49	54	48	51	46	57	48	54	46	51	51	608
Other Taxes	0	0	26	26	26	26	26	26	26	26	26	23	257
Total Taxes	99	93	145	115	125	155	123	118	144	123	118	128	1,486
Miscellaneous Receipts	219	228	244	687	390	223	1,289	226	1,213	246	222	3,056	8,243
Federal Receipts	0	0	0	0	1	0	0	0	0	0	3	1	5
TOTAL RECEIPTS	318	321	389	802	516	378	1,412	344	1,357	369	343	3,185	9,734
DISBURSEMENTS:													
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	0	6	2	2	3	1	1	2	5	3	3	21	49
Public Health	41	35	35	49	35	35	64	55	55	70	62	94	630
Mental Hygiene	22	32	30	26	29	24	29	25	27	28	28	39	339
School Aid	20	20	30	30	30	30	30	30	30	30	30	30	340
Temporary & Disability Assistance	10	10	10	10	10	10	10	10	10	10	10	4	114
Transportation	19	6	107	12	11	231	312	18	329	13	18	547	1,623
All Other Local	112	113	117	117	119	113	103	98	113	104	107	1,003	2,210
Total Assistance and Grants	224	222	331	246	237	444	549	238	560	258	258	1,738	5,305
Economic Development	160	165	175	155	164	181	163	157	171	154	155	(59)	1,741
Parks & the Environment	98	101	115	133	148	135	119	110	117	113	110	137	1,436
Transportation	171	212	243	314	272	260	376	286	222	226	225	808	3,615
Health & Social Welfare	12	13	14	63	16	16	18	20	19	19	18	21	249
Mental Hygiene	38	47	54	43	39	47	48	54	49	34	37	74	564
Public Protection	41	45	49	61	51	50	55	51	64	57	51	82	657
Education	208	111	180	124	268	210	142	218	169	211	191	261	2,293
All Other	41	45	51	52	50	51	99	54	54	49	49	(1,309)	(714)
Total Capital Projects	769	739	881	945	1,008	950	1,020	950	865	863	836	15	9,841
TOTAL DISBURSEMENTS	993	961	1,212	1,191	1,245	1,394	1,569	1,188	1,425	1,121	1,094	1,753	15,146
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	667	636	826	307	793	1,022	1,234	762	51	732	713	(2,330)	5,413
Transfers to Other Funds	(7)	(7)	(7)	(23)	(12)	(181)	(7)	(7)	(23)	(7)	(15)	(278)	(574)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	359	359
NET OTHER FINANCING SOURCES/(USES)	660	629	819	284	781	841	1,227	755	28	725	698	(2,249)	5,198
Excess/(Deficiency) of Receipts over Disbursements	(15)	(11)	(4)	(105)	52	(175)	1,070	(89)	(40)	(27)	(53)	(817)	(214)
CLOSING BALANCE	(1,289)	(1,300)	(1,304)	(1,409)	(1,357)	(1,532)	(462)	(551)	(591)	(618)	(671)	(671)	(1,488)

**CASHFLOW
CAPITAL PROJECTS FEDERAL FUNDS
FY 2025**
(millions of dollars)

	2024 April Projected	2024 May Projected	2024 June Projected	2024 July Projected	2024 August Projected	2024 September Projected	2024 October Projected	2024 November Projected	2024 December Projected	2025 January Projected	2025 February Projected	2025 March Projected	Total
OPENING BALANCE	(353)	(331)	(352)	(377)	(398)	(423)	(433)	(457)	(481)	(503)	(525)	(547)	(353)
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	20	20	20	20	20	20	20	20	20	20	20	24	244
Federal Receipts	306	263	263	263	263	263	263	263	263	263	263	614	3,550
TOTAL RECEIPTS	326	283	283	283	283	283	283	283	283	283	283	638	3,794
DISBURSEMENTS:													
Public Health	13	13	13	13	13	13	13	13	13	13	13	7	150
Transportation	53	53	53	53	53	53	53	53	53	53	53	53	636
All Other Local	34	34	34	34	34	34	34	34	34	34	34	32	406
Total Assistance and Grants	100	100	100	100	100	100	100	100	100	100	100	92	1,192
Economic Development	19	19	19	19	19	19	19	19	19	19	19	20	229
Parks & the Environment	1	1	2	2	2	2	2	2	2	2	2	1	21
Transportation	176	176	176	176	176	176	176	176	176	176	176	171	2,407
Health & Social Welfare	2	2	2	2	2	2	2	2	2	2	2	1	23
Mental Hygiene	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Protection	4	4	7	3	7	4	6	6	4	4	4	4	57
Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	2	2	2	2	2	2	2	2	2	2	2	1	23
Total Capital Projects	204	204	208	204	208	205	207	207	205	205	205	198	2,460
TOTAL DISBURSEMENTS	304	304	308	304	308	305	307	307	305	305	305	290	3,652
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	0	0	0	0	0	12	0	0	0	0	0	11	23
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	12	0	0	0	0	0	11	23
Excess/(Deficiency) of Receipts over Disbursements	22	(21)	(25)	(21)	(25)	(10)	(24)	(24)	(22)	(22)	(22)	359	165
CLOSING BALANCE	(331)	(352)	(377)	(398)	(423)	(433)	(457)	(481)	(503)	(525)	(547)	(588)	(188)

**CASHFLOW
STATE FUNDS
FY 2025**
(millions of dollars)

	2024 April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2025 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	52,714	58,096	52,180	54,968	54,355	53,600	54,059	51,221	47,600	52,861	54,966	53,152	0	52,714
RECEIPTS:														
Personal Income Tax	8,606	2,500	4,688	3,980	3,638	4,358	3,140	2,568	5,058	9,172	3,984	3,812	0	55,504
Consumption/Use Taxes	1,723	1,626	2,169	1,757	1,726	2,233	1,751	1,762	2,291	1,953	1,590	1,850	0	22,431
Business Taxes	1,416	336	4,870	327	339	5,480	(753)	247	6,742	746	392	7,402	0	27,544
Other Taxes	204	199	215	217	227	216	203	209	213	209	206	183	0	2,501
Total Taxes	11,949	4,661	11,942	6,281	5,930	12,287	4,341	4,786	14,304	12,080	6,172	13,247	0	107,980
Abandoned Property	0	0	0	0	10	100	30	130	0	30	10	240	0	550
ABC License Fee	6	6	6	6	6	6	6	6	6	6	6	6	0	72
HCRA	481	478	497	483	556	488	482	478	480	481	553	970	0	6,427
Investment Income	146	146	146	146	146	146	146	146	146	146	146	146	0	1,750
Licenses, Fees, etc.	55	40	50	60	60	55	45	35	65	40	55	70	0	630
Lottery	240	289	236	321	253	240	311	233	228	313	250	557	0	3,471
Medicaid	84	84	84	84	84	84	84	84	84	84	84	86	0	1,010
Motor Vehicle Fees	33	37	42	30	47	28	21	39	34	34	32	57	0	434
Reimbursements	30	50	(60)	40	(40)	(40)	12	30	12	(30)	20	24	0	66
State University Income	357	355	364	353	455	767	470	392	325	561	763	363	0	5,525
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	685	585	702	1,129	742	713	1,777	620	1,695	(323)	(490)	(360)	0	7,475
Total Miscellaneous Receipts	2,117	2,070	2,067	2,651	2,319	2,657	3,332	2,175	3,093	1,341	1,429	2,159	0	27,410
Federal Receipts	0	0	0	0	2	30	0	0	0	(7)	(6)	3,676	0	3,695
TOTAL RECEIPTS	14,066	6,731	14,009	8,932	8,251	14,974	7,673	6,961	17,397	13,414	7,595	19,082	0	139,085
DISBURSEMENTS:														
School Aid	1,493	4,675	2,356	394	735	5,479	1,122	2,335	2,974	1,859	1,381	10,394	0	35,197
Higher Education	58	22	730	81	103	195	516	35	134	93	564	800	0	3,331
All Other Education	38	73	297	787	144	89	76	258	358	108	68	503	0	2,799
STAR	0	0	0	0	0	0	0	1	5	1,560	0	9	0	1,575
Medicaid - DOH	2,900	3,123	2,010	3,102	2,645	1,924	3,112	2,598	1,935	3,112	2,022	1,948	0	30,431
Public Health	149	222	312	277	203	356	230	224	114	235	218	393	0	2,933
Mental Hygiene	156	155	740	226	136	725	262	173	822	174	483	751	0	4,803
Children and Families	17	125	287	239	381	311	181	171	270	49	241	625	0	2,897
Temporary & Disability Assistance	294	294	363	279	274	274	251	251	333	333	333	329	0	3,526
Transportation	87	676	486	395	631	607	733	794	1,507	81	147	617	0	6,761
Unrestricted Aid	2	13	391	2	2	116	8	2	188	2	2	67	0	795
All Other	253	32	232	276	277	298	339	257	252	295	318	2,200	0	5,029
Total Assistance and Grants	5,447	9,410	8,204	6,058	5,531	10,374	6,830	7,099	8,810	7,901	5,777	18,636	0	100,077
Personal Service	1,253	1,525	1,273	1,465	1,271	1,246	1,506	1,358	1,478	1,271	1,269	1,838	0	16,753
Non-Personal Service	479	526	470	465	581	418	562	453	453	610	599	678	0	6,406
Total State Operations	1,732	2,051	1,743	1,930	1,852	1,664	2,068	1,923	1,931	1,881	1,868	2,516	0	23,159
General State Charges	900	600	658	738	624	679	732	713	741	787	796	347	0	8,315
Debt Service	32	15	5	4	135	1,078	5	13	5	4	242	1,484	0	3,022
Capital Projects	769	739	881	945	1,008	950	1,020	950	865	863	836	15	0	9,841
TOTAL DISBURSEMENTS	8,880	12,815	11,491	9,675	9,150	14,745	10,655	10,698	12,352	11,436	9,519	22,998	0	144,414
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	6,534	3,247	6,537	3,618	3,103	6,501	3,360	3,535	6,386	6,743	2,993	3,405	(505)	55,457
Transfers to other funds	(6,338)	(3,079)	(6,267)	(3,488)	(2,959)	(6,271)	(3,216)	(3,419)	(6,170)	(6,616)	(2,883)	(3,137)	505	(53,338)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	359	0	359
NET OTHER FINANCING SOURCES/(USES)	196	168	270	130	144	230	144	116	216	127	110	627	0	2,478
Excess/(Deficiency) of Receipts over Disbursements	5,382	(5,916)	2,788	(613)	(755)	459	(2,838)	(3,621)	5,261	2,105	(1,814)	(3,289)	0	(2,851)
CLOSING BALANCE	58,096	52,180	54,968	54,355	53,600	54,059	51,221	47,600	52,861	54,966	53,152	49,863	0	49,863

CASH FINANCIAL PLAN
HEALTH CARE REFORM ACT RESOURCES FUND
FY 2024 THROUGH FY 2028
(millions of dollars)

	<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>	<u>FY 2028</u> <u>Projected</u>
Opening Fund Balance	<u>91</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Receipts:					
Taxes	601	570	544	519	496
Miscellaneous Receipts	<u>6,563</u>	<u>6,427</u>	<u>6,450</u>	<u>6,473</u>	<u>6,473</u>
Total Receipts	<u>7,164</u>	<u>6,997</u>	<u>6,994</u>	<u>6,992</u>	<u>6,969</u>
Disbursements and Transfers:					
Medical Assistance Account	5,179	4,657	4,595	4,582	4,524
Hospital Indigent Care	631	631	631	631	631
HCRA Program Account	289	318	338	318	317
Child Health Plus	906	1,126	1,161	1,196	1,232
Elderly Pharmaceutical Insurance Coverage	74	74	74	74	74
Qualified Health Plan Administration	44	46	48	49	49
All Other	<u>132</u>	<u>145</u>	<u>147</u>	<u>142</u>	<u>142</u>
Total Disbursements and Transfers	<u>7,255</u>	<u>6,997</u>	<u>6,994</u>	<u>6,992</u>	<u>6,969</u>
Change in Fund Balance	<u>(91)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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 2023 and FY 2024
(millions of dollars)

	<u>FY 2023</u> <u>Actuals</u>	<u>FY 2024</u> <u>Projected</u>	<u>Annual</u> <u>Change</u>
Opening Fund Balance	<u>88</u>	<u>91</u>	<u>3</u>
Receipts:			
Taxes	620	601	(19)
Miscellaneous Receipts	<u>6,056</u>	<u>6,563</u>	<u>507</u>
Total Receipts	<u>6,676</u>	<u>7,164</u>	<u>488</u>
Disbursements and Transfers:			
Medical Assistance Account	4,551	5,179	628
Hospital Indigent Care	656	631	(25)
HCRA Program Account	442	289	(153)
Child Health Plus	764	906	142
Elderly Pharmaceutical Insurance Coverage	104	74	(30)
Qualified Health Plan Administration	36	44	8
All Other	<u>120</u>	<u>132</u>	<u>12</u>
Total Disbursements and Transfers	<u>6,673</u>	<u>7,255</u>	<u>582</u>
Change in Fund Balance	<u>3</u>	<u>(91)</u>	<u>(94)</u>
Closing Fund Balance	<u>91</u>	<u>0</u>	<u>(91)</u>

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

	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	88	141	183	187	238	241	277	204	185	226	364	258	88
Receipts:													
Taxes	58	52	63	53	58	57	53	50	53	54	35	34	620
Miscellaneous Receipts	465	459	505	512	541	533	467	460	533	485	588	536	6,056
Total Receipts	523	511	568	565	599	562	520	510	586	539	623	570	6,676
Disbursements and Transfers:													
Medical Assistance Account	351	350	350	400	475	325	400	400	350	300	599	251	4,551
Hospital Indigent Care	52	52	27	52	52	53	56	67	54	55	53	83	656
HCRA Program Account	14	22	54	15	3	20	93	3	8	17	8	185	442
Child Health Plus	48	33	118	35	52	115	33	45	118	17	52	98	764
Elderly Pharmaceutical Insurance Coverage	4	8	9	8	10	10	9	10	9	9	8	10	104
Qualified Health Plan Administration	0	3	3	2	2	2	1	2	3	2	1	11	36
All Other	1	1	3	2	2	2	1	2	3	1	3	99	120
Total	470	469	564	514	596	526	593	529	545	401	729	737	6,673
Change in Fund Balance	53	42	4	51	3	36	(73)	(19)	41	138	(106)	(167)	3
Closing Fund Balance	141	183	187	238	241	277	204	185	226	364	258	91	91

CASH FLOW
HEALTH CARE REFORM ACT RESOURCES FUND
FY 2024
(millions of dollars)

	April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Projected	January Projected	February Projected	March Projected	Total
Opening Fund Balance	91	295	437	417	570	694	554	683	701	776	886	893	91
Receipts:													
Taxes	52	52	54	50	51	53	63	55	52	52	33	34	601
Miscellaneous Receipts	553	550	528	571	583	595	598	521	613	515	590	346	6,563
Total Receipts	605	602	582	621	634	648	661	576	665	567	623	380	7,164
Disbursements and Transfers:													
Medical Assistance Account	300	350	450	400	450	400	400	400	350	350	475	854	5,179
Hospital Indigent Care	48	48	0	0	0	178	45	92	45	54	54	67	631
HCRA Program Account	0	16	6	14	2	82	22	2	3	36	12	94	289
Child Health Plus	48	35	131	43	44	114	51	55	179	0	60	146	906
Elderly Pharmaceutical Insurance Coverage	3	7	8	7	7	10	10	6	8	6	6	(4)	74
Qualified Health Plan Administration	1	2	2	1	5	4	2	4	2	4	6	11	44
All Other	1	2	3	3	2	2	2	1	1	7	3	105	132
Total	401	460	602	468	510	788	532	558	590	457	616	1,273	7,255
Change in Fund Balance	204	142	(20)	153	124	(140)	129	18	75	110	7	(893)	(91)
Closing Fund Balance	295	437	417	570	694	554	683	701	776	886	893	0	0

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

	FY 2024 Projected			FY 2025 Projected			FY 2026 Projected			FY 2027 Projected			FY 2028 Projected		
	Internal Service	Fiduciary	Enterprise	Internal Service	Fiduciary	Enterprise	Internal Service	Fiduciary	Enterprise	Internal Service	Fiduciary	Enterprise	Internal Service	Fiduciary	Enterprise
Opening Fund Balance	(42)	509	55	(2)	666	57	27	827	59	992	61	1,163	51	63	63
Receipts:															
Unemployment Taxes	0	2,450	0	0	2,450	0	0	2,450	0	2,450	0	2,450	0	2,450	0
Miscellaneous Receipts	654	3,311	2	658	3,393	2	659	3,471	2	3,547	2	3,616	662	3,616	2
Federal Receipts	0	50	0	0	50	0	0	50	0	50	0	50	0	50	0
Total Receipts	654	5,811	2	658	5,893	2	659	5,971	2	6,047	2	6,116	662	6,116	2
Disbursements:															
Assistance and Grants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
State Operations:															
Personal Service	156	1,755	0	160	1,807	0	161	1,861	0	1,916	0	1,973	164	1,973	0
Non-Personal Service	562	651	0	571	653	0	579	650	0	641	0	624	590	624	0
Unemployment Benefits	0	2,500	0	0	2,500	0	0	2,500	0	2,500	0	2,500	0	2,500	0
General State Charges	77	755	0	80	778	0	81	801	0	825	0	850	83	850	0
Debt Service	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
Total Disbursements	795	5,666	0	811	5,738	0	821	5,812	0	5,882	0	5,947	837	5,947	0
Other Financing Sources (Uses):															
Transfers from Other Funds	189	7	0	190	6	0	192	6	0	6	0	6	186	6	0
Transfers to Other Funds	(8)	0	0	(8)	0	0	(8)	0	0	(8)	0	(8)	(8)	0	0
	181	7	0	182	6	0	184	6	0	6	0	6	178	6	0
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	40	157	2	29	161	2	22	165	2	171	2	175	3	175	2
Closing Fund Balance	(2)	666	57	27	827	59	49	992	61	1,163	63	1,338	54	1,338	65

Workforce Impact Summary

General Fund FY 2023 Through FY 2025

	FY 2023 Actuals (03/31/23)	Starting Estimate (03/31/24)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/25)
Major Agencies								
Children and Family Services, Office of	2,090	2,283	(487)	487	0	1	1	2,284
Corrections and Community Supervision, Department of	23,409	24,544	(4,474)	3,045	0	0	(1,429)	23,115
Education Department, State	342	400	(40)	64	0	0	24	424
Environmental Conservation, Department of	1,362	1,370	(60)	60	0	0	0	1,370
General Services, Office of	377	399	(102)	107	0	0	5	404
Health, Department of	1,549	2,192	(267)	267	0	0	0	2,192
Information Technology Services, Office of	3,058	3,558	(364)	514	0	(1)	149	3,707
Labor, Department of	0	1	0	0	0	0	0	1
Mental Health, Office of	12,910	14,237	(1,263)	1,536	0	0	273	14,510
Motor Vehicles, Department of	153	167	(16)	16	0	0	0	167
Parks, Recreation and Historic Preservation, Office of	1,339	1,506	(134)	164	0	0	30	1,536
People with Developmental Disabilities, Office for	16,290	18,557	(1,719)	1,892	0	0	173	18,730
State Police, Division of	5,161	6,015	(161)	262	0	0	101	6,116
Taxation and Finance, Department of	3,408	3,086	(244)	287	0	0	43	3,129
Temporary and Disability Assistance, Office of	941	1,002	(130)	145	0	0	15	1,017
Transportation, Department of	2,567	2,545	(103)	103	0	0	0	2,545
Subtotal - Major Agencies	74,956	81,862	(9,564)	8,949	0	0	(615)	81,247
Minor Agencies	4,480	5,170	(497)	603	0	0	106	5,276
Subtotal - Subject to Direct Executive Control	79,436	87,032	(10,061)	9,552	0	0	(509)	86,523
University Systems								
State University of New York	2	3	0	0	0	0	0	3
Subtotal - University Systems	2	3	0	0	0	0	0	3
Independently Elected Agencies								
Audit and Control, Department of	1,304	1,460	(67)	70	0	0	3	1,463
Law, Department of	1,062	1,157	(52)	93	0	0	41	1,198
Subtotal - Independently Elected Agencies	2,366	2,617	(119)	163	0	0	44	2,661
Grand Total	81,804	89,652	(10,180)	9,715	0	0	(465)	89,187

Workforce Impact Summary

General Fund FY 2023 Through FY 2025

	FY 2023 Actuals (03/31/23)	Starting Estimate (03/31/24)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/25)
Minor Agencies								
Addiction Services and Supports, Office of	705	750	(84)	84	0	0	0	750
Adirondack Park Agency	45	54	(2)	2	0	0	0	54
Aging, Office for the	35	49	(1)	1	0	0	0	49
Agriculture and Markets, Department of	417	430	(20)	34	0	0	14	444
Alcoholic Beverage Control, Division of	110	153	(20)	20	0	0	0	153
Arts, Council on the	24	29	(3)	3	0	0	0	29
Budget, Division of the	276	276	(35)	35	0	0	0	276
Civil Service, Department of	206	332	(49)	38	0	0	(11)	321
Correction, Commission of	41	44	(5)	5	0	0	0	44
Criminal Justice Services, Division of	377	396	(50)	60	0	0	10	406
Economic Development, Department of	123	158	(11)	11	0	0	0	158
Elections, State Board of	105	199	(6)	16	0	0	10	209
Employee Relations, Office of	58	87	(9)	9	0	0	0	87
Ethics and Lobbying, Independent Commission on	41	68	(12)	12	0	0	0	68
Executive Chamber	143	168	(10)	10	0	0	0	168
Gaming Commission, New York State	48	52	0	0	0	0	0	52
Higher Education Services Corporation, New York State	2	3	(1)	1	0	0	0	3
Homeland Security and Emergency Services, Division of	21	82	(3)	38	0	0	35	117
Housing and Community Renewal, Division of	43	36	(4)	14	0	0	10	46
Hudson River Valley Greenway Communities Council	0	1	0	0	0	0	0	1
Human Rights, Division of	148	137	(23)	23	0	0	0	137
Inspector General, Office of the	98	105	(5)	5	0	0	0	105
Judicial Conduct, Commission on	44	52	(2)	2	0	0	0	52
Justice Center for the Protection of People with Special Needs	459	471	(32)	51	0	0	19	490
Labor Management Committees	63	71	(13)	13	0	0	0	71
Lieutenant Governor, Office of the	5	7	(2)	3	0	0	1	8
Medicaid Inspector General, Office of the	221	258	(8)	8	0	0	0	258
Military and Naval Affairs, Division of	87	103	(11)	11	0	0	0	103
Prevention of Domestic Violence, Office for	22	28	(4)	9	0	0	5	33
Prosecutorial Conduct, Commission on	0	19	(2)	2	0	0	0	19
Public Employment Relations Board	27	36	(4)	4	0	0	0	36
State, Department of	240	228	(38)	48	0	0	10	238
Statewide Financial System	131	147	(6)	6	0	0	0	147
Tax Appeals, Division of	24	26	(3)	6	0	0	3	29
Veterans' Services, Department of	81	102	(17)	17	0	0	0	102
Victim Services, Office of	4	7	(1)	1	0	0	0	7
Welfare Inspector General, Office of	6	6	(1)	1	0	0	0	6
Subtotal - Minor Agencies	4,480	5,170	(497)	603	0	0	106	5,276

Workforce Impact Summary

State Operating Funds FY 2023 Through FY 2025

	FY 2023 Actuals (03/31/23)	Starting Estimate (03/31/24)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/25)
Major Agencies								
Children and Family Services, Office of	2,120	2,327	(498)	498	0	1	1	2,328
Corrections and Community Supervision, Department of	23,412	24,548	(4,476)	3,047	0	0	(1,429)	23,119
Education Department, State	1,243	1,443	(144)	168	0	0	24	1,467
Environmental Conservation, Department of	2,212	2,430	(125)	125	0	0	0	2,430
Financial Services, Department of	1,265	1,391	(110)	110	0	0	0	1,391
General Services, Office of	434	458	(114)	119	0	0	5	463
Health, Department of	3,272	4,350	(576)	728	0	0	152	4,502
Information Technology Services, Office of	3,058	3,558	(364)	514	0	(1)	149	3,707
Labor, Department of	338	480	(82)	82	0	0	0	480
Mental Health, Office of	12,910	14,247	(1,264)	1,537	0	0	273	14,520
Motor Vehicles, Department of	611	682	(69)	69	0	0	0	682
Parks, Recreation and Historic Preservation, Office of	1,421	1,795	(134)	201	0	0	67	1,862
People with Developmental Disabilities, Office for	16,290	18,557	(1,719)	1,892	0	0	173	18,730
State Police, Division of	5,459	6,335	(214)	315	0	0	101	6,436
Taxation and Finance, Department of	3,450	3,785	(244)	287	0	0	43	3,828
Temporary and Disability Assistance, Office of	941	1,002	(130)	145	0	0	15	1,017
Transportation, Department of	2,606	2,590	(105)	105	0	0	0	2,590
Workers' Compensation Board	946	1,081	(102)	107	0	0	5	1,086
Subtotal - Major Agencies	81,988	91,059	(10,470)	10,049	0	0	(421)	90,638
Minor Agencies	6,763	7,896	(1,009)	1,222	0	0	213	8,109
Subtotal - Subject to Direct Executive Control	88,751	98,955	(11,479)	11,271	0	0	(208)	98,747
University Systems								
State University of New York	45,622	46,854	(4,609)	4,609	0	0	0	46,854
Subtotal - University Systems	45,622	46,854	(4,609)	4,609	0	0	0	46,854
Independently Elected Agencies								
Audit and Control, Department of	1,468	1,631	(77)	80	0	0	3	1,634
Law, Department of	1,493	1,611	(96)	142	0	0	46	1,657
Subtotal - Independently Elected Agencies	2,961	3,242	(173)	222	0	0	49	3,291
Grand Total	137,334	149,051	(16,261)	16,102	0	0	(159)	148,892

Workforce Impact Summary

State Operating Funds FY 2023 Through FY 2025

	FY 2023 Actuals (03/31/23)	Starting Estimate (03/31/24)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/25)
Minor Agencies								
Addiction Services and Supports, Office of	705	760	(84)	84	0	0	0	760
Adirondack Park Agency	45	54	(2)	2	0	0	0	54
Aging, Office for the	35	49	(1)	1	0	0	0	49
Agriculture and Markets, Department of	449	477	(20)	34	0	0	14	491
Alcoholic Beverage Control, Division of	254	398	(40)	40	0	0	0	398
Arts, Council on the	24	29	(3)	3	0	0	0	29
Budget, Division of the	287	292	(38)	38	0	0	0	292
Civil Service, Department of	206	334	(49)	38	0	0	(11)	323
Correction, Commission of	41	44	(5)	5	0	0	0	44
Criminal Justice Services, Division of	378	398	(50)	60	0	0	10	408
Deferred Compensation Board	3	4	0	0	0	0	0	4
Economic Development, Department of	124	165	(11)	11	0	0	0	165
Elections, State Board of	105	199	(6)	16	0	0	10	209
Employee Relations, Office of	58	87	(9)	9	0	0	0	87
Ethics and Lobbying, Independent Commission on	41	68	(12)	12	0	0	0	68
Executive Chamber	143	168	(10)	10	0	0	0	168
Financial Control Board, New York State	12	12	(1)	1	0	0	0	12
Gaming Commission, New York State	300	391	(316)	321	0	0	5	396
Higher Education Services Corporation, New York State	77	103	(11)	11	0	0	0	103
Homeland Security and Emergency Services, Division of	470	527	(28)	128	0	0	100	627
Housing and Community Renewal, Division of	471	558	(76)	86	0	0	10	568
Hudson River Valley Greenway Communities Council	0	1	0	0	0	0	0	1
Human Rights, Division of	148	137	(23)	23	0	0	0	137
Indigent Legal Services, Office of	37	32	(4)	7	0	0	3	35
Inspector General, Office of the	98	105	(5)	5	0	0	0	105
Interest on Lawyer Account	8	9	0	0	0	0	0	9
Judicial Conduct, Commission on	44	52	(2)	2	0	0	0	52
Justice Center for the Protection of People with Special Needs	459	471	(32)	51	0	0	19	490
Labor Management Committees	63	71	(13)	13	0	0	0	71
Lieutenant Governor, Office of the	5	7	(2)	3	0	0	1	8
Medicaid Inspector General, Office of the	221	258	(8)	8	0	0	0	258
Military and Naval Affairs, Division of	87	103	(11)	11	0	0	0	103
Prevention of Domestic Violence, Office for	22	28	(4)	9	0	0	5	33
Prosecutorial Conduct, Commission on	0	19	(2)	2	0	0	0	19
Public Employment Relations Board	27	36	(4)	4	0	0	0	36
Public Service Department	462	506	(55)	55	0	50	50	556
State, Department of	561	608	(38)	68	0	(50)	(20)	588
Statewide Financial System	131	147	(6)	6	0	0	0	147
Tax Appeals, Division of	24	26	(3)	6	0	0	3	29
Veterans' Services, Department of	81	102	(17)	17	0	0	0	102
Victim Services, Office of	51	55	(7)	21	0	0	14	69
Welfare Inspector General, Office of	6	6	(1)	1	0	0	0	6
Subtotal - Minor Agencies	6,763	7,896	(1,009)	1,222	0	0	213	8,109

Workforce Impact Summary

State Funds FY 2023 Through FY 2025

	FY 2023 Actuals (03/31/23)	Starting Estimate (03/31/24)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/25)
Major Agencies								
Children and Family Services, Office of	2,172	2,396	(517)	517	0	1	1	2,397
Corrections and Community Supervision, Department of	23,439	25,557	(4,748)	3,319	0	0	(1,429)	24,128
Education Department, State	1,289	1,497	(149)	173	0	0	24	1,521
Environmental Conservation, Department of	2,676	3,040	(161)	161	0	0	0	3,040
Financial Services, Department of	1,265	1,391	(110)	110	0	0	0	1,391
General Services, Office of	798	849	(161)	166	0	0	5	854
Health, Department of	3,387	4,482	(596)	748	0	0	152	4,634
Information Technology Services, Office of	3,096	3,608	(364)	514	0	(1)	149	3,757
Labor, Department of	338	480	(82)	82	0	0	0	480
Mental Health, Office of	13,502	14,974	(1,328)	1,601	0	0	273	15,247
Motor Vehicles, Department of	2,870	3,157	(462)	462	0	0	0	3,157
Parks, Recreation and Historic Preservation, Office of	1,997	2,290	(134)	201	0	0	67	2,357
People with Developmental Disabilities, Office for	16,676	18,942	(1,754)	1,927	0	0	173	19,115
State Police, Division of	5,543	6,420	(214)	315	0	0	101	6,521
Taxation and Finance, Department of	3,450	3,785	(244)	287	0	0	43	3,828
Temporary and Disability Assistance, Office of	949	1,010	(130)	145	0	0	15	1,025
Transportation, Department of	8,049	8,369	(334)	334	0	0	0	8,369
Workers' Compensation Board	946	1,081	(102)	107	0	0	5	1,086
Subtotal - Major Agencies	92,442	103,328	(11,590)	11,169	0	0	(421)	102,907
Minor Agencies	6,832	7,978	(1,019)	1,232	0	0	213	8,191
Subtotal - Subject to Direct Executive Control	99,274	111,306	(12,609)	12,401	0	0	(208)	111,098
University Systems								
State University Construction Fund	133	145	(15)	15	0	0	0	145
State University of New York	45,622	46,854	(4,609)	4,609	0	0	0	46,854
Subtotal - University Systems	45,755	46,999	(4,624)	4,624	0	0	0	46,999
Independently Elected Agencies								
Audit and Control, Department of	1,468	1,631	(77)	80	0	0	3	1,634
Law, Department of	1,493	1,614	(97)	143	0	0	46	1,660
Subtotal - Independently Elected Agencies	2,961	3,245	(174)	223	0	0	49	3,294
Grand Total	147,990	161,550	(17,407)	17,248	0	0	(159)	161,391

Workforce Impact Summary

State Funds
FY 2023 Through FY 2025

	FY 2023 Actuals (03/31/23)	Starting Estimate (03/31/24)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/25)
Minor Agencies								
Addiction Services and Supports, Office of	718	778	(88)	88	0	0	0	778
Adirondack Park Agency	45	54	(2)	2	0	0	0	54
Aging, Office for the	35	49	(1)	1	0	0	0	49
Agriculture and Markets, Department of	463	495	(20)	34	0	0	14	509
Alcoholic Beverage Control, Division of	254	398	(40)	40	0	0	0	398
Arts, Council on the	25	31	(3)	3	0	0	0	31
Budget, Division of the	287	292	(38)	38	0	0	0	292
Civil Service, Department of	206	334	(49)	38	0	0	(11)	323
Correction, Commission of	41	44	(5)	5	0	0	0	44
Criminal Justice Services, Division of	378	398	(50)	60	0	0	10	408
Deferred Compensation Board	3	4	0	0	0	0	0	4
Economic Development, Department of	124	165	(11)	11	0	0	0	165
Elections, State Board of	105	199	(6)	16	0	0	10	209
Employee Relations, Office of	58	87	(9)	9	0	0	0	87
Ethics and Lobbying, Independent Commission on	41	68	(12)	12	0	0	0	68
Executive Chamber	143	168	(10)	10	0	0	0	168
Financial Control Board, New York State	12	12	(1)	1	0	0	0	12
Gaming Commission, New York State	300	391	(316)	321	0	0	5	396
Higher Education Services Corporation, New York State	77	103	(11)	11	0	0	0	103
Homeland Security and Emergency Services, Division of	470	527	(28)	128	0	0	100	627
Housing and Community Renewal, Division of	471	558	(76)	86	0	0	10	568
Hudson River Valley Greenway Communities Council	0	1	0	0	0	0	0	1
Human Rights, Division of	148	137	(23)	23	0	0	0	137
Indigent Legal Services, Office of	37	32	(4)	7	0	0	3	35
Inspector General, Office of the	98	105	(5)	5	0	0	0	105
Interest on Lawyer Account	8	9	0	0	0	0	0	9
Judicial Conduct, Commission on	44	52	(2)	2	0	0	0	52
Justice Center for the Protection of People with Special Needs	459	471	(32)	51	0	0	19	490
Labor Management Committees	63	71	(13)	13	0	0	0	71
Lieutenant Governor, Office of the	5	7	(2)	3	0	0	1	8
Medicaid Inspector General, Office of the	221	258	(8)	8	0	0	0	258
Military and Naval Affairs, Division of	128	147	(17)	17	0	0	0	147
Prevention of Domestic Violence, Office for	22	28	(4)	9	0	0	5	33
Prosecutorial Conduct, Commission on	0	19	(2)	2	0	0	0	19
Public Employment Relations Board	27	36	(4)	4	0	0	0	36
Public Service Department	462	506	(55)	55	0	50	50	556
State, Department of	561	608	(38)	68	0	(50)	(20)	588
Statewide Financial System	131	147	(6)	6	0	0	0	147
Tax Appeals, Division of	24	26	(3)	6	0	0	3	29
Veterans' Services, Department of	81	102	(17)	17	0	0	0	102
Victim Services, Office of	51	55	(7)	21	0	0	14	69
Welfare Inspector General, Office of	6	6	(1)	1	0	0	0	6
Subtotal - Minor Agencies	6,832	7,978	(1,019)	1,232	0	0	213	8,191

Workforce Impact Summary

All Funds
FY 2023 Through FY 2025

	FY 2023 Actuals (03/31/23)	Starting Estimate (03/31/24)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/25)
Major Agencies								
Children and Family Services, Office of	2,746	2,886	(609)	609	0	1	1	2,887
Corrections and Community Supervision, Department of	23,694	26,493	(5,056)	3,627	0	0	(1,429)	25,064
Education Department, State	2,541	2,876	(287)	311	0	0	24	2,900
Environmental Conservation, Department of	2,885	3,313	(176)	176	0	0	0	3,313
Financial Services, Department of	1,265	1,391	(110)	110	0	0	0	1,391
General Services, Office of	1,679	1,846	(352)	359	0	0	7	1,853
Health, Department of	4,539	6,057	(786)	938	0	0	152	6,209
Information Technology Services, Office of	3,096	3,608	(364)	514	0	(1)	149	3,757
Labor, Department of	2,705	2,817	(458)	458	0	0	0	2,817
Mental Health, Office of	13,507	14,995	(1,330)	1,603	0	0	273	15,268
Motor Vehicles, Department of	2,923	3,228	(468)	468	0	0	0	3,228
Parks, Recreation and Historic Preservation, Office of	2,099	2,374	(134)	213	0	0	79	2,453
People with Developmental Disabilities, Office for	16,686	18,960	(1,756)	1,929	0	0	173	19,133
State Police, Division of	5,543	6,420	(214)	315	0	0	101	6,521
Taxation and Finance, Department of	3,450	3,785	(244)	287	0	0	43	3,828
Temporary and Disability Assistance, Office of	1,855	1,922	(220)	235	0	0	15	1,937
Transportation, Department of	8,150	8,495	(338)	338	0	0	0	8,495
Workers' Compensation Board	946	1,081	(102)	107	0	0	5	1,086
Subtotal - Major Agencies	100,309	112,547	(13,004)	12,597	0	0	(407)	112,140
Minor Agencies	7,771	9,106	(1,119)	1,343	0	0	224	9,330
Subtotal - Subject to Direct Executive Control	108,080	121,653	(14,123)	13,940	0	0	(183)	121,470
University Systems								
City University of New York	13,267	13,511	(1,351)	1,351	0	0	0	13,511
State University Construction Fund	133	145	(15)	15	0	0	0	145
State University of New York	45,623	46,854	(4,609)	4,609	0	0	0	46,854
Subtotal - University Systems	59,023	60,510	(5,975)	5,975	0	0	0	60,510
Independently Elected Agencies								
Audit and Control, Department of	2,528	2,887	(134)	137	0	0	3	2,890
Law, Department of	1,791	1,903	(130)	177	0	0	47	1,950
Subtotal - Independently Elected Agencies	4,319	4,790	(264)	314	0	0	50	4,840
Grand Total	171,422	186,953	(20,362)	20,229	0	0	(133)	186,820

Workforce Impact Summary

All Funds
FY 2023 Through FY 2025

	FY 2023 Actuals (03/31/23)	Starting Estimate (03/31/24)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/25)
Minor Agencies								
Addiction Services and Supports, Office of	718	778	(88)	88	0	0	0	778
Adirondack Park Agency	45	54	(2)	2	0	0	0	54
Aging, Office for the	84	126	(9)	9	0	0	0	126
Agriculture and Markets, Department of	484	543	(20)	34	0	0	14	557
Alcoholic Beverage Control, Division of	254	398	(40)	40	0	0	0	398
Arts, Council on the	25	31	(3)	3	0	0	0	31
Budget, Division of the	287	292	(38)	38	0	0	0	292
Civil Service, Department of	320	465	(73)	73	0	0	0	465
Correction, Commission of	41	44	(5)	5	0	0	0	44
Criminal Justice Services, Division of	401	418	(51)	61	0	0	10	428
Deferred Compensation Board	3	4	0	0	0	0	0	4
Economic Development, Department of	124	165	(11)	11	0	0	0	165
Elections, State Board of	115	210	(9)	19	0	0	10	220
Employee Relations, Office of	65	93	(12)	12	0	0	0	93
Ethics and Lobbying, Independent Commission on	41	68	(12)	12	0	0	0	68
Executive Chamber	143	168	(10)	10	0	0	0	168
Financial Control Board, New York State	12	12	(1)	1	0	0	0	12
Gaming Commission, New York State	300	391	(316)	321	0	0	5	396
Higher Education Services Corporation, New York State	77	103	(11)	11	0	0	0	103
Homeland Security and Emergency Services, Division of	587	658	(39)	139	0	0	100	758
Housing and Community Renewal, Division of	545	631	(80)	90	0	0	10	641
Hudson River Valley Greenway Communities Council	0	1	0	0	0	0	0	1
Human Rights, Division of	148	174	(23)	23	0	0	0	174
Indigent Legal Services, Office of	37	32	(4)	7	0	0	3	35
Inspector General, Office of the	98	105	(5)	5	0	0	0	105
Interest on Lawyer Account	8	9	0	0	0	0	0	9
Judicial Conduct, Commission on	44	52	(2)	2	0	0	0	52
Justice Center for the Protection of People with Special Needs	459	471	(32)	51	0	0	19	490
Labor Management Committees	63	71	(13)	13	0	0	0	71
Lieutenant Governor, Office of the	5	7	(2)	3	0	0	1	8
Medicaid Inspector General, Office of the	442	515	(16)	16	0	0	0	515
Military and Naval Affairs, Division of	359	394	(44)	44	0	0	0	394
Prevention of Domestic Violence, Office for	29	33	(5)	10	0	0	5	38
Prosecutorial Conduct, Commission on	0	19	(2)	2	0	0	0	19
Public Employment Relations Board	27	36	(4)	4	0	0	0	36
Public Service Department	462	528	(55)	55	0	50	50	578
State, Department of	577	622	(38)	68	0	(50)	(20)	602
Statewide Financial System	131	147	(6)	6	0	0	0	147
Tax Appeals, Division of	24	26	(3)	6	0	0	3	29
Veterans' Services, Department of	89	110	(17)	17	0	0	0	110
Victim Services, Office of	92	96	(17)	31	0	0	14	110
Welfare Inspector General, Office of	6	6	(1)	1	0	0	0	6
Subtotal - Minor Agencies	7,771	9,106	(1,119)	1,343	0	0	224	9,330

Workforce Impact Summary

Special Revenue Funds - Other FY 2023 Through FY 2025

	FY 2023 Actuals (03/31/23)	Starting Estimate (03/31/24)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/25)
Major Agencies								
Children and Family Services, Office of	30	44	(11)	11	0	0	0	44
Corrections and Community Supervision, Department of	3	4	(2)	2	0	0	0	4
Education Department, State	901	1,043	(104)	104	0	0	0	1,043
Environmental Conservation, Department of	850	1,060	(65)	65	0	0	0	1,060
Financial Services, Department of	1,265	1,391	(110)	110	0	0	0	1,391
General Services, Office of	57	59	(12)	12	0	0	0	59
Health, Department of	1,723	2,158	(309)	461	0	0	152	2,310
Labor, Department of	338	479	(82)	82	0	0	0	479
Mental Health, Office of	0	10	(1)	1	0	0	0	10
Motor Vehicles, Department of	458	515	(53)	53	0	0	0	515
Parks, Recreation and Historic Preservation, Office of	82	289	0	37	0	0	37	326
State Police, Division of	298	320	(53)	53	0	0	0	320
Taxation and Finance, Department of	42	699	0	0	0	0	0	699
Transportation, Department of	39	45	(2)	2	0	0	0	45
Workers' Compensation Board	946	1,081	(102)	107	0	0	5	1,086
Subtotal - Major Agencies	7,032	9,197	(906)	1,100	0	0	194	9,391
Minor Agencies	2,283	2,726	(512)	619	0	0	107	2,833
Subtotal - Subject to Direct Executive Control	9,315	11,923	(1,418)	1,719	0	0	301	12,224
University Systems								
State University of New York	45,620	46,851	(4,609)	4,609	0	0	0	46,851
Subtotal - University Systems	45,620	46,851	(4,609)	4,609	0	0	0	46,851
Independently Elected Agencies								
Audit and Control, Department of	164	171	(10)	10	0	0	0	171
Law, Department of	431	454	(44)	49	0	0	5	459
Subtotal - Independently Elected Agencies	595	625	(54)	59	0	0	5	630
Grand Total	55,530	59,399	(6,081)	6,387	0	0	306	59,705

Workforce Impact Summary

Special Revenue Funds - Other FY 2023 Through FY 2025

	FY 2023 Actuals (03/31/23)	Starting Estimate (03/31/24)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/25)
Minor Agencies								
Addiction Services and Supports, Office of	0	10	0	0	0	0	0	10
Agriculture and Markets, Department of	32	47	0	0	0	0	0	47
Alcoholic Beverage Control, Division of	144	245	(20)	20	0	0	0	245
Budget, Division of the	11	16	(3)	3	0	0	0	16
Civil Service, Department of	0	2	0	0	0	0	0	2
Criminal Justice Services, Division of	1	2	0	0	0	0	0	2
Deferred Compensation Board	3	4	0	0	0	0	0	4
Economic Development, Department of	1	7	0	0	0	0	0	7
Financial Control Board, New York State	12	12	(1)	1	0	0	0	12
Gaming Commission, New York State	252	339	(316)	321	0	0	5	344
Higher Education Services Corporation, New York State	75	100	(10)	10	0	0	0	100
Homeland Security and Emergency Services, Division of	449	445	(25)	90	0	0	65	510
Housing and Community Renewal, Division of	428	522	(72)	72	0	0	0	522
Indigent Legal Services, Office of	37	32	(4)	7	0	0	3	35
Interest on Lawyer Account	8	9	0	0	0	0	0	9
Public Service Department	462	506	(55)	55	0	50	50	556
State, Department of	321	380	0	20	0	(50)	(30)	350
Victim Services, Office of	47	48	(6)	20	0	0	14	62
Subtotal - Minor Agencies	2,283	2,726	(512)	619	0	0	107	2,833

Workforce Impact Summary

Special Revenue Funds - Federal FY 2023 Through FY 2025

	FY 2023 Actuals (03/31/23)	Starting Estimate (03/31/24)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/25)
Major Agencies								
Children and Family Services, Office of	445	391	(63)	63	0	0	0	391
Corrections and Community Supervision, Department of	22	646	(258)	258	0	0	0	646
Education Department, State	1,130	1,235	(124)	124	0	0	0	1,235
Environmental Conservation, Department of	204	268	(15)	15	0	0	0	268
Health, Department of	1,108	1,507	(190)	190	0	0	0	1,507
Labor, Department of	2,346	2,321	(369)	369	0	0	0	2,321
Mental Health, Office of	0	11	(1)	1	0	0	0	11
Motor Vehicles, Department of	53	71	(6)	6	0	0	0	71
Parks, Recreation and Historic Preservation, Office of	28	31	0	12	0	0	12	43
People with Developmental Disabilities, Office for	10	18	(2)	2	0	0	0	18
Temporary and Disability Assistance, Office of	906	912	(90)	90	0	0	0	912
Transportation, Department of	101	126	(4)	4	0	0	0	126
Subtotal - Major Agencies	6,353	7,537	(1,122)	1,134	0	0	12	7,549
Minor Agencies								
Aging, Office for the	49	77	(8)	8	0	0	0	77
Agriculture and Markets, Department of	0	27	0	0	0	0	0	27
Criminal Justice Services, Division of	23	20	(1)	1	0	0	0	20
Elections, State Board of	10	11	(3)	3	0	0	0	11
Homeland Security and Emergency Services, Division of	117	131	(11)	11	0	0	0	131
Housing and Community Renewal, Division of	74	73	(4)	4	0	0	0	73
Human Rights, Division of	0	37	0	0	0	0	0	37
Medicaid Inspector General, Office of the	221	257	(8)	8	0	0	0	257
Military and Naval Affairs, Division of	166	189	(21)	21	0	0	0	189
Public Service Department	0	22	0	0	0	0	0	22
State, Department of	16	14	0	0	0	0	0	14
Veterans' Services, Department of	8	8	0	0	0	0	0	8
Victim Services, Office of	41	41	(10)	10	0	0	0	41
Subtotal - Minor Agencies	725	907	(66)	66	0	0	0	907
Subtotal - Subject to Direct Executive Control	7,078	8,444	(1,188)	1,200	0	0	12	8,456
University Systems								
State University of New York	1	0	0	0	0	0	0	0
Subtotal - University Systems	1	0	0	0	0	0	0	0
Independently Elected Agencies								
Audit and Control, Department of	5	0	0	0	0	0	0	0
Law, Department of	211	201	(22)	22	0	0	0	201
Subtotal - Independently Elected Agencies	216	201	(22)	22	0	0	0	201
Grand Total	7,295	8,645	(1,210)	1,222	0	0	12	8,657

Workforce Impact Summary

Capital Projects Funds - Other FY 2023 Through FY 2025

	FY 2023 Actuals (03/31/23)	Starting Estimate (03/31/24)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/25)
Major Agencies								
Children and Family Services, Office of	52	69	(19)	19	0	0	0	69
Corrections and Community Supervision, Department of	27	1,009	(272)	272	0	0	0	1,009
Education Department, State	46	54	(5)	5	0	0	0	54
Environmental Conservation, Department of	464	610	(36)	36	0	0	0	610
General Services, Office of	364	391	(47)	47	0	0	0	391
Health, Department of	115	132	(20)	20	0	0	0	132
Information Technology Services, Office of	38	50	0	0	0	0	0	50
Mental Health, Office of	592	727	(64)	64	0	0	0	727
Motor Vehicles, Department of	2,259	2,475	(393)	393	0	0	0	2,475
Parks, Recreation and Historic Preservation, Office of	576	495	0	0	0	0	0	495
People with Developmental Disabilities, Office for	386	385	(35)	35	0	0	0	385
State Police, Division of	84	85	0	0	0	0	0	85
Temporary and Disability Assistance, Office of	8	8	0	0	0	0	0	8
Transportation, Department of	5,443	5,779	(229)	229	0	0	0	5,779
Subtotal - Major Agencies	10,454	12,269	(1,120)	1,120	0	0	0	12,269
Minor Agencies								
Addiction Services and Supports, Office of	13	18	(4)	4	0	0	0	18
Agriculture and Markets, Department of	14	18	0	0	0	0	0	18
Arts, Council on the	1	2	0	0	0	0	0	2
Military and Naval Affairs, Division of	41	44	(6)	6	0	0	0	44
Subtotal - Minor Agencies	69	82	(10)	10	0	0	0	82
Subtotal - Subject to Direct Executive Control	10,523	12,351	(1,130)	1,130	0	0	0	12,351
University Systems								
State University Construction Fund	133	145	(15)	15	0	0	0	145
Subtotal - University Systems	133	145	(15)	15	0	0	0	145
Independently Elected Agencies								
Law, Department of	0	3	(1)	1	0	0	0	3
Subtotal - Independently Elected Agencies	0	3	(1)	1	0	0	0	3
Grand Total	10,656	12,499	(1,146)	1,146	0	0	0	12,499

Workforce Impact Summary

Capital Projects Funds - Federal FY 2023 Through FY 2025

	FY 2023 Actuals (03/31/23)	Starting Estimate (03/31/24)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/25)
Major Agencies								
Environmental Conservation, Department of	5	5	0	0	0	0	0	5
Health, Department of	44	68	0	0	0	0	0	68
Subtotal - Major Agencies	49	73	0	0	0	0	0	73
Minor Agencies								
Military and Naval Affairs, Division of	65	58	(6)	6	0	0	0	58
Subtotal - Minor Agencies	65	58	(6)	6	0	0	0	58
Subtotal - Subject to Direct Executive Control	114	131	(6)	6	0	0	0	131
Grand Total	114	131	(6)	6	0	0	0	131

Workforce Impact Summary

Enterprise Funds FY 2023 Through FY 2025

	FY 2023 Actuals (03/31/23)	Starting Estimate (03/31/24)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/25)
Major Agencies								
Corrections and Community Supervision, Department of	3	10	0	0	0	0	0	10
General Services, Office of	10	9	(1)	1	0	0	0	9
Parks, Recreation and Historic Preservation, Office of	74	53	0	0	0	0	0	53
Subtotal - Major Agencies	87	72	(1)	1	0	0	0	72
Minor Agencies								
Agriculture and Markets, Department of	17	17	0	0	0	0	0	17
Subtotal - Minor Agencies	17	17	0	0	0	0	0	17
Subtotal - Subject to Direct Executive Control	104	89	(1)	1	0	0	0	89
University Systems								
City University of New York	13,267	13,511	(1,351)	1,351	0	0	0	13,511
Subtotal - University Systems	13,267	13,511	(1,351)	1,351	0	0	0	13,511
Grand Total	13,371	13,600	(1,352)	1,352	0	0	0	13,600

Workforce Impact Summary

Internal Service Funds FY 2023 Through FY 2025

	FY 2023 Actuals (03/31/23)	Starting Estimate (03/31/24)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/25)
Major Agencies								
Children and Family Services, Office of	129	99	(29)	29	0	0	0	99
Corrections and Community Supervision, Department of	230	280	(50)	50	0	0	0	280
Education Department, State	122	144	(14)	14	0	0	0	144
General Services, Office of	871	988	(190)	192	0	0	2	990
Labor, Department of	21	16	(7)	7	0	0	0	16
Mental Health, Office of	5	10	(1)	1	0	0	0	10
Subtotal - Major Agencies	1,378	1,537	(291)	293	0	0	2	1,539
Minor Agencies								
Civil Service, Department of	114	131	(24)	35	0	0	11	142
Employee Relations, Office of	7	6	(3)	3	0	0	0	6
Prevention of Domestic Violence, Office for	7	5	(1)	1	0	0	0	5
Subtotal - Minor Agencies	128	142	(28)	39	0	0	11	153
Subtotal - Subject to Direct Executive Control	1,506	1,679	(319)	332	0	0	13	1,692
Independently Elected Agencies								
Audit and Control, Department of	172	190	(8)	8	0	0	0	190
Law, Department of	87	88	(11)	12	0	0	1	89
Subtotal - Independently Elected Agencies	259	278	(19)	20	0	0	1	279
Grand Total	1,765	1,957	(338)	352	0	0	14	1,971

Workforce Impact Summary

Pension Trust Funds FY 2023 Through FY 2025

	FY 2023 Actuals (03/31/23)	Starting Estimate (03/31/24)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/25)
Independently Elected Agencies								
Audit and Control, Department of	882	1,066	(49)	49	0	0	0	1,066
Subtotal - Independently Elected Agencies	882	1,066	(49)	49	0	0	0	1,066
Grand Total	882	1,066	(49)	49	0	0	0	1,066

Workforce Impact Summary

Private Purpose Trust Funds FY 2023 Through FY 2025

	FY 2023 Actuals (03/31/23)	Starting Estimate (03/31/24)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/25)
Minor Agencies								
Agriculture and Markets, Department of	4	4	0	0	0	0	0	4
Subtotal - Minor Agencies	4	4	0	0	0	0	0	4
Subtotal - Subject to Direct Executive Control	4	4	0	0	0	0	0	4
Independently Elected Agencies								
Audit and Control, Department of	1	0	0	0	0	0	0	0
Subtotal - Independently Elected Agencies	1	0	0	0	0	0	0	0
Grand Total	5	4	0	0	0	0	0	4

Impact of SFY 2025 Executive Budget on Local Governments, LFY Ending in 2024 UPDATED FOR EXECUTIVE AMENDMENTS Includes SFY 2024 Major Local Aid Programs for Local Governments (\$ in Millions)						
	Total	NYC	School Districts	Counties	Other Cities	Towns & Villages
School Aid						
School Aid - Total SFY 2025 Executive Budget Impact on LFY 2024	0.0	0.0	0.0	0.0	0.0	0.0
School Aid - Total SFY 2024 Major Local Aid Programs	34,285.7	13,018.5	21,217.1	0.0	0.0	0.0
Other Education						
Other Education - Total SFY 2025 Executive Budget Impact on LFY 2024	0.0	0.0	0.0	0.0	0.0	0.0
Other Education - Total SFY 2024 Major Local Aid Programs	195.6	TBD	TBD	0.0	0.0	0.0
Special Education						
Special Education - Total SFY 2025 Executive Budget Impact on LFY 2024	0.0	0.0	0.0	0.0	0.0	0.0
Special Education - Total SFY 2024 Major Local Aid Programs	1,411.4	637.1	284.8	489.5	0.0	0.0
STAR - Total SFY 2024 Major Local Aid Programs	1,616.9	123.0	1,493.9	0.0	0.0	0.0
Medicaid						
Medicaid - Total SFY 2025 Executive Budget Impact on LFY 2024	0.0	0.0	0.0	0.0	0.0	0.0
Medicaid - Total SFY 2024 Major Local Aid Programs	6,450.7	3,444.4	0.0	3,006.4	0.0	0.0
Human Services						
- Provide Additional Aid to the City for Migrant Costs	530.0	530.0	0.0	0.0	0.0	0.0
- Reimburse Randall's Island, Creedmoor, and Floyd Bennett Migrant Shelter Costs	288.0	288.0	0.0	0.0	0.0	0.0
- Increase Case Management and Wrap-Around Services	12.6	0.2	0.0	12.4	0.0	0.0
- Increase TANF and FFFS Child Welfare Threshold	1.6	0.5	0.0	1.1	0.0	0.0
- Continue Current CSE Financing Structure	(8.6)	0.0	(8.6)	0.0	0.0	0.0
Human Services - Total SFY 2025 Executive Budget Impact on LFY 2024	823.6	818.7	(8.6)	13.5	0.0	0.0
Human Services - Total SFY 2024 Major Local Aid Programs	5,592.1	4,114.7	0.0	1,477.5	0.0	0.0
Health						
- Discontinue EI Group Session Billing	0.6	0.2	0.0	0.4	0.0	0.0
- Discontinue EI Teletherapy Reimbursement	0.5	0.2	0.0	0.3	0.0	0.0
- Discontinue Support for Consecutive EI Sessions	0.5	0.2	0.0	0.3	0.0	0.0
- Increase EI In-Person Rates by Five Percent	(0.9)	(0.3)	0.0	(0.6)	0.0	0.0
Health - Total SFY 2025 Executive Budget Impact on LFY 2024	0.7	0.3	0.0	0.4	0.0	0.0
Health - Total SFY 2024 Major Local Aid Programs	563.1	282.8	0.0	280.3	0.0	0.0
Mental Hygiene						
Mental Hygiene - Total SFY 2025 Executive Budget Impact on LFY 2024	0.0	0.0	0.0	0.0	0.0	0.0
Mental Hygiene - Total SFY 2024 Major Local Aid Programs	143.1	31.3	6.2	99.0	6.3	0.3
Transportation						
Transportation - Total SFY 2025 Executive Budget Impact on LFY 2024	0.0	0.0	0.0	0.0	0.0	0.0
Transportation - Total SFY 2024 Major Local Aid Programs	1,546.1	396.3	0.0	567.7	196.6	385.6
Municipal Aid						
Municipal Aid - Total SFY 2025 Executive Budget Impact on LFY 2024	0.0	0.0	0.0	0.0	0.0	0.0
Municipal Aid - Total SFY 2024 Major Local Aid Programs	750.6	0.0	0.0	2.4	669.5	71.7
Public Protection						
- Prevent Domestic Violence with Funds to DA Offices and GIVE Jurisdictions	23.9	1.4	0.0	22.5	0.0	0.0
- Provide Grants to Counties for Flood Resiliency	11.3	0.0	0.0	11.3	0.0	0.0
- Provide New E-Poll Books to Boards of Election	11.0	0.0	0.0	11.0	0.0	0.0
- Fund Dedicated Retail Theft Teams in DA Offices	7.5	0.0	0.0	7.5	0.0	0.0
- Increase Funding to Law Enforcement to Combat Retail Theft	3.8	0.0	0.0	3.8	0.0	0.0
- Provide Postage to Boards of Election for Early Voting by Mail	2.8	0.0	0.0	2.8	0.0	0.0
- Reduce Fatal Fires	3.3	TBD	0.0	TBD	TBD	TBD
Public Protection - Total SFY 2025 Executive Budget Impact on LFY 2024	63.6	1.4	0.0	58.9	0.0	0.0
Public Protection - Total SFY 2024 Major Local Aid Programs	796.6	258.1	1.4	519.1	8.7	9.3
Environment						
Environment - Total SFY 2025 Executive Budget Impact on LFY 2024	0.0	0.0	0.0	0.0	0.0	0.0
Environment - Total SFY 2024 Major Local Aid Programs	435.0	TBD	0.0	TBD	TBD	TBD
All Other Impacts						
All Other - Total SFY 2025 Executive Budget Impact on LFY 2024	0.0	0.0	0.0	0.0	0.0	0.0
All Other - Total SFY 2024 Major Local Aid Programs	323.3	56.8	171.7	94.8	0.0	0.0
Revenue Actions						
- Repeal and Replace the Cannabis Potency Tax	2.9	0.5	0.0	0.8	0.7	1.0
- Modernize Tax Law to Include the Vacation Rental Industry	2.5	0.0	0.0	2.2	0.1	0.2
- Extend the Vending Machine Sales Tax Exemption for One Year	(3.5)	0.0	0.0	(3.0)	(0.2)	(0.3)
- Provide for the Filing of Amended Sales Tax Returns	0.2	0.0	0.0	0.1	0.0	0.0
Revenue Actions - Total SFY 2025 Executive Budget Impact on LFY 2024	2.1	0.5	0.0	0.1	0.6	0.9
Grand Total - Total SFY 2025 Executive Budget Impact on LFY 2024	890.0	820.9	(8.6)	72.9	0.6	0.9
Grand Total - Total SFY 2024 Major Local Aid Programs	54,110.3	22,362.9	23,175.2	6,536.6	881.1	466.9

Impact of SFY 2025 Executive Budget on Local Governments, LFY Ending in 2025
UPDATED FOR EXECUTIVE AMENDMENTS
Includes SFY 2025 Major Local Aid Programs for Local Governments

(\$ in Millions)

	Total	NYC	School Districts	Counties	Other Cities	Towns & Villages
School Aid						
- Increase Foundation Aid	507.1	222.3	284.8	0.0	0.0	0.0
- Increase Expense-Based and Categorical Aids	318.0	119.7	198.2	0.0	0.0	0.0
School Aid - Total SFY 2025 Executive Budget Impact on LFY 2025	825.1	342.0	483.0	0.0	0.0	0.0
School Aid - Total SFY 2025 Major Local Aid Programs	35,110.7	13,360.6	21,700.1	0.0	0.0	0.0
Other Education						
- Provide Supplemental Assistance Grants to School Districts	100.0	TBD	TBD	0.0	0.0	0.0
Other Education - Total SFY 2025 Executive Budget Impact on LFY 2025	100.0	TBD	TBD	0.0	0.0	0.0
Other Education - Total SFY 2025 Major Local Aid Programs	295.6	TBD	TBD	0.0	0.0	0.0
Special Education						
Special Education - Total SFY 2025 Executive Budget Impact on LFY 2025	0.0	0.0	0.0	0.0	0.0	0.0
Special Education - Total SFY 2025 Major Local Aid Programs	1,505.9	679.4	304.9	521.6	0.0	0.0
STAR - Total SFY 2025 Major Local Aid Programs	1,575.4	120.0	1,455.4	0.0	0.0	0.0
Medicaid						
Medicaid - Total SFY 2025 Executive Budget Impact on LFY 2025	0.0	0.0	0.0	0.0	0.0	0.0
Medicaid - Total SFY 2025 Major Local Aid Programs	7,400.0	4,039.0	0.0	3,361.0	0.0	0.0
Human Services						
- Provide Additional Aid to the City for Migrant Costs	530.0	530.0	0.0	0.0	0.0	0.0
- Reimburse Randall's Island, Creedmoor, and Floyd Bennett Migrant Shelter Costs	350.0	350.0	0.0	0.0	0.0	0.0
- Support Rochester, Syracuse, and Buffalo Anti-Poverty Initiatives	50.0	0.0	0.0	50.0	0.0	0.0
- Increase Case Management and Wrap-Around Services	17.2	0.7	0.0	16.5	0.0	0.0
- Increase TANF and FFFS Child Welfare Threshold	(19.7)	(5.1)	0.0	(14.6)	0.0	0.0
- Continue Current CSE Financing Structure	(28.6)	0.0	(28.6)	0.0	0.0	0.0
Human Services - Total SFY 2025 Executive Budget Impact on LFY 2025	898.9	875.6	(28.6)	51.9	0.0	0.0
Human Services - Total SFY 2025 Major Local Aid Programs	7,415.5	5,396.3	0.0	2,019.2	0.0	0.0
Health						
- Discontinue Support for Consecutive EI Sessions	18.9	6.6	0.0	12.3	0.0	0.0
- Discontinue EI Group Session Billing	2.7	1.2	0.0	1.5	0.0	0.0
- Discontinue EI Teletherapy Reimbursement	2.5	1.1	0.0	1.4	0.0	0.0
- Modify EI Rates in Rural Counties by Four Percent	(0.2)	0.0	0.0	(0.2)	0.0	0.0
- Increase EI In-Person Rates by Five Percent	(4.3)	(1.9)	0.0	(2.4)	0.0	0.0
- Extend the Sales Tax Intercept for Distressed Provider Assistance Program for NYC	(37.5)	(37.5)	0.0	0.0	0.0	0.0
Health - Total SFY 2025 Executive Budget Impact on LFY 2025	(17.9)	(30.5)	0.0	12.6	0.0	0.0
Health - Total SFY 2025 Major Local Aid Programs	536.5	268.6	0.0	267.9	0.0	0.0
Mental Hygiene						
Mental Hygiene - Total SFY 2025 Executive Budget Impact on LFY 2025	0.0	0.0	0.0	0.0	0.0	0.0
Mental Hygiene - Total SFY 2025 Major Local Aid Programs	113.2	31.8	6.3	72.8	1.9	0.3
Transportation						
Transportation - Total SFY 2025 Executive Budget Impact on LFY 2025	0.0	0.0	0.0	0.0	0.0	0.0
Transportation - Total SFY 2025 Major Local Aid Programs	1,471.3	392.9	0.0	563.3	160.1	355.0
Municipal Aid						
Municipal Aid - Total SFY 2025 Executive Budget Impact on LFY 2025	0.0	0.0	0.0	0.0	0.0	0.0
Municipal Aid - Total SFY 2025 Major Local Aid Programs	752.6	0.0	0.0	2.4	669.5	71.7
Public Protection						
- Partner with Counties on Public Safety Communications Systems	85.0	0.0	0.0	85.0	0.0	0.0
- Prevent Domestic Violence with Funds to DA Offices and GIVE Jurisdictions	35.7	5.7	0.0	30.0	0.0	0.0
- Fund Dedicated Retail Theft Teams in DA Offices	10.0	0.0	0.0	10.0	0.0	0.0
- Increase Funding to Law Enforcement to Combat Retail Theft	5.0	0.0	0.0	5.0	0.0	0.0
- Provide Grants to Counties for Board Resiliency	3.8	0.0	0.0	3.8	0.0	0.0
- Provide New E-Poll Books to Boards of Election	3.7	0.0	0.0	3.7	0.0	0.0
- Reduce Fatal Fires	3.3	TBD	0.0	TBD	TBD	TBD
- Provide Postage to Boards of Election for Early Voting by Mail	3.7	0.0	0.0	3.7	0.0	0.0
Public Protection - Total SFY 2025 Executive Budget Impact on LFY 2025	150.2	5.7	0.0	141.2	0.0	0.0
Public Protection - Total SFY 2025 Major Local Aid Programs	594.8	129.7	1.3	431.3	8.4	9.1
Environment						
Environment - Total SFY 2025 Executive Budget Impact on LFY 2025	0.0	0.0	0.0	0.0	0.0	0.0
Environment - Total SFY 2025 Major Local Aid Programs	435.0	TBD	TBD	TBD	TBD	TBD
Economic Development						
- Partner with Counties on Infrastructure Grants	50.0	0.0	0.0	50.0	0.0	0.0
Economic Development - Total SFY 2025 Executive Budget Impact on LFY 2025	50.0	0.0	0.0	50.0	0.0	0.0
Economic Development - Total SFY 2025 Major Local Aid Programs	50.0	0.0	0.0	50.0	0.0	0.0
All Other Impacts						
All Other - Total SFY 2025 Executive Budget Impact on LFY 2025	0.0	0.0	0.0	0.0	0.0	0.0
All Other - Total SFY 2025 Major Local Aid Programs	332.3	57.9	139.9	134.5	0.0	0.0
Revenue Actions						
- Permanently Extend the Itemized Deduction Limit on High Income Filers	20.0	20.0	0.0	0.0	0.0	0.0
- Modernize Tax Law to Include the Vacation Rental Industry	17.6	10.0	0.1	6.5	0.5	0.6
- Repeal and Replace the Cannabis Potency Tax	15.8	6.9	0.0	2.4	3.1	3.4
- Provide for the Filing of Amended Sales Tax Returns	6.8	2.0	0.1	4.1	0.3	0.4
- Extend the Vending Machine Sales Tax Exemption for One Year	(2.3)	0.0	(0.1)	(1.7)	(0.2)	(0.2)
Revenue Actions - Total SFY 2025 Executive Budget Impact on LFY 2025	57.9	38.9	0.1	11.3	3.7	4.2
Grand Total - Total SFY 2025 Executive Budget Impact on LFY 2025	2,064.2	1,231.7	454.5	267.0	3.7	4.2
Grand Total - Total SFY 2025 Major Local Aid Programs	57,588.9	24,476.2	23,607.9	7,424.0	839.9	436.2

**CASH DISBURSEMENTS BY FUNCTION
GENERAL FUND (excludes transfers)
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	65,705	78,318	75,492	82,351	85,114	86,144
Assistance and Grants	29,427	37,348	33,851	39,750	42,250	43,250
State Operations	36,278	40,970	41,641	42,601	42,864	42,894
Personal Service	31,388	36,879	37,236	37,928	38,116	38,137
Non-Personal Service	4,890	4,091	4,405	4,673	4,748	4,757
Alcoholic Beverage Control, Division of	10,558	12,747	13,164	13,436	13,714	13,988
State Operations	10,516	12,747	13,164	13,436	13,714	13,988
Personal Service	9,146	10,028	11,249	11,474	11,703	11,937
Non-Personal Service	1,370	2,719	1,915	1,962	2,011	2,051
General State Charges	42	0	0	0	0	0
Economic Development, Department of	60,391	71,672	62,146	62,146	62,146	62,146
Assistance and Grants	44,530	49,490	45,044	45,044	45,044	45,044
State Operations	15,861	22,182	17,102	17,102	17,102	17,102
Personal Service	12,940	15,226	14,666	14,666	14,666	14,666
Non-Personal Service	2,921	6,956	2,436	2,436	2,436	2,436
Empire State Development Corporation	469,568	173,119	180,924	165,195	156,860	156,860
Assistance and Grants	469,379	173,119	180,924	165,195	156,860	156,860
State Operations	189	0	0	0	0	0
Non-Personal Service	189	0	0	0	0	0
Financial Services, Department of	0	3,250	2,000	2,000	2,000	2,000
Assistance and Grants	0	3,250	2,000	2,000	2,000	2,000
Olympic Regional Development Authority	15,557	12,904	11,404	11,404	11,404	11,404
State Operations	14,070	11,404	9,904	9,904	9,904	9,904
Personal Service	8,742	5,338	3,838	3,838	3,838	3,838
Non-Personal Service	5,328	6,066	6,066	6,066	6,066	6,066
General State Charges	1,487	1,500	1,500	1,500	1,500	1,500
Public Service Department	250,000	200,000	25,000	50,000	50,000	50,000
Assistance and Grants	250,000	200,000	25,000	50,000	50,000	50,000
Functional Total	871,779	552,010	370,130	386,532	381,238	382,542
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,789	5,516	5,988	6,086	6,187	6,187
State Operations	4,789	5,516	5,988	6,086	6,187	6,187
Personal Service	4,019	4,835	4,925	5,016	5,110	5,110
Non-Personal Service	770	681	1,063	1,070	1,077	1,077
Environmental Conservation, Department of	132,305	158,698	170,417	167,191	167,591	168,991
Assistance and Grants	1,001	2,738	1,878	1,878	1,878	1,878
State Operations	131,304	155,960	168,539	165,313	165,713	167,113
Personal Service	121,085	126,365	135,969	137,740	138,140	138,540
Non-Personal Service	10,219	29,595	32,570	27,573	27,573	28,573
Parks, Recreation and Historic Preservation, Office of	136,001	141,421	148,922	151,270	148,661	148,666
Assistance and Grants	1,303	100	100	100	100	100
State Operations	134,698	141,321	148,822	151,170	148,561	148,566
Personal Service	124,707	132,588	139,930	142,213	139,543	139,543
Non-Personal Service	9,991	8,733	8,892	8,957	9,018	9,023
Functional Total	273,095	305,635	325,327	324,547	322,439	323,844
TRANSPORTATION						
Motor Vehicles, Department of	10,814	13,471	12,868	12,868	12,868	13,329
Assistance and Grants	0	1,250	0	0	0	0
State Operations	10,814	12,221	12,868	12,868	12,868	13,329
Personal Service	9,371	10,083	9,980	9,980	9,980	10,304
Non-Personal Service	1,443	2,138	2,888	2,888	2,888	3,025
Transportation, Department of	499,631	883,062	600,344	607,415	613,882	624,679
Assistance and Grants	150,253	530,341	246,748	243,648	239,648	239,648
State Operations	349,378	352,721	353,596	363,767	374,234	385,031
Personal Service	168,346	179,287	180,092	185,504	191,081	196,848
Non-Personal Service	181,032	173,434	173,504	178,263	183,153	188,183
Waterfront Commission	0	1,425	2,861	2,945	2,982	3,124
State Operations	0	1,425	2,861	2,945	2,982	3,124
Personal Service	0	1,000	2,336	2,405	2,425	2,550
Non-Personal Service	0	425	525	540	557	574
Functional Total	510,445	897,958	616,073	623,228	629,732	641,132
HEALTH						
Aging, Office for the	174,284	196,435	183,638	189,240	189,750	200,919
Assistance and Grants	169,470	192,103	179,304	184,904	185,414	196,583
State Operations	4,814	4,332	4,334	4,336	4,336	4,336
Personal Service	4,681	4,196	4,196	4,196	4,196	4,196
Non-Personal Service	133	136	138	140	140	140
Health, Department of	20,740,803	21,994,972	25,632,917	28,568,527	30,347,340	32,060,342

**CASH DISBURSEMENTS BY FUNCTION
GENERAL FUND (excludes transfers)
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Medical Assistance	18,847,452	19,929,293	23,615,411	26,640,858	28,429,980	30,137,294
Assistance and Grants	18,847,452	19,929,293	23,615,411	26,640,858	28,429,980	30,137,294
Essential Plan	64,954	91,378	95,343	103,265	104,271	106,778
State Operations	64,954	91,378	95,343	103,265	104,271	106,778
Personal Service	3,106	5,324	5,452	5,702	5,852	6,078
Non-Personal Service	61,848	86,054	89,891	97,563	98,419	100,700
Medicaid Administration	791,347	916,516	913,108	838,901	833,686	836,867
Assistance and Grants	532,749	560,231	517,231	483,231	483,231	483,231
State Operations	258,598	352,985	390,877	350,670	345,455	348,636
Personal Service	45,344	58,995	54,096	54,019	54,086	54,326
Non-Personal Service	213,254	293,990	336,781	296,651	291,369	294,310
General State Charges	0	3,300	5,000	5,000	5,000	5,000
Public Health	1,037,050	1,057,785	1,009,055	985,503	979,403	979,403
Assistance and Grants	704,058	854,389	800,927	773,802	774,202	774,202
State Operations	332,872	201,326	206,058	209,631	203,131	203,131
Personal Service	103,070	114,526	132,997	140,897	140,897	140,897
Non-Personal Service	229,802	86,800	73,061	68,734	62,234	62,234
General State Charges	120	2,070	2,070	2,070	2,070	2,070
Medicaid Inspector General, Office of the	18,737	19,155	19,222	19,293	19,293	19,293
State Operations	18,737	19,155	19,222	19,293	19,293	19,293
Personal Service	16,316	16,673	16,673	16,673	16,673	16,673
Non-Personal Service	2,421	2,482	2,549	2,620	2,620	2,620
Functional Total	20,933,824	22,210,562	25,835,777	28,777,060	30,556,383	32,280,554
SOCIAL WELFARE						
Children and Family Services, Office of	3,110,761	2,236,087	3,178,961	3,216,107	3,373,188	3,398,026
OCFS	3,054,310	2,178,850	3,118,724	3,155,870	3,312,951	3,337,789
Assistance and Grants	2,869,658	1,913,282	2,833,108	2,854,476	2,996,613	3,009,272
State Operations	184,628	265,568	285,616	301,394	316,338	328,517
Personal Service	136,861	190,077	205,487	219,680	235,003	245,604
Non-Personal Service	47,767	75,491	80,129	81,714	81,335	82,913
General State Charges	24	0	0	0	0	0
OCFS - Other	56,451	57,237	60,237	60,237	60,237	60,237
Assistance and Grants	56,451	57,237	60,237	60,237	60,237	60,237
Housing and Community Renewal, Division of	46,604	29,310	60,687	86,733	62,721	62,721
Assistance and Grants	41,166	24,654	53,000	77,838	53,826	53,826
State Operations	5,438	4,656	7,687	8,895	8,895	8,895
Personal Service	4,304	4,113	6,800	7,702	7,702	7,702
Non-Personal Service	1,134	543	887	1,193	1,193	1,193
Human Rights, Division of	13,380	16,635	20,644	20,653	20,653	20,653
Assistance and Grants	0	500	500	500	500	500
State Operations	13,380	16,135	20,144	20,153	20,153	20,153
Personal Service	11,921	14,006	15,830	15,839	15,839	15,839
Non-Personal Service	1,459	2,129	4,314	4,314	4,314	4,314
Labor, Department of	79,053	70,272	48,822	58,573	58,573	58,573
Assistance and Grants	68,836	66,700	45,250	53,500	53,500	53,500
State Operations	10,217	3,572	3,572	5,073	5,073	5,073
Personal Service	554	1,056	1,956	3,306	3,306	3,306
Non-Personal Service	9,663	2,516	1,616	1,767	1,767	1,767
National and Community Service	281	809	843	869	894	917
Assistance and Grants	0	457	488	511	533	556
State Operations	281	352	355	358	361	361
Personal Service	281	343	346	349	352	352
Non-Personal Service	0	9	9	9	9	9
Temporary and Disability Assistance, Office of	2,251,809	2,988,789	3,544,459	2,718,065	2,129,217	2,152,306
Welfare Assistance	1,176,307	1,238,114	1,386,015	1,367,400	1,406,685	1,429,774
Assistance and Grants	1,176,307	1,238,114	1,386,015	1,367,400	1,406,685	1,429,774
All Other	1,075,502	1,750,675	2,158,444	1,350,665	722,532	722,532
Assistance and Grants	894,907	1,577,119	2,026,364	1,218,496	590,296	590,296
State Operations	180,595	173,556	132,080	132,169	132,236	132,236
Personal Service	62,912	69,711	70,269	70,339	70,412	70,412
Non-Personal Service	117,683	103,845	61,811	61,830	61,824	61,824
Functional Total	5,501,888	5,341,902	6,854,416	6,101,000	5,645,246	5,693,196
MENTAL HYGIENE						
Addiction Services and Supports, Office of	520,487	620,324	572,973	594,027	620,514	627,899
OASAS	402,273	485,347	486,411	505,350	527,362	536,019
Assistance and Grants	374,000	438,325	441,003	461,727	481,527	492,519
State Operations	28,273	47,022	45,408	43,623	45,835	43,500
Personal Service	22,111	35,086	35,225	33,314	35,658	33,358
Non-Personal Service	6,162	11,936	10,183	10,309	10,177	10,142
OASAS - Other	118,214	134,977	86,562	88,677	93,152	91,880
Assistance and Grants	55,827	81,026	31,423	31,834	33,383	34,970

**CASH DISBURSEMENTS BY FUNCTION
GENERAL FUND (excludes transfers)
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
State Operations	62,387	53,951	55,139	56,843	59,769	56,910
Personal Service	45,347	40,201	40,372	42,332	45,314	42,420
Non-Personal Service	17,040	13,750	14,767	14,511	14,455	14,490
Justice Center	39,932	35,265	34,015	36,830	38,307	37,308
Assistance and Grants	649	649	649	649	649	649
State Operations	39,283	34,616	33,366	36,181	37,658	36,659
Personal Service	31,119	26,446	24,984	27,577	28,828	27,584
Non-Personal Service	8,164	8,170	8,382	8,604	8,830	9,075
Mental Health, Office of	3,479,643	3,636,658	4,072,723	4,475,219	4,746,997	4,740,068
OMH	1,819,378	1,908,800	2,275,663	2,681,482	2,882,237	2,868,490
Assistance and Grants	1,336,363	1,432,621	1,813,650	2,205,480	2,383,427	2,374,473
State Operations	483,015	476,179	462,013	476,002	498,810	494,017
Personal Service	385,983	395,205	407,035	418,422	438,997	434,282
Non-Personal Service	97,032	80,974	54,978	57,580	59,813	59,735
OMH - Other	1,660,265	1,727,858	1,797,060	1,793,737	1,864,760	1,871,578
Assistance and Grants	419,767	460,031	526,572	485,670	495,774	506,131
State Operations	1,240,398	1,267,827	1,270,488	1,308,067	1,368,986	1,365,447
Personal Service	927,549	939,732	966,954	994,321	1,045,702	1,031,976
Non-Personal Service	312,849	328,095	303,534	313,746	323,284	333,471
General State Charges	100	0	0	0	0	0
People with Developmental Disabilities, Office for	4,133,106	6,734,823	3,042,485	4,011,995	4,300,079	4,669,185
OPWDD	588,150	538,445	605,795	624,895	633,495	645,795
Assistance and Grants	569,611	538,445	605,795	624,895	633,495	645,795
State Operations	18,539	0	0	0	0	0
Personal Service	284	0	0	0	0	0
Non-Personal Service	18,255	0	0	0	0	0
OPWDD - Other	3,544,956	6,196,378	2,436,690	3,387,100	3,666,584	4,023,390
Assistance and Grants	1,964,880	4,615,277	844,061	1,766,665	1,973,299	2,361,047
State Operations	1,580,076	1,581,101	1,592,629	1,620,435	1,693,285	1,662,343
Personal Service	1,398,809	1,338,881	1,343,880	1,365,845	1,431,994	1,394,175
Non-Personal Service	181,267	242,220	248,749	254,590	261,291	268,168
Functional Total	8,173,168	11,027,070	7,722,196	9,118,071	9,705,897	10,074,460
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	3,532	3,405	3,567	3,659	3,751	3,695
State Operations	3,532	3,405	3,567	3,659	3,751	3,695
Personal Service	3,334	3,146	3,298	3,384	3,470	3,416
Non-Personal Service	198	259	269	275	281	279
Corrections and Community Supervision, Department of	2,680,895	2,679,257	2,598,903	2,546,141	2,547,219	2,601,417
DOCCS	2,680,895	2,670,857	2,590,503	2,537,741	2,538,819	2,593,017
Assistance and Grants	8,684	8,206	10,206	10,206	10,206	10,206
State Operations	2,672,125	2,662,151	2,579,797	2,527,035	2,528,113	2,582,311
Personal Service	2,193,689	2,187,571	2,120,807	2,075,963	2,077,041	2,121,239
Non-Personal Service	478,436	474,580	458,990	451,072	451,072	461,072
General State Charges	86	500	500	500	500	500
DOCCS - Other	0	8,400	8,400	8,400	8,400	8,400
Assistance and Grants	0	8,400	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	237,768	392,504	464,111	479,876	480,625	483,120
Assistance and Grants	196,460	352,403	423,384	438,384	438,384	438,384
State Operations	41,308	40,101	40,727	41,492	42,241	44,736
Personal Service	30,770	30,670	32,288	32,895	33,484	34,925
Non-Personal Service	10,538	9,431	8,439	8,597	8,757	9,811
Homeland Security and Emergency Services, Division of	68,290	66,010	49,470	49,573	50,434	51,045
Assistance and Grants	66,653	54,414	28,264	28,353	28,355	28,446
State Operations	1,637	11,596	21,206	21,220	22,079	22,599
Personal Service	942	5,290	11,744	12,201	12,668	13,112
Non-Personal Service	695	6,306	9,462	9,019	9,411	9,487
Indigent Legal Services, Office of	0	135,333	95,333	3,334	0	0
Assistance and Grants	0	135,333	95,333	3,334	0	0
Judicial Conduct, Commission on	7,028	8,128	8,128	8,128	8,128	8,128
State Operations	7,028	8,128	8,128	8,128	8,128	8,128
Personal Service	5,208	6,132	6,132	6,132	6,132	6,132
Non-Personal Service	1,820	1,996	1,996	1,996	1,996	1,996
Judicial Nomination, Commission on	5	30	30	30	30	30
State Operations	5	30	30	30	30	30
Non-Personal Service	5	30	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38	38
State Operations	9	38	38	38	38	38
Non-Personal Service	9	38	38	38	38	38
Military and Naval Affairs, Division of	67,863	252,286	84,782	85,124	83,728	85,386
Assistance and Grants	1,276	5,430	1,753	1,777	1,801	1,821
State Operations	66,587	246,856	83,029	83,347	81,927	83,565
Personal Service	59,759	146,624	70,948	71,278	71,615	73,047
Non-Personal Service	6,828	100,232	12,081	12,069	10,312	10,518

**CASH DISBURSEMENTS BY FUNCTION
GENERAL FUND (excludes transfers)
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Prosecutorial Conduct, Commission on	0	250	1,750	1,750	1,750	1,750
State Operations	0	250	1,750	1,750	1,750	1,750
Personal Service	0	225	1,350	1,350	1,350	1,350
Non-Personal Service	0	25	400	400	400	400
State Police, Division of	728,914	821,581	874,873	899,878	917,311	935,175
State Operations	728,913	821,581	874,873	899,878	917,311	935,175
Personal Service	672,576	739,513	813,837	833,607	849,776	866,522
Non-Personal Service	56,337	82,068	61,036	66,271	67,535	68,653
General State Charges	1	0	0	0	0	0
Statewide Financial System	33,360	32,155	32,182	32,919	33,677	33,677
State Operations	33,360	32,155	32,182	32,919	33,677	33,677
Personal Service	12,307	12,779	12,806	13,068	13,336	13,336
Non-Personal Service	21,053	19,376	19,376	19,851	20,341	20,341
Victim Services, Office of	1,340	2,530	122,530	102,530	102,530	102,581
Assistance and Grants	21	0	120,000	100,000	100,000	100,000
State Operations	1,319	2,530	2,530	2,530	2,530	2,581
Personal Service	217	500	500	500	500	510
Non-Personal Service	1,102	2,030	2,030	2,030	2,030	2,071
Functional Total	3,829,004	4,393,507	4,335,697	4,212,980	4,229,221	4,306,042
HIGHER EDUCATION						
City University of New York	1,783,451	2,012,621	2,065,616	2,142,052	2,188,845	2,223,409
Assistance and Grants	1,783,451	2,012,621	2,065,616	2,142,052	2,188,845	2,223,409
Higher Education Services Corporation, New York State	596,001	631,097	656,123	686,232	696,507	704,770
Assistance and Grants	595,584	630,585	647,273	657,415	672,870	681,133
State Operations	417	512	8,850	28,817	23,637	23,637
Personal Service	417	512	5,100	9,700	9,884	9,884
Non-Personal Service	0	0	3,750	19,117	13,753	13,753
State University of New York	502,865	583,832	644,429	640,429	576,429	466,429
Assistance and Grants	497,179	569,836	618,400	618,400	558,400	448,400
State Operations	5,642	13,951	25,984	21,984	17,984	17,984
Personal Service	2,285	10,609	20,242	17,042	13,842	13,842
Non-Personal Service	3,357	3,342	5,742	4,942	4,142	4,142
General State Charges	44	45	45	45	45	45
Functional Total	2,882,317	3,227,550	3,366,168	3,468,713	3,461,781	3,394,608
EDUCATION						
Arts, Council on the	98,337	103,338	47,539	47,628	47,738	47,740
Assistance and Grants	93,921	98,500	42,115	42,115	42,115	42,115
State Operations	4,416	4,838	5,424	5,513	5,623	5,625
Personal Service	2,698	2,945	2,995	3,046	3,107	3,108
Non-Personal Service	1,718	1,893	2,429	2,467	2,516	2,517
Education, Department of	27,952,940	31,426,640	32,671,130	34,408,168	35,377,515	36,474,216
School Aid	25,519,809	28,739,781	29,711,748	31,259,004	32,081,851	33,022,921
Assistance and Grants	25,519,809	28,739,781	29,711,748	31,259,004	32,081,851	33,022,921
School Aid – Other	124,803	140,000	140,000	140,000	140,000	140,000
Assistance and Grants	124,803	140,000	140,000	140,000	140,000	140,000
Special Education Categorical Programs	1,274,375	1,411,422	1,505,934	1,597,497	1,694,361	1,794,931
Assistance and Grants	1,274,375	1,411,422	1,505,934	1,597,497	1,694,361	1,794,931
All Other	1,033,953	1,135,437	1,313,448	1,411,667	1,461,303	1,516,364
Assistance and Grants	972,799	1,061,036	1,231,535	1,329,375	1,377,752	1,432,499
State Operations	61,154	74,401	81,913	82,292	83,551	83,865
Personal Service	35,608	38,922	42,083	42,376	43,909	43,963
Non-Personal Service	25,546	35,479	39,830	39,916	39,642	39,902
Functional Total	28,051,277	31,529,978	32,718,669	34,455,796	35,425,253	36,521,956
GENERAL GOVERNMENT						
Budget, Division of the	61,044	61,554	47,256	33,942	31,142	31,142
State Operations	60,886	61,254	46,956	33,642	30,842	30,842
Personal Service	27,175	30,042	30,042	30,042	30,042	30,042
Non-Personal Service	33,711	31,212	16,914	3,600	800	800
General State Charges	158	300	300	300	300	300
Civil Service, Department of	20,266	31,873	45,831	51,388	54,764	55,312
Assistance and Grants	3,347	300	300	300	300	300
State Operations	16,919	31,573	45,531	51,088	54,464	55,012
Personal Service	16,918	21,600	29,600	32,912	34,813	34,817
Non-Personal Service	1	9,973	15,931	18,176	19,651	20,195
Deferred Compensation Board	41	59	61	63	63	63
State Operations	41	59	61	63	63	63
Personal Service	40	33	34	35	35	35
Non-Personal Service	1	26	27	28	28	28
Elections, State Board of	15,439	27,420	36,894	37,249	37,612	38,007
Assistance and Grants	1,310	3,500	7,700	7,700	7,700	7,700

**CASH DISBURSEMENTS BY FUNCTION
GENERAL FUND (excludes transfers)
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
State Operations	14,129	23,920	29,194	29,549	29,912	30,307
Personal Service	9,054	14,471	19,147	19,332	19,520	19,780
Non-Personal Service	5,075	9,449	10,047	10,217	10,392	10,527
Employee Relations, Office of	6,235	8,250	12,909	12,894	13,082	13,082
State Operations	6,234	8,250	12,909	12,894	13,082	13,082
Personal Service	5,956	8,033	12,487	12,666	12,849	12,849
Non-Personal Service	278	217	422	228	233	233
General State Charges	1	0	0	0	0	0
Ethics and Lobbying, Independent Commission on	5,339	7,731	7,731	7,731	7,731	7,731
State Operations	5,339	7,731	7,731	7,731	7,731	7,731
Personal Service	4,057	6,674	6,674	6,674	6,674	6,674
Non-Personal Service	1,282	1,057	1,057	1,057	1,057	1,057
Gaming Commission, New York State	19,941	14,451	16,951	15,951	8,751	6,351
Assistance and Grants	14,869	9,100	10,100	9,600	2,400	0
State Operations	5,072	5,351	6,851	6,351	6,351	6,351
Personal Service	3,830	2,478	2,478	2,478	2,478	2,478
Non-Personal Service	1,242	2,873	4,373	3,873	3,873	3,873
General Services, Office of	99,368	122,078	120,347	115,613	117,475	117,475
Assistance and Grants	0	18,870	8,935	0	0	0
State Operations	99,368	103,208	111,412	115,613	117,475	117,475
Personal Service	37,764	41,663	41,346	42,491	43,353	43,353
Non-Personal Service	61,604	61,545	70,066	73,122	74,122	74,122
Information Technology Services, Office of	599,290	649,750	718,289	702,540	718,124	718,230
State Operations	599,290	649,750	718,289	702,540	718,124	718,230
Personal Service	282,207	330,138	349,671	359,335	367,249	367,355
Non-Personal Service	317,083	319,612	368,618	343,205	350,875	350,875
Inspector General, Office of the	7,625	9,938	10,691	10,849	11,010	11,010
State Operations	7,625	9,938	10,691	10,849	11,010	11,010
Personal Service	6,346	8,333	8,877	8,999	9,123	9,123
Non-Personal Service	1,279	1,605	1,814	1,850	1,887	1,887
Labor Management Committees	27,400	37,034	40,971	41,790	42,626	42,626
State Operations	22,169	31,832	35,665	36,378	37,106	37,106
Personal Service	6,574	5,709	5,823	5,939	6,058	6,058
Non-Personal Service	15,595	26,123	29,842	30,439	31,048	31,048
General State Charges	5,231	5,202	5,306	5,412	5,520	5,520
Prevention of Domestic Violence, Office for	7,254	13,471	14,263	14,183	14,183	14,227
Assistance and Grants	5,142	10,962	10,912	10,912	10,912	10,912
State Operations	2,112	2,509	3,351	3,271	3,271	3,315
Personal Service	1,713	2,255	2,575	2,613	2,613	2,653
Non-Personal Service	399	254	776	658	658	662
Public Employment Relations Board	3,749	4,254	5,046	5,118	5,190	5,190
State Operations	3,749	4,254	5,046	5,118	5,190	5,190
Personal Service	3,540	4,076	4,806	4,873	4,940	4,940
Non-Personal Service	209	178	240	245	250	250
State, Department of	31,435	81,112	63,803	59,803	49,803	43,303
Assistance and Grants	20,041	63,422	44,228	38,728	28,728	22,228
State Operations	11,394	17,690	19,575	21,075	21,075	21,075
Personal Service	11,095	10,854	12,239	13,739	13,739	13,739
Non-Personal Service	299	6,836	7,336	7,336	7,336	7,336
Tax Appeals, Division of	2,913	3,306	3,882	3,882	3,882	3,882
State Operations	2,913	3,306	3,882	3,882	3,882	3,882
Personal Service	2,687	3,066	3,442	3,442	3,442	3,442
Non-Personal Service	226	240	440	440	440	440
Taxation and Finance, Department of	265,351	267,584	269,845	273,042	275,093	275,093
Assistance and Grants	861	926	926	926	926	926
State Operations	264,490	266,658	268,919	272,116	274,167	274,167
Personal Service	219,673	223,162	227,503	230,051	231,833	231,833
Non-Personal Service	44,817	43,496	41,416	42,065	42,334	42,334
Veterans' Services, Department of	14,947	19,984	17,916	17,975	18,033	18,033
Assistance and Grants	8,567	12,248	9,383	9,383	9,383	9,383
State Operations	6,376	7,731	8,528	8,587	8,645	8,645
Personal Service	6,015	6,613	7,951	8,005	8,059	8,059
Non-Personal Service	361	1,118	577	582	586	586
General State Charges	4	5	5	5	5	5
Welfare Inspector General, Office of	749	794	808	822	836	836
State Operations	749	794	808	822	836	836
Personal Service	742	685	699	713	727	727
Non-Personal Service	7	109	109	109	109	109
Functional Total	1,188,386	1,360,643	1,433,494	1,404,835	1,409,400	1,401,593
ELECTED OFFICIALS						
Audit and Control, Department of	185,139	154,350	161,682	164,576	167,530	170,636
Assistance and Grants	32,025	0	0	0	0	0
State Operations	153,114	154,350	161,682	164,576	167,530	170,636
Personal Service	121,428	127,030	133,371	135,551	137,774	140,266

**CASH DISBURSEMENTS BY FUNCTION
GENERAL FUND (excludes transfers)
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Non-Personal Service	31,686	27,320	28,311	29,025	29,756	30,370
Executive Chamber	17,962	23,303	23,303	23,303	23,303	17,854
State Operations	17,962	23,303	23,303	23,303	23,303	17,854
Personal Service	14,676	18,531	18,531	18,531	18,531	14,531
Non-Personal Service	3,286	4,772	4,772	4,772	4,772	3,323
Judiciary	2,787,586	2,986,249	3,295,801	3,295,801	3,295,801	3,295,801
Assistance and Grants	103,890	148,601	172,400	172,400	172,400	172,400
State Operations	1,914,289	2,048,500	2,207,500	2,207,500	2,207,500	2,207,500
Personal Service	1,669,917	1,734,100	1,873,200	1,873,200	1,873,200	1,873,200
Non-Personal Service	244,372	314,400	334,300	334,300	334,300	334,300
General State Charges	769,407	789,148	915,901	915,901	915,901	915,901
Law, Department of	168,341	192,813	163,593	165,991	168,438	171,213
Assistance and Grants	30,526	40,000	0	0	0	0
State Operations	137,815	152,813	163,593	165,991	168,438	171,213
Personal Service	117,269	132,222	143,048	145,145	147,284	149,770
Non-Personal Service	20,546	20,591	20,545	20,846	21,154	21,443
Legislature	234,721	283,735	287,370	287,370	287,370	287,370
State Operations	234,721	283,735	287,370	287,370	287,370	287,370
Personal Service	184,312	221,355	221,451	221,451	221,451	221,451
Non-Personal Service	50,409	62,380	65,919	65,919	65,919	65,919
Lieutenant Governor, Office of the	612	746	921	921	921	921
State Operations	612	746	921	921	921	921
Personal Service	553	679	844	844	844	844
Non-Personal Service	59	67	77	77	77	77
Functional Total	3,394,361	3,641,196	3,932,670	3,937,962	3,943,363	3,943,795
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	723,244	729,923	736,852	738,852	740,852	740,852
Assistance and Grants	723,244	729,923	736,852	738,852	740,852	740,852
County-Wide Shared Services Initiative	2,839	7,000	9,000	0	0	0
Assistance and Grants	2,839	7,000	9,000	0	0	0
Miscellaneous Financial Assistance	25,465	23,915	18,750	18,750	18,750	18,750
Assistance and Grants	25,465	23,915	18,750	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	30,119	30,119	30,119	30,119
Assistance and Grants	28,885	28,885	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218	218
Assistance and Grants	217	218	218	218	218	218
Functional Total	780,650	789,941	794,939	787,939	789,939	789,939
ALL OTHER CATEGORIES						
General State Charges	8,338,619	8,577,840	6,129,080	9,072,426	10,692,284	11,970,523
General State Charges	8,338,619	8,577,840	6,129,080	9,072,426	10,692,284	11,970,523
Miscellaneous	(254,694)	2,456,067	4,264,283	3,607,604	3,776,318	2,977,885
Assistance and Grants	(312,111)	2,743,669	3,398,368	2,644,398	2,618,099	2,073,161
State Operations	57,417	(287,602)	865,915	963,206	1,158,219	904,724
Personal Service	68	636,998	990,458	837,749	832,762	829,267
Non-Personal Service	57,349	(924,600)	(124,543)	125,457	325,457	75,457
Functional Total	8,083,925	11,033,907	10,393,363	12,680,030	14,468,602	14,948,408
TOTAL GENERAL FUND SPENDING	84,474,119	96,311,859	98,698,919	106,278,693	110,968,494	114,702,069

**CASH DISBURSEMENTS BY FUNCTION
GENERAL FUND (excludes transfers)
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	65,705	78,318	75,492	82,351	85,114	86,144
Alcoholic Beverage Control, Division of	10,558	12,747	13,164	13,436	13,714	13,988
Economic Development, Department of	60,391	71,672	62,146	62,146	62,146	62,146
Empire State Development Corporation	469,568	173,119	180,924	165,195	156,860	156,860
Financial Services, Department of	0	3,250	2,000	2,000	2,000	2,000
Olympic Regional Development Authority	15,557	12,904	11,404	11,404	11,404	11,404
Public Service Department	250,000	200,000	25,000	50,000	50,000	50,000
Functional Total	871,779	552,010	370,130	386,532	381,238	382,542
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,789	5,516	5,988	6,086	6,187	6,187
Environmental Conservation, Department of	132,305	158,698	170,417	167,191	167,591	168,991
Parks, Recreation and Historic Preservation, Office of	136,001	141,421	148,922	151,270	148,661	148,666
Functional Total	273,095	305,635	325,327	324,547	322,439	323,844
TRANSPORTATION						
Motor Vehicles, Department of	10,814	13,471	12,868	12,868	12,868	13,329
Transportation, Department of	499,631	883,062	600,344	607,415	613,882	624,679
Waterfront Commission	0	1,425	2,861	2,945	2,982	3,124
Functional Total	510,445	897,958	616,073	623,228	629,732	641,132
HEALTH						
Aging, Office for the	174,284	196,435	183,638	189,240	189,750	200,919
Health, Department of	20,740,803	21,994,972	25,632,917	28,568,527	30,347,340	32,060,342
<i>Medical Assistance</i>	18,847,452	19,929,293	23,615,411	26,640,858	28,429,980	30,137,294
<i>Essential Plan</i>	64,954	91,378	95,343	103,265	104,271	106,778
<i>Medicaid Administration</i>	791,347	916,516	913,108	838,901	833,686	836,867
<i>Public Health</i>	1,037,050	1,057,785	1,009,055	985,503	979,403	979,403
Medicaid Inspector General, Office of the	18,737	19,155	19,222	19,293	19,293	19,293
Functional Total	20,933,824	22,210,562	25,835,777	28,777,060	30,556,383	32,280,554
SOCIAL WELFARE						
Children and Family Services, Office of	3,110,761	2,236,087	3,178,961	3,216,107	3,373,188	3,398,026
<i>OCFS</i>	3,054,310	2,178,850	3,118,724	3,155,870	3,312,951	3,337,789
<i>OCFS - Other</i>	56,451	57,237	60,237	60,237	60,237	60,237
Housing and Community Renewal, Division of	46,604	29,310	60,687	86,733	62,721	62,721
Human Rights, Division of	13,380	16,635	20,644	20,653	20,653	20,653
Labor, Department of	79,053	70,272	48,822	58,573	58,573	58,573
National and Community Service	281	809	843	869	894	917
Temporary and Disability Assistance, Office of	2,251,809	2,988,789	3,544,459	2,718,065	2,129,217	2,152,306
<i>Welfare Assistance</i>	1,176,307	1,238,114	1,386,015	1,367,400	1,406,685	1,429,774
<i>All Other</i>	1,075,502	1,750,675	2,158,444	1,350,665	722,532	722,532
Functional Total	5,501,888	5,341,902	6,854,416	6,101,000	5,645,246	5,693,196
MENTAL HYGIENE						
Addiction Services and Supports, Office of	520,487	620,324	572,973	594,027	620,514	627,899
<i>OASAS</i>	402,273	485,347	486,411	505,350	527,362	536,019
<i>OASAS - Other</i>	118,214	134,977	86,562	88,677	93,152	91,880
Justice Center	39,932	35,265	34,015	36,830	38,307	37,308
Mental Health, Office of	3,479,643	3,636,658	4,072,723	4,475,219	4,746,997	4,740,068
<i>OMH</i>	1,819,378	1,908,800	2,275,663	2,681,482	2,882,237	2,868,490
<i>OMH - Other</i>	1,660,265	1,727,858	1,797,060	1,793,737	1,864,760	1,871,578
People with Developmental Disabilities, Office for	4,133,106	6,734,823	3,042,485	4,011,995	4,300,079	4,669,185
<i>OPWDD</i>	588,150	538,445	605,795	624,895	633,495	645,795
<i>OPWDD - Other</i>	3,544,956	6,196,378	2,436,690	3,387,100	3,666,584	4,023,390
Functional Total	8,173,168	11,027,070	7,722,196	9,118,071	9,705,897	10,074,460
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	3,532	3,405	3,567	3,659	3,751	3,695
Corrections and Community Supervision, Department of	2,680,895	2,679,257	2,598,903	2,546,141	2,547,219	2,601,417
<i>DOCCS</i>	2,680,895	2,670,857	2,590,503	2,537,741	2,538,819	2,593,017
<i>DOCCS - Other</i>	0	8,400	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	237,768	392,504	464,111	479,876	480,625	483,120
Homeland Security and Emergency Services, Division of	68,290	66,010	49,470	49,573	50,434	51,045
Indigent Legal Services, Office of	0	135,333	95,333	3,334	0	0
Judicial Conduct, Commission on	7,028	8,128	8,128	8,128	8,128	8,128
Judicial Nomination, Commission on	5	30	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38	38
Military and Naval Affairs, Division of	67,863	252,286	84,782	85,124	83,728	85,386
Prosecutorial Conduct, Commission on	0	250	1,750	1,750	1,750	1,750
State Police, Division of	728,914	821,581	874,873	899,878	917,311	935,175
Statewide Financial System	33,360	32,155	32,182	32,919	33,677	33,677
Victim Services, Office of	1,340	2,530	122,530	102,530	102,530	102,581
Functional Total	3,829,004	4,393,507	4,335,697	4,212,980	4,229,221	4,306,042
HIGHER EDUCATION						
City University of New York	1,783,451	2,012,621	2,065,616	2,142,052	2,188,845	2,223,409
Higher Education Services Corporation, New York State	596,001	631,097	656,123	686,232	696,507	704,770
State University of New York	502,865	583,832	644,429	640,429	576,429	466,429
Functional Total	2,882,317	3,227,550	3,366,168	3,468,713	3,461,781	3,394,608
EDUCATION						

**CASH DISBURSEMENTS BY FUNCTION
GENERAL FUND (excludes transfers)
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Arts, Council on the	98,337	103,338	47,539	47,628	47,738	47,740
Education, Department of	27,952,940	31,426,640	32,671,130	34,408,168	35,377,515	36,474,216
<i>School Aid</i>	25,519,809	28,739,781	29,711,748	31,259,004	32,081,851	33,022,921
<i>School Aid – Other</i>	124,803	140,000	140,000	140,000	140,000	140,000
<i>Special Education Categorical Programs</i>	1,274,375	1,411,422	1,505,934	1,597,497	1,694,361	1,794,931
<i>All Other</i>	1,033,953	1,135,437	1,313,448	1,411,667	1,461,303	1,516,364
Functional Total	28,051,277	31,529,978	32,718,669	34,455,796	35,425,253	36,521,956
GENERAL GOVERNMENT						
Budget, Division of the	61,044	61,554	47,256	33,942	31,142	31,142
Civil Service, Department of	20,266	31,873	45,831	51,388	54,764	55,312
Deferred Compensation Board	41	59	61	63	63	63
Elections, State Board of	15,439	27,420	36,894	37,249	37,612	38,007
Employee Relations, Office of	6,235	8,250	12,909	12,894	13,082	13,082
Ethics and Lobbying, Independent Commission on	5,339	7,731	7,731	7,731	7,731	7,731
Gaming Commission, New York State	19,941	14,451	16,951	15,951	8,751	6,351
General Services, Office of	99,368	122,078	120,347	115,613	117,475	117,475
Information Technology Services, Office of	599,290	649,750	718,289	702,540	718,124	718,230
Inspector General, Office of the	7,625	9,938	10,691	10,849	11,010	11,010
Labor Management Committees	27,400	37,034	40,971	41,790	42,626	42,626
Prevention of Domestic Violence, Office for	7,254	13,471	14,263	14,183	14,183	14,227
Public Employment Relations Board	3,749	4,254	5,046	5,118	5,190	5,190
State, Department of	31,435	81,112	63,803	59,803	49,803	43,303
Tax Appeals, Division of	2,913	3,306	3,882	3,882	3,882	3,882
Taxation and Finance, Department of	265,351	267,584	269,845	273,042	275,093	275,093
Veterans' Services, Department of	14,947	19,984	17,916	17,975	18,033	18,033
Welfare Inspector General, Office of	749	794	808	822	836	836
Functional Total	1,188,386	1,360,643	1,433,494	1,404,835	1,409,400	1,401,593
ELECTED OFFICIALS						
Audit and Control, Department of	185,139	154,350	161,682	164,576	167,530	170,636
Executive Chamber	17,962	23,303	23,303	23,303	23,303	17,854
Judiciary	2,787,586	2,986,249	3,295,801	3,295,801	3,295,801	3,295,801
Law, Department of	168,341	192,813	163,593	165,991	168,438	171,213
Legislature	234,721	283,735	287,370	287,370	287,370	287,370
Lieutenant Governor, Office of the	612	746	921	921	921	921
Functional Total	3,394,361	3,641,196	3,932,670	3,937,962	3,943,363	3,943,795
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	723,244	729,923	736,852	738,852	740,852	740,852
County-Wide Shared Services Initiative	2,839	7,000	9,000	0	0	0
Miscellaneous Financial Assistance	25,465	23,915	18,750	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218	218
Functional Total	780,650	789,941	794,939	787,939	789,939	789,939
ALL OTHER CATEGORIES						
General State Charges	8,338,619	8,577,840	6,129,080	9,072,426	10,692,284	11,970,523
Miscellaneous	(254,694)	2,456,067	4,264,283	3,607,604	3,776,318	2,977,885
Functional Total	8,083,925	11,033,907	10,393,363	12,680,030	14,468,602	14,948,408
TOTAL GENERAL FUND SPENDING	84,474,119	96,311,859	98,698,919	106,278,693	110,968,494	114,702,069

**CASH DISBURSEMENTS BY FUNCTION
GENERAL FUND
ASSISTANCE AND GRANTS
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	29,427	37,348	33,851	39,750	42,250	43,250
Economic Development, Department of	44,530	49,490	45,044	45,044	45,044	45,044
Empire State Development Corporation	469,379	173,119	180,924	165,195	156,860	156,860
Financial Services, Department of	0	3,250	2,000	2,000	2,000	2,000
Public Service Department	250,000	200,000	25,000	50,000	50,000	50,000
Functional Total	793,336	463,207	286,819	301,989	296,154	297,154
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	1,001	2,738	1,878	1,878	1,878	1,878
Parks, Recreation and Historic Preservation, Office of	1,303	100	100	100	100	100
Functional Total	2,304	2,838	1,978	1,978	1,978	1,978
TRANSPORTATION						
Motor Vehicles, Department of	0	1,250	0	0	0	0
Transportation, Department of	150,253	530,341	246,748	243,648	239,648	239,648
Functional Total	150,253	531,591	246,748	243,648	239,648	239,648
HEALTH						
Aging, Office for the	169,470	192,103	179,304	184,904	185,414	196,583
Health, Department of	20,084,259	21,343,913	24,933,569	27,897,891	29,687,413	31,394,727
<i>Medical Assistance</i>	18,847,452	19,929,293	23,615,411	26,640,858	28,429,980	30,137,294
<i>Medicaid Administration</i>	532,749	560,231	517,231	483,231	483,231	483,231
<i>Public Health</i>	704,058	854,389	800,927	773,802	774,202	774,202
Functional Total	20,253,729	21,536,016	25,112,873	28,082,795	29,872,827	31,591,310
SOCIAL WELFARE						
Children and Family Services, Office of	2,926,109	1,970,519	2,893,345	2,914,713	3,056,850	3,069,509
<i>OCFS</i>	2,869,658	1,913,282	2,833,108	2,854,476	2,996,613	3,009,272
<i>OCFS - Other</i>	56,451	57,237	60,237	60,237	60,237	60,237
Housing and Community Renewal, Division of	41,166	24,654	53,000	77,838	53,826	53,826
Human Rights, Division of	0	500	500	500	500	500
Labor, Department of	68,836	66,700	45,250	53,500	53,500	53,500
National and Community Service	0	457	488	511	533	556
Temporary and Disability Assistance, Office of	2,071,214	2,815,233	3,412,379	2,585,896	1,996,981	2,020,070
<i>Welfare Assistance</i>	1,176,307	1,238,114	1,386,015	1,367,400	1,406,685	1,429,774
<i>All Other</i>	894,907	1,577,119	2,026,364	1,218,496	590,296	590,296
Functional Total	5,107,325	4,878,063	6,404,962	5,632,958	5,162,190	5,197,961
MENTAL HYGIENE						
Addiction Services and Supports, Office of	429,827	519,351	472,426	493,561	514,910	527,489
<i>OASAS</i>	374,000	438,325	441,003	461,727	481,527	492,519
<i>OASAS - Other</i>	55,827	81,026	31,423	31,834	33,383	34,970
Justice Center	649	649	649	649	649	649
Mental Health, Office of	1,756,130	1,892,652	2,340,222	2,691,150	2,879,201	2,880,604
<i>OMH</i>	1,336,363	1,432,621	1,813,650	2,205,480	2,383,427	2,374,473
<i>OMH - Other</i>	419,767	460,031	526,572	485,670	495,774	506,131
People with Developmental Disabilities, Office for	2,534,491	5,153,722	1,449,856	2,391,560	2,606,794	3,006,842
<i>OPWDD</i>	569,611	538,445	605,795	624,895	633,495	645,795
<i>OPWDD - Other</i>	1,964,880	4,615,277	844,061	1,766,665	1,973,299	2,361,047
Functional Total	4,721,097	7,566,374	4,263,153	5,576,920	6,001,554	6,415,584
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	8,684	16,606	18,606	18,606	18,606	18,606
<i>DOCCS</i>	8,684	8,206	10,206	10,206	10,206	10,206
<i>DOCCS - Other</i>	0	8,400	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	196,460	352,403	423,384	438,384	438,384	438,384
Homeland Security and Emergency Services, Division of	66,653	54,414	28,264	28,353	28,355	28,446
Indigent Legal Services, Office of	0	135,333	95,333	3,334	0	0
Military and Naval Affairs, Division of	1,276	5,430	1,753	1,777	1,801	1,821
Victim Services, Office of	21	0	120,000	100,000	100,000	100,000
Functional Total	273,094	564,186	687,340	590,454	587,146	587,257
HIGHER EDUCATION						
City University of New York	1,783,451	2,012,621	2,065,616	2,142,052	2,188,845	2,223,409
Higher Education Services Corporation, New York State	595,584	630,585	647,273	657,415	672,870	681,133
State University of New York	497,179	569,836	618,400	618,400	558,400	448,400
Functional Total	2,876,214	3,213,042	3,331,289	3,417,867	3,420,115	3,352,942
EDUCATION						
Arts, Council on the	93,921	98,500	42,115	42,115	42,115	42,115
Education, Department of	27,891,786	31,352,239	32,589,217	34,325,876	35,293,964	36,390,351
<i>School Aid</i>	25,519,809	28,739,781	29,711,748	31,259,004	32,081,851	33,022,921
<i>School Aid - Other</i>	124,803	140,000	140,000	140,000	140,000	140,000
<i>Special Education Categorical Programs</i>	1,274,375	1,411,422	1,505,934	1,597,497	1,694,361	1,794,931
<i>All Other</i>	972,799	1,061,036	1,231,535	1,329,375	1,377,752	1,432,499
Functional Total	27,985,707	31,450,739	32,631,332	34,367,991	35,336,079	36,432,466
GENERAL GOVERNMENT						
Civil Service, Department of	3,347	300	300	300	300	300
Elections, State Board of	1,310	3,500	7,700	7,700	7,700	7,700

**CASH DISBURSEMENTS BY FUNCTION
GENERAL FUND
ASSISTANCE AND GRANTS
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Gaming Commission, New York State	14,869	9,100	10,100	9,600	2,400	0
General Services, Office of	0	18,870	8,935	0	0	0
Prevention of Domestic Violence, Office for	5,142	10,962	10,912	10,912	10,912	10,912
State, Department of	20,041	63,422	44,228	38,728	28,728	22,228
Taxation and Finance, Department of	861	926	926	926	926	926
Veterans' Services, Department of	8,567	12,248	9,383	9,383	9,383	9,383
Functional Total	54,137	119,328	92,484	77,549	60,349	51,449
ELECTED OFFICIALS						
Audit and Control, Department of	32,025	0	0	0	0	0
Judiciary	103,890	148,601	172,400	172,400	172,400	172,400
Law, Department of	30,526	40,000	0	0	0	0
Functional Total	166,441	188,601	172,400	172,400	172,400	172,400
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	723,244	729,923	736,852	738,852	740,852	740,852
County-Wide Shared Services Initiative	2,839	7,000	9,000	0	0	0
Miscellaneous Financial Assistance	25,465	23,915	18,750	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218	218
Functional Total	780,650	789,941	794,939	787,939	789,939	789,939
ALL OTHER CATEGORIES						
Miscellaneous	(312,111)	2,743,669	3,398,368	2,644,398	2,618,099	2,073,161
Functional Total	(312,111)	2,743,669	3,398,368	2,644,398	2,618,099	2,073,161
TOTAL ASSISTANCE AND GRANTS SPENDING	62,852,176	74,047,595	77,424,685	81,898,886	84,558,478	87,203,249

**CASH DISBURSEMENTS BY FUNCTION
GENERAL FUND
STATE OPERATIONS
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	36,278	40,970	41,641	42,601	42,864	42,894
Alcoholic Beverage Control, Division of	10,516	12,747	13,164	13,436	13,714	13,988
Economic Development, Department of	15,861	22,182	17,102	17,102	17,102	17,102
Empire State Development Corporation	189	0	0	0	0	0
Olympic Regional Development Authority	14,070	11,404	9,904	9,904	9,904	9,904
Functional Total	76,914	87,303	81,811	83,043	83,584	83,888
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,789	5,516	5,988	6,086	6,187	6,187
Environmental Conservation, Department of	131,304	155,960	168,539	165,313	165,713	167,113
Parks, Recreation and Historic Preservation, Office of	134,698	141,321	148,822	151,170	148,561	148,566
Functional Total	270,791	302,797	323,349	322,569	320,461	321,866
TRANSPORTATION						
Motor Vehicles, Department of	10,814	12,221	12,868	12,868	12,868	13,329
Transportation, Department of	349,378	352,721	353,596	363,767	374,234	385,031
Waterfront Commission	0	1,425	2,861	2,945	2,982	3,124
Functional Total	360,192	366,367	369,325	379,580	390,084	401,484
HEALTH						
Aging, Office for the	4,814	4,332	4,334	4,336	4,336	4,336
Health, Department of	656,424	645,689	692,278	663,566	652,857	658,545
<i>Essential Plan</i>	64,954	91,378	95,343	103,265	104,271	106,778
<i>Medicaid Administration</i>	258,598	352,985	390,877	350,670	345,455	348,636
<i>Public Health</i>	332,872	201,326	206,058	209,631	203,131	203,131
Medicaid Inspector General, Office of the	18,737	19,155	19,222	19,293	19,293	19,293
Functional Total	679,975	669,176	715,834	687,195	676,486	682,174
SOCIAL WELFARE						
Children and Family Services, Office of	184,628	265,568	285,616	301,394	316,338	328,517
<i>OCFS</i>	184,628	265,568	285,616	301,394	316,338	328,517
Housing and Community Renewal, Division of	5,438	4,656	7,687	8,895	8,895	8,895
Human Rights, Division of	13,380	16,135	20,144	20,153	20,153	20,153
Labor, Department of	10,217	3,572	3,572	5,073	5,073	5,073
National and Community Service	281	352	355	358	361	361
Temporary and Disability Assistance, Office of	180,595	173,556	132,080	132,169	132,236	132,236
<i>All Other</i>	180,595	173,556	132,080	132,169	132,236	132,236
Functional Total	394,539	463,839	449,454	468,042	483,056	495,235
MENTAL HYGIENE						
Addiction Services and Supports, Office of	90,660	100,973	100,547	100,466	105,604	100,410
<i>OASAS</i>	28,273	47,022	45,408	43,623	45,835	43,500
<i>OASAS - Other</i>	62,387	53,951	55,139	56,843	59,769	56,910
Justice Center	39,283	34,616	33,366	36,181	37,658	36,659
Mental Health, Office of	1,723,413	1,744,006	1,732,501	1,784,069	1,867,796	1,859,464
<i>OMH</i>	483,015	476,179	462,013	476,002	498,810	494,017
<i>OMH - Other</i>	1,240,398	1,267,827	1,270,488	1,308,067	1,368,986	1,365,447
People with Developmental Disabilities, Office for	1,598,615	1,581,101	1,592,629	1,620,435	1,693,285	1,662,343
<i>OPWDD</i>	18,539	0	0	0	0	0
<i>OPWDD - Other</i>	1,580,076	1,581,101	1,592,629	1,620,435	1,693,285	1,662,343
Functional Total	3,451,971	3,460,696	3,459,043	3,541,151	3,704,343	3,658,876
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	3,532	3,405	3,567	3,659	3,751	3,695
Corrections and Community Supervision, Department of	2,672,125	2,662,151	2,579,797	2,527,035	2,528,113	2,582,311
<i>DOCCS</i>	2,672,125	2,662,151	2,579,797	2,527,035	2,528,113	2,582,311
Criminal Justice Services, Division of	41,308	40,101	40,727	41,492	42,241	44,736
Homeland Security and Emergency Services, Division of	1,637	11,596	21,206	21,220	22,079	22,599
Judicial Conduct, Commission on	7,028	8,128	8,128	8,128	8,128	8,128
Judicial Nomination, Commission on	5	30	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38	38
Military and Naval Affairs, Division of	66,587	246,856	83,029	83,347	81,927	83,565
Prosecutorial Conduct, Commission on	0	250	1,750	1,750	1,750	1,750
State Police, Division of	728,913	821,581	874,873	899,878	917,311	935,175
Statewide Financial System	33,360	32,155	32,182	32,919	33,677	33,677
Victim Services, Office of	1,319	2,530	2,530	2,530	2,530	2,581
Functional Total	3,555,823	3,828,821	3,647,857	3,622,026	3,641,575	3,718,285
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	417	512	8,850	28,817	23,637	23,637
State University of New York	5,642	13,951	25,984	21,984	17,984	17,984
Functional Total	6,059	14,463	34,834	50,801	41,621	41,621
EDUCATION						
Arts, Council on the	4,416	4,838	5,424	5,513	5,623	5,625
Education, Department of	61,154	74,401	81,913	82,292	83,551	83,865
<i>All Other</i>	61,154	74,401	81,913	82,292	83,551	83,865
Functional Total	65,570	79,239	87,337	87,805	89,174	89,490
GENERAL GOVERNMENT						

**CASH DISBURSEMENTS BY FUNCTION
GENERAL FUND
STATE OPERATIONS
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Budget, Division of the	60,886	61,254	46,956	33,642	30,842	30,842
Civil Service, Department of	16,919	31,573	45,531	51,088	54,464	55,012
Deferred Compensation Board	41	59	61	63	63	63
Elections, State Board of	14,129	23,920	29,194	29,549	29,912	30,307
Employee Relations, Office of	6,234	8,250	12,909	12,894	13,082	13,082
Ethics and Lobbying, Independent Commission on	5,339	7,731	7,731	7,731	7,731	7,731
Gaming Commission, New York State	5,072	5,351	6,851	6,351	6,351	6,351
General Services, Office of	99,368	103,208	111,412	115,613	117,475	117,475
Information Technology Services, Office of	599,290	649,750	718,289	702,540	718,124	718,230
Inspector General, Office of the	7,625	9,938	10,691	10,849	11,010	11,010
Labor Management Committees	22,169	31,832	35,665	36,378	37,106	37,106
Prevention of Domestic Violence, Office for	2,112	2,509	3,351	3,271	3,271	3,315
Public Employment Relations Board	3,749	4,254	5,046	5,118	5,190	5,190
State, Department of	11,394	17,690	19,575	21,075	21,075	21,075
Tax Appeals, Division of	2,913	3,306	3,882	3,882	3,882	3,882
Taxation and Finance, Department of	264,490	266,658	268,919	272,116	274,167	274,167
Veterans' Services, Department of	6,376	7,731	8,528	8,587	8,645	8,645
Welfare Inspector General, Office of	749	794	808	822	836	836
Functional Total	1,128,855	1,235,808	1,335,399	1,321,569	1,343,226	1,344,319
ELECTED OFFICIALS						
Audit and Control, Department of	153,114	154,350	161,682	164,576	167,530	170,636
Executive Chamber	17,962	23,303	23,303	23,303	23,303	17,854
Judiciary	1,914,289	2,048,500	2,207,500	2,207,500	2,207,500	2,207,500
Law, Department of	137,815	152,813	163,593	165,991	168,438	171,213
Legislature	234,721	283,735	287,370	287,370	287,370	287,370
Lieutenant Governor, Office of the	612	746	921	921	921	921
Functional Total	2,458,513	2,663,447	2,844,369	2,849,661	2,855,062	2,855,494
ALL OTHER CATEGORIES						
Miscellaneous	57,417	(287,602)	865,915	963,206	1,158,219	904,724
Functional Total	57,417	(287,602)	865,915	963,206	1,158,219	904,724
TOTAL STATE OPERATIONS SPENDING	12,506,619	12,884,354	14,214,527	14,376,648	14,786,891	14,597,456

**CASH DISBURSEMENTS BY FUNCTION
GENERAL FUND
PERSONAL SERVICE
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	31,388	36,879	37,236	37,928	38,116	38,137
Alcoholic Beverage Control, Division of	9,146	10,028	11,249	11,474	11,703	11,937
Economic Development, Department of	12,940	15,226	14,666	14,666	14,666	14,666
Olympic Regional Development Authority	8,742	5,338	3,838	3,838	3,838	3,838
Functional Total	62,216	67,471	66,989	67,906	68,323	68,578
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,019	4,835	4,925	5,016	5,110	5,110
Environmental Conservation, Department of	121,085	126,365	135,969	137,740	138,140	138,540
Parks, Recreation and Historic Preservation, Office of	124,707	132,588	139,930	142,213	139,543	139,543
Functional Total	249,811	263,788	280,824	284,969	282,793	283,193
TRANSPORTATION						
Motor Vehicles, Department of	9,371	10,083	9,980	9,980	9,980	10,304
Transportation, Department of	168,346	179,287	180,092	185,504	191,081	196,848
Waterfront Commission	0	1,000	2,336	2,405	2,425	2,550
Functional Total	177,717	190,370	192,408	197,889	203,486	209,702
HEALTH						
Aging, Office for the	4,681	4,196	4,196	4,196	4,196	4,196
Health, Department of	151,520	178,845	192,545	200,618	200,835	201,301
<i>Essential Plan</i>	3,106	5,324	5,452	5,702	5,852	6,078
<i>Medicaid Administration</i>	45,344	58,995	54,096	54,019	54,086	54,326
<i>Public Health</i>	103,070	114,526	132,997	140,897	140,897	140,897
Medicaid Inspector General, Office of the	16,316	16,673	16,673	16,673	16,673	16,673
Functional Total	172,517	199,714	213,414	221,487	221,704	222,170
SOCIAL WELFARE						
Children and Family Services, Office of	136,861	190,077	205,487	219,680	235,003	245,604
<i>OCFS</i>	136,861	190,077	205,487	219,680	235,003	245,604
Housing and Community Renewal, Division of	4,304	4,113	6,800	7,702	7,702	7,702
Human Rights, Division of	11,921	14,006	15,830	15,839	15,839	15,839
Labor, Department of	554	1,056	1,956	3,306	3,306	3,306
National and Community Service	281	343	346	349	352	352
Temporary and Disability Assistance, Office of	62,912	69,711	70,269	70,339	70,412	70,412
<i>All Other</i>	62,912	69,711	70,269	70,339	70,412	70,412
Functional Total	216,833	279,306	300,688	317,215	332,614	343,215
MENTAL HYGIENE						
Addiction Services and Supports, Office of	67,458	75,287	75,597	75,646	80,972	75,778
<i>OASAS</i>	22,111	35,086	35,225	33,314	35,658	33,358
<i>OASAS - Other</i>	45,347	40,201	40,372	42,332	45,314	42,420
Justice Center	31,119	26,446	24,984	27,577	28,828	27,584
Mental Health, Office of	1,313,532	1,334,937	1,373,989	1,412,743	1,484,699	1,466,258
<i>OMH</i>	385,983	395,205	407,035	418,422	438,997	434,282
<i>OMH - Other</i>	927,549	939,732	966,954	994,321	1,045,702	1,031,976
People with Developmental Disabilities, Office for	1,399,093	1,338,881	1,343,880	1,365,845	1,431,994	1,394,175
<i>OPWDD</i>	284	0	0	0	0	0
<i>OPWDD - Other</i>	1,398,809	1,338,881	1,343,880	1,365,845	1,431,994	1,394,175
Functional Total	2,811,202	2,775,551	2,818,450	2,881,811	3,026,493	2,963,795
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	3,334	3,146	3,298	3,384	3,470	3,416
Corrections and Community Supervision, Department of	2,193,689	2,187,571	2,120,807	2,075,963	2,077,041	2,121,239
<i>DOCCS</i>	2,193,689	2,187,571	2,120,807	2,075,963	2,077,041	2,121,239
Criminal Justice Services, Division of	30,770	30,670	32,288	32,895	33,484	34,925
Homeland Security and Emergency Services, Division of	942	5,290	11,744	12,201	12,668	13,112
Judicial Conduct, Commission on	5,208	6,132	6,132	6,132	6,132	6,132
Military and Naval Affairs, Division of	59,759	146,624	70,948	71,278	71,615	73,047
Prosecutorial Conduct, Commission on	0	225	1,350	1,350	1,350	1,350
State Police, Division of	672,576	739,513	813,837	833,607	849,776	866,522
Statewide Financial System	12,307	12,779	12,806	13,068	13,336	13,336
Victim Services, Office of	217	500	500	500	500	510
Functional Total	2,978,802	3,132,450	3,073,710	3,050,378	3,069,372	3,133,589
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	417	512	5,100	9,700	9,884	9,884
State University of New York	2,285	10,609	20,242	17,042	13,842	13,842
Functional Total	2,702	11,121	25,342	26,742	23,726	23,726
EDUCATION						
Arts, Council on the	2,698	2,945	2,995	3,046	3,107	3,108
Education, Department of	35,608	38,922	42,083	42,376	43,909	43,963
<i>All Other</i>	35,608	38,922	42,083	42,376	43,909	43,963
Functional Total	38,306	41,867	45,078	45,422	47,016	47,071
GENERAL GOVERNMENT						
Budget, Division of	27,175	30,042	30,042	30,042	30,042	30,042
Civil Service, Department of	16,918	21,600	29,600	32,912	34,813	34,817
Deferred Compensation Board	40	33	34	35	35	35

**CASH DISBURSEMENTS BY FUNCTION
GENERAL FUND
PERSONAL SERVICE
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Elections, State Board of	9,054	14,471	19,147	19,332	19,520	19,780
Employee Relations, Office of	5,956	8,033	12,487	12,666	12,849	12,849
Ethics and Lobbying, Independent Commission on	4,057	6,674	6,674	6,674	6,674	6,674
Gaming Commission, New York State	3,830	2,478	2,478	2,478	2,478	2,478
General Services, Office of	37,764	41,663	41,346	42,491	43,353	43,353
Information Technology Services, Office of	282,207	330,138	349,671	359,335	367,249	367,355
Inspector General, Office of the	6,346	8,333	8,877	8,999	9,123	9,123
Labor Management Committees	6,574	5,709	5,823	5,939	6,058	6,058
Prevention of Domestic Violence, Office for	1,713	2,255	2,575	2,613	2,613	2,653
Public Employment Relations Board	3,540	4,076	4,806	4,873	4,940	4,940
State, Department of	11,095	10,854	12,239	13,739	13,739	13,739
Tax Appeals, Division of	2,687	3,066	3,442	3,442	3,442	3,442
Taxation and Finance, Department of	219,673	223,162	227,503	230,051	231,833	231,833
Veterans' Services, Department of	6,015	6,613	7,951	8,005	8,059	8,059
Welfare Inspector General, Office of	742	685	699	713	727	727
Functional Total	645,386	719,885	765,394	784,339	797,547	797,957
ELECTED OFFICIALS						
Audit and Control, Department of	121,428	127,030	133,371	135,551	137,774	140,266
Executive Chamber	14,676	18,531	18,531	18,531	18,531	14,531
Judiciary	1,669,917	1,734,100	1,873,200	1,873,200	1,873,200	1,873,200
Law, Department of	117,269	132,222	143,048	145,145	147,284	149,770
Legislature	184,312	221,355	221,451	221,451	221,451	221,451
Lieutenant Governor, Office of the	553	679	844	844	844	844
Functional Total	2,108,155	2,233,917	2,390,445	2,394,722	2,399,084	2,400,062
ALL OTHER CATEGORIES						
Miscellaneous	68	636,998	990,458	837,749	832,762	829,267
Functional Total	68	636,998	990,458	837,749	832,762	829,267
TOTAL PERSONAL SERVICE SPENDING	9,463,715	10,552,438	11,163,200	11,110,629	11,304,920	11,322,325

**CASH DISBURSEMENTS BY FUNCTION
GENERAL FUND
NON-PERSONAL SERVICE
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	4,890	4,091	4,405	4,673	4,748	4,757
Alcoholic Beverage Control, Division of	1,370	2,719	1,915	1,962	2,011	2,051
Economic Development, Department of	2,921	6,956	2,436	2,436	2,436	2,436
Empire State Development Corporation	189	0	0	0	0	0
Olympic Regional Development Authority	5,328	6,066	6,066	6,066	6,066	6,066
Functional Total	14,698	19,832	14,822	15,137	15,261	15,310
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	770	681	1,063	1,070	1,077	1,077
Environmental Conservation, Department of	10,219	29,595	32,570	27,573	27,573	28,573
Parks, Recreation and Historic Preservation, Office of	9,991	8,733	8,892	8,957	9,018	9,023
Functional Total	20,980	39,009	42,525	37,600	37,668	38,673
TRANSPORTATION						
Motor Vehicles, Department of	1,443	2,138	2,888	2,888	2,888	3,025
Transportation, Department of	181,032	173,434	173,504	178,263	183,153	188,183
Waterfront Commission	0	425	525	540	557	574
Functional Total	182,475	175,997	176,917	181,691	186,598	191,782
HEALTH						
Aging, Office for the	133	136	138	140	140	140
Health, Department of	504,904	466,844	499,733	462,948	452,022	457,244
<i>Essential Plan</i>	61,848	86,054	89,891	97,563	98,419	100,700
<i>Medicaid Administration</i>	213,254	293,990	336,781	296,651	291,369	294,310
<i>Public Health</i>	229,802	86,800	73,061	68,734	62,234	62,234
Medicaid Inspector General, Office of the	2,421	2,482	2,549	2,620	2,620	2,620
Functional Total	507,458	469,462	502,420	465,708	454,782	460,004
SOCIAL WELFARE						
Children and Family Services, Office of	47,767	75,491	80,129	81,714	81,335	82,913
<i>OCFS</i>	47,767	75,491	80,129	81,714	81,335	82,913
Housing and Community Renewal, Division of	1,134	543	887	1,193	1,193	1,193
Human Rights, Division of	1,459	2,129	4,314	4,314	4,314	4,314
Labor, Department of	9,663	2,516	1,616	1,767	1,767	1,767
National and Community Service	0	9	9	9	9	9
Temporary and Disability Assistance, Office of	117,683	103,845	61,811	61,830	61,824	61,824
<i>All Other</i>	117,683	103,845	61,811	61,830	61,824	61,824
Functional Total	177,706	184,533	148,766	150,827	150,442	152,020
MENTAL HYGIENE						
Addiction Services and Supports, Office of	23,202	25,686	24,950	24,820	24,632	24,632
<i>OASAS</i>	6,162	11,936	10,183	10,309	10,177	10,142
<i>OASAS - Other</i>	17,040	13,750	14,767	14,511	14,455	14,490
Justice Center	8,164	8,170	8,382	8,604	8,830	9,075
Mental Health, Office of	409,881	409,069	358,512	371,326	383,097	393,206
<i>OMH</i>	97,032	80,974	54,978	57,580	59,813	59,735
<i>OMH - Other</i>	312,849	328,095	303,534	313,746	323,284	333,471
People with Developmental Disabilities, Office for	199,522	242,220	248,749	254,590	261,291	268,168
<i>OPWDD</i>	18,255	0	0	0	0	0
<i>OPWDD - Other</i>	181,267	242,220	248,749	254,590	261,291	268,168
Functional Total	640,769	685,145	640,593	659,340	677,850	695,081
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	198	259	269	275	281	279
Corrections and Community Supervision, Department of	478,436	474,580	458,990	451,072	451,072	461,072
<i>DOCCS</i>	478,436	474,580	458,990	451,072	451,072	461,072
Criminal Justice Services, Division of	10,538	9,431	8,439	8,597	8,757	9,811
Homeland Security and Emergency Services, Division of	695	6,306	9,462	9,019	9,411	9,487
Judicial Conduct, Commission on	1,820	1,996	1,996	1,996	1,996	1,996
Judicial Nomination, Commission on	5	30	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38	38
Military and Naval Affairs, Division of	6,828	100,232	12,081	12,069	10,312	10,518
Prosecutorial Conduct, Commission on	0	25	400	400	400	400
State Police, Division of	56,337	82,068	61,036	66,271	67,535	68,653
Statewide Financial System	21,053	19,376	19,376	19,851	20,341	20,341
Victim Services, Office of	1,102	2,030	2,030	2,030	2,030	2,071
Functional Total	577,021	696,371	574,147	571,648	572,203	584,696
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	0	0	3,750	19,117	13,753	13,753
State University of New York	3,357	3,342	5,742	4,942	4,142	4,142
Functional Total	3,357	3,342	9,492	24,059	17,895	17,895
EDUCATION						
Arts, Council on the	1,718	1,893	2,429	2,467	2,516	2,517
Education, Department of	25,546	35,479	39,830	39,916	39,642	39,902
<i>All Other</i>	25,546	35,479	39,830	39,916	39,642	39,902
Functional Total	27,264	37,372	42,259	42,383	42,158	42,419
GENERAL GOVERNMENT						

**CASH DISBURSEMENTS BY FUNCTION
GENERAL FUND
NON-PERSONAL SERVICE
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Budget, Division of the	33,711	31,212	16,914	3,600	800	800
Civil Service, Department of	1	9,973	15,931	18,176	19,651	20,195
Deferred Compensation Board	1	26	27	28	28	28
Elections, State Board of	5,075	9,449	10,047	10,217	10,392	10,527
Employee Relations, Office of	278	217	422	228	233	233
Ethics and Lobbying, Independent Commission on	1,282	1,057	1,057	1,057	1,057	1,057
Gaming Commission, New York State	1,242	2,873	4,373	3,873	3,873	3,873
General Services, Office of	61,604	61,545	70,066	73,122	74,122	74,122
Information Technology Services, Office of	317,083	319,612	368,618	343,205	350,875	350,875
Inspector General, Office of the	1,279	1,605	1,814	1,850	1,887	1,887
Labor Management Committees	15,595	26,123	29,842	30,439	31,048	31,048
Prevention of Domestic Violence, Office for	399	254	776	658	658	662
Public Employment Relations Board	209	178	240	245	250	250
State, Department of	299	6,836	7,336	7,336	7,336	7,336
Tax Appeals, Division of	226	240	440	440	440	440
Taxation and Finance, Department of	44,817	43,496	41,416	42,065	42,334	42,334
Veterans' Services, Department of	361	1,118	577	582	586	586
Welfare Inspector General, Office of	7	109	109	109	109	109
Functional Total	483,469	515,923	570,005	537,230	545,679	546,362
ELECTED OFFICIALS						
Audit and Control, Department of	31,686	27,320	28,311	29,025	29,756	30,370
Executive Chamber	3,286	4,772	4,772	4,772	4,772	3,323
Judiciary	244,372	314,400	334,300	334,300	334,300	334,300
Law, Department of	20,546	20,591	20,545	20,846	21,154	21,443
Legislature	50,409	62,380	65,919	65,919	65,919	65,919
Lieutenant Governor, Office of the	59	67	77	77	77	77
Functional Total	350,358	429,530	453,924	454,939	455,978	455,432
ALL OTHER CATEGORIES						
Miscellaneous	57,349	(924,600)	(124,543)	125,457	325,457	75,457
Functional Total	57,349	(924,600)	(124,543)	125,457	325,457	75,457
TOTAL NON-PERSONAL SERVICE SPENDING	3,042,904	2,331,916	3,051,327	3,266,019	3,481,971	3,275,131

**CASH DISBURSEMENTS BY FUNCTION
GENERAL FUND
GENERAL STATE CHARGES
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Alcoholic Beverage Control, Division of	42	0	0	0	0	0
Olympic Regional Development Authority	1,487	1,500	1,500	1,500	1,500	1,500
Functional Total	1,529	1,500	1,500	1,500	1,500	1,500
HEALTH						
Health, Department of	120	5,370	7,070	7,070	7,070	7,070
<i>Medicaid Administration</i>	0	3,300	5,000	5,000	5,000	5,000
<i>Public Health</i>	120	2,070	2,070	2,070	2,070	2,070
Functional Total	120	5,370	7,070	7,070	7,070	7,070
SOCIAL WELFARE						
Children and Family Services, Office of	24	0	0	0	0	0
<i>OCFS</i>	24	0	0	0	0	0
Functional Total	24	0	0	0	0	0
MENTAL HYGIENE						
Mental Health, Office of	100	0	0	0	0	0
<i>OMH - Other</i>	100	0	0	0	0	0
Functional Total	100	0	0	0	0	0
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	86	500	500	500	500	500
<i>DOCCS</i>	86	500	500	500	500	500
State Police, Division of	1	0	0	0	0	0
Functional Total	87	500	500	500	500	500
HIGHER EDUCATION						
State University of New York	44	45	45	45	45	45
Functional Total	44	45	45	45	45	45
GENERAL GOVERNMENT						
Budget, Division of the	158	300	300	300	300	300
Employee Relations, Office of	1	0	0	0	0	0
Labor Management Committees	5,231	5,202	5,306	5,412	5,520	5,520
Veterans' Services, Department of	4	5	5	5	5	5
Functional Total	5,394	5,507	5,611	5,717	5,825	5,825
ELECTED OFFICIALS						
Judiciary	769,407	789,148	915,901	915,901	915,901	915,901
Functional Total	769,407	789,148	915,901	915,901	915,901	915,901
ALL OTHER CATEGORIES						
General State Charges	8,338,619	8,577,840	6,129,080	9,072,426	10,692,284	11,970,523
Functional Total	8,338,619	8,577,840	6,129,080	9,072,426	10,692,284	11,970,523
TOTAL GENERAL STATE CHARGES SPENDING	9,115,324	9,379,910	7,059,707	10,003,159	11,623,125	12,901,364

**CASH DISBURSEMENTS BY FUNCTION
STATE OPERATING FUNDS
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	71,470	87,096	84,165	91,030	93,800	94,830
Assistance and Grants	29,427	37,348	33,851	39,750	42,250	43,250
State Operations	40,719	47,452	48,018	48,984	49,254	49,284
Personal Service	33,951	40,677	41,040	41,738	41,932	41,953
Non-Personal Service/Indirect Costs	6,768	6,775	6,978	7,246	7,322	7,331
General State Charges	1,324	2,296	2,296	2,296	2,296	2,296
Alcoholic Beverage Control, Division of	84,252	87,531	70,954	99,578	145,811	147,136
Assistance and Grants	40,000	14,856	0	27,471	72,524	72,524
State Operations	37,417	61,798	57,077	58,230	59,410	60,519
Personal Service	20,049	26,857	33,937	34,529	35,132	35,748
Non-Personal Service/Indirect Costs	17,368	34,941	23,140	23,701	24,278	24,771
General State Charges	6,835	10,877	13,877	13,877	13,877	14,093
Economic Development, Department of	60,824	73,650	64,124	64,124	64,124	64,124
Assistance and Grants	44,530	49,490	45,044	45,044	45,044	45,044
State Operations	16,294	24,132	19,052	19,052	19,052	19,052
Personal Service	12,940	15,329	14,769	14,769	14,769	14,769
Non-Personal Service/Indirect Costs	3,354	8,803	4,283	4,283	4,283	4,283
General State Charges	0	28	28	28	28	28
Empire State Development Corporation	469,568	173,119	180,924	165,195	156,860	156,860
Assistance and Grants	469,379	173,119	180,924	165,195	156,860	156,860
State Operations	189	0	0	0	0	0
Non-Personal Service/Indirect Costs	189	0	0	0	0	0
Financial Services, Department of	381,163	410,365	412,115	412,115	412,115	412,115
Assistance and Grants	66,562	78,122	76,872	76,872	76,872	76,872
State Operations	212,712	216,520	218,440	218,440	218,440	218,440
Personal Service	162,679	161,204	163,054	163,054	163,054	163,054
Non-Personal Service/Indirect Costs	50,033	55,316	55,386	55,386	55,386	55,386
General State Charges	101,889	115,723	116,803	116,803	116,803	116,803
Olympic Regional Development Authority	15,557	13,054	11,554	11,554	11,554	11,554
State Operations	14,070	11,554	10,054	10,054	10,054	10,054
Personal Service	8,742	5,338	3,838	3,838	3,838	3,838
Non-Personal Service/Indirect Costs	5,328	6,216	6,216	6,216	6,216	6,216
General State Charges	1,487	1,500	1,500	1,500	1,500	1,500
Public Service Department	327,352	290,473	141,862	1,166,909	1,170,568	1,174,787
Assistance and Grants	250,316	200,134	25,131	50,133	50,133	50,133
State Operations	50,441	56,983	76,476	1,076,250	1,077,942	1,079,614
Personal Service	42,027	48,240	61,174	62,127	63,098	64,601
Non-Personal Service/Indirect Costs	8,414	8,743	15,302	1,014,123	1,014,844	1,015,013
General State Charges	26,595	33,356	40,255	40,526	42,493	45,040
Functional Total	1,410,186	1,135,288	965,698	2,010,505	2,054,832	2,061,406
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,789	5,516	5,988	6,086	6,187	6,187
State Operations	4,789	5,516	5,988	6,086	6,187	6,187
Personal Service	4,019	4,835	4,925	5,016	5,110	5,110
Non-Personal Service/Indirect Costs	770	681	1,063	1,070	1,077	1,077
Environmental Conservation, Department of	286,175	318,048	330,428	327,880	322,920	324,320
Assistance and Grants	1,001	2,738	1,878	1,878	1,878	1,878
State Operations	238,239	268,338	281,578	279,030	274,070	275,470
Personal Service	200,934	214,163	224,306	226,626	221,666	222,066
Non-Personal Service/Indirect Costs	37,305	54,175	57,272	52,404	52,404	53,404
General State Charges	46,935	46,972	46,972	46,972	46,972	46,972
Parks, Recreation and Historic Preservation, Office of	210,158	234,465	248,801	253,686	252,118	252,123
Assistance and Grants	6,514	6,750	6,750	6,750	6,750	6,750
State Operations	198,978	222,638	236,505	241,376	239,808	239,813
Personal Service	152,911	176,605	190,402	194,904	192,968	192,968
Non-Personal Service/Indirect Costs	46,067	46,033	46,103	46,472	46,840	46,845
General State Charges	4,666	5,077	5,546	5,560	5,560	5,560
Functional Total	501,122	558,029	585,217	587,652	581,225	582,630
TRANSPORTATION						
Motor Vehicles, Department of	83,958	95,188	93,193	93,193	93,193	93,654
Assistance and Grants	0	1,250	0	0	0	0
State Operations	60,939	67,014	66,296	66,296	66,296	66,757
Personal Service	44,640	50,241	49,783	49,783	49,783	50,107
Non-Personal Service/Indirect Costs	16,299	16,773	16,513	16,513	16,513	16,650
General State Charges	23,019	26,924	26,897	26,897	26,897	26,897
Transportation, Department of	4,926,727	5,612,113	5,502,910	5,511,916	5,520,340	5,533,418
Assistance and Grants	4,569,246	5,248,236	5,138,171	5,136,632	5,134,209	5,135,801
State Operations	355,946	361,632	362,507	372,936	383,661	394,724
Personal Service	170,779	182,635	183,440	188,953	194,633	200,507
Non-Personal Service/Indirect Costs	185,167	178,997	179,067	183,983	189,028	194,217
General State Charges	1,535	2,245	2,232	2,348	2,470	2,893
Waterfront Commission	0	1,575	4,565	4,649	4,686	4,828

**CASH DISBURSEMENTS BY FUNCTION
STATE OPERATING FUNDS
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
State Operations	0	1,575	4,565	4,649	4,686	4,828
Personal Service	0	1,000	3,890	3,959	3,979	4,104
Non-Personal Service/Indirect Costs	0	575	675	690	707	724
Functional Total	5,010,685	5,708,876	5,600,668	5,609,758	5,618,219	5,631,900
HEALTH						
Aging, Office for the	174,284	196,435	183,638	189,240	189,750	200,919
Assistance and Grants	169,470	192,103	179,304	184,904	185,414	196,583
State Operations	4,814	4,332	4,334	4,336	4,336	4,336
Personal Service	4,681	4,196	4,196	4,196	4,196	4,196
Non-Personal Service/Indirect Costs	133	136	138	140	140	140
Health, Department of	28,435,494	30,549,238	33,808,745	36,779,213	38,562,398	40,246,987
Medical Assistance	24,934,484	26,881,326	29,913,556	32,906,642	34,683,410	36,332,394
Assistance and Grants	24,934,484	26,881,326	29,913,556	32,906,642	34,683,410	36,332,394
Essential Plan	64,954	91,378	95,343	103,265	104,271	106,778
State Operations	64,954	91,378	95,343	103,265	104,271	106,778
Personal Service	3,106	5,324	5,452	5,702	5,852	6,078
Non-Personal Service/Indirect Costs	61,848	86,054	89,891	97,563	98,419	100,700
Medicaid Administration	791,868	916,519	913,111	838,904	833,689	836,870
Assistance and Grants	532,749	560,231	517,231	483,231	483,231	483,231
State Operations	258,625	352,987	390,879	350,672	345,457	348,638
Personal Service	45,347	58,996	54,097	54,020	54,087	54,327
Non-Personal Service/Indirect Costs	213,278	293,991	336,782	296,652	291,370	294,311
General State Charges	494	3,301	5,001	5,001	5,001	5,001
Public Health	2,644,188	2,660,015	2,886,735	2,930,402	2,941,028	2,970,945
Assistance and Grants	2,011,143	2,097,737	2,302,743	2,328,400	2,343,667	2,379,394
State Operations	596,498	513,112	533,540	551,449	546,741	540,828
Personal Service	237,397	262,876	295,512	305,071	305,176	305,337
Non-Personal Service/Indirect Costs	359,101	250,236	238,028	246,378	241,565	235,491
General State Charges	36,547	49,166	50,452	50,553	50,620	50,723
Medicaid Inspector General, Office of the	18,737	19,155	19,222	19,293	19,293	19,293
State Operations	18,737	19,155	19,222	19,293	19,293	19,293
Personal Service	16,316	16,673	16,673	16,673	16,673	16,673
Non-Personal Service/Indirect Costs	2,421	2,482	2,549	2,620	2,620	2,620
Functional Total	28,628,515	30,764,828	34,011,605	36,987,746	38,771,441	40,467,199
SOCIAL WELFARE						
Children and Family Services, Office of	3,124,786	2,263,111	3,205,573	3,243,215	3,400,359	3,425,659
OCFS	3,068,335	2,205,874	3,145,336	3,182,978	3,340,122	3,365,422
Assistance and Grants	2,870,498	1,916,864	2,836,690	2,858,058	3,000,195	3,012,854
State Operations	196,089	286,537	306,144	322,320	337,226	349,781
Personal Service	139,602	193,766	209,241	223,498	238,888	249,529
Non-Personal Service/Indirect Costs	56,487	92,771	96,903	98,822	98,338	100,252
General State Charges	1,748	2,473	2,502	2,600	2,701	2,787
OCFS - Other	56,451	57,237	60,237	60,237	60,237	60,237
Assistance and Grants	56,451	57,237	60,237	60,237	60,237	60,237
Housing and Community Renewal, Division of	115,672	101,452	155,500	181,568	157,328	157,328
Assistance and Grants	43,825	27,756	56,102	80,940	56,928	56,928
State Operations	52,925	50,346	71,505	72,728	72,728	72,728
Personal Service	40,130	40,625	48,683	49,600	49,600	49,600
Non-Personal Service/Indirect Costs	12,795	9,721	22,822	23,128	23,128	23,128
General State Charges	18,922	23,350	27,893	27,900	27,672	27,672
Human Rights, Division of	13,380	16,635	20,644	20,653	20,653	20,653
Assistance and Grants	0	500	500	500	500	500
State Operations	13,380	16,135	20,144	20,153	20,153	20,153
Personal Service	11,921	14,006	15,830	15,839	15,839	15,839
Non-Personal Service/Indirect Costs	1,459	2,129	4,314	4,314	4,314	4,314
Labor, Department of	150,232	156,575	135,187	144,975	144,996	144,996
Assistance and Grants	68,836	66,850	45,400	53,650	53,650	53,650
State Operations	60,510	61,861	61,901	63,426	63,438	63,438
Personal Service	33,899	37,330	38,251	39,621	39,633	39,633
Non-Personal Service/Indirect Costs	26,611	24,531	23,650	23,805	23,805	23,805
General State Charges	20,886	27,864	27,886	27,899	27,908	27,908
National and Community Service	281	809	843	869	894	917
Assistance and Grants	0	457	488	511	533	556
State Operations	281	352	355	358	361	361
Personal Service	281	343	346	349	352	352
Non-Personal Service/Indirect Costs	0	9	9	9	9	9
Temporary and Disability Assistance, Office of	2,252,827	2,989,117	3,544,787	2,718,393	2,129,545	2,152,634
Welfare Assistance	1,176,307	1,238,114	1,386,015	1,367,400	1,406,685	1,429,774
Assistance and Grants	1,176,307	1,238,114	1,386,015	1,367,400	1,406,685	1,429,774
All Other	1,076,520	1,751,003	2,158,772	1,350,993	722,860	722,860
Assistance and Grants	894,907	1,577,119	2,026,364	1,218,496	590,296	590,296
State Operations	181,605	173,756	132,280	132,369	132,436	132,436

**CASH DISBURSEMENTS BY FUNCTION
STATE OPERATING FUNDS
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Personal Service	62,912	69,711	70,269	70,339	70,412	70,412
Non-Personal Service/Indirect Costs	118,693	104,045	62,011	62,030	62,024	62,024
General State Charges	8	128	128	128	128	128
Functional Total	5,657,178	5,527,699	7,062,534	6,309,673	5,853,775	5,902,187
MENTAL HYGIENE						
Addiction Services and Supports, Office of	589,277	782,723	789,823	718,273	762,399	726,161
OASAS	471,063	647,746	703,261	629,596	669,247	634,281
Assistance and Grants	437,073	587,987	641,338	569,268	606,511	573,880
State Operations	33,990	58,670	60,529	58,911	61,294	58,946
Personal Service	22,111	36,792	37,423	35,512	37,856	35,556
Non-Personal Service/Indirect Costs	11,879	21,878	23,106	23,399	23,438	23,390
General State Charges	0	1,089	1,394	1,417	1,442	1,455
OASAS - Other	118,214	134,977	86,562	88,677	93,152	91,880
Assistance and Grants	55,827	81,026	31,423	31,834	33,383	34,970
State Operations	62,387	53,951	55,139	56,843	59,769	56,910
Personal Service	45,347	40,201	40,372	42,332	45,314	42,420
Non-Personal Service/Indirect Costs	17,040	13,750	14,767	14,511	14,455	14,490
Justice Center	39,932	35,265	34,015	36,830	38,307	37,308
Assistance and Grants	649	649	649	649	649	649
State Operations	39,283	34,616	33,366	36,181	37,658	36,659
Personal Service	31,119	26,446	24,984	27,577	28,828	27,584
Non-Personal Service/Indirect Costs	8,164	8,170	8,382	8,604	8,830	9,075
Mental Health, Office of	3,482,535	3,643,845	4,080,344	4,482,845	4,754,628	4,747,699
OMH	1,822,270	1,915,987	2,283,284	2,689,108	2,889,868	2,876,121
Assistance and Grants	1,336,588	1,433,696	1,814,725	2,206,555	2,384,502	2,375,548
State Operations	485,682	482,058	468,171	482,160	504,968	500,175
Personal Service	385,983	395,590	407,667	419,054	439,629	434,914
Non-Personal Service/Indirect Costs	99,699	86,468	60,504	63,106	65,339	65,261
General State Charges	0	233	388	393	398	398
OMH - Other	1,660,265	1,727,858	1,797,060	1,793,737	1,864,760	1,871,578
Assistance and Grants	419,767	460,031	526,572	485,670	495,774	506,131
State Operations	1,240,398	1,267,827	1,270,488	1,308,067	1,368,986	1,365,447
Personal Service	927,549	939,732	966,954	994,321	1,045,702	1,031,976
Non-Personal Service/Indirect Costs	312,849	328,095	303,534	313,746	323,284	333,471
General State Charges	100	0	0	0	0	0
People with Developmental Disabilities, Office for	4,133,115	6,735,025	3,042,687	4,012,197	4,300,281	4,669,387
OPWDD	588,159	538,647	605,997	625,097	633,697	645,997
Assistance and Grants	569,611	538,445	605,795	624,895	633,495	645,795
State Operations	18,548	202	202	202	202	202
Personal Service	284	0	0	0	0	0
Non-Personal Service/Indirect Costs	18,264	202	202	202	202	202
OPWDD - Other	3,544,956	6,196,378	2,436,690	3,387,100	3,666,584	4,023,390
Assistance and Grants	1,964,880	4,615,277	844,061	1,766,665	1,973,299	2,361,047
State Operations	1,580,076	1,581,101	1,592,629	1,620,435	1,693,285	1,662,343
Personal Service	1,398,809	1,338,881	1,343,880	1,365,845	1,431,994	1,394,175
Non-Personal Service/Indirect Costs	181,267	242,220	248,749	254,590	261,291	268,168
Functional Total	8,244,859	11,196,858	7,946,869	9,250,145	9,855,615	10,180,555
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	3,532	3,405	3,567	3,659	3,751	3,695
State Operations	3,532	3,405	3,567	3,659	3,751	3,695
Personal Service	3,334	3,146	3,298	3,384	3,470	3,416
Non-Personal Service/Indirect Costs	198	259	269	275	281	279
Corrections and Community Supervision, Department of	2,681,240	2,682,063	2,601,711	2,548,951	2,550,032	2,604,230
DOCCS	2,681,240	2,673,663	2,593,311	2,540,551	2,541,632	2,595,830
Assistance and Grants	8,684	8,206	10,206	10,206	10,206	10,206
State Operations	2,672,345	2,664,822	2,582,468	2,529,706	2,530,784	2,584,982
Personal Service	2,193,891	2,187,794	2,121,030	2,076,186	2,077,264	2,121,462
Non-Personal Service/Indirect Costs	478,454	477,028	461,438	453,520	453,520	463,520
General State Charges	211	635	637	639	642	642
DOCCS - Other	0	8,400	8,400	8,400	8,400	8,400
Assistance and Grants	0	8,400	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	292,990	429,192	500,865	516,676	517,472	520,014
Assistance and Grants	251,537	386,793	457,774	472,774	472,774	472,774
State Operations	41,444	42,399	43,091	43,902	44,698	47,240
Personal Service	30,903	31,073	32,699	33,314	33,911	35,360
Non-Personal Service/Indirect Costs	10,541	11,326	10,392	10,588	10,787	11,880
General State Charges	9	0	0	0	0	0
Homeland Security and Emergency Services, Division of	136,146	197,596	181,303	190,075	191,834	193,317
Assistance and Grants	94,542	141,852	104,633	112,457	112,391	112,411
State Operations	41,041	54,871	75,794	76,739	78,561	80,006
Personal Service	29,551	36,119	49,290	50,375	51,495	52,595
Non-Personal Service/Indirect Costs	11,490	18,752	26,504	26,364	27,066	27,411
General State Charges	563	873	876	879	882	900

**CASH DISBURSEMENTS BY FUNCTION
STATE OPERATING FUNDS
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Indigent Legal Services, Office of	130,772	301,906	312,675	313,817	310,627	310,775
Assistance and Grants	125,145	294,629	304,629	305,630	302,296	302,296
State Operations	3,614	4,844	5,210	5,303	5,398	5,496
Personal Service	3,226	3,969	4,310	4,386	4,463	4,543
Non-Personal Service/Indirect Costs	388	875	900	917	935	953
General State Charges	2,013	2,433	2,836	2,884	2,933	2,983
Judicial Conduct, Commission on	7,028	8,128	8,128	8,128	8,128	8,128
State Operations	7,028	8,128	8,128	8,128	8,128	8,128
Personal Service	5,208	6,132	6,132	6,132	6,132	6,132
Non-Personal Service/Indirect Costs	1,820	1,996	1,996	1,996	1,996	1,996
Judicial Nomination, Commission on	5	30	30	30	30	30
State Operations	5	30	30	30	30	30
Non-Personal Service/Indirect Costs	5	30	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38	38
State Operations	9	38	38	38	38	38
Non-Personal Service/Indirect Costs	9	38	38	38	38	38
Military and Naval Affairs, Division of	71,485	257,647	90,215	90,630	89,310	91,046
Assistance and Grants	1,276	5,430	1,753	1,777	1,801	1,821
State Operations	70,209	252,141	88,386	88,777	87,433	89,149
Personal Service	59,759	147,477	71,804	72,137	72,478	73,914
Non-Personal Service/Indirect Costs	10,450	104,664	16,582	16,640	14,955	15,235
General State Charges	0	76	76	76	76	76
Prosecutorial Conduct, Commission on	0	250	1,750	1,750	1,750	1,750
State Operations	0	250	1,750	1,750	1,750	1,750
Personal Service	0	225	1,350	1,350	1,350	1,350
Non-Personal Service/Indirect Costs	0	25	400	400	400	400
State Police, Division of	831,162	935,631	994,130	1,016,368	1,035,059	1,054,175
State Operations	805,333	906,108	964,607	986,845	1,005,536	1,024,652
Personal Service	720,219	791,962	867,334	888,174	905,435	923,294
Non-Personal Service/Indirect Costs	85,114	114,146	97,273	98,671	100,101	101,358
General State Charges	25,829	29,523	29,523	29,523	29,523	29,523
Statewide Financial System	33,360	32,155	32,182	32,919	33,677	33,677
State Operations	33,360	32,155	32,182	32,919	33,677	33,677
Personal Service	12,307	12,779	12,806	13,068	13,336	13,336
Non-Personal Service/Indirect Costs	21,053	19,376	19,376	19,851	20,341	20,341
Victim Services, Office of	20,676	46,493	196,720	162,392	162,392	162,558
Assistance and Grants	13,929	38,358	181,458	147,058	147,058	147,058
State Operations	4,920	6,452	12,889	12,961	12,961	13,093
Personal Service	3,428	3,736	4,784	4,847	4,847	4,924
Non-Personal Service/Indirect Costs	1,492	2,716	8,105	8,114	8,114	8,169
General State Charges	1,827	1,683	2,373	2,373	2,373	2,407
Functional Total	4,208,405	4,894,534	4,923,314	4,885,433	4,904,100	4,983,433
HIGHER EDUCATION						
City University of New York	1,783,451	2,012,621	2,065,616	2,142,052	2,188,845	2,223,409
Assistance and Grants	1,783,451	2,012,621	2,065,616	2,142,052	2,188,845	2,223,409
Higher Education Services Corporation, New York State	614,733	667,891	674,518	686,232	696,507	704,770
Assistance and Grants	595,584	630,585	647,273	657,415	672,870	681,133
State Operations	14,531	30,487	23,836	28,817	23,637	23,637
Personal Service	8,086	11,365	10,526	9,700	9,884	9,884
Non-Personal Service/Indirect Costs	6,445	19,122	13,310	19,117	13,753	13,753
General State Charges	4,618	6,819	3,409	0	0	0
State University of New York	7,965,131	8,378,639	8,808,447	9,030,789	9,211,356	9,340,147
Assistance and Grants	497,179	569,836	618,400	618,400	558,400	448,400
State Operations	6,926,639	7,232,027	7,595,849	7,800,246	8,022,330	8,242,083
Personal Service	4,313,378	4,483,374	4,773,778	4,858,392	4,994,441	5,127,377
Non-Personal Service/Indirect Costs	2,613,261	2,748,653	2,822,071	2,941,854	3,027,889	3,114,706
General State Charges	541,313	576,776	594,198	612,143	630,626	649,664
Functional Total	10,363,315	11,059,151	11,548,581	11,859,073	12,096,708	12,268,326
EDUCATION						
Arts, Council on the	98,400	103,736	47,937	48,026	48,136	48,138
Assistance and Grants	93,984	98,898	42,513	42,513	42,513	42,513
State Operations	4,416	4,838	5,424	5,513	5,623	5,625
Personal Service	2,698	2,945	2,995	3,046	3,107	3,108
Non-Personal Service/Indirect Costs	1,718	1,893	2,429	2,467	2,516	2,517
Education, Department of	34,510,335	37,745,140	39,417,775	40,580,307	41,600,858	42,628,717
School Aid	30,165,182	33,279,473	34,716,348	35,714,188	36,614,435	37,557,505
Assistance and Grants	30,165,182	33,279,473	34,716,348	35,714,188	36,614,435	37,557,505
School Aid – Other	124,803	140,000	140,000	140,000	140,000	140,000
Assistance and Grants	124,803	140,000	140,000	140,000	140,000	140,000
STAR Property Tax Relief	1,781,232	1,616,913	1,575,393	1,546,911	1,519,991	1,446,842
Assistance and Grants	1,781,232	1,616,913	1,575,393	1,546,911	1,519,991	1,446,842
Special Education Categorical Programs	1,274,375	1,411,422	1,505,934	1,597,497	1,694,361	1,794,931

**CASH DISBURSEMENTS BY FUNCTION
STATE OPERATING FUNDS
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Assistance and Grants	1,274,375	1,411,422	1,505,934	1,597,497	1,694,361	1,794,931
All Other	1,164,743	1,297,332	1,480,100	1,581,711	1,632,071	1,689,439
Assistance and Grants	981,403	1,074,219	1,244,718	1,342,558	1,390,935	1,445,682
State Operations	145,583	177,981	188,600	190,853	192,136	194,757
Personal Service	97,298	108,848	113,409	115,133	118,123	119,634
Non-Personal Service/Indirect Costs	48,285	69,133	75,191	75,720	74,013	75,123
General State Charges	37,757	45,132	46,782	48,300	49,000	49,000
Functional Total	34,608,735	37,848,876	39,465,712	40,628,333	41,648,994	42,676,855
GENERAL GOVERNMENT						
Budget, Division of the	65,106	66,019	51,721	38,407	35,607	35,607
State Operations	64,083	64,719	50,421	37,107	34,307	34,307
Personal Service	28,527	31,602	31,602	31,602	31,602	31,602
Non-Personal Service/Indirect Costs	35,556	33,117	18,819	5,505	2,705	2,705
General State Charges	1,023	1,300	1,300	1,300	1,300	1,300
Civil Service, Department of	20,266	32,966	46,948	52,529	55,930	56,478
Assistance and Grants	3,347	300	300	300	300	300
State Operations	16,919	32,415	46,392	51,968	55,364	55,912
Personal Service	16,918	21,980	29,987	33,307	35,216	35,220
Non-Personal Service/Indirect Costs	1	10,435	16,405	18,661	20,148	20,692
General State Charges	0	251	256	261	266	266
Deferred Compensation Board	804	870	888	909	926	926
State Operations	518	609	622	637	649	649
Personal Service	503	429	438	447	456	456
Non-Personal Service/Indirect Costs	15	180	184	190	193	193
General State Charges	286	261	266	272	277	277
Elections, State Board of	16,578	37,545	87,769	47,624	68,487	48,382
Assistance and Grants	1,310	13,500	57,700	17,700	37,700	17,700
State Operations	15,268	24,045	30,069	29,924	30,787	30,682
Personal Service	9,054	14,471	19,147	19,332	19,520	19,780
Non-Personal Service/Indirect Costs	6,214	9,574	10,922	10,592	11,267	10,902
Employee Relations, Office of	6,235	8,250	12,909	12,894	13,082	13,082
State Operations	6,234	8,250	12,909	12,894	13,082	13,082
Personal Service	5,956	8,033	12,487	12,666	12,849	12,849
Non-Personal Service/Indirect Costs	278	217	422	228	233	233
General State Charges	1	0	0	0	0	0
Ethics and Lobbying, Independent Commission on	5,339	7,731	7,731	7,731	7,731	7,731
State Operations	5,339	7,731	7,731	7,731	7,731	7,731
Personal Service	4,057	6,674	6,674	6,674	6,674	6,674
Non-Personal Service/Indirect Costs	1,282	1,057	1,057	1,057	1,057	1,057
Gaming Commission, New York State	319,289	206,938	214,302	211,002	210,902	210,802
Assistance and Grants	259,884	127,300	132,800	130,000	129,900	129,800
State Operations	44,520	59,382	60,711	60,211	60,211	60,211
Personal Service	31,001	34,059	34,861	34,861	34,861	34,861
Non-Personal Service/Indirect Costs	13,519	25,323	25,850	25,350	25,350	25,350
General State Charges	14,885	20,256	20,791	20,791	20,791	20,791
General Services, Office of	114,234	137,045	135,647	131,252	133,461	133,461
Assistance and Grants	0	18,870	8,935	0	0	0
State Operations	110,780	115,449	123,932	128,416	130,568	130,568
Personal Service	43,035	45,719	45,484	46,711	47,658	47,658
Non-Personal Service/Indirect Costs	67,745	69,730	78,448	81,705	82,910	82,910
General State Charges	3,454	2,726	2,780	2,836	2,893	2,893
Information Technology Services, Office of	599,290	649,750	718,289	702,540	718,124	718,230
State Operations	599,290	649,750	718,289	702,540	718,124	718,230
Personal Service	282,207	330,138	349,671	359,335	367,249	367,355
Non-Personal Service/Indirect Costs	317,083	319,612	368,618	343,205	350,875	350,875
Inspector General, Office of the	7,625	9,938	10,691	10,849	11,010	11,010
State Operations	7,625	9,938	10,691	10,849	11,010	11,010
Personal Service	6,346	8,333	8,877	8,999	9,123	9,123
Non-Personal Service/Indirect Costs	1,279	1,605	1,814	1,850	1,887	1,887
Labor Management Committees	27,400	37,355	41,300	42,127	42,972	42,972
State Operations	22,169	32,153	35,994	36,715	37,452	37,452
Personal Service	6,574	5,709	5,823	5,939	6,058	6,058
Non-Personal Service/Indirect Costs	15,595	26,444	30,171	30,776	31,394	31,394
General State Charges	5,231	5,202	5,306	5,412	5,520	5,520
Prevention of Domestic Violence, Office for	7,254	13,474	14,266	14,186	14,186	14,230
Assistance and Grants	5,142	10,962	10,912	10,912	10,912	10,912
State Operations	2,112	2,512	3,354	3,274	3,274	3,318
Personal Service	1,713	2,255	2,575	2,613	2,613	2,653
Non-Personal Service/Indirect Costs	399	257	779	661	661	665
Public Employment Relations Board	3,790	4,301	5,094	5,168	5,241	5,241
State Operations	3,790	4,301	5,094	5,168	5,241	5,241
Personal Service	3,540	4,076	4,806	4,873	4,940	4,940
Non-Personal Service/Indirect Costs	250	225	288	295	301	301
State, Department of	87,728	148,405	113,038	109,038	99,038	92,538
Assistance and Grants	20,041	63,422	44,228	38,728	28,728	22,228

**CASH DISBURSEMENTS BY FUNCTION
STATE OPERATING FUNDS
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
State Operations	51,533	65,519	52,994	54,494	54,494	54,494
Personal Service	37,577	41,016	37,333	38,833	38,833	38,833
Non-Personal Service/Indirect Costs	13,956	24,503	15,661	15,661	15,661	15,661
General State Charges	16,154	19,464	15,816	15,816	15,816	15,816
Tax Appeals, Division of	2,913	3,306	3,882	3,882	3,882	3,882
State Operations	2,913	3,306	3,882	3,882	3,882	3,882
Personal Service	2,687	3,066	3,442	3,442	3,442	3,442
Non-Personal Service/Indirect Costs	226	240	440	440	440	440
Taxation and Finance, Department of	362,287	370,878	373,639	376,836	378,887	378,887
Assistance and Grants	6,159	6,776	6,776	6,776	6,776	6,776
State Operations	327,850	342,225	344,786	347,983	350,034	350,034
Personal Service	263,917	268,385	273,026	275,574	277,356	277,356
Non-Personal Service/Indirect Costs	63,933	73,840	71,760	72,409	72,678	72,678
General State Charges	28,278	21,877	22,077	22,077	22,077	22,077
Veterans' Services, Department of	14,947	21,244	18,247	18,306	18,364	18,364
Assistance and Grants	8,567	13,348	9,554	9,554	9,554	9,554
State Operations	6,376	7,891	8,688	8,747	8,805	8,805
Personal Service	6,015	6,613	7,951	8,005	8,059	8,059
Non-Personal Service/Indirect Costs	361	1,278	737	742	746	746
General State Charges	4	5	5	5	5	5
Welfare Inspector General, Office of	749	794	808	822	836	836
State Operations	749	794	808	822	836	836
Personal Service	742	685	699	713	727	727
Non-Personal Service/Indirect Costs	7	109	109	109	109	109
Workers' Compensation Board	199,739	210,812	213,793	219,259	224,880	224,880
State Operations	145,390	152,724	153,231	156,581	160,006	160,006
Personal Service	85,209	91,455	92,026	93,828	95,666	95,666
Non-Personal Service/Indirect Costs	60,181	61,269	61,205	62,753	64,340	64,340
General State Charges	54,349	58,088	60,562	62,678	64,874	64,874
Functional Total	1,861,573	1,967,621	2,070,962	2,005,361	2,043,546	2,017,539
ELECTED OFFICIALS						
Audit and Control, Department of	205,901	181,417	190,017	193,417	196,890	200,553
Assistance and Grants	32,025	0	0	0	0	0
State Operations	172,223	178,799	187,525	190,837	194,218	197,829
Personal Service	135,443	144,076	151,722	154,214	156,755	159,598
Non-Personal Service/Indirect Costs	36,780	34,723	35,803	36,623	37,463	38,231
General State Charges	1,653	2,618	2,492	2,580	2,672	2,724
Executive Chamber	17,962	23,303	23,303	23,303	23,303	17,854
State Operations	17,962	23,303	23,303	23,303	23,303	17,854
Personal Service	14,676	18,531	18,531	18,531	18,531	14,531
Non-Personal Service/Indirect Costs	3,286	4,772	4,772	4,772	4,772	3,323
Judiciary	3,110,931	3,333,249	3,667,801	3,667,801	3,667,801	3,667,801
Assistance and Grants	214,188	266,001	295,300	295,300	295,300	295,300
State Operations	2,088,521	2,230,700	2,400,800	2,400,800	2,400,800	2,400,800
Personal Service	1,767,899	1,836,100	1,984,900	1,984,900	1,984,900	1,984,900
Non-Personal Service/Indirect Costs	320,622	394,600	415,900	415,900	415,900	415,900
General State Charges	808,222	836,548	971,701	971,701	971,701	971,701
Law, Department of	271,682	308,663	288,451	291,832	295,292	300,249
Assistance and Grants	30,526	40,000	0	0	0	0
State Operations	218,706	241,945	259,639	262,536	265,495	269,952
Personal Service	155,935	171,970	186,112	188,620	191,179	194,433
Non-Personal Service/Indirect Costs	62,771	69,975	73,527	73,916	74,316	75,519
General State Charges	22,450	26,718	28,812	29,296	29,797	30,297
Legislature	236,067	284,685	288,320	288,320	288,320	288,320
State Operations	236,067	284,685	288,320	288,320	288,320	288,320
Personal Service	184,312	221,355	221,451	221,451	221,451	221,451
Non-Personal Service/Indirect Costs	51,755	63,330	66,869	66,869	66,869	66,869
Lieutenant Governor, Office of the	612	746	921	921	921	921
State Operations	612	746	921	921	921	921
Personal Service	553	679	844	844	844	844
Non-Personal Service/Indirect Costs	59	67	77	77	77	77
Functional Total	3,843,155	4,132,063	4,458,813	4,465,594	4,472,527	4,475,698

**CASH DISBURSEMENTS BY FUNCTION
STATE OPERATING FUNDS
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	723,244	729,923	736,852	738,852	740,852	740,852
Assistance and Grants	723,244	729,923	736,852	738,852	740,852	740,852
County-Wide Shared Services Initiative	2,839	7,000	9,000	0	0	0
Assistance and Grants	2,839	7,000	9,000	0	0	0
Miscellaneous Financial Assistance	25,465	23,915	18,750	18,750	18,750	18,750
Assistance and Grants	25,465	23,915	18,750	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	30,119	30,119	30,119	30,119
Assistance and Grants	28,885	28,885	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218	218
Assistance and Grants	217	218	218	218	218	218
Functional Total	780,650	789,941	794,939	787,939	789,939	789,939
ALL OTHER CATEGORIES						
General State Charges	8,338,619	8,577,840	6,129,080	9,072,426	10,692,284	11,970,523
General State Charges	8,338,619	8,577,840	6,129,080	9,072,426	10,692,284	11,970,523
Long-Term Debt Service	10,528,463	2,653,827	3,071,070	4,955,517	4,995,363	6,210,194
State Operations	47,564	47,230	49,196	49,196	49,196	49,196
Non-Personal Service/Indirect Costs	47,564	47,230	49,196	49,196	49,196	49,196
Debt Service	10,480,899	2,606,597	3,021,874	4,906,321	4,946,167	6,160,998
Miscellaneous	(235,524)	(205,917)	632,900	765,781	934,557	536,124
Assistance and Grants	(297,194)	401,369	486,068	122,098	95,799	(149,139)
State Operations	60,521	(608,693)	145,381	642,208	837,258	683,763
Personal Service	1,907	439,402	592,892	640,203	635,236	681,741
Non-Personal Service/Indirect Costs	58,614	(1,048,095)	(447,511)	2,005	202,022	2,022
General State Charges	1,149	1,407	1,451	1,475	1,500	1,500
Functional Total	18,631,558	11,025,750	9,833,050	14,793,724	16,622,204	18,716,841
TOTAL STATE OPERATING FUNDS SPENDING	123,749,936	126,609,514	129,267,962	140,180,936	145,313,125	150,754,508

**CASH DISBURSEMENTS BY FUNCTION
STATE OPERATING FUNDS
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	71,470	87,096	84,165	91,030	93,800	94,830
Alcoholic Beverage Control, Division of	84,252	87,531	70,954	99,578	145,811	147,136
Economic Development, Department of	60,824	73,650	64,124	64,124	64,124	64,124
Empire State Development Corporation	469,568	173,119	180,924	165,195	156,860	156,860
Financial Services, Department of	381,163	410,365	412,115	412,115	412,115	412,115
Olympic Regional Development Authority	15,557	13,054	11,554	11,554	11,554	11,554
Public Service Department	327,352	290,473	141,862	1,166,909	1,170,568	1,174,787
Functional Total	1,410,186	1,135,288	965,698	2,010,505	2,054,832	2,061,406
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,789	5,516	5,988	6,086	6,187	6,187
Environmental Conservation, Department of	286,175	318,048	330,428	327,880	322,920	324,320
Parks, Recreation and Historic Preservation, Office of	210,158	234,465	248,801	253,686	252,118	252,123
Functional Total	501,122	558,029	585,217	587,652	581,225	582,630
TRANSPORTATION						
Motor Vehicles, Department of	83,958	95,188	93,193	93,193	93,193	93,654
Transportation, Department of	4,926,727	5,612,113	5,502,910	5,511,916	5,520,340	5,533,418
Waterfront Commission	0	1,575	4,565	4,649	4,686	4,828
Functional Total	5,010,685	5,708,876	5,600,668	5,609,758	5,618,219	5,631,900
HEALTH						
Aging, Office for the	174,284	196,435	183,638	189,240	189,750	200,919
Health, Department of	28,435,494	30,549,238	33,808,745	36,779,213	38,562,398	40,246,987
<i>Medical Assistance</i>	24,934,484	26,881,326	29,913,556	32,906,642	34,683,410	36,332,394
<i>Essential Plan</i>	64,954	91,378	95,343	103,265	104,271	106,778
<i>Medicaid Administration</i>	791,868	916,519	913,111	838,904	833,689	836,870
<i>Public Health</i>	2,644,188	2,660,015	2,886,735	2,930,402	2,941,028	2,970,945
Medicaid Inspector General, Office of the	18,737	19,155	19,222	19,293	19,293	19,293
Functional Total	28,628,515	30,764,828	34,011,605	36,987,746	38,771,441	40,467,199
SOCIAL WELFARE						
Children and Family Services, Office of	3,124,786	2,263,111	3,205,573	3,243,215	3,400,359	3,425,659
<i>OCFS</i>	3,068,335	2,205,874	3,145,336	3,182,978	3,340,122	3,365,422
<i>OCFS - Other</i>	56,451	57,237	60,237	60,237	60,237	60,237
Housing and Community Renewal, Division of	115,672	101,452	155,500	181,568	157,328	157,328
Human Rights, Division of	13,380	16,635	20,644	20,653	20,653	20,653
Labor, Department of	150,232	156,575	135,187	144,975	144,996	144,996
National and Community Service	281	809	843	869	894	917
Temporary and Disability Assistance, Office of	2,252,827	2,989,117	3,544,787	2,718,393	2,129,545	2,152,634
<i>Welfare Assistance</i>	1,176,307	1,238,114	1,386,015	1,367,400	1,406,685	1,429,774
<i>All Other</i>	1,076,520	1,751,003	2,158,772	1,350,993	722,860	722,860
Functional Total	5,657,178	5,527,699	7,062,534	6,309,673	5,853,775	5,902,187
MENTAL HYGIENE						
Addiction Services and Supports, Office of	589,277	782,723	789,823	718,273	762,399	726,161
<i>OASAS</i>	471,063	647,746	703,261	629,596	669,247	634,281
<i>OASAS - Other</i>	118,214	134,977	86,562	88,677	93,152	91,880
Justice Center	39,932	35,265	34,015	36,830	38,307	37,308
Mental Health, Office of	3,482,535	3,643,845	4,080,344	4,482,845	4,754,628	4,747,699
<i>OMH</i>	1,822,270	1,915,987	2,283,284	2,689,108	2,889,868	2,876,121
<i>OMH - Other</i>	1,660,265	1,727,858	1,797,060	1,793,737	1,864,760	1,871,578
People with Developmental Disabilities, Office for	4,133,115	6,735,025	3,042,687	4,012,197	4,300,281	4,669,387
<i>OPWDD</i>	588,159	538,647	605,997	625,097	633,697	645,997
<i>OPWDD - Other</i>	3,544,956	6,196,378	2,436,690	3,387,100	3,666,584	4,023,390
Functional Total	8,244,859	11,196,858	7,946,869	9,250,145	9,855,615	10,180,555
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	3,532	3,405	3,567	3,659	3,751	3,695
Corrections and Community Supervision, Department of	2,681,240	2,682,063	2,601,711	2,548,951	2,550,032	2,604,230
<i>DOCCS</i>	2,681,240	2,673,663	2,593,311	2,540,551	2,541,632	2,595,830
<i>DOCCS - Other</i>	0	8,400	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	292,990	429,192	500,865	516,676	517,472	520,014
Homeland Security and Emergency Services, Division of	136,146	197,596	181,303	190,075	191,834	193,317
Indigent Legal Services, Office of	130,772	301,906	312,675	313,817	310,627	310,775
Judicial Conduct, Commission on	7,028	8,128	8,128	8,128	8,128	8,128
Judicial Nomination, Commission on	5	30	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38	38
Military and Naval Affairs, Division of	71,485	257,647	90,215	90,630	89,310	91,046
Prosecutorial Conduct, Commission on	0	250	1,750	1,750	1,750	1,750
State Police, Division of	831,162	935,631	994,130	1,016,368	1,035,059	1,054,175
Statewide Financial System	33,360	32,155	32,182	32,919	33,677	33,677
Victim Services, Office of	20,676	46,493	196,720	162,392	162,392	162,558
Functional Total	4,208,405	4,894,534	4,923,314	4,885,433	4,904,100	4,983,433
HIGHER EDUCATION						
City University of New York	1,783,451	2,012,621	2,065,616	2,142,052	2,188,845	2,223,409
Higher Education Services Corporation, New York State	614,733	667,891	674,518	686,232	696,507	704,770
State University of New York	7,965,131	8,378,639	8,808,447	9,030,789	9,211,356	9,340,147
Functional Total	10,363,315	11,059,151	11,548,581	11,859,073	12,096,708	12,268,326
EDUCATION						

**CASH DISBURSEMENTS BY FUNCTION
STATE OPERATING FUNDS
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Arts, Council on the	98,400	103,736	47,937	48,026	48,136	48,138
Education, Department of	34,510,335	37,745,140	39,417,775	40,580,307	41,600,858	42,628,717
<i>School Aid</i>	30,165,182	33,279,473	34,716,348	35,714,188	36,614,435	37,557,505
<i>School Aid – Other</i>	124,803	140,000	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,781,232	1,616,913	1,575,393	1,546,911	1,519,991	1,446,842
<i>Special Education Categorical Programs</i>	1,274,375	1,411,422	1,505,934	1,597,497	1,694,361	1,794,931
<i>All Other</i>	1,164,743	1,297,332	1,480,100	1,581,711	1,632,071	1,689,439
Functional Total	34,608,735	37,848,876	39,465,712	40,628,333	41,648,994	42,676,855
GENERAL GOVERNMENT						
Budget, Division of the	65,106	66,019	51,721	38,407	35,607	35,607
Civil Service, Department of	20,266	32,966	46,948	52,529	55,930	56,478
Deferred Compensation Board	804	870	888	909	926	926
Elections, State Board of	16,578	37,545	87,769	47,624	68,487	48,382
Employee Relations, Office of	6,235	8,250	12,909	12,894	13,082	13,082
Ethics and Lobbying, Independent Commission on	5,339	7,731	7,731	7,731	7,731	7,731
Gaming Commission, New York State	319,289	206,938	214,302	211,002	210,902	210,802
General Services, Office of	114,234	137,045	135,647	131,252	133,461	133,461
Information Technology Services, Office of	599,290	649,750	718,289	702,540	718,124	718,230
Inspector General, Office of the	7,625	9,938	10,691	10,849	11,010	11,010
Labor Management Committees	27,400	37,355	41,300	42,127	42,972	42,972
Prevention of Domestic Violence, Office for	7,254	13,474	14,266	14,186	14,186	14,230
Public Employment Relations Board	3,790	4,301	5,094	5,168	5,241	5,241
State, Department of	87,728	148,405	113,038	109,038	99,038	92,538
Tax Appeals, Division of	2,913	3,306	3,882	3,882	3,882	3,882
Taxation and Finance, Department of	362,287	370,878	373,639	376,836	378,887	378,887
Veterans' Services, Department of	14,947	21,244	18,247	18,306	18,364	18,364
Welfare Inspector General, Office of	749	794	808	822	836	836
Workers' Compensation Board	199,739	210,812	213,793	219,259	224,880	224,880
Functional Total	1,861,573	1,967,621	2,070,962	2,005,361	2,043,546	2,017,539
ELECTED OFFICIALS						
Audit and Control, Department of	205,901	181,417	190,017	193,417	196,890	200,553
Executive Chamber	17,962	23,303	23,303	23,303	23,303	17,854
Judiciary	3,110,931	3,333,249	3,667,801	3,667,801	3,667,801	3,667,801
Law, Department of	271,682	308,663	288,451	291,832	295,292	300,249
Legislature	236,067	284,685	288,320	288,320	288,320	288,320
Lieutenant Governor, Office of the	612	746	921	921	921	921
Functional Total	3,843,155	4,132,063	4,458,813	4,465,594	4,472,527	4,475,698
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	723,244	729,923	736,852	738,852	740,852	740,852
County-Wide Shared Services Initiative	2,839	7,000	9,000	0	0	0
Miscellaneous Financial Assistance	25,465	23,915	18,750	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218	218
Functional Total	780,650	789,941	794,939	787,939	789,939	789,939
ALL OTHER CATEGORIES						
General State Charges	8,338,619	8,577,840	6,129,080	9,072,426	10,692,284	11,970,523
Long-Term Debt Service	10,528,463	2,653,827	3,071,070	4,955,517	4,995,363	6,210,194
Miscellaneous	(235,524)	(205,917)	632,900	765,781	934,557	536,124
Functional Total	18,631,558	11,025,750	9,833,050	14,793,724	16,622,204	18,716,841
TOTAL STATE OPERATING FUNDS SPENDING	123,749,936	126,609,514	129,267,962	140,180,936	145,313,125	150,754,508

**CASH DISBURSEMENTS BY FUNCTION
STATE OPERATING FUNDS
ASSISTANCE AND GRANTS
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	29,427	37,348	33,851	39,750	42,250	43,250
Alcoholic Beverage Control, Division of	40,000	14,856	0	27,471	72,524	72,524
Economic Development, Department of	44,530	49,490	45,044	45,044	45,044	45,044
Empire State Development Corporation	469,379	173,119	180,924	165,195	156,860	156,860
Financial Services, Department of	66,562	78,122	76,872	76,872	76,872	76,872
Public Service Department	250,316	200,134	25,131	50,133	50,133	50,133
Functional Total	900,214	553,069	361,822	404,465	443,683	444,683
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	1,001	2,738	1,878	1,878	1,878	1,878
Parks, Recreation and Historic Preservation, Office of	6,514	6,750	6,750	6,750	6,750	6,750
Functional Total	7,515	9,488	8,628	8,628	8,628	8,628
TRANSPORTATION						
Motor Vehicles, Department of	0	1,250	0	0	0	0
Transportation, Department of	4,569,246	5,248,236	5,138,171	5,136,632	5,134,209	5,135,801
Functional Total	4,569,246	5,249,486	5,138,171	5,136,632	5,134,209	5,135,801
HEALTH						
Aging, Office for the	169,470	192,103	179,304	184,904	185,414	196,583
Health, Department of	27,478,376	29,539,294	32,733,530	35,718,273	37,510,308	39,195,019
<i>Medical Assistance</i>	24,934,484	26,881,326	29,913,556	32,906,642	34,683,410	36,332,394
<i>Medicaid Administration</i>	532,749	560,231	517,231	483,231	483,231	483,231
<i>Public Health</i>	2,011,143	2,097,737	2,302,743	2,328,400	2,343,667	2,379,394
Functional Total	27,647,846	29,731,397	32,912,834	35,903,177	37,695,722	39,391,602
SOCIAL WELFARE						
Children and Family Services, Office of	2,926,949	1,974,101	2,896,927	2,918,295	3,060,432	3,073,091
<i>OCFS</i>	2,870,498	1,916,864	2,836,690	2,858,058	3,000,195	3,012,854
<i>OCFS - Other</i>	56,451	57,237	60,237	60,237	60,237	60,237
Housing and Community Renewal, Division of	43,825	27,756	56,102	80,940	56,928	56,928
Human Rights, Division of	0	500	500	500	500	500
Labor, Department of	68,836	66,850	45,400	53,650	53,650	53,650
National and Community Service	0	457	488	511	533	556
Temporary and Disability Assistance, Office of	2,071,214	2,815,233	3,412,379	2,585,896	1,996,981	2,020,070
<i>Welfare Assistance</i>	1,176,307	1,238,114	1,386,015	1,367,400	1,406,685	1,429,774
<i>All Other</i>	894,907	1,577,119	2,026,364	1,218,496	590,296	590,296
Functional Total	5,110,824	4,884,897	6,411,796	5,639,792	5,169,024	5,204,795
MENTAL HYGIENE						
Addiction Services and Supports, Office of	492,900	669,013	672,761	601,102	639,894	608,850
<i>OASAS</i>	437,073	587,987	641,338	569,268	606,511	573,880
<i>OASAS - Other</i>	55,827	81,026	31,423	31,834	33,383	34,970
Justice Center	649	649	649	649	649	649
Mental Health, Office of	1,756,355	1,893,727	2,341,297	2,692,225	2,880,276	2,881,679
<i>OMH</i>	1,336,588	1,433,696	1,814,725	2,206,555	2,384,502	2,375,548
<i>OMH - Other</i>	419,767	460,031	526,572	485,670	495,774	506,131
People with Developmental Disabilities, Office for	2,534,491	5,153,722	1,449,856	2,391,560	2,606,794	3,006,842
<i>OPWDD</i>	569,611	538,445	605,795	624,895	633,495	645,795
<i>OPWDD - Other</i>	1,964,880	4,615,277	844,061	1,766,665	1,973,299	2,361,047
Functional Total	4,784,395	7,717,111	4,464,563	5,685,536	6,127,613	6,498,020
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	8,684	16,606	18,606	18,606	18,606	18,606
<i>DOCCS</i>	8,684	8,206	10,206	10,206	10,206	10,206
<i>DOCCS - Other</i>	0	8,400	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	251,537	386,793	457,774	472,774	472,774	472,774
Homeland Security and Emergency Services, Division of	94,542	141,852	104,633	112,457	112,391	112,411
Indigent Legal Services, Office of	125,145	294,629	304,629	305,630	302,296	302,296
Military and Naval Affairs, Division of	1,276	5,430	1,753	1,777	1,801	1,821
Victim Services, Office of	13,929	38,358	181,458	147,058	147,058	147,058
Functional Total	495,113	883,668	1,068,853	1,058,302	1,054,926	1,054,966
HIGHER EDUCATION						
City University of New York	1,783,451	2,012,621	2,065,616	2,142,052	2,188,845	2,223,409
Higher Education Services Corporation, New York State	595,584	630,585	647,273	657,415	672,870	681,133
State University of New York	497,179	569,836	618,400	618,400	558,400	448,400
Functional Total	2,876,214	3,213,042	3,331,289	3,417,867	3,420,115	3,352,942
EDUCATION						
Arts, Council on the	93,984	98,898	42,513	42,513	42,513	42,513
Education, Department of	34,326,995	37,522,027	39,182,393	40,341,154	41,359,722	42,384,960
<i>School Aid</i>	30,165,182	33,279,473	34,716,348	35,714,188	36,614,435	37,557,505
<i>School Aid - Other</i>	124,803	140,000	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,781,232	1,616,913	1,575,393	1,546,911	1,519,991	1,446,842
<i>Special Education Categorical Programs</i>	1,274,375	1,411,422	1,505,934	1,597,497	1,694,361	1,794,931
<i>All Other</i>	981,403	1,074,219	1,244,718	1,342,558	1,390,935	1,445,682
Functional Total	34,420,979	37,620,925	39,224,906	40,383,667	41,402,235	42,427,473
GENERAL GOVERNMENT						

**CASH DISBURSEMENTS BY FUNCTION
STATE OPERATING FUNDS
ASSISTANCE AND GRANTS
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Civil Service, Department of	3,347	300	300	300	300	300
Elections, State Board of	1,310	13,500	57,700	17,700	37,700	17,700
Gaming Commission, New York State	259,884	127,300	132,800	130,000	129,900	129,800
General Services, Office of	0	18,870	8,935	0	0	0
Prevention of Domestic Violence, Office for State, Department of	5,142	10,962	10,912	10,912	10,912	10,912
Taxation and Finance, Department of	20,041	63,422	44,228	38,728	28,728	22,228
Veterans' Services, Department of	6,159	6,776	6,776	6,776	6,776	6,776
Functional Total	<u>304,450</u>	<u>254,478</u>	<u>271,205</u>	<u>213,970</u>	<u>223,870</u>	<u>197,270</u>
ELECTED OFFICIALS						
Audit and Control, Department of	32,025	0	0	0	0	0
Judiciary	214,188	266,001	295,300	295,300	295,300	295,300
Law, Department of	30,526	40,000	0	0	0	0
Functional Total	<u>276,739</u>	<u>306,001</u>	<u>295,300</u>	<u>295,300</u>	<u>295,300</u>	<u>295,300</u>
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	723,244	729,923	736,852	738,852	740,852	740,852
County-Wide Shared Services Initiative	2,839	7,000	9,000	0	0	0
Miscellaneous Financial Assistance	25,465	23,915	18,750	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218	218
Functional Total	<u>780,650</u>	<u>789,941</u>	<u>794,939</u>	<u>787,939</u>	<u>789,939</u>	<u>789,939</u>
ALL OTHER CATEGORIES						
Miscellaneous	(297,194)	401,369	486,068	122,098	95,799	(149,139)
Functional Total	<u>(297,194)</u>	<u>401,369</u>	<u>486,068</u>	<u>122,098</u>	<u>95,799</u>	<u>(149,139)</u>
TOTAL ASSISTANCE AND GRANTS SPENDING	<u><u>81,876,991</u></u>	<u><u>91,614,872</u></u>	<u><u>94,770,374</u></u>	<u><u>99,057,373</u></u>	<u><u>101,861,063</u></u>	<u><u>104,652,280</u></u>

**CASH DISBURSEMENTS BY FUNCTION
STATE OPERATING FUNDS
STATE OPERATIONS
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	40,719	47,452	48,018	48,984	49,254	49,284
Alcoholic Beverage Control, Division of	37,417	61,798	57,077	58,230	59,410	60,519
Economic Development, Department of	16,294	24,132	19,052	19,052	19,052	19,052
Empire State Development Corporation	189	0	0	0	0	0
Financial Services, Department of	212,712	216,520	218,440	218,440	218,440	218,440
Olympic Regional Development Authority	14,070	11,554	10,054	10,054	10,054	10,054
Public Service Department	50,441	56,983	76,476	1,076,250	1,077,942	1,079,614
Functional Total	371,842	418,439	429,117	1,431,010	1,434,152	1,436,963
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,789	5,516	5,988	6,086	6,187	6,187
Environmental Conservation, Department of	238,239	268,338	281,578	279,030	274,070	275,470
Parks, Recreation and Historic Preservation, Office of	198,978	222,638	236,505	241,376	239,808	239,813
Functional Total	442,006	496,492	524,071	526,492	520,065	521,470
TRANSPORTATION						
Motor Vehicles, Department of	60,939	67,014	66,296	66,296	66,296	66,757
Transportation, Department of	355,946	361,632	362,507	372,936	383,661	394,724
Waterfront Commission	0	1,575	4,565	4,649	4,686	4,828
Functional Total	416,885	430,221	433,368	443,881	454,643	466,309
HEALTH						
Aging, Office for the	4,814	4,332	4,334	4,336	4,336	4,336
Health, Department of	920,077	957,477	1,019,762	1,005,386	996,469	996,244
<i>Essential Plan</i>	64,954	91,378	95,343	103,265	104,271	106,778
<i>Medicaid Administration</i>	258,625	352,987	390,879	350,672	345,457	348,638
<i>Public Health</i>	596,498	513,112	533,540	551,449	546,741	540,828
Medicaid Inspector General, Office of the	18,737	19,155	19,222	19,293	19,293	19,293
Functional Total	943,628	980,964	1,043,318	1,029,015	1,020,098	1,019,873
SOCIAL WELFARE						
Children and Family Services, Office of	196,089	286,537	306,144	322,320	337,226	349,781
<i>OCFS</i>	196,089	286,537	306,144	322,320	337,226	349,781
Housing and Community Renewal, Division of	52,925	50,346	71,505	72,728	72,728	72,728
Human Rights, Division of	13,380	16,135	20,144	20,153	20,153	20,153
Labor, Department of	60,510	61,861	61,901	63,426	63,438	63,438
National and Community Service	281	352	355	358	361	361
Temporary and Disability Assistance, Office of	181,605	173,756	132,280	132,369	132,436	132,436
<i>All Other</i>	181,605	173,756	132,280	132,369	132,436	132,436
Functional Total	504,790	588,987	592,329	611,354	626,342	638,897
MENTAL HYGIENE						
Addiction Services and Supports, Office of	96,377	112,621	115,668	115,754	121,063	115,856
<i>OASAS</i>	33,990	58,670	60,529	58,911	61,294	58,946
<i>OASAS - Other</i>	62,387	53,951	55,139	56,843	59,769	56,910
Justice Center	39,283	34,616	33,366	36,181	37,658	36,659
Mental Health, Office of	1,726,080	1,749,885	1,738,659	1,790,227	1,873,954	1,865,622
<i>OMH</i>	485,682	482,058	468,171	482,160	504,968	500,175
<i>OMH - Other</i>	1,240,398	1,267,827	1,270,488	1,308,067	1,368,986	1,365,447
People with Developmental Disabilities, Office for	1,598,624	1,581,303	1,592,831	1,620,637	1,693,487	1,662,545
<i>OPWDD</i>	18,548	202	202	202	202	202
<i>OPWDD - Other</i>	1,580,076	1,581,101	1,592,629	1,620,435	1,693,285	1,662,343
Functional Total	3,460,364	3,478,425	3,480,524	3,562,799	3,726,162	3,680,682
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	3,532	3,405	3,567	3,659	3,751	3,695
Corrections and Community Supervision, Department of	2,672,345	2,664,822	2,582,468	2,529,706	2,530,784	2,584,982
<i>DOCCS</i>	2,672,345	2,664,822	2,582,468	2,529,706	2,530,784	2,584,982
Criminal Justice Services, Division of	41,444	42,399	43,091	43,902	44,698	47,240
Homeland Security and Emergency Services, Division of	41,041	54,871	75,794	76,739	78,561	80,006
Indigent Legal Services, Office of	3,614	4,844	5,210	5,303	5,398	5,496
Judicial Conduct, Commission on	7,028	8,128	8,128	8,128	8,128	8,128
Judicial Nomination, Commission on	5	30	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38	38
Military and Naval Affairs, Division of	70,209	252,141	88,386	88,777	87,433	89,149
Prosecutorial Conduct, Commission on	0	250	1,750	1,750	1,750	1,750
State Police, Division of	805,333	906,108	964,607	986,845	1,005,536	1,024,652
Statewide Financial System	33,360	32,155	32,182	32,919	33,677	33,677
Victim Services, Office of	4,920	6,452	12,889	12,961	12,961	13,093
Functional Total	3,682,840	3,975,643	3,818,140	3,790,757	3,812,745	3,891,936
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	14,531	30,487	23,836	28,817	23,637	23,637
State University of New York	6,926,639	7,232,027	7,595,849	7,800,246	8,022,330	8,242,083
Functional Total	6,941,170	7,262,514	7,619,685	7,829,063	8,045,967	8,265,720

**CASH DISBURSEMENTS BY FUNCTION
STATE OPERATING FUNDS
STATE OPERATIONS
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
EDUCATION						
Arts, Council on	4,416	4,838	5,424	5,513	5,623	5,625
Education, Department of	<u>145,583</u>	<u>177,981</u>	<u>188,600</u>	<u>190,853</u>	<u>192,136</u>	<u>194,757</u>
<i>All Other</i>	<u>145,583</u>	<u>177,981</u>	<u>188,600</u>	<u>190,853</u>	<u>192,136</u>	<u>194,757</u>
Functional Total	<u>149,999</u>	<u>182,819</u>	<u>194,024</u>	<u>196,366</u>	<u>197,759</u>	<u>200,382</u>
GENERAL GOVERNMENT						
Budget, Division of the	64,083	64,719	50,421	37,107	34,307	34,307
Civil Service, Department of	16,919	32,415	46,392	51,968	55,364	55,912
Deferred Compensation Board	518	609	622	637	649	649
Elections, State Board of	15,268	24,045	30,069	29,924	30,787	30,682
Employee Relations, Office of	6,234	8,250	12,909	12,894	13,082	13,082
Ethics and Lobbying, Independent Commission on	5,339	7,731	7,731	7,731	7,731	7,731
Gaming Commission, New York State	44,520	59,382	60,711	60,211	60,211	60,211
General Services, Office of	110,780	115,449	123,932	128,416	130,568	130,568
Information Technology Services, Office of	599,290	649,750	718,289	702,540	718,124	718,230
Inspector General, Office of the	7,625	9,938	10,691	10,849	11,010	11,010
Labor Management Committees	22,169	32,153	35,994	36,715	37,452	37,452
Prevention of Domestic Violence, Office for	2,112	2,512	3,354	3,274	3,274	3,318
Public Employment Relations Board	3,790	4,301	5,094	5,168	5,241	5,241
State, Department of	51,533	65,519	52,994	54,494	54,494	54,494
Tax Appeals, Division of	2,913	3,306	3,882	3,882	3,882	3,882
Taxation and Finance, Department of	327,850	342,225	344,786	347,983	350,034	350,034
Veterans' Services, Department of	6,376	7,891	8,688	8,747	8,805	8,805
Welfare Inspector General, Office of	749	794	808	822	836	836
Workers' Compensation Board	<u>145,390</u>	<u>152,724</u>	<u>153,231</u>	<u>156,581</u>	<u>160,006</u>	<u>160,006</u>
Functional Total	<u>1,433,458</u>	<u>1,583,713</u>	<u>1,670,598</u>	<u>1,659,943</u>	<u>1,685,857</u>	<u>1,686,450</u>
ELECTED OFFICIALS						
Audit and Control, Department of	172,223	178,799	187,525	190,837	194,218	197,829
Executive Chamber	17,962	23,303	23,303	23,303	23,303	17,854
Judiciary	2,088,521	2,230,700	2,400,800	2,400,800	2,400,800	2,400,800
Law, Department of	218,706	241,945	259,639	262,536	265,495	269,952
Legislature	236,067	284,685	288,320	288,320	288,320	288,320
Lieutenant Governor, Office of the	612	746	921	921	921	921
Functional Total	<u>2,734,091</u>	<u>2,960,178</u>	<u>3,160,508</u>	<u>3,166,717</u>	<u>3,173,057</u>	<u>3,175,676</u>
ALL OTHER CATEGORIES						
Long-Term Debt Service	47,564	47,230	49,196	49,196	49,196	49,196
Miscellaneous	<u>60,521</u>	<u>(608,693)</u>	<u>145,381</u>	<u>642,208</u>	<u>837,258</u>	<u>683,763</u>
Functional Total	<u>108,085</u>	<u>(561,463)</u>	<u>194,577</u>	<u>691,404</u>	<u>886,454</u>	<u>732,959</u>
TOTAL STATE OPERATIONS SPENDING	<u>21,189,158</u>	<u>21,796,932</u>	<u>23,160,259</u>	<u>24,938,801</u>	<u>25,583,301</u>	<u>25,717,317</u>

**CASH DISBURSEMENTS BY FUNCTION
STATE OPERATING FUNDS
PERSONAL SERVICE
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	33,951	40,677	41,040	41,738	41,932	41,953
Alcoholic Beverage Control, Division of	20,049	26,857	33,937	34,529	35,132	35,748
Economic Development, Department of	12,940	15,329	14,769	14,769	14,769	14,769
Financial Services, Department of	162,679	161,204	163,054	163,054	163,054	163,054
Olympic Regional Development Authority	8,742	5,338	3,838	3,838	3,838	3,838
Public Service Department	42,027	48,240	61,174	62,127	63,098	64,601
Functional Total	280,388	297,645	317,812	320,055	321,823	323,963
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,019	4,835	4,925	5,016	5,110	5,110
Environmental Conservation, Department of	200,934	214,163	224,306	226,626	221,666	222,066
Parks, Recreation and Historic Preservation, Office of	152,911	176,605	190,402	194,904	192,968	192,968
Functional Total	357,864	395,603	419,633	426,546	419,744	420,144
TRANSPORTATION						
Motor Vehicles, Department of	44,640	50,241	49,783	49,783	49,783	50,107
Transportation, Department of	170,779	182,635	183,440	188,953	194,633	200,507
Waterfront Commission	0	1,000	3,890	3,959	3,979	4,104
Functional Total	215,419	233,876	237,113	242,695	248,395	254,718
HEALTH						
Aging, Office for the	4,681	4,196	4,196	4,196	4,196	4,196
Health, Department of	285,850	327,196	355,061	364,793	365,115	365,742
<i>Essential Plan</i>	3,106	5,324	5,452	5,702	5,852	6,078
<i>Medicaid Administration</i>	45,347	58,996	54,097	54,020	54,087	54,327
<i>Public Health</i>	237,397	262,876	295,512	305,071	305,176	305,337
Medicaid Inspector General, Office of the	16,316	16,673	16,673	16,673	16,673	16,673
Functional Total	306,847	348,065	375,930	385,662	385,984	386,611
SOCIAL WELFARE						
Children and Family Services, Office of	139,602	193,766	209,241	223,498	238,888	249,529
<i>OCFS</i>	139,602	193,766	209,241	223,498	238,888	249,529
Housing and Community Renewal, Division of	40,130	40,625	48,683	49,600	49,600	49,600
Human Rights, Division of	11,921	14,006	15,830	15,839	15,839	15,839
Labor, Department of	33,899	37,330	38,251	39,621	39,633	39,633
National and Community Service	281	343	346	349	352	352
Temporary and Disability Assistance, Office of	62,912	69,711	70,269	70,339	70,412	70,412
<i>All Other</i>	62,912	69,711	70,269	70,339	70,412	70,412
Functional Total	288,745	355,781	382,620	399,246	414,724	425,365
MENTAL HYGIENE						
Addiction Services and Supports, Office of	67,458	76,993	77,795	77,844	83,170	77,976
<i>OASAS</i>	22,111	36,792	37,423	35,512	37,856	35,556
<i>OASAS - Other</i>	45,347	40,201	40,372	42,332	45,314	42,420
Justice Center	31,119	26,446	24,984	27,577	28,828	27,584
Mental Health, Office of	1,313,532	1,335,322	1,374,621	1,413,375	1,485,331	1,466,890
<i>OMH</i>	385,983	395,590	407,667	419,054	439,629	434,914
<i>OMH - Other</i>	927,549	939,732	966,954	994,321	1,045,702	1,031,976
People with Developmental Disabilities, Office for	1,399,093	1,338,881	1,343,880	1,365,845	1,431,994	1,394,175
<i>OPWDD</i>	284	0	0	0	0	0
<i>OPWDD - Other</i>	1,398,809	1,338,881	1,343,880	1,365,845	1,431,994	1,394,175
Functional Total	2,811,202	2,777,642	2,821,280	2,884,641	3,029,323	2,966,625
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	3,334	3,146	3,298	3,384	3,470	3,416
Corrections and Community Supervision, Department of	2,193,891	2,187,794	2,121,030	2,076,186	2,077,264	2,121,462
<i>DOCCS</i>	2,193,891	2,187,794	2,121,030	2,076,186	2,077,264	2,121,462
Criminal Justice Services, Division of	30,903	31,073	32,699	33,314	33,911	35,360
Homeland Security and Emergency Services, Division of	29,551	36,119	49,290	50,375	51,495	52,595
Indigent Legal Services, Office of	3,226	3,969	4,310	4,386	4,463	4,543
Judicial Conduct, Commission on	5,208	6,132	6,132	6,132	6,132	6,132
Military and Naval Affairs, Division of	59,759	147,477	71,804	72,137	72,478	73,914
Prosecutorial Conduct, Commission on	0	225	1,350	1,350	1,350	1,350
State Police, Division of	720,219	791,962	867,334	888,174	905,435	923,294
Statewide Financial System	12,307	12,779	12,806	13,068	13,336	13,336
Victim Services, Office of	3,428	3,736	4,784	4,847	4,847	4,924
Functional Total	3,061,826	3,224,412	3,174,837	3,153,353	3,174,181	3,240,326
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	8,086	11,365	10,526	9,700	9,884	9,884
State University of New York	4,313,378	4,483,374	4,773,778	4,858,392	4,994,441	5,127,377
Functional Total	4,321,464	4,494,739	4,784,304	4,868,092	5,004,325	5,137,261
EDUCATION						
Arts, Council on the	2,698	2,945	2,995	3,046	3,107	3,108
Education, Department of	97,298	108,848	113,409	115,133	118,123	119,634
<i>All Other</i>	97,298	108,848	113,409	115,133	118,123	119,634
Functional Total	99,996	111,793	116,404	118,179	121,230	122,742
GENERAL GOVERNMENT						

**CASH DISBURSEMENTS BY FUNCTION
STATE OPERATING FUNDS
PERSONAL SERVICE
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Budget, Division of the	28,527	31,602	31,602	31,602	31,602	31,602
Civil Service, Department of	16,918	21,980	29,987	33,307	35,216	35,220
Deferred Compensation Board	503	429	438	447	456	456
Elections, State Board of	9,054	14,471	19,147	19,332	19,520	19,780
Employee Relations, Office of	5,956	8,033	12,487	12,666	12,849	12,849
Ethics and Lobbying, Independent Commission on	4,057	6,674	6,674	6,674	6,674	6,674
Gaming Commission, New York State	31,001	34,059	34,861	34,861	34,861	34,861
General Services, Office of	43,035	45,719	45,484	46,711	47,658	47,658
Information Technology Services, Office of	282,207	330,138	349,671	359,335	367,249	367,355
Inspector General, Office of the	6,346	8,333	8,877	8,999	9,123	9,123
Labor Management Committees	6,574	5,709	5,823	5,939	6,058	6,058
Prevention of Domestic Violence, Office for	1,713	2,255	2,575	2,613	2,613	2,653
Public Employment Relations Board	3,540	4,076	4,806	4,873	4,940	4,940
State, Department of	37,577	41,016	37,333	38,833	38,833	38,833
Tax Appeals, Division of	2,687	3,066	3,442	3,442	3,442	3,442
Taxation and Finance, Department of	263,917	268,385	273,026	275,574	277,356	277,356
Veterans' Services, Department of	6,015	6,613	7,951	8,005	8,059	8,059
Welfare Inspector General, Office of	742	685	699	713	727	727
Workers' Compensation Board	85,209	91,455	92,026	93,828	95,666	95,666
Functional Total	835,578	924,698	966,909	987,754	1,002,902	1,003,312
ELECTED OFFICIALS						
Audit and Control, Department of	135,443	144,076	151,722	154,214	156,755	159,598
Executive Chamber	14,676	18,531	18,531	18,531	18,531	14,531
Judiciary	1,767,899	1,836,100	1,984,900	1,984,900	1,984,900	1,984,900
Law, Department of	155,935	171,970	186,112	188,620	191,179	194,433
Legislature	184,312	221,355	221,451	221,451	221,451	221,451
Lieutenant Governor, Office of the	553	679	844	844	844	844
Functional Total	2,258,818	2,392,711	2,563,560	2,568,560	2,573,660	2,575,757
ALL OTHER CATEGORIES						
Miscellaneous	1,907	439,402	592,892	640,203	635,236	681,741
Functional Total	1,907	439,402	592,892	640,203	635,236	681,741
TOTAL PERSONAL SERVICE SPENDING	14,840,054	15,996,367	16,753,294	16,994,986	17,331,527	17,538,565

**CASH DISBURSEMENTS BY FUNCTION
STATE OPERATING FUNDS
NON-PERSONAL SERVICE/INDIRECT COSTS
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	6,768	6,775	6,978	7,246	7,322	7,331
Alcoholic Beverage Control, Division of	17,368	34,941	23,140	23,701	24,278	24,771
Economic Development, Department of	3,354	8,803	4,283	4,283	4,283	4,283
Empire State Development Corporation	189	0	0	0	0	0
Financial Services, Department of	50,033	55,316	55,386	55,386	55,386	55,386
Olympic Regional Development Authority	5,328	6,216	6,216	6,216	6,216	6,216
Public Service Department	8,414	8,743	15,302	1,014,123	1,014,844	1,015,013
Functional Total	91,454	120,794	111,305	1,110,955	1,112,329	1,113,000
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	770	681	1,063	1,070	1,077	1,077
Environmental Conservation, Department of	37,305	54,175	57,272	52,404	52,404	53,404
Parks, Recreation and Historic Preservation, Office of	46,067	46,033	46,103	46,472	46,840	46,845
Functional Total	84,142	100,889	104,438	99,946	100,321	101,326
TRANSPORTATION						
Motor Vehicles, Department of	16,299	16,773	16,513	16,513	16,513	16,650
Transportation, Department of	185,167	178,997	179,067	183,983	189,028	194,217
Waterfront Commission	0	575	675	690	707	724
Functional Total	201,466	196,345	196,255	201,186	206,248	211,591
HEALTH						
Aging, Office for the	133	136	138	140	140	140
Health, Department of	634,227	630,281	664,701	640,593	631,354	630,502
<i>Essential Plan</i>	61,848	86,054	89,891	97,563	98,419	100,700
<i>Medicaid Administration</i>	213,278	293,991	336,782	296,652	291,370	294,311
<i>Public Health</i>	359,101	250,236	238,028	246,378	241,565	235,491
Medicaid Inspector General, Office of the	2,421	2,482	2,549	2,620	2,620	2,620
Functional Total	636,781	632,899	667,388	643,353	634,114	633,262
SOCIAL WELFARE						
Children and Family Services, Office of	56,487	92,771	96,903	98,822	98,338	100,252
<i>OCFS</i>	56,487	92,771	96,903	98,822	98,338	100,252
Housing and Community Renewal, Division of	12,795	9,721	22,822	23,128	23,128	23,128
Human Rights, Division of	1,459	2,129	4,314	4,314	4,314	4,314
Labor, Department of	26,611	24,531	23,650	23,805	23,805	23,805
National and Community Service	0	9	9	9	9	9
Temporary and Disability Assistance, Office of	118,693	104,045	62,011	62,030	62,024	62,024
<i>All Other</i>	118,693	104,045	62,011	62,030	62,024	62,024
Functional Total	216,045	233,206	209,709	212,108	211,618	213,532
MENTAL HYGIENE						
Addiction Services and Supports, Office of	28,919	35,628	37,873	37,910	37,893	37,880
<i>OASAS</i>	11,879	21,878	23,106	23,399	23,438	23,390
<i>OASAS - Other</i>	17,040	13,750	14,767	14,511	14,455	14,490
Justice Center	8,164	8,170	8,382	8,604	8,830	9,075
Mental Health, Office of	412,548	414,563	364,038	376,852	388,623	398,732
<i>OMH</i>	99,699	86,468	60,504	63,106	65,339	65,261
<i>OMH - Other</i>	312,849	328,095	303,534	313,746	323,284	333,471
People with Developmental Disabilities, Office for	199,531	242,422	248,951	254,792	261,493	268,370
<i>OPWDD</i>	18,264	202	202	202	202	202
<i>OPWDD - Other</i>	181,267	242,220	248,749	254,590	261,291	268,168
Functional Total	649,162	700,783	659,244	678,158	696,839	714,057
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	198	259	269	275	281	279
Corrections and Community Supervision, Department of	478,454	477,028	461,438	453,520	453,520	463,520
<i>DOCCS</i>	478,454	477,028	461,438	453,520	453,520	463,520
Criminal Justice Services, Division of	10,541	11,326	10,392	10,588	10,787	11,880
Homeland Security and Emergency Services, Division of	11,490	18,752	26,504	26,364	27,066	27,411
Indigent Legal Services, Office of	388	875	900	917	935	953
Judicial Conduct, Commission on	1,820	1,996	1,996	1,996	1,996	1,996
Judicial Nomination, Commission on	5	30	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38	38
Military and Naval Affairs, Division of	10,450	104,664	16,582	16,640	14,955	15,235
Prosecutorial Conduct, Commission on	0	25	400	400	400	400
State Police, Division of	85,114	114,146	97,273	98,671	100,101	101,358
Statewide Financial System	21,053	19,376	19,376	19,851	20,341	20,341
Victim Services, Office of	1,492	2,716	8,105	8,114	8,114	8,169
Functional Total	621,014	751,231	643,303	637,404	638,564	651,610
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	6,445	19,122	13,310	19,117	13,753	13,753
State University of New York	2,613,261	2,748,653	2,822,071	2,941,854	3,027,889	3,114,706
Functional Total	2,619,706	2,767,775	2,835,381	2,960,971	3,041,642	3,128,459

**CASH DISBURSEMENTS BY FUNCTION
STATE OPERATING FUNDS
NON-PERSONAL SERVICE/INDIRECT COSTS
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
EDUCATION						
Arts, Council on the	1,718	1,893	2,429	2,467	2,516	2,517
Education, Department of	48,285	69,133	75,191	75,720	74,013	75,123
<i>All Other</i>	48,285	69,133	75,191	75,720	74,013	75,123
Functional Total	50,003	71,026	77,620	78,187	76,529	77,640
GENERAL GOVERNMENT						
Budget, Division of the	35,556	33,117	18,819	5,505	2,705	2,705
Civil Service, Department of	1	10,435	16,405	18,661	20,148	20,692
Deferred Compensation Board	15	180	184	190	193	193
Elections, State Board of	6,214	9,574	10,922	10,592	11,267	10,902
Employee Relations, Office of	278	217	422	228	233	233
Ethics and Lobbying, Independent Commission on	1,282	1,057	1,057	1,057	1,057	1,057
Gaming Commission, New York State	13,519	25,323	25,850	25,350	25,350	25,350
General Services, Office of	67,745	69,730	78,448	81,705	82,910	82,910
Information Technology Services, Office of	317,083	319,612	368,618	343,205	350,875	350,875
Inspector General, Office of the	1,279	1,605	1,814	1,850	1,887	1,887
Labor Management Committees	15,595	26,444	30,171	30,776	31,394	31,394
Prevention of Domestic Violence, Office for	399	257	779	661	661	665
Public Employment Relations Board	250	225	288	295	301	301
State, Department of	13,956	24,503	15,661	15,661	15,661	15,661
Tax Appeals, Division of	226	240	440	440	440	440
Taxation and Finance, Department of	63,933	73,840	71,760	72,409	72,678	72,678
Veterans' Services, Department of	361	1,278	737	742	746	746
Welfare Inspector General, Office of	7	109	109	109	109	109
Workers' Compensation Board	60,181	61,269	61,205	62,753	64,340	64,340
Functional Total	597,880	659,015	703,689	672,189	682,955	683,138
ELECTED OFFICIALS						
Audit and Control, Department of	36,780	34,723	35,803	36,623	37,463	38,231
Executive Chamber	3,286	4,772	4,772	4,772	4,772	3,323
Judiciary	320,622	394,600	415,900	415,900	415,900	415,900
Law, Department of	62,771	69,975	73,527	73,916	74,316	75,519
Legislature	51,755	63,330	66,869	66,869	66,869	66,869
Lieutenant Governor, Office of the	59	67	77	77	77	77
Functional Total	475,273	567,467	596,948	598,157	599,397	599,919
ALL OTHER CATEGORIES						
Long-Term Debt Service	47,564	47,230	49,196	49,196	49,196	49,196
Miscellaneous	58,614	(1,048,095)	(447,511)	2,005	202,022	2,022
Functional Total	106,178	(1,000,865)	(398,315)	51,201	251,218	51,218
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	6,349,104	5,800,565	6,406,965	7,943,815	8,251,774	8,178,752

**CASH DISBURSEMENTS BY FUNCTION
STATE OPERATING FUNDS
GENERAL STATE CHARGES
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	1,324	2,296	2,296	2,296	2,296	2,296
Alcoholic Beverage Control, Division of	6,835	10,877	13,877	13,877	13,877	14,093
Economic Development, Department of	0	28	28	28	28	28
Financial Services, Department of	101,889	115,723	116,803	116,803	116,803	116,803
Olympic Regional Development Authority	1,487	1,500	1,500	1,500	1,500	1,500
Public Service Department	26,595	33,356	40,255	40,526	42,493	45,040
Functional Total	138,130	163,780	174,759	175,030	176,997	179,760
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	46,935	46,972	46,972	46,972	46,972	46,972
Parks, Recreation and Historic Preservation, Office of	4,666	5,077	5,546	5,560	5,560	5,560
Functional Total	51,601	52,049	52,518	52,532	52,532	52,532
TRANSPORTATION						
Motor Vehicles, Department of	23,019	26,924	26,897	26,897	26,897	26,897
Transportation, Department of	1,535	2,245	2,232	2,348	2,470	2,893
Functional Total	24,554	29,169	29,129	29,245	29,367	29,790
HEALTH						
Health, Department of	37,041	52,467	55,453	55,554	55,621	55,724
<i>Medicaid Administration</i>	494	3,301	5,001	5,001	5,001	5,001
<i>Public Health</i>	36,547	49,166	50,452	50,553	50,620	50,723
Functional Total	37,041	52,467	55,453	55,554	55,621	55,724
SOCIAL WELFARE						
Children and Family Services, Office of	1,748	2,473	2,502	2,600	2,701	2,787
<i>OCFS</i>	1,748	2,473	2,502	2,600	2,701	2,787
Housing and Community Renewal, Division of	18,922	23,350	27,893	27,900	27,672	27,672
Labor, Department of	20,886	27,864	27,886	27,899	27,908	27,908
Temporary and Disability Assistance, Office of	8	128	128	128	128	128
<i>All Other</i>	8	128	128	128	128	128
Functional Total	41,564	53,815	58,409	58,527	58,409	58,495
MENTAL HYGIENE						
Addiction Services and Supports, Office of	0	1,089	1,394	1,417	1,442	1,455
<i>OASAS</i>	0	1,089	1,394	1,417	1,442	1,455
Mental Health, Office of	100	233	388	393	398	398
<i>OMH</i>	0	233	388	393	398	398
<i>OMH - Other</i>	100	0	0	0	0	0
Functional Total	100	1,322	1,782	1,810	1,840	1,853
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	211	635	637	639	642	642
<i>DOCCS</i>	211	635	637	639	642	642
Criminal Justice Services, Division of	9	0	0	0	0	0
Homeland Security and Emergency Services, Division of	563	873	876	879	882	900
Indigent Legal Services, Office of	2,013	2,433	2,836	2,884	2,933	2,983
Military and Naval Affairs, Division of	0	76	76	76	76	76
State Police, Division of	25,829	29,523	29,523	29,523	29,523	29,523
Victim Services, Office of	1,827	1,683	2,373	2,373	2,373	2,407
Functional Total	30,452	35,223	36,321	36,374	36,429	36,531
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	4,618	6,819	3,409	0	0	0
State University of New York	541,313	576,776	594,198	612,143	630,626	649,664
Functional Total	545,931	583,595	597,607	612,143	630,626	649,664
EDUCATION						
Education, Department of	37,757	45,132	46,782	48,300	49,000	49,000
<i>All Other</i>	37,757	45,132	46,782	48,300	49,000	49,000
Functional Total	37,757	45,132	46,782	48,300	49,000	49,000
GENERAL GOVERNMENT						
Budget, Division of the	1,023	1,300	1,300	1,300	1,300	1,300
Civil Service, Department of	0	251	256	261	266	266
Deferred Compensation Board	286	261	266	272	277	277
Employee Relations, Office of	1	0	0	0	0	0
Gaming Commission, New York State	14,885	20,256	20,791	20,791	20,791	20,791
General Services, Office of	3,454	2,726	2,780	2,836	2,893	2,893
Labor Management Committees	5,231	5,202	5,306	5,412	5,520	5,520
State, Department of	16,154	19,464	15,816	15,816	15,816	15,816
Taxation and Finance, Department of	28,278	21,877	22,077	22,077	22,077	22,077
Veterans' Services, Department of	4	5	5	5	5	5
Workers' Compensation Board	54,349	58,088	60,562	62,678	64,874	64,874
Functional Total	123,665	129,430	129,159	131,448	133,819	133,819

**CASH DISBURSEMENTS BY FUNCTION
STATE OPERATING FUNDS
GENERAL STATE CHARGES
(thousands of dollars)**

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
ELECTED OFFICIALS						
Audit and Control, Department of	1,653	2,618	2,492	2,580	2,672	2,724
Judiciary	808,222	836,548	971,701	971,701	971,701	971,701
Law, Department of	22,450	26,718	28,812	29,296	29,797	30,297
Functional Total	<u>832,325</u>	<u>865,884</u>	<u>1,003,005</u>	<u>1,003,577</u>	<u>1,004,170</u>	<u>1,004,722</u>
ALL OTHER CATEGORIES						
General State Charges	8,338,619	8,577,840	6,129,080	9,072,426	10,692,284	11,970,523
Miscellaneous	1,149	1,407	1,451	1,475	1,500	1,500
Functional Total	<u>8,339,768</u>	<u>8,579,247</u>	<u>6,130,531</u>	<u>9,073,901</u>	<u>10,693,784</u>	<u>11,972,023</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u>10,202,888</u>	<u>10,591,113</u>	<u>8,315,455</u>	<u>11,278,441</u>	<u>12,922,594</u>	<u>14,223,913</u>

**CASH DISBURSEMENTS BY FUNCTION
CAPITAL PROJECTS FUNDS
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	10,364	44,284	77,809	52,309	42,309	34,309
Economic Development Capital	3,432	8,000	8,000	8,000	8,000	8,000
Economic Development, Department of	10,716	7,700	7,900	7,900	7,900	7,900
Empire State Development Corporation	715,504	1,316,659	2,125,531	2,106,199	1,878,049	1,833,029
Energy Research and Development Authority, New York State	12,908	129,758	128,715	30,000	34,313	38,038
Financial Services, Department of	0	0	15,000	15,000	15,000	15,000
Lake Ontario Resiliency/Economic Development	26,049	10,250	10,250	10,250	370	0
Olympic Regional Development Authority	82,953	53,300	63,300	88,300	42,300	10,000
Power Authority, New York	3,465	10,500	56,700	5,200	2,200	2,200
Regional Economic Development Program	489	295	295	295	295	295
Strategic Investment Program	1,278	2,000	2,000	2,000	2,000	2,000
Functional Total	867,158	1,582,746	2,495,500	2,325,453	2,032,736	1,950,771
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	0	2,000	9,000	10,000	0	0
Environmental Conservation, Department of	1,137,572	1,484,563	1,792,151	1,834,151	1,896,168	1,900,127
Hudson River Park Trust	15,367	21,000	10,000	5,633	0	0
Parks, Recreation and Historic Preservation, Office of	188,707	261,397	335,897	305,897	278,897	281,897
Functional Total	1,341,646	1,768,960	2,147,048	2,155,681	2,175,065	2,182,024
TRANSPORTATION						
Metropolitan Transportation Authority	1,129,000	271,621	733,000	910,000	1,087,266	499,867
Motor Vehicles, Department of	321,233	365,944	396,826	375,880	387,506	352,214
Transportation, Department of	5,478,308	6,603,430	6,850,825	6,946,532	7,210,262	7,599,528
Functional Total	6,928,541	7,240,995	7,980,651	8,232,412	8,685,034	8,451,609
HEALTH						
Health, Department of	524,932	970,656	982,846	1,887,205	1,714,575	1,341,443
<i>Public Health</i>	524,932	970,656	982,846	1,887,205	1,714,575	1,341,443
Functional Total	524,932	970,656	982,846	1,887,205	1,714,575	1,341,443
SOCIAL WELFARE						
Children and Family Services, Office of	17,697	36,775	67,195	52,254	52,317	39,817
<i>OCFS</i>	17,697	36,775	67,195	52,254	52,317	39,817
Housing and Community Renewal, Division of	653,803	1,198,342	1,457,599	1,395,651	1,344,488	1,323,164
Nonprofit Infrastructure Capital Investment Program	6,648	32,660	10,000	0	0	0
Temporary and Disability Assistance, Office of	76,857	102,741	115,341	121,641	121,641	121,641
<i>All Other</i>	76,857	102,741	115,341	121,641	121,641	121,641
Functional Total	755,005	1,370,518	1,650,135	1,569,546	1,518,446	1,484,622
MENTAL HYGIENE						
Addiction Services and Supports, Office of	51,973	75,666	76,191	73,264	73,279	73,279
<i>OASAS</i>	51,973	75,666	76,191	73,264	73,279	73,279
Mental Health, Office of	332,058	523,133	675,506	745,875	651,733	621,380
<i>OMH</i>	332,058	523,133	675,506	745,875	651,733	621,380
People with Developmental Disabilities, Office for	114,186	166,822	151,674	135,936	139,122	140,421
<i>OPWDD</i>	114,186	166,822	151,674	135,936	139,122	140,421
Functional Total	498,217	765,621	903,371	955,075	864,134	835,080
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	360,291	354,921	354,964	315,008	315,052	315,052
<i>DOCCS</i>	360,291	354,921	354,964	315,008	315,052	315,052
Criminal Justice Services, Division of	285	79,750	84,500	72,250	39,000	40,000
Homeland Security and Emergency Services, Division of	55,529	25,880	75,357	77,403	74,588	62,286
Military and Naval Affairs, Division of	167,786	1,627	139,990	120,879	69,287	65,438
State Police, Division of	70,646	99,548	93,448	68,448	71,039	71,039
Victim Services, Office of	2,491	2,660	4,100	0	0	0
Functional Total	657,028	564,386	752,359	653,988	568,966	553,815
HIGHER EDUCATION						
City University of New York	311,885	488,832	606,292	794,055	677,338	573,403
Higher Education Facilities Capital Matching Grants Program	20,156	31,150	33,650	29,150	18,150	12,150
State University Construction Fund	6	0	0	0	0	0
State University of New York	1,019,195	1,282,224	1,484,344	1,544,129	1,403,207	1,325,084
Functional Total	1,351,242	1,802,206	2,124,286	2,367,334	2,098,695	1,910,637
EDUCATION						
Arts, Council on the	0	10,000	0	0	0	0
Education, Department of	269,994	471,586	591,040	496,570	223,383	172,601
<i>School Aid</i>	193,195	350,000	340,000	270,000	130,000	95,000
<i>All Other</i>	76,799	121,586	251,040	226,570	93,383	77,601
Functional Total	269,994	481,586	591,040	496,570	223,383	172,601

**CASH DISBURSEMENTS BY FUNCTION
CAPITAL PROJECTS FUNDS
(thousands of dollars)**

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
GENERAL GOVERNMENT						
Elections, State Board of	13,268	15,045	20,500	20,097	1,700	0
General Services, Office of	251,291	210,254	226,790	191,232	201,021	201,021
Information Technology Services, Office of	106,476	240,547	146,897	147,126	94,626	139,347
Public Employment Relations Board	0	2,500	0	0	0	0
State, Department of	47,180	53,709	111,513	159,866	155,171	175,088
Veterans' Services, Department of	0	4,000	1,000	1,000	1,000	0
Workers' Compensation Board	15,407	4,000	11,100	12,750	3,000	3,000
Functional Total	<u>433,622</u>	<u>530,055</u>	<u>517,800</u>	<u>532,071</u>	<u>456,518</u>	<u>518,456</u>
ELECTED OFFICIALS						
Audit and Control, Department of	6,354	2,400	13,641	9,902	3,533	3,323
Judiciary	17,460	29,400	50,000	23,200	0	0
Law, Department of	3,204	2,222	5,243	3,642	2,751	650
Functional Total	<u>27,018</u>	<u>34,022</u>	<u>68,884</u>	<u>36,744</u>	<u>6,284</u>	<u>3,973</u>
ALL OTHER CATEGORIES						
Arts and Cultural Facilities Improvement	3,065	66,935	20,000	25,000	20,000	0
Community Resiliency, Economic Sustainability and Technology	0	5,000	20,000	30,000	55,000	55,000
Local Community Assistance Program	0	5,000	10,000	10,000	15,000	15,000
Miscellaneous	167,705	(1,707,544)	(1,696,369)	(1,693,485)	(1,678,497)	(1,683,497)
Special Infrastructure Account	198,842	188,404	230,881	421,650	604,435	267,204
Functional Total	<u>369,612</u>	<u>(1,442,205)</u>	<u>(1,415,488)</u>	<u>(1,206,835)</u>	<u>(984,062)</u>	<u>(1,346,293)</u>
TOTAL CAPITAL PROJECTS FUNDS SPENDING	<u>14,024,015</u>	<u>15,669,546</u>	<u>18,798,432</u>	<u>20,005,244</u>	<u>19,359,774</u>	<u>18,058,738</u>

**CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	99,936	146,817	177,411	158,776	151,546	144,576
Assistance and Grants	30,594	37,348	33,851	39,750	42,250	43,250
State Operations	54,685	60,673	61,239	62,205	62,475	62,505
Personal Service	38,544	44,090	44,453	45,151	45,345	45,366
Non-Personal Service/Indirect Costs	16,141	16,583	16,786	17,054	17,130	17,139
General State Charges	4,539	4,512	4,512	4,512	4,512	4,512
Capital Projects	10,118	44,284	77,809	52,309	42,309	34,309
Alcoholic Beverage Control, Division of	84,252	87,531	70,954	99,578	145,811	147,136
Assistance and Grants	40,000	14,856	0	27,471	72,524	72,524
State Operations	37,417	61,798	57,077	58,230	59,410	60,519
Personal Service	20,049	26,857	33,937	34,529	35,132	35,748
Non-Personal Service/Indirect Costs	17,368	34,941	23,140	23,701	24,278	24,771
General State Charges	6,835	10,877	13,877	13,877	13,877	14,093
Economic Development Capital	3,432	8,000	8,000	8,000	8,000	8,000
Assistance and Grants	3,432	8,000	8,000	8,000	8,000	8,000
Economic Development, Department of	79,007	401,650	169,324	82,324	82,324	82,324
Assistance and Grants	62,091	373,445	146,499	59,499	59,499	59,499
State Operations	16,916	24,377	19,297	19,297	19,297	19,297
Personal Service	12,940	15,329	14,769	14,769	14,769	14,769
Non-Personal Service/Indirect Costs	3,976	9,048	4,528	4,528	4,528	4,528
General State Charges	0	28	28	28	28	28
Capital Projects	0	3,800	3,500	3,500	3,500	3,500
Empire State Development Corporation	1,185,490	1,498,778	2,307,455	2,272,394	2,035,909	1,990,889
Assistance and Grants	1,175,902	(69,906)	620,051	957,569	1,201,628	1,206,844
State Operations	189	0	0	0	0	0
Non-Personal Service/Indirect Costs	189	0	0	0	0	0
Capital Projects	9,399	1,568,684	1,687,404	1,314,825	834,281	784,045
Energy Research and Development Authority, New York State	12,908	129,758	128,715	30,000	34,313	38,038
Assistance and Grants	0	75,000	75,000	0	0	0
Capital Projects	12,908	54,758	53,715	30,000	34,313	38,038
Financial Services, Department of	381,163	411,765	428,515	428,515	428,515	428,515
Assistance and Grants	66,562	78,122	76,872	76,872	76,872	76,872
State Operations	212,712	217,920	219,840	219,840	219,840	219,840
Personal Service	162,679	161,204	163,054	163,054	163,054	163,054
Non-Personal Service/Indirect Costs	50,033	56,716	56,786	56,786	56,786	56,786
General State Charges	101,889	115,723	116,803	116,803	116,803	116,803
Capital Projects	0	0	15,000	15,000	15,000	15,000
Lake Ontario Resiliency/Economic Development	26,049	10,250	10,250	10,250	370	0
Assistance and Grants	24,874	0	0	0	0	0
Capital Projects	1,175	10,250	10,250	10,250	370	0
Olympic Regional Development Authority	98,510	66,354	74,854	99,854	53,854	21,554
State Operations	14,070	11,554	10,054	10,054	10,054	10,054
Personal Service	8,742	5,338	3,838	3,838	3,838	3,838
Non-Personal Service/Indirect Costs	5,328	6,216	6,216	6,216	6,216	6,216
General State Charges	1,487	1,500	1,500	1,500	1,500	1,500
Capital Projects	82,953	53,300	63,300	88,300	42,300	10,000
Power Authority, New York	3,465	10,500	56,700	5,200	2,200	2,200
Assistance and Grants	2,235	0	0	0	0	0
Capital Projects	1,230	10,500	56,700	5,200	2,200	2,200
Public Service Department	334,558	292,549	143,938	1,168,985	1,172,644	1,176,863
Assistance and Grants	250,316	200,134	25,131	50,133	50,133	50,133
State Operations	55,030	58,278	77,771	1,077,545	1,079,237	1,080,909
Personal Service	46,154	49,442	62,376	63,329	64,300	65,803
Non-Personal Service/Indirect Costs	8,876	8,836	15,395	1,014,216	1,014,937	1,015,106
General State Charges	29,212	34,137	41,036	41,307	43,274	45,821
Regional Economic Development Program	489	295	295	295	295	295
Assistance and Grants	489	0	0	0	0	0
Capital Projects	0	295	295	295	295	295
Strategic Investment Program	1,278	2,000	2,000	2,000	2,000	2,000
Assistance and Grants	1,278	0	0	0	0	0
Capital Projects	0	2,000	2,000	2,000	2,000	2,000
Functional Total	2,310,537	3,066,247	3,578,411	4,366,171	4,117,781	4,042,390
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,789	7,866	15,338	16,436	6,537	6,537
State Operations	4,789	5,866	6,338	6,436	6,537	6,537
Personal Service	4,019	4,835	4,925	5,016	5,110	5,110
Non-Personal Service/Indirect Costs	770	1,031	1,413	1,420	1,427	1,427
Capital Projects	0	2,000	9,000	10,000	0	0
Environmental Conservation, Department of	1,477,887	1,868,044	2,188,784	2,228,236	2,285,293	2,290,652
Assistance and Grants	604,229	645,743	691,883	738,883	763,883	763,883
State Operations	278,522	315,019	329,031	326,483	321,523	322,923
Personal Service	223,916	243,902	254,817	257,137	252,177	252,577
Non-Personal Service/Indirect Costs	54,606	71,117	74,214	69,346	69,346	70,346

**CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
General State Charges	60,792	65,724	65,724	65,724	65,724	65,724
Capital Projects	534,344	841,558	1,102,146	1,097,146	1,134,163	1,138,122
Hudson River Park Trust	15,367	21,000	10,000	5,633	0	0
Capital Projects	15,367	21,000	10,000	5,633	0	0
Parks, Recreation and Historic Preservation, Office of	405,059	499,670	605,006	579,891	551,323	554,328
Assistance and Grants	8,714	8,020	23,020	23,020	23,020	23,020
State Operations	203,634	225,152	240,519	245,390	243,822	243,827
Personal Service	155,893	177,972	193,269	197,771	195,835	195,835
Non-Personal Service/Indirect Costs	47,741	47,180	47,250	47,619	47,987	47,992
General State Charges	4,666	5,101	5,570	5,584	5,584	5,584
Capital Projects	188,045	261,397	335,897	305,897	278,897	281,897
Functional Total	1,903,102	2,396,580	2,819,128	2,830,196	2,843,153	2,851,517
TRANSPORTATION						
Metropolitan Transportation Authority	1,129,000	271,621	733,000	910,000	1,087,266	499,867
Assistance and Grants	1,129,000	271,621	665,000	910,000	1,087,266	499,867
Capital Projects	0	0	68,000	0	0	0
Motor Vehicles, Department of	430,242	491,328	520,215	499,269	510,895	476,064
Assistance and Grants	17,467	19,250	18,000	18,000	18,000	18,000
State Operations	66,462	76,120	75,402	75,402	75,402	75,863
Personal Service	48,220	55,036	54,578	54,578	54,578	54,902
Non-Personal Service/Indirect Costs	18,242	21,084	20,824	20,824	20,824	20,961
General State Charges	25,080	30,014	29,987	29,987	29,987	29,987
Capital Projects	321,233	365,944	396,826	375,880	387,506	352,214
Transportation, Department of	10,473,110	12,288,765	12,427,062	12,532,818	12,806,053	13,210,388
Assistance and Grants	5,986,526	6,874,018	6,774,585	6,802,845	6,829,191	6,830,314
State Operations	375,317	385,593	386,468	397,584	409,014	420,956
Personal Service	180,624	193,119	193,924	199,752	205,755	211,963
Non-Personal Service/Indirect Costs	194,693	192,474	192,544	197,832	203,259	208,993
General State Charges	7,775	9,002	9,094	9,566	10,064	11,599
Capital Projects	4,103,492	5,020,152	5,256,915	5,322,823	5,557,784	5,947,519
Waterfront Commission	0	1,575	4,605	4,689	4,726	4,868
State Operations	0	1,575	4,605	4,689	4,726	4,868
Personal Service	0	1,000	3,930	3,999	4,019	4,144
Non-Personal Service/Indirect Costs	0	575	675	690	707	724
Functional Total	12,032,352	13,053,289	13,684,882	13,946,776	14,408,940	14,191,187
HEALTH						
Aging, Office for the	296,003	305,545	292,748	298,350	298,860	310,029
Assistance and Grants	286,641	290,797	277,998	283,598	284,108	295,277
State Operations	9,278	14,748	14,750	14,752	14,752	14,752
Personal Service	7,210	10,264	10,264	10,264	10,264	10,264
Non-Personal Service/Indirect Costs	2,068	4,484	4,486	4,488	4,488	4,488
General State Charges	84	0	0	0	0	0
Health, Department of	90,891,091	98,792,189	101,147,647	106,238,623	109,853,063	111,900,140
Medical Assistance	77,418,453	80,889,322	80,945,360	84,488,542	87,691,621	89,425,661
Assistance and Grants	77,418,453	80,889,322	80,945,360	84,488,542	87,691,621	89,425,661
Essential Plan	6,340,536	10,093,319	11,695,746	12,334,132	12,826,975	13,459,577
Assistance and Grants	6,275,582	10,001,941	11,600,403	12,230,867	12,722,704	13,352,799
State Operations	64,954	91,378	95,343	103,265	104,271	106,778
Personal Service	3,106	5,324	5,452	5,702	5,852	6,078
Non-Personal Service/Indirect Costs	61,848	86,054	89,891	97,563	98,419	100,700
Medicaid Administration	1,473,805	1,854,701	1,907,864	1,821,919	1,853,796	1,830,009
Assistance and Grants	916,409	917,819	875,065	841,065	841,065	841,065
State Operations	555,668	924,699	1,018,640	966,695	998,572	974,785
Personal Service	82,552	109,330	99,437	99,752	100,345	101,033
Non-Personal Service/Indirect Costs	473,116	815,369	919,203	866,943	898,227	873,752
General State Charges	1,728	12,183	14,159	14,159	14,159	14,159
Public Health	5,658,297	5,954,847	6,598,677	7,594,030	7,480,671	7,184,893
Assistance and Grants	4,568,604	4,900,676	5,479,079	6,355,816	5,959,574	5,643,132
State Operations	925,188	808,482	821,317	841,253	836,858	831,350
Personal Service	297,830	322,844	355,629	365,210	365,308	365,487
Non-Personal Service/Indirect Costs	627,358	485,638	465,688	476,043	471,550	465,863
General State Charges	74,548	93,754	95,124	95,239	95,301	95,415
Capital Projects	89,957	151,935	203,157	301,722	588,938	614,996
Medicaid Inspector General, Office of the	47,760	49,673	49,807	49,949	49,949	49,949
State Operations	37,702	38,811	38,945	39,087	39,087	39,087
Personal Service	32,635	33,381	33,381	33,381	33,381	33,381
Non-Personal Service/Indirect Costs	5,067	5,430	5,564	5,706	5,706	5,706
General State Charges	10,058	10,862	10,862	10,862	10,862	10,862
Functional Total	91,234,854	99,147,407	101,490,202	106,586,922	110,201,872	112,260,118
SOCIAL WELFARE						
Children and Family Services, Office of	4,399,965	4,030,850	4,717,967	4,449,983	4,608,376	4,623,016

**CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
OCFS	4,343,514	3,973,613	4,657,730	4,389,746	4,548,139	4,562,779
Assistance and Grants	4,009,053	3,517,487	4,148,667	3,876,358	4,018,495	4,031,154
State Operations	299,277	394,843	416,595	434,874	450,036	463,737
Personal Service	173,117	227,955	244,032	258,896	274,900	285,773
Non-Personal Service/Indirect Costs	126,160	166,888	172,563	175,978	175,136	177,964
General State Charges	17,487	24,508	25,273	26,260	27,291	28,071
Capital Projects	17,697	36,775	67,195	52,254	52,317	39,817
OCFS - Other	56,451	57,237	60,237	60,237	60,237	60,237
Assistance and Grants	56,451	57,237	60,237	60,237	60,237	60,237
Housing and Community Renewal, Division of	1,274,957	1,419,155	1,678,951	1,643,079	1,567,571	1,546,247
Assistance and Grants	1,188,285	1,327,082	1,562,135	1,525,025	1,449,850	1,428,526
State Operations	63,011	62,829	83,319	84,548	84,548	84,548
Personal Service	47,364	49,484	57,130	58,052	58,052	58,052
Non-Personal Service/Indirect Costs	15,647	13,345	26,189	26,496	26,496	26,496
General State Charges	23,661	29,244	33,497	33,506	33,173	33,173
Human Rights, Division of	15,394	21,395	25,404	25,413	25,413	25,413
Assistance and Grants	0	500	500	500	500	500
State Operations	15,394	20,895	24,904	24,913	24,913	24,913
Personal Service	12,223	17,427	19,251	19,260	19,260	19,260
Non-Personal Service/Indirect Costs	3,171	3,468	5,653	5,653	5,653	5,653
Labor, Department of	745,144	689,824	668,702	678,718	678,980	678,980
Assistance and Grants	222,278	218,742	197,292	205,542	205,542	205,542
State Operations	378,901	323,159	323,333	324,997	325,152	325,152
Personal Service	228,248	216,949	218,004	219,513	219,668	219,668
Non-Personal Service/Indirect Costs	150,653	106,210	105,329	105,484	105,484	105,484
General State Charges	143,965	147,923	148,077	148,179	148,286	148,286
National and Community Service	11,126	18,077	18,480	18,864	18,819	18,842
Assistance and Grants	0	457	488	511	533	556
State Operations	11,126	17,379	17,747	18,105	18,034	18,034
Personal Service	852	795	807	819	831	831
Non-Personal Service/Indirect Costs	10,274	16,584	16,940	17,286	17,203	17,203
General State Charges	0	241	245	248	252	252
Nonprofit Infrastructure Capital Investment Program	6,648	32,660	10,000	0	0	0
Assistance and Grants	6,648	32,660	10,000	0	0	0
Temporary and Disability Assistance, Office of	7,326,845	7,113,534	7,674,645	6,804,551	6,198,503	6,221,592
Welfare Assistance	3,894,665	3,864,690	4,079,791	4,011,176	4,033,261	4,056,350
Assistance and Grants	3,894,665	3,864,690	4,079,791	4,011,176	4,033,261	4,056,350
All Other	3,432,180	3,248,844	3,594,854	2,793,375	2,165,242	2,165,242
Assistance and Grants	2,912,097	2,869,435	3,256,921	2,455,353	1,828,153	1,828,153
State Operations	452,597	327,021	285,545	285,634	285,701	285,701
Personal Service	167,736	149,022	149,580	149,650	149,723	149,723
Non-Personal Service/Indirect Costs	284,861	177,999	135,965	135,984	135,978	135,978
General State Charges	66,505	50,604	50,604	50,604	50,604	50,604
Capital Projects	981	1,784	1,784	1,784	784	784
Functional Total	13,780,079	13,325,495	14,794,149	13,620,608	13,097,662	13,114,090
MENTAL HYGIENE						
Addiction Services and Supports, Office of	794,743	997,680	1,005,420	931,091	975,383	939,145
OASAS	676,529	862,703	918,858	842,414	882,231	847,265
Assistance and Grants	622,375	782,765	836,829	761,759	799,002	766,371
State Operations	44,492	67,521	69,495	68,025	70,559	68,211
Personal Service	27,111	41,944	42,627	40,768	43,165	40,865
Non-Personal Service/Indirect Costs	17,381	25,577	26,868	27,257	27,394	27,346
General State Charges	0	1,089	1,394	1,417	1,442	1,455
Capital Projects	9,662	11,328	11,140	11,213	11,228	11,228
OASAS - Other	118,214	134,977	86,562	88,677	93,152	91,880
Assistance and Grants	55,827	81,026	31,423	31,834	33,383	34,970
State Operations	62,387	53,951	55,139	56,843	59,769	56,910
Personal Service	45,347	40,201	40,372	42,332	45,314	42,420
Non-Personal Service/Indirect Costs	17,040	13,750	14,767	14,511	14,455	14,490
Developmental Disabilities, State Council on	5,036	4,200	4,200	4,200	4,200	4,200
State Operations	4,392	3,415	3,415	3,415	3,415	3,415
Personal Service	996	1,266	1,266	1,266	1,266	1,266
Non-Personal Service/Indirect Costs	3,396	2,149	2,149	2,149	2,149	2,149
General State Charges	644	785	785	785	785	785
Justice Center	48,504	52,013	49,384	52,221	53,720	52,748
Assistance and Grants	649	649	649	649	649	649
State Operations	47,855	51,219	48,586	51,419	52,914	51,930
Personal Service	37,779	40,527	37,667	40,262	41,516	40,274
Non-Personal Service/Indirect Costs	10,076	10,692	10,919	11,157	11,398	11,656
General State Charges	0	145	149	153	157	169
Mental Health, Office of	3,919,264	4,254,071	4,823,908	5,296,778	5,474,419	5,437,137
OMH	2,258,999	2,526,213	3,026,848	3,503,041	3,609,659	3,565,559
Assistance and Grants	1,476,618	1,725,110	2,140,804	2,551,434	2,665,881	2,635,927
State Operations	487,222	493,539	479,652	493,641	516,449	511,656

**CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Personal Service	387,025	396,655	408,732	420,119	440,694	435,979
Non-Personal Service/Indirect Costs	100,197	96,884	70,920	73,522	75,755	75,677
General State Charges	645	845	1,000	1,005	1,010	1,010
Capital Projects	294,514	306,719	405,392	456,961	426,319	416,966
OMH - Other	1,660,265	1,727,858	1,797,060	1,793,737	1,864,760	1,871,578
Assistance and Grants	419,767	460,031	526,572	485,670	495,774	506,131
State Operations	1,240,398	1,267,827	1,270,488	1,308,067	1,368,986	1,365,447
Personal Service	927,549	939,732	966,954	994,321	1,045,702	1,031,976
Non-Personal Service/Indirect Costs	312,849	328,095	303,534	313,746	323,284	333,471
General State Charges	100	0	0	0	0	0
People with Developmental Disabilities, Office for	4,259,301	6,902,847	3,195,361	4,149,133	4,440,403	4,810,808
OPWDD	714,345	706,469	758,671	762,033	773,819	787,418
Assistance and Grants	570,566	542,324	609,674	628,774	637,374	649,674
State Operations	30,386	1,202	1,202	1,202	1,202	1,202
Personal Service	539	0	0	0	0	0
Non-Personal Service/Indirect Costs	29,847	1,202	1,202	1,202	1,202	1,202
General State Charges	162	0	0	0	0	0
Capital Projects	113,231	162,943	147,795	132,057	135,243	136,542
OPWDD - Other	3,544,956	6,196,378	2,436,690	3,387,100	3,666,584	4,023,390
Assistance and Grants	1,964,880	4,615,277	844,061	1,766,665	1,973,299	2,361,047
State Operations	1,580,076	1,581,101	1,592,629	1,620,435	1,693,285	1,662,343
Personal Service	1,398,809	1,338,881	1,343,880	1,365,845	1,431,994	1,394,175
Non-Personal Service/Indirect Costs	181,267	242,220	248,749	254,590	261,291	268,168
Functional Total	9,026,848	12,210,811	9,078,273	10,433,423	10,948,125	11,244,038
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	3,532	3,405	3,567	3,659	3,751	3,695
State Operations	3,532	3,405	3,567	3,659	3,751	3,695
Personal Service	3,334	3,146	3,298	3,384	3,470	3,416
Non-Personal Service/Indirect Costs	198	259	269	275	281	279
Corrections and Community Supervision, Department of	3,046,843	3,044,180	2,963,880	2,871,174	2,872,309	2,926,507
DOCCS	3,046,843	3,035,780	2,955,480	2,862,774	2,863,909	2,918,107
Assistance and Grants	8,684	8,206	10,206	10,206	10,206	10,206
State Operations	2,676,883	2,669,766	2,587,412	2,534,650	2,535,728	2,589,926
Personal Service	2,195,527	2,191,547	2,124,783	2,079,939	2,081,017	2,125,215
Non-Personal Service/Indirect Costs	481,356	478,219	462,629	454,711	454,711	464,711
General State Charges	985	2,887	2,898	2,910	2,923	2,923
Capital Projects	360,291	354,921	354,964	315,008	315,052	315,052
DOCCS - Other	0	8,400	8,400	8,400	8,400	8,400
Assistance and Grants	0	8,400	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	313,229	534,487	611,101	614,857	582,602	586,338
Assistance and Grants	265,056	402,593	473,574	488,574	488,574	488,574
State Operations	47,473	51,782	52,658	53,657	54,644	57,373
Personal Service	33,453	35,942	37,664	38,376	39,073	40,619
Non-Personal Service/Indirect Costs	14,020	15,840	14,994	15,281	15,571	16,754
General State Charges	700	362	369	376	384	391
Capital Projects	0	79,750	84,500	72,250	39,000	40,000
Homeland Security and Emergency Services, Division of	3,265,987	4,628,476	2,811,660	2,422,478	1,321,422	1,310,603
Assistance and Grants	3,160,647	4,536,123	2,650,490	2,260,360	1,162,979	1,163,697
State Operations	78,114	94,871	115,794	116,739	118,561	120,006
Personal Service	42,239	51,119	64,290	65,375	66,495	67,595
Non-Personal Service/Indirect Costs	35,875	43,752	51,504	51,364	52,066	52,411
General State Charges	7,492	7,873	7,876	7,879	7,882	7,900
Capital Projects	19,734	(10,391)	37,500	37,500	32,000	19,000
Indigent Legal Services, Office of	130,772	301,906	312,675	313,817	310,627	310,775
Assistance and Grants	125,145	294,629	304,629	305,630	302,296	302,296
State Operations	3,614	4,844	5,210	5,303	5,398	5,496
Personal Service	3,226	3,969	4,310	4,386	4,463	4,543
Non-Personal Service/Indirect Costs	388	875	900	917	935	953
General State Charges	2,013	2,433	2,836	2,884	2,933	2,983
Judicial Conduct, Commission on	7,028	8,128	8,128	8,128	8,128	8,128
State Operations	7,028	8,128	8,128	8,128	8,128	8,128
Personal Service	5,208	6,132	6,132	6,132	6,132	6,132
Non-Personal Service/Indirect Costs	1,820	1,996	1,996	1,996	1,996	1,996
Judicial Nomination, Commission on	5	30	30	30	30	30
State Operations	5	30	30	30	30	30
Non-Personal Service/Indirect Costs	5	30	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38	38
State Operations	9	38	38	38	38	38
Non-Personal Service/Indirect Costs	9	38	38	38	38	38
Military and Naval Affairs, Division of	286,302	306,955	278,764	260,964	208,969	207,710
Assistance and Grants	1,276	5,430	1,753	1,777	1,801	1,821
State Operations	108,455	292,391	129,514	130,801	130,374	132,944
Personal Service	81,694	171,106	95,906	96,721	97,554	99,492
Non-Personal Service/Indirect Costs	26,761	121,285	33,608	34,080	32,820	33,452
General State Charges	8,785	7,507	7,507	7,507	7,507	7,507

**CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Capital Projects	167,786	1,627	139,990	120,879	69,287	65,438
Prosecutorial Conduct, Commission on	0	250	1,750	1,750	1,750	1,750
State Operations	0	250	1,750	1,750	1,750	1,750
Personal Service	0	225	1,350	1,350	1,350	1,350
Non-Personal Service/Indirect Costs	0	25	400	400	400	400
State Police, Division of	930,248	1,063,863	1,117,145	1,115,286	1,137,490	1,157,204
State Operations	831,445	933,292	992,674	1,015,815	1,035,428	1,055,142
Personal Service	734,029	804,867	880,497	901,600	919,130	937,263
Non-Personal Service/Indirect Costs	97,416	128,425	112,177	114,215	116,298	117,879
General State Charges	28,157	31,023	31,023	31,023	31,023	31,023
Capital Projects	70,646	99,548	93,448	68,448	71,039	71,039
Statewide Financial System	33,360	32,155	32,182	32,919	33,677	33,677
State Operations	33,360	32,155	32,182	32,919	33,677	33,677
Personal Service	12,307	12,779	12,806	13,068	13,336	13,336
Non-Personal Service/Indirect Costs	21,053	19,376	19,376	19,851	20,341	20,341
Victim Services, Office of	139,652	145,977	297,644	259,216	259,216	259,382
Assistance and Grants	123,991	131,358	274,458	240,058	240,058	240,058
State Operations	10,792	9,826	16,263	16,335	16,335	16,467
Personal Service	7,903	6,191	7,239	7,302	7,302	7,379
Non-Personal Service/Indirect Costs	2,889	3,635	9,024	9,033	9,033	9,088
General State Charges	2,378	2,133	2,823	2,823	2,823	2,857
Capital Projects	2,491	2,660	4,100	0	0	0
Functional Total	8,156,967	10,069,850	8,438,564	7,904,316	6,740,009	6,805,837
HIGHER EDUCATION						
City University of New York	2,095,810	2,503,453	2,673,908	2,938,107	2,868,183	2,798,812
Assistance and Grants	1,783,451	2,012,621	2,065,616	2,142,052	2,188,845	2,223,409
State Operations	474	2,000	2,000	2,000	2,000	2,000
Non-Personal Service/Indirect Costs	474	2,000	2,000	2,000	2,000	2,000
Capital Projects	311,885	488,832	606,292	794,055	677,338	573,403
Higher Education Facilities Capital Matching Grants Program	20,156	31,150	33,650	29,150	18,150	12,150
Assistance and Grants	20,156	31,150	33,650	29,150	18,150	12,150
Higher Education Services Corporation, New York State	615,125	674,525	681,152	692,866	703,141	711,404
Assistance and Grants	595,584	630,585	647,273	657,415	672,870	681,133
State Operations	14,923	37,120	30,469	35,450	30,270	30,270
Personal Service	8,121	12,201	11,362	10,536	10,720	10,720
Non-Personal Service/Indirect Costs	6,802	24,919	19,107	24,914	19,550	19,550
General State Charges	4,618	6,820	3,410	1	1	1
State University Construction Fund	6	0	0	0	0	0
Capital Projects	6	0	0	0	0	0
State University of New York	9,453,819	10,009,550	10,641,478	10,923,605	10,963,250	11,013,918
Assistance and Grants	497,179	569,836	618,400	618,400	558,400	448,400
State Operations	7,396,095	7,580,663	7,944,485	8,148,882	8,370,966	8,590,719
Personal Service	4,321,330	4,491,680	4,782,084	4,866,698	5,002,747	5,135,683
Non-Personal Service/Indirect Costs	3,074,765	3,088,983	3,162,401	3,282,184	3,368,219	3,455,036
General State Charges	541,350	576,827	594,249	612,194	630,677	649,715
Capital Projects	1,019,195	1,282,224	1,484,344	1,544,129	1,403,207	1,325,084
Functional Total	12,184,916	13,218,678	14,030,188	14,583,728	14,552,724	14,536,284
EDUCATION						
Arts, Council on the	99,832	114,436	48,637	48,726	48,836	48,838
Assistance and Grants	95,416	109,498	43,113	43,113	43,113	43,113
State Operations	4,416	4,938	5,524	5,613	5,723	5,725
Personal Service	2,698	2,945	2,995	3,046	3,107	3,108
Non-Personal Service/Indirect Costs	1,718	1,993	2,529	2,567	2,616	2,617
Education, Department of	43,615,699	47,221,163	48,266,462	45,433,640	46,181,004	47,158,081
School Aid	38,098,675	41,457,904	42,152,015	39,250,126	40,010,373	40,918,443
Assistance and Grants	38,097,724	41,457,904	42,152,015	39,250,126	40,010,373	40,918,443
State Operations	687	0	0	0	0	0
Personal Service	339	0	0	0	0	0
Non-Personal Service/Indirect Costs	348	0	0	0	0	0
General State Charges	264	0	0	0	0	0
School Aid – Other	124,803	140,000	140,000	140,000	140,000	140,000
Assistance and Grants	124,803	140,000	140,000	140,000	140,000	140,000
STAR Property Tax Relief	1,781,232	1,616,913	1,575,393	1,546,911	1,519,991	1,446,842
Assistance and Grants	1,781,232	1,616,913	1,575,393	1,546,911	1,519,991	1,446,842
Special Education Categorical Programs	2,060,893	2,282,577	2,377,089	2,397,497	2,494,361	2,594,931
Assistance and Grants	2,060,893	2,282,577	2,377,089	2,397,497	2,494,361	2,594,931
All Other	1,550,096	1,723,769	2,021,965	2,099,106	2,016,279	2,057,865
Assistance and Grants	1,117,347	1,148,046	1,375,425	1,534,145	1,542,642	1,597,389
State Operations	319,448	345,125	341,718	343,971	345,254	347,875
Personal Service	190,528	196,585	201,146	202,870	205,860	207,371
Non-Personal Service/Indirect Costs	128,920	148,540	140,572	141,101	139,394	140,504
General State Charges	97,174	101,132	102,782	104,300	105,000	105,000

CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
(thousands of dollars)

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
Capital Projects	16,127	129,466	202,040	116,690	23,383	7,601
Functional Total	<u>43,715,531</u>	<u>47,335,599</u>	<u>48,315,099</u>	<u>45,482,366</u>	<u>46,229,840</u>	<u>47,206,919</u>
GENERAL GOVERNMENT						
<i>Budget, Division of the</i>	<u>65,106</u>	<u>66,019</u>	<u>51,721</u>	<u>38,407</u>	<u>35,607</u>	<u>35,607</u>
State Operations	64,083	64,719	50,421	37,107	34,307	34,307
Personal Service	28,527	31,602	31,602	31,602	31,602	31,602
Non-Personal Service/Indirect Costs	35,556	33,117	18,819	5,505	2,705	2,705
General State Charges	1,023	1,300	1,300	1,300	1,300	1,300
<i>Civil Service, Department of</i>	<u>20,266</u>	<u>32,966</u>	<u>46,948</u>	<u>52,529</u>	<u>55,930</u>	<u>56,478</u>
Assistance and Grants	3,347	300	300	300	300	300
State Operations	16,919	32,415	46,392	51,968	55,364	55,912
Personal Service	16,918	21,980	29,987	33,307	35,216	35,220
Non-Personal Service/Indirect Costs	1	10,435	16,405	18,661	20,148	20,692
General State Charges	0	251	256	261	266	266
<i>Deferred Compensation Board</i>	<u>804</u>	<u>870</u>	<u>888</u>	<u>909</u>	<u>926</u>	<u>926</u>
State Operations	518	609	622	637	649	649
Personal Service	503	429	438	447	456	456
Non-Personal Service/Indirect Costs	15	180	184	190	193	193
General State Charges	286	261	266	272	277	277
<i>Elections, State Board of</i>	<u>36,660</u>	<u>60,279</u>	<u>117,905</u>	<u>76,697</u>	<u>79,312</u>	<u>55,629</u>
Assistance and Grants	1,516	13,500	57,700	17,700	37,700	17,700
State Operations	21,500	31,312	39,268	38,447	39,443	37,451
Personal Service	9,803	15,147	19,837	20,036	20,238	20,512
Non-Personal Service/Indirect Costs	11,697	16,165	19,431	18,411	19,205	16,939
General State Charges	458	422	437	453	469	478
Capital Projects	13,186	15,045	20,500	20,097	1,700	0
<i>Employee Relations, Office of</i>	<u>6,235</u>	<u>8,250</u>	<u>12,909</u>	<u>12,894</u>	<u>13,082</u>	<u>13,082</u>
State Operations	6,234	8,250	12,909	12,894	13,082	13,082
Personal Service	5,956	8,033	12,487	12,666	12,849	12,849
Non-Personal Service/Indirect Costs	278	217	422	228	233	233
General State Charges	1	0	0	0	0	0
<i>Ethics and Lobbying, Independent Commission on</i>	<u>5,339</u>	<u>7,731</u>	<u>7,731</u>	<u>7,731</u>	<u>7,731</u>	<u>7,731</u>
State Operations	5,339	7,731	7,731	7,731	7,731	7,731
Personal Service	4,057	6,674	6,674	6,674	6,674	6,674
Non-Personal Service/Indirect Costs	1,282	1,057	1,057	1,057	1,057	1,057
<i>Gaming Commission, New York State</i>	<u>319,289</u>	<u>206,938</u>	<u>214,302</u>	<u>211,002</u>	<u>210,902</u>	<u>210,802</u>
Assistance and Grants	259,884	127,300	132,800	130,000	129,900	129,800
State Operations	44,520	59,382	60,711	60,211	60,211	60,211
Personal Service	31,001	34,059	34,861	34,861	34,861	34,861
Non-Personal Service/Indirect Costs	13,519	25,323	25,850	25,350	25,350	25,350
General State Charges	14,885	20,256	20,791	20,791	20,791	20,791
<i>General Services, Office of</i>	<u>381,262</u>	<u>364,742</u>	<u>379,880</u>	<u>339,927</u>	<u>351,925</u>	<u>351,925</u>
Assistance and Grants	0	19,120	9,185	250	250	250
State Operations	126,517	132,642	141,125	145,609	147,761	147,761
Personal Service	43,035	45,719	45,484	46,711	47,658	47,658
Non-Personal Service/Indirect Costs	83,482	86,923	95,641	98,898	100,103	100,103
General State Charges	3,454	2,726	2,780	2,836	2,893	2,893
Capital Projects	251,291	210,254	226,790	191,232	201,021	201,021
<i>Information Technology Services, Office of</i>	<u>725,196</u>	<u>890,297</u>	<u>865,186</u>	<u>849,666</u>	<u>812,750</u>	<u>857,577</u>
State Operations	618,569	649,750	718,289	702,540	718,124	718,230
Personal Service	282,448	330,138	349,671	359,335	367,249	367,355
Non-Personal Service/Indirect Costs	336,121	319,612	368,618	343,205	350,875	350,875
General State Charges	151	0	0	0	0	0
Capital Projects	106,476	240,547	146,897	147,126	94,626	139,347
<i>Inspector General, Office of the</i>	<u>7,625</u>	<u>9,938</u>	<u>10,691</u>	<u>10,849</u>	<u>11,010</u>	<u>11,010</u>
State Operations	7,625	9,938	10,691	10,849	11,010	11,010
Personal Service	6,346	8,333	8,877	8,999	9,123	9,123
Non-Personal Service/Indirect Costs	1,279	1,605	1,814	1,850	1,887	1,887
<i>Labor Management Committees</i>	<u>27,400</u>	<u>37,355</u>	<u>41,300</u>	<u>42,127</u>	<u>42,972</u>	<u>42,972</u>
State Operations	22,169	32,153	35,994	36,715	37,452	37,452
Personal Service	6,574	5,709	5,823	5,939	6,058	6,058
Non-Personal Service/Indirect Costs	15,595	26,444	30,171	30,776	31,394	31,394
General State Charges	5,231	5,202	5,306	5,412	5,520	5,520
<i>Prevention of Domestic Violence, Office for</i>	<u>7,664</u>	<u>13,474</u>	<u>14,266</u>	<u>14,186</u>	<u>14,186</u>	<u>14,230</u>
Assistance and Grants	5,352	10,962	10,912	10,912	10,912	10,912
State Operations	2,312	2,512	3,354	3,274	3,274	3,318
Personal Service	1,913	2,255	2,575	2,613	2,613	2,653
Non-Personal Service/Indirect Costs	399	257	779	661	661	665
<i>Public Employment Relations Board</i>	<u>3,790</u>	<u>6,801</u>	<u>5,094</u>	<u>5,168</u>	<u>5,241</u>	<u>5,241</u>
State Operations	3,790	4,301	5,094	5,168	5,241	5,241
Personal Service	3,540	4,076	4,806	4,873	4,940	4,940
Non-Personal Service/Indirect Costs	250	225	288	295	301	301
Capital Projects	0	2,500	0	0	0	0
<i>State, Department of</i>	<u>246,771</u>	<u>270,687</u>	<u>293,124</u>	<u>337,477</u>	<u>322,782</u>	<u>336,199</u>
Assistance and Grants	171,937	184,060	192,185	186,685	189,856	174,185

**CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
(thousands of dollars)**

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
State Operations	55,605	73,323	60,798	62,298	62,298	62,298
Personal Service	40,105	44,774	41,091	42,591	42,591	42,591
Non-Personal Service/Indirect Costs	15,500	28,549	19,707	19,707	19,707	19,707
General State Charges	17,747	22,276	18,628	18,628	18,628	18,628
Capital Projects	1,482	(8,972)	21,513	69,866	52,000	81,088
Tax Appeals, Division of	2,913	3,306	3,882	3,882	3,882	3,882
State Operations	2,913	3,306	3,882	3,882	3,882	3,882
Personal Service	2,687	3,066	3,442	3,442	3,442	3,442
Non-Personal Service/Indirect Costs	226	240	440	440	440	440
Taxation and Finance, Department of	362,360	371,378	374,139	377,336	379,387	379,387
Assistance and Grants	6,159	6,776	6,776	6,776	6,776	6,776
State Operations	327,923	342,725	345,286	348,483	350,534	350,534
Personal Service	263,917	268,385	273,026	275,574	277,356	277,356
Non-Personal Service/Indirect Costs	64,006	74,340	72,260	72,909	73,178	73,178
General State Charges	28,278	21,877	22,077	22,077	22,077	22,077
Veterans' Services, Department of	16,355	27,528	21,571	21,698	21,780	20,780
Assistance and Grants	8,567	13,348	9,554	9,554	9,554	9,554
State Operations	7,275	9,644	10,467	10,548	10,627	10,627
Personal Service	6,709	7,494	8,845	8,908	8,971	8,971
Non-Personal Service/Indirect Costs	566	2,150	1,622	1,640	1,656	1,656
General State Charges	513	536	550	596	599	599
Capital Projects	0	4,000	1,000	1,000	1,000	0
Welfare Inspector General, Office of	749	794	808	822	836	836
State Operations	749	794	808	822	836	836
Personal Service	742	685	699	713	727	727
Non-Personal Service/Indirect Costs	7	109	109	109	109	109
Workers' Compensation Board	215,146	214,812	224,893	232,009	227,880	227,880
State Operations	145,390	152,724	153,231	156,581	160,006	160,006
Personal Service	85,209	91,455	92,026	93,828	95,666	95,666
Non-Personal Service/Indirect Costs	60,181	61,269	61,205	62,753	64,340	64,340
General State Charges	54,349	58,088	60,562	62,678	64,874	64,874
Capital Projects	15,407	4,000	11,100	12,750	3,000	3,000
Functional Total	2,450,930	2,594,165	2,687,238	2,635,316	2,598,121	2,632,174
ELECTED OFFICIALS						
Audit and Control, Department of	212,255	183,817	203,658	203,319	200,423	203,876
Assistance and Grants	32,025	0	0	0	0	0
State Operations	172,223	178,799	187,525	190,837	194,218	197,829
Personal Service	135,443	144,076	151,722	154,214	156,755	159,598
Non-Personal Service/Indirect Costs	36,780	34,723	35,803	36,623	37,463	38,231
General State Charges	1,653	2,618	2,492	2,580	2,672	2,724
Capital Projects	6,354	2,400	13,641	9,902	3,533	3,323
Executive Chamber	17,962	23,303	23,303	23,303	23,303	17,854
State Operations	17,962	23,303	23,303	23,303	23,303	17,854
Personal Service	14,676	18,531	18,531	18,531	18,531	14,531
Non-Personal Service/Indirect Costs	3,286	4,772	4,772	4,772	4,772	3,323
Judiciary	3,139,083	3,376,549	3,729,601	3,702,801	3,679,601	3,679,601
Assistance and Grants	214,188	266,001	295,300	295,300	295,300	295,300
State Operations	2,098,221	2,243,300	2,411,800	2,411,800	2,411,800	2,411,800
Personal Service	1,769,771	1,838,700	1,987,100	1,987,100	1,987,100	1,987,100
Non-Personal Service/Indirect Costs	328,450	404,600	424,700	424,700	424,700	424,700
General State Charges	809,214	837,848	972,501	972,501	972,501	972,501
Capital Projects	17,460	29,400	50,000	23,200	0	0
Law, Department of	313,451	361,071	345,444	347,224	349,793	353,548
Assistance and Grants	30,526	40,000	0	0	0	0
State Operations	244,502	277,221	295,644	298,541	301,500	306,582
Personal Service	176,134	195,571	210,112	212,620	215,179	218,876
Non-Personal Service/Indirect Costs	68,368	81,650	85,532	85,921	86,321	87,706
General State Charges	35,219	41,628	44,557	45,041	45,542	46,316
Capital Projects	3,204	2,222	5,243	3,642	2,751	650
Legislature	236,067	284,685	288,320	288,320	288,320	288,320
State Operations	236,067	284,685	288,320	288,320	288,320	288,320
Personal Service	184,312	221,355	221,451	221,451	221,451	221,451
Non-Personal Service/Indirect Costs	51,755	63,330	66,869	66,869	66,869	66,869
Lieutenant Governor, Office of the	612	746	921	921	921	921
State Operations	612	746	921	921	921	921
Personal Service	553	679	844	844	844	844
Non-Personal Service/Indirect Costs	59	67	77	77	77	77
Functional Total	3,919,430	4,230,171	4,591,247	4,565,888	4,542,361	4,544,120
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	1,110,334	729,923	736,852	738,852	740,852	740,852
Assistance and Grants	1,110,334	729,923	736,852	738,852	740,852	740,852
County-Wide Shared Services Initiative	2,839	7,000	9,000	0	0	0
Assistance and Grants	2,839	7,000	9,000	0	0	0

**CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
(thousands of dollars)**

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
Miscellaneous Financial Assistance	25,465	23,915	18,750	18,750	18,750	18,750
Assistance and Grants	25,465	23,915	18,750	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	30,119	30,119	30,119	30,119
Assistance and Grants	28,885	28,885	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218	218
Assistance and Grants	217	218	218	218	218	218
Functional Total	<u>1,167,740</u>	<u>789,941</u>	<u>794,939</u>	<u>787,939</u>	<u>789,939</u>	<u>789,939</u>
ALL OTHER CATEGORIES						
Arts and Cultural Facilities Improvement	3,065	66,935	20,000	25,000	20,000	0
Assistance and Grants	2,883	66,935	20,000	25,000	20,000	0
Capital Projects	182	0	0	0	0	0
Community Resiliency, Economic Sustainability and Technology	0	5,000	20,000	30,000	55,000	55,000
Capital Projects	0	5,000	20,000	30,000	55,000	55,000
General State Charges	8,338,619	8,577,840	6,129,080	9,072,426	10,692,284	11,970,523
General State Charges	8,338,619	8,577,840	6,129,080	9,072,426	10,692,284	11,970,523
Local Community Assistance Program	0	5,000	10,000	10,000	15,000	15,000
Capital Projects	0	5,000	10,000	10,000	15,000	15,000
Long-Term Debt Service	10,528,463	2,653,827	3,071,070	4,955,517	4,995,363	6,210,194
State Operations	47,564	47,230	49,196	49,196	49,196	49,196
Non-Personal Service/Indirect Costs	47,564	47,230	49,196	49,196	49,196	49,196
Debt Service	10,480,899	2,606,597	3,021,874	4,906,321	4,946,167	6,160,998
Miscellaneous	(491,223)	(1,331,399)	(1,031,407)	(1,195,642)	(1,211,878)	(1,615,311)
Assistance and Grants	(574,221)	(638,312)	(353,775)	(717,745)	(744,044)	(988,982)
State Operations	60,495	441,307	645,381	842,208	837,258	683,763
Personal Service	1,907	439,402	592,892	640,203	635,236	681,741
Non-Personal Service/Indirect Costs	58,588	1,905	52,489	202,005	202,022	2,022
General State Charges	1,149	1,407	1,451	1,475	1,500	1,500
Capital Projects	21,354	(1,135,801)	(1,324,464)	(1,321,580)	(1,306,592)	(1,311,592)
Special Infrastructure Account	198,842	188,404	230,881	421,650	604,435	267,204
Assistance and Grants	197,462	50,255	124,256	267,973	528,012	247,852
Capital Projects	1,380	138,149	106,625	153,677	76,423	19,352
Functional Total	<u>18,577,766</u>	<u>10,165,607</u>	<u>8,449,624</u>	<u>13,318,951</u>	<u>15,170,204</u>	<u>16,902,610</u>
TOTAL ALL GOVERNMENTAL FUNDS SPENDING	<u>220,461,052</u>	<u>231,603,840</u>	<u>232,751,944</u>	<u>241,062,600</u>	<u>246,240,731</u>	<u>251,121,223</u>

CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
(thousands of dollars)

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	99,936	146,817	177,411	158,776	151,546	144,576
Alcoholic Beverage Control, Division of	84,252	87,531	70,954	99,578	145,811	147,136
Economic Development Capital	3,432	8,000	8,000	8,000	8,000	8,000
Economic Development, Department of	79,007	401,650	169,324	82,324	82,324	82,324
Empire State Development Corporation	1,185,490	1,498,778	2,307,455	2,272,394	2,035,909	1,990,889
Energy Research and Development Authority, New York State	12,908	129,758	128,715	30,000	34,313	38,038
Financial Services, Department of	381,163	411,765	428,515	428,515	428,515	428,515
Lake Ontario Resiliency/Economic Development	26,049	10,250	10,250	10,250	370	0
Olympic Regional Development Authority	98,510	66,354	74,854	99,854	53,854	21,554
Power Authority, New York	3,465	10,500	56,700	5,200	2,200	2,200
Public Service Department	334,558	292,549	143,938	1,168,985	1,172,644	1,176,863
Regional Economic Development Program	489	295	295	295	295	295
Strategic Investment Program	1,278	2,000	2,000	2,000	2,000	2,000
Functional Total	2,310,537	3,066,247	3,578,411	4,366,171	4,117,781	4,042,390
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,789	7,866	15,338	16,436	6,537	6,537
Environmental Conservation, Department of	1,477,887	1,868,044	2,188,784	2,228,236	2,285,293	2,290,652
Hudson River Park Trust	15,367	21,000	10,000	5,633	0	0
Parks, Recreation and Historic Preservation, Office of	405,059	499,670	605,006	579,891	551,323	554,328
Functional Total	1,903,102	2,396,580	2,819,128	2,830,196	2,843,153	2,851,517
TRANSPORTATION						
Metropolitan Transportation Authority	1,129,000	271,621	733,000	910,000	1,087,266	499,867
Motor Vehicles, Department of	430,242	491,328	520,215	499,269	510,895	476,064
Transportation, Department of	10,473,110	12,288,765	12,427,062	12,532,818	12,806,053	13,210,388
Waterfront Commission	0	1,575	4,605	4,689	4,726	4,868
Functional Total	12,032,352	13,053,289	13,684,882	13,946,776	14,408,940	14,191,187
HEALTH						
Aging, Office for the	296,003	305,545	292,748	298,350	298,860	310,029
Health, Department of	90,891,091	98,792,189	101,147,647	106,238,623	109,853,063	111,900,140
<i>Medical Assistance</i>	77,418,453	80,889,322	80,945,360	84,488,542	87,691,621	89,425,661
<i>Essential Plan</i>	6,340,536	10,093,319	11,695,746	12,334,132	12,826,975	13,459,577
<i>Medicaid Administration</i>	1,473,805	1,854,701	1,907,864	1,821,919	1,853,796	1,830,009
<i>Public Health</i>	5,658,297	5,954,847	6,598,677	7,594,030	7,480,671	7,184,893
Medicaid Inspector General, Office of the	47,760	49,673	49,807	49,949	49,949	49,949
Functional Total	91,234,854	99,147,407	101,490,202	106,586,922	110,201,872	112,260,118
SOCIAL WELFARE						
Children and Family Services, Office of	4,399,965	4,030,850	4,717,967	4,449,983	4,608,376	4,623,016
<i>OCFS</i>	4,343,514	3,973,613	4,657,730	4,389,746	4,548,139	4,562,779
<i>OCFS - Other</i>	56,451	57,237	60,237	60,237	60,237	60,237
Housing and Community Renewal, Division of	1,274,957	1,419,155	1,678,951	1,643,079	1,567,571	1,546,247
Human Rights, Division of	15,394	21,395	25,404	25,413	25,413	25,413
Labor, Department of	745,144	689,824	668,702	678,718	678,980	678,980
National and Community Service	11,126	18,077	18,480	18,864	18,819	18,842
Nonprofit Infrastructure Capital Investment Program	6,648	32,660	10,000	0	0	0
Temporary and Disability Assistance, Office of	7,326,845	7,113,534	7,674,645	6,804,551	6,198,503	6,221,592
<i>Welfare Assistance</i>	3,894,665	3,864,690	4,079,791	4,011,176	4,033,261	4,056,350
<i>All Other</i>	3,432,180	3,248,844	3,594,854	2,793,375	2,165,242	2,165,242
Functional Total	13,780,079	13,325,495	14,794,149	13,620,608	13,097,662	13,114,090
MENTAL HYGIENE						
Addiction Services and Supports, Office of	794,743	997,680	1,005,420	931,091	975,383	939,145
<i>OASAS</i>	676,529	862,703	918,858	842,414	882,231	847,265
<i>OASAS - Other</i>	118,214	134,977	86,562	88,677	93,152	91,880
Developmental Disabilities, State Council on	5,036	4,200	4,200	4,200	4,200	4,200
Justice Center	48,504	52,013	49,384	52,221	53,720	52,748
Mental Health, Office of	3,919,264	4,254,071	4,823,908	5,296,778	5,474,419	5,437,137
<i>OMH</i>	2,258,999	2,526,213	3,026,848	3,503,041	3,609,659	3,565,559
<i>OMH - Other</i>	1,660,265	1,727,858	1,797,060	1,793,737	1,864,760	1,871,578
People with Developmental Disabilities, Office for	4,259,301	6,902,847	3,195,361	4,149,133	4,440,403	4,810,808
<i>OPWDD</i>	714,345	706,469	758,671	762,033	773,819	787,418
<i>OPWDD - Other</i>	3,544,956	6,196,378	2,436,690	3,387,100	3,666,584	4,023,390
Functional Total	9,026,848	12,210,811	9,078,273	10,433,423	10,948,125	11,244,038
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	3,532	3,405	3,567	3,659	3,751	3,695
Corrections and Community Supervision, Department of	3,046,843	3,044,180	2,963,880	2,871,174	2,872,309	2,926,507
<i>DOCCS</i>	3,046,843	3,035,780	2,955,480	2,862,774	2,863,909	2,918,107
<i>DOCCS - Other</i>	0	8,400	8,400	8,400	8,400	8,400

CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
(thousands of dollars)

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Criminal Justice Services, Division of	313,229	534,487	611,101	614,857	582,602	586,338
Homeland Security and Emergency Services, Division of	3,265,987	4,628,476	2,811,660	2,422,478	1,321,422	1,310,603
Indigent Legal Services, Office of	130,772	301,906	312,675	313,817	310,627	310,775
Judicial Conduct, Commission on	7,028	8,128	8,128	8,128	8,128	8,128
Judicial Nomination, Commission on	5	30	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38	38
Military and Naval Affairs, Division of	286,302	306,955	278,764	260,964	208,969	207,710
Prosecutorial Conduct, Commission on	0	250	1,750	1,750	1,750	1,750
State Police, Division of	930,248	1,063,863	1,117,145	1,115,286	1,137,490	1,157,204
Statewide Financial System	33,360	32,155	32,182	32,919	33,677	33,677
Victim Services, Office of	139,652	145,977	297,644	259,216	259,216	259,382
Functional Total	8,156,967	10,069,850	8,438,564	7,904,316	6,740,009	6,805,837
HIGHER EDUCATION						
City University of New York	2,095,810	2,503,453	2,673,908	2,938,107	2,868,183	2,798,812
Higher Education Facilities Capital Matching Grants Program	20,156	31,150	33,650	29,150	18,150	12,150
Higher Education Services Corporation, New York State	615,125	674,525	681,152	692,866	703,141	711,404
State University Construction Fund	6	0	0	0	0	0
State University of New York	9,453,819	10,009,550	10,641,478	10,923,605	10,963,250	11,013,918
Functional Total	12,184,916	13,218,678	14,030,188	14,583,728	14,552,724	14,536,284
EDUCATION						
Arts, Council on the	99,832	114,436	48,637	48,726	48,836	48,838
Education, Department of	43,615,699	47,221,163	48,266,462	45,433,640	46,181,004	47,158,081
<i>School Aid</i>	38,098,675	41,457,904	42,152,015	39,250,126	40,010,373	40,918,443
<i>School Aid – Other</i>	124,803	140,000	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,781,232	1,616,913	1,575,393	1,546,911	1,519,991	1,446,842
<i>Special Education Categorical Programs</i>	2,060,893	2,282,577	2,377,089	2,397,497	2,494,361	2,594,931
<i>All Other</i>	1,550,096	1,723,769	2,021,965	2,099,106	2,016,279	2,057,865
Functional Total	43,715,531	47,335,599	48,315,099	45,482,366	46,229,840	47,206,919
GENERAL GOVERNMENT						
Budget, Division of the	65,106	66,019	51,721	38,407	35,607	35,607
Civil Service, Department of	20,266	32,966	46,948	52,529	55,930	56,478
Deferred Compensation Board	804	870	888	909	926	926
Elections, State Board of	36,660	60,279	117,905	76,697	79,312	55,629
Employee Relations, Office of	6,235	8,250	12,909	12,894	13,082	13,082
Ethics and Lobbying, Independent Commission on	5,339	7,731	7,731	7,731	7,731	7,731
Gaming Commission, New York State	319,289	206,938	214,302	211,002	210,902	210,802
General Services, Office of	381,262	364,742	379,880	339,927	351,925	351,925
Information Technology Services, Office of	725,196	890,297	865,186	849,666	812,750	857,577
Inspector General, Office of the	7,625	9,938	10,691	10,849	11,010	11,010
Labor Management Committees	27,400	37,355	41,300	42,127	42,972	42,972
Prevention of Domestic Violence, Office for	7,664	13,474	14,266	14,186	14,186	14,230
Public Employment Relations Board	3,790	6,801	5,094	5,168	5,241	5,241
State, Department of	246,771	270,687	293,124	337,477	322,782	336,199
Tax Appeals, Division of	2,913	3,306	3,882	3,882	3,882	3,882
Taxation and Finance, Department of	362,360	371,378	374,139	377,336	379,387	379,387
Veterans' Services, Department of	16,355	27,528	21,571	21,698	21,780	20,780
Welfare Inspector General, Office of	749	794	808	822	836	836
Workers' Compensation Board	215,146	214,812	224,893	232,009	227,880	227,880
Functional Total	2,450,930	2,594,165	2,687,238	2,635,316	2,598,121	2,632,174
ELECTED OFFICIALS						
Audit and Control, Department of	212,255	183,817	203,658	203,319	200,423	203,876
Executive Chamber	17,962	23,303	23,303	23,303	23,303	17,854
Judiciary	3,139,083	3,376,549	3,729,601	3,702,801	3,679,601	3,679,601
Law, Department of	313,451	361,071	345,444	347,224	349,793	353,548
Legislature	236,067	284,685	288,320	288,320	288,320	288,320
Lieutenant Governor, Office of the	612	746	921	921	921	921
Functional Total	3,919,430	4,230,171	4,591,247	4,565,888	4,542,361	4,544,120
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	1,110,334	729,923	736,852	738,852	740,852	740,852
County-Wide Shared Services Initiative	2,839	7,000	9,000	0	0	0
Miscellaneous Financial Assistance	25,465	23,915	18,750	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218	218
Functional Total	1,167,740	789,941	794,939	787,939	789,939	789,939
ALL OTHER CATEGORIES						
Arts and Cultural Facilities Improvement	3,065	66,935	20,000	25,000	20,000	0
Community Resiliency, Economic Sustainability and Technology	0	5,000	20,000	30,000	55,000	55,000
General State Charges	8,338,619	8,577,840	6,129,080	9,072,426	10,692,284	11,970,523
Local Community Assistance Program	0	5,000	10,000	10,000	15,000	15,000
Long-Term Debt Service	10,528,463	2,653,827	3,071,070	4,955,517	4,995,363	6,210,194
Miscellaneous	(491,223)	(1,331,399)	(1,031,407)	(1,195,642)	(1,211,878)	(1,615,311)
Special Infrastructure Account	198,842	188,404	230,881	421,650	604,435	267,204
Functional Total	18,577,766	10,165,607	8,449,624	13,318,951	15,170,204	16,902,610
TOTAL ALL GOVERNMENTAL FUNDS SPENDING	220,461,052	231,603,840	232,751,944	241,062,600	246,240,731	251,121,223

CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
ASSISTANCE AND GRANTS
(thousands of dollars)

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	30,594	37,348	33,851	39,750	42,250	43,250
Alcoholic Beverage Control, Division of	40,000	14,856	0	27,471	72,524	72,524
Economic Development Capital	3,432	8,000	8,000	8,000	8,000	8,000
Economic Development, Department of	62,091	373,445	146,499	59,499	59,499	59,499
Empire State Development Corporation	1,175,902	(69,906)	620,051	957,569	1,201,628	1,206,844
Energy Research and Development Authority, New York State	0	75,000	75,000	0	0	0
Financial Services, Department of	66,562	78,122	76,872	76,872	76,872	76,872
Lake Ontario Resiliency/Economic Development	24,874	0	0	0	0	0
Power Authority, New York	2,235	0	0	0	0	0
Public Service Department	250,316	200,134	25,131	50,133	50,133	50,133
Regional Economic Development Program	489	0	0	0	0	0
Strategic Investment Program	1,278	0	0	0	0	0
Functional Total	1,657,773	716,999	985,404	1,219,294	1,510,906	1,517,122
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	604,229	645,743	691,883	738,883	763,883	763,883
Parks, Recreation and Historic Preservation, Office of	8,714	8,020	23,020	23,020	23,020	23,020
Functional Total	612,943	653,763	714,903	761,903	786,903	786,903
TRANSPORTATION						
Metropolitan Transportation Authority	1,129,000	271,621	665,000	910,000	1,087,266	499,867
Motor Vehicles, Department of	17,467	19,250	18,000	18,000	18,000	18,000
Transportation, Department of	5,986,526	6,874,018	6,774,585	6,802,845	6,829,191	6,830,314
Functional Total	7,132,993	7,164,889	7,457,585	7,730,845	7,934,457	7,348,181
HEALTH						
Aging, Office for the	286,641	290,797	277,998	283,598	284,108	295,277
Health, Department of	89,179,048	96,709,758	98,899,907	103,916,290	107,214,964	109,262,657
<i>Medical Assistance</i>	77,418,453	80,889,322	80,945,360	84,488,542	87,691,621	89,425,661
<i>Essential Plan</i>	6,275,582	10,001,941	11,600,403	12,230,867	12,722,704	13,352,799
<i>Medicaid Administration</i>	916,409	917,819	875,065	841,065	841,065	841,065
<i>Public Health</i>	4,568,604	4,900,676	5,479,079	6,355,816	5,959,574	5,643,132
Functional Total	89,465,689	97,000,555	99,177,905	104,199,888	107,499,072	109,557,934
SOCIAL WELFARE						
Children and Family Services, Office of	4,065,504	3,574,724	4,208,904	3,936,595	4,078,732	4,091,391
<i>OCFS</i>	4,009,053	3,517,487	4,148,667	3,876,358	4,018,495	4,031,154
<i>OCFS - Other</i>	56,451	57,237	60,237	60,237	60,237	60,237
Housing and Community Renewal, Division of	1,188,285	1,327,082	1,562,135	1,525,025	1,449,850	1,428,526
Human Rights, Division of	0	500	500	500	500	500
Labor, Department of	222,278	218,742	197,292	205,542	205,542	205,542
National and Community Service	0	457	488	511	533	556
Nonprofit Infrastructure Capital Investment Program	6,648	32,660	10,000	0	0	0
Temporary and Disability Assistance, Office of	6,806,762	6,734,125	7,336,712	6,466,529	5,861,414	5,884,503
<i>Welfare Assistance</i>	3,894,665	3,864,690	4,079,791	4,011,176	4,033,261	4,056,350
<i>All Other</i>	2,912,097	2,869,435	3,256,921	2,455,353	1,828,153	1,828,153
Functional Total	12,289,477	11,888,290	13,316,031	12,134,702	11,596,571	11,611,018
MENTAL HYGIENE						
Addiction Services and Supports, Office of	678,202	863,791	868,252	793,593	832,385	801,341
<i>OASAS</i>	622,375	782,765	836,829	761,759	799,002	766,371
<i>OASAS - Other</i>	55,827	81,026	31,423	31,834	33,383	34,970
Justice Center	649	649	649	649	649	649
Mental Health, Office of	1,896,385	2,185,141	2,667,376	3,037,104	3,161,655	3,142,058
<i>OMH</i>	1,476,618	1,725,110	2,140,804	2,551,434	2,665,881	2,635,927
<i>OMH - Other</i>	419,767	460,031	526,572	485,670	495,774	506,131
People with Developmental Disabilities, Office for	2,535,446	5,157,601	1,453,735	2,395,439	2,610,673	3,010,721
<i>OPWDD</i>	570,566	542,324	609,674	628,774	637,374	649,674
<i>OPWDD - Other</i>	1,964,880	4,615,277	844,061	1,766,665	1,973,299	2,361,047
Functional Total	5,110,682	8,207,182	4,990,012	6,226,785	6,605,362	6,954,769
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	8,684	16,606	18,606	18,606	18,606	18,606
<i>DOCCS</i>	8,684	8,206	10,206	10,206	10,206	10,206
<i>DOCCS - Other</i>	0	8,400	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	265,056	402,593	473,574	488,574	488,574	488,574
Homeland Security and Emergency Services, Division of	3,160,647	4,536,123	2,650,490	2,260,360	1,162,979	1,163,697
Indigent Legal Services, Office of	125,145	294,629	304,629	305,630	302,296	302,296
Military and Naval Affairs, Division of	1,276	5,430	1,753	1,777	1,801	1,821
Victim Services, Office of	123,991	131,358	274,458	240,058	240,058	240,058
Functional Total	3,684,799	5,386,739	3,723,510	3,315,005	2,214,314	2,215,052
HIGHER EDUCATION						
City University of New York	1,783,451	2,012,621	2,065,616	2,142,052	2,188,845	2,223,409
Higher Education Facilities Capital Matching Grants Program	20,156	31,150	33,650	29,150	18,150	12,150
Higher Education Services Corporation, New York State	595,584	630,585	647,273	657,415	672,870	681,133
State University of New York	497,179	569,836	618,400	618,400	558,400	448,400
Functional Total	2,896,370	3,244,192	3,364,939	3,447,017	3,438,265	3,365,092
EDUCATION						
Arts, Council on the	95,416	109,498	43,113	43,113	43,113	43,113
Education, Department of	43,181,999	46,645,440	47,619,922	44,868,679	45,707,367	46,697,605

CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
ASSISTANCE AND GRANTS
(thousands of dollars)

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<i>School Aid</i>	38,097,724	41,457,904	42,152,015	39,250,126	40,010,373	40,918,443
<i>School Aid – Other</i>	124,803	140,000	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,781,232	1,616,913	1,575,393	1,546,911	1,519,991	1,446,842
<i>Special Education Categorical Programs</i>	2,060,893	2,282,577	2,377,089	2,397,497	2,494,361	2,594,931
<i>All Other</i>	1,117,347	1,148,046	1,375,425	1,534,145	1,542,642	1,597,389
Functional Total	43,277,415	46,754,938	47,663,035	44,911,792	45,750,480	46,740,718
GENERAL GOVERNMENT						
Civil Service, Department of	3,347	300	300	300	300	300
Elections, State Board of	1,516	13,500	57,700	17,700	37,700	17,700
Gaming Commission, New York State	259,884	127,300	132,800	130,000	129,900	129,800
General Services, Office of	0	19,120	9,185	250	250	250
Prevention of Domestic Violence, Office for	5,352	10,962	10,912	10,912	10,912	10,912
State, Department of	171,937	184,060	192,185	186,685	189,856	174,185
Taxation and Finance, Department of	6,159	6,776	6,776	6,776	6,776	6,776
Veterans' Services, Department of	8,567	13,348	9,554	9,554	9,554	9,554
Functional Total	456,762	375,366	419,412	362,177	385,248	349,477
ELECTED OFFICIALS						
Audit and Control, Department of	32,025	0	0	0	0	0
Judiciary	214,188	266,001	295,300	295,300	295,300	295,300
Law, Department of	30,526	40,000	0	0	0	0
Functional Total	276,739	306,001	295,300	295,300	295,300	295,300
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	1,110,334	729,923	736,852	738,852	740,852	740,852
County-Wide Shared Services Initiative	2,839	7,000	9,000	0	0	0
Miscellaneous Financial Assistance	25,465	23,915	18,750	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218	218
Functional Total	1,167,740	789,941	794,939	787,939	789,939	789,939
ALL OTHER CATEGORIES						
Arts and Cultural Facilities Improvement	2,883	66,935	20,000	25,000	20,000	0
Miscellaneous	(574,221)	(638,312)	(353,775)	(717,745)	(744,044)	(988,982)
Special Infrastructure Account	197,462	50,255	124,256	267,973	528,012	247,852
Functional Total	(373,876)	(521,122)	(209,519)	(424,772)	(196,032)	(741,130)
TOTAL ASSISTANCE AND GRANTS SPENDING	167,655,506	181,967,733	182,693,456	184,967,875	188,610,785	190,790,375

**CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
STATE OPERATIONS
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	54,685	60,673	61,239	62,205	62,475	62,505
Alcoholic Beverage Control, Division of	37,417	61,798	57,077	58,230	59,410	60,519
Economic Development, Department of	16,916	24,377	19,297	19,297	19,297	19,297
Empire State Development Corporation	189	0	0	0	0	0
Financial Services, Department of	212,712	217,920	219,840	219,840	219,840	219,840
Olympic Regional Development Authority	14,070	11,554	10,054	10,054	10,054	10,054
Public Service Department	55,030	58,278	77,771	1,077,545	1,079,237	1,080,909
Functional Total	391,019	434,600	445,278	1,447,171	1,450,313	1,453,124
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,789	5,866	6,338	6,436	6,537	6,537
Environmental Conservation, Department of	278,522	315,019	329,031	326,483	321,523	322,923
Parks, Recreation and Historic Preservation, Office of	203,634	225,152	240,519	245,390	243,822	243,827
Functional Total	486,945	546,037	575,888	578,309	571,882	573,287
TRANSPORTATION						
Motor Vehicles, Department of	66,462	76,120	75,402	75,402	75,402	75,863
Transportation, Department of	375,317	385,593	386,468	397,584	409,014	420,956
Waterfront Commission	0	1,575	4,605	4,689	4,726	4,868
Functional Total	441,779	463,288	466,475	477,675	489,142	501,687
HEALTH						
Aging, Office for the	9,278	14,748	14,750	14,752	14,752	14,752
Health, Department of	1,545,810	1,824,559	1,935,300	1,911,213	1,939,701	1,912,913
<i>Essential Plan</i>	64,954	91,378	95,343	103,265	104,271	106,778
<i>Medicaid Administration</i>	555,668	924,699	1,018,640	966,695	998,572	974,785
<i>Public Health</i>	925,188	808,482	821,317	841,253	836,858	831,350
Medicaid Inspector General, Office of the	37,702	38,811	38,945	39,087	39,087	39,087
Functional Total	1,592,790	1,878,118	1,988,995	1,965,052	1,993,540	1,966,752
SOCIAL WELFARE						
Children and Family Services, Office of	299,277	394,843	416,595	434,874	450,036	463,737
<i>OCFS</i>	299,277	394,843	416,595	434,874	450,036	463,737
Housing and Community Renewal, Division of	63,011	62,829	83,319	84,548	84,548	84,548
Human Rights, Division of	15,394	20,895	24,904	24,913	24,913	24,913
Labor, Department of	378,901	323,159	323,333	324,997	325,152	325,152
National and Community Service	11,126	17,379	17,747	18,105	18,034	18,034
Temporary and Disability Assistance, Office of	452,597	327,021	285,545	285,634	285,701	285,701
<i>All Other</i>	452,597	327,021	285,545	285,634	285,701	285,701
Functional Total	1,220,306	1,146,126	1,151,443	1,173,071	1,188,384	1,202,085
MENTAL HYGIENE						
Addiction Services and Supports, Office of	106,879	121,472	124,634	124,868	130,328	125,121
<i>OASAS</i>	44,492	67,521	69,495	68,025	70,559	68,211
<i>OASAS - Other</i>	62,387	53,951	55,139	56,843	59,769	56,910
Developmental Disabilities, State Council on	4,392	3,415	3,415	3,415	3,415	3,415
Justice Center	47,855	51,219	48,586	51,419	52,914	51,930
Mental Health, Office of	1,727,620	1,761,366	1,750,140	1,801,708	1,885,435	1,877,103
<i>OMH</i>	487,222	493,539	479,652	493,641	516,449	511,656
<i>OMH - Other</i>	1,240,398	1,267,827	1,270,488	1,308,067	1,368,986	1,365,447
People with Developmental Disabilities, Office for	1,610,462	1,582,303	1,593,831	1,621,637	1,694,487	1,663,545
<i>OPWDD</i>	30,386	1,202	1,202	1,202	1,202	1,202
<i>OPWDD - Other</i>	1,580,076	1,581,101	1,592,629	1,620,435	1,693,285	1,662,343
Functional Total	3,497,208	3,519,775	3,520,606	3,603,047	3,766,579	3,721,114
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	3,532	3,405	3,567	3,659	3,751	3,695
Corrections and Community Supervision, Department of	2,676,883	2,669,766	2,587,412	2,534,650	2,535,728	2,589,926
<i>DOCCS</i>	2,676,883	2,669,766	2,587,412	2,534,650	2,535,728	2,589,926
Criminal Justice Services, Division of	47,473	51,782	52,658	53,657	54,644	57,373
Homeland Security and Emergency Services, Division of	78,114	94,871	115,794	116,739	118,561	120,006
Indigent Legal Services, Office of	3,614	4,844	5,210	5,303	5,398	5,496
Judicial Conduct, Commission on	7,028	8,128	8,128	8,128	8,128	8,128
Judicial Nomination, Commission on	5	30	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38	38
Military and Naval Affairs, Division of	108,455	292,391	129,514	130,801	130,374	132,944
Prosecutorial Conduct, Commission on	0	250	1,750	1,750	1,750	1,750
State Police, Division of	831,445	933,292	992,674	1,015,815	1,035,428	1,055,142
Statewide Financial System	33,360	32,155	32,182	32,919	33,677	33,677
Victim Services, Office of	10,792	9,826	16,263	16,335	16,335	16,467
Functional Total	3,800,710	4,100,778	3,945,220	3,919,824	3,943,842	4,024,672
HIGHER EDUCATION						
City University of New York	474	2,000	2,000	2,000	2,000	2,000
Higher Education Services Corporation, New York State	14,923	37,120	30,469	35,450	30,270	30,270
State University of New York	7,396,095	7,580,663	7,944,485	8,148,882	8,370,966	8,590,719
Functional Total	7,411,492	7,619,783	7,976,954	8,186,332	8,403,236	8,622,989
EDUCATION						
Arts, Council on the	4,416	4,938	5,524	5,613	5,723	5,725
Education, Department of	320,135	345,125	341,718	343,971	345,254	347,875

**CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
STATE OPERATIONS
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<i>School Aid</i>	687	0	0	0	0	0
<i>All Other</i>	319,448	345,125	341,718	343,971	345,254	347,875
Functional Total	324,551	350,063	347,242	349,584	350,977	353,600
GENERAL GOVERNMENT						
Budget, Division of the	64,083	64,719	50,421	37,107	34,307	34,307
Civil Service, Department of	16,919	32,415	46,392	51,968	55,364	55,912
Deferred Compensation Board	518	609	622	637	649	649
Elections, State Board of	21,500	31,312	39,268	38,447	39,443	37,451
Employee Relations, Office of	6,234	8,250	12,909	12,894	13,082	13,082
Ethics and Lobbying, Independent Commission on	5,339	7,731	7,731	7,731	7,731	7,731
Gaming Commission, New York State	44,520	59,382	60,711	60,211	60,211	60,211
General Services, Office of	126,517	132,642	141,125	145,609	147,761	147,761
Information Technology Services, Office of	618,569	649,750	718,289	702,540	718,124	718,230
Inspector General, Office of the	7,625	9,938	10,691	10,849	11,010	11,010
Labor Management Committees	22,169	32,153	35,994	36,715	37,452	37,452
Prevention of Domestic Violence, Office for	2,312	2,512	3,354	3,274	3,274	3,318
Public Employment Relations Board	3,790	4,301	5,094	5,168	5,241	5,241
State, Department of	55,605	73,323	60,798	62,298	62,298	62,298
Tax Appeals, Division of	2,913	3,306	3,882	3,882	3,882	3,882
Taxation and Finance, Department of	327,923	342,725	345,286	348,483	350,534	350,534
Veterans' Services, Department of	7,275	9,644	10,467	10,548	10,627	10,627
Welfare Inspector General, Office of	749	794	808	822	836	836
Workers' Compensation Board	145,390	152,724	153,231	156,581	160,006	160,006
Functional Total	1,479,950	1,618,230	1,707,073	1,695,764	1,721,832	1,720,538
ELECTED OFFICIALS						
Audit and Control, Department of	172,223	178,799	187,525	190,837	194,218	197,829
Executive Chamber	17,962	23,303	23,303	23,303	23,303	17,854
Judiciary	2,098,221	2,243,300	2,411,800	2,411,800	2,411,800	2,411,800
Law, Department of	244,502	277,221	295,644	298,541	301,500	306,582
Legislature	236,067	284,685	288,320	288,320	288,320	288,320
Lieutenant Governor, Office of the	612	746	921	921	921	921
Functional Total	2,769,587	3,008,054	3,207,513	3,213,722	3,220,062	3,223,306
ALL OTHER CATEGORIES						
Long-Term Debt Service	47,564	47,230	49,196	49,196	49,196	49,196
Miscellaneous	60,495	441,307	645,381	842,208	837,258	683,763
Functional Total	108,059	488,537	694,577	891,404	886,454	732,959
TOTAL STATE OPERATIONS SPENDING	23,524,396	25,173,389	26,027,264	27,500,955	27,986,243	28,096,113

CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
PERSONAL SERVICE
(thousands of dollars)

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	38,544	44,090	44,453	45,151	45,345	45,366
Alcoholic Beverage Control, Division of	20,049	26,857	33,937	34,529	35,132	35,748
Economic Development, Department of	12,940	15,329	14,769	14,769	14,769	14,769
Financial Services, Department of	162,679	161,204	163,054	163,054	163,054	163,054
Olympic Regional Development Authority	8,742	5,338	3,838	3,838	3,838	3,838
Public Service Department	46,154	49,442	62,376	63,329	64,300	65,803
Functional Total	289,108	302,260	322,427	324,670	326,438	328,578
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,019	4,835	4,925	5,016	5,110	5,110
Environmental Conservation, Department of	223,916	243,902	254,817	257,137	252,177	252,577
Parks, Recreation and Historic Preservation, Office of	155,893	177,972	193,269	197,771	195,835	195,835
Functional Total	383,828	426,709	453,011	459,924	453,122	453,522
TRANSPORTATION						
Motor Vehicles, Department of	48,220	55,036	54,578	54,578	54,578	54,902
Transportation, Department of	180,624	193,119	193,924	199,752	205,755	211,963
Waterfront Commission	0	1,000	3,930	3,999	4,019	4,144
Functional Total	228,844	249,155	252,432	258,329	264,352	271,009
HEALTH						
Aging, Office for the	7,210	10,264	10,264	10,264	10,264	10,264
Health, Department of	383,488	437,498	460,518	470,664	471,505	472,598
<i>Essential Plan</i>	3,106	5,324	5,452	5,702	5,852	6,078
<i>Medicaid Administration</i>	82,552	109,330	99,437	99,752	100,345	101,033
<i>Public Health</i>	297,830	322,844	355,629	365,210	365,308	365,487
Medicaid Inspector General, Office of the	32,635	33,381	33,381	33,381	33,381	33,381
Functional Total	423,333	481,143	504,163	514,309	515,150	516,243
SOCIAL WELFARE						
Children and Family Services, Office of	173,117	227,955	244,032	258,896	274,900	285,773
<i>OCFS</i>	173,117	227,955	244,032	258,896	274,900	285,773
Housing and Community Renewal, Division of	47,364	49,484	57,130	58,052	58,052	58,052
Human Rights, Division of	12,223	17,427	19,251	19,260	19,260	19,260
Labor, Department of	228,248	216,949	218,004	219,513	219,668	219,668
National and Community Service	852	795	807	819	831	831
Temporary and Disability Assistance, Office of	167,736	149,022	149,580	149,650	149,723	149,723
<i>All Other</i>	167,736	149,022	149,580	149,650	149,723	149,723
Functional Total	629,540	661,632	688,804	706,190	722,434	733,307
MENTAL HYGIENE						
Addiction Services and Supports, Office of	72,458	82,145	82,999	83,100	88,479	83,285
<i>OASAS</i>	27,111	41,944	42,627	40,768	43,165	40,865
<i>OASAS - Other</i>	45,347	40,201	40,372	42,332	45,314	42,420
Developmental Disabilities, State Council on	996	1,266	1,266	1,266	1,266	1,266
Justice Center	37,779	40,527	37,667	40,262	41,516	40,274
Mental Health, Office of	1,314,574	1,336,387	1,375,686	1,414,440	1,486,396	1,467,955
<i>OMH</i>	387,025	396,655	408,732	420,119	440,694	435,979
<i>OMH - Other</i>	927,549	939,732	966,954	994,321	1,045,702	1,031,976
People with Developmental Disabilities, Office for	1,399,348	1,338,881	1,343,880	1,365,845	1,431,994	1,394,175
<i>OPWDD</i>	539	0	0	0	0	0
<i>OPWDD - Other</i>	1,398,809	1,338,881	1,343,880	1,365,845	1,431,994	1,394,175
Functional Total	2,825,155	2,799,206	2,841,498	2,904,913	3,049,651	2,986,955
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	3,334	3,146	3,298	3,384	3,470	3,416
Corrections and Community Supervision, Department of	2,195,527	2,191,547	2,124,783	2,079,939	2,081,017	2,125,215
<i>DOCCS</i>	2,195,527	2,191,547	2,124,783	2,079,939	2,081,017	2,125,215
Criminal Justice Services, Division of	33,453	35,942	37,664	38,376	39,073	40,619
Homeland Security and Emergency Services, Division of	42,239	51,119	64,290	65,375	66,495	67,595
Indigent Legal Services, Office of	3,226	3,969	4,310	4,386	4,463	4,543
Judicial Conduct, Commission on	5,208	6,132	6,132	6,132	6,132	6,132
Military and Naval Affairs, Division of	81,694	171,106	95,906	96,721	97,554	99,492
Prosecutorial Conduct, Commission on	0	225	1,350	1,350	1,350	1,350
State Police, Division of	734,029	804,867	880,497	901,600	919,130	937,263
Statewide Financial System	12,307	12,779	12,806	13,068	13,336	13,336
Victim Services, Office of	7,903	6,191	7,239	7,302	7,302	7,379
Functional Total	3,118,920	3,287,023	3,238,275	3,217,633	3,239,322	3,306,340
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	8,121	12,201	11,362	10,536	10,720	10,720
State University of New York	4,321,330	4,491,680	4,782,084	4,866,698	5,002,747	5,135,683
Functional Total	4,329,451	4,503,881	4,793,446	4,877,234	5,013,467	5,146,403
EDUCATION						
Arts, Council on the	2,698	2,945	2,995	3,046	3,107	3,108
Education, Department of	190,867	196,585	201,146	202,870	205,860	207,371
<i>School Aid</i>	339	0	0	0	0	0
<i>All Other</i>	190,528	196,585	201,146	202,870	205,860	207,371
Functional Total	193,565	199,530	204,141	205,916	208,967	210,479
GENERAL GOVERNMENT						

CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
PERSONAL SERVICE
(thousands of dollars)

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Budget, Division of the	28,527	31,602	31,602	31,602	31,602	31,602
Civil Service, Department of	16,918	21,980	29,987	33,307	35,216	35,220
Deferred Compensation Board	503	429	438	447	456	456
Elections, State Board of	9,803	15,147	19,837	20,036	20,238	20,512
Employee Relations, Office of	5,956	8,033	12,487	12,666	12,849	12,849
Ethics and Lobbying, Independent Commission on	4,057	6,674	6,674	6,674	6,674	6,674
Gaming Commission, New York State	31,001	34,059	34,861	34,861	34,861	34,861
General Services, Office of	43,035	45,719	45,484	46,711	47,658	47,658
Information Technology Services, Office of	282,448	330,138	349,671	359,335	367,249	367,355
Inspector General, Office of the	6,346	8,333	8,877	8,999	9,123	9,123
Labor Management Committees	6,574	5,709	5,823	5,939	6,058	6,058
Prevention of Domestic Violence, Office for	1,913	2,255	2,575	2,613	2,613	2,653
Public Employment Relations Board	3,540	4,076	4,806	4,873	4,940	4,940
State, Department of	40,105	44,774	41,091	42,591	42,591	42,591
Tax Appeals, Division of	2,687	3,066	3,442	3,442	3,442	3,442
Taxation and Finance, Department of	263,917	268,385	273,026	275,574	277,356	277,356
Veterans' Services, Department of	6,709	7,494	8,845	8,908	8,971	8,971
Welfare Inspector General, Office of	742	685	699	713	727	727
Workers' Compensation Board	85,209	91,455	92,026	93,828	95,666	95,666
Functional Total	839,990	930,013	972,251	993,119	1,008,290	1,008,714
ELECTED OFFICIALS						
Audit and Control, Department of	135,443	144,076	151,722	154,214	156,755	159,598
Executive Chamber	14,676	18,531	18,531	18,531	18,531	14,531
Judiciary	1,769,771	1,838,700	1,987,100	1,987,100	1,987,100	1,987,100
Law, Department of	176,134	195,571	210,112	212,620	215,179	218,876
Legislature	184,312	221,355	221,451	221,451	221,451	221,451
Lieutenant Governor, Office of the	553	679	844	844	844	844
Functional Total	2,280,889	2,418,912	2,589,760	2,594,760	2,599,860	2,602,400
ALL OTHER CATEGORIES						
Miscellaneous	1,907	439,402	592,892	640,203	635,236	681,741
Functional Total	1,907	439,402	592,892	640,203	635,236	681,741
TOTAL PERSONAL SERVICE SPENDING	15,544,530	16,698,866	17,453,100	17,697,200	18,036,289	18,245,691

**CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
NON-PERSONAL SERVICE/INDIRECT COSTS
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	16,141	16,583	16,786	17,054	17,130	17,139
Alcoholic Beverage Control, Division of	17,368	34,941	23,140	23,701	24,278	24,771
Economic Development, Department of	3,976	9,048	4,528	4,528	4,528	4,528
Empire State Development Corporation	189	0	0	0	0	0
Financial Services, Department of	50,033	56,716	56,786	56,786	56,786	56,786
Olympic Regional Development Authority	5,328	6,216	6,216	6,216	6,216	6,216
Public Service Department	8,876	8,836	15,395	1,014,216	1,014,937	1,015,106
Functional Total	101,911	132,340	122,851	1,122,501	1,123,875	1,124,546
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	770	1,031	1,413	1,420	1,427	1,427
Environmental Conservation, Department of	54,606	71,117	74,214	69,346	69,346	70,346
Parks, Recreation and Historic Preservation, Office of	47,741	47,180	47,250	47,619	47,987	47,992
Functional Total	103,117	119,328	122,877	118,385	118,760	119,765
TRANSPORTATION						
Motor Vehicles, Department of	18,242	21,084	20,824	20,824	20,824	20,961
Transportation, Department of	194,693	192,474	192,544	197,832	203,259	208,993
Waterfront Commission	0	575	675	690	707	724
Functional Total	212,935	214,133	214,043	219,346	224,790	230,678
HEALTH						
Aging, Office for the	2,068	4,484	4,486	4,488	4,488	4,488
Health, Department of	1,162,322	1,387,061	1,474,782	1,440,549	1,468,196	1,440,315
<i>Essential Plan</i>	61,848	86,054	89,891	97,563	98,419	100,700
<i>Medicaid Administration</i>	473,116	815,369	919,203	866,943	898,227	873,752
<i>Public Health</i>	627,358	485,638	465,688	476,043	471,550	465,863
Medicaid Inspector General, Office of the	5,067	5,430	5,564	5,706	5,706	5,706
Functional Total	1,169,457	1,396,975	1,484,832	1,450,743	1,478,390	1,450,509
SOCIAL WELFARE						
Children and Family Services, Office of	126,160	166,888	172,563	175,978	175,136	177,964
<i>OCFS</i>	126,160	166,888	172,563	175,978	175,136	177,964
Housing and Community Renewal, Division of	15,647	13,345	26,189	26,496	26,496	26,496
Human Rights, Division of	3,171	3,468	5,653	5,653	5,653	5,653
Labor, Department of	150,653	106,210	105,329	105,484	105,484	105,484
National and Community Service	10,274	16,584	16,940	17,286	17,203	17,203
Temporary and Disability Assistance, Office of	284,861	177,999	135,965	135,984	135,978	135,978
<i>All Other</i>	284,861	177,999	135,965	135,984	135,978	135,978
Functional Total	590,766	484,494	462,639	466,881	465,950	468,778
MENTAL HYGIENE						
Addiction Services and Supports, Office of	34,421	39,327	41,635	41,768	41,849	41,836
<i>OASAS</i>	17,381	25,577	26,868	27,257	27,394	27,346
<i>OASAS - Other</i>	17,040	13,750	14,767	14,511	14,455	14,490
Developmental Disabilities, State Council on	3,396	2,149	2,149	2,149	2,149	2,149
Justice Center	10,076	10,692	10,919	11,157	11,398	11,656
Mental Health, Office of	413,046	424,979	374,454	387,268	399,039	409,148
<i>OMH</i>	100,197	96,884	70,920	73,522	75,755	75,677
<i>OMH - Other</i>	312,849	328,095	303,534	313,746	323,284	333,471
People with Developmental Disabilities, Office for	211,114	243,422	249,951	255,792	262,493	269,370
<i>OPWDD</i>	29,847	1,202	1,202	1,202	1,202	1,202
<i>OPWDD - Other</i>	181,267	242,220	248,749	254,590	261,291	268,168
Functional Total	672,053	720,569	679,108	698,134	716,928	734,159
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	198	259	269	275	281	279
Corrections and Community Supervision, Department of	481,356	478,219	462,629	454,711	454,711	464,711
<i>DOCCS</i>	481,356	478,219	462,629	454,711	454,711	464,711
Criminal Justice Services, Division of	14,020	15,840	14,994	15,281	15,571	16,754
Homeland Security and Emergency Services, Division of	35,875	43,752	51,504	51,364	52,066	52,411
Indigent Legal Services, Office of	388	875	900	917	935	953
Judicial Conduct, Commission on	1,820	1,996	1,996	1,996	1,996	1,996
Judicial Nomination, Commission on	5	30	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38	38
Military and Naval Affairs, Division of	26,761	121,285	33,608	34,080	32,820	33,452
Prosecutorial Conduct, Commission on	0	25	400	400	400	400
State Police, Division of	97,416	128,425	112,177	114,215	116,298	117,879
Statewide Financial System	21,053	19,376	19,376	19,851	20,341	20,341
Victim Services, Office of	2,889	3,635	9,024	9,033	9,033	9,088
Functional Total	681,790	813,755	706,945	702,191	704,520	718,332
HIGHER EDUCATION						
City University of New York	474	2,000	2,000	2,000	2,000	2,000
Higher Education Services Corporation, New York State	6,802	24,919	19,107	24,914	19,550	19,550
State University of New York	3,074,765	3,088,983	3,162,401	3,282,184	3,368,219	3,455,036
Functional Total	3,082,041	3,115,902	3,183,508	3,309,098	3,389,769	3,476,586

**CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
NON-PERSONAL SERVICE/INDIRECT COSTS
(thousands of dollars)**

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
EDUCATION						
Arts, Council on the	1,718	1,993	2,529	2,567	2,616	2,617
Education, Department of	<u>129,268</u>	<u>148,540</u>	<u>140,572</u>	<u>141,101</u>	<u>139,394</u>	<u>140,504</u>
<i>School Aid</i>	348	0	0	0	0	0
<i>All Other</i>	<u>128,920</u>	<u>148,540</u>	<u>140,572</u>	<u>141,101</u>	<u>139,394</u>	<u>140,504</u>
Functional Total	<u>130,986</u>	<u>150,533</u>	<u>143,101</u>	<u>143,668</u>	<u>142,010</u>	<u>143,121</u>
GENERAL GOVERNMENT						
Budget, Division of the	35,556	33,117	18,819	5,505	2,705	2,705
Civil Service, Department of	1	10,435	16,405	18,661	20,148	20,692
Deferred Compensation Board	15	180	184	190	193	193
Elections, State Board of	11,697	16,165	19,431	18,411	19,205	16,939
Employee Relations, Office of	278	217	422	228	233	233
Ethics and Lobbying, Independent Commission on	1,282	1,057	1,057	1,057	1,057	1,057
Gaming Commission, New York State	13,519	25,323	25,850	25,350	25,350	25,350
General Services, Office of	83,482	86,923	95,641	98,898	100,103	100,103
Information Technology Services, Office of	336,121	319,612	368,618	343,205	350,875	350,875
Inspector General, Office of the	1,279	1,605	1,814	1,850	1,887	1,887
Labor Management Committees	15,595	26,444	30,171	30,776	31,394	31,394
Prevention of Domestic Violence, Office for	399	257	779	661	661	665
Public Employment Relations Board	250	225	288	295	301	301
State, Department of	15,500	28,549	19,707	19,707	19,707	19,707
Tax Appeals, Division of	226	240	440	440	440	440
Taxation and Finance, Department of	64,006	74,340	72,260	72,909	73,178	73,178
Veterans' Services, Department of	566	2,150	1,622	1,640	1,656	1,656
Welfare Inspector General, Office of	7	109	109	109	109	109
Workers' Compensation Board	<u>60,181</u>	<u>61,269</u>	<u>61,205</u>	<u>62,753</u>	<u>64,340</u>	<u>64,340</u>
Functional Total	<u>639,960</u>	<u>688,217</u>	<u>734,822</u>	<u>702,645</u>	<u>713,542</u>	<u>711,824</u>
ELECTED OFFICIALS						
Audit and Control, Department of	36,780	34,723	35,803	36,623	37,463	38,231
Executive Chamber	3,286	4,772	4,772	4,772	4,772	3,323
Judiciary	328,450	404,600	424,700	424,700	424,700	424,700
Law, Department of	68,368	81,650	85,532	85,921	86,321	87,706
Legislature	51,755	63,330	66,869	66,869	66,869	66,869
Lieutenant Governor, Office of the	59	67	77	77	77	77
Functional Total	<u>488,698</u>	<u>589,142</u>	<u>617,753</u>	<u>618,962</u>	<u>620,202</u>	<u>620,906</u>
ALL OTHER CATEGORIES						
Long-Term Debt Service	47,564	47,230	49,196	49,196	49,196	49,196
Miscellaneous	<u>58,588</u>	<u>1,905</u>	<u>52,489</u>	<u>202,005</u>	<u>202,022</u>	<u>2,022</u>
Functional Total	<u>106,152</u>	<u>49,135</u>	<u>101,685</u>	<u>251,201</u>	<u>251,218</u>	<u>51,218</u>
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	<u>7,979,866</u>	<u>8,474,523</u>	<u>8,574,164</u>	<u>9,803,755</u>	<u>9,949,954</u>	<u>9,850,422</u>

CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
GENERAL STATE CHARGES
(thousands of dollars)

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	4,539	4,512	4,512	4,512	4,512	4,512
Alcoholic Beverage Control, Division of	6,835	10,877	13,877	13,877	13,877	14,093
Economic Development, Department of	0	28	28	28	28	28
Financial Services, Department of	101,889	115,723	116,803	116,803	116,803	116,803
Olympic Regional Development Authority	1,487	1,500	1,500	1,500	1,500	1,500
Public Service Department	29,212	34,137	41,036	41,307	43,274	45,821
Functional Total	143,962	166,777	177,756	178,027	179,994	182,757
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	60,792	65,724	65,724	65,724	65,724	65,724
Parks, Recreation and Historic Preservation, Office of	4,666	5,101	5,570	5,584	5,584	5,584
Functional Total	65,458	70,825	71,294	71,308	71,308	71,308
TRANSPORTATION						
Motor Vehicles, Department of	25,080	30,014	29,987	29,987	29,987	29,987
Transportation, Department of	7,775	9,002	9,094	9,566	10,064	11,599
Functional Total	32,855	39,016	39,081	39,553	40,051	41,586
HEALTH						
Aging, Office for the	84	0	0	0	0	0
Health, Department of	76,276	105,937	109,283	109,398	109,460	109,574
<i>Medicaid Administration</i>	1,728	12,183	14,159	14,159	14,159	14,159
<i>Public Health</i>	74,548	93,754	95,124	95,239	95,301	95,415
Medicaid Inspector General, Office of the	10,058	10,862	10,862	10,862	10,862	10,862
Functional Total	86,418	116,799	120,145	120,260	120,322	120,436
SOCIAL WELFARE						
Children and Family Services, Office of	17,487	24,508	25,273	26,260	27,291	28,071
<i>OCFS</i>	17,487	24,508	25,273	26,260	27,291	28,071
Housing and Community Renewal, Division of	23,661	29,244	33,497	33,506	33,173	33,173
Labor, Department of	143,965	147,923	148,077	148,179	148,286	148,286
National and Community Service	0	241	245	248	252	252
Temporary and Disability Assistance, Office of	66,505	50,604	50,604	50,604	50,604	50,604
<i>All Other</i>	66,505	50,604	50,604	50,604	50,604	50,604
Functional Total	251,618	252,520	257,696	258,797	259,606	260,386
MENTAL HYGIENE						
Addiction Services and Supports, Office of	0	1,089	1,394	1,417	1,442	1,455
<i>OASAS</i>	0	1,089	1,394	1,417	1,442	1,455
Developmental Disabilities, State Council on	644	785	785	785	785	785
Justice Center	0	145	149	153	157	169
Mental Health, Office of	745	845	1,000	1,005	1,010	1,010
<i>OMH</i>	645	845	1,000	1,005	1,010	1,010
<i>OMH - Other</i>	100	0	0	0	0	0
People with Developmental Disabilities, Office for	162	0	0	0	0	0
<i>OPWDD</i>	162	0	0	0	0	0
Functional Total	1,551	2,864	3,328	3,360	3,394	3,419
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	985	2,887	2,898	2,910	2,923	2,923
<i>DOCCS</i>	985	2,887	2,898	2,910	2,923	2,923
Criminal Justice Services, Division of	700	362	369	376	384	391
Homeland Security and Emergency Services, Division of	7,492	7,873	7,876	7,879	7,882	7,900
Indigent Legal Services, Office of	2,013	2,433	2,836	2,884	2,933	2,983
Military and Naval Affairs, Division of	8,785	7,507	7,507	7,507	7,507	7,507
State Police, Division of	28,157	31,023	31,023	31,023	31,023	31,023
Victim Services, Office of	2,378	2,133	2,823	2,823	2,823	2,857
Functional Total	50,510	54,218	55,332	55,402	55,475	55,584
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	4,618	6,820	3,410	1	1	1
State University of New York	541,350	576,827	594,249	612,194	630,677	649,715
Functional Total	545,968	583,647	597,659	612,195	630,678	649,716
EDUCATION						
Education, Department of	97,438	101,132	102,782	104,300	105,000	105,000
<i>School Aid</i>	264	0	0	0	0	0
<i>All Other</i>	97,174	101,132	102,782	104,300	105,000	105,000
Functional Total	97,438	101,132	102,782	104,300	105,000	105,000
GENERAL GOVERNMENT						
Budget, Division of the	1,023	1,300	1,300	1,300	1,300	1,300
Civil Service, Department of	0	251	256	261	266	266
Deferred Compensation Board	286	261	266	272	277	277
Elections, State Board of	458	422	437	453	469	478
Employee Relations, Office of	1	0	0	0	0	0
Gaming Commission, New York State	14,885	20,256	20,791	20,791	20,791	20,791
General Services, Office of	3,454	2,726	2,780	2,836	2,893	2,893
Information Technology Services, Office of	151	0	0	0	0	0
Labor Management Committees	5,231	5,202	5,306	5,412	5,520	5,520
State, Department of	17,747	22,276	18,628	18,628	18,628	18,628
Taxation and Finance, Department of	28,278	21,877	22,077	22,077	22,077	22,077

CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
GENERAL STATE CHARGES
(thousands of dollars)

	<u>FY 2023</u> <u>Actuals</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>	<u>FY 2028</u> <u>Projected</u>
Veterans' Services, Department of	513	536	550	596	599	599
Workers' Compensation Board	54,349	58,088	60,562	62,678	64,874	64,874
Functional Total	<u>126,376</u>	<u>133,195</u>	<u>132,953</u>	<u>135,304</u>	<u>137,694</u>	<u>137,703</u>
ELECTED OFFICIALS						
Audit and Control, Department of	1,653	2,618	2,492	2,580	2,672	2,724
Judiciary	809,214	837,848	972,501	972,501	972,501	972,501
Law, Department of	35,219	41,628	44,557	45,041	45,542	46,316
Functional Total	<u>846,086</u>	<u>882,094</u>	<u>1,019,550</u>	<u>1,020,122</u>	<u>1,020,715</u>	<u>1,021,541</u>
ALL OTHER CATEGORIES						
General State Charges	8,338,619	8,577,840	6,129,080	9,072,426	10,692,284	11,970,523
Miscellaneous	1,149	1,407	1,451	1,475	1,500	1,500
Functional Total	<u>8,339,768</u>	<u>8,579,247</u>	<u>6,130,531</u>	<u>9,073,901</u>	<u>10,693,784</u>	<u>11,972,023</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u><u>10,588,008</u></u>	<u><u>10,982,334</u></u>	<u><u>8,708,107</u></u>	<u><u>11,672,529</u></u>	<u><u>13,318,021</u></u>	<u><u>14,621,459</u></u>

**CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
CAPITAL PROJECTS
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	10,118	44,284	77,809	52,309	42,309	34,309
Economic Development, Department of	0	3,800	3,500	3,500	3,500	3,500
Empire State Development Corporation	9,399	1,568,684	1,687,404	1,314,825	834,281	784,045
Energy Research and Development Authority, New York State	12,908	54,758	53,715	30,000	34,313	38,038
Financial Services, Department of	0	0	15,000	15,000	15,000	15,000
Lake Ontario Resiliency/Economic Development	1,175	10,250	10,250	10,250	370	0
Olympic Regional Development Authority	82,953	53,300	63,300	88,300	42,300	10,000
Power Authority, New York	1,230	10,500	56,700	5,200	2,200	2,200
Regional Economic Development Program	0	295	295	295	295	295
Strategic Investment Program	0	2,000	2,000	2,000	2,000	2,000
Functional Total	117,783	1,747,871	1,969,973	1,521,679	976,568	889,387
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	0	2,000	9,000	10,000	0	0
Environmental Conservation, Department of	534,344	841,558	1,102,146	1,097,146	1,134,163	1,138,122
Hudson River Park Trust	15,367	21,000	10,000	5,633	0	0
Parks, Recreation and Historic Preservation, Office of	188,045	261,397	335,897	305,897	278,897	281,897
Functional Total	737,756	1,125,955	1,457,043	1,418,676	1,413,060	1,420,019
TRANSPORTATION						
Metropolitan Transportation Authority	0	0	68,000	0	0	0
Motor Vehicles, Department of	321,233	365,944	396,826	375,880	387,506	352,214
Transportation, Department of	4,103,492	5,020,152	5,256,915	5,322,823	5,557,784	5,947,519
Functional Total	4,424,725	5,386,096	5,721,741	5,698,703	5,945,290	6,299,733
HEALTH						
Health, Department of	89,957	151,935	203,157	301,722	588,938	614,996
<i>Public Health</i>	89,957	151,935	203,157	301,722	588,938	614,996
Functional Total	89,957	151,935	203,157	301,722	588,938	614,996
SOCIAL WELFARE						
Children and Family Services, Office of	17,697	36,775	67,195	52,254	52,317	39,817
<i>OCFS</i>	17,697	36,775	67,195	52,254	52,317	39,817
Temporary and Disability Assistance, Office of	981	1,784	1,784	1,784	784	784
<i>All Other</i>	981	1,784	1,784	1,784	784	784
Functional Total	18,678	38,559	68,979	54,038	53,101	40,601
MENTAL HYGIENE						
Addiction Services and Supports, Office of	9,662	11,328	11,140	11,213	11,228	11,228
<i>OASAS</i>	9,662	11,328	11,140	11,213	11,228	11,228
Mental Health, Office of	294,514	306,719	405,392	456,961	426,319	416,966
<i>OMH</i>	294,514	306,719	405,392	456,961	426,319	416,966
People with Developmental Disabilities, Office for	113,231	162,943	147,795	132,057	135,243	136,542
<i>OPWDD</i>	113,231	162,943	147,795	132,057	135,243	136,542
Functional Total	417,407	480,990	564,327	600,231	572,790	564,736
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	360,291	354,921	354,964	315,008	315,052	315,052
<i>DOCCS</i>	360,291	354,921	354,964	315,008	315,052	315,052
Criminal Justice Services, Division of	0	79,750	84,500	72,250	39,000	40,000
Homeland Security and Emergency Services, Division of	19,734	(10,391)	37,500	37,500	32,000	19,000
Military and Naval Affairs, Division of	167,786	1,627	139,990	120,879	69,287	65,438
State Police, Division of	70,646	99,548	93,448	68,448	71,039	71,039
Victim Services, Office of	2,491	2,660	4,100	0	0	0
Functional Total	620,948	528,115	714,502	614,085	526,378	510,529
HIGHER EDUCATION						
City University of New York	311,885	488,832	606,292	794,055	677,338	573,403
State University Construction Fund	6	0	0	0	0	0
State University of New York	1,019,195	1,282,224	1,484,344	1,544,129	1,403,207	1,325,084
Functional Total	1,331,086	1,771,056	2,090,636	2,338,184	2,080,545	1,898,487
EDUCATION						
Education, Department of	16,127	129,466	202,040	116,690	23,383	7,601
<i>All Other</i>	16,127	129,466	202,040	116,690	23,383	7,601
Functional Total	16,127	129,466	202,040	116,690	23,383	7,601
GENERAL GOVERNMENT						
Elections, State Board of	13,186	15,045	20,500	20,097	1,700	0
General Services, Office of	251,291	210,254	226,790	191,232	201,021	201,021
Information Technology Services, Office of	106,476	240,547	146,897	147,126	94,626	139,347
Public Employment Relations Board	0	2,500	0	0	0	0
State, Department of	1,482	(8,972)	21,513	69,866	52,000	81,088
Veterans' Services, Department of	0	4,000	1,000	1,000	1,000	0
Workers' Compensation Board	15,407	4,000	11,100	12,750	3,000	3,000
Functional Total	387,842	467,374	427,800	442,071	353,347	424,456
ELECTED OFFICIALS						
Audit and Control, Department of	6,354	2,400	13,641	9,902	3,533	3,323
Judiciary	17,460	29,400	50,000	23,200	0	0

**CASH DISBURSEMENTS BY FUNCTION
ALL GOVERNMENTAL FUNDS
CAPITAL PROJECTS
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Law, Department of	3,204	2,222	5,243	3,642	2,751	650
Functional Total	<u>27,018</u>	<u>34,022</u>	<u>68,884</u>	<u>36,744</u>	<u>6,284</u>	<u>3,973</u>
ALL OTHER CATEGORIES						
Arts and Cultural Facilities Improvement	182	0	0	0	0	0
Community Resiliency, Economic Sustainability and Technology	0	5,000	20,000	30,000	55,000	55,000
Local Community Assistance Program	0	5,000	10,000	10,000	15,000	15,000
Miscellaneous	21,354	(1,135,801)	(1,324,464)	(1,321,580)	(1,306,592)	(1,311,592)
Special Infrastructure Account	1,380	138,149	106,625	153,677	76,423	19,352
Functional Total	<u>22,916</u>	<u>(987,652)</u>	<u>(1,187,839)</u>	<u>(1,127,903)</u>	<u>(1,160,169)</u>	<u>(1,222,240)</u>
TOTAL CAPITAL PROJECTS SPENDING	<u><u>8,212,243</u></u>	<u><u>10,873,787</u></u>	<u><u>12,301,243</u></u>	<u><u>12,014,920</u></u>	<u><u>11,379,515</u></u>	<u><u>11,452,278</u></u>

CASH DISBURSEMENTS BY FUNCTION
STATE FUNDS
(thousands of dollars)

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	Actuals	Projected	Projected	Projected	Projected	Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	81,834	131,380	161,974	143,339	136,109	129,139
Alcoholic Beverage Control, Division of	84,252	87,531	70,954	99,578	145,811	147,136
Economic Development Capital	3,432	8,000	8,000	8,000	8,000	8,000
Economic Development, Department of	71,540	81,350	72,024	72,024	72,024	72,024
Empire State Development Corporation	1,185,072	1,260,778	2,077,455	2,042,394	1,805,909	1,760,889
Energy Research and Development Authority, New York State	12,908	129,758	128,715	30,000	34,313	38,038
Financial Services, Department of	381,163	410,365	427,115	427,115	427,115	427,115
Lake Ontario Resiliency/Economic Development	26,049	10,250	10,250	10,250	370	0
Olympic Regional Development Authority	98,510	66,354	74,854	99,854	53,854	21,554
Power Authority, New York	3,465	10,500	56,700	5,200	2,200	2,200
Public Service Department	327,352	290,473	141,862	1,166,909	1,170,568	1,174,787
Regional Economic Development Program	489	295	295	295	295	295
Strategic Investment Program	1,278	2,000	2,000	2,000	2,000	2,000
Functional Total	2,277,344	2,489,034	3,232,198	4,106,958	3,858,568	3,783,177
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,789	7,516	14,988	16,086	6,187	6,187
Environmental Conservation, Department of	1,078,250	1,428,024	1,703,992	1,722,444	1,758,501	1,763,860
Hudson River Park Trust	15,367	21,000	10,000	5,633	0	0
Parks, Recreation and Historic Preservation, Office of	387,686	487,862	576,698	551,583	523,015	526,020
Functional Total	1,486,092	1,944,402	2,305,678	2,295,746	2,287,703	2,296,067
TRANSPORTATION						
Metropolitan Transportation Authority	1,129,000	271,621	733,000	910,000	1,087,266	499,867
Motor Vehicles, Department of	405,191	461,132	490,019	469,073	480,699	445,868
Transportation, Department of	8,647,112	9,673,577	9,610,791	9,672,915	9,948,146	10,350,490
Waterfront Commission	0	1,575	4,565	4,649	4,686	4,828
Functional Total	10,181,303	10,407,905	10,838,375	11,056,637	11,520,797	11,301,053
HEALTH						
Aging, Office for the	174,284	196,435	183,638	189,240	189,750	200,919
Health, Department of	28,915,818	31,344,152	34,618,364	38,256,931	40,049,959	41,344,700
<i>Medical Assistance</i>	24,934,484	26,881,326	29,913,556	32,906,642	34,683,410	36,332,394
<i>Essential Plan</i>	64,954	91,378	95,343	103,265	104,271	106,778
<i>Medicaid Administration</i>	791,868	916,519	913,111	838,904	833,689	836,870
<i>Public Health</i>	3,124,512	3,454,929	3,696,354	4,408,120	4,428,589	4,068,658
Medicaid Inspector General, Office of the	18,737	19,155	19,222	19,293	19,293	19,293
Functional Total	29,108,839	31,559,742	34,821,224	38,465,464	40,259,002	41,564,912
SOCIAL WELFARE						
Children and Family Services, Office of	3,142,483	2,299,886	3,272,768	3,295,469	3,452,676	3,465,476
<i>OCFS</i>	3,086,032	2,242,649	3,212,531	3,235,232	3,392,439	3,405,239
<i>OCFS - Other</i>	56,451	57,237	60,237	60,237	60,237	60,237
Housing and Community Renewal, Division of	769,475	1,299,794	1,613,099	1,577,219	1,501,816	1,480,492
Human Rights, Division of	13,380	16,635	20,644	20,653	20,653	20,653
Labor, Department of	150,232	156,575	135,187	144,975	144,996	144,996
National and Community Service	281	809	843	869	894	917
Nonprofit Infrastructure Capital Investment Program	6,648	32,660	10,000	0	0	0
Temporary and Disability Assistance, Office of	2,329,684	3,091,858	3,660,128	2,840,034	2,251,186	2,274,275
<i>Welfare Assistance</i>	1,176,307	1,238,114	1,386,015	1,367,400	1,406,685	1,429,774
<i>All Other</i>	1,153,377	1,853,744	2,274,113	1,472,634	844,501	844,501
Functional Total	6,412,183	6,898,217	8,712,669	7,879,219	7,372,221	7,386,809
MENTAL HYGIENE						
Addiction Services and Supports, Office of	641,250	858,389	866,014	791,537	835,678	799,440
<i>OASAS</i>	523,036	723,412	779,452	702,860	742,526	707,560
<i>OASAS - Other</i>	118,214	134,977	86,562	88,677	93,152	91,880
Justice Center	39,932	35,265	34,015	36,830	38,307	37,308
Mental Health, Office of	3,814,593	4,166,978	4,755,850	5,228,720	5,406,361	5,369,079
<i>OMH</i>	2,154,328	2,439,120	2,958,790	3,434,983	3,541,601	3,497,501
<i>OMH - Other</i>	1,660,265	1,727,858	1,797,060	1,793,737	1,864,760	1,871,578
People with Developmental Disabilities, Office for	4,247,301	6,901,847	3,194,361	4,148,133	4,439,403	4,809,808
<i>OPWDD</i>	702,345	705,469	757,671	761,033	772,819	786,418
<i>OPWDD - Other</i>	3,544,956	6,196,378	2,436,690	3,387,100	3,666,584	4,023,390
Functional Total	8,743,076	11,962,479	8,850,240	10,205,220	10,719,749	11,015,635
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	3,532	3,405	3,567	3,659	3,751	3,695
Corrections and Community Supervision, Department of	3,041,531	3,036,984	2,956,675	2,863,959	2,865,084	2,919,282
<i>DOCCS</i>	3,041,531	3,028,584	2,948,275	2,855,559	2,856,684	2,910,882
<i>DOCCS - Other</i>	0	8,400	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	293,275	508,942	585,365	588,926	556,472	560,014
Homeland Security and Emergency Services, Division of	191,675	223,476	256,660	267,478	266,422	255,603
Indigent Legal Services, Office of	130,772	301,906	312,675	313,817	310,627	310,775
Judicial Conduct, Commission on	7,028	8,128	8,128	8,128	8,128	8,128
Judicial Nomination, Commission on	5	30	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38	38
Military and Naval Affairs, Division of	193,834	219,612	173,154	138,917	122,953	124,027
Prosecutorial Conduct, Commission on	0	250	1,750	1,750	1,750	1,750
State Police, Division of	901,808	1,035,179	1,087,578	1,084,816	1,106,098	1,125,214
Statewide Financial System	33,360	32,155	32,182	32,919	33,677	33,677
Victim Services, Office of	23,167	49,153	200,820	162,392	162,392	162,558
Functional Total	4,819,996	5,419,258	5,618,622	5,466,829	5,437,422	5,504,791

CASH DISBURSEMENTS BY FUNCTION
STATE FUNDS
(thousands of dollars)

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	Actuals	Projected	Projected	Projected	Projected	Projected
HIGHER EDUCATION						
City University of New York	2,095,336	2,501,453	2,671,908	2,936,107	2,866,183	2,796,812
Higher Education Facilities Capital Matching Grants Program	20,156	31,150	33,650	29,150	18,150	12,150
Higher Education Services Corporation, New York State	614,733	667,891	674,518	686,232	696,507	704,770
State University Construction Fund	6	0	0	0	0	0
State University of New York	8,984,326	9,660,863	10,292,791	10,574,918	10,614,563	10,665,231
Functional Total	11,714,557	12,861,357	13,672,867	14,226,407	14,195,403	14,178,963
EDUCATION						
Arts, Council on the	98,400	113,736	47,937	48,026	48,136	48,138
Education, Department of	34,780,329	38,216,726	40,008,815	41,076,877	41,824,241	42,801,318
<i>School Aid</i>	30,358,377	33,629,473	35,056,348	35,984,188	36,744,435	37,652,505
<i>School Aid – Other</i>	124,803	140,000	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,781,232	1,616,913	1,575,393	1,546,911	1,519,991	1,446,842
<i>Special Education Categorical Programs</i>	1,274,375	1,411,422	1,505,934	1,597,497	1,694,361	1,794,931
<i>All Other</i>	1,241,542	1,418,918	1,731,140	1,808,281	1,725,454	1,767,040
Functional Total	34,878,729	38,330,462	40,056,752	41,124,903	41,872,377	42,849,456
GENERAL GOVERNMENT						
Budget, Division of the	65,106	66,019	51,721	38,407	35,607	35,607
Civil Service, Department of	20,266	32,966	46,948	52,529	55,930	56,478
Deferred Compensation Board	804	870	888	909	926	926
Elections, State Board of	29,846	52,590	108,269	67,721	70,187	48,382
Employee Relations, Office of	6,235	8,250	12,909	12,894	13,082	13,082
Ethics and Lobbying, Independent Commission on	5,339	7,731	7,731	7,731	7,731	7,731
Gaming Commission, New York State	319,289	206,938	214,302	211,002	210,902	210,802
General Services, Office of	365,525	347,299	362,437	322,484	334,482	334,482
Information Technology Services, Office of	689,452	825,338	841,589	845,240	808,324	853,151
Inspector General, Office of the	7,625	9,938	10,691	10,849	11,010	11,010
Labor Management Committees	27,400	37,355	41,300	42,127	42,972	42,972
Prevention of Domestic Violence, Office for	7,254	13,474	14,266	14,186	14,186	14,230
Public Employment Relations Board	3,790	6,801	5,094	5,168	5,241	5,241
State, Department of	134,908	202,114	224,551	268,904	254,209	267,626
Tax Appeals, Division of	2,913	3,306	3,882	3,882	3,882	3,882
Taxation and Finance, Department of	362,287	370,878	373,639	376,836	378,887	378,887
Veterans' Services, Department of	14,947	23,244	19,247	19,306	19,364	18,364
Welfare Inspector General, Office of	749	794	808	822	836	836
Workers' Compensation Board	215,146	214,812	224,893	232,009	227,880	227,880
Functional Total	2,278,881	2,430,717	2,565,165	2,533,006	2,495,638	2,531,569
ELECTED OFFICIALS						
Audit and Control, Department of	212,255	183,817	203,658	203,319	200,423	203,876
Executive Chamber	17,962	23,303	23,303	23,303	23,303	17,854
Judiciary	3,128,391	3,362,649	3,717,801	3,691,001	3,667,801	3,667,801
Law, Department of	274,886	310,885	293,694	295,474	298,043	300,899
Legislature	236,067	284,685	288,320	288,320	288,320	288,320
Lieutenant Governor, Office of the	612	746	921	921	921	921
Functional Total	3,870,173	4,166,085	4,527,697	4,502,338	4,478,811	4,479,671
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	723,244	729,923	736,852	738,852	740,852	740,852
County-Wide Shared Services Initiative	2,839	7,000	9,000	0	0	0
Miscellaneous Financial Assistance	25,465	23,915	18,750	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218	218
Functional Total	780,650	789,941	794,939	787,939	789,939	789,939
ALL OTHER CATEGORIES						
Arts and Cultural Facilities Improvement	3,065	66,935	20,000	25,000	20,000	0
Community Resiliency, Economic Sustainability and Technology	0	5,000	20,000	30,000	55,000	55,000
General State Charges	8,338,619	8,577,840	6,129,080	9,072,426	10,692,284	11,970,523
Local Community Assistance Program	0	5,000	10,000	10,000	15,000	15,000
Long-Term Debt Service	10,528,463	2,653,827	3,071,070	4,955,517	4,995,363	6,210,194
Miscellaneous	(68,208)	(1,913,461)	(1,063,469)	(927,704)	(743,940)	(1,147,373)
Special Infrastructure Account	198,842	188,404	230,881	421,650	604,435	267,204
Functional Total	19,000,781	9,583,545	8,417,562	13,586,889	15,638,142	17,370,548
TOTAL STATE FUNDS SPENDING	135,552,604	138,843,144	144,413,988	156,237,555	160,925,772	165,052,590

CASH DISBURSEMENTS BY FUNCTION
STATE FUNDS
ASSISTANCE AND GRANTS
(thousands of dollars)

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	29,673	37,348	33,851	39,750	42,250	43,250
Alcoholic Beverage Control, Division of	40,000	14,856	0	27,471	72,524	72,524
Economic Development Capital	3,432	8,000	8,000	8,000	8,000	8,000
Economic Development, Department of	55,246	53,390	49,444	49,444	49,444	49,444
Empire State Development Corporation	1,175,484	(78,906)	619,051	956,569	1,200,628	1,205,844
Energy Research and Development Authority, New York State	0	75,000	75,000	0	0	0
Financial Services, Department of	66,562	78,122	76,872	76,872	76,872	76,872
Lake Ontario Resiliency/Economic Development	24,874	0	0	0	0	0
Power Authority, New York	2,235	0	0	0	0	0
Public Service Department	250,316	200,134	25,131	50,133	50,133	50,133
Regional Economic Development Program	489	0	0	0	0	0
Strategic Investment Program	1,278	0	0	0	0	0
Functional Total	1,649,589	387,944	887,349	1,208,239	1,499,851	1,506,067
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	264,670	283,743	285,883	311,883	315,883	315,883
Parks, Recreation and Historic Preservation, Office of	7,176	6,750	6,750	6,750	6,750	6,750
Functional Total	271,846	290,493	292,633	318,633	322,633	322,633
TRANSPORTATION						
Metropolitan Transportation Authority	1,129,000	271,621	665,000	910,000	1,087,266	499,867
Motor Vehicles, Department of	0	1,250	0	0	0	0
Transportation, Department of	5,523,920	6,255,606	6,096,074	6,085,138	6,082,435	6,083,558
Functional Total	6,652,920	6,528,477	6,761,074	6,995,138	7,169,701	6,583,425
HEALTH						
Aging, Office for the	169,470	192,103	179,304	184,904	185,414	196,583
Health, Department of	27,877,894	30,208,015	33,363,219	36,916,815	38,423,606	39,684,924
<i>Medical Assistance</i>	24,934,484	26,881,326	29,913,556	32,906,642	34,683,410	36,332,394
<i>Medicaid Administration</i>	532,749	560,231	517,231	483,231	483,231	483,231
<i>Public Health</i>	2,410,661	2,766,458	2,932,432	3,526,942	3,256,965	2,869,299
Functional Total	28,047,364	30,400,118	33,542,523	37,101,719	38,609,020	39,881,507
SOCIAL WELFARE						
Children and Family Services, Office of	2,926,949	1,974,101	2,896,927	2,918,295	3,060,432	3,073,091
<i>OCFS</i>	2,870,498	1,916,864	2,836,690	2,858,058	3,000,195	3,012,854
<i>OCFS - Other</i>	56,451	57,237	60,237	60,237	60,237	60,237
Housing and Community Renewal, Division of	697,628	1,226,098	1,513,701	1,476,591	1,401,416	1,380,092
Human Rights, Division of	0	500	500	500	500	500
Labor, Department of	68,836	66,850	45,400	53,650	53,650	53,650
National and Community Service	0	457	488	511	533	556
Nonprofit Infrastructure Capital Investment Program	6,648	32,660	10,000	0	0	0
Temporary and Disability Assistance, Office of	2,147,090	2,916,190	3,525,936	2,705,753	2,117,838	2,140,927
<i>Welfare Assistance</i>	1,176,307	1,238,114	1,386,015	1,367,400	1,406,685	1,429,774
<i>All Other</i>	970,783	1,678,076	2,139,921	1,338,353	711,153	711,153
Functional Total	5,847,151	6,216,856	7,992,952	7,155,300	6,634,369	6,648,816
MENTAL HYGIENE						
Addiction Services and Supports, Office of	535,211	733,351	737,812	663,153	701,945	670,901
<i>OASAS</i>	479,384	652,325	706,389	631,319	668,562	635,931
<i>OASAS - Other</i>	55,827	81,026	31,423	31,834	33,383	34,970
Justice Center	649	649	649	649	649	649
Mental Health, Office of	1,793,899	2,110,141	2,611,411	2,981,139	3,105,690	3,086,093
<i>OMH</i>	1,374,132	1,650,110	2,084,839	2,495,469	2,609,916	2,579,962
<i>OMH - Other</i>	419,767	460,031	526,572	485,670	495,774	506,131
People with Developmental Disabilities, Office for	2,535,446	5,157,601	1,453,735	2,395,439	2,610,673	3,010,721
<i>OPWDD</i>	570,566	542,324	609,674	628,774	637,374	649,674
<i>OPWDD - Other</i>	1,964,880	4,615,277	844,061	1,766,665	1,973,299	2,361,047
Functional Total	4,865,205	8,001,742	4,803,607	6,040,380	6,418,957	6,768,364
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	8,684	16,606	18,606	18,606	18,606	18,606
<i>DOCCS</i>	8,684	8,206	10,206	10,206	10,206	10,206
<i>DOCCS - Other</i>	0	8,400	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	251,822	386,793	457,774	472,774	472,774	472,774
Homeland Security and Emergency Services, Division of	130,337	178,123	142,490	152,360	154,979	155,697
Indigent Legal Services, Office of	125,145	294,629	304,629	305,630	302,296	302,296
Military and Naval Affairs, Division of	1,276	5,430	1,753	1,777	1,801	1,821
Victim Services, Office of	13,929	38,358	181,458	147,058	147,058	147,058
Functional Total	531,193	919,939	1,106,710	1,098,205	1,097,514	1,098,252
HIGHER EDUCATION						
City University of New York	1,783,451	2,012,621	2,065,616	2,142,052	2,188,845	2,223,409
Higher Education Facilities Capital Matching Grants Program	20,156	31,150	33,650	29,150	18,150	12,150
Higher Education Services Corporation, New York State	595,584	630,585	647,273	657,415	672,870	681,133
State University of New York	497,179	569,836	618,400	618,400	558,400	448,400
Functional Total	2,896,370	3,244,192	3,364,939	3,447,017	3,438,265	3,365,092

CASH DISBURSEMENTS BY FUNCTION
STATE FUNDS
ASSISTANCE AND GRANTS
(thousands of dollars)

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
EDUCATION						
Arts, Council on the	93,984	108,898	42,513	42,513	42,513	42,513
Education, Department of	34,580,862	37,864,147	39,571,393	40,721,034	41,559,722	42,549,960
<i>School Aid</i>	30,358,377	33,629,473	35,056,348	35,984,188	36,744,435	37,652,505
<i>School Aid – Other</i>	124,803	140,000	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,781,232	1,616,913	1,575,393	1,546,911	1,519,991	1,446,842
<i>Special Education Categorical Programs</i>	1,274,375	1,411,422	1,505,934	1,597,497	1,694,361	1,794,931
<i>All Other</i>	1,042,075	1,066,339	1,293,718	1,452,438	1,460,935	1,515,682
Functional Total	34,674,846	37,973,045	39,613,906	40,763,547	41,602,235	42,592,473
GENERAL GOVERNMENT						
Civil Service, Department of	3,347	300	300	300	300	300
Elections, State Board of	1,392	13,500	57,700	17,700	37,700	17,700
Gaming Commission, New York State	259,884	127,300	132,800	130,000	129,900	129,800
General Services, Office of	0	18,870	8,935	0	0	0
Prevention of Domestic Violence, Office for	5,142	10,962	10,912	10,912	10,912	10,912
State, Department of	65,739	126,103	134,228	128,728	131,899	116,228
Taxation and Finance, Department of	6,159	6,776	6,776	6,776	6,776	6,776
Veterans' Services, Department of	8,567	13,348	9,554	9,554	9,554	9,554
Functional Total	350,230	317,159	361,205	303,970	327,041	291,270
ELECTED OFFICIALS						
Audit and Control, Department of	32,025	0	0	0	0	0
Judiciary	214,188	266,001	295,300	295,300	295,300	295,300
Law, Department of	30,526	40,000	0	0	0	0
Functional Total	276,739	306,001	295,300	295,300	295,300	295,300
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	723,244	729,923	736,852	738,852	740,852	740,852
County-Wide Shared Services Initiative	2,839	7,000	9,000	0	0	0
Miscellaneous Financial Assistance	25,465	23,915	18,750	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218	218
Functional Total	780,650	789,941	794,939	787,939	789,939	789,939
ALL OTHER CATEGORIES						
Arts and Cultural Facilities Improvement	2,883	66,935	20,000	25,000	20,000	0
Miscellaneous	(150,843)	(170,374)	114,163	(249,807)	(276,106)	(521,044)
Special Infrastructure Account	197,462	50,255	124,256	267,973	528,012	247,852
Functional Total	49,502	(53,184)	258,419	43,166	271,906	(273,192)
TOTAL ASSISTANCE AND GRANTS SPENDING	86,893,605	95,322,723	100,075,556	105,558,553	108,476,731	109,869,946

CASH DISBURSEMENTS BY FUNCTION
STATE FUNDS
STATE OPERATIONS
(thousands of dollars)

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	40,719	47,452	48,018	48,984	49,254	49,284
Alcoholic Beverage Control, Division of	37,417	61,798	57,077	58,230	59,410	60,519
Economic Development, Department of	16,294	24,132	19,052	19,052	19,052	19,052
Empire State Development Corporation	189	0	0	0	0	0
Financial Services, Department of	212,712	216,520	218,440	218,440	218,440	218,440
Olympic Regional Development Authority	14,070	11,554	10,054	10,054	10,054	10,054
Public Service Department	50,441	56,983	76,476	1,076,250	1,077,942	1,079,614
Functional Total	371,842	418,439	429,117	1,431,010	1,434,152	1,436,963
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,789	5,516	5,988	6,086	6,187	6,187
Environmental Conservation, Department of	238,239	268,338	281,578	279,030	274,070	275,470
Parks, Recreation and Historic Preservation, Office of	198,978	222,638	236,505	241,376	239,808	239,813
Functional Total	442,006	496,492	524,071	526,492	520,065	521,470
TRANSPORTATION						
Motor Vehicles, Department of	60,939	67,014	66,296	66,296	66,296	66,757
Transportation, Department of	355,946	361,632	362,507	372,936	383,661	394,724
Waterfront Commission	0	1,575	4,565	4,649	4,686	4,828
Functional Total	416,885	430,221	433,368	443,881	454,643	466,309
HEALTH						
Aging, Office for the	4,814	4,332	4,334	4,336	4,336	4,336
Health, Department of	920,077	957,477	1,019,762	1,005,386	996,469	996,244
<i>Essential Plan</i>	64,954	91,378	95,343	103,265	104,271	106,778
<i>Medicaid Administration</i>	258,625	352,987	390,879	350,672	345,457	348,638
<i>Public Health</i>	596,498	513,112	533,540	551,449	546,741	540,828
Medicaid Inspector General, Office of the	18,737	19,155	19,222	19,293	19,293	19,293
Functional Total	943,628	980,964	1,043,318	1,029,015	1,020,098	1,019,873
SOCIAL WELFARE						
Children and Family Services, Office of	196,089	286,537	306,144	322,320	337,226	349,781
<i>OCFS</i>	196,089	286,537	306,144	322,320	337,226	349,781
Housing and Community Renewal, Division of	52,925	50,346	71,505	72,728	72,728	72,728
Human Rights, Division of	13,380	16,135	20,144	20,153	20,153	20,153
Labor, Department of	60,510	61,861	61,901	63,426	63,438	63,438
National and Community Service	281	352	355	358	361	361
Temporary and Disability Assistance, Office of	181,605	173,756	132,280	132,369	132,436	132,436
<i>All Other</i>	181,605	173,756	132,280	132,369	132,436	132,436
Functional Total	504,790	588,987	592,329	611,354	626,342	638,897
MENTAL HYGIENE						
Addiction Services and Supports, Office of	96,377	112,621	115,668	115,754	121,063	115,856
<i>OASAS</i>	33,990	58,670	60,529	58,911	61,294	58,946
<i>OASAS - Other</i>	62,387	53,951	55,139	56,843	59,769	56,910
Justice Center	39,283	34,616	33,366	36,181	37,658	36,659
Mental Health, Office of	1,726,080	1,749,885	1,738,659	1,790,227	1,873,954	1,865,622
<i>OMH</i>	485,682	482,058	468,171	482,160	504,968	500,175
<i>OMH - Other</i>	1,240,398	1,267,827	1,270,488	1,308,067	1,368,986	1,365,447
People with Developmental Disabilities, Office for	1,598,624	1,581,303	1,592,831	1,620,637	1,693,487	1,662,545
<i>OPWDD</i>	18,548	202	202	202	202	202
<i>OPWDD - Other</i>	1,580,076	1,581,101	1,592,629	1,620,435	1,693,285	1,662,343
Functional Total	3,460,364	3,478,425	3,480,524	3,562,799	3,726,162	3,680,682
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	3,532	3,405	3,567	3,659	3,751	3,695
Corrections and Community Supervision, Department of	2,672,345	2,664,822	2,582,468	2,529,706	2,530,784	2,584,982
<i>DOCCS</i>	2,672,345	2,664,822	2,582,468	2,529,706	2,530,784	2,584,982
Criminal Justice Services, Division of	41,444	42,399	43,091	43,902	44,698	47,240
Homeland Security and Emergency Services, Division of	41,041	54,871	75,794	76,739	78,561	80,006
Indigent Legal Services, Office of	3,614	4,844	5,210	5,303	5,398	5,496
Judicial Conduct, Commission on	7,028	8,128	8,128	8,128	8,128	8,128
Judicial Nomination, Commission on	5	30	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38	38
Military and Naval Affairs, Division of	70,209	252,141	88,386	88,777	87,433	89,149
Prosecutorial Conduct, Commission on	0	250	1,750	1,750	1,750	1,750
State Police, Division of	805,333	906,108	964,607	986,845	1,005,536	1,024,652
Statewide Financial System	33,360	32,155	32,182	32,919	33,677	33,677
Victim Services, Office of	4,920	6,452	12,889	12,961	12,961	13,093
Functional Total	3,682,840	3,975,643	3,818,140	3,790,757	3,812,745	3,891,936
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	14,531	30,487	23,836	28,817	23,637	23,637
State University of New York	6,926,639	7,232,027	7,595,849	7,800,246	8,022,330	8,242,083
Functional Total	6,941,170	7,262,514	7,619,685	7,829,063	8,045,967	8,265,720
EDUCATION						
Arts, Council on the	4,416	4,838	5,424	5,513	5,623	5,625
Education, Department of	145,583	177,981	188,600	190,853	192,136	194,757
<i>All Other</i>	145,583	177,981	188,600	190,853	192,136	194,757
Functional Total	149,999	182,819	194,024	196,366	197,759	200,382

CASH DISBURSEMENTS BY FUNCTION
STATE FUNDS
STATE OPERATIONS
(thousands of dollars)

	<u>FY 2023</u> <u>Actuals</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>	<u>FY 2028</u> <u>Projected</u>
GENERAL GOVERNMENT						
Budget, Division of the	64,083	64,719	50,421	37,107	34,307	34,307
Civil Service, Department of	16,919	32,415	46,392	51,968	55,364	55,912
Deferred Compensation Board	518	609	622	637	649	649
Elections, State Board of	15,268	24,045	30,069	29,924	30,787	30,682
Employee Relations, Office of	6,234	8,250	12,909	12,894	13,082	13,082
Ethics and Lobbying, Independent Commission on	5,339	7,731	7,731	7,731	7,731	7,731
Gaming Commission, New York State	44,520	59,382	60,711	60,211	60,211	60,211
General Services, Office of	110,780	115,449	123,932	128,416	130,568	130,568
Information Technology Services, Office of	599,290	649,750	718,289	702,540	718,124	718,230
Inspector General, Office of the	7,625	9,938	10,691	10,849	11,010	11,010
Labor Management Committees	22,169	32,153	35,994	36,715	37,452	37,452
Prevention of Domestic Violence, Office for	2,112	2,512	3,354	3,274	3,274	3,318
Public Employment Relations Board	3,790	4,301	5,094	5,168	5,241	5,241
State, Department of	51,533	65,519	52,994	54,494	54,494	54,494
Tax Appeals, Division of	2,913	3,306	3,882	3,882	3,882	3,882
Taxation and Finance, Department of	327,850	342,225	344,786	347,983	350,034	350,034
Veterans' Services, Department of	6,376	7,891	8,688	8,747	8,805	8,805
Welfare Inspector General, Office of	749	794	808	822	836	836
Workers' Compensation Board	145,390	152,724	153,231	156,581	160,006	160,006
Functional Total	<u>1,433,458</u>	<u>1,583,713</u>	<u>1,670,598</u>	<u>1,659,943</u>	<u>1,685,857</u>	<u>1,686,450</u>
ELECTED OFFICIALS						
Audit and Control, Department of	172,223	178,799	187,525	190,837	194,218	197,829
Executive Chamber	17,962	23,303	23,303	23,303	23,303	17,854
Judiciary	2,088,521	2,230,700	2,400,800	2,400,800	2,400,800	2,400,800
Law, Department of	218,706	241,945	259,639	262,536	265,495	269,952
Legislature	236,067	284,685	288,320	288,320	288,320	288,320
Lieutenant Governor, Office of the	612	746	921	921	921	921
Functional Total	<u>2,734,091</u>	<u>2,960,178</u>	<u>3,160,508</u>	<u>3,166,717</u>	<u>3,173,057</u>	<u>3,175,676</u>
ALL OTHER CATEGORIES						
Long-Term Debt Service	47,564	47,230	49,196	49,196	49,196	49,196
Miscellaneous	60,521	(608,693)	145,381	642,208	837,258	683,763
Functional Total	<u>108,085</u>	<u>(561,463)</u>	<u>194,577</u>	<u>691,404</u>	<u>886,454</u>	<u>732,959</u>
TOTAL STATE OPERATIONS SPENDING	<u>21,189,158</u>	<u>21,796,932</u>	<u>23,160,259</u>	<u>24,938,801</u>	<u>25,583,301</u>	<u>25,717,317</u>

**CASH DISBURSEMENTS BY FUNCTION
STATE FUNDS
PERSONAL SERVICE
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	33,951	40,677	41,040	41,738	41,932	41,953
Alcoholic Beverage Control, Division of	20,049	26,857	33,937	34,529	35,132	35,748
Economic Development, Department of	12,940	15,329	14,769	14,769	14,769	14,769
Financial Services, Department of	162,679	161,204	163,054	163,054	163,054	163,054
Olympic Regional Development Authority	8,742	5,338	3,838	3,838	3,838	3,838
Public Service Department	42,027	48,240	61,174	62,127	63,098	64,601
Functional Total	280,388	297,645	317,812	320,055	321,823	323,963
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,019	4,835	4,925	5,016	5,110	5,110
Environmental Conservation, Department of	200,934	214,163	224,306	226,626	221,666	222,066
Parks, Recreation and Historic Preservation, Office of	152,911	176,605	190,402	194,904	192,968	192,968
Functional Total	357,864	395,603	419,633	426,546	419,744	420,144
TRANSPORTATION						
Motor Vehicles, Department of	44,640	50,241	49,783	49,783	49,783	50,107
Transportation, Department of	170,779	182,635	183,440	188,953	194,633	200,507
Waterfront Commission	0	1,000	3,890	3,959	3,979	4,104
Functional Total	215,419	233,876	237,113	242,695	248,395	254,718
HEALTH						
Aging, Office for the	4,681	4,196	4,196	4,196	4,196	4,196
Health, Department of	285,850	327,196	355,061	364,793	365,115	365,742
<i>Essential Plan</i>	3,106	5,324	5,452	5,702	5,852	6,078
<i>Medicaid Administration</i>	45,347	58,996	54,097	54,020	54,087	54,327
<i>Public Health</i>	237,397	262,876	295,512	305,071	305,176	305,337
Medicaid Inspector General, Office of the	16,316	16,673	16,673	16,673	16,673	16,673
Functional Total	306,847	348,065	375,930	385,662	385,984	386,611
SOCIAL WELFARE						
Children and Family Services, Office of	139,602	193,766	209,241	223,498	238,888	249,529
<i>OCFS</i>	139,602	193,766	209,241	223,498	238,888	249,529
Housing and Community Renewal, Division of	40,130	40,625	48,683	49,600	49,600	49,600
Human Rights, Division of	11,921	14,006	15,830	15,839	15,839	15,839
Labor, Department of	33,899	37,330	38,251	39,621	39,633	39,633
National and Community Service	281	343	346	349	352	352
Temporary and Disability Assistance, Office of	62,912	69,711	70,269	70,339	70,412	70,412
<i>All Other</i>	62,912	69,711	70,269	70,339	70,412	70,412
Functional Total	288,745	355,781	382,620	399,246	414,724	425,365
MENTAL HYGIENE						
Addiction Services and Supports, Office of	67,458	76,993	77,795	77,844	83,170	77,976
<i>OASAS</i>	22,111	36,792	37,423	35,512	37,856	35,556
<i>OASAS - Other</i>	45,347	40,201	40,372	42,332	45,314	42,420
Justice Center	31,119	26,446	24,984	27,577	28,828	27,584
Mental Health, Office of	1,313,532	1,335,322	1,374,621	1,413,375	1,485,331	1,466,890
<i>OMH</i>	385,983	395,590	407,667	419,054	439,629	434,914
<i>OMH - Other</i>	927,549	939,732	966,954	994,321	1,045,702	1,031,976
People with Developmental Disabilities, Office for	1,399,093	1,338,881	1,343,880	1,365,845	1,431,994	1,394,175
<i>OPWDD</i>	284	0	0	0	0	0
<i>OPWDD - Other</i>	1,398,809	1,338,881	1,343,880	1,365,845	1,431,994	1,394,175
Functional Total	2,811,202	2,777,642	2,821,280	2,884,641	3,029,323	2,966,625
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	3,334	3,146	3,298	3,384	3,470	3,416
Corrections and Community Supervision, Department of	2,193,891	2,187,794	2,121,030	2,076,186	2,077,264	2,121,462
<i>DOCCS</i>	2,193,891	2,187,794	2,121,030	2,076,186	2,077,264	2,121,462
Criminal Justice Services, Division of	30,903	31,073	32,699	33,314	33,911	35,360
Homeland Security and Emergency Services, Division of	29,551	36,119	49,290	50,375	51,495	52,595
Indigent Legal Services, Office of	3,226	3,969	4,310	4,386	4,463	4,543
Judicial Conduct, Commission on	5,208	6,132	6,132	6,132	6,132	6,132
Military and Naval Affairs, Division of	59,759	147,477	71,804	72,137	72,478	73,914
Prosecutorial Conduct, Commission on	0	225	1,350	1,350	1,350	1,350
State Police, Division of	720,219	791,962	867,334	888,174	905,435	923,294
Statewide Financial System	12,307	12,779	12,806	13,068	13,336	13,336
Victim Services, Office of	3,428	3,736	4,784	4,847	4,847	4,924
Functional Total	3,061,826	3,224,412	3,174,837	3,153,353	3,174,181	3,240,326
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	8,086	11,365	10,526	9,700	9,884	9,884
State University of New York	4,313,378	4,483,374	4,773,778	4,858,392	4,994,441	5,127,377
Functional Total	4,321,464	4,494,739	4,784,304	4,868,092	5,004,325	5,137,261
EDUCATION						
Arts, Council on the	2,698	2,945	2,995	3,046	3,107	3,108
Education, Department of	97,298	108,848	113,409	115,133	118,123	119,634
<i>All Other</i>	97,298	108,848	113,409	115,133	118,123	119,634
Functional Total	99,996	111,793	116,404	118,179	121,230	122,742
GENERAL GOVERNMENT						

**CASH DISBURSEMENTS BY FUNCTION
STATE FUNDS
PERSONAL SERVICE
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Budget, Division of the	28,527	31,602	31,602	31,602	31,602	31,602
Civil Service, Department of	16,918	21,980	29,987	33,307	35,216	35,220
Deferred Compensation Board	503	429	438	447	456	456
Elections, State Board of	9,054	14,471	19,147	19,332	19,520	19,780
Employee Relations, Office of	5,956	8,033	12,487	12,666	12,849	12,849
Ethics and Lobbying, Independent Commission on	4,057	6,674	6,674	6,674	6,674	6,674
Gaming Commission, New York State	31,001	34,059	34,861	34,861	34,861	34,861
General Services, Office of	43,035	45,719	45,484	46,711	47,658	47,658
Information Technology Services, Office of	282,207	330,138	349,671	359,335	367,249	367,355
Inspector General, Office of the	6,346	8,333	8,877	8,999	9,123	9,123
Labor Management Committees	6,574	5,709	5,823	5,939	6,058	6,058
Prevention of Domestic Violence, Office for	1,713	2,255	2,575	2,613	2,613	2,653
Public Employment Relations Board	3,540	4,076	4,806	4,873	4,940	4,940
State, Department of	37,577	41,016	37,333	38,833	38,833	38,833
Tax Appeals, Division of	2,687	3,066	3,442	3,442	3,442	3,442
Taxation and Finance, Department of	263,917	268,385	273,026	275,574	277,356	277,356
Veterans' Services, Department of	6,015	6,613	7,951	8,005	8,059	8,059
Welfare Inspector General, Office of	742	685	699	713	727	727
Workers' Compensation Board	85,209	91,455	92,026	93,828	95,666	95,666
Functional Total	835,578	924,698	966,909	987,754	1,002,902	1,003,312
ELECTED OFFICIALS						
Audit and Control, Department of	135,443	144,076	151,722	154,214	156,755	159,598
Executive Chamber	14,676	18,531	18,531	18,531	18,531	14,531
Judiciary	1,767,899	1,836,100	1,984,900	1,984,900	1,984,900	1,984,900
Law, Department of	155,935	171,970	186,112	188,620	191,179	194,433
Legislature	184,312	221,355	221,451	221,451	221,451	221,451
Lieutenant Governor, Office of the	553	679	844	844	844	844
Functional Total	2,258,818	2,392,711	2,563,560	2,568,560	2,573,660	2,575,757
ALL OTHER CATEGORIES						
Miscellaneous	1,907	439,402	592,892	640,203	635,236	681,741
Functional Total	1,907	439,402	592,892	640,203	635,236	681,741
TOTAL PERSONAL SERVICE SPENDING	14,840,054	15,996,367	16,753,294	16,994,986	17,331,527	17,538,565

**CASH DISBURSEMENTS BY FUNCTION
STATE FUNDS
NON-PERSONAL SERVICE/INDIRECT COSTS
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	6,768	6,775	6,978	7,246	7,322	7,331
Alcoholic Beverage Control, Division of	17,368	34,941	23,140	23,701	24,278	24,771
Economic Development, Department of	3,354	8,803	4,283	4,283	4,283	4,283
Empire State Development Corporation	189	0	0	0	0	0
Financial Services, Department of	50,033	55,316	55,386	55,386	55,386	55,386
Olympic Regional Development Authority	5,328	6,216	6,216	6,216	6,216	6,216
Public Service Department	8,414	8,743	15,302	1,014,123	1,014,844	1,015,013
Functional Total	91,454	120,794	111,305	1,110,955	1,112,329	1,113,000
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	770	681	1,063	1,070	1,077	1,077
Environmental Conservation, Department of	37,305	54,175	57,272	52,404	52,404	53,404
Parks, Recreation and Historic Preservation, Office of	46,067	46,033	46,103	46,472	46,840	46,845
Functional Total	84,142	100,889	104,438	99,946	100,321	101,326
TRANSPORTATION						
Motor Vehicles, Department of	16,299	16,773	16,513	16,513	16,513	16,650
Transportation, Department of	185,167	178,997	179,067	183,983	189,028	194,217
Waterfront Commission	0	575	675	690	707	724
Functional Total	201,466	196,345	196,255	201,186	206,248	211,591
HEALTH						
Aging, Office for the	133	136	138	140	140	140
Health, Department of	634,227	630,281	664,701	640,593	631,354	630,502
<i>Essential Plan</i>	61,848	86,054	89,891	97,563	98,419	100,700
<i>Medicaid Administration</i>	213,278	293,991	336,782	296,652	291,370	294,311
<i>Public Health</i>	359,101	250,236	238,028	246,378	241,565	235,491
Medicaid Inspector General, Office of the	2,421	2,482	2,549	2,620	2,620	2,620
Functional Total	636,781	632,899	667,388	643,353	634,114	633,262
SOCIAL WELFARE						
Children and Family Services, Office of	56,487	92,771	96,903	98,822	98,338	100,252
<i>OCFS</i>	56,487	92,771	96,903	98,822	98,338	100,252
Housing and Community Renewal, Division of	12,795	9,721	22,822	23,128	23,128	23,128
Human Rights, Division of	1,459	2,129	4,314	4,314	4,314	4,314
Labor, Department of	26,611	24,531	23,650	23,805	23,805	23,805
National and Community Service	0	9	9	9	9	9
Temporary and Disability Assistance, Office of	118,693	104,045	62,011	62,030	62,024	62,024
<i>All Other</i>	118,693	104,045	62,011	62,030	62,024	62,024
Functional Total	216,045	233,206	209,709	212,108	211,618	213,532
MENTAL HYGIENE						
Addiction Services and Supports, Office of	28,919	35,628	37,873	37,910	37,893	37,880
<i>OASAS</i>	11,879	21,878	23,106	23,399	23,438	23,390
<i>OASAS - Other</i>	17,040	13,750	14,767	14,511	14,455	14,490
Justice Center	8,164	8,170	8,382	8,604	8,830	9,075
Mental Health, Office of	412,548	414,563	364,038	376,852	388,623	398,732
<i>OMH</i>	99,699	86,468	60,504	63,106	65,339	65,261
<i>OMH - Other</i>	312,849	328,095	303,534	313,746	323,284	333,471
People with Developmental Disabilities, Office for	199,531	242,422	248,951	254,792	261,493	268,370
<i>OPWDD</i>	18,264	202	202	202	202	202
<i>OPWDD - Other</i>	181,267	242,220	248,749	254,590	261,291	268,168
Functional Total	649,162	700,783	659,244	678,158	696,839	714,057
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	198	259	269	275	281	279
Corrections and Community Supervision, Department of	478,454	477,028	461,438	453,520	453,520	463,520
<i>DOCCS</i>	478,454	477,028	461,438	453,520	453,520	463,520
Criminal Justice Services, Division of	10,541	11,326	10,392	10,588	10,787	11,880
Homeland Security and Emergency Services, Division of	11,490	18,752	26,504	26,364	27,066	27,411
Indigent Legal Services, Office of	388	875	900	917	935	953
Judicial Conduct, Commission on	1,820	1,996	1,996	1,996	1,996	1,996
Judicial Nomination, Commission on	5	30	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38	38
Military and Naval Affairs, Division of	10,450	104,664	16,582	16,640	14,955	15,235
Prosecutorial Conduct, Commission on	0	25	400	400	400	400
State Police, Division of	85,114	114,146	97,273	98,671	100,101	101,358
Statewide Financial System	21,053	19,376	19,376	19,851	20,341	20,341
Victim Services, Office of	1,492	2,716	8,105	8,114	8,114	8,169
Functional Total	621,014	751,231	643,303	637,404	638,564	651,610
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	6,445	19,122	13,310	19,117	13,753	13,753
State University of New York	2,613,261	2,748,653	2,822,071	2,941,854	3,027,889	3,114,706
Functional Total	2,619,706	2,767,775	2,835,381	2,960,971	3,041,642	3,128,459

**CASH DISBURSEMENTS BY FUNCTION
STATE FUNDS
NON-PERSONAL SERVICE/INDIRECT COSTS
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
EDUCATION						
Arts, Council on the	1,718	1,893	2,429	2,467	2,516	2,517
Education, Department of	48,285	69,133	75,191	75,720	74,013	75,123
<i>All Other</i>	48,285	69,133	75,191	75,720	74,013	75,123
Functional Total	50,003	71,026	77,620	78,187	76,529	77,640
GENERAL GOVERNMENT						
Budget, Division of the	35,556	33,117	18,819	5,505	2,705	2,705
Civil Service, Department of	1	10,435	16,405	18,661	20,148	20,692
Deferred Compensation Board	15	180	184	190	193	193
Elections, State Board of	6,214	9,574	10,922	10,592	11,267	10,902
Employee Relations, Office of	278	217	422	228	233	233
Ethics and Lobbying, Independent Commission on	1,282	1,057	1,057	1,057	1,057	1,057
Gaming Commission, New York State	13,519	25,323	25,850	25,350	25,350	25,350
General Services, Office of	67,745	69,730	78,448	81,705	82,910	82,910
Information Technology Services, Office of	317,083	319,612	368,618	343,205	350,875	350,875
Inspector General, Office of the	1,279	1,605	1,814	1,850	1,887	1,887
Labor Management Committees	15,595	26,444	30,171	30,776	31,394	31,394
Prevention of Domestic Violence, Office for	399	257	779	661	661	665
Public Employment Relations Board	250	225	288	295	301	301
State, Department of	13,956	24,503	15,661	15,661	15,661	15,661
Tax Appeals, Division of	226	240	440	440	440	440
Taxation and Finance, Department of	63,933	73,840	71,760	72,409	72,678	72,678
Veterans' Services, Department of	361	1,278	737	742	746	746
Welfare Inspector General, Office of	7	109	109	109	109	109
Workers' Compensation Board	60,181	61,269	61,205	62,753	64,340	64,340
Functional Total	597,880	659,015	703,689	672,189	682,955	683,138
ELECTED OFFICIALS						
Audit and Control, Department of	36,780	34,723	35,803	36,623	37,463	38,231
Executive Chamber	3,286	4,772	4,772	4,772	4,772	3,323
Judiciary	320,622	394,600	415,900	415,900	415,900	415,900
Law, Department of	62,771	69,975	73,527	73,916	74,316	75,519
Legislature	51,755	63,330	66,869	66,869	66,869	66,869
Lieutenant Governor, Office of the	59	67	77	77	77	77
Functional Total	475,273	567,467	596,948	598,157	599,397	599,919
ALL OTHER CATEGORIES						
Long-Term Debt Service	47,564	47,230	49,196	49,196	49,196	49,196
Miscellaneous	58,614	(1,048,095)	(447,511)	2,005	202,022	2,022
Functional Total	106,178	(1,000,865)	(398,315)	51,201	251,218	51,218
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	6,349,104	5,800,565	6,406,965	7,943,815	8,251,774	8,178,752

CASH DISBURSEMENTS BY FUNCTION
STATE FUNDS
GENERAL STATE CHARGES
(thousands of dollars)

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	1,324	2,296	2,296	2,296	2,296	2,296
Alcoholic Beverage Control, Division of	6,835	10,877	13,877	13,877	13,877	14,093
Economic Development, Department of	0	28	28	28	28	28
Financial Services, Department of	101,889	115,723	116,803	116,803	116,803	116,803
Olympic Regional Development Authority	1,487	1,500	1,500	1,500	1,500	1,500
Public Service Department	26,595	33,356	40,255	40,526	42,493	45,040
Functional Total	138,130	163,780	174,759	175,030	176,997	179,760
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	46,935	46,972	46,972	46,972	46,972	46,972
Parks, Recreation and Historic Preservation, Office of	4,666	5,077	5,546	5,560	5,560	5,560
Functional Total	51,601	52,049	52,518	52,532	52,532	52,532
TRANSPORTATION						
Motor Vehicles, Department of	23,019	26,924	26,897	26,897	26,897	26,897
Transportation, Department of	1,535	2,245	2,232	2,348	2,470	2,893
Functional Total	24,554	29,169	29,129	29,245	29,367	29,790
HEALTH						
Health, Department of	37,041	52,467	55,453	55,554	55,621	55,724
<i>Medicaid Administration</i>	494	3,301	5,001	5,001	5,001	5,001
<i>Public Health</i>	36,547	49,166	50,452	50,553	50,620	50,723
Functional Total	37,041	52,467	55,453	55,554	55,621	55,724
SOCIAL WELFARE						
Children and Family Services, Office of	1,748	2,473	2,502	2,600	2,701	2,787
<i>OCFS</i>	1,748	2,473	2,502	2,600	2,701	2,787
Housing and Community Renewal, Division of	18,922	23,350	27,893	27,900	27,672	27,672
Labor, Department of	20,886	27,864	27,886	27,899	27,908	27,908
Temporary and Disability Assistance, Office of	8	128	128	128	128	128
<i>All Other</i>	8	128	128	128	128	128
Functional Total	41,564	53,815	58,409	58,527	58,409	58,495
MENTAL HYGIENE						
Addiction Services and Supports, Office of	0	1,089	1,394	1,417	1,442	1,455
<i>OASAS</i>	0	1,089	1,394	1,417	1,442	1,455
Mental Health, Office of	100	233	388	393	398	398
<i>OMH</i>	0	233	388	393	398	398
<i>OMH - Other</i>	100	0	0	0	0	0
Functional Total	100	1,322	1,782	1,810	1,840	1,853
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	211	635	637	639	642	642
<i>DOCCS</i>	211	635	637	639	642	642
Criminal Justice Services, Division of	9	0	0	0	0	0
Homeland Security and Emergency Services, Division of	563	873	876	879	882	900
Indigent Legal Services, Office of	2,013	2,433	2,836	2,884	2,933	2,983
Military and Naval Affairs, Division of	0	76	76	76	76	76
State Police, Division of	25,829	29,523	29,523	29,523	29,523	29,523
Victim Services, Office of	1,827	1,683	2,373	2,373	2,373	2,407
Functional Total	30,452	35,223	36,321	36,374	36,429	36,531
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	4,618	6,819	3,409	0	0	0
State University of New York	541,313	576,776	594,198	612,143	630,626	649,664
Functional Total	545,931	583,595	597,607	612,143	630,626	649,664
EDUCATION						
Education, Department of	37,757	45,132	46,782	48,300	49,000	49,000
<i>All Other</i>	37,757	45,132	46,782	48,300	49,000	49,000
Functional Total	37,757	45,132	46,782	48,300	49,000	49,000
GENERAL GOVERNMENT						
Budget, Division of the	1,023	1,300	1,300	1,300	1,300	1,300
Civil Service, Department of	0	251	256	261	266	266
Deferred Compensation Board	286	261	266	272	277	277
Employee Relations, Office of	1	0	0	0	0	0
Gaming Commission, New York State	14,885	20,256	20,791	20,791	20,791	20,791
General Services, Office of	3,454	2,726	2,780	2,836	2,893	2,893
Labor Management Committees	5,231	5,202	5,306	5,412	5,520	5,520
State, Department of	16,154	19,464	15,816	15,816	15,816	15,816
Taxation and Finance, Department of	28,278	21,877	22,077	22,077	22,077	22,077
Veterans' Services, Department of	4	5	5	5	5	5
Workers' Compensation Board	54,349	58,088	60,562	62,678	64,874	64,874
Functional Total	123,665	129,430	129,159	131,448	133,819	133,819
ELECTED OFFICIALS						
Audit and Control, Department of	1,653	2,618	2,492	2,580	2,672	2,724
Judiciary	808,222	836,548	971,701	971,701	971,701	971,701
Law, Department of	22,450	26,718	28,812	29,296	29,797	30,297
Functional Total	832,325	865,884	1,003,005	1,003,577	1,004,170	1,004,722

**CASH DISBURSEMENTS BY FUNCTION
STATE FUNDS
GENERAL STATE CHARGES
(thousands of dollars)**

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
ALL OTHER CATEGORIES						
General State Charges	8,338,619	8,577,840	6,129,080	9,072,426	10,692,284	11,970,523
Miscellaneous	<u>1,149</u>	<u>1,407</u>	<u>1,451</u>	<u>1,475</u>	<u>1,500</u>	<u>1,500</u>
Functional Total	<u>8,339,768</u>	<u>8,579,247</u>	<u>6,130,531</u>	<u>9,073,901</u>	<u>10,693,784</u>	<u>11,972,023</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u>10,202,888</u>	<u>10,591,113</u>	<u>8,315,455</u>	<u>11,278,441</u>	<u>12,922,594</u>	<u>14,223,913</u>

**CASH DISBURSEMENTS BY FUNCTION
STATE FUNDS
CAPITAL PROJECTS
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	10,118	44,284	77,809	52,309	42,309	34,309
Economic Development, Department of	0	3,800	3,500	3,500	3,500	3,500
Empire State Development Corporation	9,399	1,339,684	1,458,404	1,085,825	605,281	555,045
Energy Research and Development Authority, New York State	12,908	54,758	53,715	30,000	34,313	38,038
Financial Services, Department of	0	0	15,000	15,000	15,000	15,000
Lake Ontario Resiliency/Economic Development	1,175	10,250	10,250	10,250	370	0
Olympic Regional Development Authority	82,953	53,300	63,300	88,300	42,300	10,000
Power Authority, New York	1,230	10,500	56,700	5,200	2,200	2,200
Regional Economic Development Program	0	295	295	295	295	295
Strategic Investment Program	0	2,000	2,000	2,000	2,000	2,000
Functional Total	117,783	1,518,871	1,740,973	1,292,679	747,568	660,387
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	0	2,000	9,000	10,000	0	0
Environmental Conservation, Department of	528,406	828,971	1,089,559	1,084,559	1,121,576	1,125,535
Hudson River Park Trust	15,367	21,000	10,000	5,633	0	0
Parks, Recreation and Historic Preservation, Office of	176,866	253,397	327,897	297,897	270,897	273,897
Functional Total	720,639	1,105,368	1,436,456	1,398,089	1,392,473	1,399,432
TRANSPORTATION						
Metropolitan Transportation Authority	0	0	68,000	0	0	0
Motor Vehicles, Department of	321,233	365,944	396,826	375,880	387,506	352,214
Transportation, Department of	2,765,711	3,054,094	3,149,978	3,212,493	3,479,580	3,869,315
Functional Total	3,086,944	3,420,038	3,614,804	3,588,373	3,867,086	4,221,529
HEALTH						
Health, Department of	80,806	126,193	179,930	279,176	574,263	607,808
<i>Public Health</i>	80,806	126,193	179,930	279,176	574,263	607,808
Functional Total	80,806	126,193	179,930	279,176	574,263	607,808
SOCIAL WELFARE						
Children and Family Services, Office of	17,697	36,775	67,195	52,254	52,317	39,817
<i>OCFS</i>	17,697	36,775	67,195	52,254	52,317	39,817
Temporary and Disability Assistance, Office of	981	1,784	1,784	1,784	784	784
<i>All Other</i>	981	1,784	1,784	1,784	784	784
Functional Total	18,678	38,559	68,979	54,038	53,101	40,601
MENTAL HYGIENE						
Addiction Services and Supports, Office of	9,662	11,328	11,140	11,213	11,228	11,228
<i>OASAS</i>	9,662	11,328	11,140	11,213	11,228	11,228
Mental Health, Office of	294,514	306,719	405,392	456,961	426,319	416,966
<i>OMH</i>	294,514	306,719	405,392	456,961	426,319	416,966
People with Developmental Disabilities, Office for	113,231	162,943	147,795	132,057	135,243	136,542
<i>OPWDD</i>	113,231	162,943	147,795	132,057	135,243	136,542
Functional Total	417,407	480,990	564,327	600,231	572,790	564,736
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	360,291	354,921	354,964	315,008	315,052	315,052
<i>DOCCS</i>	360,291	354,921	354,964	315,008	315,052	315,052
Criminal Justice Services, Division of	0	79,750	84,500	72,250	39,000	40,000
Homeland Security and Emergency Services, Division of	19,734	(10,391)	37,500	37,500	32,000	19,000
Military and Naval Affairs, Division of	122,349	(38,035)	82,939	48,287	33,643	32,981
State Police, Division of	70,646	99,548	93,448	68,448	71,039	71,039
Victim Services, Office of	2,491	2,660	4,100	0	0	0
Functional Total	575,511	488,453	657,451	541,493	490,734	478,072
HIGHER EDUCATION						
City University of New York	311,885	488,832	606,292	794,055	677,338	573,403
State University Construction Fund	6	0	0	0	0	0
State University of New York	1,019,195	1,282,224	1,484,344	1,544,129	1,403,207	1,325,084
Functional Total	1,331,086	1,771,056	2,090,636	2,338,184	2,080,545	1,898,487
EDUCATION						
Education, Department of	16,127	129,466	202,040	116,690	23,383	7,601
<i>All Other</i>	16,127	129,466	202,040	116,690	23,383	7,601
Functional Total	16,127	129,466	202,040	116,690	23,383	7,601
GENERAL GOVERNMENT						
Elections, State Board of	13,186	15,045	20,500	20,097	1,700	0
General Services, Office of	251,291	210,254	226,790	191,232	201,021	201,021
Information Technology Services, Office of	90,162	175,588	123,300	142,700	90,200	134,921
Public Employment Relations Board	0	2,500	0	0	0	0
State, Department of	1,482	(8,972)	21,513	69,866	52,000	81,088
Veterans' Services, Department of	0	2,000	1,000	1,000	1,000	0
Workers' Compensation Board	15,407	4,000	11,100	12,750	3,000	3,000
Functional Total	371,528	400,415	404,203	437,645	348,921	420,030
ELECTED OFFICIALS						
Audit and Control, Department of	6,354	2,400	13,641	9,902	3,533	3,323
Judiciary	17,460	29,400	50,000	23,200	0	0

**CASH DISBURSEMENTS BY FUNCTION
STATE FUNDS
CAPITAL PROJECTS
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Law, Department of	3,204	2,222	5,243	3,642	2,751	650
Functional Total	<u>27,018</u>	<u>34,022</u>	<u>68,884</u>	<u>36,744</u>	<u>6,284</u>	<u>3,973</u>
ALL OTHER CATEGORIES						
Arts and Cultural Facilities Improvement	182	0	0	0	0	0
Community Resiliency, Economic Sustainability and Technology	0	5,000	20,000	30,000	55,000	55,000
Local Community Assistance Program	0	5,000	10,000	10,000	15,000	15,000
Miscellaneous	20,965	(1,135,801)	(1,324,464)	(1,321,580)	(1,306,592)	(1,311,592)
Special Infrastructure Account	1,380	138,149	106,625	153,677	76,423	19,352
Functional Total	<u>22,527</u>	<u>(987,652)</u>	<u>(1,187,839)</u>	<u>(1,127,903)</u>	<u>(1,160,169)</u>	<u>(1,222,240)</u>
TOTAL CAPITAL PROJECTS SPENDING	<u><u>6,786,054</u></u>	<u><u>8,525,779</u></u>	<u><u>9,840,844</u></u>	<u><u>9,555,439</u></u>	<u><u>8,996,979</u></u>	<u><u>9,080,416</u></u>

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE STATE FUNDS
ASSISTANCE AND GRANTS
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Alcoholic Beverage Control, Division of	40,000	14,856	0	27,471	72,524	72,524
Financial Services, Department of	66,562	74,872	74,872	74,872	74,872	74,872
Public Service Department	316	134	131	133	133	133
Functional Total	106,878	89,862	75,003	102,476	147,529	147,529
PARKS AND THE ENVIRONMENT						
Parks, Recreation and Historic Preservation, Office of	5,211	6,650	6,650	6,650	6,650	6,650
Functional Total	5,211	6,650	6,650	6,650	6,650	6,650
TRANSPORTATION						
Transportation, Department of	4,418,993	4,717,895	4,891,423	4,892,984	4,894,561	4,896,153
Functional Total	4,418,993	4,717,895	4,891,423	4,892,984	4,894,561	4,896,153
HEALTH						
Health, Department of	7,394,117	8,195,381	7,799,961	7,820,382	7,822,895	7,800,292
<i>Medical Assistance</i>	6,087,032	6,952,033	6,298,145	6,265,784	6,253,430	6,195,100
<i>Public Health</i>	1,307,085	1,243,348	1,501,816	1,554,598	1,569,465	1,605,192
Functional Total	7,394,117	8,195,381	7,799,961	7,820,382	7,822,895	7,800,292
SOCIAL WELFARE						
Children and Family Services, Office of	840	3,582	3,582	3,582	3,582	3,582
<i>OCFS</i>	840	3,582	3,582	3,582	3,582	3,582
Housing and Community Renewal, Division of	2,659	3,102	3,102	3,102	3,102	3,102
Labor, Department of	0	150	150	150	150	150
Functional Total	3,499	6,834	6,834	6,834	6,834	6,834
MENTAL HYGIENE						
Addiction Services and Supports, Office of	63,073	149,662	200,335	107,541	124,984	81,361
<i>OASAS</i>	63,073	149,662	200,335	107,541	124,984	81,361
Mental Health, Office of	225	1,075	1,075	1,075	1,075	1,075
<i>OMH</i>	225	1,075	1,075	1,075	1,075	1,075
Functional Total	63,298	150,737	201,410	108,616	126,059	82,436
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Criminal Justice Services, Division of	55,077	34,390	34,390	34,390	34,390	34,390
Homeland Security and Emergency Services, Division of	27,889	87,438	76,369	84,104	84,036	83,965
Indigent Legal Services, Office of	125,145	159,296	209,296	302,296	302,296	302,296
Victim Services, Office of	13,908	38,358	61,458	47,058	47,058	47,058
Functional Total	222,019	319,482	381,513	467,848	467,780	467,709
EDUCATION						
Arts, Council on the	63	398	398	398	398	398
Education, Department of	6,435,209	6,169,788	6,593,176	6,015,278	6,065,758	5,994,609
<i>School Aid</i>	4,645,373	4,539,692	5,004,600	4,455,184	4,532,584	4,534,584
<i>STAR Property Tax Relief</i>	1,781,232	1,616,913	1,575,393	1,546,911	1,519,991	1,446,842
<i>All Other</i>	8,604	13,183	13,183	13,183	13,183	13,183
Functional Total	6,435,272	6,170,186	6,593,574	6,015,676	6,066,156	5,995,007
GENERAL GOVERNMENT						
Elections, State Board of	0	10,000	50,000	10,000	30,000	10,000
Gaming Commission, New York State	245,015	118,200	122,700	120,400	127,500	129,800
Taxation and Finance, Department of	5,298	5,850	5,850	5,850	5,850	5,850
Veterans' Services, Department of	0	1,100	171	171	171	171
Functional Total	250,313	135,150	178,721	136,421	163,521	145,821
ELECTED OFFICIALS						
Judiciary	110,298	117,400	122,900	122,900	122,900	122,900
Functional Total	110,298	117,400	122,900	122,900	122,900	122,900
ALL OTHER CATEGORIES						
Miscellaneous	14,917	(2,342,300)	(2,912,300)	(2,522,300)	(2,522,300)	(2,222,300)
Functional Total	14,917	(2,342,300)	(2,912,300)	(2,522,300)	(2,522,300)	(2,222,300)
TOTAL ASSISTANCE AND GRANTS SPENDING	19,024,815	17,567,277	17,345,689	17,158,487	17,302,585	17,449,031

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE STATE FUNDS
PERSONAL SERVICE
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	2,563	3,798	3,804	3,810	3,816	3,816
Alcoholic Beverage Control, Division of	10,903	16,829	22,688	23,055	23,429	23,811
Economic Development, Department of	0	103	103	103	103	103
Financial Services, Department of	162,679	161,204	163,054	163,054	163,054	163,054
Public Service Department	42,027	48,240	61,174	62,127	63,098	64,601
Functional Total	218,172	230,174	250,823	252,149	253,500	255,385
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	79,849	87,798	88,337	88,886	83,526	83,526
Parks, Recreation and Historic Preservation, Office of	28,204	44,017	50,472	52,691	53,425	53,425
Functional Total	108,053	131,815	138,809	141,577	136,951	136,951
TRANSPORTATION						
Motor Vehicles, Department of	35,269	40,158	39,803	39,803	39,803	39,803
Transportation, Department of	2,433	3,348	3,348	3,449	3,552	3,659
Waterfront Commission	0	0	1,554	1,554	1,554	1,554
Functional Total	37,702	43,506	44,705	44,806	44,909	45,016
HEALTH						
Health, Department of	134,330	148,351	162,516	164,175	164,280	164,441
<i>Medicaid Administration</i>	3	1	1	1	1	1
<i>Public Health</i>	134,327	148,350	162,515	164,174	164,279	164,440
Functional Total	134,330	148,351	162,516	164,175	164,280	164,441
SOCIAL WELFARE						
Children and Family Services, Office of	2,741	3,689	3,754	3,818	3,885	3,925
<i>OCFS</i>	2,741	3,689	3,754	3,818	3,885	3,925
Housing and Community Renewal, Division of	35,826	36,512	41,883	41,898	41,898	41,898
Labor, Department of	33,345	36,274	36,295	36,315	36,327	36,327
Functional Total	71,912	76,475	81,932	82,031	82,110	82,150
MENTAL HYGIENE						
Addiction Services and Supports, Office of	0	1,706	2,198	2,198	2,198	2,198
<i>OASAS</i>	0	1,706	2,198	2,198	2,198	2,198
Mental Health, Office of	0	385	632	632	632	632
<i>OMH</i>	0	385	632	632	632	632
Functional Total	0	2,091	2,830	2,830	2,830	2,830
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	202	223	223	223	223	223
<i>DOCCS</i>	202	223	223	223	223	223
Criminal Justice Services, Division of	133	403	411	419	427	435
Homeland Security and Emergency Services, Division of	28,609	30,829	37,546	38,174	38,827	39,483
Indigent Legal Services, Office of	3,226	3,969	4,310	4,386	4,463	4,543
Military and Naval Affairs, Division of	0	853	856	859	863	867
State Police, Division of	47,643	52,449	53,497	54,567	55,659	56,772
Victim Services, Office of	3,211	3,236	4,284	4,347	4,347	4,414
Functional Total	83,024	91,962	101,127	102,975	104,809	106,737
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	7,669	10,853	5,426	0	0	0
State University of New York	4,311,093	4,472,765	4,753,536	4,841,350	4,980,599	5,113,535
Functional Total	4,318,762	4,483,618	4,758,962	4,841,350	4,980,599	5,113,535
EDUCATION						
Education, Department of	61,690	69,926	71,326	72,757	74,214	75,671
<i>All Other</i>	61,690	69,926	71,326	72,757	74,214	75,671
Functional Total	61,690	69,926	71,326	72,757	74,214	75,671
GENERAL GOVERNMENT						
Budget, Division of the	1,352	1,560	1,560	1,560	1,560	1,560
Civil Service, Department of	0	380	387	395	403	403
Deferred Compensation Board	463	396	404	412	421	421
Gaming Commission, New York State	27,171	31,581	32,383	32,383	32,383	32,383
General Services, Office of	5,271	4,056	4,138	4,220	4,305	4,305
State, Department of	26,482	30,162	25,094	25,094	25,094	25,094
Taxation and Finance, Department of	44,244	45,223	45,523	45,523	45,523	45,523
Workers' Compensation Board	85,209	91,455	92,026	93,828	95,666	95,666
Functional Total	190,192	204,813	201,515	203,415	205,355	205,355
ELECTED OFFICIALS						
Audit and Control, Department of	14,015	17,046	18,351	18,663	18,981	19,332
Judiciary	97,982	102,000	111,700	111,700	111,700	111,700
Law, Department of	38,666	39,748	43,064	43,475	43,895	44,663
Functional Total	150,663	158,794	173,115	173,838	174,576	175,695

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE STATE FUNDS
PERSONAL SERVICE
(thousands of dollars)**

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
ALL OTHER CATEGORIES						
Miscellaneous	1,839	(197,596)	(397,566)	(197,546)	(197,526)	(147,526)
Functional Total	<u>1,839</u>	<u>(197,596)</u>	<u>(397,566)</u>	<u>(197,546)</u>	<u>(197,526)</u>	<u>(147,526)</u>
TOTAL PERSONAL SERVICE SPENDING	<u><u>5,376,339</u></u>	<u><u>5,443,929</u></u>	<u><u>5,590,094</u></u>	<u><u>5,884,357</u></u>	<u><u>6,026,607</u></u>	<u><u>6,216,240</u></u>

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE STATE FUNDS
NON-PERSONAL SERVICE/INDIRECT COSTS
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	1,878	2,684	2,573	2,573	2,574	2,574
Alcoholic Beverage Control, Division of	15,998	32,222	21,225	21,739	22,267	22,720
Economic Development, Department of	433	1,847	1,847	1,847	1,847	1,847
Financial Services, Department of	50,033	55,316	55,386	55,386	55,386	55,386
Olympic Regional Development Authority	0	150	150	150	150	150
Public Service Department	8,414	8,743	15,302	1,014,123	1,014,844	1,015,013
Functional Total	76,756	100,962	96,483	1,095,818	1,097,068	1,097,690
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	27,086	24,580	24,702	24,831	24,831	24,831
Parks, Recreation and Historic Preservation, Office of	36,076	37,300	37,211	37,515	37,822	37,822
Functional Total	63,162	61,880	61,913	62,346	62,653	62,653
TRANSPORTATION						
Motor Vehicles, Department of	14,856	14,635	13,625	13,625	13,625	13,625
Transportation, Department of	4,135	5,563	5,563	5,720	5,875	6,034
Waterfront Commission	0	150	150	150	150	150
Functional Total	18,991	20,348	19,338	19,495	19,650	19,809
HEALTH						
Health, Department of	129,323	163,437	164,968	177,645	179,332	173,258
<i>Medicaid Administration</i>	24	1	1	1	1	1
<i>Public Health</i>	129,299	163,436	164,967	177,644	179,331	173,257
Functional Total	129,323	163,437	164,968	177,645	179,332	173,258
SOCIAL WELFARE						
Children and Family Services, Office of	8,720	17,280	16,774	17,108	17,003	17,339
<i>OCFS</i>	8,720	17,280	16,774	17,108	17,003	17,339
Housing and Community Renewal, Division of	11,661	9,178	21,935	21,935	21,935	21,935
Labor, Department of	16,948	22,015	22,034	22,038	22,038	22,038
Temporary and Disability Assistance, Office of	1,010	200	200	200	200	200
<i>All Other</i>	1,010	200	200	200	200	200
Functional Total	38,339	48,673	60,943	61,281	61,176	61,512
MENTAL HYGIENE						
Addiction Services and Supports, Office of	5,717	9,942	12,923	13,090	13,261	13,248
<i>OASAS</i>	5,717	9,942	12,923	13,090	13,261	13,248
Mental Health, Office of	2,667	5,494	5,526	5,526	5,526	5,526
<i>OMH</i>	2,667	5,494	5,526	5,526	5,526	5,526
People with Developmental Disabilities, Office for	9	202	202	202	202	202
<i>OPWDD</i>	9	202	202	202	202	202
Functional Total	8,393	15,638	18,651	18,818	18,989	18,976
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	18	2,448	2,448	2,448	2,448	2,448
<i>DOCCS</i>	18	2,448	2,448	2,448	2,448	2,448
Criminal Justice Services, Division of	3	1,895	1,953	1,991	2,030	2,069
Homeland Security and Emergency Services, Division of	10,795	12,446	17,042	17,345	17,655	17,924
Indigent Legal Services, Office of	388	875	900	917	935	953
Military and Naval Affairs, Division of	3,622	4,432	4,501	4,571	4,643	4,717
State Police, Division of	28,777	32,078	36,237	32,400	32,566	32,705
Victim Services, Office of	390	686	6,075	6,084	6,084	6,098
Functional Total	43,993	54,860	69,156	65,756	66,361	66,914
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	6,445	19,122	9,560	0	0	0
State University of New York	2,609,904	2,745,311	2,816,329	2,936,912	3,023,747	3,110,564
Functional Total	2,616,349	2,764,433	2,825,889	2,936,912	3,023,747	3,110,564
EDUCATION						
Education, Department of	22,739	33,654	35,361	35,804	34,371	35,221
<i>All Other</i>	22,739	33,654	35,361	35,804	34,371	35,221
Functional Total	22,739	33,654	35,361	35,804	34,371	35,221
GENERAL GOVERNMENT						
Budget, Division of	1,845	1,905	1,905	1,905	1,905	1,905
Civil Service, Department of	0	462	474	485	497	497
Deferred Compensation Board	14	154	157	162	165	165
Elections, State Board of	1,139	125	875	375	875	375
Gaming Commission, New York State	12,277	22,450	21,477	21,477	21,477	21,477
General Services, Office of	6,141	8,185	8,382	8,583	8,788	8,788
Labor Management Committees	0	321	329	337	346	346
Prevention of Domestic Violence, Office for	0	3	3	3	3	3
Public Employment Relations Board	41	47	48	50	51	51
State, Department of	13,657	17,667	8,325	8,325	8,325	8,325
Taxation and Finance, Department of	19,116	30,344	30,344	30,344	30,344	30,344
Veterans' Services, Department of	0	160	160	160	160	160
Workers' Compensation Board	60,181	61,269	61,205	62,753	64,340	64,340
Functional Total	114,411	143,092	133,684	134,959	137,276	136,776

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE STATE FUNDS
NON-PERSONAL SERVICE/INDIRECT COSTS
(thousands of dollars)**

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
ELECTED OFFICIALS						
Audit and Control, Department of	5,094	7,403	7,492	7,598	7,707	7,861
Judiciary	76,250	80,200	81,600	81,600	81,600	81,600
Law, Department of	42,225	49,384	52,982	53,070	53,162	54,076
Legislature	1,346	950	950	950	950	950
Functional Total	<u>124,915</u>	<u>137,937</u>	<u>143,024</u>	<u>143,218</u>	<u>143,419</u>	<u>144,487</u>
ALL OTHER CATEGORIES						
Miscellaneous	1,265	(123,495)	(322,968)	(123,452)	(123,435)	(73,435)
Functional Total	<u>1,265</u>	<u>(123,495)</u>	<u>(322,968)</u>	<u>(123,452)</u>	<u>(123,435)</u>	<u>(73,435)</u>
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	<u>3,258,636</u>	<u>3,421,419</u>	<u>3,306,442</u>	<u>4,628,600</u>	<u>4,720,607</u>	<u>4,854,425</u>

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE STATE FUNDS
GENERAL STATE CHARGES
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	1,324	2,296	2,296	2,296	2,296	2,296
Alcoholic Beverage Control, Division of	6,793	10,877	13,877	13,877	13,877	14,093
Economic Development, Department of	0	28	28	28	28	28
Financial Services, Department of	101,889	115,723	116,803	116,803	116,803	116,803
Public Service Department	26,595	33,356	40,255	40,526	42,493	45,040
Functional Total	136,601	162,280	173,259	173,530	175,497	178,260
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	46,935	46,972	46,972	46,972	46,972	46,972
Parks, Recreation and Historic Preservation, Office of	4,666	5,077	5,546	5,560	5,560	5,560
Functional Total	51,601	52,049	52,518	52,532	52,532	52,532
TRANSPORTATION						
Motor Vehicles, Department of	23,019	26,924	26,897	26,897	26,897	26,897
Transportation, Department of	1,535	2,245	2,232	2,348	2,470	2,893
Functional Total	24,554	29,169	29,129	29,245	29,367	29,790
HEALTH						
Health, Department of	36,921	47,097	48,383	48,484	48,551	48,654
<i>Medicaid Administration</i>	494	1	1	1	1	1
<i>Public Health</i>	36,427	47,096	48,382	48,483	48,550	48,653
Functional Total	36,921	47,097	48,383	48,484	48,551	48,654
SOCIAL WELFARE						
Children and Family Services, Office of	1,724	2,473	2,502	2,600	2,701	2,787
<i>OCFS</i>	1,724	2,473	2,502	2,600	2,701	2,787
Housing and Community Renewal, Division of	18,922	23,350	27,893	27,900	27,672	27,672
Labor, Department of	20,886	27,864	27,886	27,899	27,908	27,908
Temporary and Disability Assistance, Office of	8	128	128	128	128	128
<i>All Other</i>	8	128	128	128	128	128
Functional Total	41,540	53,815	58,409	58,527	58,409	58,495
MENTAL HYGIENE						
Addiction Services and Supports, Office of	0	1,089	1,394	1,417	1,442	1,455
<i>OASAS</i>	0	1,089	1,394	1,417	1,442	1,455
Mental Health, Office of	0	233	388	393	398	398
<i>OMH</i>	0	233	388	393	398	398
Functional Total	0	1,322	1,782	1,810	1,840	1,853
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	125	135	137	139	142	142
<i>DOCCS</i>	125	135	137	139	142	142
Criminal Justice Services, Division of	9	0	0	0	0	0
Homeland Security and Emergency Services, Division of	563	873	876	879	882	900
Indigent Legal Services, Office of	2,013	2,433	2,836	2,884	2,933	2,983
Military and Naval Affairs, Division of	0	76	76	76	76	76
State Police, Division of	25,828	29,523	29,523	29,523	29,523	29,523
Victim Services, Office of	1,827	1,683	2,373	2,373	2,373	2,407
Functional Total	30,365	34,723	35,821	35,874	35,929	36,031
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	4,618	6,819	3,409	0	0	0
State University of New York	541,269	576,731	594,153	612,098	630,581	649,619
Functional Total	545,887	583,550	597,562	612,098	630,581	649,619
EDUCATION						
Education, Department of	37,757	45,132	46,782	48,300	49,000	49,000
<i>All Other</i>	37,757	45,132	46,782	48,300	49,000	49,000
Functional Total	37,757	45,132	46,782	48,300	49,000	49,000
GENERAL GOVERNMENT						
Budget, Division of the	865	1,000	1,000	1,000	1,000	1,000
Civil Service, Department of	0	251	256	261	266	266
Deferred Compensation Board	286	261	266	272	277	277
Gaming Commission, New York State	14,885	20,256	20,791	20,791	20,791	20,791
General Services, Office of	3,454	2,726	2,780	2,836	2,893	2,893
State, Department of	16,154	19,464	15,816	15,816	15,816	15,816
Taxation and Finance, Department of	28,278	21,877	22,077	22,077	22,077	22,077
Workers' Compensation Board	54,349	58,088	60,562	62,678	64,874	64,874
Functional Total	118,271	123,923	123,548	125,731	127,994	127,994
ELECTED OFFICIALS						
Audit and Control, Department of	1,653	2,618	2,492	2,580	2,672	2,724
Judiciary	38,815	47,400	55,800	55,800	55,800	55,800
Law, Department of	22,450	26,718	28,812	29,296	29,797	30,297
Functional Total	62,918	76,736	87,104	87,676	88,269	88,821

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE STATE FUNDS
GENERAL STATE CHARGES
(thousands of dollars)**

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
ALL OTHER CATEGORIES						
Miscellaneous	1,149	1,407	1,451	1,475	1,500	1,500
Functional Total	<u>1,149</u>	<u>1,407</u>	<u>1,451</u>	<u>1,475</u>	<u>1,500</u>	<u>1,500</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u><u>1,087,564</u></u>	<u><u>1,211,203</u></u>	<u><u>1,255,748</u></u>	<u><u>1,275,282</u></u>	<u><u>1,299,469</u></u>	<u><u>1,322,549</u></u>

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE FEDERAL FUNDS
ASSISTANCE AND GRANTS
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	921	0	0	0	0	0
Economic Development, Department of	6,845	320,055	97,055	10,055	10,055	10,055
Empire State Development Corporation	418	9,000	1,000	1,000	1,000	1,000
Functional Total	8,184	329,055	98,055	11,055	11,055	11,055
PARKS AND THE ENVIRONMENT						
Parks, Recreation and Historic Preservation, Office of	1,538	1,270	16,270	16,270	16,270	16,270
Functional Total	1,538	1,270	16,270	16,270	16,270	16,270
TRANSPORTATION						
Motor Vehicles, Department of	17,467	18,000	18,000	18,000	18,000	18,000
Transportation, Department of	42,464	42,504	42,504	42,504	42,504	42,504
Functional Total	59,931	60,504	60,504	60,504	60,504	60,504
HEALTH						
Aging, Office for the	117,171	98,694	98,694	98,694	98,694	98,694
Health, Department of	61,265,697	66,351,743	65,386,688	66,612,534	68,579,019	69,341,191
<i>Medical Assistance</i>	52,483,969	54,007,996	51,031,804	51,581,900	53,008,211	53,093,267
<i>Essential Plan</i>	6,275,582	10,001,941	11,600,403	12,230,867	12,722,704	13,352,799
<i>Medicaid Administration</i>	383,660	357,588	357,834	357,834	357,834	357,834
<i>Public Health</i>	2,122,486	1,984,218	2,396,647	2,441,933	2,490,270	2,537,291
Functional Total	61,382,868	66,450,437	65,485,382	66,711,228	68,677,713	69,439,885
SOCIAL WELFARE						
Children and Family Services, Office of	1,138,555	1,600,623	1,311,977	1,018,300	1,018,300	1,018,300
<i>OCFS</i>	1,138,555	1,600,623	1,311,977	1,018,300	1,018,300	1,018,300
Housing and Community Renewal, Division of	490,657	100,984	48,434	48,434	48,434	48,434
Labor, Department of	153,442	151,892	151,892	151,892	151,892	151,892
Temporary and Disability Assistance, Office of	4,659,672	3,817,935	3,810,776	3,760,776	3,743,576	3,743,576
<i>Welfare Assistance</i>	2,718,358	2,626,576	2,693,776	2,643,776	2,626,576	2,626,576
<i>All Other</i>	1,941,314	1,191,359	1,117,000	1,117,000	1,117,000	1,117,000
Functional Total	6,442,326	5,671,434	5,323,079	4,979,402	4,962,202	4,962,202
MENTAL HYGIENE						
Addiction Services and Supports, Office of	142,991	130,440	130,440	130,440	130,440	130,440
<i>OASAS</i>	142,991	130,440	130,440	130,440	130,440	130,440
Mental Health, Office of	102,486	75,000	55,965	55,965	55,965	55,965
<i>OMH</i>	102,486	75,000	55,965	55,965	55,965	55,965
Functional Total	245,477	205,440	186,405	186,405	186,405	186,405
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Criminal Justice Services, Division of	13,234	15,800	15,800	15,800	15,800	15,800
Homeland Security and Emergency Services, Division of	3,030,310	4,358,000	2,508,000	2,108,000	1,008,000	1,008,000
Victim Services, Office of	110,062	93,000	93,000	93,000	93,000	93,000
Functional Total	3,153,606	4,466,800	2,616,800	2,216,800	1,116,800	1,116,800
EDUCATION						
Arts, Council on the	1,432	600	600	600	600	600
Education, Department of	8,601,137	8,781,293	8,048,529	4,147,645	4,147,645	4,147,645
<i>School Aid</i>	7,739,347	7,828,431	7,095,667	3,265,938	3,265,938	3,265,938
<i>Special Education Categorical Programs</i>	786,518	871,155	871,155	800,000	800,000	800,000
<i>All Other</i>	75,272	81,707	81,707	81,707	81,707	81,707
Functional Total	8,602,569	8,781,893	8,049,129	4,148,245	4,148,245	4,148,245
GENERAL GOVERNMENT						
Elections, State Board of	124	0	0	0	0	0
General Services, Office of	0	250	250	250	250	250
Prevention of Domestic Violence, Office for	210	0	0	0	0	0
State, Department of	106,198	57,957	57,957	57,957	57,957	57,957
Functional Total	106,532	58,207	58,207	58,207	58,207	58,207
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	387,090	0	0	0	0	0
Functional Total	387,090	0	0	0	0	0
ALL OTHER CATEGORIES						
Miscellaneous	(423,378)	(467,938)	(467,938)	(467,938)	(467,938)	(467,938)
Functional Total	(423,378)	(467,938)	(467,938)	(467,938)	(467,938)	(467,938)
TOTAL ASSISTANCE AND GRANTS SPENDING	79,966,743	85,557,102	81,425,893	77,920,178	78,769,463	79,531,635

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE FEDERAL FUNDS
PERSONAL SERVICE
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	4,593	3,413	3,413	3,413	3,413	3,413
Public Service Department	4,127	1,202	1,202	1,202	1,202	1,202
Functional Total	8,720	4,615	4,615	4,615	4,615	4,615
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	22,982	29,739	30,511	30,511	30,511	30,511
Parks, Recreation and Historic Preservation, Office of	2,982	1,367	2,867	2,867	2,867	2,867
Functional Total	25,964	31,106	33,378	33,378	33,378	33,378
TRANSPORTATION						
Motor Vehicles, Department of	3,580	4,795	4,795	4,795	4,795	4,795
Transportation, Department of	9,845	10,484	10,484	10,799	11,122	11,456
Waterfront Commission	0	0	40	40	40	40
Functional Total	13,425	15,279	15,319	15,634	15,957	16,291
HEALTH						
Aging, Office for the	2,529	6,068	6,068	6,068	6,068	6,068
Health, Department of	97,638	110,302	105,457	105,871	106,390	106,856
<i>Medicaid Administration</i>	37,205	50,334	45,340	45,732	46,258	46,706
<i>Public Health</i>	60,433	59,968	60,117	60,139	60,132	60,150
Medicaid Inspector General, Office of the	16,319	16,708	16,708	16,708	16,708	16,708
Functional Total	116,486	133,078	128,233	128,647	129,166	129,632
SOCIAL WELFARE						
Children and Family Services, Office of	33,515	34,189	34,791	35,398	36,012	36,244
<i>OCFS</i>	33,515	34,189	34,791	35,398	36,012	36,244
Housing and Community Renewal, Division of	7,234	8,859	8,447	8,452	8,452	8,452
Human Rights, Division of	302	3,421	3,421	3,421	3,421	3,421
Labor, Department of	194,349	179,619	179,753	179,892	180,035	180,035
National and Community Service	571	452	461	470	479	479
Temporary and Disability Assistance, Office of	104,824	79,311	79,311	79,311	79,311	79,311
<i>All Other</i>	104,824	79,311	79,311	79,311	79,311	79,311
Functional Total	340,795	305,851	306,184	306,944	307,710	307,942
MENTAL HYGIENE						
Addiction Services and Supports, Office of	5,000	5,152	5,204	5,256	5,309	5,309
<i>OASAS</i>	5,000	5,152	5,204	5,256	5,309	5,309
Developmental Disabilities, State Council on	996	1,266	1,266	1,266	1,266	1,266
Justice Center	6,660	14,081	12,683	12,685	12,688	12,690
Mental Health, Office of	1,042	1,065	1,065	1,065	1,065	1,065
<i>OMH</i>	1,042	1,065	1,065	1,065	1,065	1,065
People with Developmental Disabilities, Office for	255	0	0	0	0	0
<i>OPWDD</i>	255	0	0	0	0	0
Functional Total	13,953	21,564	20,218	20,272	20,328	20,330
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	1,636	3,753	3,753	3,753	3,753	3,753
<i>DOCCS</i>	1,636	3,753	3,753	3,753	3,753	3,753
Criminal Justice Services, Division of	2,550	4,869	4,965	5,062	5,162	5,259
Homeland Security and Emergency Services, Division of	12,688	15,000	15,000	15,000	15,000	15,000
Military and Naval Affairs, Division of	21,935	23,629	24,102	24,584	25,076	25,578
State Police, Division of	13,810	12,905	13,163	13,426	13,695	13,969
Victim Services, Office of	4,475	2,455	2,455	2,455	2,455	2,455
Functional Total	57,094	62,611	63,438	64,280	65,141	66,014
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	35	836	836	836	836	836
State University of New York	7,952	8,306	8,306	8,306	8,306	8,306
Functional Total	7,987	9,142	9,142	9,142	9,142	9,142
EDUCATION						
Education, Department of	93,569	87,737	87,737	87,737	87,737	87,737
<i>School Aid</i>	339	0	0	0	0	0
<i>All Other</i>	93,230	87,737	87,737	87,737	87,737	87,737
Functional Total	93,569	87,737	87,737	87,737	87,737	87,737
GENERAL GOVERNMENT						
Elections, State Board of	749	676	690	704	718	732
Information Technology Services, Office of	241	0	0	0	0	0
Prevention of Domestic Violence, Office for	200	0	0	0	0	0
State, Department of	2,528	3,758	3,758	3,758	3,758	3,758
Veterans' Services, Department of	694	881	894	903	912	912
Functional Total	4,412	5,315	5,342	5,365	5,388	5,402
ELECTED OFFICIALS						
Judiciary	1,873	2,600	2,200	2,200	2,200	2,200
Law, Department of	20,199	23,601	24,000	24,000	24,000	24,443
Functional Total	22,072	26,201	26,200	26,200	26,200	26,643
TOTAL PERSONAL SERVICE SPENDING	704,477	702,499	699,806	702,214	704,762	707,126

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE FEDERAL FUNDS
NON-PERSONAL SERVICE/INDIRECT COSTS
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	9,373	9,808	9,808	9,808	9,808	9,808
Economic Development, Department of	622	245	245	245	245	245
Financial Services, Department of	0	1,400	1,400	1,400	1,400	1,400
Public Service Department	462	93	93	93	93	93
Functional Total	10,457	11,546	11,546	11,546	11,546	11,546
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	0	350	350	350	350	350
Environmental Conservation, Department of	17,301	16,942	16,942	16,942	16,942	16,942
Parks, Recreation and Historic Preservation, Office of	1,674	1,147	1,147	1,147	1,147	1,147
Functional Total	18,975	18,439	18,439	18,439	18,439	18,439
TRANSPORTATION						
Motor Vehicles, Department of	1,943	4,311	4,311	4,311	4,311	4,311
Transportation, Department of	9,526	13,477	13,477	13,849	14,231	14,776
Functional Total	11,469	17,788	17,788	18,160	18,542	19,087
HEALTH						
Aging, Office for the	1,935	4,348	4,348	4,348	4,348	4,348
Health, Department of	528,095	756,780	810,081	799,956	836,842	809,813
<i>Medicaid Administration</i>	259,838	521,378	582,421	570,291	606,857	579,441
<i>Public Health</i>	268,257	235,402	227,660	229,665	229,985	230,372
Medicaid Inspector General, Office of the	2,646	2,948	3,015	3,086	3,086	3,086
Functional Total	532,676	764,076	817,444	807,390	844,276	817,247
SOCIAL WELFARE						
Children and Family Services, Office of	69,673	74,117	75,660	77,156	76,798	77,712
<i>OCFS</i>	69,673	74,117	75,660	77,156	76,798	77,712
Housing and Community Renewal, Division of	2,852	3,624	3,367	3,368	3,368	3,368
Human Rights, Division of	1,712	1,339	1,339	1,339	1,339	1,339
Labor, Department of	124,042	81,679	81,679	81,679	81,679	81,679
National and Community Service	10,274	16,575	16,931	17,277	17,194	17,194
Temporary and Disability Assistance, Office of	166,168	73,954	73,954	73,954	73,954	73,954
<i>All Other</i>	166,168	73,954	73,954	73,954	73,954	73,954
Functional Total	374,721	251,288	252,930	254,773	254,332	255,246
MENTAL HYGIENE						
Addiction Services and Supports, Office of	5,502	3,699	3,762	3,858	3,956	3,956
<i>OASAS</i>	5,502	3,699	3,762	3,858	3,956	3,956
Developmental Disabilities, State Council on	3,396	2,149	2,149	2,149	2,149	2,149
Justice Center	1,912	2,522	2,537	2,553	2,568	2,581
Mental Health, Office of	498	10,416	10,416	10,416	10,416	10,416
<i>OMH</i>	498	10,416	10,416	10,416	10,416	10,416
People with Developmental Disabilities, Office for	11,583	1,000	1,000	1,000	1,000	1,000
<i>OPWDD</i>	11,583	1,000	1,000	1,000	1,000	1,000
Functional Total	22,891	19,786	19,864	19,976	20,089	20,102
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	2,902	1,191	1,191	1,191	1,191	1,191
<i>DOCCS</i>	2,902	1,191	1,191	1,191	1,191	1,191
Criminal Justice Services, Division of	3,479	4,514	4,602	4,693	4,784	4,874
Homeland Security and Emergency Services, Division of	24,385	25,000	25,000	25,000	25,000	25,000
Military and Naval Affairs, Division of	16,311	16,621	17,026	17,440	17,865	18,217
State Police, Division of	12,302	14,279	14,904	15,544	16,197	16,521
Victim Services, Office of	1,397	919	919	919	919	919
Functional Total	60,776	62,524	63,642	64,787	65,956	66,722
HIGHER EDUCATION						
City University of New York	474	2,000	2,000	2,000	2,000	2,000
Higher Education Services Corporation, New York State	357	5,797	5,797	5,797	5,797	5,797
State University of New York	461,504	340,330	340,330	340,330	340,330	340,330
Functional Total	462,335	348,127	348,127	348,127	348,127	348,127
EDUCATION						
Arts, Council on the	0	100	100	100	100	100
Education, Department of	80,983	79,407	65,381	65,381	65,381	65,381
<i>School Aid</i>	348	0	0	0	0	0
<i>All Other</i>	80,635	79,407	65,381	65,381	65,381	65,381
Functional Total	80,983	79,507	65,481	65,481	65,481	65,481
GENERAL GOVERNMENT						
Elections, State Board of	5,483	6,591	8,509	7,819	7,938	6,037
General Services, Office of	15,737	17,193	17,193	17,193	17,193	17,193
Information Technology Services, Office of	19,038	0	0	0	0	0
State, Department of	1,544	4,046	4,046	4,046	4,046	4,046
Taxation and Finance, Department of	73	500	500	500	500	500
Veterans' Services, Department of	205	872	885	898	910	910
Functional Total	42,080	29,202	31,133	30,456	30,587	28,686
ELECTED OFFICIALS						

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE FEDERAL FUNDS
NON-PERSONAL SERVICE/INDIRECT COSTS
(thousands of dollars)**

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
Judiciary	7,828	10,000	8,800	8,800	8,800	8,800
Law, Department of	5,597	11,675	12,005	12,005	12,005	12,187
Functional Total	<u>13,425</u>	<u>21,675</u>	<u>20,805</u>	<u>20,805</u>	<u>20,805</u>	<u>20,987</u>
ALL OTHER CATEGORIES						
Miscellaneous	(26)	1,050,000	500,000	200,000	0	0
Functional Total	<u>(26)</u>	<u>1,050,000</u>	<u>500,000</u>	<u>200,000</u>	<u>0</u>	<u>0</u>
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	<u>1,630,762</u>	<u>2,673,958</u>	<u>2,167,199</u>	<u>1,859,940</u>	<u>1,698,180</u>	<u>1,671,670</u>

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE FEDERAL FUNDS
GENERAL STATE CHARGES
(thousands of dollars)**

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	3,215	2,216	2,216	2,216	2,216	2,216
Public Service Department	2,617	781	781	781	781	781
Functional Total	5,832	2,997	2,997	2,997	2,997	2,997
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	13,857	18,752	18,752	18,752	18,752	18,752
Parks, Recreation and Historic Preservation, Office of	0	24	24	24	24	24
Functional Total	13,857	18,776	18,776	18,776	18,776	18,776
TRANSPORTATION						
Motor Vehicles, Department of	2,061	3,090	3,090	3,090	3,090	3,090
Transportation, Department of	6,240	6,757	6,862	7,218	7,594	8,706
Functional Total	8,301	9,847	9,952	10,308	10,684	11,796
HEALTH						
Aging, Office for the	84	0	0	0	0	0
Health, Department of	39,235	53,470	53,830	53,844	53,839	53,850
<i>Medicaid Administration</i>	1,234	8,882	9,158	9,158	9,158	9,158
<i>Public Health</i>	38,001	44,588	44,672	44,686	44,681	44,692
Medicaid Inspector General, Office of the	10,058	10,862	10,862	10,862	10,862	10,862
Functional Total	49,377	64,332	64,692	64,706	64,701	64,712
SOCIAL WELFARE						
Children and Family Services, Office of	15,739	22,035	22,771	23,660	24,590	25,284
<i>OCFS</i>	15,739	22,035	22,771	23,660	24,590	25,284
Housing and Community Renewal, Division of	4,739	5,894	5,604	5,606	5,501	5,501
Labor, Department of	123,079	120,059	120,191	120,280	120,378	120,378
National and Community Service	0	241	245	248	252	252
Temporary and Disability Assistance, Office of	66,497	50,476	50,476	50,476	50,476	50,476
<i>All Other</i>	66,497	50,476	50,476	50,476	50,476	50,476
Functional Total	210,054	198,705	199,287	200,270	201,197	201,891
MENTAL HYGIENE						
Developmental Disabilities, State Council on	644	785	785	785	785	785
Justice Center	0	145	149	153	157	169
Mental Health, Office of	645	612	612	612	612	612
<i>OMH</i>	645	612	612	612	612	612
People with Developmental Disabilities, Office for	162	0	0	0	0	0
<i>OPWDD</i>	162	0	0	0	0	0
Functional Total	1,451	1,542	1,546	1,550	1,554	1,566
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	774	2,252	2,261	2,271	2,281	2,281
<i>DOCCS</i>	774	2,252	2,261	2,271	2,281	2,281
Criminal Justice Services, Division of	691	362	369	376	384	391
Homeland Security and Emergency Services, Division of	6,929	7,000	7,000	7,000	7,000	7,000
Military and Naval Affairs, Division of	8,785	7,431	7,431	7,431	7,431	7,431
State Police, Division of	2,328	1,500	1,500	1,500	1,500	1,500
Victim Services, Office of	551	450	450	450	450	450
Functional Total	20,058	18,995	19,011	19,028	19,046	19,053
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	0	1	1	1	1	1
State University of New York	37	51	51	51	51	51
Functional Total	37	52	52	52	52	52
EDUCATION						
Education, Department of	59,681	56,000	56,000	56,000	56,000	56,000
<i>School Aid</i>	264	0	0	0	0	0
<i>All Other</i>	59,417	56,000	56,000	56,000	56,000	56,000
Functional Total	59,681	56,000	56,000	56,000	56,000	56,000
GENERAL GOVERNMENT						
Elections, State Board of	458	422	437	453	469	478
Information Technology Services, Office of	151	0	0	0	0	0
State, Department of	1,593	2,812	2,812	2,812	2,812	2,812
Veterans' Services, Department of	509	531	545	591	594	594
Functional Total	2,711	3,765	3,794	3,856	3,875	3,884
ELECTED OFFICIALS						
Judiciary	992	1,300	800	800	800	800
Law, Department of	12,769	14,910	15,745	15,745	15,745	16,019
Functional Total	13,761	16,210	16,545	16,545	16,545	16,819
TOTAL GENERAL STATE CHARGES SPENDING	385,120	391,221	392,652	394,088	395,427	397,546

General Fund Transfers From Other Funds
(thousands of dollars)

Fund	Account Name	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
PIT in Excess of Revenue Bond Debt Service		24,455,322	25,949,508	26,267,239	31,941,264	36,059,661
PTET in Excess of Revenue Bond Debt Service		6,941,000	7,240,000	6,160,000	(593,000)	0
ECEP in Excess of Revenue Bond Debt Service		7,000	7,500	7,500	0	0
Sales Tax in Excess of Revenue Bond Debt Service		8,710,617	8,696,213	8,735,047	8,817,218	8,532,153
Sales Tax in Excess of LGAC Bond Debt Service		0	0	0	0	0
Real Estate Taxes in Excess of CW/CA Debt Service		877,797	856,920	941,084	1,040,520	1,161,172
Total All Other Transfers		4,158,545	1,773,115	1,874,747	1,506,650	1,566,954
339.21982	Administration Program	518	518	518	518	518
339.22091	Adult Home Quality Enhancement Account	2,200	0	0	0	0
339.22080	Adult Shelter Sanction Account	0	30,000	0	0	0
339.22003	Bell Jar Collection Account	500	500	500	500	500
339.21977	Business and Licensing Services Account	66,828	81,828	81,828	81,828	81,828
346.22700	Chemical Dependence Services	1,000	0	0	0	0
061.20810	Child Health Plus	85	85	85	85	85
025.20401	Child Performer Protection Account	27	27	27	27	27
334.55055	Civil Service Administration Account	1,651	1,651	1,651	1,651	1,651
396.55301	Civil Service Employee Benefit Administration Reimbursement	639	639	639	639	639
339.21962	Clinical Laboratory Reference Fee Account	894	894	894	894	894
501.23702	Commercial Gaming Regulation	2	2	2	2	2
339.21945	Criminal Justice Improvement Account	737	737	737	737	737
339.22124	Cuba Lake Management Fund	5	5	5	5	5
072.30050	Dedicated Highway and Bridge Trust	826,423	503,931	818,022	648,404	984,359
366.23102	Department of Health - Drinking Water Program	1,108	1,108	1,108	1,108	1,108
323.55010	Design and Construction Account	1,866	1,866	1,866	1,866	1,866
339.22100	DHCR Housing Credit Agency Application Fees Account	404	404	404	404	404
061.20818	Elderly Pharmaceutical Insurance Coverage Premium	47	47	47	47	47
061.20809	Emergency Medical Services Training Account	185	185	185	185	185
301.21080	Environmental Conservation Magazine Account	150	150	150	150	150
339.21959	Environmental Laboratory Fee Account	283	283	283	283	283
301.21081	Environmental Regulatory Account	2,835	2,835	2,835	2,835	2,835
339.22065	Examination and Miscellaneous Revenue Account	1,961	1,961	1,961	1,961	1,961
267.25200	Federal Education Fund	1,070	1,070	1,070	1,070	1,070
301.21065	Federal Grant Indirect Cost Recovery Account	1,041	1,041	1,041	1,041	1,041
265.25100	Federal Health and Human Services Fund	107,955	107,955	107,955	107,955	107,955
290.25300	Federal Miscellaneous Operating Grants Fund	45,460	20,460	20,460	20,460	5,460
261.25000	Federal USDA/Food and Nutrition Services Fund	33,742	33,742	33,742	33,742	33,742
339.21911	Financial Control Board Account	20	12	12	12	12
339.21950	Fingerprint Identification & Technology Account	14,543	14,543	14,543	14,543	14,543
339.21904	Fire Prevention and Code Enforcement Account	19,810	19,810	19,810	19,810	19,810
339.22075	Funeral Directing Program Account	21	21	21	21	21
312.31500	Hazardous Waste Remedial Fund	25,200	25,200	25,200	25,200	25,200
506.24850	Health Care Transformation Fund	332,915	250,000	250,000	250,000	0
396.55300	Health Insurance Internal Services Account	3,428	3,428	3,428	3,428	3,428
339.21960	HESC - Insurance Premium Payments	12,327	6,163	0	0	0
339.22090	Housing Indirect Cost Recovery Account	201	201	201	201	201
390.23551	Indigent Legal Services	114,000	234,000	122,000	122,000	122,000
301.21060	Indirect Charges Account	2,085	2,085	2,085	2,085	2,085
339.22096	Legal Services Assistance Fund	9,830	9,830	9,830	9,830	9,830
160.20902	Lottery Administration - New	4,274	4,274	4,274	4,274	4,274
301.21066	Low Level Radioactive Waste Account	103	103	103	103	103
304.40100	Mental Health Services Fund	2,031,620	1,920,096	1,909,404	1,703,242	1,697,492
314.21452	Mobile Source Account	6,404	6,404	6,404	6,404	6,404
508.24800	New York State Cannabis Revenue	50,000	0	0	0	0
339.21925	Nursing Home Receivership Account	1,000	0	0	0	0
339.22177	Occupational Health Clinic Account	22	22	22	22	22
323.5502X	Office of General Services Executive Direction Account	105	105	105	105	105
339.219YN	OGS Standards and Purchase - Special Revenue State	3,000	3,000	3,000	3,000	3,000
339.22139	Patient Safety Center	2,590	0	0	0	0
339.22163	Patron Services Account	1,568	1,568	1,568	1,568	1,568
061.20814	Primary Care Initiatives Account	22	22	22	22	22
501.23703	Problem Gambling Services	2,000	0	0	0	0
339.22088	Professional Medical Conduct Account	1,075	1,075	1,075	1,075	1,075
339.22123	Public Safety Communication Account	4,161	4,161	4,161	4,161	4,161
339.22011	Public Service Account	5,671	5,671	5,671	5,671	5,671
061.20823	Qualified Health Plan Administration	79	79	79	79	79
339.21915	Quality of Care Account	130	0	0	0	0
339.21965	Radiological Health Protection	150	150	150	150	150
339.21944	Radiology Emergency Preparedness Account	1,350	1,350	1,350	1,350	1,350
301.21067	Recreation Account	200	200	200	200	200
339.21912	Regulation of Racing Account	458	458	458	458	458
339.22156	Rent Revenue Other - New York City	115	115	115	115	115
339.21900	Reserve for Transaction Risks	0	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
339.22024	Revenue Arrearage Account	18,659	18,659	18,659	18,659	18,659
339.22028	State Central Register Account	97	97	97	97	97
354.22802	State Police Motor Vehicle Enforcement Account	112,420	112,420	112,420	112,420	112,420
345.22653	State University General IFR Account	10,000	10,000	10,000	10,000	10,000
345.22656	State University Hospital IFR Operations Account	54,491	79,084	52,480	64,163	59,262
339.21902	Statewide Planning and Research Cooperative System (SPARCS)	36	36	36	36	36
339.22162	Systems and Technology Account	4,487	4,487	4,487	4,487	4,487
061.20801	Tobacco Control and Cancer Services Account	156	156	156	156	156
339.22055	Traffic Adjudication Account	477	477	477	477	477
339.22067	Transportation Regulation Account	2,443	2,443	2,443	2,443	2,443
339.21933	Transportation Surplus Property Account	974	974	974	974	974
339.22169	Tribal State Compact Revenue Account	147,000	168,000	149,000	149,000	149,000

General Fund Transfers From Other Funds
(thousands of dollars)

Fund	Account Name	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
339.22172	Underground Facilities Safety Training Account	1,175	2,175	1,175	175	175
480.25900	Unemployment Insurance Administration Fund	36,569	36,569	36,569	36,569	36,569
482.23601	Unemployment Insurance Special Interest and Penalty Fund	5,163	5,163	5,163	5,163	5,163
339.22103	Vital Records Management Account	787	787	787	787	787
160.20903	VLT Administration Account	666	666	666	666	666
301.21053	Waste Tire Management and Recycling Account	0	10,000	3,000	0	0
339.21995	Workers' Compensation Account	12,852	12,852	12,852	12,852	12,852
		<u>45,150,281</u>	<u>44,523,256</u>	<u>43,985,617</u>	<u>42,712,652</u>	<u>47,319,940</u>

General Fund Transfers To Other Funds
(thousands of dollars)

Fund	Account Name	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Transfers to Debt Service Funds		226,749	262,947	288,987	337,925	359,556
Transfers to Capital Projects Funds		3,702,558	5,033,202	2,990,135	2,471,392	3,354,574
Transfers to SUNY University Operations		1,615,768	1,709,154	1,743,192	1,755,948	1,755,948
Total All Other Transfers		1,631,571	1,882,560	1,770,289	1,770,663	1,607,255
334.55050	Agencies Internal Service	50,000	50,000	50,000	50,000	50,000
020.20143	Alzheimers Disease Assistance	270	270	270	270	270
334.55057	Banking Services	44,160	44,160	44,160	44,160	44,160
339.22032	Batavia School For the Blind Account	900	900	900	900	900
020.20155	Breast Cancer Research and Education Account	500	500	500	500	500
323.55022	Business Services Center	33,129	37,916	39,703	33,000	33,000
334.55069	Centralized Technology Services	11,460	11,460	11,460	11,460	11,460
054.20601	Charter School Stimulus Account	4,837	4,837	4,837	4,837	4,837
020.20100	Combined Expendable Trust Fund	237,300	336,300	336,300	336,300	316,300
397.55350	Correctional Industries	23,773	23,773	23,773	23,773	23,773
340.22501	Court Facility Income Account	113,600	123,000	123,000	123,000	123,000
339.21945	Criminal Justice Improvement Account	14,400	38,938	24,538	24,538	24,538
073.20853	Dedicated Mass Transportation Non MTA	5,274	5,274	5,274	5,274	5,274
339.22247	Entertainment Diversity Job Training Development	1,500	1,500	1,500	1,500	1,500
506.24850	Health Care Transformation	125,000	125,000	125,000	125,000	0
319.40300	Health Income Fund	16,079	16,079	16,079	16,079	16,079
396.55300	Health Insurance Internal Services Account	12,000	9,000	9,000	9,000	9,000
339.22140	Helen Hayes Hospital Account	7,429	19,229	15,029	7,429	7,429
390.23551	Indigent Legal Services	74,781	28,000	74,781	74,781	74,781
502.23755	MCF-Health Operation and Oversight Account	6,550	6,550	6,550	6,550	6,550
313.21402	Metropolitan Mass Transportation Operating Assistance Account	21,175	21,175	21,175	21,175	21,175
225.23651	Mobility Tax Trust Account	244,250	244,250	244,250	244,250	244,250
339.22144	Montrose State Veterans Home	1,473	5,473	3,973	1,473	1,473
334.55059	Neighbor Work Project Account	1,000	1,000	1,000	1,000	1,000
225.23653	New York Central Business District Trust	154,545	156,090	157,651	159,228	160,820
368.23151	New York City County Clerk Operations Offset Fund	2,700	2,700	2,700	2,700	2,700
339.22141	New York City Veterans Home (St. Albans) Account	1,117	4,117	3,117	1,117	1,117
339.22211	New York State Campaign Finance	10,000	50,000	10,000	30,000	10,000
339.22142	New York State Home for Veterans and their Dependents (Oxford)	813	3,113	2,313	813	813
339.22240	NYS Medical Indemnity	20	20	20	20	20
339.22177	Occupational Health Clinic Account	20	20	20	20	20
323.5502Y	OGS Building Administration - Internal Service	9,500	9,500	9,500	9,500	9,500
339.22088	Professional Medical Conduct Account	369	369	369	369	369
020.20183	Prostate Cancer Research and Education	200	200	200	200	200
313.21401	Public Transportation Systems Operating Assistance Account	17,064	17,064	17,064	17,064	17,064
073.20852	Railroad Account	9,216	9,216	9,216	9,216	9,216
339.22171	Recruitment Incentive Account	2,587	2,587	2,587	2,587	2,587
339.22053	Rome School for the Deaf Account	1,020	1,020	1,020	1,020	1,020
339.21987	Spinal Cord Injury	8,500	8,500	8,500	8,500	8,500
325.50050	State Fair Receipts Fund	7,000	6,000	6,000	6,000	6,000
345.22656	State University Hospital IFR Operations Account	302,223	402,223	302,223	302,223	302,223
339.21902	Statewide Planning and Research Cooperative System (SPARCS)	8	8	8	8	8
339.22168	Tax Revenue Arrearage Account	1,500	1,500	1,500	1,500	1,500
073.20851	Transit Authorities Account	51,394	51,394	51,394	51,394	51,394
020.20128	WB Hoyt Memorial Trust Fund	622	622	622	622	622
339.22143	Western New York Veterans Home (Batavia) Account	313	1,713	1,213	313	313
		7,176,646	8,887,863	6,792,603	6,335,928	7,077,333

CASH COMBINING STATEMENT
GENERAL FUND
FY 2024
(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	1,618	21	25	4,638	37,149	0	43,451
Receipts:								
Taxes	53,310	0	0	0	0	0	0	53,310
Miscellaneous Receipts	4,295	0	0	0	0	0	0	4,295
Federal Receipts	2,250	0	0	0	0	0	0	2,250
Total Receipts	59,855	0	0	0	0	0	0	59,855
Disbursements:								
Assistance and Grants	74,045	0	0	2	0	1	0	74,048
State Operations	12,884	0	0	0	0	0	0	12,884
General State Charges	9,379	0	0	0	0	0	0	9,379
Debt Service	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0
Total Disbursements	96,308	0	0	2	0	1	0	96,311
Other financing sources (uses):								
Transfers from Other Funds	79,334	207	0	0	3,101	36,534	(74,025)	45,151
Transfers to Other Funds	(42,881)	(207)	0	0	(3,101)	(35,014)	74,025	(7,178)
Bond and Note Proceeds	0	0	0	0	0	0	0	0
Net other financing sources (uses)	36,453	0	0	0	0	1,520	0	37,973
Change in Fund Balance	0	0	0	(2)	0	1,519	0	1,517
Closing Fund Balance	0	1,618	21	23	4,638	38,668	0	44,968

**CASH COMBINING STATEMENT
SPECIAL REVENUE FUNDS**
Funds
(Thousands of dollars)

	MENTAL HEALTH AND DONATIONS (20000-20099)	COMBINED EXPENDITURE TRUST (20100-20259)	NEW YORK INDIAN LAWYER ACCOUNT (20300-20349)	NEW YORK STATE PARTNERSHIP TRUST (20350-20399)	CHILD PROTECTION PERFORMERS (20400-20449)	TUTION REIMBURSEMENT (20450-20499)	NEW YORK STATE LOCAL GOVERNMENT MANAGEMENT IMPROVEMENT (20500-20549)	SCHOOL TAX (20550-20599)	CHARTER SCHOOL STIMULUS (20600-20649)	HEALTH CARE REFORM ACT RESOURCES (20650-20699)	DEDICATED TRANSPORTATION TRUST (20850-20899)
Opening Fund Balance	822	63,008	200,535	(7)	214	10,050	9,941	0	9,762	90,821	87,238
Receipts:											
Taxes:											
Miscellaneous Receipts	0	0	0	0	0	0	0	1,616,913	0	601,000	465,183
Federal Receipts	72	(228,776)	36,000	318	120	5,098	9,396	0	0	6,562,784	137,724
Total Receipts	72	(228,776)	36,000	318	120	5,098	9,396	1,616,913	0	7,163,784	602,907
Disbursements:											
Assistance and Grants	0	9,524	35,000	0	0	0	5,056	1,616,913	4,837	7,036,845	666,650
State Operations	72	5,702	1,629	440	231	3,225	2,342	0	0	102,905	0
General State Charges	0	191	608	196	165	1,334	1,215	0	0	9,795	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	15,417	37,237	636	396	4,559	8,613	1,616,913	4,837	7,149,545	666,650
Other Financing Sources (Uses):											
Transfers from Other Funds	0	238,892	0	300	600	0	0	0	4,837	0	65,884
Transfers to Other Funds	0	0	0	(8)	(27)	(242)	(601)	0	0	(105,063)	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	0	238,892	(1,237)	292	573	(242)	(601)	0	4,837	(105,063)	65,884
Change in Fund Balance	0	(5,301)	(1,237)	(26)	297	297	182	2,141	0	(90,824)	2,141
Closing Fund Balance	822	57,707	199,298	(33)	511	10,347	10,123	0	9,762	0	89,379

	STATE LOTTERY (20900-20949)	COMBINED STUDENT LOAN (20950-20999)	MTA FINANCIAL ASSISTANCE (23600-23699)	FEDERAL USDA/FOOD AND NUTRITION SERVICES (25000-25099)	FEDERAL HEALTH AND HUMAN SERVICES (25100-25199)	FEDERAL EDUCATION (25200-25249)	MISCELLANEOUS OPERATING GRANTS (25300-25399)	SEWAGE TREATMENT PROGRAM MANAGEMENT AND ADMINISTRATION (21600-21649)	ENCON SPECIAL REVENUE (21060-21069)	CONSERVATION (21150-21199)	ENVIRONMENTAL PROTECTION AND OIL SPILL COMPENSATION (21200-21249)
Opening Fund Balance	353,311	10,189	118,400	(40,165)	8,595,535	(48,019)	6,192,226	159	20,284	111,759	11,423
Receipts:											
Taxes:											
Miscellaneous Receipts	0	0	0	0	0	0	0	0	0	0	0
Federal Receipts	3,760,961	24,000	0	100,000	204,972	0	6,000	900	77,910	46,792	58,324
Total Receipts	3,760,961	24,000	0	100,000	204,972	0	6,000	900	77,910	46,792	58,324
Disbursements:											
Assistance and Grants	3,336,000	0	398,795	2,696,108	70,206,237	7,228,933	5,273,943	0	0	0	0
State Operations	35,006	7,500	0	70,975	1,149,273	573,941	1,321,082	432	64,175	27,813	15,974
General State Charges	13,861	0	0	15,336	135,045	63,460	57,362	266	23,790	13,387	9,180
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	3,384,867	7,500	398,795	2,782,419	71,490,555	7,866,334	6,652,387	698	87,965	41,200	25,154
Other Financing Sources (Uses):											
Transfers from Other Funds	7,000	0	398,795	0	0	0	0	0	20,957	75	19,006
Transfers to Other Funds	(4,940)	0	0	(71,768)	(2,413,695)	(12,328)	(55,900)	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 (Uses)	2,060	0	398,795	(71,768)	(2,413,695)	(12,328)	(55,900)	0	7,206	(1,820)	(27,487)
Change in Fund Balance	378,154	(500)	0	0	1,399,387	(46)	(2,628,062)	202	(2,849)	3,772	5,683
Closing Fund Balance	731,465	9,689	118,400	(40,165)	9,994,922	(48,065)	3,564,164	361	17,435	115,531	17,106

**CASH COMBINING STATEMENT
SPECIAL REVENUE FUNDS
FY 2024**
(thousands of dollars)

	TRAINING AND EDUCATION PROGRAMS AND SAFETY AND HEALTH (21250-21299)	LAWYERS' FUND FOR PROTECTION (21300-21349)	EQUIPMENT LOANS FOR DISABLED (21350-21399)	MASS TRANSPORTATION ASSISTANCE (21400-21449)	CLEAN AIR (21450-21499)	NEW YORK STATE INFRASTRUCTURE TRUST (21500-21549)	LEGISLATIVE SERVICES (21550-21599)	STATE UNIVERSITY DONOR INCOME (21600-21699)	COMBINED HOPE EXPENDITURE TRUST (21650-21699)	WINTER SPORTS EDUCATION TRUST (21700-21749)	ARTS CAPITAL GRANTS (21850-21899)
Opening Fund Balance	3,853	12,719	529	1,022,836	(34,876)	73	12,924	425,650	477	0	640
Receipts:											
Taxes	0	0	0	3,497,016	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	3,514,516	43,770	0	1,719	344,024	6	75	60
Disbursements:											
Assistance and Grants	0	0	0	3,652,450	0	0	0	0	0	0	98
State Operations	43,435	10,800	106	4,067	26,095	0	950	0	6	75	0
General State Charges	19,418	300	0	2,245	13,252	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	62,853	11,100	106	3,658,762	39,347	0	950	0	6	75	98
Other Financing Sources (Uses):											
Transfers from Other Funds	0	0	0	38,239	0	0	0	0	0	0	0
Transfers to Other Funds	0	0	0	(6,404)	(6,404)	0	0	(357,762)	0	0	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	(14,357)	(2,100)	(78)	38,239	(6,404)	0	769	(357,762)	0	0	(38)
Change in Fund Balance	(10,504)	30,619	451	916,829	(6,857)	73	13,693	411,912	477	0	602
Closing Fund Balance	2,536,684	11,804	54	1,859,021	2,872	471	31,016	435	25	7,994	(22,218)
Receipts:											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	893,975	150	0	5,363,846	6,886	1,208	123,625	160	0	900	3,068
Federal Receipts	89	0	0	0	0	0	0	0	0	0	0
Total Receipts	894,064	150	0	5,363,846	6,886	1,208	123,625	160	0	900	3,068
Disbursements:											
Assistance and Grants	(912,719)	117,400	0	0	0	0	4,237	0	0	3,102	0
State Operations	1,308,850	2,300	0	6,952,318	6,863	972	9,631	157	0	0	3,811
General State Charges	465,326	1,000	0	576,576	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	861,457	120,700	0	7,528,894	6,863	1,472	13,868	218	0	3,102	3,811
Other Financing Sources (Uses):											
Transfers from Other Funds	620,097	113,600	0	2,417,100	0	0	0	0	0	0	0
Transfers to Other Funds	(500,195)	0	0	(273,771)	(1,000)	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)	119,902	113,600	0	2,143,329	(1,000)	0	(112,420)	0	0	0	0
Change in Fund Balance	152,509	(6,950)	0	(21,719)	(877)	(264)	(2,663)	(58)	0	(2,202)	(743)
Closing Fund Balance	2,689,193	4,854	54	1,837,302	1,895	207	28,353	377	25	5,792	(22,961)

CASH COMBINING STATEMENT
SPECIAL REVENUE FUNDS
FY 2024
(Thousands of dollars)

	VOCATIONAL REHABILITATION (23950-23999)	DRINKING WATER PROGRAM MANAGEMENT AND ADMINISTRATION (23100-23150)	NEW YORK CITY COUNTY CLERKS' OPERATIONS OFFSET (23190-23199)	JUDICIARY DATA PROCESSING OFFSET (23200-23240)	US OLYMPIC COMMITTEE/ LAKE PLACID OLYMPIC TRAINING (23950-23959)	INDIGENT LEGAL SERVICES (23950-23959)	UNEMPLOYMENT INSURANCE ADMINISTRATION (23950-23959)	UNEMPLOYMENT INSURANCE INTEREST AND PENALTY (26600-26649)	UNEMPLOYMENT INSURANCE OCCUPATIONAL TRAINING (23950-23959)	FEDERAL EMPLOYMENT AND TRAINING GRANTS (26600-26649)	NEW YORK COMMERCIAL GAMING REVENUE (23700-23740)
Opening Fund Balance	73	1	(29,771)	72,337	292	875,218	129,262	22,156	(511)	(1,925)	15,664
Receipts:											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	70	0	34,500	87,000	85	212,662	56,151	15,866	0	0	174,341
Federal Receipts	0	0	0	0	0	0	345,227	0	7,780	167,019	0
Total Receipts	70	0	34,500	87,000	85	212,662	401,378	15,866	7,780	167,019	174,341
Disbursements:											
Assistance and Grants	20	0	0	0	0	170,184	9,339	0	7,780	134,762	180,289
State Operations	26	0	24,800	92,100	75	29,844	237,037	1,323	0	24,149	2,943
General State Charges	0	0	12,600	25,900	0	2,433	111,760	1,173	0	8,258	1,916
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	46	0	37,400	118,000	75	202,461	358,136	2,496	7,780	167,169	185,148
Other Financing Sources (Use):											
Transfers from Other Funds	0	0	2,700	0	0	74,781	0	0	0	0	0
Transfers to Other Funds	0	(1,108)	0	0	0	(114,000)	(36,569)	(5,163)	0	0	(2,002)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	0	(1,108)	2,700	0	0	(39,219)	(36,569)	(5,163)	0	0	(2,002)
Change in Fund Balance	24	(1,108)	(200)	(31,000)	10	(29,018)	6,673	8,207	(511)	(150)	(12,809)
Closing Fund Balance	97	(1,107)	(29,971)	41,337	302	846,200	135,935	30,363	(511)	(2,075)	2,855
Opening Fund Balance	13,362	209,291	27,669	5,62,916	88	(447)	374,048	0	23,940,192	0	23,940,192
Receipts:											
Taxes	4,950	600	0	0	0	74,050	0	0	6,259,712	0	6,259,712
Miscellaneous Receipts	0	176,877	7,000	20,000	0	0	833,000	7,000	19,285,643	0	19,285,643
Federal Receipts	0	0	0	0	0	0	0	0	90,308,808	0	90,308,808
Total Receipts	4,950	177,477	7,000	20,000	0	74,050	833,000	7,000	115,854,163	0	115,854,163
Disbursements:											
Assistance and Grants	6,350	107,083	0	0	0	21,116	1,061,047	49,000	103,126,379	0	103,126,379
State Operations	5,135	5,414	367	0	0	59,439	0	5,000	12,240,805	0	12,240,805
General State Charges	1,614	1,278	64	0	0	11,559	0	0	1,602,424	0	1,602,424
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	13,099	113,775	431	0	0	92,114	1,061,047	54,000	116,969,608	0	116,969,608
Other Financing Sources (Use):											
Transfers from Other Funds	6,550	0	0	125,000	0	0	0	0	4,154,413	(972,324)	3,182,089
Transfers to Other Funds	0	(45)	(7,000)	(332,915)	0	(50,000)	0	1,000	(4,526,065)	972,324	(3,553,741)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	6,550	(45)	(7,000)	(207,915)	0	(50,000)	0	1,000	(371,652)	0	(371,652)
Change in Fund Balance	(1,599)	63,657	(431)	(187,915)	0	(68,064)	(28,047)	(46,000)	(1,487,097)	0	(1,487,097)
Closing Fund Balance	11,763	272,948	27,238	375,001	88	(68,511)	146,001	(46,000)	22,453,095	0	22,453,095

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)
FY 2024

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
019.20000-Ment Hyg Gifts	820	0	72	0	0	0	72	0	0	72	0	0	0	0	0	0	72	820
020.20100-Combined Exp Tr	(36)	0	(241,300)	0	0	237,300	(4,000)	0	0	0	0	0	0	0	0	0	0	(4,036)
020.20101-Planting Fields	1,331	0	350	0	0	0	350	216	48	48	7	162	0	0	0	0	433	1,248
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	62	0	805	0	0	0	805	0	805	805	0	0	0	0	0	0	805	62
020.20109-Helen Hayes Hsp	65	0	0	0	0	0	0	0	35	35	0	0	0	0	0	0	35	30
020.20110-Oxford Donation	330	0	166	0	0	0	166	0	50	50	0	0	0	0	0	0	50	446
020.20111-Donat-St.Albans	5	0	0	0	0	0	0	0	13	13	0	0	0	0	0	0	13	(8)
020.20112-CVB Gifts & Beq	118	0	5	0	0	0	5	0	8	8	0	0	0	0	0	0	8	115
020.20113-Donations-Bataw	92	0	19	0	0	0	19	0	40	40	0	0	0	0	0	0	40	71
020.20114-Montrose Donati	249	0	12	0	0	0	12	0	13	13	0	0	0	0	0	0	13	248
020.20116-IBR Genetic Cou	146	0	108	0	0	0	108	0	108	108	0	0	0	0	0	0	108	146
020.20118-Tech Transfer	(1)	0	50	0	0	0	50	0	26	26	0	0	0	0	0	0	26	23
020.20120-Spec Events	2,124	0	1,012	0	0	0	1,012	29	871	871	1	20	0	0	0	0	921	2,215
020.20123-L.M. Josephthal	48	0	1	0	0	0	1	0	1	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-NYSCB Ven Stand	2,299	0	1,975	0	0	0	1,975	0	1,738	1,738	0	0	0	0	0	1,738	2,536	
020.20127-DMNA Military	13	0	(1)	0	0	0	(1)	0	(1)	(1)	0	0	0	0	0	0	(1)	13
020.20128-WB Hoyr Memoria	5,130	0	0	0	0	622	622	895	0	0	0	0	0	0	0	0	895	4,857
020.20129-NYSCB Gift& Beq	175	0	0	0	0	0	0	0	17	17	0	0	0	0	0	17	188	
020.20130-St Transm Money	12,501	0	260	0	0	0	260	0	0	0	0	0	0	0	0	0	0	12,761
020.20142-Youth Grants &	293	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	293
020.20143-Alzheimers Dis	772	0	270	0	0	270	540	670	0	0	0	0	0	0	0	0	670	642
020.20144-Local Gov Comm	154	0	12	0	0	0	12	0	7	7	0	0	0	0	0	0	7	159
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 &	923	0	139	0	0	0	139	0	22	22	0	0	0	0	0	0	22	1,040
020.20150-Emergency Serv	20,871	0	3,000	0	0	0	3,000	3,349	0	0	0	0	0	0	0	0	3,349	20,522
020.20151-Batavia-Charlot	404	0	20	0	0	0	20	0	24	24	0	0	0	0	0	0	24	400
020.20152-Rome-Gifts And	111	0	20	0	0	0	20	0	20	20	0	0	0	0	0	0	20	111
020.20155-Br Can Res & Ed	2,612	0	540	0	0	500	1,040	1,620	0	0	0	0	0	0	0	0	1,620	2,032
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	82	0	5	0	0	0	5	0	6	6	0	0	0	0	0	0	6	81
020.20166-Erie Canal Muse	26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26
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-It on	969	0	530	0	0	0	530	0	620	620	0	0	0	0	0	0	620	879
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	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
020.20182-Parole Otrc Mem	43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	43
020.20183-Prostate Cancer	3,175	0	240	0	0	200	440	520	0	0	0	0	0	0	0	0	520	3,095
020.20185-Percy T Phillip	54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	54
020.20192-Missing Children	559	0	407	0	0	0	407	0	271	140	0	0	0	0	0	0	411	555
020.20197-DCJ01 Comb Gift	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
020.20199-HESC Gifts Dona	572	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	572
020.20184-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	(9)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(9)
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	142	0	75	0	0	0	75	14	98	98	1	9	0	0	0	0	122	95
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	1,192	0	1,500	0	0	0	1,500	1,000	0	69	0	0	0	0	0	0	1,069	1,623
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	375	0	300	0	0	0	300	0	0	0	0	0	0	0	0	0	0	675
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	75	0	120	0	0	0	120	120	0	0	0	0	0	0	0	0	120	75

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)
FY 2024

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Dist.	Closing Balance
020.20201-Veterans Rem Ce	2,572	0	75	0	0	0	75	0	0	160	0	0	0	0	0	0	160	2,487
020.20204-Homless Vet AS	444	0	154	0	0	0	154	1,100	0	0	0	0	0	0	0	0	1,100	(502)
020.20205-Mental illness	227	0	58	0	0	0	58	150	0	0	0	0	0	0	0	0	150	135
020.20206-Women's Cancer	185	0	75	0	0	0	75	100	0	0	0	0	0	0	0	0	100	160
020.20208-Vets Home Assis	148	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	148
020.20209-Combined Gifts	2,164	0	222	0	0	0	222	35,000	960	225	30	0	0	0	0	0	225	2,161
023.20300-N Y Int Lawyers	200,537	0	36,000	0	0	0	36,000	0	304	126	10	0	608	0	0	0	37,237	199,300
024.20350-NYS Archvs Pine	(8)	0	318	0	0	300	618	0	304	126	10	0	196	0	0	8	644	(34)
025.20401-Child Performer	217	0	120	0	0	600	720	0	215	9	7	0	165	0	0	27	423	514
050.20451-Tuition Reimb	5,190	0	705	0	0	0	705	0	0	206	0	0	101	0	0	0	307	5,588
050.20452-Voc School Supe	4,863	0	4,393	0	0	0	4,393	0	1,953	1,015	51	0	1,233	0	0	242	4,494	4,762
052.20501-Loc Govt Record	9,937	0	9,396	0	0	0	9,396	5,056	1,922	369	51	0	1,215	0	0	601	9,214	10,119
053.20550-Sch Tax Relief	(1)	1,616,913	0	0	0	4,837	1,616,913	0	0	0	0	0	0	0	0	0	1,616,913	(1)
054.20601-Charter School	9,764	0	0	0	0	0	4,837	4,837	0	0	0	0	0	0	0	0	4,837	9,764
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
059.20751-Alcohol&Subst A	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
061.20801-Tobacco Cntr &	(90)	0	0	0	0	0	0	0	1,968	147	62	0	1,451	0	0	156	3,784	(3,874)
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-Medicatd Fraud	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
061.20804-Medical Assist.	415	0	0	0	0	0	0	5,178,766	0	0	0	0	0	0	0	0	5,178,766	(5,178,351)
061.20805-Enhanced Com	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
061.20807-HCRA Program	8,068	0	0	0	0	0	0	270,164	896	17,072	25	0	564	0	0	0	288,721	(280,653)
061.20809-EMS Training	4,307	0	0	0	0	0	0	10,570	2,123	8,947	69	0	1,651	0	0	185	23,545	(19,238)
061.20810-Child Health In	10,297	0	0	0	0	0	0	888,028	886	15,781	187	0	565	0	0	85	905,532	(895,235)
061.20811-HCRA Undistrib	47,545	601,000	6,516,368	0	0	0	7,117,368	0	0	0	0	0	0	0	0	100,189	100,189	7,064,724
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	35	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	35
061.20814-Primary Care In	52	0	0	0	0	0	0	348	0	0	9	0	205	0	0	22	584	(532)
061.20815-Prov Coll Monit	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
061.20816-Pilot Health In	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
061.20817-Indigent Care	11,688	0	0	0	0	0	0	626,800	0	0	0	0	0	0	0	4,300	631,100	(619,412)
061.20818-EPIC Premium	3,321	0	46,416	0	0	0	46,416	62,517	701	9,768	24	0	543	0	0	47	73,600	(23,863)
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	588	0	0	0	0	0	0	0	242	3	7	0	176	0	0	0	428	160
061.20822-Cig Task Force	439	0	0	0	0	0	0	0	2,419	206	64	0	1,487	0	0	0	4,176	(3,737)
061.20823-NYSOH	4,159	0	0	0	0	0	0	0	4,542	35,408	1,001	0	3,153	0	0	79	44,183	(40,024)
073.20851-Transit Authori	65,701	363,345	107,425	0	0	51,394	522,164	519,500	0	0	0	0	0	0	0	0	519,500	68,365
073.20852-Railroad Accoun	11,709	64,120	18,872	0	0	9,216	92,208	91,750	0	0	0	0	0	0	0	0	91,750	12,167
073.20853-DMTF	9,830	37,718	11,427	0	0	5,274	54,419	55,400	0	0	0	0	0	0	0	0	55,400	8,849
160.20901-Education - New	58,887	0	2,630,000	0	0	7,000	2,637,000	2,303,000	0	0	0	0	0	0	0	0	2,303,000	392,887
160.20902-Lottery Adm New	230,466	0	42,921	0	0	0	42,921	0	16,973	14,206	664	0	12,393	0	0	4,274	48,510	224,877
160.20903-VLT Administrat	52,883	0	12,040	0	0	0	12,040	0	1,970	1,114	79	0	1,468	0	0	0	666	59,626
160.20904-VLT - Education	11,074	0	1,076,000	0	0	0	1,076,000	1,033,000	0	7,500	0	0	0	0	0	0	1,033,000	54,074
221.20950-Comb Student Ln	10,192	0	24,000	(17,000)	0	0	7,000	0	0	0	0	0	0	0	0	0	7,000	9,692
225.23651-Mobility Tax Tr	2,058	0	0	0	0	2,442,250	244,250	244,250	0	0	0	0	0	0	0	0	244,250	2,058
225.23652-MTA Aid Trust	406	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	406
225.23653-NY Cen Bus Dis	115,938	0	900	0	0	154,545	154,545	154,545	0	418	0	0	266	0	0	0	154,545	115,938
300.21002-Encon Admin Acc	158	0	0	0	0	0	900	0	0	14	0	0	0	0	0	0	698	360
301.21051-EnCon Energy Ef	101	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	101
301.21052-EnCon-Seized As	83	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	0	103
301.21053-Wst Tire Mgt/Re	43,271	0	20,000	0	0	0	20,000	0	11,860	391	373	0	7,768	0	0	3,000	23,392	39,879
301.21054-Oil & Gas Accou	84	0	108	0	0	0	108	0	0	119	0	0	0	0	0	0	119	73
301.21055-Marine/Coastal	170	0	13	0	0	0	13	0	0	0	0	0	0	0	0	0	0	183
301.21060-Indirect Charge	2,564	0	0	0	0	10,157	10,157	0	6,649	6,838	164	0	3,289	0	0	2,085	19,025	(6,304)

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)
FY 2024

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
301.21061-Hazardous Sub B	2,110	0	350	0	0	0	350	0	215	40	8	0	113	0	0	0	376	2,084
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	0	0	0	0	0	1,800	1,800	0	1,250	0	33	0	672	0	0	0	1,955	(155)
301.21065-Federal Grant I	660	0	40	0	0	9,000	9,040	0	8,495	168	0	0	0	0	0	1,041	9,704	(4)
301.21066-Low Level Radio	(542)	0	2,811	0	0	0	2,811	0	1,441	201	47	0	975	0	0	433	3,097	(828)
301.21067-Recreation Acco	24,484	0	10,200	0	0	0	10,200	0	2,322	776	85	0	887	0	0	455	4,525	30,159
301.21077-Public Safety R	9	0	30	0	0	0	30	0	0	38	0	0	0	0	0	0	38	1
301.21080-Encon Magazine	36	0	705	0	0	0	705	0	164	0	0	0	0	0	0	150	314	427
301.21081-Environmental R	(79,221)	0	28,600	0	0	0	28,600	0	12,046	2,439	447	0	5,965	0	0	6,187	27,084	(77,705)
301.21082-Natural Resourc	(2,439)	0	4,811	0	0	0	4,811	0	577	397	19	0	388	0	0	400	1,781	591
301.21083-UST-Trust Recov	867	0	12	0	0	0	12	0	0	0	67	0	0	0	0	0	0	879
301.21084-Mined Land Recl	6,192	0	4,210	0	0	0	4,210	0	1,955	105	0	0	1,308	0	0	0	3,435	6,967
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
301.21082-Monitors-Aggre	21,861	0	6,000	0	0	0	6,000	0	3,849	480	117	0	2,425	0	0	0	6,871	20,990
302.21150-Conservation	28,679	0	43,222	0	0	75	43,297	0	20,288	5,611	609	0	12,663	0	0	1,820	40,991	30,985
302.21151-Marine Resource	5,848	0	1,480	0	0	0	1,480	0	1,077	0	33	0	666	0	0	0	1,776	5,552
302.21152-Migratory Bird	0	0	10	0	0	0	10	0	45	0	0	0	0	0	0	0	45	(35)
302.21153-Guides License	455	0	55	0	0	0	55	0	66	9	2	0	38	0	0	0	115	395
302.21154-Fish And Game T	76,653	0	2,000	0	0	0	2,000	0	0	0	0	0	0	0	0	75	75	78,578
302.21155-Surf Clam/Quaho	(3)	0	0	0	0	0	0	0	34	38	1	0	20	0	0	0	93	(96)
302.21156-Habitat Account	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
302.21157-Venison Donato	44	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	0	69
302.21158-OUTDOOR REC & T	70	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	70
303.21201-Oil Spill - DAC	3	0	509	0	0	705	1,214	0	696	60	18	0	440	0	0	0	1,214	3
303.21202-Oil Sp Relocam	3	0	0	0	0	301	301	0	201	9	6	0	147	0	0	0	363	(59)
303.21203-Oil Spill - DEC	(3)	0	0	0	0	18,000	18,000	0	11,292	1,676	363	0	7,545	0	0	0	20,876	(2,879)
303.21204-Oil Spill - DAC	11,418	0	43,996	0	0	0	43,996	0	0	0	0	0	0	0	0	32,793	32,793	22,621
303.21205-License Fee Sur	0	0	13,700	0	0	0	13,700	0	0	0	0	0	0	0	0	13,700	13,700	0
303.21206-Law Oil Spill	1	0	119	0	0	0	119	0	1,564	50	39	0	1,048	0	0	0	2,701	(2,581)
305.21251-OSH Trng & Educ	1,758	0	26,357	0	0	0	26,357	0	13,453	11,704	628	0	9,789	0	0	0	35,574	(7,459)
305.21252-OSHA Inspection	2,093	0	22,139	0	0	0	22,139	0	12,918	4,214	518	0	9,629	0	0	0	27,279	(3,047)
306.21301-CSF Regis Fee	12,721	0	9,000	0	0	0	9,000	0	600	10,200	0	0	300	0	0	0	11,100	10,621
307.21351-Equipment Loan	532	0	28	0	0	0	28	0	0	106	0	0	0	0	0	0	106	454
313.21401-Pub Tran Systems	6,378	107,477	0	0	0	17,064	124,541	114,850	684	195	23	0	459	0	0	0	116,211	14,708
313.21402-Metropolitan Ma	1,016,342	3,389,539	17,500	0	0	21,175	3,428,214	3,537,600	2,664	410	91	0	1,786	0	0	0	3,542,551	902,005
313.21403-Urban Mass Tran	115	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	115
313.21404-Add Mass Trans	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
314.21451-Operating Permit	(41,451)	0	9,200	0	0	0	9,200	0	3,624	2,047	86	0	1,763	0	0	0	7,520	(39,771)
314.21452-Mobile Source	6,563	0	34,570	0	0	0	34,570	0	17,136	2,669	533	0	11,489	0	0	6,404	38,231	2,902
318.21501-Housing Resene	72	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	72
321.21551-Legisl Comp R&D	12,855	0	1,717	0	0	0	1,717	0	950	0	0	0	0	0	0	0	950	13,622
321.21552-Demographic/s/R	66	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	0	68
330.40350-S U Donn Income	425,648	0	344,024	0	0	0	344,024	0	0	6	0	0	0	0	0	357,762	357,762	411,910
332.21651-Brummer Award	44	0	6	0	0	0	6	0	0	0	0	0	0	0	0	0	6	44
332.21652-William Vorce F	249	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	249
332.21653-Rocky Pocantico	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
332.21654-OPWDD Nonexp Tr	74	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	74
332.21656-Helen Hayes Hos	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
332.21657-Cunningham Fund	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	100
333.21700-Winir Sports Ed	0	0	75	0	0	0	75	0	0	75	0	0	0	0	0	0	75	0
338.21851-Aris Capital Re	638	0	60	0	0	0	60	98	0	0	0	0	0	0	0	0	98	600
340.22501-CFIA Undistrib	11,804	0	150	0	0	113,600	113,750	117,400	2,200	100	0	0	1,000	0	0	0	120,700	4,854
341.22552-DFY-NYC Summer	54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	54
345.22652-L I Vets Home	22,779	0	50,575	0	0	0	50,575	0	31,808	19,504	0	0	0	0	0	0	51,312	22,042
345.22653-S U Genl IFR	1,055,169	0	870,791	0	0	31,487	902,278	0	239,625	616,783	0	0	11,784	0	0	35,240	903,432	1,054,015

**CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)
FY 2024**

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
345.22654-S U Inc Offset	(21,166)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(21,166)
345.22655-Gen Rev Offset	314,208	0	1,483,486	0	0	1,615,768	3,099,254	0	2,431,661	351,791	0	0	572	0	0	120,606	2,904,650	508,812
345.22656-S U Hosp Ops	97,442	0	2,796,253	0	0	734,945	3,531,098	0	1,534,729	1,589,010	0	0	559,458	0	0	117,925	3,801,122	(172,582)
345.22657-SUNY Stabilizat	167,619	0	0	0	0	35,000	35,000	0	400	600	0	0	0	0	0	0	1,000	201,619
345.22658-State Univ Hosp	5,762	0	62,031	0	0	0	62,031	0	50,784	13,649	0	0	0	0	0	0	64,433	3,360
345.22659-SUNY Tuition Re	217,210	0	100,710	0	0	0	100,710	0	57,740	14,214	0	0	4,762	0	0	0	76,716	241,204
346.22700-Chem Dep Svcs	2,869	0	6,886	0	0	0	6,886	0	0	6,863	0	0	0	0	0	1,000	7,863	1,892
349.22751-Lk George Park	476	0	1,208	0	0	0	1,208	0	701	250	21	0	500	0	0	0	1,472	212
354.22801-MVTIFA	4,595	0	4,800	0	0	0	4,800	4,237	132	7	0	0	0	0	0	0	4,376	5,019
354.22802-St Police MV En	26,423	0	118,825	0	0	0	118,825	0	4,162	5,330	0	0	0	0	0	112,420	121,912	23,336
355.22851-Great Lakes Pro	431	0	160	0	0	0	160	0	84	70	3	0	61	0	0	0	218	373
359.22901-Revenue Maximiz	1,577	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,577
359.22902-Local Maximizat	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
359.22903-Rev Maxim Contr	(1,555)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,555)
360.22950-Housing Develop	7,992	0	900	0	0	0	900	3,102	0	0	0	0	0	0	0	0	3,102	5,790
362.23001-DOT Comm Veh Sa	(22,217)	0	3,068	0	0	0	3,068	0	3,262	549	0	0	0	0	0	0	3,811	(22,960)
365.23051-Vocatl Rehabil	75	0	70	0	0	0	70	20	0	26	0	0	0	0	0	0	46	99
366.23101-Drinking Water	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
366.23102-Drink Water DOH	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,108	1,108	(1,108)
368.23151-NYC County Cler	(29,770)	0	34,500	0	0	2,700	37,200	0	23,500	1,300	0	0	12,600	0	0	0	37,400	(29,970)
369.23201-Jud Data Proc O	72,335	0	87,000	0	0	0	87,000	0	58,000	34,100	0	0	25,900	0	0	0	118,000	41,335
385.23501-Lk Placid Train	292	0	85	0	0	0	85	0	0	75	0	0	0	0	0	0	75	302
390.23551-Indigent Legal	875,215	0	212,662	0	0	74,781	287,443	170,184	3,969	25,767	108	0	2,433	0	0	114,000	316,461	846,197
482.23601-UJ Sp Int & Pen	22,153	0	15,866	0	0	0	15,866	0	207	1,065	51	0	1,173	0	0	5,163	7,659	30,360
501.23701-Commercial Gami	36,957	0	160,000	0	0	0	160,000	170,989	0	0	0	0	0	0	0	0	170,989	25,968
501.23702-Comm Game Regul	(26,291)	0	5,041	0	0	0	5,041	0	2,570	270	103	0	1,916	0	0	2	4,861	(26,111)
501.23703-Prob Gambli Svcs	4,997	0	9,300	0	0	0	9,300	9,300	0	0	0	0	0	0	0	2,000	11,300	2,997
502.23750-Med Can Collect	(16)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(16)
502.23752-MCF - Cnty Dist	1,251	4,050	0	0	0	0	4,050	5,850	0	0	0	0	0	0	0	0	5,850	(549)
502.23753-MCF - Law Enfor	2,100	450	0	0	0	0	450	0	0	0	0	0	0	0	0	0	0	2,550
502.23754-MCF - Addiction	2,249	450	0	0	0	0	450	500	0	0	0	0	0	0	0	0	500	2,199
502.23755-MCF-Hlth Operat	7,774	0	0	0	0	6,550	6,550	0	2,356	2,709	70	0	1,614	0	0	0	6,749	7,575
503.23800-Inter Recip Pos	4,256	0	1,200	0	0	0	1,200	0	457	435	13	0	287	0	0	45	1,237	4,219
503.23801-Hwy Use Tax Adm	1,978	600	500	0	0	0	1,100	0	181	202	6	0	111	0	0	0	500	2,578
503.23802-Cure Childhood	61	0	10	0	0	0	10	0	0	0	0	0	0	0	0	0	0	71
503.23804-Lupus Research	242	0	60	0	0	0	60	0	0	0	0	0	0	0	0	0	0	302
503.23806-NYS Secure Choi	(374)	0	0	0	0	0	0	0	400	780	20	0	300	0	0	0	1,500	(1,874)
503.23807-Military Fam Re	231	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	231
503.23808-Gifts For Food	162	0	150	0	0	0	150	0	0	0	0	0	0	0	0	0	0	312
503.23809-NYS ALS Res&Edu	158	0	35	0	0	0	35	0	0	0	0	0	0	0	0	0	0	193
503.23810-Down's Syn Res	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
503.23811-School Bas Hlth	96	0	50	0	0	0	50	0	0	0	0	0	0	0	0	0	0	146
503.23812-WTC Mem Scholar	273	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	273
503.23813-Leuk Lymph Myel	184	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	184
503.23814-Gift to the Art	289	0	300	0	0	0	300	300	0	0	0	0	0	0	0	0	300	289
503.23815-Sr Well Nutriti	342	0	40	0	0	0	40	0	0	0	0	0	0	0	0	0	0	382
503.23817-Oploid Settle	201,266	0	174,532	0	0	0	174,532	106,783	865	2,028	27	0	580	0	0	0	110,283	265,515
503.23818-SUD Ed & Recov	69	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	69
503.23819-Gift Gun Vio Re	43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	43
503.23820-Lyme&Tick Res	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8
503.23821-Gifts State Lib	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8
504.24950-Fan Sports Educ	27,717	0	7,000	0	0	0	7,000	0	0	0	0	0	0	0	0	7,000	7,000	27,717
504.24951-Fan Sport Admin	(51)	0	0	0	0	0	0	0	86	278	3	0	64	0	0	0	431	(482)
506.24850-Hlth Care Trans	562,915	0	20,000	0	0	125,000	145,000	0	0	0	0	0	0	0	0	332,915	332,915	375,000
507.24900-Hlth Caritable	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
507.24901-Elem Sec Ed Cha	73	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	73

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)
FY 2024

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
508.24800-NY Cannabis Rev	(12,853)	74,050	0	0	0	0	74,050	10,000	16,899	39,774	467	0	10,817	0	0	50,000	127,957	(66,760)
508.24801-Cannabis Educat	4,962	0	0	0	0	0	0	4,856	0	0	0	0	0	0	0	0	4,856	106
508.24802-NYS Drug Tr&Ed	2,481	0	0	0	0	0	0	1,404	1,226	1,038	35	0	742	0	0	0	4,445	(1,964)
508.24803-NYS Com Grants	4,962	0	0	0	0	0	0	4,856	0	0	0	0	0	0	0	0	4,856	106
509.24955-Mob Sports Wage	374,047	0	833,000	0	0	0	833,000	1,061,047	0	0	0	0	0	0	0	0	1,061,047	146,000

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)

FY 2024

(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.211901-Article VII Int	9,041	0	500	0	0	0	500	134	0	0	0	0	0	0	0	0	9,407
339.211902-S P A R C S	3,265	0	6,600	0	0	8	6,608	0	985	3,649	33	0	725	0	0	36	4,445
339.211904-Fire Prev/Code	95,900	0	14,810	0	0	0	14,810	0	1,004	500	34	0	627	0	0	19,810	88,735
339.211905-NYS Twp Police	(1,757)	0	64,213	0	0	0	64,213	0	39,668	28	0	0	26,001	0	0	0	(3,241)
339.211906-DMV Seiz Assets	124	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	124
339.211907-Mental Hygiene	(2,134)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,134)
339.211909-M H Patient Inc	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9
339.211911-Fin Cntrl Board	(704)	0	3,099	0	0	0	3,099	0	1,444	791	45	0	799	0	0	20	(704)
339.211912-Reg of Racing	(4,410)	0	12,647	0	0	0	12,647	0	5,909	4,683	236	0	1,378	0	0	458	(4,427)
339.211914-S U Constr Fund	116	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	116
339.211915-Quality Care	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	130	(130)
339.211916-Nurses Aide Reg	1,090	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,090
339.211917-Med Frd Seized	174	0	168	0	0	0	168	0	0	168	0	0	0	0	0	0	174
339.211918-Child Care & Pr	3,156	0	306	0	0	0	306	0	0	0	0	0	0	0	0	0	3,462
339.211919-Cyber Sec Upgr	1,228	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,228
339.211920-Cert of Need	13,216	0	8,823	0	0	0	8,823	0	2,556	1,502	91	0	1,802	0	0	4,283	11,805
339.211921-Lobbying Enforc	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.211922-Continuing Care	1,582	0	131	0	0	0	131	0	76	5	2	0	37	0	0	0	1,593
339.211923-DOL Fee Penalty	27,953	0	20,383	0	0	800	21,183	0	6,628	2,220	239	0	4,972	0	0	600	34,477
339.211924-Educ Museum	325	0	892	0	0	0	892	0	288	344	10	0	190	0	0	62	323
339.211925-Ns Hm Receiptship	2,057	0	25	0	0	0	25	0	0	0	0	0	0	0	0	1,000	1,082
339.211926-3rd Party Hlth	491	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	491
339.211927-Boating Noise L	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.211928-I Love NY Ves	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.211929-Summer Sch Arts	40	0	684	0	0	0	684	0	115	557	4	0	73	0	0	0	(25)
339.211930-I Lve NY W Boat	123	0	280	0	0	0	280	0	70	25	4	0	59	0	0	0	245
339.211932-Snowmobile	6,705	0	8,150	0	0	0	8,150	6,650	111	150	9	0	81	0	0	0	7,854
339.211933-Tr Surplus Prop	11,673	0	2,200	0	0	0	2,200	0	0	0	0	0	0	0	0	974	12,899
339.211934-Hosp & Nurs Mgt	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
339.211935-Watershed Ptnr	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
339.211936-World Univ Game	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.211937-S U Dorm Reimb	(6)	0	0	0	0	252,413	252,413	0	125,998	126,260	0	0	155	0	0	0	(6)
339.211938-ODTA Train Cont	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.211939-ODTA State Maic	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.211941-Methadone Regis	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.211943-Energy Research	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.211944-Radiology	4,976	0	6,000	0	0	0	6,000	3,000	793	173	32	0	489	0	0	1,350	5,139
339.211945-Crim Jus Improv	24,670	0	16,373	0	0	14,400	30,773	38,358	2,744	362	118	0	1,683	0	0	737	11,441
339.211948-Farm Prod Insp-	215	0	1,390	0	0	0	1,390	0	720	124	22	0	436	0	0	0	303
339.211950-FgprintID&Tech	77,096	0	15,000	0	0	0	15,000	0	0	1,748	0	0	0	0	0	14,543	75,805
339.211953-NY Fire Academy	217	0	468	0	0	0	468	0	314	356	10	0	258	0	0	0	(253)
339.211958-Domestic Awaren	128	0	7	0	0	0	7	0	0	3	0	0	0	0	0	0	132
339.211959-Environmental L	4,047	0	4,121	0	0	0	4,121	0	1,812	584	57	0	1,301	0	0	283	4,131
339.211960-HESC Ins Prem P	82,838	0	0	0	0	0	0	0	10,853	18,755	367	0	6,819	0	0	12,327	33,717
339.211961-Train Mgmt Eval	(137)	0	1,200	0	0	0	1,200	0	1,689	112	53	0	1,132	0	0	0	(1,923)
339.211962-Clin Lab Refrmc	(11,213)	0	18,059	0	0	0	18,059	0	5,375	2,169	184	0	4,396	0	0	5,453	(10,731)
339.211964-Pub Emp Rel Brd	872	0	86	0	0	0	86	0	0	47	0	0	0	0	0	0	911
339.211965-Radio Hlth Prot	145	0	5,132	0	0	0	5,132	0	2,281	140	72	0	1,721	0	0	730	333
339.211966-Cons Food Indus	57	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	57
339.211967-OHRD St Match	6,469	0	200	0	0	1,400	1,600	0	0	4,197	0	0	0	0	0	0	3,872
339.211968-Educatecn Library	221	0	65	0	0	0	65	0	0	62	0	0	0	0	0	0	224

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)

FY 2024

(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.21969-Teacher Certif	14,242	0	8,138	0	0	0	8,138	0	4,506	2,446	100	0	2,837	0	0	450	12,041
339.21970-Banking Deptmt	36,650	0	104,909	0	0	0	104,909	0	50,110	14,109	1,541	0	37,242	0	0	0	38,557
339.21971-Cable TV Acct	9,875	0	2,433	0	0	0	2,433	0	1,401	109	50	0	945	0	0	0	9,803
339.21972-Econ Devel Asst	342	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	342
339.21973-Fin Svcs Seized	755	0	250	0	0	0	250	0	0	250	0	0	0	0	0	0	755
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	271	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	271
339.21977-Business and Li	307,315	0	86,443	0	0	0	86,443	0	20,646	7,611	529	0	12,661	0	0	66,828	285,483
339.21978-Indir Cost Reco	3,594	0	0	0	0	18,954	18,954	0	9,643	4,600	268	0	6,018	0	0	2,757	(738)
339.21979-High School Equ	1,632	0	225	0	0	0	225	0	0	232	0	0	0	0	0	0	1,625
339.21980-OTDA Program	2,467	0	0	0	0	500	500	0	0	200	0	0	128	0	0	0	2,639
339.21981-Disas Prep Conf	25	0	(1)	0	0	0	(1)	0	0	(1)	0	0	0	0	0	0	25
339.21982-Administration	5,778	0	13	0	0	13,350	13,363	0	3,628	6,680	115	0	2,860	0	0	560	5,298
339.21983-Rail Safety Ins	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
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	3	0	22,330	0	0	0	22,330	0	13,407	6,761	339	0	241	0	0	0	1,585
339.21986-Seized Assets	7	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	9
339.21987-Spinal Injury	18,348	0	0	0	0	8,500	8,500	8,500	0	0	0	0	0	0	0	0	18,348
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	2,303	0	0	0	0	12,000	12,000	0	1,837	9,943	57	0	1,232	0	0	0	1,234
339.21990-OCTF Crime Forf	2,194	0	1,435	0	0	0	1,435	0	0	1,435	0	0	0	0	0	0	2,194
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 Infras	264	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	264
339.21993-Radon Detection	835	0	20	0	0	0	20	0	0	17	0	0	0	0	0	0	838
339.21994-Insurance Dept	304,841	0	293,549	0	0	0	293,549	74,381	111,094	36,101	3,265	0	78,481	0	0	0	295,068
339.21995-Workers' Compen	16,907	0	235,255	0	0	0	235,255	0	91,455	58,692	2,577	0	58,088	0	0	12,852	28,498
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	17,653	0	3,982	0	0	0	3,982	0	2,853	1,215	145	0	2,136	0	0	0	15,286
339.21999-Asset Forfeitur	(3)	0	250	0	0	0	250	0	0	250	0	0	0	0	0	0	(3)
339.219AC-Non-Wd Wage Wl	(58)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(58)
339.219IG-Ins Genl Opens	(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	1,379	0	17,000	0	0	0	17,000	0	472	14	15	0	286	0	0	0	17,592
339.219YL-OGS Bldg Admin	12,537	0	18,197	0	0	0	18,197	0	3,121	4,987	101	0	2,097	0	0	0	20,428
339.219YN-OGS Std & Purch	9,547	0	5,660	0	0	0	5,660	0	906	1,979	29	0	609	0	0	3,000	8,684
339.219ZV-S T A Research	(2,114)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,114)
339.22001-VESID SS	381	0	2,500	0	0	0	2,500	2,000	190	105	5	0	120	0	0	52	409
339.22003-Bell Jar Collec	82	0	1,875	0	0	0	1,875	0	548	437	22	0	409	0	0	500	41
339.22004-Ind & Util Serv	4,154	0	2,547	0	0	0	2,547	0	1,750	150	46	0	1,076	0	0	0	3,679
339.22008-Courts Special	648	0	4,100	0	0	0	4,100	0	0	4,100	0	0	0	0	0	0	648
339.22009-Asbestos Trning	269	0	867	0	0	0	867	0	236	4	7	0	176	0	0	0	713
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	84,959	0	96,805	0	0	0	96,805	0	54,200	11,849	1,849	0	37,083	0	0	7,471	69,312
339.22012-Atty Licensing	31,108	0	38,000	0	0	0	38,000	0	17,700	5,400	0	0	7,600	0	0	0	38,408
339.22014-DSS Prov Recovs	205	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	205
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	399	0	197	0	0	0	197	0	169	12	4	0	10	0	0	0	401
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	3,879	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	3,899
339.22023-Discover Queens	34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	34

**CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2024**
(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22024-Reven Arrearage	146,737	0	25,000	0	0	0	25,000	0	1,000	1,400	35	0	650	0	0	20,485	148,167
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	6,904	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,904
339.22027-Spec Conserv Ac	31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31
339.22028-State Central R	12,676	0	4,600	0	0	0	4,600	0	149	0	5	0	100	0	0	97	16,925
339.22029-Plant Industry	1,111	0	529	0	0	0	529	0	809	91	26	0	486	0	0	0	228
339.22032-Batavia School	(9,375)	0	9,600	0	0	900	10,500	0	5,657	1,255	158	0	3,550	0	0	522	(10,017)
339.22034-Investment Serv	4,922	0	4,038	0	0	0	4,038	0	2,070	673	64	0	1,231	0	0	0	4,922
339.22035-Diabetes Resear	66	0	6	0	0	0	6	0	0	0	0	0	0	0	0	0	72
339.22037-Keep Kids Drug	91	0	9	0	0	0	9	0	0	0	0	0	0	0	0	0	100
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	(1,962)	0	5,105	0	0	0	5,105	0	2,943	131	94	0	1,937	0	0	0	(1,962)
339.22040-Senate Recyclab	697	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	717
339.22041-Medicaid Fraud	33,383	0	15,433	0	0	0	15,433	0	7,867	2,268	1,463	0	4,970	0	0	0	32,248
339.22042-DED Marketing A	3,532	0	1,944	0	0	0	1,944	0	63	1,710	2	0	28	0	0	0	3,673
339.22044-Tug Hill Admin	122	0	38	0	0	0	38	0	29	33	0	0	0	0	0	0	98
339.22045-Settlement Enf	397	0	541	0	0	0	541	491	0	50	0	0	0	0	0	0	397
339.22046-Regulation of I	(115,632)	0	13,388	0	0	0	13,388	0	8,882	714	296	0	6,150	0	0	0	(118,286)
339.22047-NYS FLEX Spend	1,134	0	300	0	0	0	300	0	0	321	0	0	0	0	0	0	1,113
339.22050-Crime Victims B	4	0	105	0	0	0	105	0	0	82	0	0	0	0	0	0	27
339.22051-Ofc of Professi	59,517	0	61,200	0	0	0	61,200	0	27,627	11,614	668	0	17,981	0	0	8,484	54,343
339.22052-Armory Rental A	2,728	0	0	0	0	0	0	0	684	691	18	0	66	0	0	0	1,269
339.22053-Rome School	(4,750)	0	9,600	0	0	1,020	10,620	0	4,237	688	118	0	2,663	0	0	436	(2,272)
339.22054-Seized Assets	1,338	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,338
339.22055-Traf Adjudicatin	(58,399)	0	29,500	0	0	0	29,500	0	22,477	6,580	699	0	15,071	0	0	477	(74,203)
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	2,252	0	1,000	0	0	0	1,000	0	0	1,000	0	0	0	0	0	0	2,252
339.22060-Credentical Svcs	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
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	40,087	0	79,653	0	0	0	79,653	0	36,881	24,553	1,420	0	16,799	0	0	0	40,087
339.22063-Cultural Educat	2,387	0	31,099	0	0	0	31,099	0	12,731	7,550	341	0	8,497	0	0	2,393	1,974
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	28	0	125	0	0	0	125	0	380	450	12	0	251	0	0	1,961	(2,901)
339.22067-Trans Regul Acc	10,605	0	0	0	0	0	0	0	0	67	0	0	174	0	0	2,443	8,162
339.22068-Cons Prof Acct	2,544	0	91	0	0	0	91	0	0	0	0	0	0	0	0	0	2,394
339.22070-OER NASDER	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
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	33	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	33
339.22075-Funeral	2,420	0	470	0	0	0	470	0	240	9	8	0	178	0	0	108	2,347
339.22076-FSHRP	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
339.22077-Educ Archives	53	0	15	0	0	0	15	0	0	15	0	0	0	0	0	0	53
339.22078-Local Services	1,505	0	1,153	0	0	0	1,153	0	722	50	19	0	373	0	0	0	1,494
339.22080-Adult Shelter	34,019	0	2,600	0	0	0	2,600	0	0	0	0	0	0	0	0	0	36,619
339.22081-QAA Earned Rev	428	0	0	0	0	0	0	2,687	0	0	0	0	0	0	0	0	428
339.22082-Family Pres Svc	8,642	0	0	0	0	3,618	3,618	0	0	0	0	0	0	0	0	0	9,573
339.22083-Electronic Bene	48	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	48
339.22084-Federal-Seized	0	0	0	0	0	0	0	0	0	38	0	0	0	0	0	0	(38)
339.22085-DHCR Mortgage S	63	0	3,833	0	0	0	3,833	0	1,770	4	0	0	0	0	0	0	2,122
339.22086-OMH-Research OH	83	0	2,920	0	0	0	2,920	0	0	2,920	0	0	0	0	0	0	83
339.22087-DMV-Compulsory	770	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	770

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)

FY 2024

(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22088-Prof Medic Cond	12,854	0	24,900	0	0	369	25,269	990	12,000	6,078	374	0	8,842	0	0	5,100	4,739
339.22089-Hwy Const & Ma	2,071	0	260	0	0	0	260	0	0	135	0	0	0	0	0	0	2,196
339.22090-Housing Indirec	6,711	0	0	0	0	5,739	5,739	0	2,453	5	0	0	0	0	0	201	9,791
339.22091-Adult Home Qual	4,486	0	193	0	0	0	193	0	0	0	0	0	0	0	0	2,200	2,479
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	252	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	252
339.22095-IG Szd Assets	79	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	79
339.22096-Leg Svcs Assist	105,558	0	25,100	0	0	0	25,100	19,265	0	0	0	0	0	0	0	9,830	101,563
339.22097-Loc Pub Hlth	12,003	0	3,405	0	0	0	3,405	1,020	299	2	10	0	236	0	0	54	13,787
339.22099-Voting Mach Exa	128	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	128
339.22100-DHCR HCA Applic	(15,645)	0	5,000	0	0	0	5,000	0	3,176	13	55	0	1,842	0	0	893	(16,624)
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	13,127	0	4,840	0	0	0	4,840	0	572	448	19	0	465	0	0	5,069	11,394
339.22104-CHCCDP Transfer	38	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	38
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	972	0	100	0	0	0	100	0	0	253	0	0	0	0	0	0	819
339.22109-Conference & Sp	160	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	160
339.22110-Assisted Living	3,331	0	259	0	0	0	259	250	0	0	0	0	0	0	0	0	3,340
339.22111-OCFS Program	399	0	0	0	0	0	0	0	0	700	0	0	0	0	0	0	(301)
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	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	40
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	20,203	0	83,145	0	0	0	83,145	0	28,916	39,772	709	0	19,751	0	0	0	14,200
339.22118-Animal Populati	202	0	855	0	0	0	855	0	0	876	0	0	0	0	0	0	181
339.22119-Love Your Libra	201	0	6	0	0	0	6	150	0	0	0	0	0	0	0	0	57
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	126	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	126
339.22123-Pub Safe Commun	229,171	0	152,000	0	0	0	152,000	80,889	29,544	37,369	0	0	0	0	0	6,161	227,208
339.22124-Cuba Lake Mgmt	160	0	200	0	0	0	200	0	0	217	0	0	0	0	0	5	138
339.22126-St Justice Inst	75	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	75
339.22128-Med Reimb Acct	875	0	1,500	0	0	0	1,500	925	0	0	0	0	0	0	0	0	1,450
339.22130-Low Inc Housing	9,083	0	3,631	0	0	0	3,631	0	1,827	6	44	0	1,414	0	0	150	9,273
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	58	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	58
339.22133-Procure Op News	53	0	0	0	0	0	0	0	40	135	0	0	0	0	0	0	(122)
339.22134-OVS RESTITUTION	201	0	593	0	0	0	593	0	492	116	0	0	0	0	0	0	186
339.22136-Food Prod Ctr	2,262	0	1,323	0	0	0	1,323	0	223	1,073	6	0	135	0	0	0	2,148
339.22137-Pet Dealer	13	0	32	0	0	0	32	0	0	0	0	0	0	0	0	0	45
339.22138-Auth Bdgt Office	1,635	0	2,088	0	0	1,826	3,914	0	1,465	256	47	0	1,545	0	0	2,590	2,236
339.22139-Patient Safety	5,989	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,399
339.22140-Helen Hayes Hos	19,005	0	3,115	0	0	59,915	63,030	0	40,424	21,647	152	0	5,150	0	0	1,292	13,370
339.22141-NYC Veterans	4,902	0	350	0	0	17,473	17,823	0	18,993	8,920	32	0	7,617	0	0	366	(13,203)
339.22142-NYS Home-Vetera	3,695	0	120	0	0	32,878	32,998	0	15,384	6,432	25	0	484	0	0	456	13,912
339.22143-WNY Vets Home	2,165	0	55	0	0	8,393	8,448	0	8,778	4,280	11	0	201	0	0	159	(2,816)
339.22144-Montrose S V H	6,362	0	30	0	0	35,053	35,083	0	20,270	7,867	36	0	733	0	0	197	12,342
339.22145-DOH Hospital Ho	973	0	0	0	0	108,576	108,576	0	0	0	0	0	0	0	0	108,576	973
339.22146-HEAP Earned Rev	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22147-Quality of Care	16,173	0	1,387	0	0	0	1,387	1,000	0	0	0	0	0	0	0	0	16,560

**CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2024**
(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22149-Motor Fuel Qual	476	0	2,800	0	0	0	2,800	0	1,269	1,338	39	0	768	0	0	0	(138)
339.22150-Weights Measure	40	0	325	0	0	0	325	0	245	102	8	0	149	0	0	0	(139)
339.22151-Defer Comp Adm	(334)	0	820	0	0	0	820	0	396	130	24	0	261	0	0	0	(325)
339.22152-Hazard Abatement	1,085	0	200	0	0	0	200	150	0	0	0	0	0	0	0	0	1,135
339.22153-Education Stats	1,020	0	0	89	0	0	89	0	0	35	0	0	0	0	0	0	1,074
339.22154-Real Estate Fin	(131)	0	3,735	0	0	0	3,735	0	1,401	1,445	35	0	949	0	0	0	(226)
339.22156-NYC Rent Rev	13,978	0	63,625	0	0	0	63,625	0	26,998	8,000	1,029	0	19,856	0	0	4,115	17,605
339.22157-Medicaid Income	2,423	0	0	0	0	0	0	0	0	15	7	0	238	0	0	0	2,423
339.22158-Rent Revenue	2,332	0	550	0	0	0	550	0	288	0	0	0	0	0	0	0	2,334
339.22159-CSFP Salvage Ac	117	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	117
339.22161-ES Stem Cell Tr	346	0	0	0	0	6,385	6,385	0	492	1,712	15	0	348	0	0	510	3,654
339.22162-Systems & Tech	21,289	0	7,300	0	0	0	7,300	0	560	450	20	0	350	0	0	4,487	22,722
339.22163-Patron Services	19,518	0	83,416	0	0	0	83,416	0	43,560	37,005	0	0	4,731	0	0	3,992	13,646
339.22165-Trans Aviatn	1,191	0	4,410	0	0	0	4,410	0	0	4,709	0	0	0	0	0	0	892
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	411	0	10	0	0	0	10	0	0	10	0	0	0	0	0	0	411
339.22168-Tax Rev Arrear	2,445	0	0	0	0	1,500	1,500	0	0	2,000	0	0	0	0	0	0	1,945
339.22169-TSCR Account	206,292	0	234,000	0	0	0	234,000	85,000	0	0	0	0	0	0	0	147,000	208,292
339.22170-Statewide Gain	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22171-Recruitment Inc	354	0	39	0	0	2,587	2,626	0	0	3,452	0	0	0	0	0	0	(472)
339.22172-Undgrnd Sfty T	4,537	0	700	0	0	0	700	0	0	0	0	0	0	0	0	1,175	4,062
339.22173-Vol Fire Rec&Re	1,394	0	200	0	0	0	200	200	0	0	0	0	0	0	0	0	1,394
339.22174-HAVA Match	1,016	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,016
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	88	0	9,000	0	0	20	9,020	9,560	466	11	14	0	310	0	0	98	(1,351)
339.22178-Crim Back Check	411	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	411
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	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20
339.22182-OWIG Adm Reimb	211	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	211
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	788	0	40	0	0	0	40	0	0	0	0	0	0	0	0	0	828
339.22186-Yth Fac PerDiem	290	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	290
339.22187-Provider Assess	150,006	0	980,000	0	0	0	980,000	1,130,006	0	0	0	0	0	0	0	0	0
339.22188-Fed Indirect Re	85	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	85
339.22189-DOCS Asset Forf	615	0	314	0	0	0	314	0	0	314	0	0	0	0	0	0	615
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	13,202	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13,202
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	2,775	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,775
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	1,014	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,014
339.22198-HEP	36	0	0	0	0	0	0	0	0	300	0	0	0	0	0	0	(264)
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
339.22203-Article X Inter	109	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	109
339.22206-Wholesale Mkt	5,677	0	0	0	0	0	0	0	0	700	0	0	0	0	0	0	4,977
339.22207-Tech Financing	48	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	48
339.22211-NYS Camp Financ	816	0	0	0	0	10,000	10,000	10,000	0	0	0	0	0	0	0	0	816
339.22212-Lake George Inv	181	0	350	0	0	10,000	10,350	0	35	285	10	0	0	0	0	0	181
339.22213-BOE Enforcement	1,306	0	125	0	0	0	125	0	0	125	0	0	0	0	0	0	1,306

CASH COMBINING STATEMENT BY ACCOUNT
 MISCELLANEOUS SPECIAL REVENUE FUND (339)
 FY 2024
 (thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22214-Fireworks Reven	1,119	0	320	0	0	0	320	0	178	0	6	0	126	0	0	0	1,129
339.22215-Delivery Transf	2,488	0	1,000	0	0	0	1,000	0	0	1,000	0	0	0	0	0	0	2,488
339.22217-Eq Sh DTF Just	109	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	109
339.22218-Eq Sh DTF Treas	227	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	227
339.22221-Eq Sh Law Justi	6,247	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,247
339.22222-Eq Sh Law Treas	253	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	253
339.22226-Eq Sh SIG Treas	78	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	78
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	144	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	144
339.22233-Eq Shar-DMN Jus	254	0	260	0	0	0	260	0	0	250	0	0	0	0	0	0	264
339.22235-Insitt Accred	(2)	0	570	0	0	0	570	0	296	58	6	0	171	0	0	47	(10)
339.22238-Eq Sh PRK Treas	0	0	50	0	0	0	50	0	0	50	0	0	0	0	0	0	0
339.22239-Opjoid Steward	119,164	0	44,601	0	0	0	44,601	26,675	0	0	0	0	0	0	0	0	137,090
339.22240-NYS Med Indmnty	(2,545)	0	0	0	0	20	20	0	1	0	1	0	1	0	0	0	(2,528)
339.22243-Securing Cities	67	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	67
339.22246-Behav Hlth Par	3,466	0	1,500	0	0	0	1,500	5,000	0	0	0	0	0	0	0	0	(34)
339.22247-Ent Div Job Tr	4,607	0	0	0	0	1,500	1,500	0	0	0	0	0	0	0	0	0	6,107
339.22248-CJ Discov Comp	14,520	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14,520
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	2,943	0	4,300	0	0	0	4,300	0	0	2,800	0	0	0	0	0	0	4,443
339.22252-Elevator Safety	38	0	850	0	0	0	850	0	0	0	0	0	0	0	800	88	
339.22253-Sch Bus Mot Edu	25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25
339.22254-Anti Disc Hous	0	0	2,000	0	0	0	2,000	0	0	2,000	0	0	0	0	0	0	0
339.22255-Pharm Ben Mgr R	(50)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(50)
339.22259-Eq Sh NYWC-Trea	0	0	100	0	0	0	100	0	0	100	0	0	0	0	0	0	0
339.22260-Eq Sh NYWC-Just	0	0	50	0	0	0	50	0	0	50	0	0	0	0	0	0	0

**CASH-COMBINING STATEMENT
CAPITAL PROJECTS FUNDS
FY 2024**
(Thousands of dollars)

	STATE UNIVERSITY RESIDENCE HALLS REHABILITATION AND AIR (30650-30629)	DEDICATED HIGHWAY AND BRIDGE TRUST (30650-30629)	NEW SYSTEM CANAL WATER DEVELOPMENT (30650-30629)	STATE PARK INFRASTRUCTURE (30650-30629)	PASSENGER FACILITY DEVELOPMENT (30650-30629)	ENVIRONMENTAL PROTECTION (30650-30629)	ENERGY CONSERVATION THROUGH IMPROVED TRANSPORTATION (30650-30629)	PURE WATERS BOND (30650-30629)	TRANSPORTATION CAPITAL FACILITIES BOND (30650-30629)
Opening Fund Balance	154,802	26,953	17,670	(157,698)	16	217,251	164	0	3,328
Receipts:									
Taxes	0	1,268,601	0	0	0	257,350	0	0	0
Miscellaneous Receipts	0	1,568,792	2,000	212,300	0	49,650	0	0	0
Federal Receipts	0	4,505	0	0	0	0	0	0	0
Total Receipts	0	2,841,898	2,000	212,300	0	307,000	0	0	0
Disbursements:									
Assistance and Grants	0	58,981	0	0	0	0	0	0	0
State Operations	0	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0
Capital Projects	1,942,141	1,942,141	7,500	212,300	0	375,000	0	0	0
Total Disbursements	1,942,141	1,942,141	7,500	212,300	0	375,000	0	0	0
Other Financing Sources (Uses):									
Transfers from Other Funds	75,000	31,305	0	0	0	103,000	0	0	0
Transfers to Other Funds	(6,300)	(872,081)	0	0	0	0	(340)	(25)	(35)
Bond & Note Proceeds	0	0	0	0	0	0	340	0	25
Net Other Financing Sources (Uses)	68,700	(840,776)	0	0	0	103,000	0	0	0
Change in Fund Balance	(25,000)	0	(5,500)	0	0	35,000	0	0	0
Closing Fund Balance	129,802	26,953	12,170	(157,698)	16	252,251	164	0	3,328

	ENVIRONMENTAL PROTECTION BOND ACT (1972) (30650-30649)	REBUILD AND RENEW TRANSPORTATION BOND (30650-30659)	TRANSFORMATION INFRASTRUCTURE RENEWAL BOND (30650-30659)	ENVIRONMENTAL QUALITY BOND ACT (1986) (30650-30679)	ACCELERATED CAPACITY AND TRUCK IMPROVEMENTS BOND (30650-30689)	CLEAN WATER/ CLEAN AIR BOND (30650-30699)	FEDERAL CAPITAL PROJECTS (31550-31449)	FOREST PRESERVE EXPANSION (31550-31499)	HAZARDOUS WASTE REMEDIAL (31550-31549)	TRANSPORTATION SUBURBAN (31550-31699)
Opening Fund Balance	1,419	17,210	4,255	5,550	2,778	1,428	(479,822)	1,108	(184,558)	552
Receipts:										
Taxes	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	0	0	0	0	0	0	232,750	10	129,956	0
Federal Receipts	0	0	0	0	0	0	3,292,484	0	0	0
Total Receipts	0	0	0	0	0	0	3,525,234	10	129,956	0
Disbursements:										
Assistance and Grants	0	0	0	0	0	0	1,087,908	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	2,348,008	14	125,956	0
Total Disbursements	0	0	0	0	0	0	3,435,916	14	125,956	0
Other Financing Sources (Uses):										
Transfers from Other Funds	0	0	0	0	0	0	37,735	0	18,500	0
Transfers to Other Funds	(740)	(280,622)	(25)	(3,807)	(25)	(3,861)	0	0	(25,200)	0
Bond & Note Proceeds	617	2,755,529	25	4,807	25	4,861	0	0	0	0
Net Other Financing Sources (Uses)	(123)	(5,093)	0	1,000	0	1,000	37,735	0	(6,700)	0
Change in Fund Balance	(123)	(5,093)	0	1,000	0	1,000	127,053	(4)	(2,700)	0
Closing Fund Balance	1,296	12,117	4,255	6,550	2,778	2,428	(352,769)	1,104	(187,258)	552

**CASH-COMBINING STATEMENT
CAPITAL PROJECTS FUNDS
FY 2024**
(thousands of dollars)

	DIVISION FOR YOUTH FACILITIES IMPROVEMENT (31700-3149)	HOUSING ASSISTANCE (31800-31849)	HOUSING PROGRAM (31850-31899)	NATURAL RESOURCE DAMAGES (31900-31949)	DEPARTMENT OF TRANSPORTATION ENGINEERING SERVICES (31950-31999)	STATE UNIVERSITY CAPITAL PROJECTS (32000-32099)	MISCELLANEOUS CAPITAL PROJECTS (32200-32249)	CITY UNIVERSITY OF NEW YORK CAPITAL PROJECTS (32250-32299)	MENTAL HYGIENE FACILITIES CAPITAL IMPROVEMENT (32300-32349)	CORRECTIONAL FACILITIES CAPITAL IMPROVEMENT (32350-32399)
Opening Fund Balance	(1,887,916)	(12,942)	(489,392)	18,452	(12,016)	86,773	146,416	83	(691,916)	(238,856)
Receipts:										
Taxes	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	22,463	0	568,181	1,000	0	75,000	16,265	0	508,401	254,577
Federal Receipts	0	0	0	0	0	0	0	0	0	0
Total Receipts	22,463	0	568,181	1,000	0	75,000	16,265	0	508,401	254,577
Disbursements:										
Assistance and Grants	0	0	1,243,056	0	0	0	0	0	259,414	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	21,629	0	1,243,056	1,017	0	75,000	139,614	0	250,737	354,921
Total Disbursements	21,629	0	1,243,056	1,017	0	75,000	139,614	0	510,151	354,921
Other Financing Sources (Uses):										
Transfers from Other Funds	0	0	674,300	0	0	20,000	24,903	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)	0	0	674,300	0	0	20,000	24,903	0	2,000	105,304
Change in Fund Balance	834	(12,942)	(575)	(17)	(12,016)	20,000	(98,446)	0	250	4,960
Closing Fund Balance	(1,810,445)	(12,942)	(489,967)	18,435	(12,016)	106,773	47,970	83	(691,666)	(233,896)

	SMART SCHOOLS BOND (30710-30719)	CLEAN WATER, CLEAN AIR, GREEN JOBS BOND (30720-30729)	NEW YORK STATE STORM RECOVERY (33000-33049)	DEDICATED INFRASTRUCTURE INVESTMENT (33050-33099)	CAPITAL PROJECTS OTHER	SUB-TOTAL	ELIMINATIONS	FINANCIAL PLAN
Opening Fund Balance	0	0	(53,626)	38,969	0	(1,594,528)	0	(1,594,528)
Receipts:								
Taxes	0	0	0	0	0	1,525,951	0	1,525,951
Miscellaneous Receipts	0	0	0	0	0	7,043,673	0	7,043,673
Federal Receipts	0	0	0	0	0	3,296,989	0	3,296,989
Total Receipts	0	0	0	0	0	11,866,613	0	11,866,613
Disbursements:								
Assistance and Grants	0	0	0	(46,092)	0	4,795,759	0	4,795,759
State Operations	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	434,354	0	10,873,787	0	10,873,787
Total Disbursements	0	0	0	388,262	0	15,669,546	0	15,669,546
Other Financing Sources (Uses):								
Transfers from Other Funds	0	0	0	399,695	0	4,773,802	(670,770)	4,103,032
Transfers to Other Funds	(350,000)	(25,000)	0	0	0	(1,568,051)	670,770	(897,281)
Bond & Note Proceeds	253,000	25,000	0	0	0	564,254	0	564,254
Net Other Financing Sources (Uses)	(97,000)	0	0	399,695	0	3,770,005	0	3,770,005
Change in Fund Balance	(97,000)	0	0	11,433	0	(32,928)	0	(32,928)
Closing Fund Balance	(97,000)	0	(53,626)	50,402	0	(1,627,456)	0	(1,627,456)

CASH COMBINING STATEMENT
DEBT SERVICE
FY 2024

	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	120,175	0	0	39,282	0	0	159,457	0	159,457
Receipts:									
Taxes	0	42,374,399	0	0	908,650	0	43,283,049	0	43,283,049
Miscellaneous Receipts	237,936	0	1,461	135,632	0	0	375,029	0	375,029
Federal Receipts	0	66,561	0	0	0	0	66,561	0	66,561
Total Receipts	237,936	42,440,960	1,461	135,632	908,650	0	43,724,639	0	43,724,639
Disbursements:									
Assistance and Grants	0	0	0	0	0	0	0	0	0
State Operations	0	45,345	0	1,885	0	0	47,230	0	47,230
General State Charges	0	0	0	0	0	0	0	0	0
Debt Service	0	2,584,888	0	21,709	0	0	2,606,597	0	2,606,597
Capital Projects	0	0	0	0	0	0	0	0	0
Total Disbursements	0	2,630,233	0	23,594	0	0	2,653,827	0	2,653,827
Other Financing Sources (Uses):									
Transfers from Other Funds	1,793,579	303,260	0	42,069	0	0	2,138,908	(30,853)	2,108,055
Transfers to Other Funds	(2,031,620)	(40,113,939)	0	(142,567)	(908,650)	0	(43,196,776)	30,853	(43,165,923)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	(238,041)	(39,810,679)	0	(100,498)	(908,650)	0	(41,057,868)	0	(41,057,868)
Change in Fund Balance	(105)	48	1,461	11,540	0	0	12,944	0	12,944
Closing Fund Balance	120,070	48	1,461	50,822	0	0	172,401	0	172,401

**CASH COMBINING STATEMENT BY ACCOUNT
INTERNAL SERVICE
FY 2024**
(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
323.55000-Centrl Services	(11)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(11)
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	(18,747)	0	70,126	0	0	0	70,126	0	30,661	16,442	945	0	22,661	0	0	1,866	72,575	(21,196)
323.55020-OGS Ent Contr	(19,779)	0	158,000	0	0	0	158,000	0	629	158,947	21	0	392	0	0	0	159,989	(21,768)
323.55022-Business Svc Ct	(2)	0	0	0	0	33,129	33,129	0	29,836	2,653	0	0	0	0	0	0	32,489	638
323.550XX-Misc Centrl Svc	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	107
323.5502X-OGS Exec Direct	31,057	0	120,000	0	0	0	120,000	0	5,483	115,205	177	0	3,685	0	0	105	124,655	26,402
323.5502Y-OGS Bldg Admin	11,078	0	24,429	0	0	9,500	33,929	0	2,354	29,369	76	0	1,570	0	0	0	33,369	11,638
323.5502Z-OGS Std & Purch	1,987	0	11,257	0	0	0	11,257	0	3,366	5,790	108	0	2,262	0	0	0	11,526	1,718
334.55050-Agencies Int Sv	12	0	0	0	0	50,000	50,000	0	0	0	0	0	0	0	0	0	0	50,012
334.55052-Archives R	(126)	0	1,729	0	0	0	1,729	0	955	114	28	0	543	0	0	0	1,640	(37)
334.55053-Fedl Single Aud	2,191	0	1,526	0	0	0	1,526	0	0	1,526	0	0	0	0	0	0	1,526	2,191
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	1,409	0	5,963	0	0	0	5,963	0	2,905	523	94	0	1,915	0	0	1,651	7,088	284
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	(5,330)	0	7,329	0	0	0	7,329	0	1,484	4,082	44	0	926	0	0	284	6,820	(4,821)
334.55059-Neighbor Work P	(10,864)	0	8,200	0	0	1,000	9,200	0	0	9,200	0	0	0	0	0	0	9,200	(10,864)
334.55060-Auto/Print Chgb	(137)	0	18,878	0	0	0	18,878	0	8,743	4,345	0	0	5,452	0	0	0	18,540	201
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	(14,546)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(14,546)
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	894	0	150	0	0	0	150	0	0	150	0	0	0	0	0	0	150	894
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	(294)	0	859	0	0	0	859	0	476	107	3	0	0	0	0	0	586	(21)
334.55068-Statewide Train	98	0	0	0	0	0	0	0	90	(150)	3	0	57	0	0	0	0	98
334.55069-Centralized Tec	7,010	0	35,837	0	0	15,111	50,948	0	0	43,142	0	0	0	0	0	0	43,142	14,816
334.55070-Learning Mgmt S	1,658	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,658
334.55071-Labor Cont Ctr	(182)	0	2,021	0	0	0	2,021	0	1,164	167	28	0	772	0	0	0	2,131	(292)
334.55072-HS Cont Ctr	(2,442)	0	17,971	0	0	0	17,971	0	9,325	3,231	290	0	6,252	0	0	0	19,098	(3,569)
334.55074-Civil Recoverie	16,051	0	17,881	0	0	0	17,881	0	4,424	10,482	104	0	3,111	0	0	0	18,121	15,811
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 Svc	(116)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(116)
343.55100-Mental Hygiene	18	0	1,600	0	0	0	1,600	0	652	500	17	0	401	0	0	0	1,570	48
347.55150-DFY Voc Educatn	43	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	0	68
394.55200-Joint Labor-Mgt	1,176	0	2,000	0	0	0	2,000	0	949	426	31	0	625	0	0	0	2,031	1,145
395.55251-Ex Dir Intl Aud	(6,398)	0	4,616	0	0	0	4,616	0	2,652	219	70	0	1,675	0	0	0	4,616	(6,398)
395.55252-CIO INFO TECH C	(42,986)	0	73,152	0	0	0	73,152	0	17,502	66,023	298	0	7,167	0	0	0	90,990	(60,824)
396.55300-Health Insuranc	(240)	0	14,121	0	0	12,000	26,121	0	9,520	1,777	308	0	6,289	0	0	3,428	21,322	4,559
396.55301-CS EBD Adm Reim	6	0	4,500	0	0	0	4,500	0	4,065	350	93	0	2,006	0	0	639	7,153	(2,647)
397.55350-Correctional In	36	0	49,000	0	0	23,773	72,773	0	18,517	37,528	738	0	9,428	0	0	0	66,211	6,598

CASH COMBINING STATEMENT BY ACCOUNT
ENTERPRISE
FY 2024
(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
324.50000-DFY Commissary	146	0	120	0	0	0	120	0	0	123	0	0	0	0	0	0	123	143
325.50050-State Fair Rece	4,091	0	14,000	0	0	7,000	21,000	0	7,108	12,150	0	0	0	0	0	0	19,258	5,833
326.50100-DOCS Commissary	3,274	0	44,964	0	0	0	44,964	0	0	44,964	0	0	0	0	0	0	44,964	3,274
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 Mantr	187	0	24	0	0	0	24	0	0	0	0	0	0	0	0	0	0	211
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	(654)	0	1,497	0	0	0	1,497	0	639	464	21	0	430	0	0	0	1,564	(711)
331.50319-Attica Emp Mess	1,281	0	1,256	0	0	0	1,256	0	288	803	12	0	174	0	0	0	1,277	1,260
331.50322-Asset Preservat	141	0	14	0	0	0	14	0	0	24	0	0	0	0	0	0	24	131
331.50323-Farm Program	1,525	0	629	0	0	0	629	0	125	464	4	0	76	0	0	0	669	1,485
331.50327-Emp Plz Gift Sh	(329)	0	500	0	0	0	500	0	110	349	3	0	74	0	0	0	536	(365)
331.50331-Retail Sales	4,910	0	1,250	0	0	0	1,250	0	750	500	0	0	0	0	0	0	1,250	4,910
331.50332-Golf	9,961	0	17,000	0	0	0	17,000	0	10,000	7,000	0	0	0	0	0	0	17,000	9,961
351.50400-OMH Shelt Wkshs	1,975	0	2,200	0	0	0	2,200	0	0	2,200	0	0	0	0	0	0	2,200	1,975
352.50450-MR Shel Wkshop	2,238	0	950	0	0	0	950	0	1,050	0	0	0	0	0	0	0	1,050	2,138
353.50500-WH & MR Communi	4,767	0	2,200	0	0	0	2,200	0	383	1,172	10	0	238	0	0	0	1,803	5,164
353.50516-MR Community St	218	0	551	0	0	0	551	0	219	326	9	0	0	0	0	0	554	215
481.50650-U J Benefit Fnd	972,271	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	972,271
481.50651-Interest Assess	27,144	0	120,000	0	0	0	120,000	0	0	120,000	0	0	0	0	0	0	120,000	27,144
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	62,700	0	2,986,752	0	0	0	2,986,752	0	1,678,358	422,537	0	0	729,313	0	0	0	2,830,208	219,244
E02.23250-CUNY SC Program	274,409	0	116,869	0	0	0	116,869	0	56,829	36,393	0	0	24,660	0	0	0	117,882	273,396

CASH COMBINING STATEMENT
GENERAL FUND
FY 2025
(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	1,618	21	23	4,638	38,668	0	44,968
Receipts:								
Taxes	54,679	0	0	0	0	0	0	54,679
Miscellaneous Receipts	3,634	0	0	0	0	0	0	3,634
Federal Receipts	3,645	0	0	0	0	0	0	3,645
Total Receipts	61,958	0	0	0	0	0	0	61,958
Disbursements:								
Assistance and Grants	77,426	0	0	0	0	(1)	0	77,425
State Operations	14,214	0	0	0	0	0	0	14,214
General State Charges	7,059	0	0	0	0	0	0	7,059
Debt Service	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0
Total Disbursements	98,699	0	0	0	0	(1)	0	98,698
Other financing sources (uses):								
Transfers from Other Funds	76,143	218	0	0	3,276	13,141	(48,256)	44,522
Transfers to Other Funds	(39,402)	(218)	0	0	(3,276)	(14,248)	48,256	(8,888)
Bond and Note Proceeds	0	0	0	0	0	0	0	0
Net other financing sources (uses)	36,741	0	0	0	0	(1,107)	0	35,634
Change in Fund Balance	0	0	0	0	0	(1,106)	0	(1,106)
Closing Fund Balance	0	1,618	21	23	4,638	37,562	0	43,862

CASH COMBINING STATEMENT
SPECIAL REVENUE FUNDS
FY2025
(Thousands of dollars)

	MENTAL HEALTH AND DONATIONS (20000-20099)	COMMOND EXPENDITURE TRUST (20100-20259)	NEW YORK INTEREST LAWYER ACCOUNT (20300-20349)	NEW YORK STATE PARTNERSHIP TRUST (20350-20399)	CHILD PROTECTION (20400-20449)	TUTION REIMBURSEMENT (20450-20499)	NEW YORK STATE GOVERNMENT MANAGEMENT IMPROVEMENT (20500-20549)	SCHOOL TAX (20550-20599)	CHARTER SCHOOL STIMULUS (20600-20649)	HEALTH CARE REFORM ACT RESOURCES (20800-20849)	DEDICATED TRANSPORTATION TRUST (20850-20899)
Opening Fund Balance	822	57,707	199,298	(33)	511	10,347	10,123	0	9,762		89,379
Receipts:											
Taxes:											
Miscellaneous Receipts	0	0	0	0	0	0	0	1,575,393	0	570,000	449,609
Federal Receipts	72	(327,766)	38,000	318	120	5,098	9,396	0	0	6,427,496	141,237
Total Receipts	72	(327,766)	38,000	318	120	5,098	9,396	1,575,393	0	6,997,496	590,846
Disbursements:											
Assistance and Grants	0	8,375	45,000	0	0	0	5,056	1,575,393	4,837	6,763,241	646,510
State Operations	72	4,920	2,178	449	233	3,297	2,392	0	0	117,648	0
General State Charges	0	191	652	196	168	1,376	1,257	0	0	11,429	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	13,486	47,830	645	401	4,673	8,705	1,575,393	4,837	6,892,318	646,510
Other Financing Sources (Uses):											
Transfers from Other Funds	0	337,892	0	300	600	0	0	0	4,837	0	65,884
Transfers to Other Funds	0	0	0	(8)	(27)	(242)	(601)	0	0	(105,178)	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	0	337,892	(9,830)	292	573	(242)	(601)	0	4,837	(105,178)	65,884
Change in Fund Balance	0	(3,360)	185,468	(68)	803	10,330	10,213	0	9,762	0	10,220
Closing Fund Balance	822	54,347	189,468	(40)	803	10,330	10,213	0	9,762	(3)	99,599

	STATE LOTTERY (20900-20949)	COMBINED STUDENT LOAN (20950-20999)	MTA FINANCIAL ASSISTANCE (23600-23699)	FEDERAL USDA/FOOD AND NUTRITION SERVICES (25000-25099)	FEDERAL HEALTH AND HUMAN SERVICES (25100-25199)	FEDERAL EDUCATION (25200-25249)	MISCELLANEOUS OPERATING GRANTS (25300-25399)	SEWAGE TREATMENT PROGRAM MANAGEMENT AND ADMINISTRATION (21600-21649)	ENCON SPECIAL REVENUE (21060-21069)	CONSERVATION (21150-21199)	ENVIRONMENTAL PROTECTION AND OIL SPILL COMPENSATION (21200-21249)
Opening Fund Balance	731,465	9,689	118,400	(40,165)	9,994,922	(48,065)	3,564,164	361	17,435	115,531	17,106
Receipts:											
Taxes:	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	3,470,961	24,000	100,000	176,412	1,764,412	0	7,846	900	77,910	46,792	58,593
Federal Receipts	0	(17,000)	3,010,955	73,943,939	40,843	7,132,890	40,843	0	0	0	0
Total Receipts	3,470,961	7,000	3,110,955	74,120,351	74,120,351	7,132,890	48,689	900	77,910	46,792	58,593
Disbursements:											
Assistance and Grants	3,888,000	0	400,340	2,967,288	68,979,701	6,496,169	2,830,854	0	0	0	0
State Operations	35,551	7,500	0	70,975	1,199,273	560,722	774,715	432	64,387	28,275	16,136
General State Charges	14,215	0	0	15,336	136,229	63,717	57,220	266	23,790	13,387	9,287
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	3,937,766	7,500	400,340	3,053,599	70,315,203	7,120,608	3,662,789	698	88,177	41,662	25,423
Other Financing Sources (Uses):											
Transfers from Other Funds	31,000	0	400,340	0	0	0	0	0	20,957	75	19,006
Transfers to Other Funds	(4,940)	0	0	(57,356)	(2,256,576)	(12,328)	(30,900)	0	(23,751)	(1,895)	(46,493)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	26,060	0	400,340	(57,356)	(2,256,576)	(12,328)	(30,900)	0	(2,794)	(1,820)	(27,487)
Change in Fund Balance	(440,745)	(500)	1,548,572	(46)	1,548,572	(46)	(3,645,000)	202	(13,061)	3,310	5,683
Closing Fund Balance	290,720	9,189	118,400	(40,165)	11,543,494	(48,111)	(80,836)	563	4,374	118,841	22,789

**CASH COMBINING STATEMENT
SPECIAL REVENUE FUNDS
FY 2025**
(thousands of dollars)

	TRAINING AND EDUCATION PROGRAMS AND SAFETY AND HEALTH (21250-21299)	LAWYERS' FUND FOR PROTECTION (21300-21349)	EQUIPMENT LOANS/FUND FOR DISABLED (21350-21399)	MASS TRANSPORTATION OPERATIONS ASSISTANCE (21400-21449)	CLEAN AIR (21450-21499)	NEW YORK STATE INFRASTRUCTURE TRUST (21500-21549)	LEGISLATIVE SERVICES (21550-21599)	STATE UNIVERSITY DONOR INCOME (21600-21699)	COMBINED HOPE EXPENDITURE TRUST (21650-21699)	WINTER SPORTS EDUCATION TRUST (21700-21749)	ARTS CAPITAL GRANTS (21850-21899)
Opening Fund Balance	(10,504)	10,619	451	916,829	(36,857)	73	13,693	411,912	477	0	602
Receipts:											
Taxes	0	0	0	3,623,687	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	3,641,187	43,770	0	1,719	344,024	6	75	60
Disbursements:											
Assistance and Grants	0	0	0	3,844,573	0	0	0	0	0	0	98
State Operations	43,466	10,800	109	4,067	26,035	0	950	0	6	75	0
General State Charges	19,435	300	0	2,232	13,248	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	62,901	11,100	109	3,850,872	39,283	0	950	0	6	75	98
Other Financing Sources (Uses):											
Transfers from Other Funds	0	0	0	38,239	0	0	0	0	0	0	0
Transfers to Other Funds	0	0	0	(6,404)	(6,404)	0	0	(360,458)	0	0	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	(14,405)	(2,100)	(81)	38,239	(6,404)	0	0	(360,458)	0	0	(38)
Change in Fund Balance	(24,909)	8,519	370	745,383	(98,774)	73	14,462	395,478	477	0	566
Closing Fund Balance											
	2,689,193	4,854	54	1,837,302	1,895	207	28,353	377	25	5,792	(22,961)
Receipts:											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	(2,444,177)	150	0	5,525,031	7,070	1,208	123,625	160	0	900	3,068
Federal Receipts	89	0	0	0	0	0	0	0	0	0	0
Total Receipts	(2,444,088)	150	0	5,525,031	7,070	1,208	123,625	160	0	900	3,068
Disbursements:											
Assistance and Grants	(1,542,287)	122,900	0	0	0	0	4,237	0	0	3,102	0
State Operations	970,548	1,900	0	7,304,107	7,047	972	9,850	157	0	0	3,890
General State Charges	479,123	1,000	0	593,998	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	(92,616)	125,800	0	7,898,105	7,047	1,472	14,087	218	0	3,102	3,890
Other Financing Sources (Uses):											
Transfers from Other Funds	720,794	123,000	0	2,610,486	0	0	0	0	0	0	0
Transfers to Other Funds	1,427,877	0	0	(295,549)	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)	2,148,671	123,000	0	2,310,937	0	0	(112,420)	0	0	0	0
Change in Fund Balance	(202,801)	(2,650)	0	(62,137)	23	(264)	(2,882)	(58)	0	(2,202)	(822)
Closing Fund Balance	2,486,392	2,204	54	1,775,165	1,918	(57)	25,471	319	25	3,590	(23,783)

CASH COMBINING STATEMENT
SPECIAL REVENUE FUNDS
FY 2025
(Thousands of dollars)

	VOCATIONAL REHABILITATION (23950-23959)	DRINKING WATER PROGRAM MANAGEMENT AND ADMINISTRATION (23100-23159)	NEW YORK CITY COUNTY CLERKS' OPERATIONS OFFSET (23190-23199)	JUDICIARY DATA PROCESSING OFFSET (23200-23249)	US OLYMPIC COMMITTEE/ LAKE PLACID OLYMPIC TRAINING (23900-23959)	INDIGENT LEGAL SERVICES (23960-23999)	UNEMPLOYMENT INSURANCE ADMINISTRATION (23980-23999)	UNEMPLOYMENT INSURANCE INTEREST AND PENALTY (24600-24649)	UNEMPLOYMENT INSURANCE OCCUPATIONAL TRAINING (23950-23999)	FEDERAL EMPLOYMENT AND TRAINING GRANTS (24600-24649)	NEW YORK COMMERCIAL GAMING REVENUE (23700-23749)
Opening Fund Balance	97	(1,107)	(29,971)	41,337	302	846,200	155,935	30,363	(511)	(2,075)	2,855
Receipts:											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	70	0	35,000	86,000	85	212,662	56,151	15,866	0	0	176,341
Federal Receipts	0	0	0	0	0	0	345,227	0	7,780	167,019	0
Total Receipts	70	0	35,000	86,000	85	212,662	401,378	15,866	7,780	167,019	176,341
Disbursements:											
Assistance and Grants	20	0	0	0	0	220,184	9,339	0	7,780	134,762	162,600
State Operations	27	0	25,400	94,800	75	30,210	237,171	1,325	0	24,149	3,138
General State Charges	0	0	14,600	30,800	0	2,836	111,892	1,173	0	8,258	2,042
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	47	0	40,000	125,600	75	253,230	358,402	2,498	7,780	167,169	167,780
Other Financing Sources (Use):											
Transfers from Other Funds	0	0	2,700	0	0	28,000	0	0	0	0	0
Transfers to Other Funds	0	(1,108)	0	0	0	(234,000)	(36,569)	(5,163)	0	0	(2)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	0	(1,108)	2,700	0	0	(206,000)	(36,569)	(5,163)	0	0	(2)
Change in Fund Balance	23	(1,108)	(2,300)	(39,600)	10	(246,568)	6,407	8,205	(511)	(150)	8,559
Closing Fund Balance	120	(2,215)	(32,271)	1,737	312	599,632	142,342	38,568	(511)	(2,225)	11,414
Opening Fund Balance	11,763	272,948	27,238	375,001	88	(68,511)	146,001	(46,000)	22,453,095	0	22,453,095
Receipts:											
Taxes	4,950	1,400	0	0	0	162,050	0	0	6,387,089	0	6,387,089
Miscellaneous Receipts	0	65,095	6,000	0	0	0	849,000	6,000	15,447,368	0	15,447,368
Federal Receipts	0	0	0	0	0	0	0	0	84,631,742	0	84,631,742
Total Receipts	4,950	66,495	6,000	0	0	162,050	849,000	6,000	106,466,199	0	106,466,199
Disbursements:											
Assistance and Grants	6,350	141,537	0	0	0	3,623	995,000	48,000	98,772,582	0	98,772,582
State Operations	5,221	5,737	367	0	0	56,787	0	5,000	11,762,541	0	11,762,541
General State Charges	1,614	1,486	64	0	0	15,022	0	1,000	1,649,400	0	1,649,400
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	13,185	148,760	431	0	0	75,432	995,000	54,000	112,184,523	0	112,184,523
Other Financing Sources (Use):											
Transfers from Other Funds	6,550	0	0	125,000	0	0	0	0	4,535,660	(1,000,484)	3,535,176
Transfers to Other Funds	0	(45)	(31,000)	(250,000)	0	0	0	0	(2,449,136)	1,000,484	(1,448,652)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	6,550	(45)	(31,000)	(125,000)	0	0	0	0	2,086,524	0	2,086,524
Change in Fund Balance	(1,685)	(82,310)	(25,431)	(125,000)	0	86,618	(146,000)	(48,000)	(3,631,800)	0	(3,631,800)
Closing Fund Balance	10,078	190,638	1,807	250,001	88	18,107	1	(94,000)	18,821,295	0	18,821,295

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)
FY 2025

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Distb.	Closing Balance
019.20000-Ment Hyg Gifts	820	0	72	0	0	0	72	0	0	72	0	0	0	0	0	0	72	820
020.20100-Combined Exp Tr	(4,035)	0	(340,300)	0	0	336,300	(4,000)	0	0	0	0	0	0	0	0	0	0	(8,035)
020.20101-Planting Fields	1,248	0	350	0	0	0	350	216	216	48	7	162	0	0	0	0	433	1,165
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	62	0	805	0	0	0	805	0	0	805	0	0	0	0	0	0	805	62
020.20109-Helen Hayes Hsp	30	0	0	0	0	0	0	0	0	35	0	0	0	0	0	0	35	(5)
020.20110-Oxford Donation	446	0	166	0	0	0	166	0	0	50	0	0	0	0	0	0	50	562
020.20111-Donat-St.Albans	(8)	0	0	0	0	0	0	0	0	13	0	0	0	0	0	0	13	(21)
020.20112-CVB Gifts & Beq	115	0	5	0	0	0	5	0	0	8	0	0	0	0	0	0	8	112
020.20113-Donations-Bataw	71	0	19	0	0	0	19	0	0	40	0	0	0	0	0	0	40	50
020.20114-Montrose Donati	248	0	12	0	0	0	12	0	0	13	0	0	0	0	0	0	13	247
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	23	0	50	0	0	0	50	0	0	27	0	0	0	0	0	0	27	46
020.20120-Spec Events	2,215	0	1,012	0	0	0	1,012	30	30	893	1	20	0	0	0	0	944	2,283
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-NYSCB Ven Stand	2,536	0	2,000	0	0	0	2,000	0	0	900	0	0	0	0	0	0	900	3,636
020.20127-DMNA Military	13	0	(1)	0	0	0	(1)	0	0	(1)	0	0	0	0	0	0	(1)	13
020.20128-WB Hoyt Memoria	4,857	0	0	0	0	622	622	750	0	0	0	0	0	0	0	0	750	4,729
020.20129-NYSCB Gift& Beq	158	0	0	0	0	0	0	0	0	17	0	0	0	0	0	0	17	141
020.20130-St Transm Money	12,761	0	260	0	0	0	260	0	0	0	0	0	0	0	0	0	0	13,021
020.20142-Youth Grants &	293	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	293
020.20143-Alzheimers Dis	642	0	270	0	0	270	540	670	0	0	0	0	0	0	0	0	670	512
020.20144-Local Gov Comm	159	0	12	0	0	0	12	0	0	7	0	0	0	0	0	0	7	164
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 &	1,040	0	139	0	0	0	139	0	0	22	0	0	0	0	0	0	22	1,157
020.20150-Emergency Serv	20,522	0	3,000	0	0	0	3,000	3,349	0	0	0	0	0	0	0	0	3,349	20,173
020.20151-Batavia-Charlot	400	0	20	0	0	0	20	0	0	25	0	0	0	0	0	0	25	395
020.20152-Rome-Gifts And	111	0	20	0	0	0	20	0	0	20	0	0	0	0	0	0	20	111
020.20155-Br Can Res & Ed	2,032	0	540	0	0	500	1,040	1,620	0	0	0	0	0	0	0	0	1,620	1,452
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	81	0	5	0	0	0	5	0	0	6	0	0	0	0	0	0	6	80
020.20166-Erie Canal Muse	26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26
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-It on	879	0	530	0	0	0	530	0	0	639	0	0	0	0	0	0	639	770
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	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
020.20182-Parole O/cr Mem	43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	43
020.20183-Prostate Cancer	3,095	0	240	0	0	200	440	520	0	0	0	0	0	0	0	0	520	3,015
020.20185-Percy T Phillip	54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	54
020.20192-Missing Children	555	0	407	0	0	0	407	0	276	143	0	0	0	0	0	0	419	543
020.20197-DCJ01 Comb Gift	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
020.20199-HESC Gifts Dona	572	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	572
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	(9)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(9)
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	95	0	60	0	0	0	60	14	14	100	1	9	0	0	0	0	124	31
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	1,623	0	1,500	0	0	0	1,500	1,000	0	71	0	0	0	0	0	0	1,071	2,052
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	675	0	300	0	0	0	300	0	0	0	0	0	0	0	0	0	0	975
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	75	0	120	0	0	0	120	120	0	0	0	0	0	0	0	0	120	75

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)
FY 2025

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
020.20201-Veterans Rem Ce	2,487	0	75	0	0	0	75	0	0	160	0	0	0	0	0	0	160	2,402
020.20204-Homesless Vet AS	(502)	0	154	0	0	0	154	171	0	0	0	0	0	0	0	0	171	(519)
020.20205-Mental Illness	135	0	58	0	0	0	58	75	0	0	0	0	0	0	0	0	75	118
020.20206-Women's Cancer	160	0	75	0	0	0	75	100	0	0	0	0	0	0	0	0	100	135
020.20208-Vets Home Assis	148	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	148
020.20209-Combined Gifts	2,161	0	222	0	0	0	222	0	0	225	0	0	0	0	0	0	225	2,158
023.20300-N Y Int Lawyers	199,300	0	38,000	0	0	0	38,000	45,000	990	1,160	28	0	652	0	0	0	47,830	189,470
024.20350-NYS Archvs Pine	(34)	0	318	0	0	300	618	0	310	129	10	0	196	0	0	8	653	(69)
025.20401-Child Performer	514	0	120	0	0	600	720	0	217	9	7	0	168	0	0	27	428	806
050.20451-Tuition Reimb	5,588	0	705	0	0	0	705	0	0	211	0	0	101	0	0	0	312	5,981
050.20452-Voc School Supe	4,762	0	4,393	0	0	0	4,393	0	1,992	1,041	53	0	1,275	0	0	242	4,603	4,552
052.20501-Loc Govt Record	10,119	0	9,396	0	0	0	9,396	5,056	1,961	379	52	0	1,257	0	0	601	9,306	10,209
053.20550-Sch Tax Relief	(1)	1,575,393	0	0	0	0	1,575,393	1,575,393	0	0	0	0	0	0	0	0	1,575,393	(1)
054.20601-Charter School	9,764	0	0	0	0	4,837	4,837	4,837	0	0	0	0	0	0	0	0	4,837	9,764
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
059.20751-Alcohol&Subst A	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
061.20801-Tobacco Cntr &	(3,874)	0	0	0	0	0	0	0	1,968	153	62	0	1,451	0	0	156	3,790	(7,664)
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.	(5,178,351)	0	0	0	0	0	0	4,657,045	0	0	0	0	0	0	0	0	4,657,045	(9,895,396)
061.20805-Enhanced Com	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
061.20807-HCRA Program	(280,653)	0	0	0	0	0	0	299,520	896	16,627	25	0	564	0	0	0	317,632	(598,285)
061.20809-EMS Training	(19,238)	0	0	0	0	0	0	10,570	15,407	6,735	137	0	3,051	0	0	185	36,085	(65,323)
061.20810-Child Health In	(895,235)	0	0	0	0	0	0	1,106,789	1,039	17,468	218	0	662	0	0	85	1,126,261	(2,021,496)
061.20811-HCRA Undistrib	7,064,724	570,000	6,361,080	0	0	0	6,951,080	0	0	0	0	0	0	0	0	100,304	100,304	13,915,500
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	35	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	35
061.20814-Primary Care In	(532)	0	0	0	0	0	0	0	348	0	9	0	205	0	0	22	584	(1,116)
061.20815-Prov Coll Monit	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
061.20816-Pilot Health In	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
061.20817-Indigent Care	(619,412)	0	0	0	0	0	0	626,800	0	0	0	0	0	0	0	4,300	631,100	(1,250,512)
061.20818-EPIC Premium	(23,863)	0	46,416	0	0	0	46,416	62,517	701	9,768	24	0	543	0	0	47	73,600	(51,047)
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	160	0	0	0	0	0	0	0	242	3	7	0	176	0	0	0	428	(268)
061.20822-Cig Task Force	(3,737)	0	0	0	0	0	0	0	2,419	206	64	0	1,487	0	0	0	4,176	(7,913)
061.20823-NYSOH	(40,024)	0	0	0	0	0	0	0	5,212	36,864	1,046	0	3,290	0	0	79	46,491	(86,515)
073.20851-Transit Authori	68,365	351,181	109,809	0	0	51,394	512,384	504,126	0	0	0	0	0	0	0	0	504,126	76,623
073.20852-Railroad Accoun	12,167	61,974	19,357	0	0	9,216	90,547	89,107	0	0	0	0	0	0	0	0	89,107	13,607
073.20853-DMTF	8,849	36,454	12,071	0	0	5,274	53,799	53,277	0	0	0	0	0	0	0	0	53,277	9,371
160.20901-Education - New	392,887	0	2,373,000	0	0	31,000	2,404,000	2,792,000	0	0	0	0	0	0	0	0	2,792,000	4,887
160.20902-Lottery Adm New	224,877	0	42,921	0	0	0	42,921	0	17,501	14,206	681	0	12,747	0	0	4,274	49,409	218,389
160.20903-VLT Administrat	59,626	0	12,040	0	0	0	12,040	0	1,970	1,114	79	0	1,468	0	0	666	5,297	66,369
160.20904-VLT - Education	54,074	0	1,043,000	0	0	0	1,043,000	1,096,000	0	0	0	0	0	0	0	0	1,096,000	1,074
221.20950-Comb Student Ln	9,692	0	24,000	0	0	0	24,000	0	0	7,500	0	0	0	0	0	0	7,500	9,192
225.23651-Mobility Tax Tr	2,058	0	0	0	0	2,442,250	2,442,250	244,250	0	0	0	0	0	0	0	0	244,250	2,058
225.23652-MTA Aid Trust	406	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	406
225.23653-NY Cen Bus Dis	115,938	0	900	0	0	156,090	156,090	156,090	0	418	0	0	266	0	0	0	156,090	115,938
300.21002-Encon Admin Acc	360	0	0	0	0	0	900	0	0	14	0	0	0	0	0	0	698	562
301.21051-EnCon Energy Ef	101	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	101
301.21052-EnCon-Seized As	103	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	0	123
301.21053-Wst Tire Mgt/Re	39,879	0	20,000	0	0	0	20,000	0	11,860	391	373	0	7,768	0	0	13,000	33,392	26,487
301.21054-Oil & Gas Accou	73	0	108	0	0	0	108	0	0	119	0	0	0	0	0	0	119	62
301.21055-Marine/Coastal	183	0	13	0	0	10,157	13	0	0	6,904	0	0	0	0	0	2,085	0	196
301.21060-Indirect Charge	(6,304)	0	0	0	0	10,157	10,157	0	6,782	6,904	164	0	3,289	0	0	0	19,224	(15,371)

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)

FY 2025
(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
301.21061-Hazardous Sub B	2,084	0	350	0	0	0	350	0	215	40	8	0	113	0	0	0	376	2,088
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-Utality Envir R	(155)	0	0	0	0	1,800	1,800	0	1,250	0	33	0	672	0	0	0	1,955	(310)
301.21065-Federal Grant I	(4)	0	40	0	0	9,000	9,040	0	8,495	168	0	0	0	0	0	1,041	9,704	(688)
301.21066-Low Level Radio	(828)	0	2,811	0	0	0	2,811	0	1,441	214	47	0	975	0	0	433	3,110	(1,127)
301.21067-Recreation Acco	30,159	0	10,200	0	0	0	10,200	0	2,322	776	85	0	887	0	0	455	4,525	35,834
301.21077-Public Safety R	1	0	30	0	0	0	30	0	0	38	0	0	0	0	0	0	38	(7)
301.21080-Encon Magazine	427	0	705	0	0	0	705	0	164	0	0	0	0	0	0	150	314	818
301.21081-Environmental R	(77,705)	0	28,600	0	0	0	28,600	0	12,046	2,439	447	0	5,965	0	0	6,187	27,084	(76,189)
301.21082-Natural Resourc	591	0	4,811	0	0	0	4,811	0	577	397	19	0	388	0	0	400	1,781	3,621
301.21083-UST-Trust Recov	879	0	12	0	0	0	12	0	0	0	67	0	0	0	0	0	0	891
301.21084-Mined Land Recl	6,967	0	4,210	0	0	0	4,210	0	1,955	105	0	0	1,308	0	0	0	3,435	7,742
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
301.2102Z-Monitors-Aggre	20,990	0	6,000	0	0	0	6,000	0	3,849	480	117	0	2,425	0	0	0	6,871	20,119
302.21150-Conservation	30,985	0	43,222	0	0	75	43,297	0	20,694	5,667	609	0	12,663	0	0	1,820	41,453	32,829
302.21151-Marine Resource	5,552	0	1,480	0	0	0	1,480	0	1,077	0	33	0	666	0	0	0	1,776	5,256
302.21152-Migratory Bird	(35)	0	10	0	0	0	10	0	45	0	0	0	0	0	0	0	45	(70)
302.21153-Guides License	395	0	55	0	0	0	55	0	66	9	2	0	38	0	0	0	115	335
302.21154-Fish And Game T	78,578	0	2,000	0	0	0	2,000	0	0	75	0	0	0	0	0	75	75	80,503
302.21155-Surf Clam/Quaho	(96)	0	0	0	0	0	0	0	34	38	1	0	20	0	0	0	93	(189)
302.21156-Habitat Account	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
302.21157-Venison Donato	69	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	0	94
302.21158-OUTDOOR REC & T	70	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	70
303.21201-Oil Spill - DAC	3	0	590	0	0	705	1,295	0	730	61	18	0	486	0	0	0	1,295	3
303.21202-Oil Sp Relocam	(59)	0	0	0	0	301	301	0	201	9	6	0	147	0	0	0	363	(121)
303.21203-Oil Spill - DEC	(2,879)	0	0	0	0	18,000	18,000	0	11,292	1,676	363	0	7,545	0	0	0	20,876	(5,755)
303.21204-Oil Spill - DAC	22,621	0	43,996	0	0	0	43,996	0	0	0	0	0	0	0	0	32,793	32,793	33,824
303.21205-License Fee Sur	0	0	13,700	0	0	0	13,700	0	0	0	0	0	0	0	0	13,700	13,700	0
303.21206-Law Oil Spill	(2,581)	0	307	0	0	0	307	0	1,684	50	46	0	1,109	0	0	0	2,889	(5,163)
305.21251-OSH Trng & Educ	(7,459)	0	26,357	0	0	0	26,357	0	13,464	11,713	628	0	9,800	0	0	0	35,605	(16,707)
305.21252-OSHA Inspection	(3,047)	0	22,139	0	0	0	22,139	0	12,924	4,219	518	0	9,635	0	0	0	27,296	(8,204)
306.21301-CSF Regis Fee	10,621	0	9,000	0	0	0	9,000	0	700	10,100	0	0	300	0	0	0	11,100	8,521
307.21351-Equipment Loan	454	0	28	0	0	0	28	0	0	109	0	0	0	0	0	0	109	373
313.21401-Pub Tran Systems	14,708	102,079	0	0	0	17,064	119,143	116,973	684	195	23	0	456	0	0	0	118,331	15,520
313.21402-Metropolitan Ma	902,005	3,521,608	17,500	0	0	21,175	3,560,283	3,727,600	2,664	410	91	0	1,776	0	0	0	3,732,541	729,747
313.21403-Urban Mass Tran	115	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	115
313.21404-Add Mass Trans	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
314.21451-Operating Permit	(39,771)	0	9,200	0	0	0	9,200	0	3,624	2,047	86	0	1,763	0	0	0	7,520	(38,091)
314.21452-Mobile Source	2,902	0	34,570	0	0	0	34,570	0	17,077	2,669	532	0	11,485	0	0	6,404	38,167	(695)
318.21501-Housing Resene	72	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	72
321.21551-Legisl Comp R&D	13,622	0	1,717	0	0	0	1,717	0	0	950	0	0	0	0	0	0	950	14,389
321.21552-Demographics/R	68	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	0	70
330.40350-S U Donn Income	411,910	0	344,024	0	0	0	344,024	0	0	6	0	0	0	0	0	360,458	360,458	395,476
332.21651-Brummer Award	44	0	6	0	0	0	6	0	0	0	0	0	0	0	0	0	6	44
332.21652-William Vorce F	249	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	249
332.21653-Rocky Pocantico	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
332.21654-OPWDD Nonexp Tr	74	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	74
332.21656-Helen Hayes Hos	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
332.21657-Cunningham Fund	100	0	0	0	0	0	0	0	0	75	0	0	0	0	0	0	75	100
333.21700-Winir Sports Ed	0	0	75	0	0	0	75	0	0	0	0	0	0	0	0	0	0	75
338.21851-Aris Capital Re	600	0	60	0	0	0	60	98	0	0	0	0	0	0	0	0	98	562
340.22501-CFIA Undistrib	4,854	0	150	0	0	123,000	123,150	122,900	1,800	100	0	0	1,000	0	0	0	125,800	2,204
341.22552-DFV-NYC Summer	54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	54
345.22652-L I Vets Home	22,042	0	50,575	0	0	0	50,575	0	31,742	19,487	0	0	0	0	0	0	51,229	21,388
345.22653-S U Genl IFR	1,054,015	0	873,545	0	0	31,487	905,032	0	245,642	623,657	0	0	11,884	0	0	35,302	916,485	1,042,562

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)
FY 2025

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
345.22654-S U Inc Offset	(21,166)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(21,166)
345.22655-Gen Rev Offset	508,812	0	1,498,241	0	0	1,709,154	3,207,395	0	2,550,732	356,047	0	0	576	0	0	121,729	3,029,084	687,123
345.22656-S U Hosp Ops	(172,582)	0	2,939,929	0	0	834,945	3,774,774	0	1,690,498	1,648,915	0	0	576,776	0	0	142,518	4,058,707	(456,515)
345.22657-SUNY Stabilizat	201,619	0	0	0	0	35,000	35,000	0	400	600	0	0	0	0	0	0	1,000	235,619
345.22658-State Univ Hosp	3,360	0	62,031	0	0	0	62,031	0	50,784	13,649	0	0	0	0	0	0	64,433	958
345.22659-SUNY Tuition Re	241,204	0	100,710	0	0	0	100,710	0	57,740	14,214	0	0	4,762	0	0	0	76,716	265,198
346.22700-Chem Dep Svcs	1,892	0	7,070	0	0	0	7,070	0	0	7,047	0	0	0	0	0	0	7,047	1,915
349.22751-Lk George Park	212	0	1,208	0	0	0	1,208	0	701	250	21	0	500	0	0	0	1,472	(52)
354.22801-MVTIFA	5,019	0	4,800	0	0	0	4,800	4,237	135	8	0	0	0	0	0	0	4,380	5,439
354.22802-St Police MV En	23,336	0	118,825	0	0	0	118,825	0	4,245	5,462	0	0	0	0	0	112,420	122,127	20,034
355.22851-Great Lakes Pro	373	0	160	0	0	0	160	0	84	70	3	0	61	0	0	0	218	315
359.22901-Revenue Maximiz	1,577	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,577
359.22902-Local Maximizat	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
359.22903-Rev Maxim Contr	(1,555)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,555)
360.22950-Housing Develop	5,790	0	900	0	0	0	900	3,102	0	0	0	0	0	0	0	0	3,102	3,588
362.23001-DOT Comm Ven Sa	(22,960)	0	3,068	0	0	0	3,068	0	3,327	563	0	0	0	0	0	0	3,890	(23,782)
365.23051-Vocatl Rehabil	99	0	70	0	0	0	70	20	0	27	0	0	0	0	0	0	47	122
366.23101-Drinking Water	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
366.23102-Drink Water DOH	(1,108)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,108	1,108	(2,216)
368.23151-NYC County Cler	(29,970)	0	35,000	0	0	2,700	37,700	0	24,300	1,100	0	0	14,600	0	0	0	40,000	(32,270)
369.23201-Jud Data Proc O	41,335	0	86,000	0	0	0	86,000	0	63,300	31,500	0	0	30,800	0	0	0	125,600	1,735
385.23501-Lk Placid Train	302	0	85	0	0	0	85	0	0	75	0	0	0	0	0	0	75	312
390.23551-Indigent Legal	846,197	0	212,662	0	0	28,000	240,662	220,184	4,310	25,782	118	0	2,836	0	0	234,000	487,230	599,629
482.23601-Ul Sp Int & Pen	30,360	0	15,866	0	0	0	15,866	0	207	1,067	51	0	1,173	0	0	5,163	7,661	38,565
501.23701-Commercial Gami	25,968	0	162,000	0	0	0	162,000	153,300	189	0	6	0	126	0	0	0	153,621	34,347
501.23702-Comm Game Regul	(26,111)	0	5,041	0	0	0	5,041	0	2,570	270	103	0	1,916	0	0	2	4,861	(25,931)
501.23703-Prob Gambli Svcs	2,997	0	9,300	0	0	0	9,300	9,300	0	0	0	0	0	0	0	0	9,300	2,997
502.23750-Med Can Collect	(16)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(16)
502.23752-MCF - Cnty Dist	(548)	4,050	0	0	0	0	4,050	5,850	0	0	0	0	0	0	0	0	5,850	(2,349)
502.23753-MCF - Law Enfor	2,550	450	0	0	0	0	450	0	0	0	0	0	0	0	0	0	0	3,000
502.23754-MCF - Addiction	2,199	450	0	0	0	0	450	500	0	0	0	0	0	0	0	0	0	2,149
502.23755-MCF-Hlth Operat	7,575	0	0	0	0	6,550	6,550	0	2,381	2,770	70	0	1,614	0	0	0	6,835	7,290
503.23800-Inter Recip Pos	4,219	0	1,200	0	0	0	1,200	0	466	446	13	0	298	0	0	45	1,268	4,151
503.23801-Hwy Use Tax Adm	2,578	1,400	500	0	0	0	1,900	0	181	202	6	0	111	0	0	0	500	3,978
503.23802-Cure Childhood	71	0	10	0	0	0	10	0	0	0	0	0	0	0	0	0	0	81
503.23804-Lupus Research	302	0	60	0	0	0	60	0	0	0	0	0	0	0	0	0	0	362
503.23806-NYS Secure Choi	(1,874)	0	0	0	0	0	0	0	700	770	30	0	500	0	0	0	2,000	(3,874)
503.23807-Military Fam Re	231	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	231
503.23808-Gifts For Food	312	0	150	0	0	0	150	0	0	0	0	0	0	0	0	0	0	462
503.23809-NYS ALS Res&Edu	193	0	35	0	0	0	35	0	0	0	0	0	0	0	0	0	0	228
503.23810-Down's Syn Res	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
503.23811-School Bas Hlth	146	0	50	0	0	0	50	0	0	0	0	0	0	0	0	0	0	196
503.23812-WTC Mem Scholar	273	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	273
503.23813-Leuk Lymph Myel	184	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	184
503.23814-Gift to the Art	289	0	300	0	0	0	300	300	0	0	0	0	0	0	0	0	300	289
503.23815-Sr Well Nutriti	382	0	40	0	0	0	40	0	0	0	0	0	0	0	0	0	0	422
503.23817-Oploid Settle	265,515	0	62,750	0	0	0	62,750	141,237	865	2,031	27	0	577	0	0	0	144,737	183,528
503.23818-SUD Ed & Recov	69	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	69
503.23819-Gift Gun Vio Re	43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	43
503.23820-Lyme&Tick Res	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8
503.23821-Gifts State Lib	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8
504.24950-Fan Spors Educ	27,717	0	6,000	0	0	0	6,000	0	0	0	0	0	0	0	0	31,000	31,000	2,717
504.24951-Fan Sport Admin	(482)	0	0	0	0	0	0	0	86	278	3	0	64	0	0	0	431	(913)
506.24850-Hlth Care Trans	375,000	0	0	0	0	125,000	125,000	0	0	0	0	0	0	0	0	250,000	250,000	250,000
507.24900-Hlth Caritable	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
507.24901-Elem Sec Ed Cha	73	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	73

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)

FY 2025

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
508.24800-NY Cannabis Rev	(66,760)	162,050	0	0	0	0	162,050	0	22,733	27,223	967	0	13,817	0	0	0	64,740	30,550
508.24801-Cannabis Educat	106	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	106
508.24802-NYS Drug Tr&Ed	(1,964)	0	0	0	0	0	0	3,623	1,965	3,843	56	0	1,205	0	0	0	10,692	(12,656)
508.24803-NYS Com Grants	106	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	106
509.24955-Mob Sports Wage	146,000	0	849,000	0	0	0	849,000	995,000	0	0	0	0	0	0	0	0	995,000	0

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)

FY 2025

(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.21901-Article VII Int	9,407	0	500	0	0	0	500	131	0	0	0	0	0	0	0	0	9,776
339.21902-S P A R C S	4,445	0	6,600	0	0	8	6,608	0	985	3,772	33	0	725	0	0	36	5,502
339.21904-Fire Prev/Code	88,735	0	14,810	0	0	0	14,810	0	1,433	500	46	0	910	0	0	19,810	80,846
339.21905-NYS Twp Police	(3,241)	0	64,213	0	0	0	64,213	0	40,461	29	0	0	26,001	0	0	0	(5,519)
339.21906-DMV Seiz Assets	124	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	124
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	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9
339.21911-Fin Cntrl Board	(704)	0	3,099	0	0	0	3,099	0	1,444	799	45	0	799	0	0	12	(704)
339.21912-Reg of Racing	(4,427)	0	12,647	0	0	0	12,647	0	5,911	3,684	236	0	1,378	0	0	458	(3,447)
339.21914-S U Constr Fund	116	0	10,372	0	0	0	10,372	0	2,556	1,790	91	0	1,802	0	0	0	116
339.21915-Quality Care	(130)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(130)
339.21916-Nurses Aide Reg	1,090	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,090
339.21917-Med Frd Seized	174	0	172	0	0	0	172	100	0	172	0	0	0	0	0	0	174
339.21918-Child Care & Pr	3,462	0	306	0	0	0	306	0	0	0	0	0	0	0	0	0	3,668
339.21919-Cyber Sec Upgr	1,228	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,228
339.21920-Cert of Need	11,805	0	10,372	0	0	0	10,372	0	2,556	1,790	91	0	1,802	0	0	4,283	11,655
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	1,593	0	131	0	0	0	131	0	76	5	2	0	37	0	0	0	1,604
339.21923-DOL Fee Penalty	34,477	0	20,383	0	0	800	21,183	0	6,628	2,222	239	0	4,972	0	0	600	40,999
339.21924-Educ Museum	323	0	892	0	0	0	892	0	294	353	10	0	190	0	0	62	306
339.21925-Ns Hm Receiptship	1,082	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	1,107
339.21926-3rd Party Hlth	491	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	491
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	(25)	0	684	0	0	0	684	0	117	572	4	0	75	0	0	0	(109)
339.21930-I Lve NY W Boat	245	0	280	0	0	0	280	0	70	25	4	0	59	0	0	0	367
339.21932-Snowmobile	7,854	0	8,150	0	0	0	8,150	6,650	111	150	9	0	81	0	0	0	9,003
339.21933-Tr Surplus Prop	12,899	0	2,200	0	0	0	2,200	0	0	0	0	0	0	0	0	974	14,125
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	254,701	254,701	0	125,998	126,260	0	0	155	0	0	0	2,282
339.21938-ODTA Train Cont	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.21939-ODTA State Matc	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
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	5,139	0	6,000	0	0	0	6,000	3,000	809	177	32	0	489	0	0	1,350	5,282
339.21945-Crim Jus Improv	11,441	0	16,373	0	0	38,938	55,311	61,458	3,792	5,722	147	0	2,373	0	0	737	(7,477)
339.21948-Farm Prod Insp-	303	0	1,390	0	0	0	1,390	0	721	124	22	0	436	0	0	0	390
339.21950-FgprintID&Tech	75,805	0	15,000	0	0	0	15,000	0	0	1,802	0	0	0	0	0	14,543	74,460
339.21953-NY Fire Academy	(253)	0	468	0	0	0	468	0	320	365	10	0	258	0	0	0	(738)
339.21958-Domestic Awaren	132	0	7	0	0	0	7	0	0	3	0	0	0	0	0	0	136
339.21959-Environmental L	4,131	0	4,121	0	0	0	4,121	0	1,812	609	57	0	1,301	0	0	283	4,190
339.21960-HESC Ins Prem P	33,717	0	0	0	0	0	0	0	5,426	9,377	183	0	3,409	0	0	6,163	9,159
339.21961-Train Mgmt Eval	(1,923)	0	1,200	0	0	0	1,200	0	1,711	114	53	0	1,141	0	0	0	(3,742)
339.21962-Clin Lab Refrmc	(10,731)	0	18,059	0	0	0	18,059	0	5,375	2,305	184	0	4,396	0	0	5,453	(10,385)
339.21964-Pub Emp Rel Brd	911	0	86	0	0	0	86	0	0	48	0	0	0	0	0	0	949
339.21965-Radio Hlth Prot	333	0	5,132	0	0	0	5,132	0	2,281	148	72	0	1,721	0	0	730	513
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	3,872	0	100	0	0	1,400	1,500	0	0	4,288	0	0	0	0	0	0	1,084
339.21968-Educatecn Library	224	0	65	0	0	0	65	0	0	63	0	0	0	0	0	0	226

**CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)**

FY 2025

(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.21969-Teacher Certif	12,041	0	8,138	0	0	0	8,138	0	4,597	3,364	102	0	2,919	0	0	450	8,747
339.21970-Banking Deptmt	38,557	0	110,509	0	0	0	110,509	0	50,710	14,109	1,561	0	37,622	0	0	5,600	39,464
339.21971-Cable TV Acct	9,803	0	2,433	0	0	0	2,433	0	1,401	109	50	0	945	0	0	0	9,731
339.21972-Econ Devel Asst	342	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	342
339.21973-Fin Svcs Seized	755	0	250	0	0	0	250	0	0	250	0	0	0	0	0	0	755
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	271	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	271
339.21977-Business and Li	285,483	0	86,443	0	0	0	86,443	0	21,149	5,711	543	0	12,992	0	0	81,828	249,703
339.21978-Indir Cost Reco	(738)	0	0	0	0	18,954	18,954	0	9,837	4,720	273	0	6,236	0	0	2,757	(5,607)
339.21979-High School Equ	1,625	0	225	0	0	0	225	0	0	238	0	0	0	0	0	0	1,612
339.21980-OTDA Program	2,639	0	0	0	0	500	500	0	0	200	0	0	128	0	0	0	2,811
339.21981-Disas Prep Conf	25	0	(1)	0	0	0	(1)	0	0	(1)	0	0	0	0	0	0	25
339.21982-Administration	5,298	0	13	0	0	13,350	13,363	0	3,628	6,908	115	0	2,860	0	0	560	4,590
339.21983-Rail Safety Ins	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
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	1,585	0	23,383	0	0	0	23,383	0	14,618	6,849	334	0	0	0	0	0	3,167
339.21986-Seized Assets	9	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	11
339.21987-Spinal Injury	18,348	0	0	0	0	8,500	8,500	8,500	0	0	0	0	0	0	0	0	18,348
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	1,234	0	0	0	0	12,000	12,000	0	1,877	10,156	58	0	1,251	0	0	0	(108)
339.21990-OCTF Crime Forf	2,194	0	1,471	0	0	0	1,471	0	0	1,471	0	0	0	0	0	0	2,194
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 Infras	264	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	264
339.21993-Radon Detection	838	0	20	0	0	0	20	0	0	24	0	0	0	0	0	0	834
339.21994-Insurance Dept	295,068	0	301,949	0	0	0	301,949	74,381	112,344	36,101	3,315	0	79,181	0	0	8,400	283,295
339.21995-Workers' Compen	28,498	0	240,538	0	0	0	240,538	0	92,026	58,692	2,513	0	60,562	0	0	12,852	42,391
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	15,286	0	3,982	0	0	0	3,982	0	2,855	1,216	145	0	2,138	0	0	0	12,914
339.21999-Asset Forfeitur	(3)	0	250	0	0	0	250	0	0	250	0	0	0	0	0	0	(3)
339.219AC-Non-Wd Wage Wl	(58)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(58)
339.219IG-Ins Genl Opens	(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	17,592	0	17,000	0	0	0	17,000	0	473	14	15	0	286	0	0	0	33,804
339.219YL-OGS Bldg Admin	20,428	0	18,197	0	0	0	18,197	0	3,184	5,110	103	0	2,139	0	0	0	28,089
339.219YN-OGS Std & Purch	8,684	0	5,660	0	0	0	5,660	0	924	2,028	30	0	621	0	0	3,000	7,741
339.219ZV-S T A Research	(2,114)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,114)
339.22001-VESID SS	409	0	2,500	0	0	0	2,500	2,000	194	108	5	0	125	0	0	0	(19)
339.22003-Bell Jar Collec	41	0	1,875	0	0	0	1,875	0	548	437	22	0	409	0	0	52	425
339.22004-Ind & Util Serv	3,679	0	2,547	0	0	0	2,547	0	1,750	150	46	0	1,076	0	0	0	3,204
339.22008-Courts Special	648	0	8,100	0	0	0	8,100	0	0	8,100	0	0	0	0	0	0	648
339.22009-Asbestos Trning	713	0	867	0	0	0	867	0	236	6	7	0	176	0	0	0	1,155
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	69,312	0	98,244	0	0	0	98,244	0	61,135	12,420	1,849	0	40,220	0	0	7,471	44,461
339.22012-Aty Licensing	38,408	0	38,000	0	0	0	38,000	0	21,600	5,700	0	0	9,100	0	0	0	40,008
339.22014-DSS Prov Recovs	205	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	205
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	401	0	197	0	0	0	197	0	172	12	4	0	10	0	0	0	400
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	3,899	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	3,919
339.22023-Discover Queens	34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	34

**CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2025**
(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22024-Reven Arrearage	148,167	0	25,000	0	0	0	25,000	0	1,000	1,400	35	0	650	0	0	21,985	148,097
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	6,904	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,904
339.22027-Spec Conserv Ac	31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31
339.22028-State Central R	16,925	0	4,600	0	0	0	4,600	0	152	91	26	0	101	0	0	97	21,170
339.22029-Plant Industry	228	0	529	0	0	0	529	0	809	0	0	0	486	0	0	0	(655)
339.22032-Batavia School	(10,017)	0	9,600	0	0	900	10,500	0	5,771	1,287	161	0	3,679	0	0	522	(10,937)
339.22034-Investment Serv	4,922	0	4,038	0	0	0	4,038	0	2,070	673	64	0	1,231	0	0	0	4,922
339.22035-Diabetes Resear	72	0	6	0	0	0	6	0	0	0	0	0	0	0	0	0	78
339.22037-Keep Kids Drug	100	0	9	0	0	0	9	0	0	0	0	0	0	0	0	0	109
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	(1,962)	0	5,239	0	0	0	5,239	0	3,003	134	96	0	2,006	0	0	0	(1,962)
339.22040-Senate Recyclab	717	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	737
339.22041-Medicaid Fraud	32,248	0	15,955	0	0	0	15,955	0	8,030	3,311	500	0	5,249	0	0	0	31,113
339.22042-DED Marketing A	3,673	0	1,944	0	0	0	1,944	0	63	1,710	2	0	28	0	0	0	3,814
339.22044-Tug Hill Admin	98	0	138	0	0	0	138	0	29	103	0	0	0	0	0	0	104
339.22045-Settlement Enf	397	0	541	0	0	0	541	491	0	50	0	0	0	0	0	0	104
339.22046-Regulation of I	(118,286)	0	13,388	0	0	0	13,388	0	9,072	726	299	0	6,205	0	0	0	(121,200)
339.22047-NYS FLEX Spend	1,113	0	300	0	0	0	300	0	0	329	0	0	0	0	0	0	1,084
339.22050-Crime Victims B	27	0	105	0	0	0	105	0	0	82	0	0	0	0	0	0	50
339.22051-Ofc of Professi	54,343	0	61,200	0	0	0	61,200	0	28,182	11,906	681	0	18,526	0	0	3,324	52,924
339.22052-Armory Rental A	1,269	0	0	0	0	0	0	0	684	691	18	0	66	0	0	0	(190)
339.22053-Rome School	(2,272)	0	9,600	0	0	1,020	10,620	0	4,322	706	121	0	2,760	0	0	436	3
339.22054-Seized Assets	1,338	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,338
339.22055-Traf Adjudicatin	(74,203)	0	19,500	0	0	0	19,500	0	22,181	6,580	690	0	15,048	0	0	477	(99,679)
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	2,252	0	1,000	0	0	0	1,000	0	0	1,000	0	0	0	0	0	0	2,252
339.22060-Credentical Svcs	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
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	40,087	0	79,653	0	0	0	79,653	0	36,881	24,553	1,420	0	16,799	0	0	0	40,087
339.22063-Cultural Educat	1,974	0	31,608	0	0	0	31,608	0	12,981	7,746	348	0	8,974	0	0	2,393	1,140
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	(2,901)	0	125	0	0	0	125	0	387	461	13	0	256	0	0	1,961	(5,854)
339.22067-Trans Regul Acc	8,162	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,443	5,719
339.22068-Cons Prof Acct	2,394	0	91	0	0	0	91	0	0	67	0	0	174	0	0	0	2,244
339.22070-OER NASDER	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
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	33	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	33
339.22075-Funeral	2,347	0	470	0	0	0	470	0	240	10	8	0	178	0	0	108	2,273
339.22076-FSHRP	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
339.22077-Educ Archives	53	0	15	0	0	0	15	0	0	15	0	0	0	0	0	0	53
339.22078-Local Services	1,494	0	1,153	0	0	0	1,153	0	722	50	19	0	373	0	0	0	1,483
339.22080-Adult Shelter	36,619	0	2,600	0	0	0	2,600	0	0	0	0	0	0	0	0	30,000	9,219
339.22081-QAA Earned Rev	428	0	0	0	0	0	0	2,732	0	0	0	0	0	0	0	0	428
339.22082-Family Pres Svc	9,573	0	0	0	0	3,618	3,618	0	0	0	0	0	0	0	0	0	10,459
339.22083-Electronic Bene	48	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	48
339.22084-Federal-Seized	(38)	0	0	0	0	0	0	0	0	38	0	0	0	0	0	0	(76)
339.22085-DHCR Mortgage S	2,122	0	3,833	0	0	0	3,833	0	2,031	4	0	0	0	0	0	0	3,920
339.22086-OMH-Research OH	83	0	2,920	0	0	0	2,920	0	0	2,920	0	0	0	0	0	0	83
339.22087-DMV-Compulsory	770	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	770

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)

FY 2025

(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22088-Prof Medic Cond	4,739	0	24,900	0	0	369	25,269	200	12,000	6,297	374	0	8,842	0	0	3,800	(1,505)
339.22089-Hwy Const & Ma	2,196	0	260	0	0	0	260	0	0	135	0	0	0	0	0	0	2,321
339.22090-Housing Indirec	9,791	0	0	0	0	5,739	5,739	0	2,815	5	0	0	0	0	0	201	12,509
339.22091-Adult Home Qual	2,479	0	193	0	0	0	193	0	0	0	0	0	0	0	0	0	2,672
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	252	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	252
339.22095-IG Szd Assets	79	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	79
339.22096-Leg Svcs Assist	101,563	0	25,100	0	0	0	25,100	19,265	0	0	0	0	0	0	0	9,830	97,568
339.22097-Loc Pub Hlth	13,787	0	3,405	0	0	0	3,405	0	299	2	10	0	236	0	0	54	16,591
339.22099-Voting Mach Exa	128	0	0	0	0	0	0	0	0	750	0	0	0	0	0	0	(622)
339.22100-DHCR HCA Applic	(16,624)	0	5,000	0	0	0	5,000	0	3,646	13	92	0	2,204	0	0	893	(18,472)
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	11,394	0	4,840	0	0	0	4,840	0	572	463	19	0	465	0	0	5,069	9,646
339.22104-CHCCDP Transfer	38	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	38
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	819	0	125	0	0	0	125	0	0	258	0	0	0	0	0	0	686
339.22109-Conference & Sp	160	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	160
339.22110-Assisted Living	3,340	0	259	0	0	0	259	250	0	0	0	0	0	0	0	0	3,349
339.22111-OCFS Program	(301)	0	0	0	0	0	0	0	0	715	0	0	0	0	0	0	(1,016)
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	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	40
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	14,200	0	90,139	0	0	0	90,139	0	31,923	41,859	868	0	21,492	0	0	0	8,197
339.22118-Animal Populati	181	0	855	0	0	0	855	0	0	876	0	0	0	0	0	0	160
339.22119-Love Your Libra	57	0	6	0	0	0	6	150	0	0	0	0	0	0	0	0	(87)
339.22120-DISTINCTIVE PLA	(25)	0	0	0	0	0	0	0	15	0	1	0	9	0	0	0	(50)
339.22122-Local Wireless	126	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	126
339.22123-Pub Safe Commun	227,208	0	152,000	0	0	0	152,000	69,820	36,235	41,951	0	0	0	0	0	6,461	224,741
339.22124-Cuba Lake Mgmt	138	0	200	0	0	0	200	0	0	217	0	0	0	0	0	5	116
339.22126-St Justice Inst	75	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	75
339.22128-Med Reimb Acct	1,450	0	1,500	0	0	0	1,500	1,000	0	0	0	0	0	0	0	0	1,950
339.22130-Low Inc Housing	9,273	0	3,631	0	0	0	3,631	0	2,097	6	74	0	1,690	0	0	150	8,887
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	58	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	58
339.22133-Procure Op News	(122)	0	0	0	0	0	0	0	40	135	0	0	0	0	0	0	(297)
339.22134-OVS RESTITUTION	186	0	593	0	0	0	593	0	492	116	0	0	0	0	0	0	171
339.22136-Food Prod Ctr	2,148	0	1,323	0	0	0	1,323	0	223	1,073	6	0	137	0	0	0	2,032
339.22137-Pet Dealer	45	0	32	0	0	0	32	0	0	0	0	0	0	0	0	0	77
339.22138-Auth Bdgt Office	2,236	0	2,088	0	0	3,326	5,414	0	1,465	256	47	0	1,045	0	0	0	4,837
339.22139-Patient Safety	3,399	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,399
339.22140-Helen Hayes Hos	13,370	0	3,115	0	0	74,301	77,416	0	40,524	22,316	152	0	5,150	0	1,286	0	21,358
339.22141-NYC Veterans	(13,203)	0	350	0	0	20,948	21,298	0	19,193	9,223	32	0	7,617	0	285	0	(28,255)
339.22142-NYS Home-Vetera	13,912	0	120	0	0	36,955	37,075	0	15,584	6,639	25	0	484	0	462	0	27,793
339.22143-WNY Vets Home	(2,816)	0	55	0	0	10,139	10,194	0	8,828	4,415	11	0	201	0	132	0	(6,209)
339.22144-Montrose S V H	12,342	0	30	0	0	43,368	43,398	0	20,270	8,083	36	0	733	0	228	0	26,390
339.22145-DOH Hospital Ho	973	0	0	0	0	115,333	115,333	0	0	0	0	0	0	0	115,333	0	973
339.22146-HEAP Earned Rev	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22147-Quality of Care	16,560	0	1,387	0	0	0	1,387	1,000	0	0	0	0	0	0	0	0	16,947

**CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2025**
(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22149-Motor Fuel Qual	(138)	0	2,800	0	0	0	2,800	0	1,271	1,227	39	0	788	0	0	0	(643)
339.22150-Weights Measure	(139)	0	325	0	0	0	325	0	246	102	8	0	149	0	0	0	(319)
339.22151-Defer Comp Adm	(325)	0	820	0	0	0	820	0	404	133	24	0	266	0	0	0	(332)
339.22152-Hazard Abatement	1,135	0	200	0	0	0	200	150	0	0	0	0	0	0	0	0	1,185
339.22153-Education Stats	1,074	0	0	89	0	0	89	0	0	36	0	0	0	0	0	0	1,127
339.22154-Real Estate Fin	(226)	0	3,814	0	0	0	3,814	0	1,427	1,481	39	0	962	0	0	0	(321)
339.22156-NYC Rent Rev	17,605	0	80,508	0	0	0	80,508	0	30,964	20,000	1,714	0	23,715	0	0	4,115	17,605
339.22157-Medicaid Income	2,423	0	0	0	0	0	0	0	0	15	12	0	284	0	0	0	2,423
339.22158-Rent Revenue	2,334	0	550	0	0	0	550	0	330	0	0	0	0	0	0	0	2,423
339.22159-CSFP Salvage Ac	117	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	117
339.22161-ES Stem Cell Tr	3,654	0	0	0	0	0	0	0	0	0	0	0	0	0	0	510	3,144
339.22162-Systems & Tech	22,722	0	7,300	0	0	0	7,300	0	560	450	20	0	350	0	0	4,487	24,155
339.22163-Patron Services	13,646	0	83,416	0	0	0	83,416	0	50,015	36,916	0	0	5,200	0	0	3,992	939
339.22165-Trans Aviation	892	0	4,410	0	0	0	4,410	0	0	4,709	0	0	0	0	0	0	593
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	411	0	10	0	0	0	10	0	0	10	0	0	0	0	0	0	411
339.22168-Tax Rev Arrear	1,945	0	0	0	0	1,500	1,500	0	0	2,000	0	0	0	0	0	0	1,445
339.22169-TSCR Account	208,292	0	266,000	0	0	0	266,000	91,000	0	0	0	0	0	0	0	168,000	215,292
339.22170-Statewide Gainin	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22171-Recruitment Inc	(472)	0	39	0	0	2,587	2,626	0	0	3,521	0	0	0	0	0	0	(1,367)
339.22172-Undgrnd Sfty T	4,062	0	700	0	0	0	700	0	0	0	0	0	0	0	0	2,175	2,587
339.22173-Vol Fire Rec&Re	1,394	0	200	0	0	0	200	200	0	0	0	0	0	0	0	0	1,394
339.22174-HAVA Match	1,016	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,016
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	(1,351)	0	9,000	0	0	20	9,020	9,560	466	11	14	0	310	0	0	98	(2,790)
339.22178-Crim Back Check	411	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	411
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	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20
339.22182-OWIG Adm Reimb	211	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	211
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	828	0	40	0	0	0	40	0	0	0	0	0	0	0	0	0	868
339.22186-Yth Fac PerDiem	290	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	290
339.22187-Provider Assess	0	0	1,010,000	0	0	0	1,010,000	1,010,000	0	0	0	0	0	0	0	0	0
339.22188-Fed Indirect Re	85	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	85
339.22189-DOCS Asset Forf	615	0	314	0	0	0	314	0	0	314	0	0	0	0	0	0	615
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	13,202	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13,202
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	2,775	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,775
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	1,014	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,014
339.22198-HEP	(264)	0	0	0	0	0	0	0	0	300	0	0	0	0	0	0	(564)
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
339.22203-Article X Inter	109	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	109
339.22206-Wholesale Mkt	4,977	0	0	0	0	0	0	0	0	700	0	0	0	0	0	0	4,277
339.22207-Tech Financing	48	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	48
339.22211-NYS Camp Financ	816	0	0	0	0	50,000	50,000	50,000	0	0	0	0	0	0	0	0	816
339.22212-Lake George Inv	181	0	350	0	0	0	350	0	35	285	10	0	20	0	0	0	181
339.22213-BOE Enforcement	1,306	0	125	0	0	0	125	0	0	125	0	0	0	0	0	0	1,306

**CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2025**
(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22214-Fireworks Reven	1,129	0	320	0	0	0	320	0	182	0	7	0	129	0	0	0	1,131
339.22215-Delivery Transf	2,488	0	1,000	0	0	0	1,000	0	0	1,000	0	0	0	0	0	0	2,488
339.22217-Eq Sh DTF Just	109	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	109
339.22218-Eq Sh DTF Treas	227	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	227
339.22221-Eq Sh Law Justi	6,247	0	1,185	0	0	0	1,185	0	0	1,185	0	0	0	0	0	0	6,247
339.22222-Eq Sh Law Treas	253	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	253
339.22226-Eq Sh SIG Treas	78	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	78
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	144	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	144
339.22233-Eq Shar-DMN Jus	264	0	260	0	0	0	260	0	0	250	0	0	0	0	0	0	274
339.22235-Insitt Accred	(10)	0	570	0	0	0	570	0	302	59	6	0	171	0	0	47	(25)
339.22238-Eq Sh PRK Treas	0	0	50	0	0	0	50	0	0	50	0	0	0	0	0	0	0
339.22239-Opioid Steward	137,090	0	0	0	0	0	0	40,675	0	0	0	0	0	0	0	0	96,415
339.22240-NYS Med Indmnty	(2,528)	0	0	0	0	20	20	0	1	0	1	0	1	0	0	0	(2,511)
339.22243-Securing Cities	67	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	67
339.22246-Behav Hlth Par	(34)	0	1,500	0	0	0	1,500	5,000	0	0	0	0	0	0	0	0	(3,534)
339.22247-Ent Div Job Tr	6,107	0	0	0	0	1,500	1,500	0	0	0	0	0	0	0	0	0	7,607
339.22248-CJ Discov Comp	14,520	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14,520
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	4,443	0	2,500	0	0	0	2,500	0	0	1,250	0	0	0	0	0	0	5,693
339.22252-Elevator Safety	88	0	850	0	0	0	850	0	0	0	0	0	0	0	0	800	138
339.22253-Sch Bus Mot Edu	25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25
339.22254-Anti Disc Hous	0	0	2,000	0	0	0	2,000	0	0	2,000	0	0	0	0	0	0	0
339.22255-Pharm Ben Mgr R	(50)	0	500	0	0	0	500	0	0	0	0	0	0	0	0	500	(50)
339.22257-Background Chec	0	0	0	0	0	0	0	0	0	4,000	0	0	0	0	0	0	(4,000)
339.22259-Eq Sh NYWC-Trea	0	0	100	0	0	0	100	0	0	100	0	0	0	0	0	0	0
339.22260-Eq Sh NYWC-Just	0	0	50	0	0	0	50	0	0	50	0	0	0	0	0	0	0
339.22262-Virt Currency	0	0	500	0	0	0	500	0	0	0	0	0	0	0	0	500	0
339.EA000-Emp Assessment	0	0	1,554	0	0	0	1,554	0	1,554	0	0	0	0	0	0	0	0

**CASH-COMBINING STATEMENT
CAPITAL PROJECTS FUNDS
FY 2025**
(thousands of dollars)

	STATE UNIVERSITY RESIDENCE HALLS REHABILITATION AND REPAIR (30650-30629)	NEW YORK STATE CANAL SYSTEM DEVELOPMENT (30520-30529)	STATE PARK INFRASTRUCTURE (30550-30559)	PASSENGER FACILITY DEVELOPMENT (30400-30429)	ENVIRONMENTAL PROTECTION (30350-30329)	ENERGY CONSERVATION THROUGH IMPROVED TRANSPORTATION (30650-30659)	PURE WATERS BOND (30620-30629)	TRANSPORTATION CAPITAL FACILITIES BOND (30630-30629)
Opening Fund Balance	0	12,170	(157,698)	16	252,251	164	0	3,328
Receipts:								
Taxes	0	0	0	0	0	0	0	0
Miscellaneous Receipts	1,228,704	0	0	0	257,350	0	0	0
Federal Receipts	1,329,096	2,000	299,800	0	49,650	0	0	0
	4,505	0	0	0	0	0	0	0
Total Receipts	2,562,305	2,000	299,800	0	307,000	0	0	0
Disbursements:								
Assistance and Grants	58,981	0	0	0	0	0	0	0
State Operations	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Capital Projects	1,979,479	2,200	284,800	0	380,000	0	0	0
Total Disbursements	8,696,833	2,200	284,800	0	380,000	0	0	0
Other Financing Sources (Uses):								
Transfers from Other Funds	3,908,361	25,000	23,593	0	109,218	0	0	0
Transfers to Other Funds	(7,550)	0	0	0	0	(22)	(340)	(25)
Bond & Note Proceeds	0	0	0	0	0	25	340	25
Net Other Financing Sources (Uses)	(523,846)	0	23,593	0	109,218	2	0	0
Change in Fund Balance	(1)	(200)	38,593	0	36,218	2	0	0
Closing Fund Balance	0	11,970	(119,105)	16	288,469	166	0	3,328

	ENVIRONMENTAL PROTECTION BOND ACT (1972) (30640-30649)	REBUILD AND RENEW TRANSPORTATION BOND (30650-30659)	TRANSFORMATION INFRASTRUCTURE RENEWAL BOND (30660-30669)	ENVIRONMENTAL QUALITY BOND ACT (1986) (30670-30679)	ACCELERATED CAPACITY AND TRUCK 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	1,296	12,117	4,255	6,550	2,778	2,428	(352,769)	1,104	(187,258)	552
Receipts:										
Taxes	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	0	0	0	0	0	0	244,000	10	129,956	0
Federal Receipts	0	0	0	0	0	0	3,550,295	0	0	0
Total Receipts	0	0	0	0	0	0	3,794,295	10	129,956	0
Disbursements:										
Assistance and Grants	0	0	0	0	0	0	1,192,007	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	2,460,399	10	124,956	0
Total Disbursements	0	0	0	0	0	0	3,652,406	10	124,956	0
Other Financing Sources (Uses):										
Transfers from Other Funds	0	0	0	0	0	0	23,323	0	48,627	0
Transfers to Other Funds	(740)	(9,001)	(25)	(3,807)	(25)	(3,861)	0	0	(25,200)	0
Bond & Note Proceeds	617	3,908	25	4,807	25	4,861	0	0	0	0
Net Other Financing Sources (Uses)	(123)	(5,093)	0	1,000	0	1,000	23,323	0	23,427	0
Change in Fund Balance	(123)	(5,093)	0	1,000	0	1,000	165,212	0	28,427	0
Closing Fund Balance	1,173	7,024	4,255	7,550	2,778	3,428	(187,557)	1,104	(158,831)	552

**CASH-COMBINING STATEMENT
CAPITAL PROJECTS FUNDS
FY 2025**
(thousands of dollars)

	DIVISION FOR YOUTH FACILITIES IMPROVEMENT (31700-31749)	HOUSING ASSISTANCE PROGRAM (31800-31849)	HOUSING PROGRAM (31850-31899)	NATURAL RESOURCE DAMAGES (31900-31949)	DEPARTMENT OF TRANSPORTATION ENGINEERING SERVICES (31950-31999)	STATE UNIVERSITY CAPITAL PROJECTS (32000-32099)	MISCELLANEOUS CAPITAL PROJECTS (32200-32249)	CITY UNIVERSITY OF NEW YORK CAPITAL PROJECTS (32300-32399)	MENTAL HYGIENE FACILITIES CAPITAL IMPROVEMENT (32600-32649)	CORRECTIONAL FACILITIES CAPITAL IMPROVEMENT (32350-32399)
Opening Fund Balance	(18,045)	(12,942)	(489,567)	18,435	(12,016)	106,773	47,970	83	(691,666)	(233,896)
Receipts:										
Taxes	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	42,463	0	566,281	1,000	0	75,000	42,065	0	654,877	254,620
Federal Receipts	0	0	0	0	0	0	0	0	0	0
Total Receipts	42,463	0	566,281	1,000	0	75,000	42,065	0	654,877	254,620
Disbursements:										
Assistance and Grants	0	0	1,571,156	0	0	0	0	0	313,914	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	41,942	0	1,017	1,017	0	75,000	249,214	0	342,713	354,964
Total Disbursements	41,942	0	1,571,156	1,017	0	75,000	249,214	0	656,627	354,964
Other Financing Sources (Uses):										
Transfers from Other Funds	0	0	878,616	0	0	20,000	33,443	0	54,061	107,489
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)	521	0	878,616	(17)	0	20,000	33,443	0	54,061	107,489
Change in Fund Balance	(17,524)	(12,942)	(126,259)	18,418	(12,016)	126,773	(173,706)	0	52,311	7,145
Closing Fund Balance	(17,524)	(12,942)	(616,226)	18,418	(12,016)	126,773	(125,736)	83	(639,355)	(226,751)

	SMART SCHOOLS BOND (30710-30719)	CLEAN WATER, CLEAN AIR, AND GREEN JOBS BOND (30720-30729)	NEW YORK STATE STORM RECOVERY (33000-33049)	DEDICATED INFRASTRUCTURE INVESTMENT (33050-33099)	CAPITAL PROJECTS OTHER	SUB-TOTAL	ELIMINATIONS	FINANCIAL PLAN
Opening Fund Balance	(97,000)	0	(53,626)	50,402	0	(1,627,456)	0	(1,627,456)
Receipts:								
Taxes	0	0	0	0	0	1,486,054	0	1,486,054
Miscellaneous Receipts	0	0	0	0	0	8,486,840	0	8,486,840
Federal Receipts	0	0	0	0	0	3,554,800	0	3,554,800
Total Receipts	0	0	0	0	0	13,527,694	0	13,527,694
Disbursements:								
Assistance and Grants	0	0	0	38,886	0	6,497,189	0	6,497,189
State Operations	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	554,961	0	12,301,243	0	12,301,243
Total Disbursements	0	0	0	593,847	0	18,798,432	0	18,798,432
Other Financing Sources (Uses):								
Transfers from Other Funds	0	0	0	594,586	0	5,901,517	(465,397)	5,436,120
Transfers to Other Funds	(340,000)	(100,000)	0	0	0	(1,039,643)	465,397	(574,246)
Bond & Note Proceeds	244,000	100,000	0	0	0	358,633	0	358,633
Net Other Financing Sources (Uses)	(96,000)	0	0	594,586	0	5,220,507	0	5,220,507
Change in Fund Balance	(96,000)	0	0	739	0	(50,231)	0	(50,231)
Closing Fund Balance	(193,000)	0	(53,626)	51,141	0	(1,677,687)	0	(1,677,687)

CASH COMBINING STATEMENT
DEBT SERVICE
FY 2025
(thousands of dollars)

	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	320,070	48	1,461	50,822	0	0	372,401	0	372,401
Receipts:									
Taxes	0	44,538,348	0	0	889,650	0	45,427,998	0	45,427,998
Miscellaneous Receipts	279,381	0	1,461	145,131	0	0	425,973	0	425,973
Federal Receipts	0	62,427	0	0	0	0	62,427	0	62,427
Total Receipts	279,381	44,600,775	1,461	145,131	889,650	0	45,916,358	0	45,916,358
Disbursements:									
Assistance and Grants	0	0	0	0	0	0	0	0	0
State Operations	0	46,696	0	2,500	0	0	49,196	0	49,196
General State Charges	0	0	0	0	0	0	0	0	0
Debt Service	0	3,002,972	0	18,902	0	0	3,021,874	0	3,021,874
Capital Projects	0	0	0	0	0	0	0	0	0
Total Disbursements	0	3,049,668	0	21,402	0	0	3,071,070	0	3,071,070
Other Financing Sources (Uses):									
Transfers from Other Funds	1,656,460	340,792	0	42,069	0	0	2,019,321	(32,730)	1,986,591
Transfers to Other Funds	(1,920,096)	(41,893,221)	0	(152,066)	(889,650)	0	(44,855,033)	32,730	(44,822,303)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	(263,636)	(41,552,429)	0	(109,997)	(889,650)	0	(42,835,712)	0	(42,835,712)
Change in Fund Balance	(4,255)	(1,322)	1,461	13,732	0	0	9,616	0	9,616
Closing Fund Balance	115,815	(1,274)	2,922	64,534	0	0	182,017	0	182,017

**CASH COMBINING STATEMENT BY ACCOUNT
INTERNAL SERVICE
FY 2025**
(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
323.55000-Centrl Services	(11)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(11)
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	(21,196)	0	70,126	0	0	0	70,126	0	31,274	16,848	964	0	23,114	0	0	1,866	74,066	(25,136)
323.55020-OGS Ent Contr	(21,768)	0	158,000	0	0	0	158,000	0	642	162,873	21	0	400	0	0	0	163,936	(27,704)
323.55022-Business Svc Ct	638	0	0	0	0	37,916	37,916	0	30,433	2,719	0	0	0	0	0	0	33,152	5,402
323.550XX-Misc Centrl Svc	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	107
323.5502X-OGS Exec Direct	26,402	0	120,000	0	0	0	120,000	0	5,576	118,051	180	0	3,747	0	0	105	127,659	18,743
323.5502Y-OGS Bldg Admin	11,638	0	24,429	0	0	9,500	33,929	0	2,400	30,094	77	0	1,601	0	0	0	34,172	11,395
323.5502Z-OGS Std & Purch	1,718	0	11,257	0	0	0	11,257	0	3,433	5,933	110	0	2,307	0	0	0	11,783	1,192
334.55050-Agencies Int Sv	50,012	0	0	0	0	50,000	50,000	0	0	0	0	0	0	0	0	0	0	100,012
334.55052-Archives R	(37)	0	1,729	0	0	0	1,729	0	955	114	28	0	543	0	0	0	1,640	52
334.55053-Fedl Single Aud	2,191	0	1,573	0	0	0	1,573	0	0	1,573	0	0	0	0	0	0	1,573	2,191
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	284	0	5,963	0	0	0	5,963	0	2,963	536	96	0	1,953	0	0	1,651	7,199	(952)
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	(506)	0	500	0	0	44,160	44,660	0	0	45,160	0	0	0	0	0	0	45,160	(1,006)
334.55058-Cult Resources	(4,821)	0	7,329	0	0	0	7,329	0	1,484	4,082	44	0	926	0	0	284	6,820	(4,312)
334.55059-Neighbor Work P	(10,864)	0	8,200	0	0	1,000	9,200	0	0	9,200	0	0	0	0	0	0	9,200	(10,864)
334.55060-Auto/Print Chgb	201	0	18,878	0	0	0	18,878	0	8,743	4,345	0	0	5,452	0	0	0	18,540	539
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	(14,546)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(14,546)
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	894	0	150	0	0	0	150	0	0	150	0	0	0	0	0	0	150	894
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 Gr	(21)	0	859	0	0	0	859	0	476	107	3	0	0	0	0	0	586	252
334.55068-Statewide Train	98	0	8	0	0	0	8	0	93	(150)	3	0	62	0	0	0	8	98
334.55069-Centralized Tec	14,816	0	35,837	0	0	15,111	50,948	0	0	43,142	0	0	0	0	0	0	43,142	22,622
334.55070-Learning Mgmt S	1,658	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,658
334.55071-Labor Cont Ctr	(292)	0	2,021	0	0	0	2,021	0	1,164	167	28	0	772	0	0	0	2,131	(402)
334.55072-HS Cont Ctr	(3,569)	0	17,971	0	0	0	17,971	0	9,353	3,235	291	0	6,235	0	0	0	19,114	(4,712)
334.55074-Civil Recoverie	15,811	0	20,976	0	0	0	20,976	0	6,192	10,583	167	0	4,274	0	0	0	21,216	15,571
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 Svc	(116)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(116)
343.55100-Mental Hygiene	48	0	1,600	0	0	0	1,600	0	652	500	17	0	401	0	0	0	1,570	78
347.55150-DFY Voc Educatn	68	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	0	93
394.55200-Joint Labor-Mgt	1,145	0	2,000	0	0	0	2,000	0	968	437	32	0	638	0	0	0	2,075	1,070
395.55251-Ex Dir Intl Aud	(6,398)	0	5,013	0	0	0	5,013	0	2,804	224	57	0	1,928	0	0	0	5,013	(6,398)
395.55252-CIO INFO TECH C	(60,824)	0	73,992	0	0	0	73,992	0	18,256	66,023	209	0	7,342	0	0	0	91,830	(78,662)
396.55300-Health Insuranc	4,559	0	14,121	0	0	9,000	23,121	0	9,710	1,821	314	0	6,415	0	0	3,428	21,688	5,992
396.55301-CS EBD Adm Reim	(2,647)	0	4,500	0	0	0	4,500	0	4,103	359	95	0	2,027	0	0	639	7,223	(5,370)
397.55350-Correctional In	6,598	0	49,000	0	0	23,773	72,773	0	18,517	37,528	738	0	9,636	0	0	0	66,419	12,952

CASH COMBINING STATEMENT BY ACCOUNT
ENTERPRISE
FY 2025
(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
324.50000-DFY Commissary	143	0	120	0	0	0	120	0	0	125	0	0	0	0	0	0	125	138
325.50050-State Fair Rece	5,833	0	14,000	0	0	6,000	20,000	0	7,626	12,150	0	0	0	0	0	0	19,776	6,057
326.50100-DOCS Commissary	3,274	0	44,964	0	0	0	44,964	0	0	44,964	0	0	0	0	0	0	44,964	3,274
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 Mantr	211	0	24	0	0	0	24	0	0	0	0	0	0	0	0	0	0	235
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	(711)	0	1,497	0	0	0	1,497	0	652	476	21	0	438	0	0	0	1,587	(801)
331.50319-Attica Emp Mess	1,260	0	1,256	0	0	0	1,256	0	288	803	12	0	177	0	0	0	1,280	1,236
331.50322-Asset Preservat	131	0	14	0	0	0	14	0	0	25	0	0	0	0	0	0	25	120
331.50323-Farm Program	1,485	0	629	0	0	0	629	0	125	464	4	0	77	0	0	0	670	1,444
331.50327-Emp Plz Gift Sh	(365)	0	500	0	0	0	500	0	112	358	3	0	75	0	0	0	548	(413)
331.50331-Retail Sales	4,910	0	1,250	0	0	0	1,250	0	750	500	0	0	0	0	0	0	1,250	4,910
331.50332-Golf	9,961	0	17,000	0	0	0	17,000	0	10,000	7,000	0	0	0	0	0	0	17,000	9,961
351.50400-OMH Shelt Wkshs	1,975	0	2,200	0	0	0	2,200	0	0	2,200	0	0	0	0	0	0	2,200	1,975
352.50450-MR Shel Wkshop	2,138	0	950	0	0	0	950	0	0	1,050	0	0	0	0	0	0	1,050	2,038
353.50500-WH & MR Communi	5,164	0	2,200	0	0	0	2,200	0	383	1,172	10	0	238	0	0	0	1,803	5,561
353.50516-MR Community St	215	0	551	0	0	0	551	0	219	326	9	0	0	0	0	0	554	212
481.50650-U J Benefit Fnd	972,271	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	972,271
481.50651-Interest Assess	27,144	0	109,000	0	0	0	109,000	0	0	109,000	0	0	0	0	0	0	109,000	27,144
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	219,244	0	3,073,617	0	0	0	3,073,617	0	1,729,427	435,958	0	0	751,933	0	0	0	2,917,318	375,543
E02.23250-CUNY SC Program	273,396	0	123,112	0	0	0	123,112	0	57,816	36,740	0	0	24,660	0	0	0	119,216	277,282

**GENERAL FUND CASH TO APPROPRIATION TABLE
NEW, REAPPROPRIATIONS AND DEFICIENCY APPROPRIATIONS
FY 2023 ACTUALS
(thousands of dollars)**

	Assistance and Grants		State Operations	
	Cash	Appropriation	Cash	Appropriation
ECONOMIC DEVELOPMENT				
Agriculture and Markets, Department of	29,427	114,197	36,278	94,827
Alcoholic Beverage Control, Division of	0	0	10,516	16,461
Economic Development, Department of	44,428	256,079	15,861	43,120
Empire State Development Corporation	469,379	1,483,957	189	0
Financial Services, Department of	0	15,250	0	0
Olympic Regional Development Authority	0	0	14,070	29,940
Public Service Department	250,000	250,000	0	0
FUNCTIONAL TOTAL	793,234	2,119,483	76,914	184,348
PARKS AND THE ENVIRONMENT				
Adirondack Park Agency	0	0	4,789	6,189
Environmental Conservation, Department of	987	9,980	131,304	160,906
Parks, Recreation and Historic Preservation, Office of	1,158	8,491	134,698	140,275
FUNCTIONAL TOTAL	2,145	18,471	270,791	307,370
TRANSPORTATION				
Motor Vehicles, Department of	0	750	10,814	14,012
Transportation, Department of	150,253	154,228	349,378	821,713
FUNCTIONAL TOTAL	150,253	154,978	360,192	835,725
HEALTH				
Aging, Office for the	169,464	381,774	4,814	2,714
Health, Department of	20,084,259	102,904,912	656,424	880,069
Medicaid Inspector General, Office of the	0	0	18,737	21,758
FUNCTIONAL TOTAL	20,253,723	103,286,686	679,975	904,541
SOCIAL WELFARE				
Children and Family Services, Office of	2,925,933	4,161,038	184,628	380,681
Housing and Community Renewal, Division of	41,166	143,659	5,438	18,468
Human Rights, Division of	0	0	13,380	14,715
Labor, Department of	68,836	166,106	10,217	24,617
National and Community Service	0	1,843	281	359
Temporary and Disability Assistance, Office of	2,071,186	3,150,913	180,595	240,766
FUNCTIONAL TOTAL	5,107,121	7,623,559	394,539	679,606
MENTAL HYGIENE				
Addiction Services and Supports, Office of	429,827	626,286	90,660	141,442
Mental Health, Office of	1,756,130	2,334,033	1,723,413	2,147,103
Mental Hygiene, Office of	0	0	0	600,000
People with Developmental Disabilities, Office for	2,534,478	10,944,933	1,598,615	2,295,404
Justice Center	649	989	39,283	56,918
FUNCTIONAL TOTAL	4,721,084	13,906,241	3,451,971	5,240,867
PUBLIC PROTECTION				
Correction, Commission of	0	0	3,532	3,329
Corrections and Community Supervision, Department of	8,684	83,436	2,672,125	2,763,254
Criminal Justice Services, Division of	196,460	543,023	41,308	40,760
Homeland Security and Emergency Services, Division of	66,643	1,359,762	1,637	5,500
Indigent Legal Services, Office of	0	3,250	0	0
Judicial Conduct, Commission on	0	0	7,028	7,189
Judicial Nomination, Commission on	0	0	5	30
Judicial Screening Committees, New York State	0	0	9	38
Military and Naval Affairs, Division of	1,276	2,158	66,587	82,856
Prosecutorial Conduct, Commission on	0	0	0	1,750
State Police, Division of	0	0	728,913	769,605
Statewide Financial System	0	0	33,360	31,944
Victim Services, Office of	21	1,041	1,319	2,530
FUNCTIONAL TOTAL	273,084	1,992,670	3,555,823	3,708,785
EDUCATION				
Arts, Council on the	93,921	168,377	4,416	4,780
City University of New York	1,783,451	1,862,592	0	0
Education, Department of	27,891,685	32,510,649	61,154	111,558
Higher Education Services Corporation, New York State	595,584	1,168,874	417	500
State University of New York	497,179	470,830	5,642	1,871,324
FUNCTIONAL TOTAL	30,861,820	36,181,322	71,629	1,988,162
GENERAL GOVERNMENT				
Budget, Division of the	0	0	60,886	33,788
Civil Service, Department of	3,347	6,349	16,919	25,786
Deferred Compensation Board	0	0	41	111
Elections, State Board of	1,310	7,303	14,129	24,692
Employee Relations, Office of	0	0	6,234	9,743
Gaming Commission, New York State	14,869	0	5,072	6,109
General Services, Office of	0	0	99,368	110,539
Inspector General, Office of the	0	0	7,625	8,189
Labor Management Committees	0	0	22,169	148,613
Prevention of Domestic Violence, Office for	5,142	13,422	2,112	2,488
Public Employment Relations Board	0	0	3,749	3,943
Ethics and Lobbying, Independent Commission on	0	0	5,339	7,594
State, Department of	19,799	120,722	11,394	12,087
Tax Appeals, Division of	0	0	2,913	3,306
Taxation and Finance, Department of	861	926	264,490	296,816
Information Technology Services, Office of	0	0	599,290	641,118
Veterans' Services, Department of	8,553	32,283	6,376	8,636
Welfare Inspector General, Office of	0	0	749	1,162
FUNCTIONAL TOTAL	53,881	181,005	1,128,855	1,344,720
ELECTED OFFICIALS				
Audit and Control, Department of	32,025	32,025	153,114	153,081
Executive Chamber	0	0	17,962	17,854
Law, Department of	30,526	0	137,815	134,512
Judiciary	103,890	257,616	1,914,289	2,849,631
Legislature	0	0	234,721	526,412
Lieutenant Governor, Office of the	0	0	612	746
FUNCTIONAL TOTAL	166,441	289,641	2,458,513	3,682,236
LOCAL GOVERNMENTS/SALES TAX ASSET RECEIVABLE CORPORATION				
Sales Tax Asset Receivable Corporation	0	0	0	0
Local Government Assistance	780,650	1,130,627	0	2,500
FUNCTIONAL TOTAL	780,650	1,130,627	0	2,500

NOTE 1: Cash disbursements can vary from the level of appropriation authority due to intra-year transfers or suballocation, changes in the amount/timing of carry-out spending, and the use of agency appropriation interchange authorization. Appropriation amounts include new authority, reappropriations, and other amendments, but do not include carry-in authority from prior years which is subject to lapse.

NOTE 2: Special statewide appropriation authority is available to all State agencies to meet funding needs during emergencies, and for the Federal Government's share of costs resulting from natural or man-made natural disasters and public health emergencies in advance of the availability of Federal reimbursement.

NOTE 3: The State maintains two-year Medicaid appropriations along with authorization for Medicaid spending outside of DOH.

GENERAL FUND CASH TO APPROPRIATION TABLE
NEW, REAPPROPRIATIONS AND DEFICIENCY APPROPRIATIONS
FY 2024 PROJECTIONS
(thousands of dollars)

	Assistance and Grants		State Operations	
	Cash	Appropriation	Cash	Appropriation
ECONOMIC DEVELOPMENT				
Agriculture and Markets, Department of	37,348	146,897	40,970	109,752
Alcoholic Beverage Control, Division of	0	0	12,747	16,561
Economic Development, Department of	49,490	269,074	22,182	51,029
Empire State Development Corporation	173,119	1,249,407	0	0
Financial Services, Department of	3,250	17,750	0	0
Olympic Regional Development Authority	0	0	11,404	29,940
Public Service Department	200,000	200,000	0	0
FUNCTIONAL TOTAL	463,207	1,883,128	87,303	207,282
PARKS AND THE ENVIRONMENT				
Adirondack Park Agency	0	0	5,516	6,329
Environmental Conservation, Department of	2,738	11,249	155,960	225,867
Parks, Recreation and Historic Preservation, Office of	100	8,258	141,321	173,482
FUNCTIONAL TOTAL	2,838	19,507	302,797	405,678
TRANSPORTATION				
Motor Vehicles, Department of	1,250	1,250	12,221	14,012
Transportation, Department of	530,341	542,421	352,721	920,736
Waterfront Commission	0	2,000	1,425	0
FUNCTIONAL TOTAL	531,591	545,671	366,367	934,748
HEALTH				
Aging, Office for the	192,103	419,299	4,332	2,714
Health, Department of	21,343,913	112,647,477	645,689	1,164,795
Medicaid Inspector General, Office of the	0	0	19,155	21,758
FUNCTIONAL TOTAL	21,536,016	113,066,776	669,176	1,189,267
SOCIAL WELFARE				
Children and Family Services, Office of	1,970,519	6,109,416	265,568	414,976
Housing and Community Renewal, Division of	24,654	232,131	4,656	19,962
Human Rights, Division of	500	0	16,135	22,870
Labor, Department of	66,700	104,538	3,572	1,287
National and Community Service	457	2,294	352	362
Temporary and Disability Assistance, Office of	2,815,233	4,645,268	173,556	349,679
FUNCTIONAL TOTAL	4,878,063	11,093,647	463,839	809,136
MENTAL HYGIENE				
Addiction Services and Supports, Office of	519,351	653,058	100,973	143,468
Mental Health, Office of	1,892,652	2,618,537	1,744,006	2,219,379
Mental Hygiene, Office of	0	0	0	600,000
People with Developmental Disabilities, Office for	5,153,722	8,164,848	1,581,101	2,352,596
Justice Center	649	1,399	34,616	57,705
FUNCTIONAL TOTAL	7,566,374	11,437,842	3,460,696	5,373,148
PUBLIC PROTECTION				
Correction, Commission of	0	0	3,405	3,861
Corrections and Community Supervision, Department of	16,606	105,560	2,662,151	2,828,465
Criminal Justice Services, Division of	352,403	844,392	40,101	44,076
Homeland Security and Emergency Services, Division of	54,414	1,476,130	11,596	17,050
Indigent Legal Services, Office of	135,333	105,250	0	0
Judicial Conduct, Commission on	0	0	8,128	8,128
Judicial Nomination, Commission on	0	0	30	30
Judicial Screening Committees, New York State	0	0	38	38
Military and Naval Affairs, Division of	5,430	2,535	246,856	93,025
Prosecutorial Conduct, Commission on	0	0	250	1,750
State Police, Division of	0	0	821,581	886,583
Statewide Financial System	0	0	32,155	32,009
Victim Services, Office of	0	1,041	2,530	2,530
FUNCTIONAL TOTAL	564,186	2,534,908	3,828,821	3,917,545
EDUCATION				
Arts, Council on the	98,500	198,178	4,838	4,862
City University of New York	2,012,621	2,006,744	0	0
Education, Department of	31,352,239	36,293,107	74,401	104,419
Higher Education Services Corporation, New York State	630,585	1,177,661	512	900
State University of New York	569,836	456,240	13,951	2,455,457
FUNCTIONAL TOTAL	34,663,781	40,131,930	93,702	2,565,638
GENERAL GOVERNMENT				
Budget, Division of the	0	0	61,254	38,788
Civil Service, Department of	300	8,344	31,573	42,594
Deferred Compensation Board	0	0	59	111
Elections, State Board of	3,500	9,516	23,920	30,090
Employee Relations, Office of	0	0	8,250	9,972
Gaming Commission, New York State	9,100	0	5,351	6,109
General Services, Office of	18,870	0	103,208	125,503
Inspector General, Office of the	0	0	9,938	9,545
Labor Management Committees	0	0	31,832	147,113
Prevention of Domestic Violence, Office for	10,962	20,132	2,509	2,885
Public Employment Relations Board	0	0	4,254	4,579
Ethics and Lobbying, Independent Commission on	0	0	7,731	7,787
State, Department of	63,422	206,017	17,690	20,123
Tax Appeals, Division of	0	0	3,306	3,378
Taxation and Finance, Department of	926	926	266,658	296,816
Information Technology Services, Office of	0	0	649,750	686,953
Veterans' Services, Department of	12,248	37,334	7,731	9,583
Welfare Inspector General, Office of	0	0	794	1,186
FUNCTIONAL TOTAL	119,328	282,269	1,235,808	1,443,115
ELECTED OFFICIALS				
Audit and Control, Department of	0	0	154,350	160,797
Executive Chamber	0	0	23,303	23,303
Law, Department of	40,000	0	152,813	154,884
Judiciary	148,601	306,994	2,048,500	3,002,598
Legislature	0	0	283,735	575,902
Lieutenant Governor, Office of the	0	0	746	746
FUNCTIONAL TOTAL	188,601	306,994	2,663,447	3,918,230
LOCAL GOVERNMENTS				
Local Government Assistance	789,941	1,110,189	0	2,500
FUNCTIONAL TOTAL	789,941	1,110,189	0	2,500

NOTE 1: Cash disbursements can vary from the level of appropriation authority due to intra-year transfers or suballocation, changes in the amount/timing of carry-out spending, and the use of agency appropriation interchange authorization. Appropriation amounts include new authority, reappropriations, and other amendments, but do not include carry-in authority from prior years which is subject to lapse.

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GENERAL FUND CASH TO APPROPRIATION TABLE
NEW, REAPPROPRIATIONS AND DEFICIENCY APPROPRIATIONS
FY 2025 PROJECTIONS
(thousands of dollars)

	Assistance and Grants		State Operations	
	Cash	Appropriation	Cash	Appropriation
ECONOMIC DEVELOPMENT				
Agriculture and Markets, Department of	33,851	154,161	41,641	124,853
Alcoholic Beverage Control, Division of	0	0	13,164	16,532
Economic Development, Department of	45,044	231,315	17,102	59,972
Empire State Development Corporation	180,924	1,227,130	0	0
Financial Services, Department of	2,000	19,750	0	0
Olympic Regional Development Authority	0	0	9,904	13,940
Public Service Department	25,000	250,000	0	0
FUNCTIONAL TOTAL	286,819	1,882,356	81,811	215,297
PARKS AND THE ENVIRONMENT				
Adirondack Park Agency	0	0	5,988	6,638
Environmental Conservation, Department of	1,878	8,030	168,539	260,808
Parks, Recreation and Historic Preservation, Office of	100	6,937	148,822	198,818
FUNCTIONAL TOTAL	1,978	14,967	323,349	466,264
TRANSPORTATION				
Motor Vehicles, Department of	0	0	12,868	14,012
Transportation, Department of	246,748	261,738	353,596	986,620
Waterfront Commission	0	0	2,861	3,000
FUNCTIONAL TOTAL	246,748	261,738	369,325	1,003,632
HEALTH				
Aging, Office for the	179,304	432,187	4,334	2,714
Health, Department of	24,933,569	89,931,297	692,278	1,573,052
Medicaid Inspector General, Office of the	0	0	19,222	21,758
FUNCTIONAL TOTAL	25,112,873	90,363,484	715,834	1,597,524
SOCIAL WELFARE				
Children and Family Services, Office of	2,893,345	7,134,308	285,616	416,351
Housing and Community Renewal, Division of	53,000	179,759	7,687	21,256
Human Rights, Division of	500	0	20,144	22,870
Labor, Department of	45,250	87,188	3,572	5,341
National and Community Service	488	2,677	355	383
Temporary and Disability Assistance, Office of	3,412,379	6,776,984	132,080	247,192
FUNCTIONAL TOTAL	6,404,962	14,180,916	449,454	713,393
MENTAL HYGIENE				
Addiction Services and Supports, Office of	472,426	787,298	100,547	143,468
Mental Health, Office of	2,340,222	3,001,597	1,732,501	2,286,778
Mental Hygiene, Office of	0	0	0	600,000
People with Developmental Disabilities, Office for	1,449,856	8,231,234	1,592,629	2,356,696
Justice Center	649	1,387	33,366	59,085
FUNCTIONAL TOTAL	4,263,153	12,021,516	3,459,043	5,446,027
PUBLIC PROTECTION				
Correction, Commission of	0	0	3,567	4,101
Corrections and Community Supervision, Department of	18,606	129,219	2,579,797	2,791,026
Criminal Justice Services, Division of	423,384	1,101,181	40,727	46,752
Homeland Security and Emergency Services, Division of	28,264	1,633,340	21,206	25,350
Indigent Legal Services, Office of	95,333	195,016	0	0
Judicial Conduct, Commission on	0	0	8,128	8,312
Judicial Nomination, Commission on	0	0	30	30
Judicial Screening Committees, New York State	0	0	38	38
Military and Naval Affairs, Division of	1,753	11,000	83,029	89,335
Prosecutorial Conduct, Commission on	0	0	1,750	1,750
State Police, Division of	0	0	874,873	907,340
Statewide Financial System	0	0	32,182	32,009
Victim Services, Office of	120,000	121,041	2,530	2,545
FUNCTIONAL TOTAL	687,340	3,190,797	3,647,857	3,908,588
EDUCATION				
Arts, Council on the	42,115	131,678	5,424	5,555
City University of New York	2,065,616	2,070,733	0	0
Education, Department of	32,589,217	35,544,829	81,913	98,407
Higher Education Services Corporation, New York State	647,273	1,003,000	8,850	900
State University of New York	618,400	951,822	25,984	1,991,489
FUNCTIONAL TOTAL	35,962,621	39,702,062	122,171	2,096,351
GENERAL GOVERNMENT				
Budget, Division of the	0	0	46,956	38,251
Civil Service, Department of	300	7,002	45,531	54,208
Deferred Compensation Board	0	0	61	111
Elections, State Board of	7,700	14,200	29,194	30,681
Employee Relations, Office of	0	0	12,909	13,875
Gaming Commission, New York State	10,100	0	6,851	7,728
General Services, Office of	8,935	15,000	111,412	144,685
Inspector General, Office of the	0	0	10,691	10,838
Labor Management Committees	0	0	35,665	140,364
Prevention of Domestic Violence, Office for	10,912	25,230	3,351	3,967
Public Employment Relations Board	0	0	5,046	5,542
Ethics and Lobbying, Independent Commission on	0	0	7,731	8,066
State, Department of	44,228	217,770	19,575	24,481
Tax Appeals, Division of	0	0	3,882	4,048
Taxation and Finance, Department of	926	926	268,919	310,263
Information Technology Services, Office of	0	0	718,289	741,664
Veterans' Services, Department of	9,383	35,444	8,528	11,461
Welfare Inspector General, Office of	0	0	808	1,239
FUNCTIONAL TOTAL	92,484	315,572	1,335,399	1,551,472
ELECTED OFFICIALS				
Audit and Control, Department of	0	0	161,682	165,307
Executive Chamber	0	0	23,303	23,303
Law, Department of	0	0	163,593	165,319
Judiciary	172,400	313,432	2,207,500	3,197,430
Legislature	0	0	287,370	603,985
Lieutenant Governor, Office of the	0	0	921	921
FUNCTIONAL TOTAL	172,400	313,432	2,844,369	4,156,265
LOCAL GOVERNMENTS				
Local Government Assistance	794,939	1,109,243	0	2,500
FUNCTIONAL TOTAL	794,939	1,109,243	0	2,500

NOTE 1: Cash disbursements can vary from the level of appropriation authority due to intra-year transfers or suballocation, changes in the amount/timing of carry-out spending, and the use of agency appropriation interchange authorization. Appropriation amounts include new authority, reappropriations, and other amendments, but do not include carry-in authority from prior years which is subject to lapse.

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**GAAP FINANCIAL PLAN
GENERAL FUND
FY 2024
(millions of dollars)**

	<u>Enacted</u>	<u>Change</u>	<u>Current</u>
Revenues:			
Taxes:			
Personal Income Tax	22,898	1,886	24,784
Consumption/Use Taxes	9,613	(496)	9,117
Business Taxes	16,172	867	17,039
Other Taxes	1,617	286	1,903
Miscellaneous Receipts	4,520	3,897	8,417
Federal Receipts	2,250	0	2,250
Total Receipts	<u>57,070</u>	<u>6,440</u>	<u>63,510</u>
Expenditures:			
Assistance and Grants	72,366	(595)	71,771
State Operations	16,237	(383)	15,854
General State Charges	7,179	1,341	8,520
Debt Service	0	0	0
Capital Projects	0	0	0
Total Disbursements	<u>95,782</u>	<u>363</u>	<u>96,145</u>
Other Financing Sources (Uses):			
Transfers From Other Funds	44,601	309	44,910
Transfers To Other Funds	(12,155)	1,242	(10,913)
Proceeds From Financing Arrangements/ Advance Refundings	0	0	0
Net Other Financing Sources (Uses)	<u>32,446</u>	<u>1,551</u>	<u>33,997</u>
Operating Surplus/(Deficit)	<u>(6,266)</u>	<u>7,628</u>	<u>1,362</u>
Accumulated Surplus/(Deficit)			<u>44,274</u>

**GAAP FINANCIAL PLAN
GENERAL FUND
FY 2024 and FY 2025
(millions of dollars)**

	<u>FY 2024 Current</u>	<u>FY 2025 Projected</u>	<u>Annual Change</u>
Revenues:			
Taxes:			
Personal Income Tax	24,784	26,567	1,783
Consumption/Use Taxes	9,117	9,801	684
Business Taxes	17,039	17,233	194
Other Taxes	1,903	1,347	(556)
Miscellaneous Receipts	8,417	4,549	(3,868)
Federal Receipts	2,250	3,645	1,395
Total Receipts	<u>63,510</u>	<u>63,142</u>	<u>(368)</u>
Expenditures:			
Assistance and Grants	71,771	74,048	2,277
State Operations	15,854	17,217	1,363
General State Charges	8,520	6,297	(2,223)
Debt Service	0	0	0
Capital Projects	0	0	0
Total Disbursements	<u>96,145</u>	<u>97,562</u>	<u>1,417</u>
Other Financing Sources (Uses):			
Transfers From Other Funds	44,910	46,259	1,349
Transfers To Other Funds	(10,913)	(12,772)	(1,859)
Proceeds From Financing Arrangements/ Advance Refundings	0	0	0
Net Other Financing Sources (Uses)	<u>33,997</u>	<u>33,487</u>	<u>(510)</u>
Operating Surplus/(Deficit)	<u>1,362</u>	<u>(933)</u>	<u>(2,295)</u>
Accumulated Surplus/(Deficit)¹	<u>44,274</u>	<u>43,341</u>	

¹ The GAAP-basis Financial Plan projections follow, 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.

GAAP FINANCIAL PLAN
GENERAL FUND
FY 2025 THROUGH FY 2028
(millions of dollars)

	FY 2025 <u>Proposed</u>	FY 2026 <u>Projected</u>	FY 2027 <u>Projected</u>	FY 2028 <u>Projected</u>
Revenues:				
Taxes:				
Personal Income Tax	26,567	28,079	36,599	42,948
Consumption/Use Taxes	9,801	10,032	10,287	10,526
Business Taxes	17,233	15,821	9,140	9,354
Other Taxes	1,347	1,397	1,451	1,515
Miscellaneous Receipts	4,549	2,641	2,127	2,181
Federal Receipts	<u>3,645</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts	<u><u>63,142</u></u>	<u><u>57,970</u></u>	<u><u>59,604</u></u>	<u><u>66,524</u></u>
Expenditures:				
Assistance and Grants	74,048	79,037	81,665	84,521
State Operations	17,217	16,702	16,744	16,847
General State Charges	6,297	8,124	9,636	10,641
Debt Service	0	0	0	0
Capital Projects	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Disbursements	<u><u>97,562</u></u>	<u><u>103,863</u></u>	<u><u>108,045</u></u>	<u><u>112,009</u></u>
Other Financing Sources (Uses):				
Transfers From Other Funds	46,259	42,782	40,369	40,610
Transfers To Other Funds	(12,772)	(7,870)	(9,715)	(7,883)
Proceeds From Financing Arrangements/ Advance Refundings	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Other Financing Sources (Uses)	<u><u>33,487</u></u>	<u><u>34,912</u></u>	<u><u>30,654</u></u>	<u><u>32,727</u></u>
Operating Surplus/(Deficit)	<u><u>(933)</u></u>	<u><u>(10,981)</u></u>	<u><u>(17,787)</u></u>	<u><u>(12,758)</u></u>

**GAAP FINANCIAL PLAN
ALL FUNDS
FY 2024
(millions of dollars)**

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	(MEMO) Total
Revenues:					
Taxes	52,843	6,241	1,502	43,225	103,811
Public Health/Patient Fees	0	6,563	0	374	6,937
Miscellaneous Receipts	8,417	2,736	(169)	1	10,985
Federal Receipts	2,250	102,739	3,297	67	108,353
Total Receipts	<u>63,510</u>	<u>118,279</u>	<u>4,630</u>	<u>43,667</u>	<u>230,086</u>
Expenditures:					
Assistance and Grants	71,771	117,395	4,796	0	193,962
State Operations	15,854	3,402	0	47	19,303
General State Charges	8,520	547	0	0	9,067
Debt Service	0	0	0	1,736	1,736
Capital Projects	0	0	9,102	0	9,102
Total Disbursements	<u>96,145</u>	<u>121,344</u>	<u>13,898</u>	<u>1,783</u>	<u>233,170</u>
Other Financing Sources (Uses):					
Transfers From Other Funds	44,910	4,016	3,887	2,108	54,921
Transfers To Other Funds	(10,913)	(2,945)	(897)	(44,037)	(58,792)
Proceeds Of General Obligation Bonds	0	0	564	0	564
Proceeds From Financing Arrangements/ Advance Refundings	0	0	5,810	0	5,810
Net Other Financing Sources (Uses)	<u>33,997</u>	<u>1,071</u>	<u>9,364</u>	<u>(41,929)</u>	<u>2,503</u>
Operating Surplus/(Deficit)	<u>1,362</u>	<u>(1,994)</u>	<u>96</u>	<u>(45)</u>	<u>(581)</u>

**GAAP FINANCIAL PLAN
ALL FUNDS
FY 2025
(millions of dollars)**

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	(MEMO) Total
Revenues:					
Taxes	54,948	6,339	1,433	45,491	108,211
Public Health/Patient Fees	0	6,427	0	425	6,852
Miscellaneous Receipts	4,549	2,500	(185)	1	6,865
Federal Receipts	3,645	97,601	3,555	62	104,863
Total Receipts	<u>63,142</u>	<u>112,867</u>	<u>4,803</u>	<u>45,979</u>	<u>226,791</u>
Expenditures:					
Assistance and Grants	74,048	113,088	6,497	0	193,633
State Operations	17,217	3,189	0	49	20,455
General State Charges	6,297	563	0	0	6,860
Debt Service	0	0	0	2,158	2,158
Capital Projects	0	0	10,189	0	10,189
Total Disbursements	<u>97,562</u>	<u>116,840</u>	<u>16,686</u>	<u>2,207</u>	<u>233,295</u>
Other Financing Sources (Uses):					
Transfers From Other Funds	46,259	4,359	5,218	1,987	57,823
Transfers To Other Funds	(12,772)	(3,314)	(574)	(45,686)	(62,346)
Proceeds Of General Obligation Bonds	0	0	359	0	359
Proceeds From Financing Arrangements/ Advance Refundings	0	0	6,915	0	6,915
Net Other Financing Sources (Uses)	<u>33,487</u>	<u>1,045</u>	<u>11,918</u>	<u>(43,699)</u>	<u>2,751</u>
Operating Surplus/(Deficit)	<u>(933)</u>	<u>(2,928)</u>	<u>35</u>	<u>73</u>	<u>(3,753)</u>

**GAAP FINANCIAL PLAN
ALL FUNDS
FY 2024
(millions of dollars)**

	Major Funds					Eliminations	Total
	General Fund	Federal Special Revenue	General Debt Service	Other Governmental Funds			
Revenues:							
Taxes:							
Personal Income Tax	24,784	0	26,100	1,606	0	52,490	
Consumption/Use Taxes	9,117	0	9,326	2,647	0	21,090	
Business Taxes	17,039	0	6,941	3,174	0	27,154	
Other Taxes	1,903	0	7	1,167	0	3,077	
Public Health/Patient Fees	0	0	0	6,937	0	6,937	
Miscellaneous Receipts	8,417	371	0	2,197	0	10,985	
Federal Receipts	2,250	103,034	67	3,002	0	108,353	
Total Receipts	63,510	103,405	42,441	20,730	0	230,086	
Expenditures:							
Assistance and Grants	71,771	98,535	0	23,656	0	193,962	
State Operations	15,854	3,103	45	301	0	19,303	
General State Charges	8,520	392	0	155	0	9,067	
Debt Service	0	0	1,759	(23)	0	1,736	
Capital Projects	0	0	0	9,102	0	9,102	
Total Disbursements	96,145	102,030	1,804	33,191	0	233,170	
Other Financing Sources (Uses):							
Transfers From Other Funds	44,910	0	303	9,708	(47,727)	7,194	
Transfers To Other Funds	(10,913)	(2,590)	(40,985)	(4,304)	47,727	(11,065)	
Proceeds Of General Obligation Bonds	0	0	0	564	0	564	
Proceeds From Financing Arrangements/ Advance Refundings	0	0	0	5,810	0	5,810	
Net Other Financing Sources (Uses)	33,997	(2,590)	(40,682)	11,778	0	2,503	
Operating Surplus/(Deficit)	1,362	(1,215)	(45)	(683)	0	(581)	

**GAAP FINANCIAL PLAN
ALL FUNDS
FY 2025
(millions of dollars)**

	Major Funds				Eliminations	Total
	General Fund	Federal Special Revenue	General Debt Service	Other Governmental Funds		
Revenues:						
Taxes:						
Personal Income Tax	26,567	0	27,754	1,574	0	55,895
Consumption/Use Taxes	9,801	0	9,538	2,752	0	22,091
Business Taxes	17,233	0	7,240	3,252	0	27,725
Other Taxes	1,347	0	7	1,146	0	2,500
Public Health/Patient Fees	0	0	0	6,852	0	6,852
Miscellaneous Receipts	4,549	344	0	1,972	0	6,865
Federal Receipts	3,645	97,618	62	3,538	0	104,863
Total Receipts	63,142	97,962	44,601	21,086	0	226,791
Expenditures:						
Assistance and Grants	74,048	94,663	0	24,922	0	193,633
State Operations	17,217	2,595	47	596	0	20,455
General State Charges	6,297	393	0	170	0	6,860
Debt Service	0	0	2,138	20	0	2,158
Capital Projects	0	0	0	10,189	0	10,189
Total Disbursements	97,562	97,651	2,185	35,897	0	233,295
Other Financing Sources (Uses):						
Transfers From Other Funds	46,259	0	341	11,223	(55,061)	2,762
Transfers To Other Funds	(12,772)	(2,394)	(42,757)	(4,423)	55,061	(7,285)
Proceeds Of General Obligation Bonds	0	0	0	359	0	359
Proceeds From Financing Arrangements/ Advance Refundings	0	0	0	6,915	0	6,915
Net Other Financing Sources (Uses)	33,487	(2,394)	(42,416)	14,074	0	2,751
Operating Surplus/(Deficit)	(933)	(2,083)	0	(737)	0	(3,753)

**GAAP COMBINING STATEMENT
GENERAL FUND
FY 2024
(millions of dollars)**

	LOCAL ASSISTANCE ACCOUNT (10000-10049)	STATE OPERATIONS ACCOUNT (10050-10099)	COMMUNITY PROJECTS (10250-10299)	TAX STABILIZATION RESERVE FUND (10300-10349)	BARRY DAY RESERVE (10350-10399)	CENTRALIZED SERVICES (15000-15049)	STATE EXPOSITION SPECIAL (16050-16099)	CORRECTIONAL SERVICES COMMISSARY (18100-18099)	AGENCY ENTERPRISE SERVICE (19000-19099)	AGENCY INTERNAL SERVICE (19500-19099)	MISCELLANEOUS STATE SPECIAL REVENUE (21000-21099)
Revenue:											
Personal Income Tax	0	24,784	0	0	0	0	0	0	0	0	0
Consumption/Use Taxes	0	9,117	0	0	0	0	0	0	0	0	0
Business Taxes	0	17,039	0	0	0	0	0	0	0	0	0
Other Taxes	0	1,903	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	0	4,310	0	0	384	0	14	45	22	121	894
Federal Receipts	0	55,470	0	0	0	0	0	0	0	0	0
Total Receipts	0	103,610	0	0	368	0	14	45	22	121	894
Expenditures:											
Assistance and Grants	72,681	0	3	0	0	0	0	0	0	0	(913)
State Operations	0	12,426	0	0	0	401	19	45	22	155	1,057
General State Charges	0	7,223	0	0	31	0	0	0	1	19	465
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	72,681	19,649	3	0	31	401	19	45	23	174	609
Other Financing Sources (Uses):											
Transfers From Other Funds	2	41,529	0	207	3,101	43	7	0	0	110	490
Transfers To Other Funds	(2,470)	(5,132)	0	(207)	(3,101)	(2)	0	0	0	(2)	(610)
Proceeds From Financing Arrangements/Advance Refundings	0	0	0	0	0	0	0	0	0	0	0
Transfers From Financing Arrangements/Advance Refundings	(7,468)	86,932	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	(7,466)	81,399	0	0	0	0	0	0	0	0	(20)
Operating Surplus/(Deficit)	(75,149)	76,151	(3)	0	(17)	0	2	0	(1)	55	165
Revenue:											
Personal Income Tax	0	0	0	0	0	0	0	0	0	0	24,784
Consumption/Use Taxes	0	0	0	0	0	0	0	0	0	0	9,117
Business Taxes	0	0	0	0	0	0	0	0	0	0	17,039
Other Taxes	0	0	0	0	0	0	0	0	0	0	1,903
Miscellaneous Receipts	2	3	3	2	78	19	48	2,987	117	(633)	8,417
Federal Receipts	0	0	0	0	0	0	0	0	0	0	2,250
Total Receipts	2	3	3	2	78	19	48	2,987	117	(633)	63,407
Expenditures:											
Local Assistance	0	0	0	0	0	0	0	0	0	0	71,771
State Operations	2	3	0	1	86	16	58	2,101	35	(63)	15,954
General State Charges	0	0	0	0	0	0	0	71	0	0	6,326
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	2	3	0	1	86	16	58	2,172	35	(63)	96,145
Other Financing Sources (Uses):											
Transfers From Other Funds	0	0	0	0	0	12	24	0	0	(615)	44,910
Transfers To Other Funds	0	0	0	0	0	(4)	0	0	0	615	(10,913)
Proceeds From Financing Arrangements/Advance Refundings	0	0	0	0	0	0	0	0	0	0	0
Transfers From Financing Arrangements/Advance Refundings	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0	8	24	0	0	0	33,997
Operating Surplus/(Deficit)	0	0	1	0	(17)	3	5	157	(1)	0	1,352

GAAP COMBINING STATEMENT
GENERAL FUND
FY 2025
(millions of dollars)

	LOCAL ASSISTANCE ACCOUNT (1000-10049)	STATE OPERATIONS ACCOUNT (1050-1029)	COMMUNITY PROJECTS (1025-1029)	TAX STABILIZATION RESERVE FUND (1010-1049)	RAINY DAY RESERVE (1030-1049)	CENTRALIZED SERVICES (5000-5049)	STATE EXPONENTIAL SPECIAL (5050-5099)	CORRECTIONAL SERVICES COMMISSARY (5010-5029)	AGENCY ENTERPRISE (5080-5039)	AGENCY INTERNAL SERVICE (5050-5099)	MISCELLANEOUS STATE SPECIAL REVENUE (7190-7499)
Revenues:											
Personal Income Tax	0	26,567	0	0	0	0	0	0	0	0	0
Consumption/Use Taxes	0	9,801	0	0	0	0	0	0	0	0	0
Business Taxes	0	17,233	0	0	0	0	0	0	0	0	0
Other Taxes	0	1,347	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	0	3,695	0	0	0	384	14	45	22	124	(2,444)
Federal Receipts	0	3,645	0	0	0	0	0	0	0	0	0
Total Receipts	0	62,288	0	0	0	384	14	45	22	124	(2,444)
Expenditures:											
Assistance and Grants	75,590	0	0	0	0	0	0	0	0	0	0
State Operations	0	34,060	0	0	0	412	20	45	22	156	718
General State Charges	0	4,961	0	0	0	31	0	0	1	20	479
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	75,590	39,021	0	0	0	443	20	45	23	176	(845)
Other Financing Sources (Uses):											
Transfers From Other Funds	0	40,713	0	218	3,276	47	6	0	0	110	582
Transfers To Other Funds	(2,627)	(6,569)	0	(218)	(3,276)	(2)	0	0	0	(2)	1,200
Proceeds From Financing Arrangements/Advance Refundings	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	(2,627)	34,144	0	0	0	45	6	0	0	108	1,782
Operating Surplus/(Deficit)	(78,217)	77,411	0	0	0	(14)	0	0	(1)	56	(817)

	MENTAL HYGIENE REVOLVING (55100-55149)	SHELTERED WORKSHOP FUNDS (50400-50499)	INCLUIRE COMMUNITY STORES (50500-50599)	LABOR AND MANAGEMENT ADMINISTRATION (52000-52499)	AUDIT AND CONTROL REVOLVING (52450-52499)	HEALTH INSURANCE REVOLVING (55300-55349)	CORRECTIONAL INDUSTRIES REVOLVING (55350-55399)	CUNY Senior College Operating Fund	CUNY Senior College Program Fund	Eliminations	Total
Revenues:											
Personal Income Tax	0	0	0	0	0	0	0	0	0	0	26,567
Consumption/Use Taxes	0	0	0	0	0	0	0	0	0	0	9,801
Business Taxes	0	0	0	0	0	0	0	0	0	0	17,233
Other Taxes	0	0	0	0	0	0	0	0	0	0	1,347
Miscellaneous Receipts	2	3	3	2	79	15	48	3,074	123	(646)	6,349
Federal Receipts	0	0	0	0	0	0	0	0	0	0	3,645
Total Receipts	2	3	3	2	79	15	48	3,074	123	(646)	63,142
Expenditures:											
Local Assistance	0	0	0	0	0	0	0	0	0	0	74,048
State Operations	2	3	2	1	87	16	58	2,165	95	(646)	17,217
Fringe Benefits/Fixed Costs	0	0	0	1	9	8	10	752	25	0	6,297
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	2	3	2	2	86	24	68	2,917	120	(646)	97,552
Other Financing Sources (Uses):											
Transfers From Other Funds	0	0	0	0	0	9	24	0	0	1,274	46,259
Transfers To Other Funds	0	0	0	0	0	(4)	(4)	0	0	(1,274)	(1,274)
Proceeds From Financing Arrangements/Advance Refundings	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0	5	24	0	0	0	33,457
Operating Surplus/(Deficit)	0	0	1	0	(17)	0	5	157	3	0	(931)

CASH TO GAAP CONVERSION TABLE
GENERAL FUND
FY 2024
(millions of dollars)

	Cash Financial Plan	Perspective Difference		Entity Difference		Cash Basis Subtotal	Changes in Accruals	Elimin- ations	Intrafund Eliminations	Reclass- ification	GAAP Financial Plan
		Special Revenue Funds	Other Funds	Other Funds	Other Funds						
Revenues:											
Taxes:											
Personal Income Tax	24,483	0	0	0	0	24,483	301	0	0	0	24,784
Consumption/Use Taxes	9,885	0	0	0	0	9,885	(768)	0	0	0	9,117
Business Taxes	17,039	0	0	0	0	17,039	0	0	0	0	17,039
Other Taxes	1,903	0	0	0	0	1,903	0	0	0	0	1,903
Miscellaneous Receipts	4,295	894	3,845	0	0	9,034	26	(70)	(633)	60	8,417
Federal Receipts	2,250	0	0	0	0	2,250	0	0	0	0	2,250
Total Revenues	59,855	894	3,845	0	0	64,594	(441)	(70)	(633)	60	63,510
Expenditures:											
Assistance and Grants	74,048	(913)	0	0	0	73,135	505	0	0	(1,869)	71,771
State Operations	12,884	1,309	3,004	0	0	17,197	(345)	(70)	(633)	(295)	15,854
General State Charges	9,379	465	832	0	0	10,676	(96)	0	0	(2,060)	8,520
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 Expenditures	96,311	861	3,836	0	0	101,008	64	(70)	(633)	(4,224)	96,145
Other Financing Sources (Uses):											
Transfers From Other Funds	45,151	490	196	0	0	45,837	0	(615)	0	(312)	44,910
Transfers To Other Funds	(7,178)	(370)	(8)	0	0	(7,556)	0	615	0	(3,972)	(10,913)
Proceeds From Financing Arrangements/ Advance Refundings	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	37,973	120	188	0	0	38,281	0	0	0	(4,284)	33,997
Operating Surplus/(Deficit)	1,517	153	197	0	0	1,867	(505)	0	0	-	1,362

CASH TO GAAP CONVERSION TABLE
SPECIAL REVENUE FUNDS

FY 2024

(millions of dollars)

	CITY UNIVERSITY TUITION REIMBURSEMENT (23250-29449)	STATE UNIVERSITY INCOME (22650-22699)	MISCELLANEOUS STATE SPECIAL REVENUE (21900-22489)	STATE LOTTERY (20900-20949)	Food Stamps	Reclass Public Health	Reclass SUNY	Interfund Activity	System Accruals	Estimated GAAP Expenditures
Revenues:										
Taxes	6,260	0	0	0	0	0	0	0	(19)	6,241
Public Health	0	0	0	0	0	6,563	0	0	0	6,563
Miscellaneous Receipts	19,286	0	(5,364)	(894)	(3,761)	(6,563)	0	0	32	2,796
Federal Receipts	90,309	0	0	0	0	0	(627)	0	2,279	102,939
Total Receipts	115,855	0	(5,364)	(894)	(3,761)	0	(627)	0	2,292	118,279
Expenditures:										
Assistance and Grants	103,126	0	0	913	370	0	0	0	2,208	117,395
State Operations	12,241	0	(6,952)	(1,309)	(35)	0	(627)	0	84	3,402
General State Charges	1,602	0	(577)	(465)	(14)	0	0	0	1	547
Debt Service	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0
Total Disbursements	116,969	0	(7,529)	(861)	10,778	0	(627)	0	2,293	124,344
Other Financing Sources (Uses):										
Transfers From Other Funds	3,182	0	(2,382)	(490)	3,706	0	0	0	0	4,016
Transfers To Other Funds	(3,554)	0	239	370	0	0	0	0	0	(2,945)
Net Other Financing Sources (Uses)	(372)	0	(2,143)	(120)	3,706	0	0	0	0	1,071
Operating Surplus/(Deficit)	(2,486)	0	22	(153)	(376)	0	0	0	(1)	(1,594)

CASH TO GAAP CONVERSION TABLE
CAPITAL PROJECTS FUND

FY 2024

(millions of dollars)

	STATE UNIVERSITY RESIDENCE HALLS REHABILITATION (30100-30299)	STATE UNIVERSITY CAPITAL PROJECTS (30000-30049)	APPROPRIATED LOANS	COPS	Off-Budget Capital	Reclass Proceeds	System Accruals	Estimated GAAP Expenditures
Revenues:								
Taxes	1,526	0	0	0	0	0	0	1,502
Miscellaneous Receipts	7,044	0	(75)	(1,327)	(8)	(5,803)	(24)	(169)
Federal Receipts	3,297	0	0	0	0	0	0	3,297
Total Receipts	11,867	0	(75)	(1,327)	(8)	(5,803)	(24)	4,630
Expenditures:								
Local Assistance	4,796	0	0	0	0	0	0	4,796
State Operations	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Capital Projects	10,874	(100)	(75)	(1,586)	(8)	0	0	9,102
Total Disbursements	15,670	(100)	(75)	(1,586)	(8)	0	0	13,890
Other Financing Sources (Uses):								
Transfers From Other Funds	4,103	(75)	(20)	(121)	0	0	0	3,887
Transfers To Other Funds	(897)	0	0	0	0	0	0	(897)
Proceeds Of GO Bonds	564	0	0	0	0	0	0	564
Proceeds From Financing Arrangements/ Advance Refundings	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	3,770	(75)	(20)	(121)	0	0	0	5,810
Operating Surplus/(Deficit)	(33)	25	(20)	148	0	0	(24)	96

CASH TO GAAP CONVERSION TABLE
DEBT SERVICE FUND

FY 2024

(millions of dollars)

	LGAC	Patient Fees	Reclass SUNY/ CUNY DS	System Accruals	Estimated GAAP Expenditures
Revenues:					
Taxes	43,283	0	0	(58)	43,225
Patient Fees	0	0	374	0	374
Miscellaneous Receipts	375	0	(374)	0	1
Federal Receipts	67	0	0	0	67
Total Receipts	43,725	0	0	(58)	43,667
Expenditures:					
State Operations	47	0	0	0	47
Debt Service	2,607	0	0	(871)	1,736
Total Disbursements	2,654	0	0	(871)	1,783
Other Financing Sources (Uses):					
Transfers From Other Funds	2,108	0	0	0	2,108
Transfers To Other Funds	(43,166)	0	0	(871)	(44,037)
Net Other Financing Sources (Uses)	(41,058)	0	0	(871)	(41,929)
Operating Surplus/(Deficit)	13	0	0	(58)	(45)

CASH TO GAAP CONVERSION TABLE
GENERAL FUND
FY 2025
(millions of dollars)

	Cash		Perspective Difference		Entity Difference		Cash Basis Subtotal	Changes in Accruals	Eliminations	Intrafund Eliminations	Reclassification	GAAP Financial Plan
	Financial Plan	Revenue	Special Revenue Funds	Other Funds	Special Revenue Funds	Other Funds						
Revenues:												
Taxes:												
Personal Income Tax	26,177	0	0	0	0	0	26,177	390	0	0	0	26,567
Consumption/Use Taxes	10,094	0	0	0	0	0	10,094	(293)	0	0	0	9,801
Business Taxes	17,061	0	0	0	0	0	17,061	172	0	0	0	17,233
Other Taxes	1,347	0	0	0	0	0	1,347	0	0	0	0	1,347
Miscellaneous Receipts	3,634	(2,444)		3,942	(2,444)	3,942	5,132	72	(70)	(645)	60	4,549
Federal Receipts	3,645	0	0	0	0	0	3,645	0	0	0	0	3,645
Total Revenues	61,958	(2,444)		3,942	(2,444)	3,942	63,456	341	(70)	(645)	60	63,142
Expenditures:												
Assistance and Grants	77,425	(1,542)	0	0	0	0	75,883	193	0	0	(2,028)	74,048
State Operations	14,214	971	3,082	858	3,082	858	18,267	(37)	(70)	(645)	(298)	17,217
General State Charges	7,059	479	858	0	479	0	8,396	(2)	0	0	(2,097)	6,297
Debt Service	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
Total Expenditures	98,698	(92)	3,940	858	(92)	3,940	102,546	154	(70)	(645)	(4,423)	97,562
Other Financing Sources (Uses):												
Transfers From Other Funds	44,522	582	196	(8)	582	(8)	45,300	0	1,274	0	(315)	46,259
Transfers To Other Funds	(8,888)	1,566	(8)	0	1,566	0	(7,330)	0	(1,274)	0	(4,168)	(12,772)
Proceeds From Financing Arrangements/ Advance Refundings	0	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	35,634	2,148	188	0	2,148	0	37,970	0	0	0	(4,483)	33,487
Operating Surplus/(Deficit)	(1,106)	(204)	190	0	(204)	190	(1,120)	187	0	0	0	(933)

CASH TO GAAP CONVERSION TABLE
SPECIAL REVENUE FUNDS
FY 2025
(millions of dollars)

	CITY UNIVERSITY TUITION (23250-23449)	STATE UNIVERSITY INCOME (22650-22699)	MISCELLANEOUS STATE SPECIAL REVENUE (21900-22499)	STATE LOTTERY (20900-20949)	Food Stamps	Reclass Public Health	Reclass SUNY	Interfund Activity	System Accruals	Estimated GAAP Expenditures
Revenues:										
Taxes	6,387	0	0	0	0	0	0	0	(48)	6,339
Public Health	0	0	0	0	0	6,427	0	0	0	6,427
Miscellaneous Receipts	15,447	(5,525)	2,444	(3,471)	(6,427)	(6,427)	0	0	32	2,500
Federal Receipts	84,632	0	0	0	10,993	0	(349)	0	2,325	97,601
Total Receipts	106,466	0	2,444	(3,471)	10,993	0	(349)	0	2,309	112,867
Expenditures:										
Assistance and Grants	98,773	0	1,542	(472)	10,993	0	0	0	2,252	113,088
State Operations	11,763	0	(7,304)	(971)	(36)	0	(349)	0	86	3,189
General State Charges	1,649	0	(594)	(479)	(14)	0	0	0	1	563
Capital Projects	0	0	0	0	0	0	0	0	0	0
Total Disbursements	112,185	0	(7,898)	92	(522)	10,993	0	(349)	2,339	116,840
Transfers From Other Funds	4,000	0	(2,575)	(582)	3,416	0	0	60	0	4,359
Transfers To Other Funds	(1,953)	0	265	(1,566)	0	0	0	(60)	0	(3,314)
Net Other Financing Sources (Uses)	2,087	0	(2,310)	(2,148)	3,416	0	0	0	0	1,045
Operating Surplus/(Deficit)	(3,632)	0	63	204	467	0	0	0	(30)	(2,928)

CASH TO GAAP CONVERSION TABLE
CAPITAL PROJECTS FUND
FY 2025
(millions of dollars)

	STATE UNIVERSITY RESIDENCE HALLS REHABILITATION AND REPAIR (30100-30259)	STATE UNIVERSITY CAPITAL PROJECTS (32400-32999)	CUNY CAPITAL PROJECTS (32250-32299)	STATE CAPITAL PROJECTS (30000-30049)	Appropriated Loans	CPDS	Off-Budget Capital	Reclass Proceeds	System Accruals	Estimated GAAP Expenditures
Revenues:										
Taxes	1,486	0	0	0	0	0	0	0	(53)	1,433
Miscellaneous Receipts	8,487	0	(75)	(1,661)	(8)	0	0	(6,928)	0	(185)
Federal Receipts	3,555	0	0	0	0	0	0	0	0	3,555
Total Receipts	13,528	0	(75)	(1,661)	(8)	0	0	(6,928)	(53)	4,803
Expenditures:										
Local Assistance	6,497	0	0	0	0	0	0	0	0	6,497
Capital Projects	12,301	(75)	0	(1,941)	(8)	0	(13)	0	0	10,189
Total Disbursements	18,798	(75)	0	(1,941)	(8)	0	(13)	0	0	16,686
Other Financing Sources (Uses):										
Transfers From Other Funds	5,436	(20)	0	(123)	0	0	0	0	0	5,218
Transfers To Other Funds	(574)	0	0	0	0	0	0	0	0	(574)
Proceeds Of GO Bonds	359	0	0	0	0	0	0	0	0	359
Proceeds From Financing Arrangements/Advance Refundings	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	5,221	(20)	0	(123)	0	0	(13)	6,928	0	6,915
Operating Surplus/(Deficit)	(49)	0	(20)	157	0	0	0	0	(53)	35

CASH TO GAAP CONVERSION TABLE
DEBT SERVICE FUND
FY 2025
(millions of dollars)

	LGAC	Reclass Patient Fees	SUNY/CUNY DS	System Accruals	Estimated GAAP Expenditures
Revenues:					
Taxes	45,428	0	0	63	45,491
Patient Fees	0	0	425	0	425
Miscellaneous Receipts	426	0	(425)	0	1
Federal Receipts	62	0	0	0	62
Total Receipts	46,516	0	0	63	45,979
Expenditures:					
State Operations	49	0	0	0	49
Debt Service	3,022	0	(864)	0	2,158
Total Disbursements	3,071	0	(864)	0	2,207
Other Financing Sources (Uses):					
Transfers From Other Funds	1,987	0	0	0	1,987
Transfers To Other Funds	(44,822)	0	(864)	0	(45,686)
Net Other Financing Sources (Uses)	(42,835)	0	(864)	0	(43,699)
Operating Surplus/(Deficit)	10	0	0	63	73

STATE DEBT OUTSTANDING
SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA
FY 2024 THROUGH FY 2029
(millions of dollars)

	<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>	<u>FY 2028</u> <u>Projected</u>	<u>FY 2029</u> <u>Projected</u>
GENERAL OBLIGATION BONDS	2,128	2,546	2,875	3,082	3,266	3,455
REVENUE BONDS						
Personal Income Tax	41,177	45,654	50,905	57,048	61,808	64,740
Sales Tax	12,323	14,567	16,621	18,673	20,081	21,181
Dedicated Highway	223	190	156	156	119	81
Health Income	48	31	14	12	11	9
Subtotal Revenue Bonds	<u>53,771</u>	<u>60,442</u>	<u>67,696</u>	<u>75,889</u>	<u>82,019</u>	<u>86,011</u>
SERVICE CONTRACT	16	0	0	0	0	0
TOTAL STATE-SUPPORTED	<u>55,915</u>	<u>62,988</u>	<u>70,571</u>	<u>78,971</u>	<u>85,285</u>	<u>89,466</u>
OTHER STATE FINANCINGS						
Gateway Development Corporation	0	1,379	1,379	1,379	1,379	1,379
Subtotal Other State Financings	<u>0</u>	<u>1,379</u>	<u>1,379</u>	<u>1,379</u>	<u>1,379</u>	<u>1,379</u>
TOTAL STATE-RELATED	<u>55,915</u>	<u>64,367</u>	<u>71,950</u>	<u>80,350</u>	<u>86,664</u>	<u>90,845</u>
BY PROGRAM AREA						
Economic Development & Housing	6,941	8,688	10,658	12,704	14,416	15,618
Education	15,424	16,429	17,436	18,685	19,431	19,865
Environment	3,073	3,715	4,444	5,215	5,829	6,307
Health & Mental Hygiene	4,323	5,254	6,285	7,369	8,246	8,910
State Facilities & Equipment	4,713	5,063	5,396	5,792	6,109	6,193
Transportation and Transit	20,717	23,117	25,630	28,484	30,532	32,001
STARC ¹	722	722	722	722	722	572
Secured Hospital Bonds ¹	2	0	0	0	0	0
Gateway Development Corporation	0	1,379	1,379	1,379	1,379	1,379
TOTAL STATE-RELATED	<u>55,915</u>	<u>64,367</u>	<u>71,950</u>	<u>80,350</u>	<u>86,664</u>	<u>90,845</u>

¹ 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 2024 THROUGH FY 2029
(millions of dollars)

	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>
GENERAL OBLIGATION BONDS	211	260	296	345	365	372
REVENUE BONDS						
Personal Income Tax	1,685	1,839	3,548	3,332	4,001	6,318
Sales Tax	616	842	1,038	1,214	1,744	1,937
Dedicated Highway	45	45	9	46	45	45
Health Income	22	19	10	3	2	2
Subtotal Revenue Bonds	<u>2,368</u>	<u>2,745</u>	<u>4,605</u>	<u>4,595</u>	<u>5,792</u>	<u>8,302</u>
SERVICE CONTRACT	28	14	0	0	0	0
TOTAL STATE-SUPPORTED	<u>2,607</u>	<u>3,019</u>	<u>4,901</u>	<u>4,940</u>	<u>6,157</u>	<u>8,674</u>
OTHER STATE FINANCINGS						
Gateway Development Corporation	0	3	5	6	4	2
Subtotal Other State Financings	<u>0</u>	<u>3</u>	<u>5</u>	<u>6</u>	<u>4</u>	<u>2</u>
TOTAL STATE-RELATED	<u>2,607</u>	<u>3,022</u>	<u>4,906</u>	<u>4,946</u>	<u>6,161</u>	<u>8,676</u>
BY PROGRAM AREA						
Economic Development & Housing	97	313	666	733	910	1,492
Education	835	941	1,264	1,163	1,443	1,860
Environment	103	222	405	461	603	773
Health & Mental Hygiene	83	180	374	427	530	781
State Facilities & Equipment	410	309	463	498	471	708
Transportation and Transit	1,048	1,036	1,714	1,643	2,185	2,895
STARC ¹	19	15	15	15	15	165
Liquidity Financing	0	0	0	0	0	1
Secured Hospital Bonds ¹	12	3	0	0	0	0
Gateway Development Corporation	0	3	5	6	4	2
TOTAL STATE-RELATED	<u>2,607</u>	<u>3,022</u>	<u>4,906</u>	<u>4,946</u>	<u>6,161</u>	<u>8,676</u>

¹ 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 2024 THROUGH FY 2029
(millions of dollars)

	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>
GENERAL OBLIGATION BONDS	468	604	534	444	428	428
REVENUE BONDS						
Personal Income Tax	2,949	5,010	6,601	7,038	6,413	6,309
Sales Tax	2,209	2,350	2,268	2,346	2,138	2,103
Subtotal Revenue Bonds	<u>5,158</u>	<u>7,360</u>	<u>8,869</u>	<u>9,384</u>	<u>8,551</u>	<u>8,412</u>
TOTAL STATE-SUPPORTED	<u>5,626</u>	<u>7,964</u>	<u>9,403</u>	<u>9,828</u>	<u>8,979</u>	<u>8,840</u>
BY PROGRAM AREA						
Economic Development & Housing	911	1,858	2,193	2,292	2,094	2,062
Education	1,036	1,289	1,522	1,591	1,453	1,431
Environment	517	720	851	889	812	800
Health & Mental Hygiene	615	967	1,141	1,193	1,090	1,073
State Facilities & Equipment	275	458	540	565	516	508
Transportation and Transit	2,272	2,672	3,156	3,298	3,014	2,966
SUBTOTAL STATE-SUPPORTED	<u>5,626</u>	<u>7,964</u>	<u>9,403</u>	<u>9,828</u>	<u>8,979</u>	<u>8,840</u>

STATE DEBT RETIREMENTS
SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA
FY 2024 THROUGH FY 2029
(millions of dollars)

	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>
GENERAL OBLIGATION BONDS	146	187	205	237	243	238
REVENUE BONDS						
Personal Income Tax	1,057	533	1,350	895	1,653	3,377
Sales Tax	106	106	215	294	729	1,004
Dedicated Highway	0	33	34	0	37	38
Health Income	20	18	16	2	2	2
Subtotal Revenue Bonds	<u>1,183</u>	<u>690</u>	<u>1,615</u>	<u>1,191</u>	<u>2,421</u>	<u>4,421</u>
SERVICE CONTRACT	32	16	0	0	0	0
TOTAL STATE-SUPPORTED	<u>1,361</u>	<u>893</u>	<u>1,820</u>	<u>1,428</u>	<u>2,664</u>	<u>4,659</u>
OTHER STATE FINANCINGS						
Gateway Development Corporation	0	0	0	0	0	0
Subtotal Other State Financings	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL STATE-RELATED	<u>1,361</u>	<u>893</u>	<u>1,820</u>	<u>1,428</u>	<u>2,664</u>	<u>4,659</u>
BY PROGRAM AREA						
Economic Development & Housing	134	111	224	246	382	859
Education	326	284	515	342	706	997
Environment	84	79	122	118	199	322
Health & Mental Hygiene	66	36	111	109	213	409
State Facilities & Equipment	254	108	208	169	199	424
Transportation and Transit	486	273	640	444	965	1,498
STARC ¹	0	0	0	0	0	150
Secured Hospital Bonds ¹	11	2	0	0	0	0
Gateway Development Corporation	0	0	0	0	0	0
TOTAL STATE-RELATED	<u>1,361</u>	<u>893</u>	<u>1,820</u>	<u>1,428</u>	<u>2,664</u>	<u>4,659</u>

¹ 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 2024 THROUGH 2029						
(millions of dollars)						
	<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>	<u>FY 2028</u> <u>Projected</u>	<u>FY 2029</u> <u>Projected</u>
Projected RBTF Receipts ¹	33,048	35,000	35,951	34,653	40,041	40,341
Projected New PIT Bonds Issuances	2,949	5,010	6,601	7,038	6,413	6,309
Projected Total PIT Bonds Outstanding	41,177	45,654	50,905	57,048	61,808	64,740
Projected Maximum Annual Debt Service	4,059	4,389	4,936	5,530	6,070	6,230
Projected PIT Coverage Ratio	8.1	8.0	7.3	6.3	6.6	6.5

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 2024 THROUGH 2029						
(millions of dollars)						
	<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>	<u>FY 2028</u> <u>Projected</u>	<u>FY 2029</u> <u>Projected</u>
Projected Sales Tax Receipts	9,326	9,539	9,773	10,032	10,276	10,529
Projected New Sales Tax Bonds Issuances	2,209	2,350	2,268	2,346	2,138	2,103
Projected Total Sales Tax Bonds Outstanding	12,323	14,567	16,621	18,673	20,081	21,181
Projected Maximum Annual Debt Service	1,217	1,415	1,606	1,804	1,984	2,072
Projected Sales Tax Coverage Ratio	7.7	6.7	6.1	5.6	5.2	5.1



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